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Indian Currency Problem in 1925.

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**By
D. P. KHAITAN, M.L.C.**

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PREFACE.

In view of the appointment of a Royal Commission to enquire into the Currency System of India, I collected some materials bearing on the problem. Some of them appeared in the *Bengalee*. I was then requested by several friends to publish them in the form of a book. In accordance with such requests ; I have done so for private circulation only. This book does not purport to be a systematised exposition of the subject or a critical study thereof.

I am thankful to Mr. Kastoor Mal Banthiya, B. Com., for having gone through the proofs and seen the book through the Press.

137, CANNING STREET,
Calcutta, 10th Nov. 1925.

} D. P. KHAITAN.

APPENDICES.

APPENDIX TO CHAPTER I

Classes, Sub-classes and Orders of Occupations of the Population.

Occupation	Total Supported.	ACTUAL WORKERS.			Occupation	Total Supported.	ACTUAL WORKERS.		
		Male.	Female.	Total.			Male.	Female.	Total.
A.—Production of raw materials	231,194,403	72,334,610	33,701,112	106,035,722	V.—Trade	18,114,622	5,576,979	2,472,406	8,049,385
I.—Exploitation of animals and vegetation ...	230,652,350	72,099,953	33,588,420	105,688,373	24. Banks, establishments of credit, exchange and insurance	993,492	289,665	55,470	345,135
1. Pasture and Agriculture	229,045,019	71,526,809	33,416,903	104,943,712	25. Brokerage, commission and export	242,628	86,026	4,786	90,812
(a) Ordinary cultivation	221,649,148	68,146,427	32,189,510	100,335,937	26. Trade in textiles	1,286,277	410,324	83,069	493,393
(i) Income from rent of agricultural land	9,986,419	2,690,177	1,036,528	3,726,705	27. „ skins, leather and furs	233,862	78,226	10,076	88,302
(ii) Ordinary cultivators	173,123,061	52,474,170	21,190,716	74,664,886	28. „ wood	227,667	71,565	33,655	105,220
(iii) Agents, managers of landed estates (not planters), etc.	614,751	239,010	29,229	268,239	29. „ metals	64,688	20,784	4,141	24,925
(iv) Farm servants and field labourers ...	37,924,917	11,743,070	9,933,037	21,676,107	30. „ pottery, bricks and tiles	62,497	18,149	15,422	33,571
(b) Growers of special products and market gardening	2,460,042	846,747	602,775	1,449,522	31. „ chemical products	120,028	40,337	9,907	50,244
(c) Forestry	483,833	170,045	78,927	248,972	32. Hotels, cafes, restaurants, etc	706,332	224,264	124,780	349,044
(d) Raising of farm stock	4,425,907	2,356,238	541,413	2,897,651	33. Other trade in foodstuffs	9,282,651	2,788,559	1,469,164	4,257,723
(e) Raising of small animals	26,089	7,352	4,278	11,630	34. Trade in clothing and toilet articles ...	284,868	100,501	16,263	116,764
2. Fishing and hunting	1,607,331	573,144	171,517	744,661	35. Trade in furniture	173,188	54,337	18,029	72,366
II.—Exploitation of minerals	542,053	234,657	112,692	347,349	36. „ building materials	76,810	25,038	13,630	38,668
3. Mines	398,968	179,783	85,489	265,272	37. „ means of transport	331,900	123,135	11,483	134,618
4. Quarries of hard rocks	74,945	31,611	14,026	45,637	38. „ fuel	519,296	132,432	175,725	308,157
5. Salt, etc.	68,140	23,263	13,177	36,440	39. „ articles of luxury and those pertaining to letters and the arts and sciences	459,868	144,596	54,035	198,631
B.—Preparation and supply of material substances	55,612,694	18,027,943	7,717,215	25,745,158	40. Trade of other sorts	3,048,570	969,041	372,771	1,341,812
III.—Industry	33,167,018	10,685,372	5,040,001	15,725,373	C.—Public Administration and Liberal Arts ...	9,846,050	3,663,774	451,436	4,115,210
6. Textiles	7,847,829	2,455,296	1,575,378	4,030,674	VI.—Public Force	2,181,597	993,150	46,388	1,039,538
7. Hides, skins and hard materials from the animal kingdom	731,124	250,211	59,902	310,113	41. Army	757,383	436,720	3,631	440,351
8. Wood	3,613,583	1,239,192	341,814	1,581,006	42. Navy	571	217	33	250
9. Metals	1,802,208	637,625	87,602	725,227	43. Air Force	1,033	853	3	856
10. Ceramics	2,215,041	743,453	341,882	1,085,335	44. Police	1,422,610	555,360	42,721	598,081
11. Chemical products properly so-called and analogous	1,194,263	372,987	204,217	577,204	VII.—Public Administration	2,643,882	931,340	74,006	1,005,346
12. Food industries	3,100,361	733,059	921,405	1,653,464	VIII.—Professions and Liberal Arts	5,020,571	1,739,284	331,042	2,070,326
13. Industries of dress and the toilet	7,425,213	2,498,204	905,638	3,403,842	45. Religion	2,457,614	892,213	149,246	1,041,459
14. Furniture industries	27,065	10,382	1,684	12,066	46. Law	336,510	96,992	1,075	98,067
15. Building industries	1,753,720	607,942	204,003	811,945	47. Medicine	659,553	177,006	78,520	255,526
16. Construction of means of transport ...	52,793	22,081	813	22,894	48. Instruction	805,228	300,698	35,845	336,543
17. Production and transmission of physical forces (heat, light, electricity, motive-power, etc.)	24,881	9,814	1,700	11,514	49. Letters and arts and sciences	761,636	272,375	66,356	338,731
18. Other miscellaneous and undefined industries.	3,378,937	1,106,126	393,963	1,500,089	D.—Miscellaneous	19,402,084	6,583,516	3,933,956	10,517,472
IV.—Transport	4,331,054	1,765,592	204,808	1,970,400	IX.—Persons living principally on their income	479,835	133,450	50,809	184,259
19. Transport by air	629	335	...	335	X.—Domestic Service	4,570,151	1,710,157	821,709	2,531,866
20. „ by water	745,399	336,406	13,315	349,721	XI.—Insufficiently described occupations ...	11,098,566	3,574,556	2,372,157	5,946,713
21. „ by road	2,145,949	857,779	152,955	1,010,734	XII.—Unproductive	3,253,532	1,165,353	689,281	1,854,634
22. „ by rail	1,231,672	495,986	36,150	532,136	50. Inmates of jails, asylums and almshouses...	145,467	121,451	6,942	128,393
23. Post office, telegraph and telephone services	207,405	75,086	2,388	77,474	51. Beggars, vagrants and prostitutes	3,020,680	1,019,657	667,080	1,686,737
					52. Other unclassified non-productive industries	87,385	24,245	15,259	39,504

APPENDIX TO CHAPTER II.

APPENDIX TO

Table 1—Agricultural Production

Crops.					Area under Cultivation.
Food Crops A.	1.	Rice	...	...	78,908,000
	2.	Wheat	...	...	22,686,000
	3.	Barley	...	...	7,206,000
	4.	Jawar	...	...	21,405,000
	5.	Bajra	...	...	15,386,000
	6.	Ragi	...	...	4,376,000
	7.	Maize	...	...	6,167,000
	8.	Grain	...	...	9,297,000
	9.	Other food grains, and pulses			28,149,000
	10.	Sugar	...	...	2,712,000
	11.	Other food crops			8,188,000
Non-food Crops B.	12.	Oilseed, Linseed	...	...	2,264,000
	13.	Sesamum	...	...	4,279,000
	14.	Rape and Mustard	...	...	4,083,000
	15.	Ground-nut	...	...	463,000
	16.	Other Oil seeds			3,564,000
	17.	Cotton	...	...	15,844,000
	18.	Jute	...	...	3,136,000
	19.	Other fibres	...	...	915,000
	20.	Indigo	...	...	169,000
	21.	Opium	...	...	170,000
	22.	Coffee	...	...	86,000
	23.	Tea	...	...	572,000
	24.	Tobacco	...	...	1,002,000
	25.	Fodder Crops	...	...	8,910,800
	26.	Other non-food crops			1,651,000

* These figures are
From Wadia & Joshi'

CHAPTER II.

and its valuation in 1913-14.

Yield per acre in lbs.	Total production in lbs.	Average price per lb. in Rupees.	Total value of production in Rupees.	TOTAL.
1005	77,292,540,000	0 0 11	4,42,82,18,437	
814	18,465,590,000	0 0 9	86,55,74,531	
877	6,819,662,000	0 0 6	19,74,89,437	
904	19,350,120,000	0 0 7	70,54,73,125	
1147	17,646,595,000	0 0 8	73,52,64,791	
728	3,185,728,000	0 0 7	11,61,46,333	
986	6,080,662,000	0 0 6	19,00,20,687	
688	6,396,336,000	0 0 6	19,98,85,500	
600*	16,889,400,000	0 0 6*	52,77,93,750	796,58,76,591
2719	7,373,928,000	0 0 8	30,72,47,000	
600	4,912,800,000	0 0 8	20,47,00,000	51,19,47,000
860	815,040,000	0 1 1	5,51,85,000	
273	1,168,067,000	0 1 6	10,95,15,656	
467	1,906,781,000	0 1 1	12,91,03,609	
1550	717,650,000	0 1 2	5,23,28,641	
350	1,247,400,000	0 1 2*	9,09,56,350	43,70,89,160
98	1,552,712,000	0 0 6	63,07,89,250	
1263	3,960,768,000	0 2 8	66,01,28,000	
950	869,250,000	0 2 0*	10,86,56,250	
18	3,042,000	1 14 3	57,51,281	
13'5	2,295,000	13 12 0	3,15,56,250	
350	30,100,000	0 7 0	1,31,68,750	
306	175,032,000	0 6 0	6,56,37,000	
1400	1,402,800,000	0 2 6	21,91,87,500	
800*	4,728,000,000	0 0 2	4,92,50,000	
600*	990,600,000	0 0 6*	3,09,56,250	1,81,50,80,531
			Rupees Deduct 20%	1,072,99,93,282 214,59,98,656
				8,58,39,94,626

overestimated.

'Wealth of India.'

APPENDIX TO CHAPTER II.

Table 2—Mineral Production and Valuation in 1913-14.

NAME.		Total Production.	Total Value in Rupees.	TOTAL.
1. Coal	Tons. ...	16,208,000	5,70,00,000	
2. Iron ore	" ...	366,180	6,00,000	
3. Manganese Ore	" ...	815,000	1,80,00,000	
4. Wolfram	" ...	1,688	19,00,000	
5. Chromite	" ...	5,800	86,000	
6. Tin Ore	" ...	170	2,00,000	
7. Gold	oz. ...	595,000	2,43,50,000	
8. Silver	" ...	125,000	2,30,000	
9. Lead	Tons. ...	5,800	10,72,000	
10. Mica	Cwt. ...	45,000	17,30,000	
11. Salt	Mds. ...	1,473,000	81,21,000	
12. Petroleum	Gls. ...	277,550,000	1,55,10,000	
13. Jade Stone	Cwt. ...	8,812	5,42,000	
14. Rubies, Sapphires, etc., Carats.		278,706	8,33,000	
15. Monazite	Tons. ...	1,635	6,30,000	
16. Saltpetre	Cwt. ...	301,000	32,00,000	
17. Graphite	Tons. ...	4,048	1,41,000	14,40,86,000
Deduct 20 per cent.	...	.....	.....	2,88,19,000
Net valuation	...	.....	.....	11,52,76,000

From Wadia and Joshi's 'Wealth of India.'

APPENDIX TO CHAPTER II.

Table 3—Valuation of various Products not mentioned in other Tables in 1913-14.

NAME.	Value in Rupees.	REMARKS.
1. Hides and Skins	4,00,00,000	Assuming that exports constitute 80 per cent. of the total production.
2. Manures ...	1,18,00,000	" " "
3. Wool ...	3,11,00,000	" " "
4. Silk. ...	30,90,000	" " "
5. Poultry Products	25,00,000	" " "
6. Fisheries ...	5,94,68,750	At four annas per head for 275 days for 865,000 persons.
7. Valuation of products worked by artisans, and earnings of labourers engaged in trade and transport.	1,39,50,00,000	At four annas per head per day for 310 days for 18,000,000 persons.
	154,29,58,750	

From Wadia and Joshi's 'Wealth of India.'

APPENDIX TO CHAPTER II.

Table 4—Valuation of the Produce of the Live Stock, 1917-18.

Kind.				Numbers.	Value per day.	Value per year.	Total Annual Value.
					Rs. A. P.	Rs. A. P.	
1.	Bulls and Bullocks	...	...	49,332,000	0 1 6	25 12 6	161,87,15,625
2.	Cows	...	...	37,471,000	0 1 6	25 12 6	96,60,49,318
3.	Bull Buffaloes	...	...	5,583,000	0 1 6	25 12 6	14,39,36,718
4.	Cow Buffaloes	...	...	13,653,000	0 1 6	25 12 6	35,19,91,406
5.	Young Cows and Buffaloes	...	...	43,078,000	.....	.....	.....
6.	Camels	...	...	600,000	0 2 0	24 6 0	1,71,87,500
7.	Sheep	...	...	22,894,000	0 0 4	5 11 8	13,11,63,542
8.	Goats	...	...	83,166,000	0 0 4	5 11 8	18,86,69,854
9.	Donkeys	...	...	1,534,000	0 0 6	8 9 6	1,31,82,812
10.	Horses and ponies	...	...	1,681,000	0 2 0	24 6 0	5,77,84,875
11.	Mules	...	...	71,000	0 1 6	25 12 6	18,30,468
							349,06,11,518
Deduct total of Nos. 1, 2, 6, 8, 9 and 10				.....	.....	.....	203,94,76,884
Net valuation				.....	.....	.....	145,10,34,634

From Wedie and Joshi's 'Wealth of India'.

APPENDIX TO CHAPTER II.

Table 5—Valuation of Manufactures in 1913-14.

Nos.	NAME.	Value in Rupees.
1	Commercial Crops.*	1,81,50,80,000
2	Mineral production	14,40,95,000
3	Other products used for manufacture (Table IV).†	8,84,90,000
		3,04,76,65,000
	Net valuation of manufactures at 20 per cent. of the gross total of raw materials, etc.	40,95,33,000

* See Table 2 for this figure, made up by non-food crops items, Nos. 17—28.

† We arrive at this figure by means of Table 3, taking into account the figures for hides and skins, manures, wool and silk.

From Wadia and Joshi's 'Wealth of India.'

APPENDIX TO CHAPTER II

TABLE 6.

(A) *Agricultural Income of British India, 1920-21.*

Crop.			Area.	Outturn.	Value.*	Percent- age to total.
			Acres.	Tons,	Lakhs of Rs.	
Rice	...	...	78,120,270	27,587,340	511.27	29.8
Wheat	...	...	20,367,787	5,848,189	110.30	6.4
Barley	...	...	6,268,171	2,536,680	30.76	1.6
Jowar	...	...	22,699,318	3,543,535	66.32	3.3
Bajri	...	...	12,002,023	1,806,312	30.53	1.6
Ragi	...	...	4,238,967	1,523,208	19.07	1.1
Maize	...	...	6,205,920	2,065,167	28.01	1.6
Gram	...	...	9,463,232	2,371,972	38.49	2.3
Other food-grains	...	...	27,533,165	4,084,706	74.23	4.2
Total food-grains	...	...	186,889,843	51,167,169	899.08	52.4
Sugarcane	...	...	2,540,920	2,433,108	74.26	4.3
Other Sugar	...	...	164,853	250,576	14.18	0.8
Total Sugar	...	...	2,705,773	2,683,684	88.44	5.1
Condiments of spices	...	...	1,234,101	667,063	22.24	1.3
Fruits and vegetables	...	...	5,171,983	.....	85.85	5.0
Miscellaneous food	...	...	1,104,375	.....	21.42	1.3
Tea	...	...	660,751	143,939	13.11	0.8
Coffee	...	...	95,501	8,611	1.07	0.1
Tobacco	...	...	332,482	445,207	21.29	1.2
Opium	...	...	123,834	669	.65	...
Indian Hemp...	...	...	2,035	454	.11	...
Cinchona	...	...	6,057	892	.9	...
Other drugs	...	...	218,182	.....	2.09	0.1
Total drugs and narcotics	...	...	2,038,842	.....	38.41	2.2
Total food-crops	...	...	199,244,917	...	155.44	67.3
Cotton	...	...	14,114,276	439,777	31.97	1.9
Jute	...	...	2,472,938	1,054,922	19.26	1.1
Other fibres	...	...	728,815	239,413	10.11	0.6
Total fibres	...	...	17,316,029	1,734,112	61.34	3.6
Linseed	...	...	1,496,139	185,031	4.26	0.3
Sesamum	...	...	3,591,919	351,032	10.69	0.6
Rape and Mustard	...	...	2,979,484	508,768	11.87	0.7
Cotton seed	...	...	14,114,276	1,026,146	10.70	0.6
Groundnut	...	...	2,123,962	1,014,359	28.91	1.7
Other oil seeds	...	...	2,178,888	447,531	10.91	0.6
Total Oil Seeds	...	...	26,484,668	3,532,867	77.34	4.6

(A) Agricultural Income of British India, 1920-21—contd.

Crop.	Area.	Outturn.	Value.	Percentage to total.
	Acres.	Tons.	Lakhs of Rs.	
Indigo	241,481	2,154	2,67	0.2
Other dyes	487,889	.....	5,12	0.3
Total dyes	721,350	.....	7,79	0.5
Rubber	75,000	2,062	73	...
Miscellaneous non-food ...	1,089,483	.....	5,45	0.3
Straw	133,180,398	58 275,265	79,32	4.6
Fodder	8,108,016	.....	34,77	2.0
		Mds.		
Milk ... ..	.....	290,665,151	278,75	16.3
Wool ... ..	.....	551,865	1,24	0.1
Hides ... ..	.....	37,716	6,55	0.4
Forest produce ... ..	.....	.....	6,22	0.4
GRAND TOTAL	2,88,933,187	.....	1714,94	100.0

*The valuation of the produce was done separately for each province, the annual average wholesale prices of commodities in that province being taken. This will be clear from the following table giving the provincial data for 1921-22. Native States are excluded

PROVINCE.	Value (Rupees Lakhs).	Percentage to Total.	Per Capital Value.
			Rs.
United Provinces	332,32	16.8	73.27
Madras	294,99	14.9	69.3
Bengal	281,76	14.2	60.8
Bihar and Orissa	274,67	13.8	80.9
Punjab and Delhi	226,25	11.4	105.8
Bombay and Sindh	207,93	10.5	107.7
Burma	142,20	7.2	120.1
Central Provinces and Behar ...	139,26	7.0	100.0
Assam	60,09	3.0	79.8
Others	23,94	1.2	75.8
TOTAL	1,983,41	190.0	80.9

A lakh (100,000) of Rs. £6,667. A crore equals Rs. 100 lakhs = £666,667. The area Cotton Seeds is the same as for Cotton and hence this is not included in the grand total of area.

APPENDIX TO CHAPTER II.

TABLE 7.

(B) *Agricultural Income of British India, 1921-22.*

CROP.	Area.	Outturn.	Value.*	Percentage to Total.
	Acrea.	Tons.	Lakhs of Rs.	
Rice	79,699,870	32,764,526	676.86	29.1
Wheat	22,403,559	8,288,857	175.93	8.0
Barley	7,356,429	3,154,794	38.60	1.6
Jowar	24,314,263	5,155,769	80.50	4.1
Bajri	15,900,829	2,273,077	39.45	2.0
Ragi	4,211,067	1,593,889	18.97	1.0
Maise	6,334,705	2,456,317	31.63	1.6
Gram	15,054,855	4,457,963	70.66	3.6
Other food-grains ...	26,615,231	5,405,688	90.23	4.6
Total food-grains ...	204,790,808	65,550,890	11,02.83	55.7
Sugarcane	2,363,436	2,295,756	64.59	3.1
Other Sugar	158,740	241,284	12.82	0.6
Total Sugar	2,522,176	2,537,040	77.41	3.6
Condiments and Spices	1,412,359	706,182	23.45	1.1
Fruits and vegetables	5,537,462	.....	96.87	4.1
Miscellaneous food crops.	1,244,970	.....	24.15	1.1
Tea	713,379	116,638	15.15	0.7
Coffee	96,611	7,798	90	...
Tobacco	1,050,685	501,754	23.91	1.1
Opium	122,888	664	65	...
Cinchona	6,538	963	7	...
Other drugs	256,318	.....	2.47	0.1
Total drugs and narcotics.	2,246,919	.....	43.15	2.1
Total food-crops ...	217,754,694	.....	12,87.98	69.4
Cotton	11,665,395	501,685	35.80	1.1
Jute	1,505,527	709,679	11.31	0.7
Other fibres	697,860	229,284	7.04	0.7
Total fibres	13,868,712	1,440,612	53.95	2.7

(xi)

TABLE 2—*contd.*

Crop.	Area.	Outturn.	Value.	Percentage to Total.
	Acres.	Tons.	Lakhs of Rs.	
Linseed... ..	2,053,858	311,680	5,48	0.3
Sesamum	3,707,066	363,323	8,46	0.4
Rape and Mustard...	3,721,813	661,265	13,04	0.7
Cotton seed	11,665,395	1,170,658	12,49	0.6
Groundnut	2,061,199	1,005,526	26,76	1.3
Other Oil seeds	2,652,634	545,685	11,19	0.6
Total Oil seeds	25,861,965	4,058,137	77,42	3.9
Indigo	328,829	3,182	3,94	0.2
Other dyes	525,248	.....	5,52	0.3
Total dyes	854,007	.....	9,46	0.5
Rubber	75,500	1,857	29	...
Miscellaneous non-food.	941,653	.....	4,71	0.2
Straw	142,218,521	74,428,171	101,30	5.1
Fodder	8,593,880	.....	42,97	2.2
Milk ... ..	.....	(Mds.) 290,665,151	310,36	15.6
Wool ... ..	.....	551,865	1,23	0.1
Hides ... ..	.....	69,371	7,46	0.4
Forest produce ... ..	.....	... ..	6,40	0.3
GRAND TOTAL	256,285,356	.....	19,83,41	100.0

*See footnotes on previous table.

APPENDIX TO CHAPTER II.
TABL 8.

*(C) Non-Agricultural and Industrial Income of British
India, 1921-1922.*

Occupation.			Number of actual Workers.	Approximate Annual Earnings per Worker.	Aggregate Annual Earnings.
			Millions.	Rs.	Rs. crores.
Industry	...	...	15.7	240	375
Mines	...	...	2	180	4
Transport	...	...	2.0	300	60
Trade	...	...	8.0	500	400
Public administration	...	...	1.0	150	15
Public force	...	...	1.0	150	15
Professions and the liberal arts	...	...	2.1	500	100
Domestic service	...	...	2.5	200	50
Total	...	...	32.5	.....	1,019

‘Tables 6, 7 and 8 from N. W. Shiras’ ‘Science of Finance.’

APPENDIX TO CHAPTER III.

Value of the Total Trade.

						1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.
						Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)
Sea Borne Trade.															
Imports—															
Private Merchandise	...	...	...	...	...	1,37,92,90	1,31,98,62	1,49,63,53	1,50,42,51	1,69,03,41	2,07,97,24	3,35,59,88	2,66,34,63	2,32,70,77	2,27,61,13
Government Stores	...	...	...	...	...	7,00,18	6,18,31	10,61,37	13,92,98	19,52,63	13,73,00	11,97,55	16,25,12	13,48,47	9,57,19
Total Merchandise						1,44,93,08	1,38,16,93	1,60,24,90	1,64,35,49	1,88,56,24	2,21,70,24	3,47,57,43	2,82,59,75	2,46,19,24	2,37,18,32
Treasure—															
Private	...	...	...	...	...	21,77,04	11,85,52	14,89,74	26,05,48	1,22,10	11,12,32	23,41,65	31,14,97	63,04,40	52,20,27
Government	...	...	...	...	...	3,79	9,10	23,55,52	25,70,95	70,14,45	67,11,57	11,34,70	14,93	53,56	1,00,13
Total Treasure						21,80,83	11,94,62	38,45,26	51,76,43	71,36,55	78,23,89	34,76,35	31,29,90	63,57,96	53,20,40
Total Imports						1,66,73,91	1,50,11,55	1,98,70,16	2,16,11,92	2,59,92,78	2,99,94,13	3,82,33,78	3,13,89,65	3,09,77,20	2,90,38,72
Exports—															
Private Merchandise—															
Indian Produce and Manufactures	...	...	...	...	...	1,77,48,50	1,92,56,07	2,37,09,87	2,33,44,28	2,39,32,51	3,12,27,89	2,40,01,23	2,31,38,01	2,99,16,19	3,48,83,61
Foreign Produce and Manufactures	...	...	...	...	...	4,10,67	4,90,17	8,11,84	9,12,19	14,55,63	17,77,80	18,15,74	14,06,34	15,16,33	18,07,48
Total Private Merchandise						1,81,59,17	1,97,46,24	2,45,21,71	2,42,56,47	2,93,88,14	3,30,05,69	2,58,16,97	2,45,44,35	3,14,32,52	3,61,91,09
Government Stores	...	...	...	...	...	5844	2,10,02	2,16,04	2,33,94	1,42,81	5,96,48	9,59,82	3,21,41	1,74,65	1,46,55
Total Merchandise						1,82,17,61	1,99,56,26	2,47,37,75	2,44,90,41	2,55,30,95	3,36,02,17	2,67,76,79	2,48,65,76	3,18,07,17	3,63,37,64
Treasure—															
Private	...	...	...	...	...	3,30,33	7,42,58	4,94,16	5,43,10	2,68,83	7,51,96	25,80,15	18,99,32	2,78,13	3,55,41
Government	...	...	...	...	...	1,98,61	80,00	1,47,56	2,11,29	6,32,21	6,16,02	36,98	7,41	23,59	11,92
Total Treasure						5,28,94	8,22,58	6,41,72	7,54,39	9,01,04	13,67,98	26,17,13	10,06,73	3,01,72	3,67,33
Total Exports						1,87,46,55	2,07,78,84	2,53,79,47	2,52,44,86	2,64,31,99	3,49,70,15	2,93,33,92	2,67,72,49	3,19,08,89	3,67,04,97
Total Sea-borne Trade						3,54,20,46	3,57,90,39	4,52,49,63	4,68,56,72	5,24,24,78	6,49,64,28	6,76,27,70	5,81,62,14	6,28,86,00	6,57,43,60
Net Exports of Merchandise	...	...	...	...	...	37,24,53	61,39,33	87,12,85	80,54,92	66,74,71	1,14,31,93	79,80,64(a)	33,93,99(a)	69,87,93	1,26,19,32
Net Imports of Treasure	...	...	...	...	...	16,51,89	3,72,04	32,03,54	44,22,04	62,35,51	64,55,91	8,59,22	12,23,17	60,56,24	49,53,07
Excess of Exports	...	...	...	...	...	20,72,64	57,67,29	55,09,31	36,32,88	4,39,20	49,76,02	88,39,86(b)	46,17,16(b)	9,31,69	76,66,25
Land Frontier Trade.															
Imports—															
Merchandise	...	...	...	...	...	10,04,79	10,52,08	10,77,78	13,09,42	13,28,98	14,85,04	16,02,20	15,11,67	16,10,96	17,77,39
Treasure	...	...	...	...	...	1,37,14	1,46,12	2,03,24	1,65,65	2,67,53	2,17,27	2,14,20	2,05,63	2,16,83	2,18,28
Total Imports						11,41,93	11,98,20	12,81,02	14,75,07	15,96,51	17,02,31	18,16,40	17,17,30	18,27,79	19,95,67
Exports—															
Merchandise	...	...	...	...	...	8,51,82	8,65,84	9,58,67	12,32,50	13,69,27	15,27,08	15,18,78	12,58,35	14,68,97	15,72,41
Treasure	...	...	...	...	...	97,63	84,49	75,61	93,93	1,18,29	64,46	62,32	54,78	51,46	55,23
Total Exports						9,49,45	9,50,33	10,34,28	13,26,43	14,87,56	15,91,54	15,81,10	18,12,78	15,20,43	16,27,64
Total Land Trade						20,91,38	21,48,53	23,15,30	28,01,50	30,84,07	32,93,85	33,97,50	30,30,08	33,48,22	36,23,31*

NOTE.—Imports are classified as received from the countries whence they were consigned to India. Exports are credited to the country of final destination, whether that country possesses a sea-board or not.

(a) Net imports.

(b) Excess of imports.

*Exclusive of the figures of the North-West Frontier Province for the months, July 1923, to February 1924, for which returns were not received.

Appendix to Chapter V.

Whole rupees coined and issued from the Indian Mints from 1835.

Calender years.	Coined in Calcutta.	Coined in Madras.	Coined in Bombay.	Total Coined.
	Rs.	Rs.	Rs.	Rs.
William IV, 1805	10,90,88,070	11,78,000	5,37,12,502	16,39,78,572
Victoria, 1840, 1st issue	17,99,34,670	2,18,98,181	10,98,38,073	31,16,70,924
" 1840, 2nd "	39,85,53,660	5,50,49,201	31,29,58,076	76,65,60,939
" 1862	26,94,27,222	2,94,81,923	40,80,03,034	70,69,12,179
" 1874	1,50,13,834	...	2,85,08,566	4,35,22,400
" 1875	1,16,31,651	...	1,93,59,597	3,09,91,548
" 1876	1,20,01,264	...	2,89,49,037	4,09,50,301
" 1877	3,92,51,692	...	9,55,54,320	13,48,06,012
" 1878	3,26,51,837	...	6,39,27,196	9,65,85,033
" 1879	1,59,28,325	...	7,27,99,904	8,87,28,229
" 1880	1,83,99,894	...	5,37,85,624	7,21,85,518
" 1881	24,35,719	...	31,61,858	55,97,577
" 1882	1,50,90,289	...	5,63,97,278	7,14,87,567
" 1883	51,23,372	...	1,80,22,789	2,31,46,161
" 1884	1,16,41,757	...	3,68,46,570	4,84,88,327
" 1885	3,41,52,203	...	6,48,78,000	9,90,30,203
" 1886	1,08,77,075	...	4,11,46,457	5,20,24,532
" 1887	4,02,00,148	...	4,84,00,000	8,86,00,148
" 1888	75,68,000	...	6,32,00,000	7,07,68,000
" 1889	93,68,310	...	6,53,00,000	7,46,68,310
" 1890	2,47,41,865	...	9,29,00,000	11,76,41,865
" 1891	1,46,69,903	...	4,95,00,000	6,41,69,903
" 1892	3,24,55,120	...	7,22,00,000	10,46,55,120
" 1893	91,40,310	...	6,95,90,000	(a) 7,87,30,310
" 1897	4,70,185	...	10,54,593	(b) 15,24,777

(a) Includes Rs. 5,90,000 coined for the Bikaner State.

(b) On account of Kashmir and Bhopal re-coinage.

Appendix to Chapter V.
Whole rupees coined and issued from the Indian Mints from 1835—contd.

Calendar years.	Coined in Calcutta	Coined in Madras,	Coined in Bombay.	Total coined.
	Ra.	Ra.	Ra.	Ra.
Victoria, 1898	12,50,976	...	62,68,437	(c) 75,19,413
" 1900	5,29,02,591	...	6,52,36,908	(d) 11,81,39,499
" 1901	3,37,22,243	...	7,54,13,718	(e) 10,91,35,961
" 1901 coined in 1902	3,82,94,744	...	5,48,44,740	(f) 9,31,39,384
Edward VII, 1903 ditto	25,000	...	...	25,000
" " 1903	4,93,78,355	...	5,29,69,151	(g) 10,23,47,506
" " 1904	5,83,38,617	...	10,19,40,291	(h) 16,02,78,908
" " 1905	5,12,57,883	...	7,62,02,223	(i) 12,74,60,106
Edward VII, 1906	10,47,97,186	...	15,89,53,269	(j) 26,37,50,433
" " 1907	8,13,38,000	...	17,09,11,816	(k) 25,22,40,816
" " 1908	2,02,17,728	...	1,07,14,770	3,09,32,491
" " 1909	1,27,58,580	...	95,38,746	(l) 2,22,97,326
" " 1910	85,00,000	...	91,88,673	1,76,88,673
" " 1910 coined in 1911	41,27,013	...	16,96,273	58,23,286

- (c) On account of Kashmir and Bhopal re-coinage.
 (d) Includes Ra. 2,09,02,414 coined for Indian States.
 (e) " Ra. 1,90,43,904 coined for Indian States.
 (f) " Ra. 2,98,86,014 coined for Indian States.
 (g) " Ra. 11,68,451 coined for Indian States.
 (h) " Ra. 5,94,221 coined for Indian States.
 (i) " Ra. 3,28,000 coined for Indian.
 (j) Includes Ra. 8,90,310 coined for Indian States and Ra. 167 lakhs (Calcutta Ra. 32 lakhs and Bombay Ra. 135 lakhs) coined from Gold Standard Reserve Silver.
 (k) " Ra. 94,766 coined for Indian States and Ra. 433 lakhs (Calcutta Ra. 165 lakhs and Bombay Ra. 265 lakhs) coined from Gold Standard Reserve Silver.

Appendix to Chapter V.

Whole rupees coined and issued from the Indian Mints from 1835- contd.

Calendar years.				Coined in Calcutta.	Coined in Madras.	Coined in Bombay.	Total Coined.
				Rs.	Rs.	Rs.	Rs.
George V,	1911	...	...	42,99,924	...	51,43,125	84,43,049
"	"	1912	...	4,51,22,132	...	7,90,67,074	(m) 12,41,89,206
"	"	1913	...	7,58,00,163	...	8,74,65,788	(n) 16,32,65,951
"	"	1914	...	3,31,00,350	...	1,52,70,000	4,83,70,150
"	"	1915	...	98,00,139	...	53,71,979	1,52,72,118
"	"	1916	...	11,50,01,210	...	2,79,00,000	21,29,00,210
"	"	1917	...	11,32,00,217	...	15,15,82,659	26,47,82,876
"	"	1917	coined in 1918	17,74,025	...	...	17,74,025
"	"	1918	...	20,13,16,240	...	21,05,50,363	11,15,71,603
"	"	1918	coined in 1919	40,94,006	...	...	40,94,006
"	"	1919	...	19,68,06,224	...	22,67,06,054	42,35,12,278
"	"	1919	coined in 1920	1,44,00,031	...	...	1,44,00,031
"	"	1920	...	3,86,00,085	...	5,59,36,544	9,45,36,629
"	"	1920	coined in 1921	64,00,064	...	...	64,00,064
"	"	1920	coined in 1922	4,64,000	...	...	5,64,000
"	"	1920	coined in 1923	49,36,050	...	...	49,36,050
"	"	1921	...	...	...	51,15,121	51,15,121
"	"	1922	...	...	...	20,51,150	20,51,150
TOTAL				3,70,20,50,128	10,76,07,805	3,66,60,32,346	6,47,56,95,779

(m) Includes Rs. 16,50,250 coined for Indian States.

(n) " Rs. 12,78,441 coined for Indian States.

Appendix to Chapter V.

*Total value of imports and exports of silver coin and bullion in each official year
from 1900-1901 to 1924-1925.*

Year.	IMPORTS OF SILVER.			EXPORTS OF SILVER.		
	Government of India Rs.	Other Coin and Bullion.	TOTAL.	Government of India Rs.	Other Coin and Bullion.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1900-1901	52,43,615	12,15,43,306	12,67,87,421	1,40,20,285	1,76,94,815	3,17,15,100
1901-1902	87,98,295	11,41,39,711	12,29,38,006	1,23,05,578	2,87,04,085	5,10,09,663
1902-1903	50,64,362	11,68,00,512	12,18,64,874	1,15,75,228	4,07,23,124	5,22,98,352
1903-1904	83,09,362	17,54,72,986	18,37,82,378	1,42,02,089	3,40,74,625	4,82,76,714
1904-1905	62,18,732	17,07,43,237	17,69,61,969	1,22,83,145	2,09,44,100	4,32,27,245
1905-1906	32,58,093	16,57,62,318	16,90,20,411	1,10,81,420	7,08,798	1,17,90,218
1906-1907	72,14,271	25,32,50,024	26,04,64,295	1,99,92,165	4,16,937	2,04,09,102
1907-1908	1,20,83,930	20,32,34,640	21,53,18,570	1,62,35,680	44,00,194	2,06,35,874
1908-1909	68,51,093	13,45,48,274	14,33,99,367	1,17,50,767	1,09,64,045	2,27,14,812

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1909-1910	...	44,45,256	12,04,79,260	12,49,24,516	183,85,706	1,20,89,587	3,04,75,293
1910-1911	...	42,43,665	11,41,89,840	11,84,33,505	2,14,90,963	1,06,39,680	3,21,30,645
1911-1912	...	39,12,885	11,58,59,535	11,97,72,420	1,52,62,890	5,11,37,865	6,64,00,755
1912-1913	...	66,42,675	19,87,66,995	20,54,09,670	1,86,56,940	1,47,64,980	3,34,21,920
1913-1914	...	85,71,810	14,35,60,605	15,21,32,415	1,91,67,930	26,34,840	2,18,02,770
1914-1915	...	78,80,535	10,31,64,465	11,10,45,000	2,19,17,635	4,12,635	2,23,30,290
1915-1916	...	34,87,605	6,31,64,465	6,66,45,507	1,79,45,970	4,03,330	1,83,49,800
1916-1917	...	68,67,190	24,52,81,110	25,11,48,300	4,47,36,000	1,84,10,865	6,31,46,865
1917-1918	...	87,00,810	21,79,93,050	22,66,93,860	2,53,24,995	1,09,50,795	3,62,75,790
1918-1919	—	14,85,335	68,94,56,580	69,08,91,915	72,49,005	44,53,230	1,17,02,235
1919-1920	...	13,16,324	29,85,56,659	29,98,72,983	44,91,400	30,93,108	75,84,508
1920-1921	...	1,22,27,575	9,89,54,230	11,11,81,805	2,36,38,767	1,84,18,150	4,70,56,917
1921-1922	...	3,42,34,806	14,05,51,799	17,47,86,105	66,97,096	1,71,27,200	2,38,24,296
1922-1923	...	1,09,73,724	19,84,59,145	20,94,32,869	1,57,00,800	1,01,85,413	2,58,86,213
1923-1924	—	(Details not	available).	22,10,27,280	(Details not	available).	3,40,47,193
1924-1925	—	"	"	34,28,07,337	"	"	4,20,66,671

(IIIA)

Appendix to Chapter V.

Total value of imports and exports of gold coin and bullion in each official year from 1900-01 to 1924-25.

Year	IMPORTS OF GOLD.			EXPORT OF GOLD.		
	Bullion.	Sovereigns and other British gold Coin.	Total.	Bullion.	Sovereigns and other British gold Coin.	Total.
	Rs.	Rs	Rs	Rs	Rs.	Rs.
1900-1901	... 5,16,34,476	6,73,45,721	11,89,80,197	10,06,02,189	99,56,707	11,05,58,846
1901-1902	... 3,03,15,375	5,27,59,971	8,30,77,346	3,72,74,700	2,64,24,240	4,36,98,940
1902-1903	... 4,47,36,163	8,71,87,514	13,19,23,677	3,28,90,468	1,14,87,530	4,43,78,018
1903-1904	... 7,16,35,211	12,98,43,463	20,14,78,694	3,67,96,858	6,53,66,239	10,21,62,097
1904-1905	... 8,77,70,365	13,03,49,416	21,81,19,781	3,53,95,929	8,57,64,993	12,10,60,922
1905-1906	... 8,77,72,452	5,99,17,270	14,75,89,722	3,63,17,742	10,65,92,094	14,28,00,836
1906-1907	... 10,49,20,065	8,04,03,754	18,53,23,819	3,06,23,179	61,50,245	3,67,73,424
1907-1908	... 11,08,38,907	9,66,87,500	20,75,26,407	3,36,70,880	1,78,247	3,38,49,127
1908-1909	... 6,78,55,075	1,61,87,235	8,40,42,310	3,36,74,937	68,12,716	4,04,37,653
1909-1910	... 11,16,95,760	13,86,14,457	25,03,10,218	3,30,98,212	4,18,898	3,35,17,110

APPENDIX OT CHAPTER VII.

Table No. I—Expenditure (charged against Revenue) and Receipts in England, in Sterling.

EXPENDITURE.	1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.		1922-23.		1923-24.	
								Central.	Provincial.	Central.	Provincial.	Central.	Provincial.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Interest on Debt (other than that charged to Railways and Irrigation Works), and on other obligations.	2,246,224	2,316,620	2,106,137	6,161,537	4,636,721	3,784,157	3,335,656	3,493,143	...	4,922,002	...	6,269,238	...
Management of Debt (<i>Payments to the Banks of England and Ireland</i>).	60,944	63,569	60,522	60,662	60,238	60,032	59,984	82,538	...	105,676	...	101,276	...
Charges on account of Departments in India—													
Posts and Telegraphs: <i>Payments under Postal arrangement with H. M.'s Treasury.</i>	54,588	42,713	39,849	45,788	45,788	45,783	...	...	...	...	...	21,500	...
Indian and Indo-European Telegraphs: <i>Absentee Allowances and Passage Money of Officers, etc.</i>	9,054	—51,586	53,612	49,413	35,280	—45,155	—50,153	—123,051	...	115,494	...	36,773	...
Political (<i>Diplomatic Charges, etc.</i>)	5,918	5,721	16,473	32,611	17,863	32,788	29,951	78,825	...	55,225	...	—27,671	...
Other Charges (<i>Land Revenue; Forest; Mint; Law and Justice; Education; Ecclesiastical; Medical; Scientific, etc., and Miscellaneous</i>).	33,894	24,225	28,076	29,045	30,887	64,239	122,169	276,785	704,444	328,038	813,158	457,185	963,515
Railways—													
State Railways (<i>Interest, Annuities and Sinking Funds</i>).	9,195,888	9,378,190	9,471,639	9,549,899	9,366,566	9,383,540	8,657,232	10,142,172	...	10,154,276	...	10,199,669	...
Irrigation (<i>Interest</i>)	125,370	127,299	120,585	124,415	124,596	125,098	125,861	...	...	...	...	...	...
Public Works (<i>Furlough, Absentee Allowances, etc.</i>).	62,218	39,249	48,349	37,519	34,441	112,683	4,327	89,349	31,452	94,609	28,757	100,554	35,639
Military (including Marine) Charges—													
Effective—													
Payments to His Majesty's Exchequer for British Forces, etc.	930,620	829,251	930,700	930,700	872,200	911,700	2,032,787	2,068,078	...	1,702,000	...	1,799,700	...
Furlough Allowances	337,927	154,114	205,002	206,256	206,144	731,915	908,234	898,447	...	720,505	...	557,905	...
Troop Service and Passage Money	108,757	565,413	283,646	306,670	276,438	338,703	904,815	713,399	...	675,845	...	878,184	...
Other Charges	167,079	62,189	25,043	31,141	154,705	211,580	430,656	1,480,218	...	1,813,233	...	3,640,615	...
Non-effective—													
Payments to His Majesty's Exchequer (<i>Retired Pay, Pensions, etc., of British Forces</i>).	946,073	864,473	676,073	672,373	1,076,373	1,441,073	1,008,240	1,055,000	...	1,066,000	...	1,130,238	...
Pay and Pensions of Non-effective and Retired Indian Officers, etc.	1,388,072	1,314,478	1,248,155	1,185,429	1,155,976	1,224,610	1,784,909	1,876,307	...	1,941,554	...	2,091,017	...
Ditto Widows and Families, etc.	187,824	239,043	257,733	267,003	271,435	317,477	392,995	405,528	...	411,650	...	425,728	...
Marine—													
H. M. Ships in Indian Seas, etc.	100,034	100,000	100,000	100,000	100,000	100,000	100,000	100,000	...	100,039	...	100,040	...
Other Charges	33,759	23,676	28,383	27,703	33,457	59,759	72,334	92,804	...	88,587	...	82,054	...
Civil Charges—													
Establishment of the Secretary of State and of the High Commissioner for India, including the Auditor and his Staff, Store Department and Depot.	184,872	194,511	216,446	236,238	274,414	348,768	447,998	214,393*	...	273,520	...	191,129	...
Postage and Telegrams	7,643	7,749	9,683	14,024	14,125	14,009	18,757	18,168	...	19,942	...	9,132	...

NOTE.—Figures from 1920-21 include those on account of the High Commissioner for India.

*After deduction of £180,677, being the contribution by His Majesty's Treasury for 1921-22 and balance of contribution for 1920-21, and Departmental expenses amounting to £91,014 charged on Stores for the Central and Provincial Governments.

[Continued on next page.]

Table No. I—Expenditure (charged against Revenue) and Receipts in England, in Sterling—contd.

EXPENDITURE.	1914-5.	1915-16.	1916-17.	1916-18.	1918-19.	1919-20.	1920-21.	1921-22.		1922-23.		1923-24.	
								Central.	Provincial.	Central.	Provincial.	Central.	Provincial.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Civil Charges— <i>contd.</i>													
Contingencies (<i>Rates, Taxes, Coal, etc.</i>) ...	14,656	14,256	14,727	20,433	24,245	23,500	39,774	77,482	...	63,314	...	29,827	...
Miscellaneous Home Charges ...	52,988	36,536	26,497	9,338	20,549	21,078	56,719	13,750	...	18,572	...	5,988	...
Furlough—													
Indian Civil Service ...	141,712	111,035	122,746	79,881	57,967	282,614	385,230	...	...	...	...	...	...
Military Officers in Civil Employ ...	101,178	48,266	42,002	31,281	27,458	99,500	205,283	...	...	...	...	...	...
Uncovenanted and Pilot Services ...	116,948	75,753	86,259	69,390	51,983	194,857	416,822	...	...	...	...	...	...
Pensions and Allowances—													
Territorial and Political ...	10,550	10,550	10,550	10,430	7,678	17,811	10,703	11,553	...	11,563	...	12,374	...
Home Establishment Officers ...	42,215	45,364	34,785	36,889	36,189	48,264	46,912	67,971	...	46,129	...	51,505	...
Ditto. Widows and Families from Funds	13,998	14,070	13,298	13,164	13,495	13,400	12,366	12,792	...	12,234	...	12,251	...
Indian Officers for Distinguished Services, Judges, Uncovenanted Service and others.	628,368	602,137	593,592	579,954	574,909	671,702	651,528	691,007	56,373	659,456	...	655,420	...
Compassionate and other Allowances ...	17,211	15,193	15,026	15,060	14,733	15,792	17,228	14,914	...	20,116	...	18,597	...
Indian Service Funds (<i>Annuities, Pensions, etc.</i>)	1,381,227	1,369,875	1,351,522	1,323,490	1,299,507	1,298,247	1,349,549	1,290,738	14,603	1,376,260	45,958	1,220,518	82,845
Donations, Gratuities and Charities ...	2,576	353	2	39	534	...	2,270	258	...	559	...	1,154	...
Stores for India—													
Stationery and Printing for all Departments ...	105,818	103,703	109,933	119,580	93,582	178,163	258,352	142,479	29,091	136,127	103,884	145,173	76,246
Civil Departments ...	266,623	169,985	258,630	284,394	500,129	467,168	1,074,774	463,777	240,962	638,876	219,191	436,904	229,235
Marine Stores ...	83,598	136,324	292,935	230,443	440,354	729,896	401,154	213,884	...	76,313	...	68,717	...
Public Works (including Postal and Telegraph Stores).	171,280	163,597	210,723	190,698	147,596	583,106	956,028	1,006,748	6,666	393,627	55,510	247,172	27,131
Military (including Special Defence Works) ...	801,327	739,548	1,823,978	2,476,931	954,056	1,486,915	3,584,000	3,003,670	...	2,521,003	...	1,603,749	...
Miscellaneous Charges ...	89,498	47,652	212,316	505,286	583,242	146,511	109,071	431,507	151,631	129,806	15,117	148,915	18,339
Total Expenditure in England ...	20,208,598	20,109,094	21,145,627	26,065,057	23,629,495	25,541,288	30,964,509	30,405,432*	1,235,222*	30,463,162*	1,281,575*	32,723,530*	1,432,950*
RECEIPTS.													
Military Receipts ...	347,882	339,884	330,836	280,453	266,581	294,386	364,866	2,376,917	...	900,750	...	480,023	...
Receipts in aid of Superannuation Allowances and Pensions.	49,071	43,570	46,486	38,074	37,506	44,349	40,920	38,852	...	36,490	...	36,408	...
Receipts of Interest ...	182,129	204,084	275,258	1,306,807	2,775,240	3,042,551	1,452,343	250,214	...	174,067	...	1,608,315	...
Other Receipts ...	103,660	117,617	224,865	423,712	149,669	368,513	906,130	1,225,391	...	395,358	...	2,477,966	...
Total Revenue in England ...	682,742	705,155	877,445	2,049,046	3,228,996	3,749,799	2,764,259	3,891,374*	...	1,506,665*	...	4,602,712*	...
Net Expenditure in England ...	19,525,856	19,403,939	20,268,182	24,016,011	20,400,499	21,791,489	28,200,250	26,513,758	1,235,222	28,956,497	1,281,575	28,120,818	1,432,950

NOTE.—Figures from 1920-21 include those on account of the High Commissioner for India.

*Differs from the Finance and Revenue Accounts of the Government of India due to different classification adopted in this table.