

EAST INDIA : ACCOUNTS AND ESTIMATES,  
1913-1914.

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EXPLANATORY MEMORANDUM

BY THE

UNDER SECRETARY OF STATE FOR INDIA.

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Presented to both Houses of Parliament by Command of His Majesty.

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# MEMORANDUM

BY THE

## UNDER SECRETARY OF STATE FOR INDIA,

RELATING TO THE

ACCOUNTS of the GOVERNMENT OF INDIA for 1911-1912 and  
the ESTIMATES for 1912-1913 and 1913-1914.

### REVENUE AND EXPENDITURE.

#### *Gross Revenue and Expenditure.*

The Gross Revenue and Expenditure of the Government of India for the three years to which this Memorandum refers are as follows :—

Gross Revenue and Expenditure.	Accounts, 1911-1912.	Revised Estimate, 1912-1913.	Budget, 1913-1914.
	£	£	£
Revenue ... ..	82,835,750	87,052,400	82,324,500
Expenditure ... ..	78,895,416	83,658,700	80,998,200
Surplus or <i>Deficit</i> ... ..	3,940,334	3,393,700	1,326,300

In these figures all receipts are included in the total of revenue and all outlay in the total of expenditure, with the one exception that the working expenses of railways and the surplus profits paid to certain railway companies are treated not as expenditure but as a deduction from revenue.

#### *Net Revenue and Expenditure.*

The figures of Gross Revenue just given include the net receipts of railways without any deduction on account of interest charges, the total receipts (without any deduction on account of interest charges, working expenses, &c.,) derived from the other commercial undertakings of the Government of India, *i.e.*, Irrigation works, Post Office and Telegraphs, and from the sale of Opium, and the receipts of certain spending departments: while the figures of Gross Expenditure include refunds and assignments, the interest charges of railways, the working expenses and interest charges of other commercial undertakings, and the cost of cultivation and manufacture of opium. This method of compiling the figures causes the revenue available for administrative purposes, and the expenditure on such purposes, to appear much greater than they really are ;

and it is accordingly the practice to present to Parliament an annual statement of Net Income and Expenditure (*see* H. of C. 30 of 1913), in which the net revenue derived from commercial undertakings and opium is shown instead of the gross revenue, and similar adjustments are made under other heads of revenue and expenditure by deducting (1) refunds and assignments from the gross yield of land revenue, taxation, &c., and (2) the receipts of the spending departments from the gross expenditure incurred by them. The cost of the establishments maintained for the collection of revenue is not shown as a deduction from revenue but as a separate head of expenditure. In the following table the Net Revenue and Expenditure for 1911-12, 1912-13, 1913-14, are calculated in the same manner as in the annual Parliamentary return mentioned above.

### Net Revenue.

	Accounts, 1911-1912.		Budget, 1912-1913.		Revised Estimate, 1912-1913.		Budget, 1913-1914.	
	£	£	£	£	£	£	£	£
<b>I. Land Revenue, &amp;c. :</b>								
1. Land Revenue ... ..	20,000,327		20,522,300		20,559,300		20,610,290	
2. Forest ... ..	1,945,642		1,969,300		2,078,000		2,024,300	
3. Tributes from Native States.	393,648		402,200		398,100		415,300	
		22,339,617		22,893,800		23,035,400		23,049,800
<b>II. Opium ... ..</b>		5,228,212		2,930,700		4,503,500		306,000
<b>III. Taxation :</b>								
1. Salt ... ..	3,136,736		3,166,200		3,077,300		3,146,600	
2. Stamps ... ..	4,759,534		4,856,300		5,023,900		5,162,900	
3. Excise ... ..	7,532,880		7,829,800		8,104,200		8,365,700	
4. Provincial Rates... ..	548,100		549,500		556,100		27,900	
5. Customs ... ..	6,286,729		6,264,900		6,857,400		6,712,600	
6. Assessed Taxes ... ..	1,642,051		1,636,000		1,716,800		1,747,700	
7. Registration ... ..	444,738		442,500		479,900		490,800	
		24,350,768		24,745,200		25,815,600		25,654,200
<b>IV. Commercial Undertakings :</b>								
1. Post Office ... ..	125,809		169,700		223,100		303,600	
2. Telegraph ... ..	6,509		29,400		20,900		39,200	
3. Railway Revenue Account	3,787,770		2,021,900		5,516,100		4,552,300	
4. Irrigation ... ..	805,169		606,200		1,071,700		839,300	
		4,712,239		2,768,400		6,831,800		5,656,000
<b>V. Mint ... ..</b>		250,593		104,300		389,700		136,900
<b>VI. Exchange ... ..</b>		105,697		—		109,300		33,300
<b>Total Net Revenue ...</b>		56,987,126		53,442,400		60,685,300		54,836,200

### Net Expenditure.

	Accounts, 1911-1912.		Budget, 1912-1913.		Revised Estimate, 1912-1913.		Budget, 1913-1914.	
	£	£	£	£	£	£	£	£
<b>I. Debt Services (excluding interest payments chargeable to Railways and Irrigation).</b>		588,994		817,900		344,000		22,700
<b>II. Military Services :</b>								
1. Army ... ..	18,357,180		17,929,800		18,423,200		18,369,200	
2. Marine ... ..	865,828		356,000		389,000		380,000	
3. Military Works and Special Defence Works	835,572		808,700		823,200		897,600	
		19,558,580		19,094,500		19,635,400		19,646,800
<b>III. Collection of Revenue ...</b>		6,383,531		6,668,700		6,587,000		6,796,500
<b>IV. Civil Services :</b>								
1. Civil Departments ... ..	15,228,035		16,250,700		15,416,500		18,127,800	
2. Miscellaneous Civil Charges	4,191,444		4,355,700		4,336,600		4,531,100	
3. Civil Works ... ..	5,127,124		5,334,300		5,898,200		6,297,600	
		24,546,603		25,940,700		25,651,300		28,956,500
<b>V. Famine Relief and Insurance</b>		1,000,000		1,000,000		1,000,000		1,000,000
<b>VI. Provincial adjustments :</b>								
1. Provincial Surpluses, (which are added to the Provincial Balances and charged against the Revenue of the year)...		969,084		—		4,073,900		—
2. Provincial Deficits ( <i>i.e.</i> , amounts taken from Provincial Balances towards defraying expenditure incurred in the year) ... ..		—		1,557,700		—		2,912,600
<b>Total Net Expenditure charged against Revenue. }</b>		53,046,792		51,964,100		57,291,600		53,509,900
<b>Surplus or Deficit ...</b>		3,940,334		1,478,300		3,393,700		1,326,300

*Accounts, 1911-12.*

It will be seen from the table that the final accounts for 1911-12 show a surplus of £3,940,334; this is greater by £847,334 than the amount shown in the Revised Estimate published in March, 1912.

*Revised Estimate, 1912-13.*

The Revised Estimate of 1912-13 shows, as compared with the Budget of that year, increases of £7,242,900 in net revenue, £5,327,500 in net expenditure, and £1,915,400 in the surplus, which becomes £3,393,700. The increase in revenue is due in the main to increases under Opium and Railways. The increases and decreases in greater detail were as follows:—

<i>Net Revenue.</i>					
Increases.		Decreases.			
		£			
Railways	... ..	3,494,200	Salt	... ..	88,900
Opium	... ..	1,572,800	Tributes...	... ..	4,100
Customs	... ..	592,500			
Irrigation	... ..	465,500			
Mint	... ..	285,400			
Excise	... ..	274,400			
Stamps	... ..	167,600			
Other Heads	... ..	483,500			
		7,335,900			
Total	... ..		Total	... ..	93,000

<i>Net Expenditure.</i>					
Increases.		Decreases.			
		£			
Provincial Adjustments	5,631,600	Education	... ..	484,600	
Civil Works	... ..	563,300	Debt Services	... ..	473,900
Army	... ..	493,400	Medical	... ..	341,800
Other Heads	... ..	186,900	Other Heads	... ..	247,400
		6,875,200			
Total	... ..		Total	... ..	1,547,700

Notes on the Heads under which the principal variations occur will be found in Appendix I.

*Budget, 1913-14.*

The Budget of 1913-14 introduces no changes in taxation.

The net revenue and expenditure are estimated as follows:—

						£
Net Revenue	... ..	... ..	... ..	... ..	... ..	54,836,200
Net Expenditure	... ..	... ..	... ..	... ..	... ..	53,509,900
Surplus	... ..	... ..	... ..	... ..	... ..	1,326,300

As compared with the Revised Estimate for 1912-13 these figures show decreases of £5,849,100 in net revenue, £3,781,700 in net expenditure, and £2,067,400 in the surplus.

Provision is made in the Budget for the following new recurring assignments to provincial governments :—

	£
1. For Education ... ..	322,300
2. For Sanitation ... ..	248,400
3. To compensate certain provincial governments for their surrender to rural boards of revenue derived from the land cess (see p. 13)	529,700
	(since increased to £547,400).

The new assignments made for education in 1913-14, added to those (amounting to £373,100) which were made in 1912-13, bring up to £695,400 the total provision up to date, from special grants made by the Government of India, for annual expenditure in pursuance of the statement made at the Delhi Durbar of 12th December, 1911. (See Command Paper 5979, page 4.)

The increases and decreases in greater detail are as follows :—

<i>Net Revenue.</i>			
Increases.	£	Decreases.	£
Excise ... ..	261,500	Opium ... ..	4,197,500
Stamps ... ..	139,000	Railways ... ..	963,800
Other Heads ... ..	259,700	Provincial Rates ... ..	528,200
		Mint ... ..	252,800
		Irrigation ... ..	232,400
		Customs ... ..	144,800
		Other Heads ... ..	189,800
<b>Total ... ..</b>	<b>660,200</b>	<b>Total ... ..</b>	<b>6,509,300</b>

<i>Net Expenditure.</i>			
Increases.	£	Decreases.	£
Education ... ..	1,476,600	Provincial Adjustments .	6,986,500
Medical ... ..	659,500	Debt Services ... ..	321,300
Civil Works ... ..	401,400	Other Heads ... ..	74,500
Police ... ..	298,500		
Collection of Revenue ...	209,500		
Other Heads ... ..	555,100		
<b>Total ... ..</b>	<b>3,600,600</b>	<b>Total ... ..</b>	<b>7,382,300</b>

Notes on the Heads under which the principal variations occur will be found in Appendix I.

### BURDEN OF TAXATION.

—	Accounts 1911-12.	Revised Estimate, 1912-13.	Budget, 1913-14.
	£	£	£
Salt ... ..	3,136,736	3,077,300	3,146,600
Stamps ... ..	4,759,534	5,023,900	5,162,900
Excise ... ..	7,532,880	8,104,200	8,365,700
Provincial Rates ... ..	548,100	556,100	27,900
Customs ... ..	6,286,729	6,857,400	6,712,600
Assessed Taxes ... ..	1,642,051	1,716,800	1,747,700
Registration ... ..	444,738	479,900	490,800
<b>Total ... ..</b>	<b>24,350,768</b>	<b>25,815,600</b>	<b>25,654,200</b>

The payment per head, on the assumption that the whole of the taxation, including that on Salt, Excise, and Customs, is paid by the inhabitants of British India, is

If the payment of Land Revenue be added, the average becomes

For the purpose of calculating the burden of taxation the figures of population in the three years under review have been based on the Census of March, 1911, an annual increase of population at the rate of  $\frac{1}{2}$  per cent. being assumed.

s. d.  
1 11·8

s. d.  
2 1·1

s. d.  
2 0·8

3 7·3

3 9·1

3 8·7

## DEBT TRANSACTIONS AND CAPITAL EXPENDITURE.

### *Debt.*

1912-1913—£4,500,000 India Sterling Bills, £500,000 India Bonds, and £1,477,600 Railway Debenture Bonds were discharged during the year.

£3,000,000 3½ per cent. India Stock was raised at a fixed price of 93, and a rupee loan of 3 crores at an average price of Rs. 96 : 2. £495,000 was raised by an issue of Railway Debenture Bonds.

1913-14.—The Budget provides for the discharge of £500,000 India Bonds and £1,281,200 Railway Debenture Bonds and for the issue of a rupee loan of 3 crores.

No sterling loan will be raised, but £2,500,000 4 per cent. Railway Debenture Stock has been issued at 99, and £475,000 has been raised by 3½ per cent. Railway Debenture Bonds which, under a special arrangement, were issued at par.

### *Irrigation Works.*

The figures of the outlay on the construction of Major Irrigation Works incurred during the last two years and estimated to be incurred during the present year are as follows :—

	£
1911-12 ... ..	1,906,400
1912-13 (Revised Estimate) ... ..	1,842,100
1913-14 (Budget) ... ..	2,058,500

The total capital outlay up to 31st March, 1913, excluding indirect charges, on Major Irrigation Works, is estimated at £37,646,800.

The net earnings (*i.e.*, gross receipts less working expenses) in 1911-12 gave a return of 7·36 per cent. on the mean of the capital expenditure at the beginning and the end of the year. (*See App. II. c.*)

### *Railways.*

On the 31st December, 1912, the length of railways in India open for traffic was 33,494 miles, of which 667 miles were opened in 1912. The total mileage under construction or sanctioned for construction at the close of the year was 2,378 miles.

The capital expenditure on railways shown in the Government Accounts for 1911-12 and Estimates for 1912-13 and 1913-14 is as follows :—

	Accounts, 1911-12.	Revised Estimate, 1912-13.	Budget, 1913-14.
	£	£	£
<b>Expenditure not charged to Revenue :—</b>			
(A) Outlay on lines worked by the State and by guaranteed companies :—			
(1) From funds provided by the State...	6,981,384	8,942,000	10,113,400
(2) From funds raised through companies or provided from other sources.	933,009	1,122,100	1,886,600
	7,914,393	10,064,100	12,000,000
(B) Outlay on branch lines not on firm guarantee	53,521	72,900	161,700
<b>Expenditure charged to Revenue :—</b>			
Famine protective lines ... ..	44,276	43,900	8,600
Provincial State lines ... .	836	4,100	2,100
	45,112	48,000	10,700
<b>Grand Total ...</b>	<b>8,013,026</b>	<b>10,185,000</b>	<b>12,172,400</b>

The figures given above do not include expenditure on railways whose transactions do not pass through the Government Accounts. In 1911 the capital expenditure on these lines was £1,295,667, of which £407,067 was on railways owned by Native States.

The net traffic receipts in 1911-12 of open lines in which the Government is directly interested gave a return of 5.41 per cent. on the mean of the capital expenditure at the beginning and end of the year. (See App. II. b.)

#### *Expenditure on the new capital at Delhi.*

The capital expenditure on permanent works at Delhi incurred, or estimated to be incurred, is as follows :—

	£
1911-12 ... ..	5,000
1912-13 ... ..	112,000
1913-14 ... ..	1,333,000

#### *Liabilities and Assets.*

On the 31st of March, 1913, the debt of India amounted to £274,402,873 (viz. :—rupee debt, converted into sterling at 1s. 4d. the rupee, £95,223,680, and sterling debt, £179,179,193). There were also other obligations of the Government of India, including Savings Bank balances, Judicial and Departmental deposits, balances of Service Funds, &c., amounting to £29,277,915, and the various railway annuities, representing at present an annual charge of £3,357,600.

Up to the same date the Government of India had devoted £143,904,807 to the construction of Railways, and £37,646,800 to the construction of Irrigation Works. It had purchased from guaranteed companies (in some cases by cash payments, in others by annuities, and in one case by the direct issue of India stock to the company) nine railways, on which, at the time of purchase, £108,092,386 had been spent from capital raised by the companies. Its advances to Railway Companies stood at £11,272,232 and it had lent £12,080,234 (net) to Native States, Corporations, Agriculturists, &c. Other assets were the Gold Standard Reserve, consisting of £4,000,000 held in rupees in India, sterling securities of a market value of £15,945,669, £1,620,000 in gold at the Bank of England, and £1,005,664 in cash at short notice in London; the cash balances in India, £19,293,333; and the cash balances in England, £8,784,206.

#### **GOLD STANDARD RESERVE.**

It was decided that, with effect from 1st April, 1900—

- (1) the net profit on the coinage of new rupees should not be treated as revenue, but should be paid to a special reserve (now called the Gold Standard Reserve);
- (2) the reserve should be held mainly in sterling securities, the interest being added to the reserve as it accrued.



From July, 1906, a portion of the Reserve has been held in India in rupees in order that the Government of India may be in a favourable position for meeting without delay in times of pressure heavy demands for the issue of rupees in exchange for sterling.

In 1907 it was decided that half of the net profit on coinage from 1st April, 1907, should be used to supplement the funds available for capital expenditure on railways, the other half of the profit and the whole of the interest receipts being added to the Reserve as before. In June, 1912, this arrangement was modified, and it was decided that the interest on investments and the profits on coinage hereafter received, except profits retained in India for building up the silver branch of the Reserve, shall be held in gold at the Bank of England until the amount so held reaches £5,000,000; no portion of the profit will be used for railway purposes until the total *sterling* assets of the Gold Standard Reserve amount to at least £25,000,000.

*Statistics, &c., regarding the Gold Standard Reserve.*

The total receipts from profit on coinage and from interest and discount up to 31st March, 1913, have been as follows:—

Profits on Coinage—						£
1900-1	...	...	...	...	...	3,031,294
1901-2	...	...	...	...	...	415,100
1902-3	...	...	...	...	...	264,028
1903-4	...	...	...	...	...	2,627,575
1904-5	...	...	...	...	...	1,790,380
1905-6	...	...	...	...	...	3,677,880
1906-7	...	...	...	...	...	4,014,426
1907-8	...	...	...	...	...	2,247,207
1908-9	...	...	...	...	...	102 (arrears).
1909-10	...	...	...	...	...	25,190 ( „ ).
1910-11	...	...	...	...	...	—
1911-12	...	...	...	...	...	—
1912-13	...	...	...	...	...	3,265,698
Total						21,358,880
Interest and discount						3,475,857
						<u>24,834,737</u>

Of this sum £1,123,655 has been used for capital expenditure on railways; the remainder has been paid to the Reserve.

The following table summarises the position of the Reserve on 31st March, 1913:—

Profits on Coinage—		£	£	Sterling Securities held in England (cost price)		£
Total Profits realised 1st April, 1900, to 31st March, 1913	...	21,358,880		Cash held in England on account of the Reserve	...	16,906,561
Deduct amount used for Capital Expenditure on Railways	...	1,123,655		Gold held at the Bank of England	...	1,005,664
				Rupees held in India on account of the Reserve	...	1,620,000
Profit paid to Gold Standard Reserve...			20,235,225			4,000,000
Interest and discount received up to 31st March, 1913	...		3,475,857			
Profits and Interest paid to Reserve from 1st April, 1900, to 31st March, 1913	...		23,711,082			
Deduct—						
Loss on Sale and Redemption of Securities	...	160,377				
Miscellaneous Charges	...	18,480				
Total deductions	...		178,857			
Amount of Reserve on 31st March, 1913	...		<u>£23,532,225</u>			<u>£23,532,225</u>

The Securities purchased for £16,906,561 (as shown above) were as follows :—

Securities.	Nominal Value.	Cost Price.	Market Value on 31st March, 1913.
	£	£	£
2½ per cent. Consolidated Stock ... ..	4,665,770	4,207,463	3,475,999
Local Loans 3 per cent. Stock ... ..	200,000	195,106	170,500
Guaranteed 2½ per cent. Stock ... ..	438,720	407,188	326,846
2½ per cent. Exchequer Bonds ... ..	6,935,600	6,925,016	6,878,635
British Treasury Bills ... ..	2,400,000	2,354,277	2,360,873
Transvaal Government 3 per cent. Guaranteed Stock	1,092,023	1,076,524	982,820
Union of South Africa Treasury Bills ... ..	600,000	577,500	600,000
Securities issued by Governments of other British Colonies.	1,024,400	1,018,033	1,003,890
Corporation of London Debentures ... ..	145,000	145,454	146,106
<b>Total ... ..</b>	<b>17,501,513</b>	<b>16,906,561</b>	<b>15,945,669</b>

The net profit on the Gold Standard Reserve Investments up to 31st March, 1913, is shown below :—

	£
Cost price of securities held on 31st March, 1913 ... ..	16,906,561
Market values on 31st March, 1913 ... ..	15,945,669
Loss through depreciation ... ..	960,892
Loss on sale and redemption of securities ... ..	160,377
Total losses ... ..	1,121,269
Miscellaneous charges ... ..	18,480
Interest and Discount received up to 31st March, 1913	3,475,857
Net profit on Investments ... ..	<u>£2,336,108</u>

### EXCHANGE AND REMITTANCE.

The sales by the Secretary of State of bills and transfers on India during the last ten years have been as follows :—

1903-4 ...	£23,859,303	at an average rate of 1s. 4·049d. the rupee.
1904-5 ...	£24,425,558	” ” 1s. 4·045d. ”
1905-6 ...	£31,580,454	” ” 1s. 4·043d. ”
1906-7 ...	£33,418,716	” ” 1s. 4·084d. ”
1907-8 ...	£15,307,062	” ” 1s. 4·029d. ”
1908-9 ...	£14,144,545	” ” 1s. 3·9305d. ”
1909-10 ...	£27,444,609	” ” 1s. 4·041d. ”
1910-11 ...	£26,212,866	” ” 1s. 4·061d. ”
1911-12 ...	£27,058,550	” ” 1s. 4·083d. ”
1912-13 ...	£25,743,710	” ” 1s. 4·058d. ”

In 1908-9 and 1909-10, owing to exceptional conditions of trade, bills payable in London in sterling were sold by the Government of India to the amount of £8,058,000 and £156,000, respectively, at a fixed rate of 1s. 3¾d. the rupee.

## SEABORNE TRADE.

The following figures show the Exports from, and Imports into, India during the last three years :—

	1910-11.	1911-12.	1912-13.
<i>On Private Account.</i>			
	£	£	£
Imports of Merchandise ... ..	86,236,000	92,333,200	107,343,900
Exports of Merchandise ... ..	139,921,300	151,896,100	164,361,800
Net Exports of Merchandise ... ..	53,685,300	59,512,900	57,020,900
Net Imports of Gold ... ..	15,985,800	25,178,200	25,052,400
Net Imports of Silver ... ..	5,733,800	3,528,800	4,382,500
Net Imports of Treasure ... ..	21,724,600	23,707,000	29,434,900
Net Exports of Merchandise and Treasure on Private Account.	31,960,700	30,805,900	27,586,000
<i>Government Transactions.</i>			
Imports of Merchandise ... ..	2,901,200	3,653,700	3,743,900
Exports of Merchandise ... ..	53,100	96,000	86,000
Net Imports of Merchandise ... ..	2,848,100	3,557,700	3,657,900
Net Imports or Exports of Gold ... ..	—	5,000	2,384,800
Net Imports of Silver ... ..	39,900	29,300	6,971,400
Total Net Imports or Exports of Treasure ... ..	39,900	24,300	4,586,600

EDWIN S. MONTAGU.

India Office,  
10th July, 1913.

## APPENDIX I.

## Notes on certain heads of Net Revenue and Expenditure.

## NET REVENUE.

*Opium.*

	Accounts, 1911-12.	Budget, 1912-13.	Revised Estimate, 1912-13.	Budget, 1913-14.
	£	£	£	£
Receipts ... ..	5,961,278	3,622,000	5,114,600	1,445,000
Charges ... ..	733,052	691,300	611,100	1,139,000
Net revenue ... ..	5,228,226	2,930,700	4,503,500	306,000

The increase in the net opium revenue over the budget figures for 1912-13, £1,572,800, is due to the large excess of the actual prices obtained over the moderate estimates made in the Budget of the year. The variations are shown in the table below.

The Budget of 1913-14 provides for the sale of 9,000 chests of Bengal uncertificated opium. No Malwa opium will be exported, and as shown above, the net revenue will be only £306,000.

The decrease in opium revenue as compared with 1912-13 will on these estimates be no less than £4,197,500.

	Bengal.		Bombay.		Chests of Bengal Opium produced.	Payments to Cultivators, including purchase of Opium.	
	Chests sold.	Average price.	Chests of Malwa Opium passed for Export.	Rate of Duty per Chest, (Govern- ment share.)			
		Rs.		Rs.		£	
1911-12 ... ..	Certificated ...	10,120	3,456	7,362	600, 800, & 900*	15,000	622,284
	Uncertificated...	16,740	2,383				
1912-13 (Budget)	Certificated ...	5,206	2,450	14,615	900*	—	593,400
	Uncertificated...	12,200	1,500	1,000			
1912-13 (Revised Estimate)	Certificated ...	4,690	5,063	10,345½	900*	14,000	511,600
	Uncertificated...	13,200	1,963				
1913-14 (Budget)	Certificated ...	—	—	—	—	—	1,045,200
	Uncertificated...	9,000	1,800	—	—	—	

\* In addition to the pass duty, Government received half the proceeds of the sale by auction of the right to export. Their share was estimated at Rs. 329 per chest in the Budget of 1912-13 but Rs. 1,000, approximately, was realised.

	<i>Stamps.</i>					£
Accounts, 1911-12	...	...	...	...	...	4,761,429
Budget, 1912-13	...	...	...	...	...	4,856,300
Revised Estimate, 1912-13	...	...	...	...	...	5,023,900
Budget, 1913-14	...	...	...	...	...	5,162,900

The greater part of the excess of the Revised over the Budget Estimate for 1912-13 is under non-judicial stamps, and is evidently due to the trade activity of the year.

	<i>Excise.</i>					£
Accounts, 1911-12	...	...	...	...	...	7,532,880
Budget, 1912-13	...	...	...	...	...	7,829,800
Revised Estimate, 1912-13	...	...	...	...	...	8,104,200
Budget, 1913-14	...	...	...	...	...	8,365,700

The figure for 1912-13 is higher by £571,300 than that for 1911-12, which was itself a considerable improvement on the figure of 1910-11. Though partly accounted for by improvements and changes in excise administration, the increases may be regarded as an indication of a betterment of economic conditions.

	<i>Provincial Rates.</i>					£
Accounts, 1911-12	...	...	...	...	...	548,100
Budget, 1912-13	...	...	...	...	...	549,500
Revised Estimate, 1912-13	...	...	...	...	...	556,100
Budget, 1913-14	...	...	...	...	...	27,900

The disappearance of the income under this head in 1913-14 is due to a recent decision that the whole of the land cess in certain provinces, and not part only as hitherto, shall be paid over to rural boards for local purposes.

	<i>Customs.</i>					£
Accounts, 1911-12	...	...	...	...	...	6,286,729
Budget, 1912-13	...	...	...	...	...	6,264,900
Revised Estimate, 1912-13	...	...	...	...	...	6,857,400
Budget, 1913-14	...	...	...	...	...	6,712,600

The gross receipts in detail, without deduction on account of drawbacks, &c., are as follows :—

	Accounts, 1910-11.	Accounts, 1911-12.	Budget, 1912-13.	Revised Estimate, 1912-13.	Budget, 1913-14.
Import duties :—	£	£	£	£	£
Cotton Manufactures	945,100	1,041,100	1,090,000	1,248,000	1,268,000
Liquors	803,900	830,600	840,200	835,600	833,300
Silver Bullion and Coin	1,082,700	652,400	533,300	666,600	533,300
Other Metals and Manufactures of Metals	353,600	341,700	353,300	336,700	336,700
Other Manufactured Articles	759,200	823,600	866,700	924,300	942,800
Petroleum	404,200	504,600	466,700	441,300	453,300
Tobacco	200,400	172,500	171,000	183,300	183,300
Other Articles	912,000	868,600	918,200	1,049,600	1,073,900
Excise duty on Cotton Goods	285,400	325,300	343,300	349,200	367,100
Export duty on Rice	872,500	908,200	815,600	973,300	871,100
Total	6,619,000	6,468,600	6,398,300	7,007,900	6,862,800

The principal factors in the large increase of the Revised Estimate over the Budget for 1912-13 are an improvement in receipts from the import duties on cotton and silver, and an increase in those from the export duty on rice. The first was due to increased demand for cotton goods which may be taken as a further evidence of general prosperity; and the second is accounted for by the large exports of rice due, as was the case in 1911-12, to shortage of the crop elsewhere.

The lower figure in the Budget for 1913-14 is taken in the expectation of a return to normal conditions.

*Railways.*

	Accounts, 1911-12.	Budget, 1912-13.	Revised Estimate, 1912-13.	Budget, 1913-14.
	£	£	£	£
<b>State Railways :—</b>				
Gross Receipts ... ..	33,579,129	32,566,900	36,966,800	36,753,500
Working Expenses ... ..	17,263,043	17,666,700	18,266,600	18,816,600
<b>Net Traffic Receipts... ..</b>	<b>16,316,081</b>	<b>14,900,200</b>	<b>18,700,200</b>	<b>17,936,900</b>
<i>Surplus Profits paid to Companies, &amp;c.</i>	482,001	411,100	654,600	398,000
<i>Interest charges—</i>				
<i>Interest on capital spent or advanced by the State.</i>	6,664,210	6,941,200	7,101,900	7,387,200
<i>Interest on capital deposited by Companies.</i>	1,825,970	1,862,700	1,848,100	1,955,100
<i>Annuities in purchase of Railways.</i>	3,357,301	3,357,800	3,357,700	3,379,500
<i>Sinking Funds ... ..</i>	177,677	184,300	184,300	191,500
<b>Total ... ..</b>	<b>12,507,159</b>	<b>12,757,100</b>	<b>13,146,600</b>	<b>13,311,300</b>
<b>Net Receipts .. ..</b>	<b>3,808,922</b>	<b>2,143,100</b>	<b>5,553,600</b>	<b>4,625,600</b>
<b>Guaranteed Railways :—</b>				
<i>Miscellaneous charges (net)... ..</i>	21,152	121,200	37,500	73,300
<b>Net Receipts from all Railways ...</b>	<b>3,787,770</b>	<b>2,021,900</b>	<b>5,516,100</b>	<b>4,552,300</b>

Before 1899-1900 the Railway Revenue Account always showed a net charge. The figures from that year onwards are as follows :—

	£
1899-1900 ... .. Net receipt	76,756
1900-1 ... ..	325,124
1901-2 ... ..	846,616
1902-3 ... ..	228,949
1903-4 ... ..	860,669
1904-5 ... ..	2,105,438
1905-6 ... ..	2,001,966
1906-7 ... ..	2,307,673
1907-8 ... ..	1,563,002
1908-9 ... .. Net charge	1,242,250
1909-10 ... .. Net receipt	824,922
1910-11 ... ..	2,017,496
1911-12 ... ..	3,787,770
1912-13 (Revised Estimate) ... ..	5,516,100
1913-14 (Budget) ... ..	4,552,300

These figures are arrived at after charging in the Account not only all interest charges but also payments in redemption of capital which are made partly through sinking funds and partly through the annuities created for the purchase of various railways.

The following are the amounts of such payments in the three years under review :—

	£			
In 1911-12	...	...	...	1,001,452
In 1912-13	...	...	...	1,086,366
In 1913-14	...	...	...	1,114,800

*State Railways.*—The profit derived by the State from the railways arises from the State lines, under which head are included not only the lines worked by the State (of which the most important are the North-Western, Eastern Bengal, and Oudh and Rohilkhand systems), but also lines which, while classified as State railways, are worked by companies receiving guaranteed interest on their share capital and a share of the surplus profits. Among the most important of the lines included in the latter class are the East Indian, Bengal Nagpur, Bombay Baroda and Central India (including Rajputana-Malwa), Madras and Southern Mahratta, South Indian, Great Indian Peninsula (including the Indian Midland), Assam-Bengal, and Burma Railways.

The remarkable increase in the net receipts during 1912-13 is attributed in the main to increased goods traffic, due to a continuance of the prosperous conditions of trade and agriculture, accompanied by a very moderate expansion of working expenses; but the increase in receipts from coaching traffic, occasioned by business activity and the marriages and pilgrimages of an auspicious Hindu year, contributed also substantially to this result.

As the conditions in 1912-13 were so exceptionally favourable, it has been considered prudent to allow for some reduction in receipts in the Budget of 1912-13, and, as the interest charges are greater and an increase in working expenses is anticipated, the profits to the State are expected to be considerably less than in 1912-13.

#### *Irrigation.*

	Accounts, 1911-12.	Budget, 1912-13.	Revised Estimate, 1912-13.	Budget, 1913-14.
<b>MAJOR WORKS :</b>	£	£	£	£
Receipts ... ..	3,732,998	3,676,800	4,111,700	4,149,200
Working Expenses ... ..	1,145,103	1,105,900	1,142,300	1,162,600
Interest on Debt ... ..	1,182,867	1,241,500	1,283,600	1,359,800
Net Receipts ... ..	1,405,028	1,329,400	1,680,800	1,626,800
<i>Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance.</i>	—	43,300	—	108,600
<b>MINOR WORKS :</b>				
Receipts ... ..	247,054	244,300	251,200	254,700
Expenditure ... ..	846,913	924,200	860,300	933,600
Net Expenditure ... ..	599,859	679,900	609,100	678,900
Net Receipts, Major and Minor Works.	805,169	606,200	1,071,700	839,300

The bulk of the very large improvement in the net receipts from Major Irrigation Works in the Revised Estimate over the Budget for 1912-13 occurs in the Punjab, where the progress made with the large Triple Canal Project is bringing new areas under irrigation.

It was decided, with effect from 1911-12, to supplement the amount available from the Famine Insurance Grant (page 19) for outlay on Protective Irrigation Works by an annual allotment under the head of "Irrigation" not exceeding 25 lakhs (£166,700).

The amount allotted in 1912-13 was £43,300, but as was the case in 1911-12 it was found impossible to expend the allotment. The provision made under this head in the Budget for 1913-14 is £108,600.

*Mint.*

		Accounts, 1911-12.	Budget, 1912-13.	Revised Estimate, 1912-13.	Budget, 1913-14.
Receipts	... ..	£ 367,100	£ 205,700	£ 532,000	£ 240,600
Charges	... ..	116,507	101,400	142,300	103,700
Net Receipt or Charge		250,593	104,300	389,700	136,900

The very marked improvement in the Revised Estimate for 1912-13 as compared with the Budget forecast is due largely to seigniorage receipts on the heavy coinage of rupees from purchased silver. But increased profits from the circulation of subsidiary nickel and bronze coins, the demand for which has been stimulated by the activity of trade, also contributed substantially to the improvement.

## NET EXPENDITURE.

*Debt Services.*

		Accounts, 1911-12.	Budget, 1912-13.	Revised Estimate, 1912-13.	Budget, 1913-14.
Total payments for Interest on Debt ... ..		£ 9,282,229	£ 9,575,100	£ 9,537,500	£ 9,346,100
<i>Deduct amount chargeable to Railways (included under Railways, page 14).</i>		6,664,210	6,941,200	7,101,900	7,387,200
<i>Deduct amount chargeable to Irrigation (included under Irrigation, page 15).</i>		1,182,867	1,241,500	1,288,600	1,359,800
Interest on Ordinary Debt... ..		1,435,152	1,392,400	1,147,000	599,100
Interest on other Obligations ... ..		602,583	652,800	660,900	710,900
Total ... ..		2,037,735	2,045,200	1,807,900	1,310,000
<i>Interest Receipts on loans, &amp;c., in England and India</i>		1,448,741	1,227,300	1,463,900	1,287,300
Net Interest Payments other than those chargeable to Railways and Irrigation.		588,994	817,900	344,000	22,700

The total debt is classified in the Accounts as (1) Public Works Debt and (2) Ordinary Debt. The amount entered as belonging to the former category is the equivalent of the total capital expenditure which has been incurred by the State on Railways and Irrigation Works, including the amount advanced to Railway Companies for capital expenditure, and the interest on this portion of the debt is charged under Railways and Irrigation (*see* pages 14 and 15 above); the "Ordinary Debt" consists of the difference between the total debt in existence and the amount entered as Public Works Debt. In any year in which, owing to the use, for the construction of Public Works, of surplus revenue or deposits, or a portion of the Famine Grant appropriated to the Reduction or avoidance of Debt (*see* page 19), the capital expenditure exceeds the amount of debt incurred in the year, the effect of this system of classification is to cause a decrease to be shown in the amount of the Ordinary Debt, the interest thereon showing a corresponding reduction in due course. In 1912-13 the capital outlay exceeded the addition to the



total Debt, and the Ordinary Debt was reduced to £24,977,400; and it is expected that by the end of 1913-14 it will be reduced £12,650,000. The reduction is reflected in the fall in interest charges on Ordinary Debt in 1913-14.

The most important of the "other obligations" referred to in the table above are the Savings Banks Balances, the Service Funds and other special funds held by the Government of India. The sums paid in the form of annuities in respect of the purchase of various railways, being directly chargeable to the Railway Revenue Account (see page 14) are not shown under the head of "Debt Services," though their payment is of course an obligation similar to that of the interest on debt.

The amount of the debt and other obligations is shown on page 8 above.

The receipts shown in the table above include the interest received in India on loans granted by the Government to Native States, Municipalities, Port Trusts, Railway Companies, &c., and in England on the balances of the Secretary of State in Council. They also include the interest, in India and England, on the invested portion (now £9,333,300) of the Paper Currency Reserve.

### Military Services.

	Accounts, 1911-12.	Budget, 1912-13.	Revised Estimate, 1912-13.	Budget, 1913-14.
	£	£	£	£
Army ... ..	18,357,180	17,929,800	18,423,200	18,369,200
Marine ... ..	365,828	356,000	389,000	380,000
Military Works ... ..	830,866	788,500	807,300	873,100
Special Defence Works ... ..	4,706	20,200	15,900	24,500
Total ... ..	19,558,580	19,094,500	19,635,400	19,646,800

The details of the Army Charges, which form the most important part of the charges grouped together in the table above, are as follows:—

### Net Army Charges in India.

	Accounts, 1911-12.	Budget, 1912-13.	Revised Estimate, 1912-13.	Budget, 1913-14.
<b>NET CHARGES IN INDIA.</b>				
<b>Effective Services:—</b>	£	£	£	£
Army and Garrison and Administrative Staff.	655,969	647,500	656,200	656,300
Regimental Pay, Allowances and Charges	8,297,726	8,151,400	8,124,300	8,179,000
Supply and Transport ... ..	1,827,116	1,865,400	1,980,900	1,892,000
Medical Establishments, Supplies and Services.	370,841	371,700	366,900	366,900
Ordnance Establishments, Stores and Camp Equipage.	418,354	532,300	483,400	478,600
Other Effective Services ... ..	1,380,784	865,600	948,700	979,000
Compensation for dearness of food and forage.	326,446	288,700	373,000	291,100
Total Effective Services ... ..	13,277,236	12,722,600	12,933,400	12,842,900
Non-effective Charges ... ..	615,979	618,400	622,300	622,900
Total, India ... ..	13,893,215	13,341,000	13,555,700	13,465,800

*Net Army Charges in England.*

—	Accounts, 1911-12.	Budget, 1912-13.	Revised Estimate, 1912-13.	Budget, 1913-14.
<b>Effective Services:—</b>				
<b>Charges—</b>	£	£	£	£
Payments to War Office for British Forces in India.	914,000	935,000	941,800	947,000
Furlough Allowances ... ..	499,207	513,000	500,000	499,000
Indian Troop Service and Passage of Officers.	279,186	236,500	271,700	312,900
Miscellaneous ... ..	105,044	114,200	152,200	115,700
Stores ... ..	641,927	617,900	826,800	848,400
<b>Total ... ..</b>	<b>2,439,364</b>	<b>2,416,600</b>	<b>2,692,500</b>	<b>2,723,000</b>
<b>Receipts—</b>				
Contribution of Imperial Government towards Sea Transport Charges.	130,000	130,000	130,000	130,000
Contribution of Imperial Government towards Military Charges for Aden.	100,000	100,000	100,000	100,000
Payment by Imperial Government (on capitation basis) for Indian Native Regiments serving in the Colonies.	140,000	44,000	44,500	44,000
Transfer and Sale of Stores, Recoveries, &c.	74,668	52,800	49,800	56,600
<b>Total ... ..</b>	<b>444,668</b>	<b>326,800</b>	<b>324,300</b>	<b>330,600</b>
<b>Net Charge for Effective Services ... ..</b>	<b>1,994,696</b>	<b>2,089,800</b>	<b>2,368,200</b>	<b>2,392,400</b>
<b>Non-effective Charges (net) ... ..</b>	<b>2,469,269</b>	<b>2,499,000</b>	<b>2,499,300</b>	<b>2,511,000</b>
<b>Total, England ... ..</b>	<b>4,463,965</b>	<b>4,588,800</b>	<b>4,867,500</b>	<b>4,903,400</b>
<b>Grand Total ... ..</b>	<b>18,357,180</b>	<b>17,929,800</b>	<b>18,423,200</b>	<b>18,369,200</b>

The net Army Charges for 1912-13 were higher by £66,020 than in 1911-12, and exceeded the Budget Estimate by £493,400. Of this excess over the estimate, £243,800 occurs in India and is due to heavier food charges (£174,000), the cost of survey operations on the N.E. Frontier (£53,900), and contributions under the National Health Insurance Act (£14,900); of the remainder of the excess, additional rifles purchased in England (£155,000), additional stores (£59,300)—partly on account of arrear charges, and additional outlay on the trooping service (£35,200), constitute the main items; the remaining increases and decreases of expenditure both in India and England counterbalancing one another.

The Budget for 1913-14 anticipates a decrease of £54,000 in net Army Charges, made up of a number of small increases and decreases of expenditure, which nearly balance one another.

*Special Military Expenditure.*—As explained in Parliamentary Paper Cd. 4752 of 1909, the practice of making fixed annual grants for special military expenditure which was in force from 1904-5 to 1908-9 was discontinued from the 1st April, 1909, and the Budget grants for such expenditure are now determined by the urgency of the need, the claims of other branches of the administration and the condition of the revenue. Excluding recurring expenditure on completed measures and the recurring expenditure already attained on measures in progress, the total outlay on special measures in 1910-11, 1911-12, 1912-13, and 1913-14 is estimated to be approximately as follows:—

	£
1910-11 ... ..	495,600
1911-12 ... ..	444,700
1912-13 (Revised) ... ..	628,100
1913-14 (Budget) ... ..	737,700

These figures include outlay under the four military heads of account, "Army," "Marine," "Military Works" and "Special Defences," but the bulk of the expenditure is under Army and Military Works. The provision made in the Budget for 1913-14 includes £264,100 for Artillery rearmament and the purchase of rifles.

*Civil Departments.*

The following table shows the charges for the several departments :—

	Accounts, 1911-12.	Budget, 1912-13.	Revised Estimate, 1912-13.	Budget, 1913-14.
	£	£	£	£
General Administration ... ..	2,626,241	1,904,000	1,927,600	1,938,900
Law Courts and Jails ... ..	3,247,714	3,295,100	3,286,300	3,336,000
Police ... ..	4,480,239	4,553,500	4,517,100	4,815,600
Ports and Pilotage ... ..	29,953	29,400	27,900	39,100
Education ... ..	1,815,579	2,855,200	2,370,600	3,847,200
Ecclesiastical ... ..	124,488	131,900	125,700	129,200
Medical ... ..	1,088,643	1,629,500	1,287,700	1,947,200
Political ... ..	968,158	926,300	1,003,000	1,079,000
Scientific and Minor Departments ...	847,020	925,800	870,600	995,600
<b>Total ... ..</b>	<b>15,228,035</b>	<b>16,250,700</b>	<b>15,416,500</b>	<b>18,127,800</b>

The high figure under "General Administration" in 1911-12 is mainly due to the special provision for civil expenditure in connexion with the Coronation Durbar.

The large increase of £1,476,600 is anticipated in expenditure on "Education" in 1913-14. If this increase is fully realised expenditure on Education will have gone up by no less than £2,000,000 in two years. £1,243,200 will be provided from the special grants for Education made to the Provinces in recent years.

£635,000 out of the increase of £659,500 in the Budget Estimate of "Medical" charges for 1913-14 is provided out of the grants for Sanitation and Hygiene made to the Provincial Governments in 1912-13 and 1913-14.

*Famine Relief and Insurance.*

	Accounts, 1911-12.	Budget, 1912-13.	Revised Estimate, 1912-13.	Budget, 1913-14.
	£	£	£	£
Direct Famine Relief ... ..	114,293	133,500	195,300	46,600
Protective Railways ... ..	44,275	43,300	43,900	8,600
Protective Irrigation Works ... ..	383,465	456,700	412,900	491,400
Reduction or avoidance of Debt ... ..	457,967	366,500	347,900	453,400
<b>Total ... ..</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>

A sum of not less than £1,000,000 is annually appropriated for the purposes of Famine Relief and Insurance. When the outlay on direct famine relief is less than the sum appropriated, the balance is used (1) for the construction or maintenance of protective railways and irrigation works, and (2) for the construction of productive public works, which would otherwise require additional borrowing. The amount used for the last-mentioned purpose is shown under the head of "Reduction or Avoidance of Debt."

Under the arrangements now in force expenditure on famine relief is borne partly, if not entirely, by Imperial Revenues. The scheme enables each Local Government whose Province is liable to famine to build up gradually a fund, to be held to its credit by the Imperial Government, on which it is at liberty to draw when expenditure on famine relief becomes necessary. For this purpose the Local Governments in question are now annually credited with fixed sums. When famine occurs, the Local Government is entitled to draw upon the amount standing to its credit to meet its famine expenditure, and charges thus incurred are shown in the accounts of the Government of India as Imperial expenditure. In the event of the amount at credit being exhausted owing to widespread or severe famine, any further expenditure on famine relief is shared between the Government of India and the Local Government, either equally or in such proportions as may be determined when the circumstances arise.

*Civil Works.*

	£
Accounts, 1911-12 ... ..	5,127,124
Budget, 1912-13... ..	5,334,300
Revised Estimate, 1912-13 ... ..	5,898,200
Budget, 1913-14 ... ..	6,297,600

A portion of the grants made to the Provincial Governments for expenditure on Education, Sanitation and kindred objects (*see above under "Civil Departments," page 19*) is devoted to the construction of buildings, and the money so spent is shown under the head of "Civil Works." £526,000 is included in the Revised Estimate of 1912-13 on this account. The necessity for the provision of temporary buildings at Delhi accounts for £313,000 of the excess of the Revised over the Budget Estimate of that year.

*Provincial Adjustments.*

	Provincial Surpluses (which are added to the Provincial Balances and charged against the Revenue of the Year).	Provincial Deficits (i.e., amounts taken from Provincial Balances towards defraying expenditure incurred in the Year).
	£	£
Accounts, 1911-12 ... ..	969,084	—
Budget, 1912-13 ... ..	—	1,557,700
Revised Estimate, 1912-13 ... ..	4,073,900	—
Budget, 1913-14 ... ..	—	2,912,600

In the Budget for 1912-13 it was anticipated that the share of the revenue of the year to be credited to the Provincial Governments in accordance with the system of financial decentralisation now in force, would amount (including certain special grants made by the Government of India at the beginning of the year) to £27,532,700, and that the share of the expenditure of the year chargeable to Provincial Governments would be £29,090,400, of which £1,557,700, being the excess of Provincial expenditure over Provincial revenue, would be met from the balances of the Provincial Governments, instead of being charged against the revenues of the year.

In the course of the year, however, the Government of India distributed among the provinces for educational purposes a sum of £418,000, and at the close of the year the following additional grants were made:—

(1.) About one-third of the gross opium revenue realised in excess of £3,600,000 to be applied to non-recurring expenditure on Education ... ..	£ 460,000
(2.) For the furtherance of Education ... ..	1,666,700
(3.) For sanitation ... ..	1,000,000
(4.) For the improvement of communications in Burma ... ..	200,000
(5.) To Assam for improvement of communications and for civil works ... ..	133,300
(6.) For general purposes ... ..	666,700
(7.) Other minor grants ... ..	111,000
Total ... ..	£4,237,700

Owing in large part to these grants, but also to improvements in various revenue receipts, the revenue accruing or credited to the Provincial Governments in the year was £32,980,400 as compared with £27,532,700 shown in the Budget. The Provincial share of expenditure was £28,906,500 as compared with £29,090,400 shown in the Budget. Thus the Provincial Governments, instead of providing from their balances £1,557,700 towards the expenditure of the year added £4,073,900 to their balances, this amount being charged against the revenue of the year.

In 1913-14 the Provincial Governments will spend considerable sums on the objects for which the grants referred to above and previous grants were made, and their share of the expenditure of the year is expected to amount to £32,192,800. The Provincial share of revenue is estimated at £29,280,200. The deficit, amounting to £2,912,600, will be met from their balances.\*

\* Details of the special recurring grants included in the Budget of 1913-14 will be found on p. 6.

## APPENDIX II. (a.)

## HOME CHARGES.

The following is an analysis of the Net Expenditure in England charged on the Revenue of the year :—

Net Expenditure.	Accounts, 1911-12.	Revised Estimate, 1912-13.	Budget, 1913-14.
	£	£	£
Interest on Debt (excluding Interest charged in Railway Revenue and Irrigation Accounts).	1,826,599	1,828,800	1,708,900
Railway Revenue Account ... ..	8,759,655	8,923,500	9,033,800
Irrigation : Interest on Debt ... ..	116,595	124,800	126,900
Bank of England and Bank of Ireland for Management of Debt ... ..	65,279	64,600	61,200
Civil Administration :			
Payments on account of Departments in India, passage, outfit, &c. ... ..	51,235	56,750	99,600
Royal Visit and Coronation Durbar ... ..	61,476	400	—
Postal Subsidy ... ..	54,588	54,600	54,600
Indo-European Telegraph Department ... ..	29,137	38,100	47,900
Public Works ... ..	2,726	2,500	2,500
Indian Civil Service : Allowances to Candidates, Examinations, &c. ... ..	13,708	13,500	12,000
Lunatics : Maintenance ... ..	1,308	1,200	1,200
Political Charges : Persian Mission and Minor Consulates ... ..	— 14,091	— 13,400	— 16,000
Pensions : Territorial and Political ... ..	11,100	11,300	11,100
Other Charges ... ..	9,065	4,100	3,600
India Office : Salaries of Establishment ... ..	142,645	143,700	146,100
Auditor's Department ... ..	6,971	7,100	7,400
Store Department ... ..	27,335	26,000	26,300
India Store Depot—additions to building ... ..	562	—	—
Stationery, Postage, Telegrams, and other Charges ... ..	25,913	24,650	24,000
Army, and Marine, Effective : Home charges of British forces serving in India (deducting receipt of £100,000 from War Office on account of Aden) ... ..	829,637	852,800	859,000
Troop Service and Transport (deducting receipt of £130,000 from War Office) ... ..	136,214	133,100	170,500
Receipt on account of Indian Native Regiments lent for service in the Colonies ... ..	— 140,000	— 44,500	— 44,000
His Majesty's ships in Indian Waters ... ..	100,116	100,100	100,100
Other Charges ... ..	78,847	136,000	99,500
Stores : Civil and Public Works ... ..	354,363	348,200	373,100
Telegraph ... ..	143,365	126,400	157,000
Marine ... ..	62,375	84,400	110,500
Army ... ..	607,565	803,800	822,400
Military Works ... ..	37,250	30,000	19,800
Special Defences (1902) ... ..	2,001	9,300	7,100
Miscellaneous Charges ... ..	— 4,373	15,400	15,900
Furlough : Civil ... ..	424,435	409,000	404,000
Army and Marine ... ..	492,891	498,500	496,000
Telegraph and Public Works ... ..	78,724	85,000	84,000
Non-Effective Charges (including India Office Pensions) :			
Civil ... ..	1,405,463	1,453,000	1,456,900
Army and Marine ... ..	3,064,566	3,085,200	3,096,500
Total ... ..	18,865,245	19,437,900	19,579,400

Expenditure in England not charged on the Revenue of the year :—

Expenditure.	Accounts, 1911-12.	Revised Estimate, 1912-13.	Budget, 1913-14.
	£	£	£
Capital outlay on construction of State Railways ... ..	2,140,598	2,502,000	2,505,200
"  "  on Irrigation Works ... ..	87,651	33,300	88,200
Payment to Bengal-Nagpur Railway Company for Capital Stock in respect of which holders exercised the option of transferring it to the Secretary of State ... ..	—	—	4,700
New Capital at Delhi ... ..	6	7,000	5,000
Total ... ..	2,228,255	2,542,300	2,603,100

## APPENDIX II. (b.)

## RAILWAYS.

MILEAGE AND TRAFFIC (including railways outside the Government accounts).

Length of railways open in India on 31st December, 1910 ... ..	32,099·30 miles.
Length of railways open in India on 31st December, 1911 ... ..	32,839·02 „
Additional mileage opened in 1912:—	
I. State Lines worked by the State ...	151·40 miles
II. Lines leased to or owned by Guaranteed Companies ... ..	221·14 „
III. Lines owned or worked by Companies without a Government guarantee ...	70·71 „
IV. Lines owned or worked by Native States ... ..	223·86 „
Total ... ..	667·11 „
<i>Deduct</i> :—	
Minor corrections of mileage ... ..	12·32 „
Net total addition ...	654·79 „
Length of railways open in India on 31st December, 1912 ... ..	33,493·81 miles

	1910.	1911.	1912.
Total number of passengers carried ... ..	371,576,000	389,862,600	431,212,400
Total weight of goods carried (in tons) ... ..	65,603,000	71,268,000	84,432,000

## CAPITAL OUTLAY AND NET TRAFFIC RECEIPTS.

The lines mentioned below are those of which the transactions are recorded in the Government accounts. The Mean Capital Outlay in 1911-12, including outlay by companies and local boards, is calculated by adding to the total Capital Outlay up to 31st March, 1911, half the outlay in 1911-12.

		Mean Capital Outlay, 1911-12.	Net Receipts, 1911-12.	Percentage of Net Receipts on Mean Capital Outlay.
		£	£	
	East Indian ... ..	49,968,137	3,642,691	7.29
	Bhopal ... ..	254,283	16,677	6.56
	Palampur-Deesa ... ..	16,380	1,758	10.73
	Bengal-Nagpur ... ..	24,494,675	1,164,286	4.75
	Burma ... ..	12,476,025	532,582	3.95
	Assam-Bengal ... ..	9,685,745	83,831	.87
	Jorhat ... ..	64,893	2,157	3.32
	Eastern Bengal ... ..	18,084,096	895,002	4.95
	Bombay, Baroda and Central India (includes Rajputana - Malwa and Nagda-Muttra).	27,440,286	2,008,889	7.32
	Tirhoot ... ..	5,014,300	384,337	7.66
	Oudh and Rohilkhand ... ..	15,486,577	770,300	4.97
	Agra Delhi Chord ... ..	929,453	57,553	6.19
	Lucknow-Bareilly ... ..	878,503	71,325	8.12
	Hardwar-Dehra ... ..	185,681	15,139	8.15
	North-Western ... ..	52,573,905	2,364,973	4.50
	South Indian ... ..	13,113,071	832,477	6.35
	Bezwada Extension ... ..	81,321	9,388	11.54
	Dhone-Kurnool ... ..	64,687	1,648	2.55
	Mysore ... ..	1,224,000	88,991	7.02
	Baran-Kotah ... ..	305,423	5,294	1.73
	Tinnevelly-Quilon (British and Native Section).	1,084,201	23,182	2.14
	Great Indian Peninsula (includes Indian Midland).	43,146,877	2,296,668	5.32
	Madras and Southern Mahratta ... ..	24,527,516	999,988	4.07
	Jodhpur - Hyderabad (British Section).	282,199	46,715	16.55
		301,382,234	16,315,851	5.41
Unopened lines, stores, &c.	... ..	3,598,453		
		304,980,687	16,315,851	5.35
Private Companies:— Government pay- ments.	... ..	1,599,985		
	GRAND TOTAL ... ..	306,580,672		

## APPENDIX II. (c.)

MAJOR IRRIGATION WORKS.  
CAPITAL OUTLAY AND NET EARNINGS.

The Mean Capital Outlay in 1911-12 is calculated by adding to the total Capital Outlay up to 31st March, 1911, half the outlay in 1911-12.

	Mean Capital Outlay 1911-12.	Net Earnings 1911-12 (being gross receipts less working expenses).	Percentage of net Earnings on Mean Capital Outlay.
<b>Bihar :—</b>	£	£	
Orissa Project ... ..	1,746,937	8,691	·50
Sone ... ..	1,723,247	69,129	4·01
<b>Bengal :—</b>			
Midnapore ... ..	553,982	1,900	—
<b>United Provinces :—</b>			
Ganges ... ..	2,148,569	211,356	9·83
Lower Ganges ... ..	2,581,249	147,406	5·71
Agra ... ..	736,638	21,551	2·92
Eastern Jumna ... ..	316,430	71,961	22·74
Betwa ... ..	517,774	4,795	·92
<b>Punjab and N.W. Frontier Province :—</b>			
Western Jumna ... ..	1,107,353	94,965	8·57
Upper Bari-Doab ... ..	1,367,153	168,538	12·32
Sirhind ... ..	1,594,275	142,032	8·91
Lower Chenab ... ..	1,926,453	693,362	35·99
Lower Jhelum ... ..	1,052,554	118,044	11·21
Lower Swat River ... ..	275,321	28,704	10·42
Upper Chenab ... ..	1,652,988	—	—
Upper Jhelum ... ..	1,446,724	—	—
Lower Bari-Doab ... ..	669,982	—	—
<b>Madras :—</b>			
Godavari Delta ... ..	822,355	210,320	25·57
Kistna Delta ... ..	1,003,758	185,752	18·50
Pennér Rivers Canal System ... ..	374,697	32,580	8·69
Periyar Project ... ..	675,803	28,497	4·21
Rushikulya Project ... ..	309,094	6,867	2·22
<b>Bombay :—</b>			
E. Nara Works ... ..	438,433	26,046	5·94
Mutha Canal and Matoba Tank ... ..	491,244	21,511	4·37
Jamrao ... ..	538,498	26,901	4·99
Nira Canal and Shetphal Tank ... ..	404,740	22,500	5·56
<b>Burma :—</b>			
Mandalay ... ..	347,462	17,668	5·08
Shwebo ... ..	373,567	33,094	8·86
<b>Other Works ... ..</b>	<b>7,806,894</b>	<b>197,525</b>	<b>2·53</b>
<b>Total ... ..</b>	<b>35,004,174</b>	<b>2,587,895</b>	<b>7·39</b>



## APPENDIX II (d.)

## TRADE TABLES.

## SEA-BORNE TRADE :—

I.—General Summary.

II.—Analysis of Imports of Merchandise, shewing the principal articles separately.

III.—Analysis of Exports of Merchandise, shewing the principal articles separately.

IV.—Analysis of Imports of Merchandise on Private Account, shewing separately the principal countries of origin.

V.—Analysis of Exports of Indian Merchandise on Private Account, shewing separately the principal countries of destination.

## I.—Summary of Sea-borne Trade.

	Merchandise.	Treasure.			Total Merchandise and Treasure.										
		Gold.	Silver.	Total.											
1910-11.	£	£	£	£	£										
Imports :—															
Private ...	86,236,000	18,595,000	7,874,900	26,469,900	112,705,900										
Government ...	2,901,200	—	45,800	45,800	2,947,000										
Total ...	89,137,200	18,595,000	7,920,700	26,515,700	115,652,900										
Exports :—															
Private ...	<table border="0"> <tr> <td rowspan="2">}</td> <td>Indian produce</td> <td>137,980,600</td> </tr> <tr> <td>Re-exports</td> <td>2,840,700</td> </tr> </table>	}	Indian produce	137,980,600	Re-exports	2,840,700									
}	Indian produce		137,980,600												
	Re-exports	2,840,700													
Government ...	<table border="0"> <tr> <td>139,921,300</td> <td>2,609,200</td> <td>2,136,100</td> <td>4,745,300</td> <td>144,666,600</td> </tr> <tr> <td>53,100</td> <td>—</td> <td>5,900</td> <td>5,900</td> <td>59,000</td> </tr> </table>	139,921,300	2,609,200	2,136,100	4,745,300	144,666,600	53,100	—	5,900	5,900	59,000				
139,921,300	2,609,200	2,136,100	4,745,300	144,666,600											
53,100	—	5,900	5,900	59,000											
Total ...	139,974,400	2,609,200	2,142,000	4,751,200	144,725,600										
Excess of Imports over Exports :—															
Private ...	—	15,985,800	5,738,800	21,724,600	—										
Government ...	2,848,100	—	39,900	39,900	2,888,000										
Excess of Exports over Imports :—															
Private ...	53,685,300	—	—	—	31,960,700										
Government ...	—	—	—	—	—										
1911-12.															
Imports :—															
Private ...	92,383,200	27,662,400	7,952,300	35,614,700	127,997,900										
Government ...	3,653,700	—	32,500	32,500	3,686,200										
Total ...	96,036,900	27,662,400	7,984,800	35,647,200	131,684,100										
Exports :—															
Private ...	<table border="0"> <tr> <td rowspan="2">}</td> <td>Indian produce</td> <td>147,878,000</td> </tr> <tr> <td>Re-exports</td> <td>4,018,100</td> </tr> </table>	}	Indian produce	147,878,000	Re-exports	4,018,100									
}	Indian produce		147,878,000												
	Re-exports	4,018,100													
Government ...	<table border="0"> <tr> <td>151,896,100</td> <td>2,481,200</td> <td>4,423,500</td> <td>6,907,700</td> <td>158,803,800</td> </tr> <tr> <td>96,000</td> <td>5,000</td> <td>3,200</td> <td>8,200</td> <td>104,200</td> </tr> </table>	151,896,100	2,481,200	4,423,500	6,907,700	158,803,800	96,000	5,000	3,200	8,200	104,200				
151,896,100	2,481,200	4,423,500	6,907,700	158,803,800											
96,000	5,000	3,200	8,200	104,200											
Total ...	151,992,100	2,489,200	4,426,700	6,915,900	158,908,000										
Excess of Imports over Exports :—															
Private ...	—	25,178,200	3,528,800	28,707,000	—										
Government ...	3,557,700	—	29,300	24,300	3,582,000										
Excess of Exports over Imports :—															
Private ...	59,512,900	—	—	—	30,805,900										
Government ...	—	5,000	—	—	—										

## I.—Summary of Sea-borne Trade—cont.

	Merchandise.	Treasure.			Total Merchandise and Treasure.
		Gold.	Silver.	Total.	
1912-13.	£	£	£	£	£
Imports :—					
Private ...	107,343,900	27,527,200	6,604,800	34,132,000	141,475,900
Government ...	3,743,900	—	6,977,200	6,977,200	10,721,100
Total ...	111,087,800	27,527,200	13,582,000	41,109,200	152,197,000
Exports :—					
Private ...	Indian produce } 161,204,800 Re-exports } 3,160,000				
Government ...	164,364,800 86,000	2,474,800 2,384,800	2,222,300 5,800	4,697,100 2,390,600	169,061,900 2,476,600
Total ...	164,450,800	4,859,600	2,228,100	7,087,700	171,538,500
Excess of Imports over Exports :—					
Private ...	—	25,052,400	4,382,500	29,434,900	—
Government ...	3,657,900	—	6,971,400	4,586,600	8,244,500
Excess of Exports over Imports :—					
Private ...	57,020,900	—	—	—	27,586,000
Government ...	—	2,384,800	—	—	—

## II.—Sea-borne Trade—Analysis of Imports of Merchandise, shewing the principal articles separately.

	1910-11.	1911-12.	1912-13.
	£	£	£
<b>A. On Private Account—</b>			
<b>I. Food, Drink, and Tobacco :—</b>			
A. Fish (excluding canned fish) ...	179,200	198,300	201,400
B. Fruits and Vegetables ...	727,100	729,700	729,100
C. Grain, Pulse, and Flour ...	97,400	85,000	87,200
D. Liquors ...	1,082,200	1,100,600	1,214,400
E. Provisions and Oilman's stores ...	1,210,500	1,291,600	1,566,100
F. Spices ...	1,027,800	1,028,800	1,087,400
G. Sugar ...	8,783,900	7,959,600	9,536,500
H. Tea ...	138,300	195,400	139,700
I. Other Food and Drink ...	492,100	599,100	596,400
J. Tobacco ...	327,600	444,800	462,600
Total, Class I. ...	14,066,100	13,632,900	15,620,800
<b>II. Raw Materials and Produce and articles mainly un-manufactured ;—</b>			
A. Coal, Coke, and Patent Fuel ...	381,400	342,000	778,000
B. Gums, Resins, and Lac ...	143,000	183,300	212,700
C. Hides and Skins, raw ...	93,100	89,400	92,400
D. Metallic Ores and Scrap Iron or Steel for remanufacture.	9,300	19,900	28,100
E. Oils ...	2,394,100	2,950,300	2,660,000
F. Seeds ...	52,200	53,400	41,900
G. Tallow, stearine, and Wax ...	81,100	119,000	135,200
H. Textile Materials ...	840,000	2,222,400	2,816,100
I. Wood and Timber ...	536,300	472,000	398,400
J. Miscellaneous ...	836,800	941,900	1,107,900
Total, Class II. ...	5,367,300	7,393,600	8,270,700

II.—Sea-borne Trade—Analysis of Imports of Merchandise, shewing the principal articles separately—cont.

	1910-11.	1911-12.	1912-13.
	£	£	£
<i>A. On Private Account—cont.</i>			
III. Articles wholly or mainly manufactured :—			
A. Apparel ... ..	1,234,700	1,393,700	1,516,500
B. Arms, Ammunition, and Military Stores ...	216,300	234,600	238,000
C. Carriages and Carts (including Cycles and Motor Cars).	854,300	1,056,000	1,266,200
D. Chemicals, Drugs, and Medicines ...	1,351,500	1,454,700	1,462,500
E. Cutlery, Hardware, Implements (except Machine Tools) and Instruments.	2,986,800	3,252,200	3,650,100
F. Dyes and Colours ... ..	1,355,300	1,338,900	1,539,500
G. Furniture, Cabinetware, and manufactures of wood.	189,100	208,400	197,600
H. Glassware and Earthenware ... ..	1,366,500	1,397,000	1,538,700
I. Hides and Skins, tanned or dressed, and Leather.	323,200	347,100	285,500
J. Machinery of all kinds, including belting for machinery.	3,359,200	3,040,600	3,905,000
K. Metals, Iron and Steel, and manufactures thereof.	6,291,400	6,700,900	7,649,800
L. Metals, other than Iron and Steel, and manufactures thereof.	3,302,100	2,756,400	2,657,500
M. Paper, Pasteboard, and Stationery ...	1,103,700	1,152,600	1,384,200
N. Railway Plant and Rolling Stock... ..	2,830,200	2,958,000	4,268,600
O. Yarns and Textile fabrics ... ..	34,919,400	38,444,200	45,915,200
P. Miscellaneous ... ..	3,818,800	4,134,100	4,473,100
Total, Class III. ... ..	65,502,500	69,869,400	81,948,000
IV. Miscellaneous and Unclassified ... ..	1,300,100	1,487,300	1,504,400
Total value of Imports of Merchandise on Private Account.	86,236,000	92,383,200	107,343,900
B. Government Stores ... ..	2,901,200	3,653,700	3,743,900
Grand Total, Imports of Merchandise ...	89,137,200	96,036,900	111,087,800

III.—Sea-borne Trade—Analysis of Exports of Merchandise, shewing the principal articles separately.

	1910-11.	1911-12.	1912-13.
	£	£	£
<i>A. On Private Account.</i>			
I.—Food, Drink and Tobacco :—			
A. Fish (excluding canned fish) ... ..	277,600	264,800	250,700
B. Fruits and Vegetables ... ..	278,200	317,200	318,600
C. Grain, Pulse and Flour ... ..	25,716,800	34,306,400	40,200,800
D. Liquors ... ..	8,500	4,300	5,700
E. Provisions and Oilman's Stores ... ..	277,800	301,300	320,100
F. Spices ... ..	539,700	619,400	621,900
G. Sugar ... ..	104,200	97,700	169,800
H. Tea ... ..	8,277,600	8,630,900	9,458,700
I. Other Food and Drink ... ..	889,700	899,800	1,045,200
J. Tobacco ... ..	212,700	271,700	255,800
Total, Class I. ... ..	36,582,800	45,713,500	52,647,300

III.—Sea-borne Trade—Analysis of Exports of Merchandise, shewing the principal articles separately—cont.

	1910-11.	1911-12.	1912-13.
	£	£	£
<i>A. On Private Account—cont.</i>			
II. Raw materials and produce and articles mainly unmanufactured :—			
A. Coal, Coke and Patent Fuel ... ..	513,400	514,000	589,300
B. Gums, Resins and Lac ... ..	1,488,000	1,413,000	1,463,400
C. Hides and Skins, raw ... ..	5,996,100	6,295,700	7,845,500
D. Metallic ores and scrap iron or steel for remanufacture.	637,900	611,400	975,500
E. Oils ... ..	572,500	723,000	571,900
F. Seeds ... ..	17,275,100	18,719,900	15,167,100
G. Tallow, Stearine and Wax ... ..	58,200	78,000	54,600
H. Textile materials ... ..	37,002,000	37,228,400	39,285,900
I. Wood and Timber ... ..	702,700	623,300	794,100
J. Miscellaneous ... ..	1,202,700	1,443,200	1,951,300
<b>Total, Class II.</b> ... ..	<b>65,448,600</b>	<b>67,649,900</b>	<b>68,698,600</b>
III. Articles wholly or mainly manufactured :—			
A. Apparel ... ..	127,500	131,200	114,700
B. Arms, Ammunition, and Military Stores ..	—	100	—
C. Carriages and Carts, including Cycles and Motor Cars.	2,400	3,000	2,700
D. Chemicals, Drugs and Medicines ... ..	8,927,500	9,074,000	7,862,000
E. Cutlery, Hardware, Implements (except Machine Tools) and Instruments.	31,700	41,500	45,600
F. Dyes and Colours ... ..	896,200	792,300	759,200
G. Furniture, Cabinetware, and manufactures of wood.	44,000	49,400	46,400
H. Glassware and Earthenware ... ..	10,900	13,400	14,200
I. Hides and Skins, tanned or dressed, and Leather.	2,742,200	3,006,100	3,082,500
J. Machinery of all kinds, including belting for machinery.	1,900	3,200	800
K. Metals, Iron and Steel, and manufactures thereof.	32,800	71,800	329,700
L. Metals, other than Iron and Steel, and manufactures thereof.	264,200	366,400	172,600
M. Paper, Pasteboard and Stationery ... ..	3,800	4,000	5,200
N. Railway Plant and Rolling Stock ... ..	4,800	6,100	7,700
O. Yarns and Textile fabrics ... ..	18,904,100	17,422,300	23,620,500
P. Miscellaneous ... ..	1,749,800	2,016,900	2,156,000
<b>Total Class III.</b> ... ..	<b>33,743,800</b>	<b>33,001,700</b>	<b>38,219,800</b>
IV. Miscellaneous and Unclassified ... ..			
	1,305,400	1,512,900	1,639,100
<b>Total value of exports of merchandise on private account.</b>	<b>137,080,600</b>	<b>147,878,000</b>	<b>161,204,800</b>
B. Government Stores, exports ... ..			
	17,000	38,600	52,500
<b>Total exports of Indian merchandise...</b>	<b>137,097,600</b>	<b>147,916,600</b>	<b>161,257,300</b>
C. Re-exports—On Private Account ... ..			
	2,840,700	4,018,100	3,160,000
Government Stores ... ..	36,100	57,400	33,500
<b>Total...</b> ... ..	<b>2,876,800</b>	<b>4,075,500</b>	<b>3,193,500</b>
<b>Grand Total, Exports of Merchandise</b> ... ..	<b>139,974,400</b>	<b>151,992,100</b>	<b>164,450,800</b>

IV.—*Sea-borne Trade—Analysis of Imports of Merchandise on Private Account, shewing separately the principal countries of origin.*

NOTE.—The figures in this table are based on the new system of registration according to country of consignment.

Countries.	1910-11.	1911-12.	1912-13.
<b>Europe :—</b>	£	£	£
United Kingdom ... ..	52,725,000	57,635,200	67,590,600
Russia ... ..	175,300	76,500	344,100
Norway and Sweden .. ..	421,200	518,400	578,200
Germany ... ..	5,596,400	5,968,800	6,887,300
Holland ... ..	711,400	804,000	976,700
Belgium ... ..	1,477,200	1,542,400	2,029,800
France ... ..	1,504,600	1,427,200	1,452,700
Italy ... ..	856,500	837,000	1,050,000
Austria-Hungary ... ..	1,928,400	1,770,800	2,350,600
Other countries ... ..	500,500	543,400	690,600
<b>Total</b> ... ..	<b>65,896,500</b>	<b>71,123,700</b>	<b>83,950,600</b>
<b>Asia :—</b>			
Turkey ... ..	420,300	413,100	374,600
Aden Dependencies ... ..	230,600	294,700	357,400
Arabia ... ..	283,000	316,000	352,700
Persia ... ..	413,600	405,300	473,400
Ceylon ... ..	471,900	460,700	508,500
Straits Settlements ... ..	2,069,100	1,985,200	2,060,700
Borneo, Java, and Sumatra ... ..	6,384,200	6,755,100	6,830,800
Siam ... ..	292,400	249,900	206,800
Hong Kong ... ..	778,400	608,900	649,300
China (exclusive of Hong Kong and Macao) ... ..	835,900	1,034,000	1,377,000
Japan ... ..	2,247,900	2,318,300	2,710,600
Other countries ... ..	325,700	368,200	465,400
<b>Total</b> ... ..	<b>14,753,000</b>	<b>15,209,400</b>	<b>16,367,200</b>
<b>Africa and adjacent Islands :—</b>			
Egypt ... ..	165,800	162,200	208,400
Portuguese East Africa ... ..	5,600	15,000	64,400
Mauritius and Dependencies (including Seychelles) ... ..	2,016,500	1,277,400	2,159,600
British East Africa (including Zanzibar and Pemba) ... ..	218,100	270,000	222,700
Other East African Ports ... ..	70,700	34,000	52,300
Other countries ... ..	22,900	30,200	208,300
<b>Total</b> ... ..	<b>2,499,600</b>	<b>1,788,800</b>	<b>2,915,700</b>
<b>America :—</b>			
United States of America ... ..	2,325,300	3,527,300	3,437,700
South America ... ..	600	300	100
Other countries ... ..	500	2,100	33,700
<b>Total</b> ... ..	<b>2,326,400</b>	<b>3,529,700</b>	<b>3,471,500</b>
<b>Australasia and Oceania</b> ... ..	<b>760,500</b>	<b>731,600</b>	<b>638,900</b>
<b>Grand Total</b> ... ..	<b>86,236,000</b>	<b>92,383,200</b>	<b>107,343,900</b>

V.—*Sea-borne Trade—Analysis of Exports of Indian Merchandise on Private Account, shewing separately the principal countries of destination.*

NOTE.—The figures in this table are based on the new system of registration according to the country of final destination.

Countries.	1910-11.	1911-12.	1912-13.*
<b>Europe :—</b>	£	£	£
United Kingdom ... ..	34,118,200	38,427,800	40,372,600
Russia ... ..	1,237,100	1,158,200	1,328,600
Germany ... ..	13,138,400	15,058,100	16,225,600
Holland ... ..	1,905,000	2,212,900	2,129,800
Belgium ... ..	7,361,800	8,883,300	8,724,800
France ... ..	10,096,000	9,162,100	10,373,800
Spain ... ..	1,564,100	1,191,300	1,168,700
Italy ... ..	5,315,600	4,186,900	4,581,700
Austria-Hungary ... ..	4,923,800	5,047,000	4,720,600
Turkey ... ..	120,900	162,500	98,000
Other Countries ... ..	583,600	502,400	602,200
<b>Total</b> ... ..	<b>80,364,500</b>	<b>85,992,500</b>	<b>90,326,400</b>

\* Preliminary figures.

V.—Sea-borne Trade—Analysis of Exports of Indian Merchandise on Private Account, showing separately the principal countries of destination—concluded.

NOTE.—The figures in this table are based on the new system of registration according to the country of final destination.

Countries.	1910-11.	1911-12.	1912-13*.
	£	£	£
<b>Asia :—</b>			
Turkey ... ..	1,290,100	1,431,900	1,372,400
Aden and Dependencies ... ..	579,900	746,000	835,400
Arabia ... ..	557,500	595,600	533,100
Persia ... ..	336,200	312,800	338,200
Ceylon ... ..	5,176,200	5,529,800	5,984,300
Straits Settlements ... ..	5,074,800	5,734,600	6,005,900
Borneo, Java, and Sumatra ... ..	2,556,200	3,031,600	2,343,600
Siam ... ..	348,900	362,200	517,100
Indo-China ... ..	506,800	491,700	285,700
Hong Kong ... ..	7,284,500	5,421,800	6,243,700
China (exclusive of Hong Kong and Macao) ... ..	5,430,000	6,730,600	7,337,000
Japan ... ..	8,996,600	11,152,800	12,360,200
Other Countries ... ..	427,200	632,100	1,010,300
<b>Total</b> ... ..	<b>38,564,900</b>	<b>42,173,500</b>	<b>45,166,900</b>
<b>Africa and adjacent Islands :—</b>			
Egypt ... ..	1,223,200	1,137,300	2,459,000
Cape Colony ... ..	194,200	216,300	266,200
Natal ... ..	416,200	428,000	548,200
Portuguese East Africa ... ..	297,600	306,600	391,700
Mauritius and Dependencies (including Seychelles) ... ..	857,400	966,400	922,800
British East Africa (including Zanzibar and Pemba) ... ..	451,300	508,200	478,100
Other East African Ports ... ..	302,800	584,400	532,300
Other Countries ... ..	21,300	31,600	46,900
<b>Total</b> ... ..	<b>3,764,000</b>	<b>4,178,800</b>	<b>5,645,200</b>
<b>America :—</b>			
Canada ... ..	584,100	678,300	956,000
United States of America ... ..	9,013,700	10,392,700	12,527,000
West Indies ... ..	374,700	410,800	518,800
South America ... ..	1,858,200	1,711,300	3,111,400
Other Countries ... ..	1,200	1,100	5,300
<b>Total</b> ... ..	<b>11,831,900</b>	<b>13,194,200</b>	<b>17,118,500</b>
<b>Australia and Oceania</b> ... ..	<b>2,555,300</b>	<b>2,339,000</b>	<b>2,518,300</b>
<b>Grand Total</b> ... ..	<b>137,080,600</b>	<b>147,878,000</b>	<b>160,775,300</b>

\* Preliminary figures.