FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR THE YEAR

1912-13.

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No. 1 A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE charged for the Year ended

REVENUE.	For details, *vide* page No.	AMOUNTS
Principal Heads of Revenue—	£	£
Land Revenue	21,282,468	
Opium	5,124,592	
Salt	3,331,374	
Stamps	5 069,115	
Excise	8,277,919	
Customs	7,197,243	
Other Heads	5,553,119	
Total Principal Heads .	31	55,838,830
Interest	61	1,478,708
Post Office	71	2,262,436
Telegraph	71	1,174,124
Mint	71	487,359
Receipts by Civil Departments	87	1,334,847
Miscellaneous	105	765,207
Railways: Net Receipts	135	17,371,789
Irrigation	149	4,411,217
Other Public Works	179	355,447
Military Receipts	201	1,387,634
TOTAL REVENUE		86,802,598

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*, 31st March 1913.

EXPENDITURE.	For details, *vide* page No.	AMOUNTS.
		£
Direct Demands on the Revenues	31	8,653,304
Interest	61	1,810,535
Post Office	71	2,026,567
Telegraph	71	1,105,946
Mint	71	142,343
Salaries and Expenses of Civil Departments	87	16,688,755
Miscellaneous Civil Charges	105	4,926,232
Famine Relief and Insurance	123	1,000,000
Railways: Interest and Miscellaneous charges	135	12,568,435
Irrigation	149	3,301,928
Other Public Works	179	6,063,769
Military Services	201	20,953,100
Total Expenditure, Imperial and Provincial		79,240,914
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	249	4,514,050
TOTAL EXPENDITURE CHARGED AGAINST REVENUE		83,754,964
Surplus		3,107,634
TOTAL		86,862,598

No. 1B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS for the Year ended

RECEIPTS.		For details, *vide* page No.	AMOUNTS.
			£
Surplus			3,107,634
Railway, Irrigation, and other Capital not charged to Revenue—			
Capital raised through Companies towards outlay on State Railways		253	13,333
Raised and deposited by Railway Companies—			
On account of Subscribed Capital (Net)		253	564,746
Total Capital Account Receipts			578,079
Debt, Deposits, and Advances—			
Permanent Debt (Net incurred)		301	2,937,639
Unfunded Debt (Net)		301	1,686,130
Deposits and Advances (Net)		301	5,431,734
Loans and Advances by Imperial Government (Net Repayment)		301	140,988
Loans to Local Boards for Railway Construction		301	6,848
Secretary of State's Bills drawn		301	25,759,706
Total Debt, Deposits, and Advances			35,963,045
TOTAL RECEIPTS			39,648,758
Opening Balance on April 1st, 1912—India	12,279,689		
England	19,463,723 (a)	301	31,743,412
GRAND TOTAL			71,392,170

(a) Of this amount £1,078,710 represents the funds of the Gold Standard Reserve.

of the Government of India, in *India* and in *England*,
31st March 1913.

DISBURSEMENTS.	For details, *vide* page No.	Amounts.
		£
Railway, Irrigation, and Other Capital not Charged to Revenue—		
Outlay on State Railways	253	8,812,895
Outlay on Irrigation Works	253	1,408,329
Initial Expenditure on New Capital at Delhi	253	114,894
Outlay of Railway Companies (Net)	253	1,142,327
Total Capital Account Disbursements		11,478,445
Debt, Deposits, and Advances—		
Temporary Debt (net discharged)	301	4,500,000
Loans and Advances by Provincial Governments (Net Payment)	301	219,419
Remittances (Net)	301	127,992
Secretary of State's Bills paid	301	25,983,549
Total Debt, Deposits, and Advances		30,830,960
TOTAL DISBURSEMENTS		42,309,405
Closing Balance on March 31st, 1913—India 19,293,131		
England 9,789,634 (b)	301	29,082,765
GRAND TOTAL		71,392,170

(b) Of this amount, £1,005,664 represents the funds of the Gold Standard Reserve.

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

HEADS OF REVENUE.	Number of Account.	Page.	India, General. (a)	Central Provinces and Berar.	Burma	Assam.	Bengal.	Bihar and Orissa.	Number of Item.
			₹	₹	₹	₹	₹	₹	
Principal Heads of Revenue									
Land Revenue	15A	36	19,47,733	1,82,89,929	4,51,59,547	77,90,288	2,79,87,156	1,57,39,087	1
Opium	16A	40	20,370	5,15,337	3,99,441	5,27,297	5,04,56,391	3,90,367	2
Salt	17A	41	1,19,34,160	..	21,19,131	1,246	1,18,85,280	1,329	3
Stamps	18	43	6,74,818	37,14,485	36,07,651	13,02,212	2,07,43,853	65,88,385	4
Excise	19	44	20,26,946	1,06,04,485	81,15,928	48,52,038	1,37,59,045	1,03,85,670	5
Provincial Rates	20	45	14,144	..	..	9,300	32,02,152	26,49,800	6
Customs	21A	46	36,575	2,71,882	1,91,15,159	...	3,19,50,723	1,33,646	7
Assessed Taxes	22	53	25,15,069	7,41,260	19,79,480	4,02,050	55,51,652	13,26,240	8
Forest	23	54	8,08,780	31,71,815	1,10,07,715	11,42,091	16,00,801	4,38,958	9
Registration	24	57	40,154	3,89,805	2,26,167	93,275	18,28,161	5,71,280	10
Tributes from Native States	25	58	20,68,974	2,37,937	4,58,900	50,100	67,701	85,500	11
TOTAL			2,20,67,723	3,79,36,935	9,21,84,099	1,61,69,897	16,90,27,715	3,83,10,262	12
Interest	26	62	76,78,077	1,80,289	1,50,845	13,336	17,11,597	2,89,001	13
Post Office	29	72	3,39,36,539	...	..	...	...	...	14
Telegraph	30	73	1,75,18,562	..	...	...	...	...	15
Mint	31	84	25,54,760	...	...	...	...	...	16
Receipts by Civil Departments:									
Law and Justice	33A	91	4,72,818	4,66,236	11,07,049	1,95,556	15,18,254	9,23,747	17
Police	34A	94	35,970	26,211	4,97,655	1,08,099	2,39,082	53,983	18
Ports and Pilotage	35A	96	..	...	4,96,172	84	17,52,191	127	19
Education	36A	98	51,424	1,99,888	2,39,831	1,14,026	7,77,676	2,31,122	20
Medical	38A	100	7,495	19,587	1,11,886	18,709	4,26,733	16,207	21
Scientific and other Minor Departments	40A	102	2,33,391	1,15,095	9,486	20,770	2,17,931	25,807	22
TOTAL			8,01,128	8,27,917	24,62,079	4,57,244	49,31,867	12,50,993	23
Miscellaneous:									
Receipts in Aid of Superannuation, etc.	43A	114	3,25,746	1,53,850	1,00,959	28,328	2,29,094	92,590	24
Stationery and Printing	44A	116	3,99,862	38,545	55,203	10,862	1,21,072	29,529	25
Exchange	45	120	15,13,188	..	..	..	...	...	26
Miscellaneous	46A	121	7,11,541	2,15,021	2,08,776	71,238	8,10,728	3,17,998	27
TOTAL			29,53,337	4,07,416	3,64,938	1,13,128	11,60,894	4,40,117	28
Railways:									
State Railways (Gross Receipts)	52	138	55,01,68,551	...	...	1,22,589	...	...	29
Deduct—Working Expenses	52	139	*28,01,46,757*	..	.	*84,546*	...	...	30
Surplus profits paid to Companies, etc.	53A	141	*1,06,44,626*	..	...	..	..	.	31
Net Receipts			25,93,77,168	..	..	38,043	..	...	32
Guaranteed Railways	52	138	59,707	...	..	..	...	...	33
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest)	56	146	2,35,088	...	...	...	...	...	34
TOTAL			25,96,71,963	...	.	38,043	...	...	35
Irrigation:									
Major Works:									
Direct Receipts	59	150	...	93,231	10,03,899	...	2,73,918	23,30,797	36
Portion of Land Revenue due to Irrigation	61	158	...	4,824	1,82,602	...	...	..	37
Minor Works and Navigation	62A	168	67,776	47,423	14,41,267	...	6,90,060	75,522	38
TOTAL			67,776	1,45,478	26,27,768		9,63,978	24,06,319	39
Other Public Works:									
Civil Works	65	181	89,725	13,66,286	3,56,561	1,42,704	5,92,051	3,01,253	40
Military Receipts:									
Army:									
Effective	67A	202	1,20,99,693	...	..	...	...		41
Non-Effective	67A	202	12,60,924	...	.	...	...		42
Marine	68A	242	13,15,039	...	..	...	...		43
Military Works	69A	244	10,82,428	..			..		44
TOTAL			1,57,58,084	...	...	...	...		45
Total Revenue			36,30,97,674	4,08,64,321	9,81,46,290	1,69,34,652	17,83,88,102	4,29,97,945	46

(a) Throughout the Accounts, this heading includes the Receipts and Charges connected with the Army Services, Military Works, the Survey and other Departments under the direct Administration of the Governor-General in Council, the Revenue and Charges of the

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1913.

Number of item.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL, INDIA	Total India converted into £ at R15=£1	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	£	£	£
1	6,53,81,269	2,93,46,457	21,09,763	5,80,93,860	4,73,91,926	31,92,37,015	21,282,468	...	21,282,468
2	5,72,445	5,97,193	45,876	4,12,353	2,29,31,803	7,68,68,873	5,124,592	..	5,124,592
3	...	...	...	1,10,73,645	1,30,00,514	5,00,15,605	3,334,374	...	3,334,374
4	1,14,90,127	55,23,437	5,89,853	1,86,15,386	82,07,019	7,60,36,726	5,069,115	..	5,069,115
5	1,25,95,095	70,11,862	4,04,055	3,31,86,831	2,12,27,132	12,41,68,787	8,277,919	...	8,277,919
6	23,68,383	36,171	2,279	..	..	82,82,229	552,149	...	552,149
7	1,77,310	15,934	...	80,41,056	4,82,16,145	10,79,58,430	7,197,229	14	7,197,243
8	25,20,260	16,90,367	1,45,141	34,82,133	57,82,331	2,61,35,963	1,742,397	...	1,742,397
9	35,43,963	12,39,032	2,37,183	41,12,474	49,92,519	3,22,95,131	2,153,009	..	2,153,009
10	6,53,893	3,51,040	40,818	22,58,265	7,82,479	72,30,337	482,022	..	482,022
11	3,28,777	1,41,874	...	44,96,519	14,21,855	93,53,137	623,542	...	623,542
12	9,96,31,522	4,59,58,367	35,74,468	13,87,72,522	17,39,53,723	83,75,82,233	55,838,816	14	55,838,830
13	14,09,544	3,02,792	20,936	9,67,571	23,68,650	1,50,92,638	1,006,176	467,532	1,473,708
14	...	...	...	.	..	3,39,36,589	2,262,436	..	2,262,436
15	...	...	...		...	1,75,18,562	1,167,904	6,220	1,174,124
16	...	...	...	...	47,55,615	73,10,375	487,359	..	487,359
17	10,46,958	8,13,097	1,38,966	16,12,574	10,36,417	93,31,702	622,113	...	622,113
18	97,089	1,98,478	81,003	5,00,043	2,45,679	20,33,292	135,553	...	135,553
19	...	..	...	160	1,02,450	23,51,184	156,746	...	156,746
20	5,11,992	4,37,675	671	2,96,297	5,31,281	33,91,883	226,126	..	226,126
21	54,657	91,339	352	1,58,648	3,25,370	12,25,983	81,732	773	82,505
22	1,56,332	1,96,905	1,324	5,69,022	1,18,689	16,65,652	111,043	761	111,804
23	18,67,028	17,37,494	1,72,316	31,31,744	23,59,886	1,99,99,696	1,333,313	1,534	1,334,847
24	2,40,239	1,99,990	15,779	2,04,129	4,90,010	20,80,714	138,714	61,672	200,38
25	2,34,173	2,22,462	17,993	1,20,818	1,30,648	13,81,167	92,078	..	92,078
26	...	..	...	...		15,13,188	100,879	.	100,879
27	3,58,219	10,48,398	1,41,474	4,30,073	5,77,138	48,96,604	326,440	45,424	371,864
28	8,32,631	14,70,850	1,75,246	7,55,020	11,07,706	98,71,673	658,111	107,090	765,201
29	...	...	...	...	..	55,02,91,140	36,686,076	288	36,686,364
30	...	...	...	...	...	*28,02,31,373*	*18,682,087*	...	*18,682,087*
31	...	...	...	...	...	*1,06,44,626*	*709,642*	...	*709,642*
32	...	...	...	..	..	25,94,15,211	17,294,347	288	17,294,635
33	...	...	...	...	..	59,707	3,980	.	3,980
34	...	...	...	...	.	2,35,088	15,673	57,501	73,174
35	...	...	..	...	..	25,97,10,006	17,314,000	57,789	17,371,789
36	82,00,306	2,47,46,266	8,21,632	2,74,097	13,68,033	3,91,12,179	2,607,478	...	2,607,478
37	17,19,668	80,74,043	61,399	1,07,19,915	23,11,216	2,30 73,6 57	1,538,245	..	1,538,243
38	1,98,295	8 65,307	..	2,31,552	3,6 5,201	39, 2,403	265,191	.	265,194
39	1,01,18,269	3,36,35,616	8,83,031	1,12,25,564	40,44,450	6,61,68,249	4,411,217		4,411,217
40	4,85,922	5,89,695	2,90,186	3,14,168	8,03,159	53,31,710	355,447		355,447
41	...	...	...	..	. .	1,20,99,693	806,646	300,598	1,107,244
42	...	.		.		12,60,921	84,062	36,497	120,559
43	...	...	.	. .	.	13,15,039	87,669	.	87,669
44	...	..	..	...	...	10,82,428	72,162		72,162
45	...	...	.	..	..	1,57,58,084	1,050 539	337,095	1,387,634
46	11,43,44,916	8,37,39,814	51,16,183	15,51,66,589	18,94,83,279	1 24,82 79 765	85,685,318	977,280	8 [illegible] 2,5 8

Northern India Salt Department, the Post Office, the Telegraph the Calcutta Mint, the transactions relating to Imperial Railways the Districts of Coorg, Ajmer, etc., and expenses of the British Representatives at the principal Native Courts in India.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	Number of Item.
Direct Demands on the Revenues:			₹	₹	₹	₹	₹	₹	
Refunds and Drawbacks	13	33	52,945	82,249	7,15,616	38,065	8,62,946	1,21,546	1
Assignments and Compensations.	14	34	33,96,421	25,67,030	200	51,156	1,63,835	1,07,847	2
Charges in respect of collection, *viz.*:—									
Land Revenue	15B	37	6,74,273	38,38,802	69,83,737	13,91,912	50,74,413	32,67,283	3
Opium (including cost of Production).	16C	41	8,741	...	...	...	30,246	...	4
Salt (including cost of Production).	17C	42	11,47,157	...	41,988	1,353	2,84,165	65,131	5
Stamps	18	43	*—14,79,996*	1,24,034	1,02,919	54,143	7,07,370	2,12,628	6
Excise	19	44	1,13,438	3,18,868	12,59,119	1,11,964	5,97,657	5,20,700	7
Provincial Rates	20	45	...	...	...	...	39,209	33,668	8
Customs	21B	52	...	...	6,61,959	...	13,37,357	16,917	9
Assessed Taxes	22	53	1,803	12,068	45,248	4,670	1,52,937	39,382	10
Forest	23	56	8,83,342	19,46,735	31,57,077	8,08,910	6,60,794	3,50,611	11
Registration	24	57	12,951	1,29,522	1,02,853	55,970	10,50,903	3,18,603	12
TOTAL			48,11,075	90,19,308	1,40,70,716	25,18,143	1,09,61,832	50,66,316	13
Interest:									
Interest on Debt			4,67,64,442	1,27,804	88,516	25,820	4,42,546	1,13,894	14
Deduct—Amounts chargeable to Railways (*a*).			*4,93,46,705*	...	...	...	...	...	15
Amounts chargeable to Irrigation.			*1,73,66,737*	...	...	...	...	...	16
Remainder chargeable on Ordinary Debt.	27	64	*—1,99,49,000*	1,27,804	88,516	25,820	4,42,546	1,13,894	17
Interest on other Obligations.	28	66	79,70,288	47,805	66,672	17,866	90,133	52,895	18
TOTAL			*—1,19,78,712*	1,75,609	1,55,188	43,686	5,32,679	1,66,789	19
Post Office	29	72	2,95,79,320	...	...	...	...	...	20
Telegraph	30	73	1,38,36,498	...	...	...	...	...	21
Mint	31	84	11,23,928	...	...	...	...	...	22
Salaries and Expenses of Civil Departments:									
General Administration	32	88	65,25,839	10,54,536	20,87,977	7,54,026	30,14,295	14,55,115	23
Law and Justice	33B	92	21,23,859	31,39,135	63,90,374	11,57,908	1,16,01,232	43,03,991	24
Police	34B	95	14,87,690	33,31,457	1,29,23,819	22,10,987	83,99,859	41,31,415	25
Ports and Pilotage	35B	96	...	...	13,28,580	63,048	12,16,009	1,080	26
Education	36B	98	9,64,011	21,16,637	23,44,622	9,73,071	73,76,829	27,48,204	27
Ecclesiastical	37	99	2,05,445	98,420	1,38,239	18,110	1,91,885	31,471	28
Medical	38B	100	21,35,280	10,70,733	21,90,764	6,21,244	26,42,133	7,26,757	29
Political	39	101	83,33,509	40,212	9,39,395	6,91,696	44,428	52,132	30
Scientific and other Minor Departments.	40B	103	52,24,659	7,45,610	5,62,673	1,90,317	17,30,535	3,64,680	31
TOTAL			2,70,00,292	1,15,96,740	2,89,06,443	66,80,407	3,62,17,205	1,38,14,755	32
Miscellaneous Civil Charges:									
Territorial and Political Pensions.	41	106	1,83,533	1,82,692	1,59,660	4,686	7,62,691	53,489	33
Civil Furlough and Absentee Allowances.	42	113	2,804	...	...	...	...	...	34
Superannuation Allowances and Pensions.	43B	115	11,39,192	7,57,493	8,56,141	2,43,462	29,60,235	8,34,486	35
Stationery and Printing	44B	116	*—17,220*	3,27,183	7,96,935	1,71,241	13,74,679	3,29,398	36
Miscellaneous	46B	122	6,57,234	1,80,508	5,19,632	3,78,045	4,61,643	1,13,926	37
TOTAL			19,65,543	14,47,876	23,32,368	7,97,434	55,59,248	13,31,299	38
Famine Relief and Insurance:									
Famine Relief	47	124	56,420	*—37*	...	...	...	...	39
Construction of Protective Railways.	48	125	4,10,978	...	...	...	...	...	40
Construction of Protective Irrigation Works.	48A	126	...	17,56,497	258	...	12,552	6,89,156	41
Reduction or Avoidance of Debt.	49	131	13,98,053	12,80,000	...	...	60,000	2,00,000	42
TOTAL			18,65,451	30,36,460	258	...	72,552	8,89,156	43
Carried over			6,82,03,395	2,52,75,993	4,54,64,973	1,00,39,670	5,33,43,516	2,12,62,315	44

	India.	India converted into £ at Rl5=£1.	England.	Total.
(*a*) Included under the following heads:—	₹	£	£	£
State Railways Interest on Debt	4,61,38,446	3,075,896	3,607,268	6,683,164
Interest chargeable against Companies on Advances	32,08,259	213,884	175,500	389,384
	4,93,46,705	3,289,780	3,782,768	7,072,548

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1913.

Number of item.	United Provinces of Agra and Oudh.	Punjab	North-West Frontier Province	Madras	Bombay, including Sindh	TOTAL INDIA	Total India converted into £ at R15= £1	England.	GRAND TOTAL
	₹	₹	₹	₹	₹	₹	£	£	£
1	2,02,662	1,94,209	23,401	5,18,452	20,59,829	48,71,920	324795	.	324,795
2	3,33,836	1,15,083	19,307	11,47,023	1,03,17,602	1,82,19,340	1,214,623		1,214,623
3	87,45,672	47,73,501	6,11,662	1,42,09,160	84,24,139	5,79,04,554	3,866,301	1,725	3,868,029
4	89,18,881	...	...	..	33,156	89,91,324	599,422	307	599,729
5	...	...	..	16,95,826	23,61,412	56,00,032	373,335	673	374,008
6	2,90,303	1,82,948	22,966	4 95,075	2,39,063	9,51,153	63,430	90,468	153 898
7	4,11,688	1,85,191	13,372	18,16,745	10,79,785	61,28,527	428,568	3	428,571
8	...	.	..			72,877	4,859		4,859
9	...	.	.	4,01,319	11,36,310	38,56,892	257,126	162	257,288
10	323	10,728	1,164	36,996	1,20,190	4,25,869	28,387		28,387
11	16,29,262	7,99,177	1,22,173	31,50,482	26,02,455	1,72,07,018	1,147,134	5,451	1,152,585
12	2,80,523	1,17,843	10,718	12,16,045	3,72,027	30,97,983	246,532		246,532
13	2,08,13,150	63,78,680	8,24,788	2,47,20,153	2,91,39,508	12,83,17,729	8,551,515	98,789	8,653,304
14	9,30,090	1,94,443	...	3,17,276	7,96,856	4,98,01,687	3,320,112	6,203,996	9,524,108
15	..	...	...	...		*4,93,46,705*	*3,289,780*	*3,782,765*	(a) *7,072,518*
16	..	...	...	..	..	*1,73,66,737*	*1,157,783*	*124,730*	*1,282,513*
17	9,30,090	1,94,443	...	3,17,276	7,96,856	*1,69,11,755*	*—1,157,451*	2,296,498	1,169,047
18	7,88,682	98,451	...	1,23,757	3,65,767	96,22,316	641,488		641,488
19	17,18,772	2,92,894	..	4,41,033	11,62,623	*—72,89,439*	*— 485,963*	2,296,498	1,810,535
20	..	...	.	.	.	2,95,79,320	1,971,955	54,612	2,026,567
21	..	...				1,38,39,498	922,133	183,513	1,105,946
22		..			9,09,179	20,33,107	135,560	6,783	142 343
23	21,15,364	17,21 018	3,61,422	18,31,011	27,10,085	2,31,13,288	1,542,886	381,196	1,944,082
24	79,85,275	55,32,152	7,67,785	80,5 ,173	68,70,015	5,79,22,839	3 861,523	2,467	3,863,990
25	1,08,84,795	58,54,374	17,76,177	88,16 509	1,02,3 594	6,98,19,650	4 65 611	1,356	4,658,000
26			11 115	6 ,51,3	2 ,11,675	18,097	181,082	104	181,082
27	56,64,135	34 16,632	6,71,512	65,53,050	61,35,165	3,89,93,898	2,599,593	10,539	2,610,132
28	2,69,256	2,45,303	39,660	3,22,125	3,27,058	18,86,972	125,798	205	126,003
29	28,97,784	25,82,514	4,81,431	20,51,628	23,50,012	1,97,50,310	1,316,687	10,531	1,327,218
30	1,07,217	6,52,497	31,47,089	1,12,106	8,70,839	1,49,71,120	998,075	7,848	1,005,923
31	12,63,741	10,71,841	71,929	18,98,307	10,78,980	1,42,03,272	946,885	25,440	972,325
32	3,11,87,567	2,11,06,331	71,-0,015	2,96,80,054	3,04,26,221	24,37,36,030	16,249 069	439,686	16,688,755
33	7,59,308	1,21,803	62,377	3,28,195	5,06,950	31,25,384	208,359	11,050	219,409
34	..	.		4,564	11,038	18,106	1,227	410,957	412,184
35	32,33,485	19,22,595	1,45,328	27,94,103	33,56,736	1,82,43,256	1,216,217	2,068,102	3,284,319
36	8,73,853	6,93,374	91,183	22,35,186	19,11,107	88,16,919	587,795	91,747	679,542
37	2,69,318	6,09,016	26,919	5,44,601	7,91,977	15,52,819	303,521	27,257	330,778
38	51,35,964	33,46,788	3 25,8 7	59 0 , 9	1 ,07 8 8	3 7 7 4	2,317,119	2,609,113	4,926,232
39	6,481	21,395		...	27 1 ,019	28,33,278	188,885	..	188,885
40		.	..	.		1,10,978	27,399	14,012	41,411
41	10,92,498	.	...	1,57,723	25,78,800	62,87,484	419,166	7,335	426,501
42	4,50,000	1,40,000	...	2,50,000	13,70,000	51,48,053	343,203	...	343,203
43	15,48,979	1,61,335	...	4,07,723	66,97,819	1,46,79,793	978,653	21,347	1,000,000
44	6,44,04,432	3,12,86,088	82,70,810	6,11,55,812	7,49,43,518	46,90,50,122	30,043,341	5,710,341	36,353,682

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE	Number of Account	Page	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	Number of item.
			£	£	£	£	£	£	
Brought forward from page 8.			6,82,03,395	2,52,75,993	4,54,64,973	1,00,39,670	5,33,43,516	2,12,62,315	1
Railways:									
State Railways:									
Interest on Debt	27	65	4,61,38,446	...	...	...	...	...	2
Annuities in purchase of Railways	53A	140	...	...	...	...	...	...	3
Sinking Funds	53A	140	...	...	...	...	...	...	4
Interest chargeable against Companies on advances.	54	144	32,08,259	...	...	...	...	...	5
Interest on Capital deposited by Companies	55	145	29,85,609	...	...	...	..	...	6
Subsidized Companies Land, etc.	57	146	4,91,071	...	...	5,112	...	...	7
Miscellaneous Railway Expenditure	58	148	9,86,632	...	...	4,362	—363	...	8
TOTAL			5,38,10,017	...	...	9,474	—363	...	9
Irrigation:									
Major Works:									
Working Expenses	60	153	.	81,023	4,47,428	..	2,35,717	12,66,071	10
Interest on Debt	27	65	—*18,70,946*	3,73,208	7,05,748	..	3,80,070	20,63,668	11
Minor Works and Navigation.	63	171	3,65,214	4,64,743	12,85,756	66,634	15,38,237	4,01,830	12
TOTAL			—*15,05,732*	9,18,974	24,38,932	66,634	21,54,024	37,31,569	13
Other Public Works:									
Construction of Railways charged to Provincial Revenues	64	180	.	...	..	63,984	.	..	14
Civil Works	66	184	72,74,350	77,08,473	86,07,029	43,76,905	1,06,73,584	61,25,800	15
TOTAL			72,74,350	77,08,473	86,07,029	44,40,889	1,06,73,584	61,25,800	16
Military Services:									
Army									
Effective	67B	201	20,62,37,829	...		.	..	...	17
Non-Effective	67B	204	1,07,43,291	...	...	..	...	...	18
Marine	68B	212	38,36,942	.	...	...	...		19
Military Works	69B	245	1,28,09,508	..	..	...	...	..	20
Special Defences (1902)	70	248	88,287		..	...	...	.	21
TOTAL			23,37,15,857	...	...	...	...	...	22
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			36,14,97,887	3,39,03,440	5,65,10,934	1,45,56,667	6,61,70,761	3,11,19,684	23
Add—Portion of Allotments to Provincial Governments not spent by them in the year.	72	251	...	50,85,246	88,74,174	36,10,494	147,05,270	70,22,199	24
Total Expenditure Charge against Revenue.			36.14,97,887	3,89,88,686	6,53,85,108	1,81,67,161	8,08,76,031	3,81,41,883	25
Railway Irrigation and other Capital not charged to Revenue:									
Capital Outlay on Railways, Irrigation and other Works:									
State Railways	73	255	9,55,88,305	...	..	...	...	..	26
Irrigation Works	73	255	...	10,44,513	26,53,546	...	...	—*1,772*	27
Initial Expenditure on New Capital at Delhi.	80	295	16,20,901	...	...	...	...	...	28
TOTAL			9,72,09,206	10,44,513	26,53,546	...	...	—*1,772*	29

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1913—*contd.*

Number of item.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	Total India converted into £ at R15=£1	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	£	£	£
1	6,04,04,432	3,12,86,088	82,70,610	6,11,55,612	7,49,43,518	45,96,50,122	30,643,341	5,710,341	36,353,682
2	...	...	...	...	...	4,61,38,446	3,075,896	3,607,268	6,683,164
3	...	...	...	...	...	...	..	3,357,672	(a)3,357,672
4	...	...	...	...	...	...	...	184,437	184,437
5	...	...	...	...	...	32,08,259	213,884	175,500	389,384
6	...	...	...	...	...	29,85,609	199,041	1,655,021	1,854,062
7	8,508	380	...	...	31	5,05,102	33,674	...	33,674
8	...	...	...	...	...	9,90,631	66,042	...	66,042
9	8,508	380	...	...	31	5,38,28,047	3,588,537	8,979,898	12,568,435
10	32,87,862	82,21,807	3,10,719	20,50,980	16,24,984	1,75,26,591	1,168,439	1	1,168,440
11	37,59,358	63,76,980	5,58,851	29,45,108	20,74,692	1,73,66,737	1,157,783	124,730	1,282,513
12	4,74,455	13,15,725	37,870	36,41,651	31,44,096	1,27,36,211	849,081	1,894	850,975
13	75,21,675	1,59,14,512	9,07,440	86,37,739	68,43,772	4,76,29,539	3,175,303	126,625	3,301,928
14	...	...	...	...	..	63,984	1,266	..	4,266
15	82,61,115	73,26,284	26,25,826	1,63,37,590	1,02,15,618	8,95,32,574	5,968 838	90,665	6,059,503
16	82,61,115	73,26,284	26,25,826	1,63,37,590	1,02,15,618	8,95,96,558	5,973,101	90,665	6,063,769
17	...	...	...	...	...	20,62,37,829	13,749,189	2,589,430	16,338,619
18	...	...	...	...	...	1,07,43,291	716,219	2,521,688	3,237,907
19	...	..	...	...	..	38,36,942	255,796	224,132	479,928
20	...	...	...	...	...	1,28,09,508	853,967	23,112	887,379
21	...	..	...	...	.	88.287	5,886	3,381	9,267
22	...	...	...	...	...	23,37,15,857	15,581,057	5,372,013	20,953,700
23	7,61,95,730	5,45,27,264	1,18,03,876	8,61,30,941	9,20,02,939	88,44,20,123	58,961,342	20,279,572	79,240,914
24	95,88,748	74,11,069	...	43,30,275	70,83,281	6,77,10,756	4,514,050	...	4,514,050
25	8,57,84,478	6,19,38,333	1,18,03,876	9,04,61,216	9,90,86,220	95,21,30,879	63,475,392	20,279,572	83,754,964
26	...	...	...	...	...	9,55,88,305	6,372,553	2,440 342	8,812,895
27	10,04,378	1,24,46,526	30,26,895	3,06,517	1,86,573	2,06,67,176	1,377,811	30,518	1,408,329
28	...	...	...	...	...	16,20,901	108,061	6,833	114,894
29	10,04,378	1,24,46,526	30,26,895	3,06,517	1,86,573	11,78,76,382	7,858,425	2,477,693	10,336,118

(a) According to actuarial calculation, the amounts, of Capital redeemed in the year 1912-13 in respect of the whole amounts of Annuity which have not been exchanged for India Stock are as follows—*vide* Account No. 74 J., page 270:—

	£
East Indian Railway Annuity	199,142
Eastern Bengal Railway Annuity	20,545
Scinde Punjab and Delhi Railway Annuity	68 175
Great Indian Peninsula Railway Annuity	453,078
Madras Railway Annuity	104 621
	846,561

No. 4.—STATEMENT showing the details of EXPENDITURE

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Charges in respect of collection, *viz.*—			
Land Revenue	37	1,688	1,725
Opium	30	277	307
Salt	673	...	673
Stamps	90,468	...	90,468
Excise	...	3	3
Customs	162	...	162
Forest	475	4,976	5,451
TOTAL	91,845	6,944	98,789
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,296,498	2,296,498
TOTAL	...	2,296,498	2,296,498
Post Office	24	54,588	54,612
Telegraph	131,588	51,925	183,513
Mint	6,712	71	6,783
Salaries and Expenses of Civil Departments:			
General Administration	111,949	269,247	381,196
Law and Justice	799	1,668	2,467
Police	...	1,356	1,356
Ports and Pilotage	...	104	104
Education	...	10,539	10,539
Ecclesiastical	...	205	205
Medical	...	10,531	10,531
Political	4,679	3,169	7,848
Scientific and other Minor Departments	16,230	9,210	25,440
TOTAL	133,657	306,029	439,686
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	11,050	11,050
Civil Furlough and Absentee Allowances	...	410,957	410,957
Superannuation Allowances and Pensions	...	2,068,102	2,068,102
Stationery and Printing	85,314	6,433	91,747
Miscellaneous	...	27,257	27,257
TOTAL	85,314	2,523,799	2,609,113
Famine Relief and Insurance:			
Construction of Protective Railways	14,012	...	14,012
Construction of Protective Irrigation Works	7,335	...	7,335
TOTAL	21,347	...	21,347
Carried over	470,487	5,239,854	5,710,341

in ENGLAND for the Year ended 31st March 1913.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	470,487	5,239,854	5,710,341
Railways:			
State Railways.			
Interest on Debt	...	3,607,268	3,607,268
Annuities in purchase of Railways	...	3,357,672	3,357,672
Sinking Funds	...	184,437	184,437
Interest Chargeable against Companies on Advances	...	175,500	175,500
Interest on Capital deposited by Companies	...	1,655,021	1,655,021
TOTAL	...	8,979,898	8,979,898
Irrigation:			
Major Works			
Working Expenses		..	
Interest on Debt	...	124,730	124,730
Minor Works and Navigation	1,894	..	1,894
TOTAL	1,895	124,730	126,625
Other Public Works:			
Civil Works	11,290	79,375	90,665
Military Services:			
Army			
Effective	751,516	1,837,914	2,589,430
Non-Effective	...	2,521,688	2,521,688
Marine.			
Effective	84,727	112,348	197,075
Non-Effective	...	27,057	27,057
Military Works	33,412	...	33,412
Special Defences (1902)	3,381	...	3,381
TOTAL	873,036	4,499,007	5,372,043
Total Expenditure charged against Revenue:	1,356,708	18,922,864	20,279,572
Expenditure not charged to Revenue:			
Capital Outlay on Railways, Irrigation and other Works:			
State Railways	2,422,111	18,231	2,440,342
Irrigation Works	30,518	...	30,518
Initial Expenditure on New Capital at Delhi	...	6,833	6,833
TOTAL £	2,452,629	25,064	2,477,693

No. 5.—ACCOUNT of the REVENUE in *India* in the two

[Rupees converted into £

HEADS OF REVENUE. For distribution by Provinces, see Accounts 7 and 9, for Imperial and Provincial, respectively.	INDIA.		
	Imperial.	Provincial.	TOTAL.
Principal Heads of Revenue:	£	£	£
Land Revenue	4,937,833	16,344,635	21,282,468
Opium	5,124,592	...	5,124,592
Salt	3,334,374	...	3,334,374
Stamps	2,576,030	2,493,085	5,069,115
Excise	2,332,288	5,945,631	8,277,919
Provincial Rates	1,095	551,054	552,149
Customs	7,197,229	...	7,197,229
Assessed Taxes	961,085	781,312	1,742,397
Forest	69,731	2,083,278	2,153,009
Registration	5,398	476,624	482,022
Tributes from Native States	623,542	...	623,542
TOTAL	27,163,197	28,675,619	55,838,816
Interest	722,964	283,212	1,006,176
Post Office	2,262,436	...	2,262,436
Telegraph	1,167,904	...	1,167,904
Mint	487,359	...	487,359
Receipts by Civil Departments:			
Law and Justice	40,787	581,326	622,113
Police	4,465	131,088	135,553
Ports and Pilotage	...	156,746	156,746
Education	3,473	222,653	226,126
Medical	523	81,209	81,732
Scientific and other Minor Departments	20,058	90,985	111,043
TOTAL	69,306	1,264,007	1,333,313
Miscellaneous:			
Receipts in Aid of Superannuation, etc.	85,128	53,586	138,714
Stationery and Printing	39,574	52,504	92,078
Exchange	100,879	...	100,879
Miscellaneous	102,213	224,227	326,440
TOTAL	327,794	330,317	658,111
Carried over	32,200,960	30,553,155	62,754,115

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1913.

at R 15=£1.]

HEADS OF REVENUE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Brought forward .	32,200,960	30,553,155	62,754,115
Railways:			
State Railways (Gross Receipts)	36,677,903	8,173	36,686,076
Deduct—Working Expenses	*18,676,450*	*5,637*	*18,682,087*
Surplus Profits paid to Companies, etc. . . .	*709,642*	...	*709,642*
Net Receipts	17,291,811	2,536	17,294,347
Guaranteed Railways	3,980	...	3,980
Subsidized Companies—(Government share of Surplus Profits and Repayment of Advances of Interest)	15,673	...	15,673
TOTAL .	17,311,464	2,536	17,314,000
Irrigation:			
Major Works:			
Direct Receipts	1,110,557	1,496,921	2,607,478
Portion of Land Revenue due to Irrigation	834,739	703,506	1,538,245
Minor Works and Navigation	96,666	168,828	265,494
TOTAL .	2,041,962	2,369,255	4,411,217
Other Public Works:			
Civil Works	46,325	309,122	355,447
Military Receipts:			
Army:			
Effective	806,646	...	806,646
Non-Effective	84,062	...	84,062
Marine	87,669	...	87,669
Military Works	72,162	...	72,162
TOTAL .	1,050,539	...	1,050,539
GRAND TOTAL REVENUE £	52,651,250	33,234,068	85,885,318

No. 6.—ACCOUNT of the EXPENDITURE in *India* in the two

Rupees converted into £ at

HEADS OF EXPENDITURE For distribution by Provinces, see Accounts 8 and 10 for Imperial and Provincial, respectively	INDIA		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	227,856	96,939	324,795
Assignments and Compensations	541,184	673,439	1,214,623
Charges in respect of collection, *viz.*—			
Land Revenue	269,347	3,596,957	3,866,304
Opium (including cost of Production)	599,422	...	599,422
Salt (including cost of Production)	373,335		373,335
Stamps	—*16,853*	80,283	63,430
Excise	138,010	290,558	428,568
Provincial Rates	...	4,859	4,859
Customs	257,126	...	257,126
Assessed Taxes	14,292	14,095	28,387
Forest	67,034	1,080,100	1,147,134
Registration	1,580	244,952	246,532
TOTAL	2,472,333	6,082,182	8,554,515
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	— *1,329,919*	202,468	—*1,127,451*
Interest on other Obligations	641,488	...	641,488
TOTAL	—*688,431*	202,468	—*485,963*
Post Office	1,971,955	...	1,971,955
Telegraph	922,433	...	922,433
Mint	135,560	...	135,560
Salaries and Expenses of Civil Departments:			
General Administration	705,012	857,874	1,562,886
Law and Justice	192,776	3,668,747	3,861,523
Police	204,257	4,452,387	4,656,644
Ports and Pilotage	...	180,978	180,978
Education	109,037	2,490,556	2,599,593
Ecclesiastical	125 798		125,798
Medical	174,447	1,142,240	1,316,687
Political	845,870	152,205	998,075
Scientific and other Minor Departments	391,228	555,657	946,885
TOTAL	2,748,425	13,500,644	16,249,069
Miscellaneous Civil Charges:			
Territorial and Political Pensions	208,359		208,359
Civil Furlough and Absentee Allowances	1,227		1,227
Superannuation Allowances and Pensions	92,376	1,123,841	1,216,217
Stationery and Printing	81,421	506,374	587,795
Miscellaneous	77,279	226,242	303,521
TOTAL	460,662	1,856,457	2,317,119
Carried over	8,022,937	21,641,751	29,664,688

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1913.
Rs. 15 = £1.

HEADS OF EXPENDITURE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Brought forward .	8,022,937	21,641,751	29,664,688
Famine Relief and Insurance:			
Famine Relief	188,885	...	188,885
Construction of Protective Railways	27,399	...	27,399
Construction of Protective Irrigation Works	419,166	...	419,166
Reduction or Avoidance of Debt	93,203	250,000	343,203
TOTAL .	728,653	250,000	978,653
Railways:			
State Railways:			
Interest on Debt	3,075,896	...	3,075,896
Interest Chargeable against Companies on Advances	213,884	...	213,884
Interest on Capital deposited by Companies	199,041	...	199,041
Subsidized Companies: Land, etc.	32,738	936	33,674
Miscellaneous Railway Expenditure	65,776	266	66,042
TOTAL .	3,587,335	1,202	3,588,537
Irrigation:			
Major Works:			
Working Expenses	528,624	639,815	1,168,439
Interest on Debt	495,081	662,702	1,157,783
Minor Works and Navigation	264,336	584,745	849,081
TOTAL .	1,288,041	1,887,262	3,175,303
Other Public Works:			
Construction of Railways charged to Provincial Revenues	...	4,266	4,266
Civil Works	1,033,301	4,935,537	5,968,838
TOTAL .	1,033,301	4,939,803	5,973,104
Military Services:			
Army:			
Effective	13,749,189	...	13,749,189
Non-Effective	716,219	...	716,219
Marine	255,796	...	255,796
Military Works	853,967	...	853,967
Special Defences (1902)	5,886	...	5,886
TOTAL .	15,581,057	...	15,581,057
TOTAL .	30,241,324	28,720,018	58,961,342
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	4,514,050	4,514,050
GRAND TOTAL EXPENDITURE £	30,241,324	33,234,068	63 475,392

No 7.—ACCOUNT of the IMPERIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the year ended 31st March 1913.

HEADS OF REVENUE.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£ 1.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	£
Principal Heads of Revenue													
Land Revenue	19,47,733	22,12,072	69,91,756	—23,37,353	—27,50,753	10,15,230	3,00,23,665	72,95,305	21,09,763	1,89,12,339	86,47,731	7,40,67,488	4,937,833
Opium	20,370	5,15,337	3,99,441	5,27,297	5,04,56,391	3,90,367	5,72,445	5,97,193	45,876	4,12,353	2,29,31,803	7,68,68,873	5,124,592
Salt	1,19,34,460		21,19,131	1,246	1,18,85,280	1,329	..	..	.	1, 0,.3,645	1,30,00,514	5,00,15,605	3,334,374
Stamps	6,54,818	18,57,242	18,03,825	6,51,106	1,03,71,926	32,94,192	57,45,064	27,61,718	5,89,353	68,07,693	41,03,510	3,86,40,447	2,576,030
Excise	20,26,646	26,51,121	40,57,964	...	...	25,96,417	31,48,774	35,05,931	4,04,055	1,65,93,415	...	3,49,84,323	2,332,288
Provincial Rates	14,144	..	..	...	..	..	..	..	2,279	..	..	16,423	1,095
Customs	36,575	2,71,882	1,91,15,159	.	3,19,50,723	1,33,640	1,77,310	15,934	..	80,41,056	4,82,16,145	10,79,58,430	7,197,229
Assessed Taxes	25,15,069	3,70,630	9,89,730	2,01,122	27,75,826	6,63,120	12,60,997	8,45,183	1,45,141	17,41,515	29,07,950	1,44,16,2[illegible]	961,085
Forest	8,08,780	...	..	.	...	...	...	...	2,37,183	...	...	10,45,963	69,731
Registration	40,154	.	.	...	...	..	...	...	40,818		...	80,972	5,398
Tributes from Native States	20,68,974	2,37,937	4,53,900	50,100	67,701	85,500	3,28,777	1,41,874	...	44,96,519	14,21,855	93,53,137	623,542
TOTAL	2,20,67,723	81,16,221	3,59,30,906	—9,06,482	10,47,57,094	81,79,801	4,12,57,032	1,51,63,138	35,74,468	6,80,78,535	10,12,29,508	40,74,47,944	27,163,197
Interest	76,78,077	...	..	...	12,10,884	998	.	36,647	20,936	5,40,673	13,56,249	1,08,44,464	722,964
Post Office	3,39,36,539	.	.	...	...	...	...	...	...	..	...	3,39,36,539	2,262,436
Telegraph	1,75,18,562	..	...	...	...	...	...	...	...	...	...	1,75,18,562	1,167,904
Mint	25,54,760	...	...	...	...	...	...	...	...	...	47,55,615	73,10,375	487,359
Receipts by Civil Departments.													
Law and Justice	4,72,848	...	...	...	...	..	...	..	1,38,966	...	...	6,11,814	40,787
Police	35,970	...	...	..	...	...	...	...	31,003	...	...	66,973	4,465
Ports and Pilotage	...	..	...	..	...	...	...	...	...	...	...	...	...
Education	51,424	...	...	...	...	...	...	...	671	...	...	52,095	3,473
Medical	7,495	...	...	...	...	...	...	...	352	...	...	7,847	523
Scientific and other Minor Departments	2,33,391	...	...	...	...	...	...	66,163	1,324	...	...	3,00,868	20,058
TOTAL	8,01,128	...	...	...	...	...	...	66,163	1,72,316	...	...	10,39,597	69,306

Miscellaneous:													
Receipts in Aid of Superannuation, etc.	3,25,746	55,780	83,024	24,914	1,80,884	71,474	1,73,431	1,09,786	15,779	1,10,332	1,25,774	12,76,924	85,128
Stationery and Printing	3,99,862	.	960	372	969	32	81,246	78,941	17,993	10,119	3,111	5,93,605	39,574
Exchange	15,13,188	...	...	...	...	...	...	...	...	...	...	15,13,188	100,879
Miscellaneous	7,14,541	5,599	87,637	6,689	38,389	12,722	26,843	42,993	1,41,474	82,779	3,73,526	15,83,192	102,213
TOTAL	29,53,337	61,379	1,71,621	31,975	2,20,242	84,228	2,81,520	2,31,720	1,75,246	2,03,230	5,02,411	49,16,909	327,794
Railways:													
State Railways (Gross Receipts)	55,01,68,551	...	...	...	...	...	...	...	...	...	...	55,01,68,551	36,677,903
Deduct—Working Expenses	*28,01,46,757*	...	...	...	...	...	...	...	...	...	...	*28,01,46,757*	*18,676,450*
Surplus Profits paid to Companies, etc.	*1,06,44,626*	...	...	...	...	...	...	...	...	...	...	*1,06,44,626*	*709,642*
Net Receipts	25,93,77,168	...	...	...	...	...	...	...	...	...	...	25,93,77,168	17,291,811
Guaranteed Railways	59,707	...	...	...	...	...	...	...	...	...	...	59,707	3,980
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	2,35,088	...	...	...	...	...	..	...	...	...	...	2,35,088	15,673
TOTAL	25,96,71,963	...	...	...	...	...	...	...	...	...	...	25,96,71,963	17,311,464
Irrigation:													
Major Works.													
Direct Receipts	...	93,231	10,03,899	..	1,36,959	11,65,399	2,43,041	1,23,73,133	8,21,632	1,37,049	6,84,016	1,66,58,359	1,110,557
Portion of Land Revenue due to Irrigation	...	4,824	1,82,602	...	...	...	17,19,668	40,37,021	61,399	53,59,958	11,55,608	1,25,21,080	834,739
Minor Works and Navigation	67,776	..	...	..	3,45,030	37,761	18,382	7,98,433	...	...	1,82,600	14,49,987	96,666
TOTAL	67,776	98,055	11,86,501	...	4,81,989	12,03,160	19,81,091	1,72,08,592	8,83,031	54,97,007	20,22,224	3,06,29,426	2,041,962
Other Public Works:													
Civil Works	89,725	50,388	25,244	1,940	64,492	13,002	36,202	78,983	2,90,186	8,856	35,858	6,94,876	46,325
Military Receipts:													
Army:													
Effective	1 20,99,693	...	.	...	...	...	...	...	...	...	...	1,20,99,693	806,646
Non-Effective	12,60,924	..	.	...	...	...	...	...	...	...	...	12,60,924	84,062
Marine	13,15,039	...	...	...	...	...	...	...	...	...	...	13,15,039	87,669
Military Works	10 82,428	...		..	...	...	...	...	...	...	...	10,82,428	72,162
TOTAL	1,57,58,084	...	...	..	...	...	...	...	...	...	...	1,57,58,084	1,050,539
TOTAL IMPERIAL REVENUE	36,30,97,674	83,26,043	3,73,14,272	—*8,72,567*	10,67,34,701	94,81,189	4,35,55,845	3,27,85,233	51,16,183	7,43,28,301	10,99,01,865	78,97,68,739	52,651,250

No. 8.—ACCOUNT of the IMPERIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1913.

HEADS OF EXPENDITURE.	India. General.	Central Provinces and Berar	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT Rs. 15=£1.
Direct Demands on the Revenues:	Rs	Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	
Refunds and Drawbacks	52,945	36,936	5,59,171	11,972	7,18,911	55,642	90,811	92,824	23,401	3,10,832	14,64,422	34,17,837	227,856
Assignments and Compensations	33,9[illegible],421	25,45,292		34,939	1,12,930	54,313	2,15,679	78,462	19,307	8,90,116	7,70,307	81,17,756	541,184
Charges in respect of Collection, *viz.*—													
Land Revenue	6,74,273	...	.	..	18,38,285	9,15,980	...	...	6,11,662	...	...	40,40,200	269,347
Opium (including cost of Production)	8,741	.		..	30,246		89,18,831	...	...	...	33,456	89,91,324	599,422
Salt (including cost of Production)	11,47,157		41,988	1,353	2,84,165	65,131	..	...	...	16,95,826	23,64,412	56,00,032	373,335
Stamps	*—14,79,966*	62,01	51,460	27,072	3,53,685	1,06,314	1,45,152	91,474	22,963	2,47,537	1,19,531	*—2,52,788*	*—16,853*
Excise	1,13,138	79,717	6,29,560	..	...	1,30,175	1,02,922	92,596	13,372	9,08,373	...	20,70,153	138,010
Provincial Rates				...	..	.	...	...	...	...	...	...	...
Customs		. .	6,61,959		13,37,357	16,917	...	...	...	4,04,349	14,36,310	38,56,892	257,126
Assessed Taxes	1,803	6,034	22,624	2,335	76,468	19,691	162	5,364	1,164	18,498	60,245	2,14,388	14,292
Forest	8,83,342	. .	...	...	...	...	...	...	1,22,173	...	...	10,05,515	67,034
Registration	12,951	.	..	...	...	...	...	...	10,743	...	...	23,694	1,580
TOTAL	49,11,075	27,29,966	19,66,762	77,671	47,52,047	13,64,163	94,73,607	3,60,710	8,24,788	44,75,531	62,48,683	3,70,85,003	2,472,333
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	*—1,99,49,000*	.	.	.	.	...	226	...	...	...	...	*—1,99,49,774*	*—1,329,919*
Interest on other Obligations	79,70,289	47,805	66,672	17,866	90,133	52,895	7,88,682	98,451	...	1,23,757	3,65,767	96,22,316	641,488
TOTAL	*—1,19,78,712*	*47,805*	*66,672*	*17,866*	*90,133*	*52,895*	*7,88,908*	*98,451*	...	*1,23,757*	*3,65,767*	*—1,03,26,458*	*—688,431*
Post Office	2,95,79,320	.	.		...	...	...	...	...	...	...	2,95,79,320	1,971,955
Telegraph	1,38,36,498	.	...	...	...	...	...	...	...	...	...	1,38,36,498	922,433
Mint	11,23,928	..	..	..	...	...	...	...	...	...	9,09,479	20,33,407	135,560
Salaries and Expenses of Civil Departments:													
General Administration	65,25,839	1,86,405	5,74,535	1,49,222	4,67,583	2,70,971	3,90,372	4,76,103	3,64,422	4,34,515	7,26,215	1,05,75,182	705,012
Law and Justice	21,23,859	...	..	..	...	.	...	...	7,67,785	...	...	28,91,644	192,776
Police	14,87,690	...	.	...	..	..	...	...	15,76,157	...	...	30,63,847	204,257
Ports and Pilotage	.	...	...		...	...	...	...	..	...	...	.	...
Education	9,64,011	..	..		...	.	...	...	6,71,542	...	...	16,35,553	109,037
Ecclesiastical	2,05,445	98,420	1,38,239	18,110	1,91,885	31,471	2,69,256	2,45,303	39,660	3,22,125	3,27,058	18,86,972	125,798
Medical	21,35,280	...	.		.	..	.	.	4,81,431	...	...	26,16,711	174,447
Political	83,13,509	.	.		5,452	...	1,03,078	6,52,497	31,47,089	16,931	4,29,488	1,26,88,044	845,870
Scientific and other Minor Departments	52,24,659	33,179	72,939	19,016	66,582	8,545	35,409	2,50,527	71,920	32,243	53,390	58,68,418	391,228
TOTAL	2,70,00,292	3,18,004	7,85,713	1,86,348	7,31,502	3,10,987	8,07,115	16,24,430	71,20,015	8,05,514	15,36,151	4,12,26,371	2,748,435

Miscellaneous Civil Charges:													
Territorial and Political Pensions	1,83,533	1,82,692	1,59,660	4,686	7,62,691	53,489	7,59,308	1,21,803	62,377	3,28,195	5,06,950	31,25,384	208,359
Civil Furlough and Absentee Allowances	2,804	..	..	...	...	...	...	...	...	4,564	11,038	18,406	1,227
Superannuation Allowances and Pensions	11,39,192	.	462		34,547	2,904	22,565	4,789	1,45,328	27,289	8,572	13,85,648	92,376
Stationery and Printing	—17,220	960	2,826	602	4,350	7,494	.	20,914	91,183	4,92,124	5,82,176	12,21,309	81,421
Miscellaneous	6,57,234	18,503	67,628	12,081	3,,033	9,069	82,878	63,791	26,919	29,232	1,55,816	11,59,184	77,279
TOTAL	19,65,543	2,02,155	2,30,576	17,369	8,73,521	72,956	8,64,751	2,11,297	3,25,807	8,81,404	12,64,552	69,09,931	460,662
Famine Relief and Insurance:													
Famine Relief	56,420	—37	...	...	...	...	6,481	21,395	...	...	27,49,019	28,33,278	188,885
Construction of Protective Railways	4,10,978			...	..	...		...	...	..	.	4,10,978	27,399
Construction of Protective Irrigation Works		17,56,497	258	...	12,552	6,89,156	10,92,498	..	...	1,57,723	25,78,800	62,87,484	419,166
Reduction or Avoidance of Debt	13,98,053	..	...	..	...	...		..	...	..	...	13,98,053	93,203
TOTAL	18,65,451	17,56,460	258	..	12,552	6,89,156	10,98,979	21,395	...	1,57,723	53,27,819	1,09,29,793	728,653
Railways:													
State Railway													
Interest on Debt	4,61,38,446	...	...	...	...	...	...	...	...	...	...	4,61,38,446	3,075,896
Interest chargeable against Companies on Advances	32,08,259		...	...	...	...	..	..	...	...	...	32,08,259	213,884
Interest on Capital deposited by Companies	29,85,609	.	.	...	...	...	.	...	...	...	...	29,85,609	199,041
Subsidized Companies Land, &c	4,91,071		...	...	...	...	..	...	..	..	...	4,91,071	32,738
Miscellaneous Railway Expenditure	9,86,632	.	...	..	...	...	.	.	..	...	..	9,86,632	65,776
TOTAL	5,38,10,017			..	...	...	...	...	.	...	..	5,38,10,017	3,587,335
Irrigation:													
Major Works													
Working Expenses		81,023	4,47,428		1,17,859	6,33,036	3,91,411	41,10,904	3,10,719	10,25,490	8,12,492	79,29,362	528,624
Interest on Debt	—15,70,946	3,73,208	7,05,748	..	2,04,452	11,57,166	5,99,341	31,88,490	5,58,851	14,72,554	10,37,340	74,26,210	495,081
Minor Works and Navigation	3,65,214	.		...	7,69,119	2,00,915	95,573	9,17,38	37,870	6,968	15,72,048	39,65,035	264,336
TOTAL	—15,05,732	4,54,231	11,53,176	...	10,91,430	19,91,117	10,85,325	82,16,722	9,07,440	25,05,012	34,21,886	1,93,20,607	1,288,041
Other Public Works:													
Civil Works	72,74,350	9,41,787	3,49,933	60,688	16,71,445	1,43,853	8,76,722	4,50,747	26,25,826	6,73,687	4,30,469	1,54,99,507	1,033,301
Military Services:													
Army													
Effective	20,62,37,829		...	...	...	...		...	..	...	...	20,62,37,829	13,749,189
Non-Effective	1,07,43,291		...	..	.	...	..		...	...	.	1,07,43,291	716,219
Marine	38,38,942		..	...		..	...	.	..	...	...	38,38,942	255,796
Military Works	1,28,09,508		..	...	...		.	...	...	..	...	1,28,09,508	853,967
Special Defences (1902)	88,287	.	...	..	...	...	...	...	...	...	...	88,287	5,886
TOTAL	23,37,15,857		...	...	...	...	...	...	...	...	...	23,37,15,857	15,581,057
TOTAL IMPERIAL EXPENDITURE	36,14,97,887	64,50,408	45,53,090	3,59,942	92,22,630	46,25,127	1,49,95,407	1,09,83,752	1,18,03,876	96,22,928	1,95,04,806	45,36,19,853	30,241,324

No. 9.—ACCOUNT of the PROVINCIAL REVENUE of *India* showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1913.

HEADS OF REVENUE.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£1.
Principal Heads of Revenue:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Land Revenue	...	1,60,77,857	3,81,67,791	1,01,27,641	3,07,37,909	1,47,23,857	3,53,57,604	2,20,51,152	...	3,91,81,521	3,87,44,195	24,51,69,527	16,344,635
Opium	...	...	..	...	...	..	...	..	...	..	...	...	...
Salt	..	...	..	..	..	...	..	...	...	.	...	..	...
Stamps	...	18,57,243	18,03,826	6,51,106	1,03,71,927	32,94,193	57,45,063	27,61,719	...	68,07,693	41,03,509	3,73,96,279	2,493,085
Excise	...	79,53,364	40,57,964	48,52,038	1,37,59,045	77,80,253	94,46,321	35,05,931	...	1,65,93,416	2,12,27,132	8,91,84,464	5,945,631
Provincial Rates	...	...	...	9,300	32,72,152	20,49,800	23,68,383	36,171	...	...	..	82,65,806	551,054
Customs	...	..	..	..	..	...	..	..	...	..	..	...	...
Assessed Taxes	...	3,70,650	9,83,730	2,00,928	27,75,826	6,63,120	12,59,263	8,45,184	...	17,40,618	28,74,381	1,17,19,680	781,312
Forest	...	31,71,815	1,10,07,715	11,42,091	16,0[illegible]601	4,3[illegible]958	35,43,963	12,39,032	...	41,12,474	49,92,519	3,12,49,168	2,083,278
Registration	...	3,89,905	2,26,167	93,275	18,23,161	5,71,280	6,53,893	3,51,040	...	22,58,265	7,82,479	71,49,365	476,624
Tributes from Native States	...	..	..	...	...	...	...	...	...	...	..	...	...
TOTAL	...	2,98,20,714	5,62,53,193	1,70,76,379	5,42,70,621	3,01,30,461	5,83,74,490	3,07,90,229	...	7,06,93,987	7,27,24,215	43,01,34,289	28,675,619
Interest	...	1,80,289	1,50,845	13,336	5,00,713	2,88,003	14,09,544	2,66,145	...	4,26,898	10,12,401	42,48,174	283,212
Post Office	...	...	...	...	...	...	...	...	...	...	...	...	...
Telegraph	...	..	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:													
Law and Justice	...	4,66,236	11,07,049	1,95,556	15,18,254	9,23,747	10,46,958	8,13,097	...	16,12,574	10,36,417	87,19,888	581,326
Police	...	26,211	4,97,655	1,08,099	2,39,082	53,983	97,089	1,98,478	...	5,00,043	2,45,679	19,66,319	131,088
Ports and Pilotage	...	..	4,96,172	84	17,52,191	127	...	..	...	160	1,02,450	23,51,184	156,746
Education	...	1,99,888	2,39,831	1,14,026	7,77,676	2,31,122	5,11,992	4,37,675	...	2,96,297	5,31,281	33,39,788	222,653
Medical	...	19,587	1,11,886	18,709	4,26,733	10,207	54,657	91,339	...	1,53,648	3,25,370	12,18,136	81,209
Scientific and other Minor Departments.	...	1,15,995	9,486	20,770	2,17,931	25,807	1,56,332	1,30,752	...	5,69,022	1,18,689	13,34,784	90,985
TOTAL	...	8,27,917	24,62,079	4,57,244	49,31,867	12,50,993	18,67,028	16,71,341	...	31,31,744	23,59,886	1,89,60,099	1,264,007

Miscellaneous:													
Receipts in aid of Superannuation, etc.	...	98,070	17,935	3,414	48,210	21,116	66,808	90,204	...	93,797	3,64,236	8,03,790	53,536
Stationery and Printing	...	38,545	54,243	10,490	1,20,103	29,497	1,52,927	1,43,521	...	1,10,699	1,27,537	7,87,562	52,504
Miscellaneous	...	2,09,422	1,21,139	67,549	7,72,339	3,05,276	3,31,376	10,05,405	...	3,47,294	2,03,612	33,63,412	224,227
TOTAL	...	3,46,037	1,93,317	81,453	9,40,652	3,55,889	5,51,111	12,39,130	...	5,51,790	6,95,385	49,54,764	330,317
Railways:													
State Railways (Gross Receipts)	...	...	...	1,22,589	...	...	...	...	...	...	...	1,22,589	8,173
Deduct—Working Expenses	...	...	...	*84,546*	...	...	...	...	...	...	...	*84,546*	*5,637*
Net Receipts	...	...	...	38,043	...	...	...	...	...	...	...	38,043	2,536
Subsidized Companies (Government Share of Surplus Profits and Repayment of Advances of Interest).	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	38,043	...	...	...	...	...	...	...	38,043	2,536
Irrigation:													
Major Works.													
Direct Receipts	...	...	...	...	1,36,959	11,65,398	79,57,265	1,23,73,133	...	1,37,048	6,84,017	2,24,53,320	1,496,921
Portion of Land Revenue due to Irrigation.	...	...	...	...	...	...	...	40,37,022	...	53,59,957	11,55,608	1,05,52,587	703,506
Minor Works and Navigation	...	47,423	14,41,267	...	3,45,030	37,761	1,79,913	66,869	...	2,31,552	1,82,601	25,32,416	168,828
TOTAL	...	47,423	14,41,267	...	4,81,989	12,03,159	81,37,178	1,64,77,024	...	57,28,557	20,22,226	3,55,38,823	2,369,255
Other Public Works:													
Civil Works	...	13,15,898	3,31,317	1,40,764	5,27,559	2,88,251	4,49,720	5,10,712	...	3,05,312	7,67,301	46,36,834	309,122
Military Receipts:													
Army:													
Effective	...	...	. .	...	...		...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...		...	...	...	...	...	...	...
Marine	...	...	...	...	...		...	...	...	...	...	...	...
Military Works	...	...	...	...	...		...	...	...	...	...	...	...
TOTAL	...	...	...	...	...		...	...	...	...	...	...	...
TOTAL PROVINCIAL REVENUE.	...	3,25,38,278	6,08,32,018	1,78,07,219	7,16,53,401	3,35,16,756	7,07,89,071	5,09,54,581	...	8,08,38,288	7,95,81,414	49,85,11,026	33,234,068

No. 10.—ACCOUNT of the PROVINCIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1913.

HEADS OF EXPENDITURE.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£1.
Direct Demands on the Revenues:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Refunds and Drawbacks .	...	45,343	1,56,445	26,093	1,44,035	65,904	1,11,851	1,01,385	...	2,07,620	5,95,407	14,54,083	96,939
Assignments and Compensations.	...	21,738	200	16,217	50,905	53,534	1,18,157	36,081	...	2,56,907	95,47,295	1,01,01,584	673,439
Charges in respect of Collection, *viz.*—													
Land Revenue . .	...	*33,38,802*	*69,83,737*	*13,91,912*	*32,36,128*	*23,51,803*	*87,45,672*	*47,73,501*	...	*1,42,09,160*	*84,24,139*	*5,39,54,354*	*3,596,967*
Opium (including cost of Production)	...	...	...	..	...	...	...	...	...	...	...	...	...
Salt (including cost of Production).	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	62,017	51,459	27,071	3,53,685	1,06,314	1,45,151	91,474	...	2,47,538	1,19,532	12,04,241	80,283
Excise . . .	...	2,32,151	6,29,559	1,11,964	5,97,057	3,90,525	3,08,766	92,595	...	9,08,372	10,79,785	43,58,374	290,558
Provincial Rates . .	...	...	...	..	39,209	33,668	...	...	...	...	...	72,877	4,859
Customs . . .	...	...	...	...	.	...	...	...	...	..	...	...	...
Assessed Taxes . . .	...	6,034	22,624	2,335	76,469	19,691	161	5,364	...	18,498	60,245	2,11,421	14,095
Forest . . .	...	19,46,735	41,57,077	8,08,910	6,60,794	3,56,611	16,29,262	7,99,177	...	31,50,482	26,92,455	1 62,01,503	1,080,100
Registration . .	...	1,29,522	1,02,853	55,970	10,50,903	3,18,603	2,80,523	1,17,813	...	12,46,045	3,72,027	36,74,289	244,952
TOTAL .	...	62,89,342	1,21,03,954	24,40,472	62,09,785	36,96,153	1,13,39,543	60,17,970	..	2,02,44,622	2,28,90,885	9,12,32,726	6,082,182
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works.	...	1,27,804	88,516	25,820	4,42,546	1,13,894	9,29,864	1,94,443	...	3,17,276	7,96,856	30,37,019	202,468
Interest on other Obligations .	...	...	...	.		..	..	..	...	...	..	...	...
TOTAL .	...	1,27,804	88,516	25,820	4,42,546	1,13,894	9,29,864	1,94,443	...	3,17,276	7,96,856	30,37,019	202,468
Post Office	...	..			.	..	..		...		.	...	...
Telegraph	.	...		.		..			..	..	.	. .	...
Mint	...	..	...		..	.	...	...	...	...	...	...	..
Salaries and Expenses of Civil Departments:													
General Administration .	...	8,68,131	15,13,442	6,04,804	25,46,712	11 84,144	17,15,992	12,44,915	...	13,99,496	17,90,470	1,28,68,106	857,874
Law and Justice . . .	...	31,39,135	63,90,374	11,57,908	1,16,01,232	43,03,901	79,85,275	55,32,152	...	80,51,173	68,70,045	5,50,31,195	3,668,747
Police	...	33,31,457	1,29,23,819	22,10,987	83,99,859	41,31,415	1,08,84,795	58,54,374	...	88,16,509	1,02,32,594	6,67,85,809	4,452,387
Ports and Pilotage . .	...	...	13,28,580	63,048	12,16,009	1,080	...	..	...	41,145	64,813	27,14,675	180,978
Education . . .	...	21,16,637	23,44,622	9,73,071	73,76,829	27,48,204	56,64,135	34,46,632	...	65,53,050	61,35,165	3,73,58,345	2,490,556
Ecclesiastical . . .	...	..	...	.	.	.	...	...	...	..	..	...	...
Medical	...	10,70,733	21,90,764	6,21,244	26,42,133	7,26,757	28,97,784	25,82,514	...	20,51,628	23,50,042	1,71,33,599	1,142,240
Political	...	40,212	9,39,395	6,91,696	38,976	52,132	4,139	...	..	95,175	4,21,351	22,83,076	152,205
Scientific and other Minor Departments.	...	7,12,431	4,89,734	1,71,301	16,63,953	3,56,135	12,28,332	8,21,314	...	18,66,064	10,25,590	83,34,854	555,657
TOTAL .	...	1,12,78,736	2,81,20,730	64,94,059	3,54,85,703	1,35,03,768	3,03,80,452	1,94,81,901	...	2,88,74,240	2,88,90,070	20,25,09,659	13,500,644

Miscellaneous Civil Charges:													
Territorial and Political Pensions	...	...	...	...	...	...	...	...	..	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	..	..	..		.	.	...	..	..	...	...
Superannuation Allowances and Pensions	...	7,57,493	8,55,679	2,43,462	29 25 688	8.31.582	32.10,920	19,17,806	...	27.66,814	33 48,164	1,68,57,608	1,123,841
Stationery and Printing	..	3,26,223	7,94,109	1,70,639	13,34 429	3 21 904	8,73.853	6,72,460	..	17.43.062	13,58,931	75,95,610	506,374
Miscellaneous	..	1,62,005	4,52,004	3,65,964	4.25,610	1 04.857	1,86,440	5 45,225	.	5 15,369	6,36,161	33,93,635	226,242
TOTAL		12,45 721	21,01,792	7,80,065	46,85,727	12.58 343	42,71,213	31,35,491	.	56,25,245	53 43,255	2,78,46,853	1,856,457
Famine Relief and Insurance:													
Famine Relief	.			...		.							..
Reduction or Avoidance of Debt		12,80,000	.		60,000	2 00 000	4,50,000	1,40.000	.	2,50,000	13,70,000	37,50,000	250,000
TOTAL		12,80,000			60 000	2 00 000	4,50,000	1,40,000		2,50,000	13.70,000	37,50,000	250,000
Railways:													
State Railways:													
Interest on Debt	..		.	...	.	.			..	.	..	...	...
Interest chargeable against Companies on Advances	...	.		...			...		. .	...	..	...	. .
Interest on Capital deposited by Companies		.	...	.	.		.		..	..	.	...	...
Guaranteed Companies Surplus Profits, Land and Supervision												...	...
Subsidized Companies Land, etc.				5,112			8 508	380			31	14,031	936
Miscellaneous Railway Expenditure	.			4,3 2	—363						.	3,999	266
TOTAL				9,474	—3 3		8,508	780			31	18 030	1,202
Irrigation:													
Major Works													
Working Expenses	..				1,17,858	6.33.035	28,97,451	41,10,903		10,25 490	8,12,492	95,97,229	639,815
Interest on Debt	..				1,75 618	9.06.502	31,60.017	31,88,490		14,72,554	10,57 316	99,40,527	662,702
Minor Works and Navigation	...	4 64,743	12,85,756	56,634	7,69,118	2 00 915	3,78,882	3,98,397		3 34,283	15,72,048	87,71,176	584,745
TOTAL	.	4,64,743	12,85,756	56,634	10,62,594	17,40,452	64,36,350	76,97,790		61,32,727	34,21,886	2,83,08,932	1,887,262
Other Public Works:													
Construction of Railways charged to Provincial Revenues	..	. .		63,984								63,984	4,266
Civil Works	..	67,66,686	82,57,096	43,16,217	90,02,139	59 81 947	73,84,393	68,75,537		1,56,63,903	97,85,149	7,40,33,067	4,935,537
TOTAL		67.66,686	82,57,096	43,80,201	90,02,139	59,81 947	73,84,393	68,75,537		1,56,63,903	97,85,149	7,40,97,051	4,939,803
Military Services:													
Army:													
Effective	.		...	..					.	..	...	...	...
Non-Effective		.		.						..	.	...	...
Marine	..	...						.		..	..	...	...
Military Works		.	.							..	..	...	...
Special Defences (1902)	. .			.						.	.	...	...
TOTAL												...	
TOTAL	...	2,74,53,032	5,19,57,841	1,41,96,725	5,69,48,131	2,64,94,557	6,12,00,323	4,35,43,512	.	7,65,08,013	7,24,98,133	49,08,00,270	28,720,018
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	50,85,246	98 74.174	36,10,494	1,47,05,270	70 22,199	95,88,748	74,11,069	...	43,30,275	70 83,281	6,77,10,756	4,514,050
TOTAL PROVINCIAL EXPENDITURE	...	3,25,38,278	6,08,32,018	1,78,07,219	7,16,53,401	3,35.16.756	7,07,89,071	5,09,54,581	.	8,08,38,288	7,95,81,414	49,85,11,026	33,234,068

No. 11.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the GOVERNMENT OF INDIA,

	No of Account.	No of Page	India.	England.	TOTAL.
			£	£	£
Revenue	2	7	85,885,318	977,280	86,862,598
Excess of Revenue over Expenditure charged to Revenue	1A	3	...	...	3,107,634
Railway, Irrigation, and other Capital not charged to Revenue—					
Capital raised through Companies towards outlay on State Railways	74A	262	13,333	...	13,333
Outlay of Railway Companies—Repayments	79	293	...	6,914	6,914
NET			...	...	0
Raised and Deposited by Railway Companies—					
On account of Subscribed Capital	79	293	69,746	495,000	564,746
NET			...	...	564,746
Permanent Debt incurred:					
India 3½ p. c. Stock	82	303	...	3,000,000	
India Bonds			...	...	
Rupee Loan 3½ p. c.			2,000,000	...	
Debentures of the Indian Midland Railway			..	...	
TOTAL			2,000,000	3,000,000	5,000,000
NET			...	...	2,937,639
Temporary Debt incurred	82A	304	.	...	...
NET			..	...	0
Unfunded Debt:					
Deposits of Service Funds	84	305	90,527	..	
Savings Bank Deposits	85	307	7,472,428		
TOTAL			7,562,955	..	7,562,955
NET			...	...	1,686,130
Deposits and Advances					
Balances of Provincial Allotments	72	251	4,514,050	...	
Appropriation for Reduction of Debt	App. A.	347	343,203	...	
Deposits of Local Funds	86	308	5,417,599	...	
Deposits of Sinking Funds	87	308	42,129	...	
Gold Standard Reserve	App. A.	347	3,301,025	11,864,076	
Currency Reserve . Gold received from India			...	1,600,000	
Departmental and Judicial Deposits	89	312	28,615,344	...	
Advances	App. A.	347	7,334,736	10,043	
Suspense Accounts			97,929	...	
Miscellaneous			22,706	...	
TOTAL			49,688,721	12,974,119	62,662,840
NET			...	...	5,431,784
Carried over			145,220,073	17,453,313	162,673,386

IN *INDIA* AND IN *ENGLAND*, FOR THE YEAR ENDED 31ST MARCH 1913.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Expenditure	3	11	58,961,342	20,279,572	79,240,914
Add—Provincial Surpluses transferred to "Deposits"			4,514,050	..	4,514,050
TOTAL			63,475,392	20,279,572	83,754,964
Railway, Irrigation, and other Capital not charged to Revenue—					
Outlay on State Railways	73	255	6,372 553	2,440,342	8,812,895
Outlay on Irrigation Works	73	255	1,377,811	30,518	1,408,329
Initial Expenditure on New Capital at Delhi	80	295	108,061	6,833	114,894
Outlay of Railway Companies—(a) Payments for Capital Outlay	79	293	165,735	983,506	1,149,241
NET					1,142,327
Permanent Debt discharged:					
Sterling Debt—					
India Bonds			...	500,000	
India 3 and 2½ p. c. Stock (£329,804 cancelled) (*b*)			...	..	
Indian Midland Railway Debentures			.	1,227,900	
Madras Railway Debentures			...	249,700	
Rupee Debt—					
4½ p. c. Loans	82	303	1,333	...	
4 p. c. Loans			80,989	..	
3½ p. c. Loans			67	...	
3 p. c. Loans			(*c*)2,307	...	
Provincial Debentures			47	...	
Stock Notes			18	...	
TOTAL			84,761	1,977,600	2,062,361
NET			..	..	0
Temporary Debt discharged	82A	304	...	4,500,000	4,500,000
NET			..	...	4,500,000
Unfunded Debt:					
Special Loans	82B	304	412	.	
Deposits of Service Funds	84	305	92,648	..	
Savings Bank Deposits	85	307	5,783,765	..	
TOTAL			5,876,825	.	5,876,825
NET			..		0
Deposits and Advances:					
Deposits of Local Funds	86	308	5,140,728		
Gold Standard Reserve	App. A.	319	3,265,698	11,432,122	
Currency Reserve. Gold deposited at the Bank of England			...	1,600,000	
Departmental and Judicial Deposits	89	312	27,892,238	.	
Advances			7,416,076	137,440	
Suspense Accounts	App. A.	349	310,699	..	
Exchange on Remittance account			18,302	.	
Miscellaneous			17,803	.	
TOTAL			44,061,514	13,169,562	57,231,106
NET			.	.	0
Carried over			*121,522,682*	*43,387,933*	*164,910,615*

(*a*) This does not include advances to the East Indian, the South Indian, the Bengal and North-Western, and the Great Indian Peninsula Railway Companies, and advances to the Bombay, Baroda and Central India Railway Company both on account of the main line and the Rajputana-Malwa Railway, which are treated as Remittances.

(*b*) £143,232, £10,665 and £91,908 aggregating £245 805 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £184,437 being charged under Railway Revenue Account, Sinking Funds The remaining £83,999 is on account of Discount Sinking Fund, and the cost of purchase £63,693 is charged in the Accounts, viz., £59,885 under 'Interest on Debt' and £3,748 under "State Railways—Interest on Debt."

(*c*) Discharge due to conversion of 3 per cent. Loan to 3½ per cent. Loan [vide foot note (*e*) on page 303].

No. 11—ACCOUNT OF RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF INDIA,

	No of Account	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward			145,220,073	17,453,313	162,673,386
Loans and Advances by Imperial Government	90	322	277,366	..	277,366
NET			...	...	140,988
Loans and Advances by Provincial Governments	90A	337	1,113,599	...	1,113,599
NET			..	..	0
Loans to Local Boards for Railway Construction	91	338	6,848	..	6,848
NET				..	6,848
Remittances—					
Inland Money Orders	App. A.	347	34,821,257	..	
Other Local Remittances			485,730	...	
Other Departmental Accounts			103	...	
Net Receipts by Civil Treasuries from—					
Post Office			2,148,333	...	
Railways			13,936,389	...	
Net Receipts from Civil Treasuries by—					
Telegraph			717,736	..	
Marine			257,253	...	
Military Works			709,434	...	
Military			13,172,705	...	
Remittance Account between England and India	92	341	11,644,182	1,871,087	
TOTAL			77,893,122	1,871,087	79,764,209
NET			..	...	0
Secretary of State's Bills drawn	93	342	...	25,759,706	25,759,706
Total Receipts			224,511,008	45,084,106	269,595,114
Opening Balance	94	343	12,279,689	19,463,723(a)	31,743,412
GRAND TOTAL			236,790,697	64,547,829	301,338,526

(a) Of this amount £1,073,710 represents the funds of the Gold Standard Reserve.

in *India* and in *England*, for the Year ended 31st March 1913—*contd.*

	No. of Account.	No. of Page.	India	England.	TOTAL.
			£	£	£
Brought forward .			121,522,682	43,387,933	164,910,615
Loans and Advances by Imperial Government	90	322	136,378	...	136,378
NET			.	..	0
Loans and Advances by Provincial Governments	90A	337	1,333,018	...	1,333,018
NET .				...	219,419
Loans to Local Boards for Railway Construction				...	...
NET .				.	
Remittances—					
Inland Money Orders	App A.	349	34,781,512	...	
Other Departmental Accounts			12,798	...	
Net Payments into Civil Treasuries by—					
Post Office			2,148,971	...	
Railways			13,977,951	...	
Net Issues from Civil Treasuries to—					
Telegraph			711,894	...	
Marine			254,870	...	
Military Works			713,393	...	
Military			13,175,479	...	
Remittance Account between England and India .	92	341	2,745,071	11,370,262	
TOTAL .			68,521,939	11,370,262	79,892,201
NET .			...	...	127,692
Secretary of State's Bills paid	93	342	25,983,549	...	25,983,549
Total Disbursements .			217,497,566	54,758,195	272,255,761
Closing Balance .	94	343	19,293,131	9,789,634(*b*)	29,082,765
GRAND TOTAL .			236,790,697	64,547,829	301,338,526

(*b*) Of this amount £1,005,664 represents the funds of the Gold Standard Reserve.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1912-1913.

Section A.—Principal Revenue Heads.

Revenue, £55,838,830—Expenditure, £8,653,304.

Major Head.	No of Account	Detail of Accounts	Page	Amount of each account. Detail	Major Head Total. Revenue	Major Head Total. Expenditure
					£	£
Revenue . . .	12	Statement of Principal Sources of Ordinary Revenue	32	47,977,479	...	...
Refunds and Assignments	12A	Details of Refunds and Assignments . .	32	1,987,540	..	...
Refunds and Drawbacks	13	Expenditure	33	...	...	324,795
Assignments and Compensations.	14	Expenditure	35	...	...	1,214,623
Land Revenue . .	15A	Receipts	36	...	21,282,468	...
„ . .	15B	Expenditure	39	...	...	3,868,029
Opium . . .	16A	Receipts	40	...	5,124,592	...
„ . . .	16B	Store Account	40	...	...	..
„ . . .	16C	Expenditure	41	..	...	599,729
Salt	17A	Receipts	41	...	3,334,374	...
„ . . .	17B	Store Account	42	..	...	...
„	17C	Expenditure	42	..	...	374,008
Stamps . . .	18	Receipts and Expenditure	43	...	5,069,115	153,898
Excise . . .	19	Receipts and Expenditure	44	.	8,277,919	428,771
Provincial Rates . .	20	Receipts and Expenditure	45	...	552,149	4,859
Customs . . .	21A	Receipts	47	...	7,197,243	...
„ . . .	21B	Expenditure	52	...	...	257,288
Assessed Taxes . .	22	Receipts and Expenditure . . .	53	..	1,742,397	28,387
Forest . . .	23	Receipts	54	...	2,153,009	...
„ . . .	23	Expenditure	56	...	.	1,152,585
Registration . .	24	Receipts and Expenditure . . .	57	...	482,022	246,532
Tributes . . .	25	Receipts	59	...	623,542	...
				Total .	55,838,830	8,653,804

No. 12.—STATEMENT of Principal Sources of Ordinary Revenue for the Year ended 31st March 1913.

	Land Revenue	Salt.	Stamps	Excise	Provincial Rates.	Customs.	Assessed Taxes	Forest.	Registration	Total	Refunds and Assignments.	Net Amount	Area. (a)	Population (a)	Net Revenue per 1,000 Square Miles	Net Revenue per 1,000 of Population
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	*Sq. Miles.*	*No.*	₹	₹
Burma	4,51,59,547	21,19,131	36,07,651	81,15,928		1,91,15,159	19,79,460	1,10,07,715	2,26,167	9,13,30,758	5,16,272	9,08,14,486	161,280	10,610,256	5,63,086	8,559
India General	19,47,733	.	6,54,818	20,26,646	14,144	..	25,15,069	8,08,780	40,154	80,07,344	34,34,236	45,73,108		1,090,783	.	4,192
Central Provinces and Berar	1,82,89,929		37,14,485	1,07,01,485		.	7,41,260	31,71,815	3,89,805	3,69,11,779	36,83,902	3,32,47,877	99,823	13,916,308	3,33,068	2,389
Assam	77,90,288	...	13,02,212	48,52,038	9,307	...	4,02,050	11,42,091	93,275	1,55,91,254	90,832	1,55,00,422	52,959	6,713,635	2,92,687	2,309
Bengal	2,79,87,156	..	2,07,43,853	1,37,59,045	32,02,152	...	55,51,652	16,00,601	18,23,161	7,46,67,620	4,31,878	7,42,35,742	78,699	45,483,077	9,43,287	1,632
Bihar and Orissa	1,57,39,087	.	65,88,585	1,03,85,670	26,49,800	...	13,26,240	4,38,958	5,71,280	3,76,99,420	2,19,733	3,74,79,687	83,181	34,490,084	4,50,580	1,087
United Provinces of Agra and Oudh	6,53,81,269	...	1,14,90,127	1,25,95,095	23,68,383		25,20,260	35,43,963	6,53,893	9,85,52,990	5,36,498	9,80,16,492	112,346	47,182,044	8,72,456	2.077
Punjab	2,93,46,457	...	55,23,437	70,11,862	39,171	..	16,90,367	12,39,032	3,51,040	4,51,98,366	3,17,668	4,48,80,698	99,779	19,974,956	4,49,801	2.247
North-West Frontier Province	21,09,763	.	5,89,353	4,01,055	2,279	..	1,45,141	2,37,183	40,818	35,28,592	54,897	34,73,695	13,183	2,196,933	2,63,498	1,581
Madras	5,80,93,860	.	1,36,15,386	3,31,96,831			34,82,133	41,12,474	22,58,265	11,47,48,949	63,14,269	10,84,34,680	142,298	41,405,404	7,62,025	2,619
Bombay	4,73,91,926	.	82,07,019	2,12,27,132			57,82,331	49,92,519	7,82,479	8,83,83,406	1,42,32,912	7,41,50,494	123,258	19,626,477	6,01,588	3,778
	31,92,37,015	21,19,131	7,60,36,726	12,41,68,787	82,82,229	1,91,15,159	2,61,35,963	3,22,95,131	72,30,337	61,46,20,478	2,98,13,097	58,48,07,381	966,806	242,689,957	6,04,886	2,410
Salt	...	4,78,96,474	.	..						4,78,96,474	1,67,096	4,77,29,378	.	.	.	..
Customs	.		.	.		8,88,43,271			.	8,88,43,271	17,17,856	8,71,25,415		...		...
Total ₹	31,92,37,015	5,00,15,605	7,60,36,726	12,41,68,787	82,82,229	10,79,58,430	2,61,35,963	3,22,95,131	72,30,337	75,13,60,223	3,16,98,049	71,96,62,174	966,806	242,689,957	7,44,370	2.965
Total converted into £ at ₹15=£1 £	21,282,468	3,334,374	5,069,115	8,277,919	552,149	7,197,229	1,742,397	2,153,009	482,022	50,090,682	2,113,203	47,977,479	.	...	...	...
Revenue per 1,000 Square Miles ₹	3,30,198	51,733	78,647	1,28,432	8,566	1,11,665	27,033	33,404	7,479	7,77,157	.	7,44,370	...	...	...	...
Ditto converted into £ at ₹15=£1 £	22,013	3,449	5,243	8,562	571	7,144	1,802	2,227	499	51,810	...	49,625	...	...	...	...
Revenue per 1,000 of Population	1,315·4	206·1	313·3	511·6	34·1	444·8	107·7	133·1	29·8	3,095·9	...	2,965·4			...	..
Ditto converted into £ at ₹15=£1 £	87·7	13·7	20·9	34·1	2·3	29·6	7·2	8·9	2·0	206·4		197·7	...	...	...	...

(a) From the latest Statistical Tables for British India.

No. 12A.—DETAILED STATEMENT of Refunds and Assignments in Account No. 12.

	India, General.	Central Provinces and Berar	Burma	Assam	Bengal	Bihar and Orissa.	United Provinces of Agra and Oudh	Punjab.	North-West Frontier Province	Madras	Bombay.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Refunds, Account No. 13, page 33	32,040	81,517	(b)5,16,072	38,065	2,68,043	1,11,886	2,02,662	1,91,639	23,401	3,87,557	8,48,516	27,01,398
Assignments and Compensation, Account No 14, page 34	33,96,421	25,67,030	200	51,156	1,63,935	1,07,847	3,33,836	1,15,083	19,307	11,47,023	1,03,17,602	1,82,19,340
Allowances to District and Village Officers, (c) Account No. 15B, page 39	5,775	10,15,355		1,611				10,946	12,189	47,79,689	30,66,794	88,92,359
Total	34,34,236	36,63,902	5,16,272	90,832	4,31,878	2,19,733	5,36,498	3,17,668	54,897	63,14,269	1,42,32,912	2,98,13,097
											Total India converted into £ at ₹15=£1	£ 1,987,540

(b) Includes ₹2,46,163 and ₹13,318 on account of refunds of Customs and Salt Duties respectively in Burma
(c) Includes ₹5,775, and ₹16,09,648, in India, General, and Bombay, respectively, shown against "District Charges" under "Land Records."

No. 13.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1913.

	India General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL.	
													Imperial.	Provincial.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Land Revenue	8,664	21,925	1,59,516	13,412	42,181	16,021	33,868	35,636	6,879	1,44,931	3,18,992	8,05,025	3,90,529	4,14,496
Stamps	8,916	33,356	55,993	8,697	1,89,103	66,152	1,26,386	96,673	11,415	1,48,441	1,41,978	8,90,110	4,55,221	4,34,889
Excise	1,090	7,450	6,191	12,669	13,504	6,865	11,147	34,556	475	35,466	3,22,039	4,51,452	46,036	4,05,416
Provincial Rates	...	...	...	...	747	14,651	722	1	50	...	...	16,171	50	16,121
Assessed Taxes	11,234	10,342	18,472	1,834	16,733	6,359	15,424	13,643	1,131	31,037	42,248	1,68,457	90,411	78,046
Forest	2,091	5,012	16,385	1,178	1,274	984	14,902	9,969	3,120	22,495	17,391	95,131	5,511	89,620
Registration	45	402	31	275	1,501	854	213	1,161	31	5,187	2,868	15,571	76	15,495
TOTAL (*a*). R	32,040	81,517	2,56,591	38,065	2,68,043	1,11,885	2,02,662	1,91,639	23,401	3,87,557	8,48,516	24,41,917	9,87,834	14,54,083
Opium	..	...	..	...	500	...	...	9	...	...	83,012	83,521	83,521	...
Salt	20,905	...	13,318	...	59,681	...	...	...	...	12,184	74,326	1,80,414	1,80,414	...
Customs	...	732	2,46,163	...	5,34,722	9,630	...	56	...	1,18,711	10,53,975	19,64,019	19,64,019	...
Tributes	...	...	1,99,344	...	...	...	...	2,505	...	...	...	2,02,049	2,02,049	...
TOTAL REFUNDS AND DRAWBACKS	52,945	82,249	7,15,615	38,065	8,62,946	1,21,546	2,02,662	1,94,209	23,401	5,18,452	20,59,829	48,71,920	34,17,837	14,54,083
Total India converted into £ at R15=£1 . . . . . £												324,795	227,856	96,939

For comparison with figures given in Account No. 12A. page 32, as regards Burma, see note (*b*) to that Account.

No. 14.—ACCOUNT of Assignments and Com

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	No. of item.
	₹	₹	₹	₹	₹	
Land Revenue Compensations—						
Inamdars and other Grantees	...	2,307	200	1,200	...	1
Pensions in lieu of Resumed Lands	826	7,659	...	...	1,855	2
Malikana, or Allowances to Excluded Proprietors	81	3,958	...	126	99,955	3
Compensation to Holkar (for Kevso Rao Patan)	25,424	...	...	...	...	4
Other Land Revenue Compensations	18,862	21,678	...	31,108	...	5
	45,193	35,602	200	32,434	1,01,810	6
Opium Compensations—						
To the French Government	...	...	...	...	8,000	7
„ Native States	...	...	...	...	...	8
	...	...	...	...	8,000	9
Salt Compensations—						
To Jodhpur	9,61,395	...	...	...	...	10
„ Jaipur	6,88,309	..	...	...	..	11
„ Gwalior	3,12,500	...	...	...	..	12
„ Bharatpur	1,50,500	...		...	...	13
„ Alwar	1,25,000	...		...	...	14
„ Bahawalpur	80,000	..		..	..	15
„ Dholepur	60,000	...	...	..	...	16
„ Holkar	61,875	...	...	...	...	17
„ Kishengarh	25,000	...	...	...	...	18
„ Mewar	2,04,150	..	...	...	...	19
„ Tonk	30,000	...	...	...	...	20
„ Jaipur and Jodhpur (under the Sambhar Lake Treaty)	2,76,056	...	...	...	...	21
„ Other Native States	1,37,246	...	...	...	...	22
„ the French Government	...	...		...	20,000	23
„ Other Salt Compensations	...	...	..	..	...	24
	31,12,031	...	...	...	20,000	25
Excise Compensations—						
To the French Government	...	...	...	...	...	26
„ Native States, Zemindars, etc.	21,851	5,249	...	...	...	27
	21,851	5,249	...	...	...	28
Customs Compensations—						
To Native States, etc.	...	...	...	...	...	29
Purchase of Life Pensions	...	...	...	...	...	30
Miscellaneous Compensations—						
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railway)	20,000	...	...	...	...	31
„ Khan of Khelat (for surrender of right to levy dues in Bolan)	30,000	...	...	...	...	32
„ Khan of Khelat (for Quit-rent)	1,51,500	..	...	...	...	33
„ Nizam of Hyderabad (for Quit-rent)	...	25,00,000	...	...	...	34
„ Janjira State (for assimilation of Customs System to that of British India and for prevention of contraband trade or practice in regard to Salt, Opium, and Liquor)	...	...	...	...	...	35
Posa (commuted Blackmail) to Hill Tribes in Assam	...	...	...	16,193	...	36
Sayer Compensations	...	..	...	1,031	34,025	37
Other Compensations	15,843	26,179	...	1,498	...	38
	2,17,343	25,26,179	...	18,722	34,025	39
Total Assignments and Compensations	33,96,421	25,67,030	200	51,156	1,68,835	40

Total India

PENSATIONS for the Year ended 31st March 1913.

No. of Item	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL	
								Imperial	Provincial.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	...	9,742	...	...	6,137	80,58,064	80,77,650	4,06,240	76,71,410
2	1,764	43,491	56,969	17,686	2,05,939	13,50,941	16,87,130	3,41,723	13,45,407
3	1,02,168	2,50,110	..	...	2,57,535	.	7,18,933	3,88,270	3,25,663
4	...	...	...	...	...		25,424	25,424	
5	..	900	2,814	...	900	62,703	1,29,165	79,126	60,039
6	1,03,932	3,04,243	59,783	17,686	4,70,511	94,71,708	1,06,43,802	12,40,783	94,02,519
7	...	...	..	...	..	...	8,000	8,000	..
8	...	...	...	...	...	46,149	46,149	46,149	..
9	...	...	...	...	...	46,149	54,149	54,149	...
10	...	...	...	..	...	...	9,61,395	9,61,395	...
11	...	...	...	...	...	..	6,88,309	6,88,309	.
12	...	...	...	..	...	..	3,12,500	3,12,500	..
13	...	...	...	...	...	..	1,50,500	1,50,500	...
14	...	...	...	...	...	.	1,25,000	1,25,000	.
15	...	...	...	...	...	..	80,000	80,000	...
16	...	...	..	...	...	...	60,000	60,000	...
17	...	...	...	...	..	..	61,875	61,875	...
18	...	..	...	...	...		25,000	25,000	
19	...	...	...	...	...	...	2,04,150	2,04,150	..
20	...	...	...	..	...	...	30,000	30,000	..
21	...	...	...	...	...	...	2,76,056	2,76,056	...
22	...	...	..	.	.	92,084	2,29,330	2,29,330	...
23	...	...	...	...	4,40,000	.	4,60,000	4,60,000	.
24	...	...	...	...	9,691	4,618	14,309	14,309	...
25	..	...	...	...	4,49,691	96,702	36,78,424	36,78,424	...
26	300	...	...	...	3,550	.	3,850	1,850	2,000
27	1,791	5,421	8,607	...	39,753	6,40,567	7,23,242	49,150	6,74,092
28	2,091	5,421	8,607	...	43,303	6,40,567	7,27,092	51,000	6,76,092
29	...	...	38,479	1,621	1,73,962	41,740	2,55,802	2,55,802	...
30	...	...	2,437	...	...	...	2,437	...	2,437
31	...	...	...	...	...	...	20,000	20,000	..
32	...	...	...	...	...	...	30,000	30,000	...
33	...	...	...	...	..	...	1,51,500	1,51,500	...
34	...	...	...	...	..	...	25,00,000	25,00,000	..
35	...	...	...	...	...	13,000	13,000	...	13,000
36	...	...	...	...	...	...	16,193	16,193	..
37	1,824	22,092	...	...	...	...	58,972	58,972	..
38		2,080	5,777	...	9,556	7,536	68,469	60,933	7,536
39	1,824	24,172	5,777	...	9,556	20,536	28,58,134	28,37,598	20,536
40	1,07,847	3,33,836	1,15,083	19,307	11,47,023	1,03,17,602	1,82,19,340	81,17,756	1,01,01,584
converted into £ at R15=£1 . . . . . £							1,214,623	541,184	673,439

No 15A.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1913.

REVENUE.	India. General	Central Provinces and Berar	Burma.	Assam.	Bengal	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab	North-West Frontier Province	Madras.	Bombay	TOTAL.
	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs	Rs
Ordinary Land Revenue	16,00 779	1,80,03 686	2,86,15,687	71,50,087	2,70,42,333	1,49,21,545	6,[illegible] 4,13,295	3,15,78 654	20 03,505	6,83 62,203	3,99,25,809	30,57,07,573
Sale of proprietary right of Government in land	2 118	.		...	16,454	3,064	341	47,35 622	...	..	...	47,57,599
Sale of waste lands and Redemption of Land Revenue	7 079	6,726	404	13,920	26 898	3,577	13,084	1,77,693	617	1,53,957	...	4,03,955
Assessment of alienated Lands, less Quit-rents	.	...	.	..	69,616	6,798	...	1,52 637	4,826	..r	95,87,018	98,20,495
Recovery of Survey and Settlement charges	..	..		..	6,46,375	6,58,516	.	...	...	..	...	13,04,891
Capitation Tax or House Tax levied in lieu thereof (a)	2,143	..	94,62,275	2,19,690	15,684	...	..	...	...	.	...	97,49,798
Fisheries and other receipts classed as Miscellaneous Land Revenue	2,15 818	2 84,341	72 63,788	3,56,591	1,69 797	1,45,986	6,74,217	7,75 804	1,62,214	2,97,615	1,90,315	1,05,66,371
TOTAL LAND REVENUE R	19,47,733	1,82,94 753	4,53,42 149	77 90,288	2 79,87,156	1,57,39,087	6,71,0 4,937	3,74,20,509	21,71,162	3,88,13,775	4,97,03,142	31,23,10,682
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION shown in Account No 61 under "J—Irrigation," page 158 R		*4,824*	*(b)1,82,602*				*17,19,268*	*80,74,043*	*61,399*	*(b)1,07,19,915*	*(b 23,11,216*	*2,30,73,667*
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE R	19 47,733	1,82,89,929	4 51,59,547	77 90,288	2,79,87,156	1,57 39 087	6,53,81,269	2,93,46,457	21,09,763	5,80,93,860	4,73,91,926	31,92,37,015

Total Land Revenue in India under Principal Heads of Revenue R31,92,37,015 converted into £ at R15=£1 . £ 21,282,468

Ditto ditto due to Irrigation R2,30,73,667 ditto ditto . £ 1,538,245

(a) Includes Thathameda Tax in Burma.

(b) Total Collection at pages 158 and 160 — Burma R 2 00 375; Madras R 1 12,80 599; Bombay R 24 82 014
Less—Collection Charges at pages 159 and 161 — Burma R 17 773; Madras R 5,60 684; Bombay R 1 70 798
— Burma R 1 82 602; Madras R 1 07 19 915; Bombay R 23,11,216

No. 15B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE for the Year ended 31st March 1913.

	India, General	Central Provinces and Berar	Burma	Assam	Bengal	Bihar and Orissa.	United Provinces of Agra and Oudh	Punjab.	North-West Frontier Province	Madras	Bombay	TOTAL.
	Rs	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs	Rs.
GENERAL CHARGES OF DISTRICT ADMINISTRATION												
Part (*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners (*b*)	41,678	2,17,310	4,02,253	1,38,892	3,29,850	2,26,930	5,21,131	3,23,451	60,831	4,80,154	3,24,881	30,57,361
Part (*a*) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc. (*b*)	34,228	3,72,752	8,09,022	1,96,798	7,88,613	5,42,469	7,44,583	4,02,797	1,03,044	13,23,135	6,25,581	59,43,025
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, etc. (*b*)	11,729	19,400		3,347	4,910	21,926	6,93,251	4,03,645	61,902	43,352	91,038	13,87,003
Payments to Officers of other Provinces	..			..	.					.	18,703	18,703
Office Establishment	58,021	2,08,442	5,66,112	1,59,723	6,32,289	4,27,098	9,97,857	2,68,581	48,695	8,01,728	7,16,658	49,12,204
District Establishments, including Tahsildars' and Sub-Divisional Establishments	9,973	1,55,214	1,60,581	76,581	2,20,245	2,27,598	7,92,524	3,41,020	47,070	10,84,140	9,60,423	41,70,972
Temporary Establishments	1,000	7,576	2,45	1,716	54,80	18,172	1,02,18	25,322	4,384	1,12,158	1,58,919	5,18,740
Remuneration to Copyists and Examiners	..		4,458	7,105	97,696	75,196	.			1,56,079	.	3,41,514
Travelling Allowances	23,564	66,058	1,74,522	34,862	1,56,408	93,647	2,14,592	1,90,221	33,262	4,00,841	3,40,243	17,30,250
Purchase, Repair, and Carriage of Tents	700	5,043	842	2,845	5,807	5,253	51,971	9,964	1,150	10	44,681	1,28,364
House-rent and other Allowances	3,289	23,728	17,735	6,375	7,897	2,925	4,789	8,458	9,13	1,97,182	1,03,560	3,84,611
Service of Processes against Defaulters and Distraint		18,765	37,050	37,075	1,03,449	31,240	6,982	1,519	365	12,532	8,205	2,78,024
Law Charges	178	...	239	2,061	35,570	5,223	9,137	527	2	36,880	183	90,794
Remittance of Treasure within Districts	717	7,311	30,631	2,069	6,157	3,157	15,178	7,645	1,391	36,494	10,044	1,30,774
Service Postage and Telegrams	9,331	20,177	72,821	28,157	48,152	28,370	1,11,407	97,920	24,339	3,16,142	2,27,031	9,91,227
Rents, Rates, and Taxes	1,271	2,071	10,047	4,682	30,859	13,909	4,210	4,421	578	41,683	13,247	1,27,747
Petty Construction and Repairs	1	57	400	3,358	1,275	757	458	3,081	700	38,252	35,498	1,44,140
Other Charges	33,151	58,852	1,72,649	59,423	1,78,16	1,05,370	1,08,700	1,19,837	21,070	2,90,000	2,27,396	14,14,758
Less—Recoveries and Contributions	*4,11*	.	...	*1,072*	*1,01,443*	*1,59,042*				*1,31,344*	*1,24,109*	*5,22,022*
TOTAL DISTRICT ADMINISTRATION—Carried over	3,41,006	11,89,911	24,67,764	7,95,403	25,81,418	17,05,438	44,41,227	22,39,350	4,12,686	52,42,502	38,45,969	2,52,32,269

(*a*) The remaining part is charged under "Law and Justice," etc.
(*b*) Includes Exchange Compensation Allowance.

No. 15B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE for the Year ended 31st March 1913—*contd.*

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	3,41,096	11,89,306	24,67,764	7,65,403	25,81,448	17,05,488	44,41,227	22,39,350	4,12,686	52,42,502	38,45,999	2,52,32,269
SURVEY AND SETTLEMENT:												
Land Settlement Charges:												
Controlling Office (*a*)	...	...	1,12,897	...	...	...	...	...	...	1,26,718	...	2,39,615
Salaries of Officers (*a*)	...	1,21,505	2,13,479	9,704	3,29,295	2,40,839	65,567	1,46,172	...	1,11,993	6,774	12,45,323
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	4,103	4,103
Office Establishment	...	44,025	19,040	...	15,339	5,520	31,460	39,413	936	1,01,176	...	2,56,909
Field Establishment (partly temporary)	...	53,123	1,74,587	1,412	1,08,177	9,182	21,756	3,76,659	1,074	...	...	7,45,970
Temporary Establishments	...	69,598	1,967	...	2,12,202	2,47,036	67,236	1,48,023	956	1,94,374	...	9,41,392
Contract Works and Special Services	...	13,694	...	3,899	7,75,572	1,88,516	14,178	...	...	...	...	9,95,859
Colonization Charges	...	...	...	...	...	...	...	92	...	...	21,859	21,951
Travelling and other Allowances	...	40,850	58,811	363	81,718	54,695	10,238	61,581	...	67,744	37	3,76,037
Service Postage and Telegrams	...	1,660	372	30	5,791	3,398	1,138	23,614	...	4,712	...	40,715
Rents, Rates and Taxes	...	3,180	4,694	133	2,789	3,583	3,064	7,175	...	5,609	...	30,227
Other Charges	...	41,974	10,951	2,133	1,55,213	87,937	33,396	1,41,645	—*159*	10,685	...	4,83,783
Share of Charges transferred from Land Records	...	...	...	...	30,808	20,396	...	...	...	...	...	51,204
Less—Recoveries and Contributions	...	...	...	...	...	—10,109	...	...	...	...	...	—10,109
Settlement Charges recoverable from private Estates	...	...	...	...	*52,310*	...	...	...	...	...	...	*52,310*
	...	3,89,609	5,96,798	17,074	16,64,594	8,71,211	2,48,033	9,44,374	2,814	6,23,012	32,773	53,90,892
Revenue Survey—												
Portion of the Survey of India Charges transferred from Account No. 40C, page 104:												
Controlling Staff	34,480	...	...	...	...	...	...	...	...	...	...	34,480
Correspondence and Drawing	68,696	...	...	...	...	...	...	...	...	...	...	68,696
Charges of Survey Parties	...	...	...	...	...	...	...	27,873	...	...	...	27,873
	1,03,176	...	...	...	...	...	...	27,873	...	...	...	1,31,049
Local Survey Charges:												
Controlling Office	...	...	...	5,684	*224*	24,739	...	...	...	1,80,867	...	2,11,066
Salaries of Officers (*a*)	5,855	...	...	30,734	11,590	27,010	...	...	...	57,425	...	1,32,614
Office Establishment	15,164	...	...	...	...	...	...	...	...	9,220	...	24,384
Field Establishment (partly temporary)	19,735	...	38,291	1,17,593	47,554	81,438	...	...	...	3,99,696	...	7,04,307
Extra Department and Mapping Charges	...	...	...	...	322	...	...	1,115	...	...	77,905	79,342
Travelling and other Allowances	3,825	...	4,164	32,013	874	12,892	...	...	...	88,156	...	1,41,924
Service Postage and Telegrams	154	...	128	1,328	81	1,223	...	...	...	5,483	...	8,377
Rents, Rates and Taxes	...	...	...	1,795	3,148	1,920	...	...	...	5,162	...	12,020

Share of Charges of Superintendent of Provincial Surveys and Survey Parties	...	...	...	...	38,319	...	...	...	...	...	...	38,319
Drawing Office	...	...	...	10,470	65,022	72,752	...	...	...	...	...	1,48,244
Other Charges	3,122	...	2,205	14,100	5,211	8,307	...	...	...	1,93,733	...	2,26,078
Less—Recoveries and Contributions	...	...	...	*1,72,636*	—2,44,461	*21,109*	...	...	...	*2,42,478*	...	*1,91,762*
Survey Charges recoverable from private Estates	...	...		*17,397*	*1,06,786*	*35,376*	...	...	...	..	...	*1,59,559*
	1,51,011	.	44,788	23,684	3,09,567	1,73,796	...	28,988	..	6,97,264	77,905	15,07,003
TOTAL SURVEY AND SETTLEMENT	1,51,011	3,89,609	6,41,586	41,358	(*b*)19,74,161	10,45,007	2,48,033	9,73,362	2,814	13,20,276	1,10,678	68,97,895
LAND RECORDS:												
Directorate—												
Salaries of Director and Assistants, etc.(*a*)	8,28[illegible]	33,243	..	6,000	29,892	23,499	67,380	21,931	...	16,116	70,746	2,77,095
Establishments (partly temporary)	2,278	24,302	...	111	22,461	10,998	46,289	7,346	...	31,109	93,577	2,38,471
Travelling and other Allowances	2,824	5,092	...	2,600	6,947	4,482	9,553	4,728	...	4,622	24,879	65,727
Service Postage and Telegrams	...	1,594	..	...	1,039	618	3,365	..	...	1,718	4,765	13,099
Rents, Rates, and Taxes	.	196	...	...	.	91	200	..	...		2,879	3,366
Other Charges	...	4,135	...	89	12,454	2,012	4,335	6,203	...	2,475	22,225	53,928
Less—Recoveries and Contributions	...	...	...	...	...	...	...	...	..	...	*9,210*	*9,210*
Share of charges transferred to "Land Settlement"	...	...	.	.	*30,808*	*20,396*	...	.		..	..	*51,204*
District Charges	1,51,009	10,81,689	15,68,702	2,05,467	23,509	2,41,770	36,91,510	14,94,005	1,69,322	27,81,675	28,00,455	1,42,09,113
TOTAL LAND RECORDS	1,64,399	11,50,251	15,68,702	2,14,267	65,494	2,63,074	38,22,632	15,34,213	1,69,322	28,37,715	30,10,316	1,[illegible],00,385
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:												
Managing of Government Estates	...	50,810	...	1,159	4,39,780	2,50,041	2,31,567	...	...	..	...	9,73,347
Charges on account of Encumbered Estates	...	...	..	...	...	...	...	...	...	...	...	..
Management of Grazing Lands	...	...	.			...	..	15,630	14,651	...	...	30,281
Commission on Land Revenue Collections, etc.	17,767	43,471	15,7[illegible],519	3,40,372	13,260	3,673	2,223	..	.	..	..	20,00,305
Commission on Capitation Tax (*c*)	.	...	6,71,745	27,373	..	...	...	...		...	...	6,99,118
Commission on Fishery Collections	...	..	54,421	369	250	...	...	...	.	.	..	55,040
Inam Commissioner, Madras	...				.	.	..			28,978	..	28,978
Allowances to District and Village Officers	..	10,15,355	..	1,611	..	...	...	10,946	12,189	47,79,689	14,57,146	72,76,936
TOTAL DIRECT CHARGES OF COLLECTION	17,767	11,09,636	23,05,685	3,70,884	4,53,310	2,53,714	2,33,780	26,576	26,840	48,08,667	14,57,146	1,10,64,005
TOTAL CHARGES IN INDIA	6,74,273	38,38,802	69,83,737	13,91,912	50,74,413	32,67,283	87,45,672	47,73,501	6,11,662	1,42,09,160	84,24,139	5,79,94,554
CHARGES IN ENGLAND:										**Total India converted into £ at R15=£1**	£	3,866,304
Law Charges in connection with Appeals from India, a portion of which is recoverable in India											1,688	
Stores for India											37	
											1,725	
										TOTAL CHARGES AGAINST "LAND REVENUE"	£	3,868,029

(*a*) Includes Exchange Compensation Allowance

(*b*) Includes the following Settlement Charges —

	Rs.
Seven-sixteenth share recoverable from Zemindars	8 04 250
Five-sixteenth " " Tenants	5 74,464
One-fourth " to be borne by Government	4 59 572
TOTAL	18,38,286

(*c*) Includes Commission on Thathameda Tax collections in Burma.

No. 16A.—ACCOUNT of Opium Revenue for the Year ended 31st March 1913.

Revenue	India, General	Central Provinces and Berar.	Burma	Assam	Bengal	Bihar and Orissa.	United Provinces of Agra and Oudh	Punjab.	North-West Frontier Province	Madras	Bombay.	Total.
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs
Bengal Opium—												
Proceeds of 17,890 Chests (*a*) sold by auction in Calcutta for export, being at the average rate of R2,783-15-6 per chest	.				4,98,05,735*	.						4,98,05,735
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations at the rate of R8 8 per seer .	20,370	5,15,337	3,99,441	5 27,297	5 82,972	3,90 367	5,72,445	5,97,193	45,870	4,12,353	7 74 806	48,33,457
Opium Pass Fees .					67,684							67,684
Miscellaneous Receipts												
Total Bengal Opium R	20,370	5,15,337	3 99,441	5,27,297	5,04,51 391	3,90,367	5,72,445	5,97 193	45,870	4 12 353	7,74 806	5,47,11,876
Bombay Opium—												
Duty realized on 10,341 chests of Malwa and other Opium, at the average rate of R2,137-1-4 per chest . .		..				..	.	.			2,20 99 645	2 20,99,645
Compensation and Miscellaneous receipts .											57 352	57,352
Total Bombay Opium R	.			...						.	2,21 56,997	2,21,56 997
Total Opium Revenue R	20,370	5,15,337	3,99,441	5,27,297	5,04,56,391	3,90,367	5,72,445	5,97,193	45,870	4,12,353	2,-9,31,803	7,68,68,873
	* Includes Rs 5 0 refunded and charged as Opium refunds							Total India converted into £ at R15=£1			£	5,124,592

No. 16B.—ACCOUNT of Bengal Opium Store for the Year ended 31st March 1913

	For Export		For Sale in India	
	Chests	Maunds.	Chests	Maunds
Opium in store in Calcutta on 1st April 1912	20,708	35,269	1,773	2,658
In store at Factories on above date			1,646	2,47 (a)
Produce of season 1911-12	14,000	23,844	8,873	13,310
Total .	34,708	59,113	12,292	18,438
Sold by Auction from 1st April 1912 to 31st March 1913	17,890	30,469	...	...
Damaged chest received back at the Ghazipur Opium Factory in March 1913 from the Presidency Opium godowns, Calcutta . . .	1	2		
Issued to Excise Department from 1st April 1912 to 31st March 1913	.		9,586	14,380
Issued to Medical Department			9	13
Total Expended .	17,891	30,471	9,595	14,393
Balance in store in Calcutta on 31st March 1913	16,817	28,642	1,567 (b)	2,350(b)
Balance in Factories „ „ „	..		1,130	1,695
Balance in Store on 31st March 1913 .	16,817	28,642	2,697	4,045

(*a*) Differs from last year's closing balance by 1 for corrections since made

(*b*) Inclusive of 600 maunds of Excise Opium supplied in advance for 1913-14 in the month of March 1913.

No. 16C.—ACCOUNT of CHARGES in connection with OPIUM.

	India, General.	Bengal	United Provinces of Agra and Oudh.	Bombay.	Total.
	₹	₹	₹	₹	₹
Superintendence	...	...	66,147	...	66,147
Ghazipur Opium Factory	...	...	3,50,199	...	3,50,199
Patna Opium Factory (including saw mills)	...	...	84,990	...	84,990
District Staff	...	...	7,46,968	...	7,46,968
Payments to cultivators	...	...	76,70,577	...	76,70,577
Opium Miscellaneous charges in Calcutta	...	30,216	...	...	30,246
Other Opium Agencies and Establishments	8,741	...	...	33,456	42,197
TOTAL CHARGES IN INDIA	8,741	30,246	89,18,881	(a)33,456	89,91,324
Total India converted into £ at R15=£1					**£ 599,422**
CHARGES IN ENGLAND :—					£
Miscellaneous expenditure					277
Stores for India : For the Ghazipur Factory					30
					£ 307
TOTAL CHARGES UNDER OPIUM					£ 599,729

(a) Does not include the salary of the Commissioner of Customs, Salt and Opium, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the Opium is grown, as they are paid by the State concerned.

No. 17A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1913.

	India, General.	Burma.	Assam.	Bengal.	Bihar and Orissa	Madras.	Bombay	Total.
	₹	₹	₹	₹	₹	₹	₹	₹
Sales of Government Salt	16,33,815	...	...	.	..	7,81,868	8,26,957	32,42,640
Excise duty on Salt manufactured locally	1,01,56,044	4,89,926	...	502	...	1,01,53,661	1,15,67,849	3,23,17,982
Duty on Salt imported from England	..	2,33,331	. .	36,44,891	...	3,960	17,533	38,99,715
Duty on other imported Salt, seaborne	..	14,45,874	...	80,42,047	..	2,420	2,068	94,92,409
Frontier duty on Salt imported by land	...	. .	..	.	.	...	3,35,536	3,35,536
Treaty Price of Salt		...	...		. .	.	3,435	3,435
Miscellaneous Receipt	1,44,601	...	1,246	38,890	1,262	1,31,736	2,47,136	5,64,871
Rent of warehouses	...	.	...	1,58,950	67	.	..	1,59,017
TOTAL SALT REVENUE ₹	1,19,34,460	21,19,131	1,246	1,18,85,280	1,329	1,10,73,645	1,30,00,514	5,00,15,605
Deduct—Refunds	*20,905*	*13,318*	...	*59,681*	...	*12,184*	*74,326*	*1,80,414*
Net Revenue from Salt	1,19,13,555	21,05,813	1,246	1,18,25,599	1,329	1,10,61,461	1,29,26,188	4,98,35,191
Total India Rs. 5,00,15,605 converted into £ at R15=								**£ 3,334,374**

No. 17B.—ACCOUNT of SALT STORE for the Year ended 31st March 1913.

	INDIA.	PUNJAB.	N.-W. F. PROVINCE.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*	*Mds.*
Salt in store on 1st April 1912	49,68,949	4,51,697	1,689	38,57,223	22,91,029
Manufactured, excavated, or purchased during the year	(a)25,89,912	36,52,184	5,43,861	49,38,601	43,36,101
	75,58,861	41,03,881	5,45,550	87,95,824	66,27,130
Removed by Purchasers during the year	(b)51,33,032	34,92,922	5,43,103	37,95,373	40,83,727
Wastage, etc., written off	4,59,163	...	...	2,22,980	1,74,552
	55,92,195	34,92,922	5,43,103	40,18,353	42,58,279
Balance in store on 31st March 1913	19,66,666	6,10,959	2,447	47,77,471	23,68,851

(a) Includes 94 087 *Mds.* on account of excesses on heaps cleared.
(b) Includes 24,110 *Mds.* on account of "Free Deliveries" to Native States.

No. 17C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including manufacturing charges and cost of SALT, for the Year ended 31st March 1913.

	India, General	Burma.	Assam.	Bengal	Bihar and Orissa.	Madras.	Bombay.	TOTAL.
SALARIES, ESTABLISHMENT, AND CONTINGENCIES.	₹	₹	₹	₹	₹	₹	₹	₹
Commissioner (a)	30,417	...	..	..	..	41,624	...	72,041
Deputy and Assistant Commissioners (a)	71,467	...	...	11,767	.	1,73,497	...	2,56,731
Personal Assistant and Secretary to Commissioner (a)	5,000	...	. .	...	. .	21,632	...	26,632
Collectors, Deputy and Assistant Collectors, etc. (a)	...	...	...	...	...	..	1,00,589	1,00,589
Superintendent, Inspectors, Assistant and Sub-Inspectors, etc. (a)		24,331	1,007	41,978	5,418	9,30,541	1,20,525	11,23,800
Chief Account Officer			. .				12,000	12,000
Establishment	68,186	4,017	258	89,945	2,312	8,37,472	5,73,799	15,75,989
Commission on Salt Tax Collections and sale of Salt	. .	73	..	...	...	...	16	89
Bagging and sewing charges		...	. .	.	.	...	1,55,976	1,55,976
Removal of Salt purchased by traders	75,608	...	..	.	. .	. .	...	75,608
Fish-curing yards, etc.	..	...	...		..	419	7,551	7,970
Arms and Accoutrements	299	15	...		..	1,883	75	2,272
Purchase, hire and repair of Boats and Steamers, etc.	..	787	...	24,536	338	234	34,146	60,041
Purchase, repair, and carriage of tents and conveyance of records	5,905	36	.	.	1	16,141	2,552	24,635
Rewards	1,219	6,368	...	106		58,852	329	66,874
Service Postage and Telegrams	7,026	255	...	708	271	44,448	8,828	61,536
Rents, Rates, and Taxes	1,132	45	...	41,217	807	12,318	2,888	58,407
Scales and Weights	.	76	...	1,967			1,348	3,391
Travelling Allowances	45,483	4,781	18	28,859	12,464	1,67,338	52,726	3,11,669
House-rent and other Allowances	863		42	6,573	221	1,55,269	88,582	2,51,510
Petty Construction and Repairs	55,761	1	...	986	2,819	1,28,742	160,042	3,48,381
Liveries, Belts, Badges, Clothing, etc.	8,368	...	...	3,376	1,160	37,456	10,441	60,801
Office Expenses and Miscellaneous	19,535	1,203	28	32,187	8,638	1,11,666	21,356	1,94,643
Manufacture and Excavation of Salt—								
Sambhar 1,26,353								
Didwana ...								
Pachbudra 56,008								
Punjab Mines 2,35,096	4,17,457	...	...	..	.	..	...	4,17,457
	8,13,726	41,988	1,353	2,84,165	34,479	27,39,562	13,53,769	52,69,042
Add—Amount transferred from Excise (see page 44)	...	...	...	...	. .	...	1,01,734	1,01,734
	8,13,726	41,988	1,353	2,84,165	34,479	27,39,562	14,55,503	53,70,776
Deduct—Amount Chargeable to Excise (see page 44)	...	...	...	...	..	*18,13,070*	..	*18,13,070*
Amount Chargeable to Customs (see page 52)	...	...	...	...	...	...	*1,29,434*	*1,29,434*
TOTAL SALARIES, ETC.	8,13,726	41,988	1,353	2,84,165	34,479	9,26,492	13,26,069	34,28,272
Preventive Establishment	3,33,431	...	...	...	30,652	...	5,68,953	9,33,036
Deduct—Amount Chargeable to Customs (see page 52).	...	...	...	...	...	...	*56,895*	*56,895*
TOTAL PREVENTIVE ESTABLISHMENT	3,33,431	...	...	...	30,652	...	5,12,058	8,76,141
Salt Purchase and Freight	...		...	...	...	7,69,334	5,26,285	12,95,619
TOTAL SALT CHARGES IN INDIA	11,47,157	41,988	1,353	2,84,165	65,131	16,95,826	23,64,412	56,00,032
							Total India converted into £ at R15=£1 £	**373,335**
CHARGES IN ENGLAND; Stores for India: Paint, etc.								673
							TOTAL CHARGES UNDER SALT . £	374,008

(a) Includes Exchange Compensation Allowance.

No. 18.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION for the Year ended 31st March 1913.

	India, General	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay	TOTAL.
REVENUE.	R	R	R	R	R	R	R	R	R	R	R	£
Sale of Court-fee Stamps	3,78,164	24,52,302	19,27,705	9,42,353	1,41,95,294	52,28,451	89,54,623	36,19,473	3,70,868	85,73,098	39,62,886	5,06,05,217
Sale of Commercial and other Stamps	2,14,850	12,41,587	15,96,410	3,52,869	63,74,686	13,43,737	24,82,674	17,22,720	2,16,689	48,45,474	3 ,14,795	2,43,06,491
Fines and Penalties	3,333	12,391	15,995	5,118	31,923	11,831	17,570	22,043	1,382	84,041	26,117	2,31,744
Miscellaneous	58,471	8,205	67,541	1,872	1,41,950	4,38t	35,260	1,59,201	414	1,12,773	3,03,221	8,93,274
TOTAL STAMP REVENUE R	6,54,818	37,14,485	36,07,651	13,02,212	2,07,43,853	65,88,385	1,14,90,127	55,23,437	5,89,353	1,36,15,386	82,07,019	7,60,36,726
Deduct—Refunds	*8,916*	*33,356*	*55,993*	*8,697*	*1,89,103*	*66,152*	*1,26,386*	*96,673*	*11,415*	*1,48,441*	*1,44,979*	*8,90,110*
NET REVENUE from STAMPS R	6,45,902	36,81,129	35,51,658	12,93,515	2,05,54,750	65,22,233	1,13,63,741	54,26,764	5,77,938	1,34,66,945	80,62,041	7,51,46,616
CHARGES FOR COLLECTION.							**Total Revenue R7,60,36,726 converted into £ at R15=£1**				**£**	**5,069,115**
Superintendence—												
Salary of the Superintendent or other Officers	..	.	12,193	...	7,200	...	. .	...	...	...	7,504	26,897
Establishment of Superintendent or other Officers	38,975	4,790	11,376	.	11,262	495	617	219	337	11,199	56,966	1,36,236
Contingent Expenses, Packing Charges, etc.	62,507	7,399	5,365	1,529	10,704	1,109	16,000	19,905	2,741	14,642	25,936	1,67,837
Charges for the sale of Stamps, viz.:—												
Clerks and Servants	..		10,660	...	..	...	990	...	...	2,751	2,964	17,365
Commission to Vendors		2,039	2,033	.	.	..	70	..			87	4,229
Discount on sale of Court-fee Stamps	3,019	14,339	11,946	9,346		49,281	67,450	31,143	3,780	82,704	16,784	2,89,392
Discount on sale of General Stamps	7,117	56,339	36,385	17,188	2,09,982	49,937	78,736	68,779	9,183	2,05,211	92,976	8,31,833
Purchase of plain paper to be used with Court-fee Stamps	1,73,440		...	..	1,27,775	...	..	.	..	..		3,01,215
Contingencies and Miscellaneous		..	.	.	.	972	..	4,264	.		...	5,236
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	*—9,36,267*	39,128	12,961	26,080	3,40,447	1,10,834	1,26,440	58,638	7,325	1,73,568	35,846	...
Deduct—Cost of Postage Stamps issued for Postal, Telegraph, and Revenue purposes	*(a)8,28,787*	.	...	...	..		. .	...	.	...		*8,28,787*
TOTAL CHARGES in INDIA. R	*—14,79,996*	1,24,034	1,02,919	54,143	7,07,370	2,12,628	2,90,303	1,82,948	22,966	4,95,075	2,39,063	9,51,453
											Total Charges in India converted into £ at R15=£1	**£** 63,430
CHARGES IN ENGLAND:												
Stores for India												£ 90,468
											TOTAL CHARGES for COLLECTION of STAMP REVENUE	£ 153,898

(a) Postal and Revenue purposes R 8,18,892
Telegraph purposes R 9,895
TOTAL R 8,28,787

No. 19.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS and of CHARGES for COLLECTION for the Year ended 31st March 1913.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
REVENUE.												
CIVIL DEPARTMENT:	R	R	R	R	R	R	R	R	R	R	R	R
License and Distillery Fees and Duties for the sale of Liquors and Drugs, *viz.*:—												
Foreign liquors	39,437	13,794	9,90,865	} 16,678	{ 3,44,760	32,146	} 3,24,450	{ 2,28,134	39,482	} 7,96,172	{ 4,00,213	} 46,58,448
Liquors and spirits made in India after European method	1,96,883	1,037	5,94,719		{ 2,41,811	18,921		{ 3,16,725	5,235		{ 56,986	
Country spirits	14,59,948	77,24,719	19,80,424	14,07,914	64,11,686	54,07,871	83,46,888	43,65,372	1,03,951	1,45,11,552	1,60,81,944	6,78,02,269
Country spirits and toddy combined rents	.	.	.	.	.	.	.	.	..	1,160	2,17,746	2,18,906
Toddy revenue	93,107	1,68,642	7,18,769	105	4,50,393	12,67,211	3,32,631	.	..	1,53,12,153	16,58,250	2,00,01,261
Opium and its preparations	95,781	8,07,951	1,28,169	6,90,257	8,96,519	3,46,325	3,78,484	6,75,628	63,645	5,22,958	3,49,807	49,55,524
Other drugs · Ganja, Bhang, etc.	82,563	3,74,596	118	3,11,581	16,32,245	10,63,393	23,86,381	7,84,514	1,36,445	3,51,372	4,59,757	75,82,959
Pachwai revenue	.	.	...	..	8,30,375	1,11,181	...	...	...	.	.	9,41,556
TOTAL	19,67,719	90,90,733	44,13,064	24,26,535	1,08,07,789	82,47,048	1,17,68,834	63,70,373	3,48,758	3,14,95,367	1,92,24,703	10,61,60,923
Acreage on land cultivated with the Poppy			...	...	..	...	..	22,754	...	...	...	22,754
Transit duty on excise opium	3,092		3,469	...	...	...	...	59,466	4,776	...	3,150	73,953
Gain on sale proceeds of excise opium and other drugs	30,763	11,19,680	35,91,484	20,48,353	14,79,610	8,86,976	8,17,300	5,57,890	50,478	11,98,595	11,46,610	1,29,27,739
Duty on Ganja		3,65,162	...	3,75,277	14,37,379	12,23,555	.	...	...	3,79,852	7,66,368	45,47,593
Fines, Confiscations, and Miscellaneous	1,204	28,910	1,07,911	1,873	34,267	28,091	8,961	1,379	43	1,13,017	86,301	4,11,957
TOTAL CIVIL DEPARTMENT R	20,02,778	1,06,04,485	81,15,928	48,52,038	1,37,59,045	1,03,85,670	1,25,95,095	70,11,862	4,04,055	3,31,86,831	2,12,27,132	12,41,44,919
MILITARY DEPARTMENT:												
License and Distillery Fees and Duties, etc.	(a)23,868		...			.	...	...	...	...	.	23,868
TOTAL EXCISE REVENUE	20,26,646	1,06,04,485	81,15,928	48,52,038	1,37,59,045	1,03,85,670	1,25,95,095	70,11,862	4,04,055	3,31,86,831	2,12,27,132	12,41,68,787
Deduct—Refunds	*1,090*	*7,450*	*6,191*	*12,669*	*13,504*	*6,865*	*11,147*	*34,556*	*475*	*35,466*	*3,22,039*	*4,51,452*
NET REVENUE from EXCISE R	20,25,556	1,05,97,035	81,09,737	48,39,369	1,37,45,541	1,03,78,805	1,25,83,948	69,77,306	4,03,580	3,31,51,365	2,09,05,093	12,37,17,395
											Total Revenue R12,41,68,787 converted into £ at R15=£1 . £	**8,277,919**
CHARGES.												
Salaries and Establishments	86,784	2,28,526	8,33,489	75,921	3,98,683	3,38,955	3,07,524	1,30,041	8,590	14,37,302	7,73,534	46,19,349
Rewards	.	9,241	1,97,095	7,371	50,406	25,254	15,369	5,819	356	43,534	23,987	3,78,432
Rents, Rates, and Taxes	500	3,635	1,964	896	5,566	2,413	3,268	...	...	8,212	7,357	33,811
Petty Construction and Repairs	...	9,989	23	32	2,788	2,691	...	..	..	72,523	6,243	95,289
Contingent Expenses	25,154	67,477	2,26,548	27,744	1,40,214	1,50,387	85,527	49,331	4,426	2,55,174	2,68,664	13,01,646
CHARGES IN INDIA R	1,13,438	3,18,868	12,59,119	1,11,964	5,97,657	5,20,700	4,11,688	1,85,191	13,372	(b)18,16,745	(c 10,79,785	64,28,527
CHARGES IN ENGLAND—											**Total India converted into £ at R 15=£1 . £**	**428,568**
Miscellaneous expenditure												3
											TOTAL EXCISE CHARGES £	428,571

(a) Northern Circle $ 18 566
Eastern „ . 4,515
Western „ . 698
Burma Division . 89
23 868

(b) Includes R18,13,070 transferred from "Salt"—See page 42.
(c) Exclusive of R1,01,734 transferred to "Salt"—See page 42.

No 20.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION for the Year ended 31st March 1913.

	India, General	Central Provinces and Berar	Burma	Assam	Bengal	Bihar and Orissa.	United Provinces of Agra and Oudh	Punjab	North-West Frontier Province	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
REVENUE												
RATES AND CESSES ON LANDS:												
Cess on Lands for expenditure on Roads, Schools, etc.	[illegible]			...	30,96,008	23,40,783	(b)22,08,635	19	.			76,52,010
Cess on Lands for Canals and Railways . .		...	.	...		1,69,768	..	.	...	..	.	1,69,768
Cess on Lands for Village Service and Patwaries	..	.	...	..	.		..	24	.	.	..	24
Assessment on Wards' Estates for Establishment Charges.	.	...		9,300	1,06,144	1,38,779	1,61,748	36,128	2,279	..		4,54,378
Miscellaneous	(a)5,579	...	..	..	..	470	..		..	.	...	6,049
TOTAL RECEIPTS under PROVINCIAL RATES .	14,144		.	9,300	32,02,152	26,49,800	23,68,383	36,171	2,279		.	82,82,229
Deduct—Refunds	...			..	*747*	*14,651*	*722*	*1*	*50*		..	*16,171*
NET RECEIPTS under PROVINCIAL RATES R	14,144	.	...	9,300	32,01,405	26,35,149	23,67,661	36,170	2,229			82,66,058
											Total India R82,82,229 converted into £ at R15=£1	£ 552,149
CHARGES												
ESTABLISHMENT AND OTHER CHARGES .		..	.	...	39,209	33,668	..	..			...	72,877
											Total India converted into £ at R15=£1	£ 4,859

(a) Local cess at one Rupee per cent. on exportation of Malwa Opium.

(b) Appropriation from the Local Rates in the Province of Agra on account of Rural Police Charges.

No. 21A—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1913.

	Gross Receipts											
	India, General	Central Provinces and Berar.	Burma.	Assam.	Bengal	Bihar and Orissa.	United Provinces of Agra and Oudh	Punjab	Madras	Bombay	Total Gross Receipts Carried over.	No. of Items.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
SEA CUSTOMS.												
Imports.												
Special Import Duties												
Arms, Ammunition and Military Stores	...	...	58,803	...	3,66,754		...	...	64,935	1,39,559	6,30,051	1
Liquors:												
Ale, Beer, Porter, Cider and other fermented Liquors	...	...	2,30,205	...	2 13,093	...	...	..	71 521	3,70,959	8,85,778	2
Spirits and Liquors	...	...	20,71,957	...	32,38,965	...	...	...	13,34,999	44,85 693	1,11,31,614	3
Wines	...	...	63,913	...	1,82,618	...	...	...	85,372	2,48,171	5,80,074	4
Opium	...	...	341	...	3,140	...	..	..	974	2,485	6,940	5
Petroleum	...	...	1,65,648	...	29,65,151	...	..		798,478	30,96,794	70 26,071	6
Sugar (Countervailing Duties) Beet Sugar (Sec 2B. of Act VIII of 1894 and VIII of 1902)	...	...	...	...	.	...	...	...	117	10,794	10,911	7
Beet and other Sugar	...	...	...	...	...	...	...	..	...	...	...	8
Tobacco	...	...	7,99,499	...	8 88,524	...	...	.	1,84,977	8,68,875	27,41,875	9
General Import Duties												
Articles of Food and Drink (excluding Sugar)	.	...	6,08,846	...	6 95 335	...	...	...	3,40,554	12,69,336	29,14,071	10
Sugar (ordinary Duties)	...	...	3,55,352	...	29,64,735	...	...	...	3,46,305	36,54,484	73,20,846	11
Chemicals, Drugs (except Opium) Medicines and Narcotics, and Dyeing and Tanning Materials	...	..	75,206	...	4,34,470	...	...	...	2,44,161	10,94,198	18,48,035	12
Cotton Manufactures	...	..	13,18,378	..	94,76,359	...	...	...	11,49,338	72,91,571	1,92,35,646	13
Metals and Manufactures of:												
Silver Bullion and Coin	...	.	59	...	17,03,468	...	...	.	1,94,459	89,48,227	1,08,46,213	14
Other Metals and Manufactures of Metals	...	...	4,52,874	.	20,38,449	...	...	...	5,25,095	23,09,844	53,26,262	15
Oils (excluding Petroleum)	..	...	5,876	...	69,944	...	...	..	29,100	56,795	1,61,715	16

Manufactured Articles	...	...	17,65,774	...	34,94,048	...	...	...	12,88,995	73,55,488	1,39,04,305	17
Raw Materials and Unmanufactured Articles	...	...	1,99,312	...	2,25,325	...	...	...	65,910	11,67,403	16,57,950	18
Miscellaneous	...	...	...	...	...	...	...	...	...	204	204	19
Total Imports	...	...	81,72,013	.	2,89,60,378	...	...	..	67,25,290	4,23,70,880	8,62,28,561	20
Exports.												
Grain and Pulse:												
Paddy (Rice in husk)	...	...	1,01,083	...	38,722	8,587	...	...	7,05,983	19,681	8,74,056	21
Rice	...	...	1,07,20,253	...	25,82,452	1,21,521	...	...	...	4,54,224	1,38,78,450	22
Pepper	...	...	...	...	...	..	...	...	...	...	...	23
Total Exports	...	...	1 08,21,336	...	26,21,174	1,30,108	...	...	7,05,983	4,73,905	1,47,52,506	24
Miscellaneous	...	...	1,087	...	2,81.313	1,042	...	...	411	2,26,342	5,10,195	25
TOTAL SEA CUSTOMS R	...	...	1.89,94 436	...	3,18,62,865	1,31,150	...	...	74,31,684	4,30,71,127	10,14,91,262	26
LAND CUSTOMS.												
Import Duty:												
On Cotton Goods	...	...	...	...	...	...	...	...	22,075	34,335	56,410	27
„ other Goods	...	...	...	...	...	...	...	...	2,61,807	1,32,699	3,94,506	28
Total Import Duty	...	...	...	...	...	...	...	...	2,83,882	1.67,034	4,50,916	29
Export Duty	...	...	...	...	...	...	...	...	30,332	36,225	66,557	30
Miscellaneous	...	...	...	...	...	...	...	...	...	44,556	44,556	31
TOTAL LAND CUSTOMS R	...	...	...	...	...	...	...	...	3,14,214	2,47,815	5,62,029	32
Excise Duty on Cotton Manufactures	36,575	2,71,882	...	...	79,737	...	1,77,310	15,934	2,06,570	48,27,703	56,15,711	33
Warehouse and Wharf Rents	...	...	1,003	...	8,069	...	...	...	17,220	10,603	36,895	34
Miscellaneous	...	...	1,19,720	...	52	2,496	...	...	71,368	58,897	2,52,533	35
GRAND TOTAL	36,575	2,71,882	1,91,15,159	...	3,19,50,723	1,33,646	1,77,310	15,934	80,41,056	4,82,16,145	10,79,58,430	36

Total Gross Receipts Rs. 10,79,58,430 converted into £ @ Rs. 15=£1 . 7,197,229
Receipts in England—Miscellaneous 14

Total Customs Receipts . 7,197,243

No 21A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1913—*contd.*

	Total Gross Receipts Brought forward.	Refunds and Drawbacks.											
		India General	Central Provinces and Berar	Burma.	Assam.	Bengal	Bihar and Orissa.	United Provinces of Agra and Oudh	Punjab	Madras.	Bombay	Total Refunds and Drawbacks carried over.	No of Items.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
SEA CUSTOMS.													
Imports.													
Special Import Duties													
Arms, Ammunitions and Military Stores	6,30,051	..	.	40,573	.	2,65,761	...	...	...	50,088	59,496	4,15,918	1
Liquors													
Ale, Beer, Porter, Cider and other fermented Liquors	8 85,778	..		212		249	...	...	...	4	4,524	4,989	2
Spirits and Liquors	1 11,31,614	..	..	6 92	...	41,736	...	...	...	6,814	56,730	1,11,872	3
Wines	5,80,074	...		217	...	2,038	...	...	...	30	1,865	4,150	4
Opium	6,940				...	33	...	...	...	117		150	5
Petroleum	70,26,071	..	..	486	...	28,146	...	...	...	455	44,088	73,175	6
Sugar (Countervailing duties) Beet Sugar (Sec 2B of Act VIII of 1894 and VIII of 1902)	10,911	...		...			...	...	...	68	10,422	10,490	7
Beet and other Sugar	...	...					.	...	...	...	..	...	8
Tobacco	27,41,875	...		1,016	.	2,751	...	...	...	9	2,262	6,038	9
General Import Duties													
Articles of Food and Drink (excluding Sugar)	29,14,071	...	.	464		6,506	...	...	...	876	71,054	78,900	10
Sugar (ordinary Duties)	73,20,846	..	.	177		7,517	..	...	...	6	1,64,501	1,72,201	11
Chemicals, Drugs (except Opium), Medicines and Narcotics, and Dyeing and Tanning Materials	18 48,035	...		208		2,193	..	...	...	935	20,669	24,005	12
Cotton Manufactures	1,92,35,646	...		13,459		6,355	...	...	...	4,009	1,46,436	1,70,259	13
Metals and Manufactures of													
Silver Bullion and Coin	1,08,46,213	..	.			4 681	...	...	...	59	1,14,594	1,18,734	14
Other Metals and Manufactures of Metals	53,26,262	...	...	1 825		7,664	...	...	...	1,282	58,899	69,670	15
Oils (excluding Petroleum)	1,61,715	...	.	26	.	146	..	...	...	34	26,363	26,569	16

Manufactural Articles	1,39,04,805	...	...	15,292	...	33,469	...	...	...	26,467	1,87,365	2,67,613	
Raw Materials and Unmanufactured Articles	16,57,950	...	...	1,088	...	1,827	...	...	...	306	13,418	16,639	17
Miscellaneous	204	...	...	...	...	...	...	...	...	...	...	...	18
													19
Total Imports	8,62,28,561	...	...	81,635	...	4,15,492	...	...	...	91,559	9,82,686	15,71,372	20
Exports.													
Grain and Pulse :													
Paddy (Rice in husk)	8,74,056	...	...	1,314	...	8,661	..	...	...	21,452	...	31,927	21
Rice	1,38,78,450	...		1,62,436	..	1,03,651	9,660	...	...	...	4,034	2,79,781	22
Pepper	...	...	..	..	...	..	...	...	...	...	...	...	23
Total Exports	1,47,52,506	...	...	1 64,250	...	1,12,312	9,660	..	...	21,452	4,034	3,11,708	24
Miscellaneous	5,10,195	...	...	18		6,912	...	...	...	...	...	6 930	25
TOTAL SEA CUSTOMS R	10,14,91,262	...	...	2,45,903		5,34,716	9,660	..	...	1,13,011	9,86,720	18,90,010	26
LAND CUSTOMS.													
Import Duty :													
On Cotton Goods	56,410	.	...	...	...	...	...	...	...	2,054	...	2,054	27
„ other Goods	3,94,506	...	...	...	...	...	...	..	..	293	3,346	3,639	28
Total Import Duty	4,50,916	...	...	...	...	...	.	..		2,347	3,346	5,693	29
Export Duty	66,557	...	...	...	...	...	..	...		...	2,157	2,157	30
Miscellaneous	44,556	...	...	..	—	...	..	..	..	...	191	191	31
TOTAL LAND CUSTOMS R	5,62,029	...	..		...	...	.	..	..	2,347	5,694	8,041	32
Excise Duty on Cotton Manufactures	56,15,711	...	732	...	...	...	...	...	56	631	48,137	49,556	33
Warehouse and Wharf Rents	36,895	...	...	...	.	6	...	...	...	286	...	292	34
Miscellaneous	2,52,583	...	..	260	...	...	.	...	...	2,436	13,424	16,120	35
GRAND TOTAL R	10,79,58,490	...	732	2,46,163	...	5,34,722	9,660	...	56	1,18,711	10,53,975	19,64,019	36

No. 21A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1913—*concld.*

	Total Gross Receipts Brought forward	Total Refunds and Drawbacks Brought forward	Net Receipts.											No. of Items.
			India, General	Central Provinces and Berar	Burma	Assam	Bengal	Bihar and Orissa.	United Provinces of Agra and Oudh	Punjab	Madras.	Bombay	Total Net Receipts.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	
SEA CUSTOMS.														
Imports.														
Special Import Duties.														
Arms, Ammunitions and Military Stores	6,30,051	4,15,918	..	...	18,230	..	1,00,993	...	...	...	14,847	80,063	2,14,133	1
Liquors :														
Ale, Beer, Porter, Cider and other fermented Liquors	8,85,778	4,989	...	.	2,29,993		2,12,844	...	..	.	71,517	3,66,435	8,80,789	2
Spirits and Liquors	1,11,31,614	1,11,872	...	...	20,65,365	.	31,97,229	.	..	..	13,28,185	44,28,963	1,10,19,742	3
Wines	5,80,074	4 150	...	...	63 696		1,80,580	...		...	85,342	2,46,306	5,75,924	4
Opium	6,940	150		...	341		3,107	..	...	...	857	2,485	6,790	5
Petroleum	70,26,071	73,175	.	...	1,65,162	.	29,37,005	...	.	..	7,98,023	30,52,706	69,52,896	6
Sugar (Countervailing Duties) Beet Sugar (Sec 2B of Act VIII of 1894 and VIII of 1902)	10,911	10,490	...	..	...				.	.	49	372	421	7
Beet and other Sugar	.	..		...	...	...	...	.	.	.			...	8
Tobacco	27,41,875	6,038			7 98,483	...	8,85,773	...	..	..	1 84,968	8,66,613	27,35,587	9
General Import Duties.														
Articles of Food and Drink (excluding Sugar)	29,14,071	78,900	..	...	6,08,382	.	6,88,829	...	.	...	3,39,678	11,98,282	28,35,171	10
Sugar (ordinary Duties)	73,20,846	1,73,201	...	...	3,55,145	.	29,57,218		...	...	3,46,299	34,89,983	71,48,645	11
Chemicals, Drugs (except Opium), Medicines and Narcotics, and Dyeing and Tanning Materials	18,48,035	24,005	...	..	74,998	...	4,32,277	..	..	...	2,43,226	10,73,529	18,24,030	12
Cotton Manufactures	1,92,35,646	1,70,259	...	...	13,04,919	...	94,70,004	..	...	...	11,45,329	71,45,135	1,90,65,387	13
Metals and Manufactures of :														
Silver Bullion and Coin	1,08,46,213	1,15,734	...	...	59	..	16,99,387	...	...	...	1,94,400	88,33,633	1,07,27,479	14
Other Metals and Manufactures of Metals	53,26,262	69,670	...	...	4,51,049	...	20,30,785	...	...	...	5,23,813	22,50,945	52,56,592	15
Oils (excluding Petroleum)	1,61,715	26,569	...	...	5,850	...	69,796	...	...	...	29,066	30,432	1,35,146	16

Manufactured Articles	1,39,04,305	2,67,613	...	...	17,50,482	...	34,55,559	...	...	...	12,62,528	71,68,123	1,36,86,692	17
Raw Materials and Unmanufactured Articles	16,57,950	16,589	...	...	1,98,224	...	2,23,498	...	...	...	65,604	11,53,985	16,41,311	18
Miscellaneous	204	..	...	...	...	..	...	...	...	...	...	204	204	19
Total Imports	8,62,28,561	15,71,372	...	..	80,90,378	.	2,85 44,886	...	...	...	66,33,731	4,13,88,194	8,46,57,189	20
Exports.														
Grain and Pulse :														
Paddy (Rice in husk)	8,74,036	31,927			99,269	.	30,061	8,587		..	6,84,531	19,681	8,42,129	21
Rice	1,38,78,450	2,79,781	...		1 05,57,817		24,78,801	1,11,861	.	...	...	4.50,190	1,35,96,669	22
Pepper	..		.		..		.	..		...	..	.	...	23
Total Exports	1,47,52,506	3,11,708			1,06,57,086		25,08,862	1,20,448		.	6,84,531	4,69,871	1.44,40,798	24
Miscellaneous	5,10,195	6,930			1,069		2,74,401	1,042	...	...	411	2,26,343	5,03,265	25
TOTAL SEA CUSTOMS R	10,14,91,262	18,90,010			1,87,48,533		3,13.28,149	1,21,490	.	..	73,18,673	4,20,84,407	9,96,01,252	26
LAND CUSTOMS.														
Import Duty														
On Cotton Goods	56,410	2,054			..		.		...	.	20,021	34,335	54,356	27
„ other Goods	3,94,506	3 639				..			...	..	2,61,514	1 29,353	3,90,867	28
Total Import Duty	4,50 916	5 693		..			..	..	...	.	2.81 535	1,63,688	4,45,223	29
Export Duty	66 557	2 157			...	...	...	...	...	..	30,332	34,068	64,400	30
Miscellaneous	44,556	191						.		...	..	44,365	44,365	31
TOTAL LAND CUSTOMS R	5,92,029	8 041		.			...	...		..	3,11,867	2,42,121	5,53,988	32
Excise Duty on Cotton Manufactures	56,15,711	49,556	36,575	2 71 150		..	79 737	...	1 77 310	15 878	2 05,939	47,79,566	55,66 155	33
Warehouse and Wharf Rents	36,895	232			1,003	...	8,063	..		.	16 934	19,603	36,603	34
Miscellaneous	2,52 533	16 120	.	.	1,19,460	.	52	2 496	...	...	68,932	45,473	2,36,413	35
GRAND TOTAL R	10,79,58,430	19,64 019	36,575	2.71,150	1,88,68,996	...	3,14 16 701	1,23,986	1,77,310	15,878	79,22,345	4,71,62,170	10,59,94,411	36

No. 21B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1913.

	Burma (Rangoon).	Bengal (Calcutta).	Bihar and Orissa (Calcutta).	Madras.	Bombay.	TOTAL.
Charges at the Principal Ports of *Rangoon, Calcutta, Madras, and Bombay.*	₹	₹	₹	₹	₹	₹
Commissioner and Assistant Commissioner (a)	...	...	...	...	46,043	46,043
Establishment and Contingencies of Commissioner	...	...	...	..	77,289	77,289
Collectors, Deputy and Assistant (a)	54,288	88,492	(b)568	38,686	94,926	2,76,960
Office and Wharf Establishment (a)	1,38,176	1,82,115	...	67,067	2,63,361	6,50,719
Preventive Establishment (a)	1,52,868	5,30,414	...	35,633	2,01,575	9,20,490
Appraising Establishment (a)	42,246	1,49,256	.	31,183	1,13,202	3,35,887
Overtime Allowance	84,258	2,39,125	...	9,696	95,463	4,28,542
Contingent Charges	99,681	91,776	...	18,882	36,396	2,46,735
Add—Portion transferred from Salt (see page 42)	..	...	...	...	1,86,329	1,86,329
Total Charges at the Principal Ports	5,71,517	12,81,178	568	2,01,147	11,14,584	31,68,994
Ditto at other Ports (*vide* details below).	90,442	56,179	16,349	2,03,202	3,21,726	6,87,898
TOTAL CHARGES IN INDIA	6,61,959	13,37,357	16,917	4,04,349	14,36,310	38,56,892
Total India converted into £ at R15=£1						£ 257,126
CHARGES IN ENGLAND Stores for India. Chemical appliances, etc.						162
Total Customs Charges						£ 257,288

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports	Salaries	Establishments	Contingent Charges.	TOTAL
Burma.	₹	₹	₹	₹
Akyab	(a)7,950	16,225	1,692	25,867
Bassein	(a)2,693	8,044	814	11,550
Bhamo	...	5,100	219	5,619
Kyauk-Phyu		859	38	897
Hanthawaddy		..	—10	—106
Maungdaw		996	54	1,050
Mergui		7,676	394	8,070
Moulmein	(a)9,150	18,502	1,569	29,221
Sandoway		322	20	342
Tavoy	...	5,165	427	5,592
Victoria Point	.	2,247	93	2,340
Total Burma	19,793	65,435	5,214	90,442
Bengal.				
Chittagong	7,013	44,976	4,190	56,179
Bihar and Orissa.				
Balasore	(a)3,187	4,199	767	8,153
Cuttack	1,200	4,742	96	6,038
Puri	..	1,898	260	2,158
Total Bihar and Orissa	4,337	10,839	1,123	16,349
Madras.				
Out ports	79,416	82,927	40,859	2,03,202
Bombay.				
Sind Division	(a) 43,597	2,56,856	21,273	3,21,726
Total Charges at other Ports	1,54,774	4,61,033	72,659	6,88,466

(a) Includes Exchange Compensation Allowance.

(b) Arrear pay of Assistant Collector of Customs, Calcutta, drawn in Bihar and Orissa.

No. 22.—ACCOUNT of ASSESSED TAXES and of CHARGES for COLLECTION for the Year ended 31st March 1913.

REVENUE.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
CIVIL DEPARTMENT:												
Income Tax:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Ordinary Collections	1,71,553	5,78,325	15,54,528	3,27,335	50,21,886	11,24,069	20,10,211	13,77,211	94,839	29,75,159	50,29,270	2,02,64,386
Deductions by Government from Salaries and Pensions	3,32,458	1,56,082	3,83,643	71,101	4,86,852	1,77,043	3,89,353	2,90,608	50,044	3,87,705	4,16,188	31,41,077
Deductions from Interest on Government Securities	4,55,118	1,898	4,215	739	21,192	7,429	1,18,622	17,310	251	66,207	2,74,092	9,67,073
Penalties	32	4,933	3,743	2,659	13,448	12,853	2,074	5,170	...	16,753	13,280	74,945
Recoveries from Surplus Profits of Railway Companies	69,355	...	30,643	...		...	...	...	...	36,076	33,569	1,69,643
Other items	149	22	2,688	22	8,274	4,846	...	68	7	233	15,932	32,241
TOTAL CIVIL DEPARTMENT	10,28,665	7,41,260	19,79,460	4,01,856	55,51,652	13,26,240	25,20,260	16,90,367	1,45,141	34,82,133	57,82,331	2,46,49,365
OTHER DEPARTMENTS:												
Income Tax:												
Deductions from Salaries and Pensions:—												
In Post Office and Telegraph	1,98,682	...	..	...	...	..	...	...	...	...	...	1,98,682
„ Railways	3,44,494	...	...	194	...	...	...	...	...	...	...	3,44,688
„ Military Department	(a) 8,66,241	...	...	...	..	...	...	...	...	...	...	8,66,241
„ Marine „	21,881	...	..	...	...	...	...	...	...	...	...	21,881
„ Military Works	55,106	...	..	...	..	...	...	...	...	...	...	55,106
TOTAL OTHER DEPARTMENTS	14,86,404	...	...	194	...	...	...	...	...	...	...	14,86,598
TOTAL ASSESSED TAXES	25,15,069	7,41,260	19,79,460	4,02,050	55,51,652	13,26,240	25,20,260	16,90,367	1,45,141	34,82,133	57,82,331	2,61,35,963
Deduct—Refunds	*11,234*	*10,342*	*18,472*	*1,834*	*16,733*	*6,359*	*15,424*	*13,643*	*1,131*	*31,037*	*42,248*	*1,68,457*
NET REVENUE FROM ASSESSED TAXES	25,03,835	7,30,918	19,60,988	4,00,216	55,34,919	13,19,881	25,04,836	16,76,724	1,44,010	34,51,096	57,40,083	2,59,67,506
											Total Assessed Taxes in India R2,61,35,963 converted into £ at R15 = £1 . £	1,742,397
CHARGES.												
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	1,803	12,068	45,248	4,670	1,52,937	39,382	323	10,728	1,164	36,996	1,20,490	4,25,809
											Total Charges in India converted into £ at R15 = £1 . £	28,387

(a) Northern Circle . . . ₹2,86,027
Eastern Circle . . . 1,80,800
Western Circle . . . 2,08,376
Secunderabad Division . 81,095
Burma Division . . . 37,190
Supply Circle . . . 72,753
8,66,241

No. 23.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1913.

REVENUE.	India, General	Central Provinces and Berar	Burma	Assam	Bengal	Bihar and Orissa.	United Provinces of Agra and Oudh	Punjab.	North-West Frontier Province	Madras.	Bombay	TOTAL.
REVENUE FROM TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Timber	5,13,520	81,100	24,49,012	1,60,126	1,07,505	21,820	2,992	68,811	8,145	3,57,378	10,93,196	48,63,605
Firewood and Charcoal	48,794	19,803	1 08,405	10	19	826	1,85,954	1,33,248	17,004	3,30.147	2,53,939	10,98,154
Bamboos	216	5,923	.	.	10	13,144	3	2,824		70,043	314	92,777
Sandal Wood	1,31,856	..			..	...		1,743	..	2,27,137	54,996	4,15,732
Grass and other minor Produce	4,150	2,11,493	428	36,467	301	1,017	1,71,670	35,484	41	55,412	5,32,200	10,48,663
	6,98,536	3,18,324	25,57,845	1,96,603	1,07,835	37,107	3,60,619	5,42,110	25,190	10,40,117	19,34,645	75,18,931
REVENUE FROM TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS:												
Timber	28,763	5,08,639	64,44,026	4,58,485	9,2 ,382	2,21,802	22 23,491	3 81,271	1,79,034	3,08,904	17,20,588	1,34,01,065
Firewood and Charcoal	23,673	2,42,299	2,02,507	10,533	2,59,291	46,104	2,49,588	2,42,693	11,577	6,29,889	3,77,929	22,96,243
Bamboos	2,091	2,19,611	2,54,382	19,545	49,817	22,781	1,78,297	10,752		2,04,781	89,214	10,51,271
Grazing and Fodder Grass	10,846	14,15,592	8,571	62,535	50,201	8,296	1,47,080	2,06,999	10,825	6,96,611	5,17,460	31,35,016
Other minor Produce	(a) 24,837	2,61,908	8,19,061	1,19,015	1,42,732	67,138	2,39,007	16,260	50	7,49,204	1,64,446	26,03,678
Commutation Fees	487	69,641		22,557	12,987	12,694		.	.	.	15	1,18,381
Other items	...	...	..	80,991	...	8,940				.		89,931
	90,697	27,17,690	77,28,567	7,73,641	14,41,410	3.87,815	30,37,183	8,57,975	2,01,586	25,89,389	28,69,652	2,26,95,585
CONFISCATED DRIFT AND WAIF WOOD	23	3,540	2,34,521	20,889	1,836	2,332	19,458	47,904	1,393	17,110	6,583	3,55,679
REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT												
Duty on Foreign Timber and other Forest Produce	...		2,41,951	60,495	..	...	17,218	..	...	...	4,642	3,24,306
Revenue from shared and private Forests	6,806	470		27,081		.	.	3,387	387	...	1,606	39,737
	6,806	470	2,41,951	87,576	.	...	17,218	3,387	387	..	6,248	3,64,043
MISCELLANEOUS:												
Fines and Forfeitures	87	3,668	4,391	5	3,249	151	35,553	2,792	2,244	2,27,854	23,189	3,03,183
Refunds	417	3,817	8,579	1,049	5,202	393	2,329	4,763	16	..	3,097	29,662
Other Sources	12,214	1,24,306	1,46,539	62,328	41,069	11,160	71,623	80,011	6,367	2,38,004	1,49,105	9,42,726
	12,718	1,31,791	1,59,509	63,382	49,520	11,704	1,09,505	87,566	8,627	4,65,858	1,75,391	12,75,571
KHEDDAH RECEIPTS:												
Sale of Elephants	...	..	81,605		.	...	.	...	. .	...	...	81,605
Other items	...	..	3,717		...	...	..	.		...	...	3,717
	...	...	85,322	.		..	..	.		.	...	85,322
TOTAL FOREST REVENUE . R	8,08,780	31,71,815	1,10,07,715	11,42,091	16,00,601	4,38 958	35,43,963	12,39,032	2,37.183	41,12,474	49,92,519	3,22,95,131
											Total India converted into £ at R15=£1	£ 2,153,009

(a) Includes R18,505 on account of cardamum.

EXPENDITURE.												
GENERAL DIRECTION.												
Salary of the Inspector General, Assistant Inspector General and Chief Conservator of Forests	(b)53,251	29,835	26,400	...	...	...	...	...	...	...	...	1,09,486
Establishment and Contingencies	43,857	14,960	11,869	...	...	...	...	...	...	..	...	70,686
TOTAL GENERAL DIRECTION . R	97,108	44,795	38,269	..	...	...	...	...	...	...	...	1,80,172
A.—CONSERVANCY AND WORKS.												
Timber and other Produce removed from the Forests by Government Agency	1,82,807	1,86,096	7,81,359	1,03,177	36,767	8,564	2,58,049	1,08,536	19,086	3,41,982	8,61,008	28,87,431
Timber and other Produce removed from the Forests by Consumers or Purchasers	430	1,40,057	1,18,712	13,887	1,12,100	9,803	54,478	6,378	419	1,30,799	44,557	6,31,620
Confiscated Drift and Waif Wood	..	89	76,859	1,262	1,370	918	4,957	17,835	415	2,218	564	1,06,487
Revenue from Forests not managed by Government	178	...	149	3,519	..	.	2,616	..	...	...	...	6,462
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	7,588	...		50,563	1,096	...	1,31,513	46,096	30,265	17,225	33,964	3,19,210
Live Stock, Stores, Tools and Plant	44,374	35,506	1,31,525	41,571	18,192	7,507	33,140	13,020	1,069	1,43,606	19,727	4,89,237
Communications and Buildings	15,080	2,11,571	2,55,647	1,29,110	1,14,704	94 811	2,04,684	55,920	11.435	3,64,332	1,50,276	16,37,570
Demarcation, Improvement, and Extension of Forests	87,409	2,21,771	4,61,056	41.459	44,545	25,804	2,86,984	63,768	1,726	5,91,349	1,67,292	19,96,163
Miscellaneous	25,244	24,079	37,771	13,047	3,309	2,496	28,394	16,243	1,937	10,807	64.634	2,27,361
TOTAL CONSERVANCY AND WORKS . R	3,93,110	8,22,169	18,62,478	3,97,595	3,32,083	1,49,903	10,04,815	3,28,696	66.352	16,02,318	13,42,022	83,01,541
B.—ESTABLISHMENTS.												
I.—Salaries.												
Pay of Conservators	..	58,819	(b 83,072	24 469	22,979	16,175	38,400	22,800		82,643	65,605	4,14,962
Pay of Superior Officers	(b)1,84,698	(b) 2,77,608	(b) 6,82,688	1,23,584	1,03,152	73,917	1,86,963	1,21,929	16,520	3,99,152	3,22,221	24,72,372
Subordinate Forests and Depot Establishments	51,365	3,90,820	6,08,448	1,06,066	92,630	57,475	1,70,741	1,48,596	23,421	4,33,727	5,31,264	26,14,553
Office Establishments	44,240	1,48,715	3,26,858	36,878	31,134	21,083	89,865	46,431	4,018	2,03,132	1,73,573	11,26,732
Deputation and Special Allowances	45,408	9,825	1,68,800	26,165	21,100	3,690	7,966	13,427	607		24,936	3,21,924
Compensation for dearness of provision	1,323	...	..	8,904	1,473	150		.		44,495	41.043	97,388
	3,26,974	8,85,787	18,49,866	3,26,066	2,72,468	1,72,495	4,93,935	3,53,183	44,566	11,83,949	11,58,642	70,47,931
II.—Travelling Allowances.												
Conservators	...	5,580	6,409	3.395	1,810	1,697	4,298	3,940	...	10,165	8,048	45,342
Superior Officers	23,911	39,039	1.25,324	27,345	19,334	15.114	34,300	34,576	3,399	59,798	61,633	4,43,773
Subordinate Forest and Depôt Establishments	6,833	54,515	1,31,147	28,529	18,969	7.741	2 ,174	30,918	3,978	1,27,222	(c)43,452	4,79,478
Office Establishments	3,235	12,153	33,247	3,057	2,192	1,546	13,069	9.,95	386	41,959	22,352	1,42,391
	33,979	1,11,287	2,96,127	62,326	42,305	26,098	77,841	78,629	7,763	2,39,144	1,35,485	11,10,984
III.—Contingencies.												
Stationery	391	1,694	1,695	647	397	76	2.722	1,370	49	...	6,619	15,660
Carriage of Tents and Records	3,537	31,442	41,763	1.576	1,699	2,020	24,901	9,610	1,032	..	7,923	1,25,522
Rents, Rates, and Taxes	3,167	2,819	9,080	1,748	1,512	575	1,239	4,528	369	8,071	8,877	41,886
Pay of Police Guards	..	..		..	40	28	1,828		...	..	20	1,916
Service Postage and Telegrams	3,470	15,044	13,828	6,707	2,933	2,040	7,764	8.9.4	602	40,967	21,755	1,24,044
Sundries	21,606	31,698	25,478	12,345	7,357	3,365	14,217	14,218	1,440	96,033	11,112	2,38,869
	32,171	82,697	91,844	22,923	13,938	8,115	52,671	38,669	3,492	1,45,071	56,306	5 47,897
TOTAL ESTABLISHMENTS . R	3,93,124	10,79,771	22,37,837	4,11,315	3,28,711	2,06,708	6,21,447	4,70,481	55,821	15,48,164	13,50,433	87,06,812
Carried over . R	8,83,342	19,46,735	41,38,584	8,08,910	6,60,794	3,56,611	16,29,262	7,99,177	1,22,173	31,50,482	26,92,455	1,71,88,525

(b) Includes Exchange Compensation Allowance. (c) Includes R1,429 and R888 on account of Forest School and Plague expenses, respectively.

No. 23.—ACCOUNT of Forest Revenue and of Expenditure, for Forest Management and Collection of Forest Revenue, for the Year ended 31st March 1913—*continued.*

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Total.
Brought forward	Rs. 8,83,342	Rs. 19,46,735	Rs. 41,38,584	Rs. 8,08,910	Rs. 6,60,794	Rs. 3,56,611	Rs. 16,29,262	Rs. 7,99,177	Rs. 1,22,173	Rs. 31,50,482	Rs. 26,92,455	Rs. 1,71,88,525
C.—KHEDDAH CHARGES.												
I.—Salaries.												
Superintendence	...	...	5,715	...	...	...	...	...	...	...	...	5,715
Office Establishment	...	...	1,039	...	...	...	...	...	...	...	...	1,039
Hospital Establishment	...	...	279	...	...	...	...	...	...	...	...	279
Other Establishment	...	...	7,263	...	...	...	...	...	...	..	...	7,263
	...	...	14,296	...	...	...	...	...	...	..	...	14,296
II.—Allowances.												
Travelling Allowance	...	...	2,356	...	...	...	...	...	...	...	...	2,356
Other Allowances	...	...	40	...	...	...	...	...	...	...	...	40
	...	...	2,396	...	...	...	...	...	...	...	...	2,396
III.—Contingencies.												
Feed and Carriage of Elephants	...	...	1,807	...	...	...	...	...	...	...	...	1,807
Conveyance of Kheddah Gear and Stores	...	...	87	..	...	...	...	...	...	...	...	87
Bonus and Rewards for elephant caught	...	...	*214*	...	...	...	...	...	...	...	...	*214*
Purchase of Medicines	...	...	543	..	...	...	...	...	...	...	...	543
Purchase and Repair of Materials	...	...	*996*	...	...	...	...	...	...	...	...	996
Rents, Rates, and Taxes	...	...	18	...	...	...	...	...	...	...	...	18
Official Postage and Telegrams	...	...	45	...	...	...	...	...	...	..	...	45
Sundries	...	...	511	...	...	...	...	...	...	...	...	511
	...	...	1,801	...	...	...	...	...	...	...	...	1,801
TOTAL KHEDDAH CHARGES . R	...	...	18,493	..	...	...	..	...	...	...	...	18,493
TOTAL EXPENDITURE IN INDIA . R	8,83,342	19,46,735	41,57,077	8,08,910	6,60,794	3,56,611	16,29,262	7,99,177	1,22,173	31,50,482	26,92,455	1,72,07,018
											Total India converted into £ at R15 = £1 £	1,147,134
CHARGES IN ENGLAND:												
Expenses in connection with and allowances to Probationers for the Department, etc.											4,976	
Stores for India: Scientific Apparatus, etc.											475	5,451
											TOTAL FOREST EXPENDITURE £	1,152,585

No. 24.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION for the Year ended 31st March 1913.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
RECEIPTS.												
Fees for Registering Documents	31,272	3,40,904	2,19,421	88,737	16,83,575	5,32,734	5,31,044	2,33,098	30,893	19,18,875	7,50,850	63,91,403
Fees for copies of Registered Documents	5,977	16,328	1,267	1,902	63,164	15,503	29,785	66,413	6,911	54,306	20,246	2,81,802
Miscellaneous	2,905	32,573	5,479	2,636	76,422	23,043	93,064	21,529	3,014	2,85,084	11,383	5,57,132
TOTAL REGISTRATION RECEIPTS . Rs.	40,154	3,89,805	2,26,167	93,275	18,23,161	5,71,280	6,53,893	3,51,040	40,818	22,58,265	7,82,479	72,30,337
Deduct—Refunds	*45*	*402*	*34*	*275*	*4,501*	*854*	*213*	*1,161*	*31*	*5,187*	*2,868*	*15,571*
NET RECEIPTS under REGISTRATION . Rs.	40,109	3,89,403	2,26,133	93,000	18,18,660	5,70,426	6,53,680	3,49,879	40,787	22,53,078	7,79,611	72,14,766
Total India Rs. 72,30,337 converted into £ at R15=£1 . £												482,022
CHARGES.												
Superintendence	...	19,102	...	179	70,135	12,866	15,608		...	51,205	21,166	1,90,261
District Charges	12,951	1,10,420	1,02,853	55,791	9,80,768	3,05,737	2,64,915	1,17,843	10,743	11,94,840	3,50,861	35,07,722
TOTAL CHARGES under REGISTRATION . Rs.	12,951	1,29,522	1,02,853	55,970	10,50,903	3,18,603	2,80,523	1,17,843	10,743	12,46,045	3,72,027	36,97,983
Total India converted into £ at R15=£1 £												246,532

No. 25.—DETAILED ACCOUNT of Tributes and Contributions from Native States for the Year ended 31st March 1913.

	Rs.	Rs.	Rs.
India, General.			
Tribute from Ajehgarh	2,338		
„ Amjeerah	33,019		
„ Banowara	26,250		
„ Bundi	116,667		
„ Behut	1,400		
„ Chirkhari	8,584		
„ Doongurpur	17,500		
„ Holkar	5,945		
„ Jodhpur	98,000		
„ Jaipur	4,00,000		
„ Jhalawar	30,000		
„ Kotah	2,34,720		
„ Kilcheepur	11,134		
„ Lawa	225		
„ Paldeo	164		
„ Punnah	9,955		
„ Rutlam	42,000		
„ Sailana	21,000		
„ Sirohi	6,881		
„ Shahpura	10,000		
„ Udaipur	2,00,000		
		12,75,782	
Contribution of Jodhpur towards cost of Erinpura Irregular Forces	1,15,000		
„ „ Kotah towards cost of Deolee Irregular Force	2,00,000		
„ „ Bhopal towards cost of Bhopal Levy	2,41,936		
Contributions towards cost of United Malwa Contingent.			
From Jowrah	1,37,127		
Contributions towards cost of Malwa Bheel Corps.	Rs.		
From Alirajpur	1,271		
„ Ajmeerah	18,868		
„ Burwanee	3,390		
„ Dhar	6,602		
„ Dewas	14,237		
„ Jhabuah	1,541		
„ Jobat	145		
		7,39,827	
Fees on Succession to Native States			
Khanradha State	3,365		
Chief of Khetri State	50,000		
		53,365	
Total India, General			20,68,974
Central Provinces and Berar.		Rs.	
Tribute from Kawardha State		30,000	
„ Sakti „		1,500	
„ Nandgaon „		80,000	
„ Chuikhadan „		12,000	
„ Khairagarh „		80,000	
„ Bastar „		20,000	
„ Changbhokur „		4,500	
„ Raigarh „		8,250	
„ Udaipur „		800	
„ Sirguja „		387	
„ Korea „		500	
Total Central Provinces and Berar			2,37,937
Carried over			23,06,911

No. 25.—Detailed Account of Tributes and Contributions from Native States for the Year ended 31st March 1913—*contd.*

		R	R
	Brought forward .	...	23,06,911
	Burma.		
Tribute from	Shan States	4,33,400	
„	Momeik States	20,000	
„	Other States	500	
	Total Burma		4,53,900
	Assam.		
Tribute from	Manipur	50,000	
„	Ramrai	100	
	Total Assam .		50,100
	Bengal.		
Tribute from	Cooch Behar	67,701	
	Total Bengal .		67,701
	Bihar and Orissa.		
Tributes from various	Petty States	85,500	
	Total Bihar and Orissa .		85,500
	United Provinces of Agra and Oudh.		
Tribute from	Benares	1,97,777	
„	Kapurthala (Bahraich)	1,31,000	
	Total United Provinces of Agra and Oudh .		3,28,777
	Punjab.		
Tribute from	Chumba	2,287	
„	Mandi	1,00,000	
„	Sukeith	11,000	
„	Various Petty States	28,587	
	Total Punjab .		1,41,874
	Madras.		
Tribute from	Travancore	7,83,112	
Peshkash and Subsidy from	Cochin	2,00,089	
„ „	Mysore	35,00,000	
„ „	Travancore	13,318	
	Total Madras .		44,96,519
	Bombay.		
Tribute from	Kathiawar	7,51,151	
„	various Petty States	61,896	
Contribution from	Baroda State	4,38,959	
„	Jagirdars, Southern Mahratta Country	87,013	
Subsidy from	Cutch	82,258	
		14,21,277	
Fees on Succession :			
Wala Amir Hathia	. . . . .	578	
	Total Bombay .		14,21,855
	Total Tributes, etc. .		93,53,137
	Total India converted into £ at R15 = £1 . £		**623,542**

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1912-1913.

Section B.—Interest.

Revenue £1,473,708—Expenditure £1,810,535.

Major Head.	No. of Account	Detail of Accounts.	Page	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					£	£
Interest . . .	26	Receipts	63	...	1,473,708	...
Interest on Debt, other than that charged to Railways and Irrigation Works . .	27	Expenditure	65	...	...	1,169,047
Interest on other Obligations . . .	28	Expenditure	69	...	...	641,488
				Total .	1,473,708	1,810,535

No. 26.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1913.

SOURCES OF INTEREST.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Loans and Advances.												
Imperial Loans and Advances, etc., set forth in Account No. 90, page 322	6,68,208	...	...	...	12,09,596	...	...	8,000	20,936	5,07,025	13,45,080	37,58,845
Provincial Loans and Advances set forth in Account No. 90A, page 337	...	1,76,215	1,50,845	12,078	4,71,558	2,64,210	13,90,180	2,66,145	...	4,20,382	9,61,969	41,13,582
Other Advances	15,111	...	...	...	...	...	...	...	...	...	...	15,111
Total Interest on Loans and Advances	6,83,319	1,76,215	1,50,845	12,078	16,81,154	2,64,210	13,90,180	2,74,145	20,936	9,27,407	23,07,049	78,87,538
Investments.												
Securities held by the Paper Currency Department, *vide* Account No. 32C, page 90	34,70,420	...	...	...	...	...	...	...	...	...	...	34,70,420
Securities of Provincial Funds	1,644	2,254	...	489	10,546	2,756	19,280	...	...	6,516	50,432	93,917
Other Investments	20,000	...	...	...	...	...	...	...	...	...	...	20,000
Total Interest on Investments	34,92,064	2,254	...	489	10,546	2,756	19,280	...	...	6,516	50,432	35,84,337
Arrears due to the Government.												
Of Land Revenue	...	...	...	...	1,244	600	...	...	...	22,514	556	24,914
Of other Revenue	...	...	...	...	44	398	...	...	...	8,713	3,118	12,273

Public Works Cess	...	...	...	...	13,361	19,873	...	...	...	...	...	33,234
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	...	28,647	...	2,350	419	31,416
Total Interest on Arrears due to Government	...	...	...	...	14,649	20,871	...	28,647	...	33,577	4,093	1,01,837
Sundry Accounts												
Percentage from Subscribers to Service Funds on Foreign Service	968	..	.	...	...	..	...	...	...	...	476	1,444
Interest on Overdrawn Capital of Railway Companies	27,21,189	...	...	...	...	...	...	...	...	...	...	27,21,189
Interest on advances to Railway Companies charged to Capital	7,80,536	...	...	...	..	...	...	...	.	...	...	7,80,536
Sundry Items	1	1,820	..	769	5,248	1,164	84	...	...	71	6,600	15,757
Total Sundry Accounts	35,02,694	1,820	...	769	5,248	1,164	84	...	...	71	7,076	35,18,926
TOTAL RECEIPTS IN INDIA . R	76,78,077	1,80,289	1,50,845	13,336	17,11,597	2,89,001	14,09,544	3,02,792	20,936	9,67,571	23,68,650	1,50,92,638
Total India converted into £ at R15=£ . . £												**1,006,176**

RECEIPTS IN ENGLAND:

	£	
Interest realised from investment of Cash Balance, etc.	372,170	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	299	
Paper Currency Reserve Investment Interest	78,211	
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government	16,852	
		467,532
TOTAL INTEREST RECEIPTS		1,473,708

B—Interest.

No. 27.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1913.

	Amount of Loan, 31st March 1913.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	R	R	R	R
RUPEE DEBT.				
Loan bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway .	1,00,00,000	4,50,000	4,50,000	
				4,50,000
Loans bearing interest at 4 per cent.:				
Loan from Maharaja Scindia for State Railway . . .	1,50,00,000	6,00,000	6,00,000	
Railway Loan from Nawab of Rampur	47,00,000	1,88,000	1,88,000	
Gwalior Loan of 1887	1,34,00,000	5,36,000	5,93,867	
				13,81,867
Loans bearing interest at 3½ per cent.:				
Loan of 1842-43	22,49,74,200	78,74,097	74,51,197	
Loan of 1854-55	34,02,38,700	1,19,08,355	1,17,71,776	
Loan of 1st May 1865	37,24,58,500	1,30,30,047	1,32,57,140	
Loan of 1879	4,05,15,900	14,18,057	14,02,691	
Loan of 1900-1901	32,11,62,200	1,12,40,677	1,04,16,011	
				4,42,98,815
Loan bearing interest at 3 per cent.:				
Loan of 1896-97	8,42,41,600	25,27,248	25,01,625	
				25,01,625
Paid in India on Loans in course of Discharge:				
4½ per cent Loan of 1878			...	
Transfer Loan of 1879, 4½ per cent. portion . .			1,423	
4 per cent. Loan of 1832-33			...	
4 per cent. Loan of 1842-43			2,807	
4 per cent. Loan of 1854-55			...	
4 per cent. Transfer Loan of 1st May 1865 . .			2,764	
Reduced 4 per cent. Loan of 1879			591	
3½ per cent. Loan of 1893-94			73	
Railway Debenture Loan 4 per cent			109	
4 per cent East Indian Railway Commuted Stock . .			62	
				7,829
Miscellaneous—				
Government of India Stock Notes at 4 per cent. . .			226	
Discount on Loans—				
Discount on Loan raised during the year		11,62,388		
			11,62,388	
			11,62,614	
Deduct—Recredit of Interest paid on G. P. Notes held by Post Office as Permanent Advance			*1,063*	11,61,551
TOTAL INTEREST ON RUPEE DEBT IN INDIA . R				4,98,01,687
Total India converted into £ at R15=£1 . £				3,320,112
Carried over . £				3,320,112

No. 27.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon and the INTEREST paid during the Year ended 31st March 1913—*contd.*

	Amount of Loan, 31st March 1913.	Annual Amount of Interest.	Amount of Interest paid during the year	TOTAL.
	£	£	£	£
		Brought forward .		3,320,112
STERLING DEBT.				
India 3½ per cent. Stock	91,276,210	3,194,667	3,168,220	
India 3 per cent. Stock	66,480,596	1,994,418	1,997,930	
India 2½ per cent. Stock	11,806,337	295,158	297,286	
India Bonds	3,000,000	.	122,500	
East Indian Railway Debenture Stock, 4½ per cent	1,135,650	64,604	64,604	
Eastern Bengal Railway Debenture Stock, 4 per cent.	348,666	13,946	13,946	
South Indian Railway Debenture Stock, 4½ per cent.	425,000	19,125	19,125	
Great Indian Peninsula Railway Debenture Stock, 4 per cent.	2,701,450	108,058	108,058	
Madras Railway Debentures, 3½ per cent.	170,000	6,375	10,483	
Ditto ditto 3¾ per cent.	...	..		
Ditto ditto 3¼ per cent.	...	...		
Indian Midland Railway Debentures, 4 per cent.	421,200	16,848	87,195	
Ditto ditto 3½ per cent.	.	...		
Ditto ditto 3⅓ per cent.	407,700	14,263		
Ditto ditto 3¼ per cent.	690,000	22,425		
			5,889,297	
Discount Sinking Fund			(a) 63,633	
Discount on the issue of 3,000,000*l.* India 3½ per cent. stock in April 1912			251,066	
TOTAL INTEREST ON STERLING DEBT . £				6,203,996
GRAND TOTAL . £				(b)9,524,108

(a) Includes £59,885 charged to "Interest on Ordinary Debt" and £3,748 charged to 'State Railways—Interest on Debt."
(b) For division of the total charge between "Interest on Ordinary Debt" and State Railways—Interest on Debt' and "Irrigation—Major Works—Interest on Debt," see Distribution Statement below

Statement showing the Distribution of Charges for Interest.

NOTE.—The charges for Interest in India are shown in the accounts of 'India General" with the exception of (1) Interest charged to Irrigation, (2) amount charged to Provincial Governments in respect of Provincial Advance and Loan Accounts, and (3) Interest on Stock Notes which are shown by Provinces

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAY AND IRRIGATION WORKS NOT CHARGED TO REVENUE		
	Sterling Debt	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation	TOTAL.
					(c)		
India, General	...	—*2,11,10,325*	11,61,325	—*1,99,49,000*	4,93,46,705	—*18,70,946*	4,74,75,759
Central Provinces and Berar	...	1,27,804	...	1,27,804	...	3,73,208	3,73,208
Burma	...	88,516	...	88,516	...	7,05,748	7,05,748
Assam	...	25,820	...	25,820	...	..	..
Bengal	..	4,42,546	...	4,42,546	...	3,80,070	3,80,070
Bihar and Orissa	...	1,13,894	...	1,13,894	...	20,63,668	20,63,668
United Provinces of Agra and Oudh	...	9,29,864	226	9,30,090	...	37,59,358	37,59,358
Punjab	...	1,94,443	...	1,94,443	...	63,76,980	63,76,980
North-West Frontier Province	...	..	..	..	..	5,58,851	5,58,851
Madras	.	3,17,276	...	3,17,276	...	29,45,108	29,45,108
Bombay	..	7,96,856	..	7,96,856	...	20,74,692	20,74,692
Total India . R		—*1, 0,73,306*	11,61,551	—*1,69,11,755*	4,93,46,705	1,73,66,737	6,67,13,442
Ditto converted into £at R15=£1 . £		—*1,204,887*	77,436	—*1,127,451*	3,289,780	1,157,783	4,447,563
England . . . £	1,985,547		310,951	2,296,498	(d)3,782,768	(e) 124,730	3,907,198
TOTAL . £	1,985,547	—*1,204,887*	388,387	1,169,047	7,072,548	1,282,513	8,355,061

TOTAL £ 9,524,108

(c) Includes R9,41,736 on account of Interest on Specific Debt and R32,08,259 on account of Interest chargeable against Companies on Advances.
(d) Includes £1,670,671 interest at 3 4874 per cent. on a sum of £47,905 902 taken as Capital Outlay in England to 31st March 1913 on State Railways, and £175,500 on account of Interest chargeable against Companies on Advances.
(e) Represents Interest at 3 4874 per cent. on £3,576,582 taken as Capital Outlay in England to 31st March 1913 on Irrigation.

No. 28.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1913, in continuation of the Account of the PUBLIC DEBT (Account No. 27).

INDIA, GENERAL.	Amount, 1st April 1912.	Amount, 31st March 1913.	Rate of Interest per cent.	Amount on Interest paid during the year.
Special Loans.	₹	₹	₹	₹
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	48,000	48,000	5	(a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	(a)
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	14,506
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	41,770	41,770	6	1,932
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	66,878	66,878	4	2,675
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	5	500
Annuity Fund of Futteh Ullah Khan	40,000	40,000	6	2,400
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	2,500	2,500	3½	
Treasury Notes on Account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	5 and 4	18,267
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	2,866
Service Funds.				
Uncovenanted Service Family Pension Fund	(b)1,48,31,749	1,46,81,866	6 and 3½	8,96,607
Bengal and Madras Service Family Pension Fund	2,55,122	3,13,684	4	9,486
Savings Banks.				
Bank Accounts.				
Post Office Savings Bank Deposits	18,89,87,500	20,61,18,873	3 and 3½	56,20,479
State Railway Provident Institutions (Civil)	49,040	55,045	3, 3½ and 3¾	1,829
Do. do (Departmental)	(b)2,58,90,350	2,81,23,434	3, 3½ and 3¾	7,60,695
Financial Department Provident Fund	(b 1,38,619	93,402	4	3,383
Civil Engineers' Provident Fund (Civil)	(b)15,777	14,782	4	732
Do do. (Departmental)	(b)8,72,236	6,06,613	4	27,953
Forest Officers' Provident Fund	(b)6,26,799	5,53,461	4	20,516
Police Officers' Provident Fund	62,938	31,568	4	1,091
Northern India Salt Revenue Department Provident Fund	5,692	3,325	4	136
Civil Veterinary Department Provident Fund	(b)1,03,609	91,595	4	3,373
General Provident Fund (Civil)	(b)22,85,182	31,02,288	4	1,19,937
Do do. (Departmental)	25,71,054	34,69,441	4	1,18,830
Other Miscellaneous Provident Fund (Civil)	36,295	43,558	4	2,001
Do. do. (Departmental)	..	3,283		107
Cemetery Endowment Fund	18,748	21,822	3 and 3½	634
Special Accounts.				
Postal Insurance and Life Annuity Fund	86,15,243	96,23,704	3½	3,17,248
General Family Pension Fund	43,668	1,26,599	3 and 3½	2,240
Hindu Family Annuity Fund	47,639	44,272	3 and 3½	1,626
Bengal Christian Family Pension Fund	2,143	1,994	3 and 3½	112
Post Office Guarantee Fund	3,24,001	3,27,071	4	12,000
Miscellaneous.				
Telegraph Fine Fund	3,577	3,564	3 and 3½	107
Interest on undrawn balances on Capital deposited by Railway Companies	...	...	...	
Miscellaneous accounts	...	...	...	13
Refunds	...	...	...	7
TOTAL	24,73,44,046	26,90,15,311		79,70,288
CENTRAL PROVINCES AND BERAR.				
Savings Banks.				
Civil Engineers' Provident Fund	98,283	57,881	4	2,118
Police Officers' Provident Fund	(b)1,35,680	91,991	4	3,333
General Provident Fund	8,31,507	12,04,873	4	41,360
Cemetery Endowment Fund	12,304	12,804	3 and 3½	415
Miscellaneous Provident Fund	12,435	18,316	4	579
TOTAL	10,90,209	13,85,895		47,805
Carried over ₹	24,84,34,255	27,04,01,206		80,18,093

(a) Shown under United Provinces of Agra and Oudh.
(b) Differs from last year's closing balance for corrections since made.

No. 28—ACCOUNT showing the Obligations of the Government of INDIA, bearing Interest and the Interest paid thereon, for the Year ended 31st March 1913, etc.—*contd.*

	Amount, 1st April 1912	Amount, 31st March 1913.	Rate of Interest per cent	Amount of Interest paid during the year.
	₹	₹		₹
Brought forward .	24,84,34,255	27,04,01,206		80,18,093
BURMA.				
Savings Banks.				
Police Officers' Provident Fund	(*b*)1,49,641	97,186	4	3,459
General Provident Fund	9,65,850	15,96,517	4	56,245
Civil Engineers' Provident Fund	3,51,683	1,65,326	4	6,148
Cemetery Endowment Fund	19,309	20,364	3 and 3½	659
Other Miscellaneous Provident Fund	1,290	3,510	...	75
Miscellaneous.				
Refunds	...	...		96
TOTAL .	14,90,773	18,82,903		66,672
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	23,228	25,608	3 and 3½	884
Police Officers' Provident Fund	52,961	2,272	4	36
General Provident Fund	2,96,706	4,69,013	4	16,537
Cemetery Endowment Fund	4,615	5,097	3 and 3½	166
Civil Engineers' Provident Fund	75,487	6,735	4	229
Miscellaneous.				
Miscellaneous Accounts	...	...	...	...
Refunds	...	...	...	14
TOTAL .	4,52,997	5,08,724		17,866
BENGAL.				
Savings Banks.				
Civil Engineers' Provident Fund	3,03,253	2,49,289	4	11,647
Police Officers' Provident Fund	1,67,698	73,477	4	4,473
General Provident Fund	13,96,882	20,69,581	4	65,683
Cemetery Endowment Fund	30,373	31,399	3 and 3½	992
Other Miscellaneous Provident Fund	40,359	49,408	4	1,569
Miscellaneous.				
Miscellaneous Accounts	...	...	...	5,769
TOTAL .	19,38,565	24,73,154		90,143
BIHAR AND ORISSA.				
Savings Banks.				
Police Officers' Provident Fund	80,667	87,479	4	3,221
General Provident Fund	8,25,491	11,92,671	4	41,526
Civil Engineers' Provident Fund	2,50,485	1,96,066	4	7,174
Cemetery Endowment Fund	13,709	14,429	3 and 3½	462
Other Miscellaneous Provident Fund	3,455	5,513	4	...
Miscellaneous.				
Interest on Miscellaneous Accounts	...	...	...	140
Refunds	...	...	...	372
TOTAL .	11,73,807	14,96,158		52,895
UNITED PROVINCES OF AGRA AND OUDH.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,46,21,666	1,46,15,486	6, 5 and 4	6,45,197
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(*a*)	(*a*)	(*a*)	2,400
Book Debt Loan on account of Madho Rao	(*a*)	(*a*)	(*a*)	26,720
Sum deposited with Government in 1830 by the Maharaja of Karwai as a Charitable Endowment	2,00,000	2,00,000	4	8,000
Savings Banks.				
Police Officers' Provident Fund	1,95,868	27,870	4	3,252
General Provident Fund	17,27,020	27,33,231	4	93,099
Cemetery Endowment Fund	76,585	80,983	3 and 3½	2,625
Civil Engineers' Provident Fund	5,34,706	1,80,396	4	6,129
Opium Department Provident Fund	39,550	5,777	4	227
Other Miscellaneous Provident Fund	(*b*)7,356	16,321	4	434
TOTAL .	1,74,02,751	1,78,60,064		7,88,682
Carried over	27,08,93,148	29,46,22,209		90,34,341

(*a*) Shown under India, General.

(*b*) Differs from last year's closing balance for corrections since made.

No. 28.—ACCOUNT showing the Obligations of the Government of India, bearing Interest and the Interest paid thereon, for the Year ended 31st March 1913, etc.—*contd.*

	Amount, 1st April 1912	Amount, 31st March 1913.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Brought forward .	27,08,93,148	29,46,22,209		90,34,341
PUNJAB.				
Special Loans.				
Endowment in favour of the Lawrence Asylum at Murree .	10,000	10,000	5	500
Savings Banks.				
Police Officers' Provident Fund	1,35,992	34,073	4	1,342
General Provident Fund	(a)15,95,900	23,52,669	4	84,410
Cemetery Endowment Fund	42,964	43,012	3 and 3½	1,636
Civil Engineers' Provident Fund	(a)5,75,649	2,47,412	4	9,786
Other Miscellaneous Provident Funds	18,821	24,164	4	777
TOTAL .	23,79,326	27,11,360		98,451
North-West Frontier Province— Cemetery Endowment Fund	5,158	5,263	3 and 3½	...
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus .	1,260	1,260	5	...
Service Funds.				
Military Assistant Surgeons' Fund	3,59,800	3,57,541	4	14,701
Savings Banks.				
Forest Officers' Provident Fund	1,14,653	99,519	4	3,679
Police Officers' Provident Fund	90,462	81,630	4	2,951
General Provident Fund	18,01,126	26,79,294	4	92,288
Cemetery Endowment Fund	10,899	12,788	3 and 3½	410
Civil Engineers' Provident Fund	4,14,966	2,15,164	4	8,498
Other Miscellaneous do.	17,064	18,406	4	626
Miscellaneous.				
Miscellaneous Accounts	...	...	...	107
Refunds	...	...	...	547
TOTAL .	28,10,230	34,65,602		1,23,757
Carried over .	27,60,87,862	30,08,01,434		92,56,549

(a) Differs from last year's closing balance for corrections since made.

No. 28.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1913, etc.—*concld.*

	Amount, 1st April 1912	Amount, 31st March 1913	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Brought forward	27,60,87,862	30,08,04,134		92,56,549
BOMBAY.				
Special Loans.				
Loans from the late King of Oudh			(*a*)	49,200
Educational Funds	9,11,548	9,11,518	6 and 5	10,610
Charitable Funds				32,150
Service Funds.				
Uncovenanted Service Family Pension Fund (Widows Branch)	(*b*) 29,78,773	30,37,541	...	1,59,921
Savings Banks.				
Bank Accounts.				
State Railway Provident Institutions	10,484	11,459	...	416
Forest Officers' Provident Fund	1,08,964	12,832	4	767
Police Officers' Provident Fund	1,26,183	43,228	4	1,559
General Provident Fund	20,62,381	28,87,359	4	1,02,985
Cemetery Endowment Fund	(*b*) 65,704	67,978	3 and 3½	2,207
Civil Engineers' Provident Fund	(*b*) 2,26,315	51,681	4	1,935
Other Miscellaneous Provident Fund	5,114	15,423	...	474
Special Accounts.				
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	24,003	33,456	3 and 3½	893
Local Fund Pension Fund	72,569	96,895	3 and 3½	2,717
Miscellaneous.				
Miscellaneous accounts	...	...	...	17
Refunds	...	..	...	366
TOTAL	65,92,028	71,67,400		3,65,767
GRAND TOTAL ₹	(*b*)28,26,79,890	30,79,71,534		96,22,316
Grand Total of Interest converted into £ at ₹15 = £1			£	**641,488**

(*a*) Shown under United Provinces of Agra and Oudh.
(*b*) Differs from last year's closing balance for corrections since made.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General	Central Provinces and Berar	Burma.	Assam	Bengal	Bihar and Orissa.	United Provinces of Agra and Oudh	Punjab	Madras	Bombay	TOTAL.
SERVICE FUNDS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Uncovenanted Service Funds	8,96,607	...	.				.	.	.	1,59,921	10,56,528
Bengal and Madras Service Family Pension Fund	9,486	...	.	..	.	...	.	.	...	..	9,486
Military Assistant Surgeons' Fund	.	..	..			...	.		14,701		14,701
TOTAL SERVICE FUNDS ₹	9,06,093	..	.			...			14,701	1,59,921	10,80,715
SAVINGS BANKS.											
Bank Accounts											
Post Office Savings Bank	56,20,479	...	...	..	..	..	...	...	...	...	56,20,479
State Railway Provident Institutions	7,68,524	...	..	884	...	...	.	..	.	416	7,69,824
Financial Department Provident Fund	3,383	...	...	...	...	...	...	...	...	...	3,383
Civil Engineers' Provident Fund	28,687	2,118	6,148	229	11,647	7,174	6,129	9,786	8,498	1,935	82,349
Forest Officers' Provident Fund	20,516	...	...	...	...	...	.	...	3,679	767	24,962
Police Officers' Provident Fund	1,091	3,333	3,459	36	4,473	3,221	3,252	1,342	2,951	1,559	24,717
Opium Department Provident Fund	...	...	...	...	...	...	227	...	...	...	227
Northern India Salt Revenue Department Provident Fund	136	...	...	...	...	...	...	...	...	...	136
Civil Veterinary Department Provident Fund	3,373	...	.	.	.	...	..	..	..	..	3,373
General Provident Fund	2,38,767	41,360	56,235	16,537	65,683	41,526	93,698	84,110	92,238	1,02,535	8,32,989
Other Miscellaneous Provident Funds	2,108	579	75	...	1,569	..	434	777	626	474	6,642
Cemetery Endowment Fund	634	415	659	166	992	462	2,625	1,636	410	2,207	10,206
Special Accounts.											
Postal Insurance and Life Annuity Fund	3,17,248	...	...	...	...	..	. .	...	...	...	3,17,248
Other Special Accounts	15,978	...	...	.	...			..	...	3,610	19,588
TOTAL SAVINGS BANKS ₹	70,20,922	47,805	66,576	17,852	84,564	52,383	1,06,365	97,951	1,08,402	1,13,503	77,16,123

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1912-13.

Section C.—Post Office, etc.

Major Head.	No of Account	Details of Accounts.	Page	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Post Office . .	29	Receipts and Expenditure	72	...	2,262,486	2,026,567
Telegraph . .	30	Receipts	73	...	1,174,124	...
,, . .	,,	Expenditure	74	...	...	1,105,946
,, . .	30A	Details of Message Revenue, Indian Telegraphs	74	714,474	...	...
,, . .	30B	Details of Message Revenue, Indo-European Telegraphs	75	91,406	...	...
,, . .	30C	Capital Cost of Indian Telegraph Lines .	75	225,808	...	...
,, . .	30D	Outlay on Construction of Telegraph Lines .	79	143,797	...	...
,, . .	,,	Telephone Lines for Coronation Durbar .	79	—6,260	...	...
,, . .	30E	Details of Working and Maintenance of the Indian Telegraph Department .	80	812,739	...	...
,, . .	30F	Capital Cost of Indo-European Telegraph Lines	81	—17,599	...	...
,, . .	30G	Indo-European Telegraphs, Gulf Section, Working and Maintenance	82	45,511	...	...
,, . .	30H	Do. do. Persian Section .	83	50,672	...	...
Mint . . .	31	Receipts and Charges	84	...	487,359	142,343

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1913.

	R	R	R
RECEIPTS.			
India, General.			
IMPERIAL.			
Postage realised in Cash	14,54,324		
Gross Sale of Postage and Unified Stamps:			
Ordinary Stamps	3,70,63,055		
Service Stamps	53,68,301		
Passenger Service Receipts	18,811		
Receipts on account of Money Orders	56,79,946		
Receipts on account of British Postal Orders	16,537		
Fees and Petty Receipts	1,79,656		
Deduct—	R		
Net Payments made by India in respect of correspondence and parcels exchanged between it and London	*1,54,885*	4,97,80,630	
Do. do. between it and other Foreign and Colonial Administrations	*70,641*		
Civil Department Share of ordinary Postage and Unified Stamps	*19,00,800*		
Telegraph Department Share of Postage and Unified Stamps	*1,37,05,580*		
Refunds	*12,185*	*1,58,44,091*	
TOTAL RECEIPTS OF THE POST OFFICE			3,39,36,539
Total India converted into £ at R15=£1	£		2,262,436
CHARGES.			
India, General			
IMPERIAL.			
Direction:			
Director-General, Deputy Directors-General, Assistant Directors General, and Personal Assistant to Director-General	(a) 1,51,204		
Office Establishment	1,10, 34		
Allowances	45,366		
Supplies and Services	599		
Contingencies	26,733		
		3,34,436	
Circle Offices—Post Office and Railway Mail Service			
Postmasters-General, Deputy Postmasters-General, Inspectors-General Railway Mail Service and Sorting	(a) 2,75,690		
Personal Assistants to Postmasters-General and Inspectors-General, Assistant Superintendents attached to Office of Inspectors-General and Inspectors attached to Offices of Postmasters-General and Inspectors General and Probationary Superintendents	1,11,957		
Office Establishment	9,00,129		
Allowances	1,30,302		
Supplies and Services	4,48,237		
Contingencies	1,77,678		
		20,73,993	
Office of Account and Audit.			
Accountant General, Deputy Accountants General, and Assistant Accountants General, etc., *etc*	(a) 98,738		
Office Establishment	6,40,809		
Allowances	32,014		
Supplies and Services	154		
Contingencies	49,284		
	8,20,999		
Less—Cost debitable to Telegraphs	*21,700*		
		7,99,299	
Presidency and District Offices			
Supervision, Post Office and Railway Mail Service			
Superintendents Probationary Superintendents, Assistant Superintendents and Inspectors	(a) 9,97,176		
Office Establishment	2,70,698		
Allowances	5,26,493		
Supplies and Services	609		
Contingencies	63,804		
	18,58,780		
Post Offices and Sorting and other charges:—			
Presidency and other Postmasters	3,60,507		
Office Establishment	1,31,65,025		
Allowances	5,33,608		
Supplies and Services	3,59,051		
Contingencies	13,40,369		
	1,57,58,560		
		1,76,17,840	
Conveyance of Mails:			
Subsidies for Conveyance of Mails	20,10,901		
Road Establishment and Charges	21,11,659		
Ferry and Boat Establishment and Charges	31,175		
Gratuities to Masters of Ships	2,758		
Passenger Service Establishment and Charges	59,234		
Railway Charges	23,79,327		
		65,95,054	
Stationery and Printing		(b) 12,36,921	
Miscellaneous		(c) 9,22,277	
TOTAL CHARGES IN INDIA			2,95,79,320
Total India converted into £ at R15=£1	£		1,971,955
CHARGES IN ENGLAND:			
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	£	54,588	
Stores for India. Notice plates	„	24	54,612
TOTAL CHARGES OF THE POST OFFICE	£		2,026,567

(a) Includes Exchange Compensation Allowance.
(b) Includes R2,55,833, cost of Stationery, etc., supplied from Central Stores.
(c) Includes R8,18,892 cost of postage stamps issued for Postal and Revenue purposes.

No. 30.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1913.

	India.	India Converted into £ at R15=£1.	England	Capital	Revenue.
	£	£	£	£	£
RECEIPTS.					
INDIAN TELEGRAPHS.					
REVENUE.					
Imperial					
Message Revenue . . . . (*Account No. 30A*)	1,07,17,104	714,474	...	...	714,474
Rent of Wires and Instruments leased to Railways and Canals	33,42,809	222,840	...	...	222,840
Rent of Telephones	7,53,369	50,231	...	..	50,231
Royalties from Telephone Companies	72,541	4,836	...	.	4,836
Recoveries from Guarantors	89,620	5,975	.	...	5,975
Miscellaneous Revenue	63,287	4,219	..	...	4,219
TOTAL INDIAN TELEGRAPHS .	1,50,38,623	1,002,575	.	...	1,002,575
INDO-EUROPEAN TELEGRAPHS					
REVENUE.					
Imperial:					
Message Revenue . . . . (*Account No. 30B*)	24,59,273	163,951	—72,545	..	91,406
Joint Purse Agreement—Net difference between receipts and payments and on account of Australian Message Fund	..	..	47,258	...	47,258
Miscellaneous Revenue	20,666	1,378		...	1,378
TOTAL INDO-EUROPEAN TELEGRAPHS .	24,79,939	165,329	—25,287	...	140,042
Add—Payments in England taken in reduction of receipts	...	...	31,507	...	31,507
TOTAL .	24,79,939	165,329	6,220	...	171,549
TOTAL REVENUE, TELEGRAPH DEPARTMENT .	1,75,18,562	1,167,904	6,220	...	1,174,124
		GRAND TOTAL		1,174,124	
CHARGES.					
INDIAN TELEGRAPHS.					
IMPERIAL.					
CAPITAL.					
Telegraph Lines . . . (*Account No. 30C*)	20,63,056	137,537	...	137,537	...
Buildings . . . . („ „ „)	57,805	3,853		3,853	..
Apparatus and Plant . . („ „ „)	4,23,565	28,238		28,238	...
Stores and other Suspense Accounts	—17,71,499	—118,100	131,588	13,488	...
TOTAL CAPITAL .	7,72,927	51,528	131,588	183,116	..
REVENUE.					
General Charges . . (*Account No. 30E*)	19,54,217	130,282	8,588	...	138,870
Maintenance of Lines („ „ „)	20,23,437	134,896		..	134,896
Working and Maintenance of Signal Offices(„ „ „)	80,92,793	539,519		..	539,519
Suspense Accounts („ „ „)	—8,189	—546	..	...	—546
TOTAL REVENUE .	1,20,62,258	804,151	8,588	.	812,739
INDO-EUROPEAN TELEGRAPHS.					
CAPITAL.					
Persian Gulf Section					
Lines . . . . (*Account No. 30F*)	1,763	117		117	...
Buildings . . . („ „ „)	3,401	227		227	...
Stores and other Suspense Accounts . . .	—83,486	—5,566	9,562	3,996	...
TOTAL PERSIAN GULF SECTION .	—78,322	—5,222	9,562	4,340	...
INDO-EUROPEAN TELEGRAPHS, carried over .	—78,322	—5,222	9,562	4,340	...
TOTAL INDIAN TELEGRAPHS, carried over .	1,28,35,185	855,679	140,176	183,116	812,739

No. 30.—ACCOUNT of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1913—*contd.*

	India.	India Converted into £ at R15=£1.	England.	Capital.	Revenue.
	₹	£	£	£	£
Total Indian Telegraphs, Brought forward	1,28,35,185	855,679	140,176	188,117	812,738
Indo-European Telegraphs, Brought forward	—78,322	—5,322	9,562	4,340	...
INDO-EUROPEAN TELEGRAPHS—*contd.*					
Capital - *contd.*					
Persian Section:					
Lines (*Account No. 30F*)	—3,23,701	—21,580	...	—21,580	...
Stores and Suspense Accounts („ „ „)	—6,592	—439	...	—439	...
Apparatus and Plant („ „ „)	1,197	80	...	80	...
Total Persian Section	—3,29,096	—21,939	...	— 1,959	...
Total Capital	—4,07,418	—27,161	9,562	—17,599	...
Revenue:					
Persian Gulf Section:					
General Charges (*Account No. 30G*)	71,296	4,953	1,548	...	6,501
Maintenance of Lines („ „ „)	77,274	5,151	...	...	5,151
Maintenance of Cable („ „ „)	2,00,200	13,347	...	...	13,347
Working and Maintenance of Signal Offices („ „ „)	2,79,073	18,605	...	...	18,605
Subsidies and Royalties („ „ „)	28,609	1,907	..	...	1,907
Total Persian Gulf Section	6,59,446	43,963	1,548	..	45,511
Persian Section					
General Charges (*Account No. 30H*)	4,57,357	30,490	680	...	31,170
Maintenance of Lines („ „ „)	1,09,572	7,305	...	...	7,305
Working and Maintenance of Signal Offices („ „ „)	1,82,356	12,157	40	...	12,197
Total Persian Section	7,49,285	49,952	720	...	50,672
Total Revenue	14,08,731	93,915	2,268	...	96,183
Total Indo-European Telegraphs	10,01,313	66,754	11,830	—17,599	96,183
Add—Payments in England taken in reduction of receipts	...	...	31,507	...	31,507
Total	10,01,313	66,754	43,337	—17,599	127,690
Total Charges, Telegraph Department	1,38,36,498	922,433	183,513	165,518	940,428
			GRAND TOTAL £		1,105,946

No. 30A.—DETAILED ACCOUNT of the Indian Telegraph Message Revenue.

Indian Telegraphs.	Amount
	₹
Receipts:	
Postage Stamps on Messages	1,37,05,580
State (bearing) Messages, etc.	6,53,052
From other Telegraph Administrations	7,14,114
Total	1,50,72,746
Deduct:	
Payments to other Telegraph Administrations	*43,03,049*
Refunds of Over charges and Delivery Charges	*52,593*
Total Deduction	*43,55,642*
Net Message Revenue	1,07,17,104
Net Message Revenue Converted into £ at R15=£1	£ 714,474

No. 30B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

INDO-EUROPEAN TELEGRAPHS.	India.	India Converted into £ at R15=£1.	England.	TOTAL.
	₹	£	£	£
Receipts from Indian Telegraph Department	22,32,071	148,804	...	148,804
Cash collections in Gulf Section	2,17,768	14,518	...	14,518
Persian Section	9,434	629	6,220	6,849
TOTAL	24,59,273	163,951	6,220	170,171
Deduct:				
Payments to other Administrations	...	...	*78,765*	*78,765*
NET MESSAGE REVENUE	24,59,273	163,951	—72,545	91,406

No. 30C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1912-13.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:	₹	₹	₹	₹	₹
Telegraph Lines:					
Departmental, Railway and Canal	19,82,641	...	19,82,641	8,69,68,295	8,89,50,936
Under Agreement (*Account No. 30D*)	1,43,822	...	1,43,822	32,89,263	34,33,085
Gilgit Lines (*Account No. 30D*)	...	...	...	1,42,847	1,42,847
Reconstruction of lines in Kashmir	...	...	...	12,833	12,833
Temporary Lines for military purposes	...	...	...	—56,745	—56,745
Telephone lines for the Coronation Durbar (*Account No. 30D*)	—93,893	...	—93,893	1,27,474	33,581
Radio Telegraph Masts (*Account No. 30D*)	30,486	...	30,486	1,48,068	1,78,554
TOTAL TELEGRAPH LINES	20,63,056	...	20,63,056	9,06,32,035	9,26,95,091
Telegraph Buildings:					
Signal Offices	55,661	5,94,973	6,50,634	87,09,433	93,60,067
Quarters for Staff	...	...	...	30,414	30,414
Cable Houses and Tanks	...	...	...	52,224	52,224
Store Houses	2,144	44,596	46,740	7,93,253	8,39,993
Workshop Buildings	...	805	805	3,84,134	3,84,939
Buildings in Kashmir	...	...	...	10,606	10,606
TOTAL BUILDINGS	57,805	6,40,374	6,98,179	99,80,054	1,06,78,243
Apparatus and Plant:					
Equipment of Signal Offices	3,70,384	...	3,70,384	51,02,236	54,72,620
Miscellaneous	53,181	...	53,181	4,12,485	4,65,666
TOTAL APPARATUS AND PLANT	4,23,565	...	4,23,565	55,14,721	59,38,286
Payments to Marconi Co.	16,477	...	16,477	7,28,978	7,45,455
Stores	1,86,365	...	1,86,365	60,09,748	61,96,113
Other Suspense Accounts	—519	...	—519	—16,512	—17,031
Less charged on account of Sterling Expenditure in 1899-1900	...	...	...	24,09,440	24,09,440
TOTAL	1,85,846	...	1,85,846	81,02,676	85,88,522
TOTAL	27,46,749	6,40,374	33,87,123	11,52,58,474	11,86,45,597
Deduct:					
Receipts on Capital Account, etc.	...	...	...	*6,66,856*	*6,66,856*
TOTAL CAPITAL, IMPERIAL	27,46,749	6,40,374	33,87,123	11,45,91,618	11,79,78,741
PROVINCIAL:					
Telegraph Lines	...	...	...	52,370	52,370
„ Buildings	...	...	...		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL, PROVINCIAL	...	...	...	52,370	52,370
TOTAL	27,46,749	6,40,374	33,87,123	11,46,43,988	11,80,31,111
Total Converted into £ at R15=£1	**183,116**	**42,692**	**225,808**	**7,642,933**	**7,868,741**

No. 30-D.—STATEMENT OF Outlay ON INDIAN TELEGRAPH (DEPARTMENTAL, AND RAILWAY AND CANAL, ETC.) LINES, constructed during the year 1912-1913.

List of Lines Constructed.	Outlay during the year.
	₹
DEPARTMENTAL LINES.	
Ajmer Division.	
Reinsulating lines from Karachi to Hyderabad Sind	4,409
Chittagong Division.	
Laying 3 cables from Ashuganj and Bhairab	11,880
Reconstructing the line from Bhairab to Tangi	28,520
Reconstructing the line from Ashuganj to Ashuganj cable house	19,172
Lahore Division.	
Dismantling one line from Amritsar Telephone Lines	1,200
Dismantling the road line from Kamalia to Jhang	—3,807
Bombay Division.	
Constructing a line for Police Exchange at Ahmednagar	1,358
Constructing the line from Bhiwndi to Mokhada	16,345
Bangalore Division.	
Erecting 300 lbs. iron wire from Bangalore to Arsikere	7,630
Constructing the line from Shimoga to Sagar	13,610
Transferring existing connections of Telephone Exchange	8,620
Visagapatam Division.	
Constructing a Telegraph line from Parvatipur to Gunapuram	9,952
Constructing a Telegraph line from Anakapalle to Chadavaram	2,635
Constructing a Telegraph line from Kottavalsa to Srungavarapukota	4,206
Rangoon Division.	
Erecting an Extra wire from Rangoon to Bassein	2,624
Carried over	1,28,413

List of Lines Constructed.	Outlay during the year.
	₹
Brought forward	1,28,413
DEPARTMENTAL LINES—*contd.*	
Dacca Division.	
Reconstructing the line from Dacca to Tangi	9,015
Connecting offices on the East bank of Sitalakya	5,983
Reconstructing Narayanganj Telephone Line	13,095
Construction of Trunk Telephone line from Dacca to Narayanganj	5,057
Laying two Telephone cables across the Sitalakhya	6,267
Constructing line for Dacca Telephone system	14,043
Trichinopoly Division.	
Erection of Telephone line from Alleppy to Cochin	12,654
Delhi Division.	
Establishing a Telephone system in and around Delhi	1,27,140
Nagpur Division.	
Transferring Departmental line from Murtazapur to Daryapur	—283
Agra Division.	
Erecting 300 lbs. copper wire from Agra to Hodal	—11
Allahabad Division.	
Erecting 300 lbs. copper wire from Jhansi to Bina Baran	—6
Lucknow Division.	
Laying underground cables in Lucknow	12,073
Total	3,33,440
Other items	7,05,856
Total Departmental Lines	10,39,296
RADIO TELEGRAPH MASTS.	
E. E. in Chief Division.	
Erection of Radio Telegraph masts at Bombay	2,291
Do. do. at Karachi	*7,790*
Do. do. at Lahore	8,229
Do. do. at Nagpur	8,047
Total Radio Lines	26,357
Total Departmental and Radio Lines	10,65,653
Add—Share of Establishment	(a)1,53,715
„ Store, Contingencies	21,178
Total Departmental Lines including Radio Lines	12,45,546
Total converted into £ at R15 = £1	£ 83,037
Carried over	12,45,546

(a) *See* note (a), page 79.

No. 30D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL, AND RAILWAY and CANAL, ETC.) LINES, constructed during the year 1912-13—*contd.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
	₹		₹
Brought forward .	12,45,546	Brought forward .	12,45,546
			1,81,787
RAILWAY LINES.		**RAILWAY LINES—*contd.***	
Shillong Division.		**Rangoon Division.**	
Erecting 600 lbs. per mile iron wire from Golakganj to Gauhati	9,611	Constructing a line from Rangoon to Pegu	
Constructing a A. B. line from Rajabhat Khawa to Dalsingpara	3,867		
Erecting 600 lbs. per mile iron wire from Galakganj Railway office to Amingaon	16,405		
		Calcutta Division.	
		Erecting an extra wire 450 lbs. per mile from Ranaghat to Lalgola	9,453
Bankipur Division.		Erecting a 450 lbs. iron wire from Katwa to Azimganj	4,092
Erecting a 2nd wire from Dhulian to Jamalpur and Jangipur	2,074	Replacing 100 lbs. per mile copper wire by 200 lbs. wire from Sheoraphuli to Khana Junction . .	3,248
Ditto ditto from Jangipur to Katwa .	2,007	Completing the existing line and putting up extra wire 450 lbs. per mile from Hooghly to Katwa .	2,556
Ditto ditto from Savan to Thawe . .	1,685	Substituting 200 lbs. for 100 lbs. per mile copper wire on Telephone lines from Santragachi to Kharagpur	2,496
Ahmedabad Division.			
Constructing a line from Junagad to Visavadar .	7,713		
Ditto ditto from Godra to Lunawada . .	7,423	**Nagpur Division.**	
Ditto ditto from Broach to Jambusar . .	10,509	Doubling No. of posts and erecting copper wire, etc., from Itarsi to Dharakho	—591
Ditto ditto from Patan to Wagrod . .	4,662	Constructing a line and erecting one 300 lbs. per *mile wire from Murtajpur to Ellichpur* . .	15,635
Ditto ditto from Petlad to Wasu . .	6,326		
Ditto ditto from Khijadia to Chalala . .	5,921		
Erecting a line 200 lbs. per mile H D. copper wire from Grant Road to Baroda and Sabarmati . .	65,093		
		Cuttack Division.	
		Replacing 100 lbs. per mile copper wire from Khana Junction to Ondal	3,021
		Erecting a line of B. C. posts from Ranchi to Lahardaga	—23
Bombay Division.		Erecting a 2nd wire from Ranchi to Lahardaga .	16,866
Construction of a line from Kalyan to Bhusaval .	14,671	Constructing a line of B. C. posts from mile 12 to 22 from Bokharo to Ramgarh . . .	4,435
Ditto ditto from Balimora to Kalamba .	12,717		
Erecting two 300 lbs. iron wire from Kalyan to Poona	7,885		
		Ajmer Division.	
		Constructing a line from Churu to Hissar . .	314
Darjeeling Division.		Constructing a line from Bari to Tantpur . .	4,916
Erecting an inter wire for the Eastern Bengal State Railway from Lalmanirhat to Golakganj . .	4,218	Erecting a line from Biana to Fatehpur-Sikri . .	—438
		Constructing a line from Bikanir to Ratangarh .	35,776
Carried over .	1,81,787	Carried over .	2,33,547
	12,45,546		12,45,546

No. 30D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL, RAILWAY, AND CANAL, ETC.) LINES, constructed during the year 1912-13—*continued.*

List of lines constructed.	Outlay during the year.	List of lines constructed.	Outlay during the year.
	₹		₹
Brought forward	12,45,546	Brought forward	12,45,546
	2,83,547		8,47,477
RAILWAY LINES—*contd.*		**RAILWAY LINES**—*con'd.*	
Maymyo Division.		**Allahabad Division.**	
Constructing a line from Tagoondin to Kalaw	25,052	Constructing a Telegraph line from Khairada to Jumna South Bank	16,082
Erecting extra wire from Thazi to Kalaw	6,305		
Erecting a line from Thazi to Tagoondin	11,101		
		Lucknow Division.	
Chittagong Division.		Erecting a line with one wire from Sarottaphanta to Kaurialaghat	6,207
Constructing a Telegraph line along Dwara Thoria Railway from Dwara to Ishamutty	4,167	Erecting an extra wire from Captainganj to Gorakpur	1,575
		Extending the Telegraph line from Jhusi to Allahabad	3,584
		Erecting a Telegraph line from Captainganj to Thawe	31,849
Lahore Division.		Doubling two wires and No. of posts from Phappamau to Unao	199
Erecting an extra 600 lbs. per mile iron wire from Jullundar to Hoshiarpur	2,891	Total	4,06,973
Erecting a 2nd wire from Jullundar City to Sultanpur	3,803	Other items	2,27,459
Erecting a telegraph line from Jullundar to Hoshiarpur	5	*Add*—Share of Establishment	(a)95,164
		Store, Contingencies	16,116
Erecting a 2nd wire from Sultanpur to Phillour	5,543	Total Railway Lines	7,45,712
		Total converted into £ at R15=£1 . £	**49,714**
Vizagapatam Division.			
Extending the Telegraph line from Rayagadha to Singhapur	—2,074	**CANAL LINES.**	
		Ajmer Division.	
		Construction of a line along Northern Hyderabad Sind Canals to Hyderabad	10,509
Delhi Division.		Constructing a line of A. B. posts from Hyderabad to Sattah	19,528
Erecting through wires 450 lbs. per mile from Jakhal to Hissar	5,358		
		Delhi Division.	
Dacca Division.		Extending the Telegraph line from Sulur to Dyalpura	3,057
Erecting a Telegraph line from Singhjani to Fulchari	113	Additions and alterations to Canal Telegraph line from Hissar to Sumiana	3
Erecting a Telegraph line from Santahar to Pirgacha	—2	Altering the canal line from Sirhind Canal	—707
Erecting an extra 450 lbs. per mile along the Eastern Bengal State Railway from Singhjani to Bahadurabad	1,668	Addition and alteration to line from Western Jumna Canal	10,524
	8,47,477		42,914
Carried over	12,45,546	Carried over	19,91,258

(a) See Note (a) page 79.

No. 30D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL, RAILWAY, AND CANAL, ETC) LINES, constructed during the year 1912-1913—*concluded*

List of lines constructed.	Outlay during the year.	List of lines constructed.	Outlay during the year
	R		*R*
Brought forward	19,91,258	Brought forward	19,91,258
	42,914		1,18,149
CANAL LINES—*contd*		**CANAL LINES**—*contd*	
Lahore Division.		**Allahabad Division.**	
Constructing a Telegraph line from Lower Jhelum Canal	1,015	Erecting a Canal Telephone line from Dussan Canal	2,262
Ditto ditto	5,313	**Bareilly Division.**	
Erecting an extra wire from Upper Jhelum Canal	306	Erection of a wire from Dasna Terminal to Dehra, etc.	915
Constructing a Telegraph line from Lower Chenab Canal	3,371		
Ditto ditto	1,891	TOTAL	1,21,356
Erecting a Telephone line from Upper Bari Doab Canal	3,072		
Ditto ditto	11,489	Other items	20,287
Constructing a Telegraph line from Upper Chenab Canal	26,550	*Add*—Share of Establishment	(*a*)21,246
Ditto ditto from Upper Jhelum Canal	32	Store Contingencies	2,802
Erecting a Telegraph line from Derajat Canal	1,939	TOTAL CANAL LINES	1,65,891
		Total converted into £ at R 15=£1 . £	11,046
Rawalpindi Division.			
Alteration in the Telegraph line from Derajat Canal	6,164	TOTAL DEPARTMENTAL, RADIO, RAILWAY AND CANAL LINES	21,56,949
Ditto ditto	703		
		Total converted into £ at R 15=£1 . £	143,797
Quetta Division.		**TELEPHONE LINES FOR CORONATION DURBAR.**	
Erecting a 300 lbs per mile iron wire from Derajat Canal	1,053	**Delhi Division.**	
Constructing a Telegraph line from Begari Canal	232	Construction and dismantlement of Telephone lines for the Coronation Durbar at Delhi	—93,693
Agra Division.			
Erecting a Canal Telegraph line from Khaira to Sujia	8,557	**Total converted into £ at R15=£1 . £**	—6,260
Erecting a Canal Telephone line from Khaira to Sujia	3,548		
		GRAND TOTAL	(b)20,63,056
Carried over	1,18,149	**Total converted into £ at R15=£1 £**	137,537
	19,91,258		

(*a*) Share of Establishment, Departmental Lines including Radio Lines . R 1,58,715
Ditto Railway Lines 95,164
Ditto Canal Lines 21,246

As in Note (*a*) page 80 . . . 2,75 125

(*b*) Includes Rs 1,43,822 on account of Lines under agreement

No. 30E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1913.

		General Charges.	Line Maintenance	Signalling	TOTAL.
		₹	₹	₹	₹
GAZETTED OFFICERS					
Direction and Divisional Supervision		8,01,003	..	...	8,01,003
Account and Audit (including Check Office)		27,099	..	.	27,099
Stores, Workshops and Electrician		99,738	...	..	99,738
OFFICE ESTABLISHMENTS.					
Direction		65,637			65,637
Divisional and Circle Office		71,296	1,40,350	4,49,695	6,61,341
Account and Audit (including Check Office)		2,32,448	...		2,32,448
Stores, Workshops and Electrician		79,680	...	...	79,680
SUBORDINATES					
Deputy Superintendents		1,04,863	1,92,382	2,24,223	5,21,468
Foremen and Sub-Inspectors, etc		35,229	1,60,442		1,95,671
Telegraph Masters and Signallers		62,255	33,666	37,83,312	38,79,233
Military Signallers		..		2,83,889	2,83,889
Line and Signal Office Establishments, etc.			3,45,763	14,617	3,60,380
Temporary Establishment		14,162	9,647	1,53,554	1,77,363
TOTAL SALARIES		15,93,410	8,82,250	49,09,290	73,84,950
Furlough Allowances, etc., paid in England		1,28,820	.		1,28,820
Allowances for special localities, etc		57,011	58,196	8,61,624	9,76,831
Travelling Allowances		1,32,645	1,0 ,372	1,60,211	4,01,228
Total Salaries and Establishments		19,11,886	10,48,818	59,31,125	88,91,829
Deduct—Charges to Capital.					
Portion charged to Works { Lines (a) *2,75,125* / Buildings *969*		*2,76,094*	.	..	*2,76,094*
Do do other Departments		*25,708*	*13,905*	*31,061*	*70,674*
Workshop Outturn (b) *47,316*		*47,316*	.	..	*47,316*
Indo-European Telegraphs share of Account Establishment		*13,860*	..		*13,860*
		3,62,978	*13,905*	*31,061*	*4,07,944*
NET CHARGE TO REVENUE		15,48,908	10,34,913	59,00,064	84,83,885
Payments to Postal Department for working Combined Office			.	14,03,090	14,03,090
Apparatus and Plant		18,973	*—4,439*	4,78,062	4,92,596
Repairs to Lines			9,49,781		9,49,784
Repairs to Buildings			1,480		1,480
Rent of Offices, etc		..	25,342	43,250	68,592
Office Contingencies		59,890	16,357	2,51,554	3,27,801
Store Keeping		2,94,912	..		2,94,912
Telegraph and Postage Stamps				9,895	9,895
Stationery and Printing		1,60,354	..	..	1,60,354
Suspense		—8,189	..		—8,189
Gratuities and Contribution			...	6,878	6,878
TOTAL		20,74,848	20,23,437	80,92,793	1,21,91,078
Deduct—Outlay in England		*1,28,820*	...	...	*1,28,820*
Outlay in India		19,46,028	20,23,137	80,92,793	1,20,62,258
Total converted into £ at R15=£1		**129,736**	**134,896**	**539,519**	**804,151**
Charged in England		8,588		..	8,588
TOTAL		138,324	134,896	539,519	812,739

(a) *See* Note (a), page 79. (b) Charged to Stores, Capital—item R1,86,365 in Account No. 30 C., page 75.

No. 30F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1912-1913.

	Departmental Expenditure	Expenditure in other Departments	TOTAL	Previous years	To end of year.
	₹	₹	₹	₹	₹
PERSIAN GULF SECTION					
Telegraph Lines	1,761		1,761	15,53,552	15,55,313
Jask Wireless	2		2	17,828	17,830
Telegraph Cables				78,11,875	78,11,875
	1,763		1,763	93,83,255	93,85,018
Telegraph Buildings					
Signal Offices	3,401		3,401	6,61,865	6,65,266
Quarters for Staff				57,938	57,938
Cable Houses and Tanks				12,365	12,365
Store Houses				29,937	29,937
Total Buildings	3,401		3,401	7,62,105	7,65,506
Telegraph Cable Steamer "Patrick Stewart"				3 05,478	3 05,478
Subsidies and Political Charges				1,13,420	1,13,420
Apparatus and Plant Equipment of signal offices				11,115	11,115
" " —Miscellaneous				12,939	12,939
Stores	57,400		57,400	2,78,507	3,35,907
Other Suspense Accounts	2,549		2,549	77,551	80,100
Exchange on all Expenditure in England prior to 1887-88				54,120	54,120
Less charged on account of sterling expenditure in 1899-1900				418	418
	59 949		59,949	8,53,578	9,13,527
Deduct—					
Receipts on Capital Account				*56,006*	*56,006*
TOTAL PERSIAN GULF SECTION	65,113		65,113	1,09,42,932	1,10,08,045
PERSIAN SECTION					
Telegraph Lines	*1,26701*		*—1,26,701*	35,02,267	31,78,566
Telegraph Buildings					
Signal Offices				78 319	78 319
Quarters for Staff				2,49,012	2,49,012
Store Houses				380	380
Total Buildings				3,27 711	3,27,711
Other Suspense Accounts	*— 6 592*		*6 592*	9,747	3,155
Subsidies and Political Charges				70 918	70,918
Exchange on all Expenditure in England prior to 1887-88				21,560	21,560
Apparatus and Plant—					
Miscellaneous	1,197		1,197	3 484	4,681
Deduct—					
Receipts on Capital Account				*4,100*	*4,100*
TOTAL PERSIAN SECTION	*— 3 29,096*		*— 3 29 096*	39,31,587	36,02,191
TURKISH LINE				1,63,990	1,63,990
TOTAL CAPITAL EXPENDITURE	*—2,63,983*		*—2,63 983*	1,70,8,509	1,47,71,526
Ditto converted into £ at Rs. 15=1£ £	*—17,599*		*—17 599*	**1.002,567**	**984,968**

No. 30G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

	General Charges	Line Maintenance.	Cable Maintenance	Signalling.	TOTAL.
	₹	₹	₹	₹	₹
GULF SECTION:					
London Office, including Constantinople Office	6,242	...	...	...	6,242
Gazetted Officers:					
Direction and Supervision	21,539	12,581	...	...	34,120
Engineering and Electrician	5,682	...	43,488	...	49,170
Traffic Office	...	...	...	7,200	7,200
Office Establishments:					
Direction	7,522	...	...	...	7,522
Divisional and Circle Office	..	480	..	...	480
Account and Audit (including Check Office)	9,000	...		10,273	19,273
Stores, Workshops and Electrician	4,008	..	1,820	709	6,537
Medical	...	...	...	...	...
Subordinates:					
Engine drivers, Boatmen, Native doctors and establishment for Telegraph Gazettes	...	...	...	1,140	1,140
Signallers, etc.		3,165	.	1,55,785	1,58,950
Workshop Foremen	..			1,200	4,200
Cable Establishment	...	.	9,077	. .	9,077
Cable Steamer Establishment	...		16,653		16,653
Medical Establishment	7,030		.	.	7,030
Line and Signal Office Establishment	..	19,865	.	17,518	37,383
Local Escorts Establishment	..	5,972		..	5,972
Temporary Establishment	...	441	107	...	551
Total Salaries	61,023	42,507	71,145	1,96,825	3,71,500
Furlough Allowances, etc., paid in England	16,979	...	.	.	16,979
Allowances for special localities	492	2,420	8,046	15,470	26,428
Travelling Allowances	1,467	7,201	2,121	9,268	20,357
Total Salaries and Establishment	79,961	52,128	81,612	2,21,563	4,35,264
Deduct—Charges to Capital—					
Portion charged to other Departments	...	...	...	...	...
Not charge to Revenue	79,961	52,128	81,612	2,21,563	4,35,264
Payments to Postal Department for working combined offices	.	...	.	3,611	3,611
Apparatus and Plant	.	189		703	892
Stationery and Printing	7,403	.			7,403
Repairs of Lines, Offices and Cables, etc.	.	18,979	46,691	8,279	73,949
Rent of Offices				7,275	7,275
Coal and other Stores for Cable Steamer			48,640		48,640
Provision for Crew			2,486	.	22,486
Store-keeping	2,595		...		2,595
Office Contingencies, etc.	3,927	5,978	771	37,639	48,815
Rental—Robat to Nok-kondi Line	3,625	..	.	.	3,625
Total	97,511	77,274	2,00,200	2,79,073	6,54,058
Subsidies to Chiefs	28,609	.		...	28,609
GRAND TOTAL	1,26,120	77,274	2,00,200	2,79,073	6,82,667
Deduct—Outlay in England	23,221	...	...	...	23,221
Outlay in India	1,02,899	77,274	2,00,200	2,79,073	6,59,446
Outlay in India converted into £ at R15=£1	£ 6,860	5,151	13,347	18,605	43,963
Charged in England	£ 1,548	...	...	...	1,548
TOTAL	£ 8,408	5,151	13 347	18,605	45,511

No. 30H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—PERSIAN SECTION.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	₹	₹	₹	₹
PERSIAN SECTION :				
London Office	2,791	...	...	2,791
Gazetted Officers :				
Direction and Supervision	54,999	1,047	...	56,046
Medical Officers	15,731	...	...	15,731
Office Establishments :				
Direction	5,295	...	...	5,295
Divisional and Circle Office	...	322	...	322
Account and Audit (including Check Office)	4,500	...	...	4,500
Stores	16	...	...	16
Medical	615	...	...	615
Subordinates :				
Workshop Foremen	...	...	1,200	1,200
Inspectors	...	29,277	...	29,277
Signallers, etc.	...	7,490	1,00,549	1,08,039
Line and Signal Office Establishment	...	13,994	5,497	19,491
Medical Establishment	1,583	...	...	1,583
Temporary Establishment	...	6	29	35
Total Salaries	85,530	52,136	1,07,275	2,44,941
Furlough Allowances, etc., paid in England	7,408	...	...	7,408
Allowances for special localities, etc.	14,150	11,039	29,578	54,767
Travelling Allowances	8,952	22,476	6,989	38,417
Total Salaries and Establishment	1,16,040	85,651	1,43,842	3,45,533
Deduct—Charges to Capital—				
Portion charged to other Departments	...	*5,513*	...	*5,513*
Net charge to Revenue	1,16,040	80,138	1,43,842	3,40,020
Apparatus and Plant	1,128	113	1,216	2,457
Stationery and Printing	8,868	...	...	8,868
Rent of Offices	263	...	1,921	2,184
Repairs, etc., of Lines and Buildings	5,351	27,212	7,111	39,674
Office Contingencies	6,224	2,109	24,916	33,249
Store-keeping	617	...	..	617
Contribution towards maintenance of a Recreation Institute at Teheran	...	...	601	601
Rental—Central Persian Telegraph line	3,31,181	...	...	3,31,181
Recoupment to officers for losses through highway robbery	*—2,116*	...	...	*—2,116*
Passage money to England	...	...	3,349	3,349
GRAND TOTAL	4,67,556	1,09,572	1,82,956	7,60,084
Deduct—Outlay in England	*10,199*	...	*600*	*10,799*
Outlay in India	4,57,357	1,09,572	1,82,356	7,49,285
Outlay in India converted into £ at ₹15=£1 £	30,490	7,305	12,157	49,952
Charged in England £	680	...	40	720
TOTAL £	31,170	7,305	12,197	50,672

No. 31.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1913.

RECEIPTS	Calcutta	Bombay.	TOTAL	
	₹	₹	₹	
Fees for Coining Dollars, etc		3,07,347	3,07,347	
Other Gain on Silver Coinage Operations	85,006	1,39,239	2,24,245	
Profit on Circulation of Nickel Coins		22,02,778	22,02,778	
Assay fees				
Sale of *Old Stores* and *Materials*				
Profit on Circulation of Bronze and Copper Coins	12,72,178		12,72,178	
Percentage chargeable on the coinage of new Rupees	11,39,957	20,85,996	32,25,953	
Miscellaneous Receipts	57,619	20,255	77,874	
TOTAL INDIA ₹	25,54,760	47,55,615	73,10,375	
Total Receipts under the head "Mint" in India converted into £ at R15–£1 £				**487,359**

CHARGES.	Calcutta	Bombay	TOTAL	
	₹	₹	₹	
ESTABLISHMENT AND CONTINGENCIES.				
Direction and Establishment	78,849	72,721	1,51,570	
Bullion Establishment	15,383		15,383	
Operative Establishment	2,43,316	2,11,937	4,55,253	
Assay Establishment	41,189	49,582	90,771	
Office expenses and miscellaneous	76,197	97,127	1,73,324	
	4,54,934	4,31,367	8,86,301	
LOSS ON COINAGE:				
Loss on withdrawal of light Sovereign				
Loss of weight in coining Gold				
Loss of weight in coining Silver	1,40,670	1,48,152	2,88,822	
Loss on Recoining Old Coins	3,81,740	1,25,661	5,07,401	
Cost of Copper alloy	45,719	83,917	1,29,636	
Value of Copper used for contingent purposes	916		916	
Value of Copper expended for Mint use		460	460	
Value of Nickel expended for Mint use		2	2	
Miscellaneous		304	304	
	5,69,045	3,58,496	9,27,541	
PURCHASE OF LOCAL STORES				
Cost of country Coal, Oil, etc.	99,949	1,19,616	2,19,565	
TOTAL, INDIA	11,23,928	9,09,479	20,33,407	
Total India converted into £ at R15–£1 £				**135,560**
CHARGES IN ENGLAND—				
Cost of assay of Indian coins and miscellaneous expenditure			71	
Stores for India			6,712	6,783
TOTAL CHARGES UNDER THE HEAD "*MINT*"				**142,343**

	Calcutta	Bombay.	TOTAL.
	₹	₹	₹
Add—Charges on account of the Mint falling under other Heads of Service, viz. —			
Pensions and Gratuities to Mint Servants	22,514	9,986	32,500
Value of Stationery supplied	4,233	921	5,154
Value of Printing executed by Government Press	1,832	270	2,102
Note—This does not include Absentee and Pension Allowances in England.			
	28,579	11,177	39,756
Estimated Value of Mint Buildings on 31st March 1913	31,54,928	16,73,374	48,28,302

No. 81.—ACCOUNT of RECEIPTS and CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the year ended 31st March 1913.

Statement showing Coinage at the Indian Mints, during the Year.

	Calcutta		Bombay		Total	
	Number	Value	Number	Value	Number	Value
Silver.						
British Dollars	.		56,72,075	1,28,70,459	56,72,075	1,28,70,459
Rupees	7,79,22,000	7,79,22,000	10,96,07,154	10,96,07,154	18,75,29,154	18,75,29,154
Half Rupees	33,89,914	16,94,957	15,04,755	7,52,378	48,94,669	24,47,335
Quarter Rupees	95,87,044	23,96,761	22,76,389	5,69,097	1,18,63,433	29,65,858
Eighth Rupees	1,39,59,465	17,44,933	54,61,312	6,82,664	1,94,20,777	24,27,597
Ten Cents	...	..				...
Five Cents	..	...	4,44,628	33,872	4,44,628	33,872
Nickel.						
One Anna	...	...	3,97,76,000	24,86,000	3,97,76,000	24,86,000
Bronze.						
Single Pice	10,74,55,909	16,78,998	...	...	10,74,55,909	16,78,998
Half-Pice	1,29,11,328	1,00,870	...	...	1,29,11,328	1,00,870
Pie-Pieces	2,59,37,897	1,35,093	...	...	2,59,37,897	1,35,093
Copper.						
Ceylon Cents	58,55,025	58,550	...	...	58,55,025	58,550
Ceylon Half Cents	34,95,503	17,478	...	..	34,95,503	17,478
Straits Half Cents	6,00,000	6,750	...		6,00,000	6,750
Sailana State Pice	2 24,000	3,500	...	..	2,24,000	3,500
	26,13,38,085	8,57,59,890	16,47,42,313	12,70,01,624	42,60,80,398	21,27,61,514

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1912-1913.

Section D—Civil Departments.

Revenue, £1,334,847.—Expenditure—£16,688,755.

Major Heads.	No of Accounts.	Detail of Accounts.	Page.	Amount of each Account		
				Detail	Major Head Total	
					Revenue	Expenditure.
				£	£	£
General Administration .	32	Expenditure	88	...	..	1,944,082
„ .	32A	Details of Charges under Secretariats . .	89	474,468	...	
„ .	32B	„ „ Tour Charges .	90	57,794	...	...
„ .	32C	Net Receipts in the Paper Currency Department	90	148,982	...	...
Law and Justice . .	33A	Receipts	91	...	622,113	...
„ .	33B	Expenditure	92	..	.	3,863,990
„ .	33C	Details of Charges under High Courts, etc. .	93	3,25,480	.	...
„ .	33D	„ „ Civil and Sessions Courts	93	1,280,123	...	...
„ .	33E	„ „ Criminal Courts .	93	1,045,662	..	...
„ .	33F	„ „ Jails . .	94	760,472	...	...
„ .	33G	„ „ Convict Charges	94	105,997	.	...
Police . . .	34A	Receipts	94	...	135,553	..
„ . .	34B	Expenditure	95	.	...	4,658,000
Ports and Pilotage .	35A	Receipts	96		156,746	...
„ .	35B	Expenditure	96	...	...	181,082
Education . . .	36A	Receipts	98	.	226,126	...
„ . . .	36B	Expenditure	98	...	...	2,610,132
Ecclesiastical . .	37	Expenditure	99	...	...	126,003
Medical . . .	38A	Receipts	100	..	82,505	...
„ . . .	38B	Expenditure	100	...	...	1,327,218
Political . . .	39	Expenditure	101	...	...	1,005,923
Scientific and other Minor Departments . .	40A	Receipts	102	...	111,804	..
„ .	40B	Expenditure	104	...	...	972,325
„ .	40C	Details of Survey Charges . . .	104	175,161	.	..
				Total .	* 1,334,847	16,688,755

No. 32.—ACCOUNT of CHARGES OF GENERAL ADMINISTRATION for the Year ended 31st March 1913.

	India General	Central Provinces and Berar	Burma.	Assam.	Bengal	Bihar and Orissa.	United Provinces of Agra and Oudh	Punjab	North-West Frontier Province	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
Salary of Governor General	2 50 800		..				...	.	...		..	2 50 800	
Salaries of Governors			...		1 29,096			.		1 17,187	1,13,250	3 59 533	
,, of Lieutenant-Governors	.		96 000		...	96 000	96,083	96 000			.	3 84,083	
,, of Chief Commissioners	36 709	61 196		50 480	..			.	52 667		...	2,01 052	
,, of Commissioner in Sind including Salary Establishments etc.	.	.	.								1 45 092	1,45 092	
Staff and Household Charges	3 23 884	48 700	66 092	44 426	4,22,280	72,951	80 642	62 454	33 429	66 155	2 21 516	14 42,129	
Expenditure from Contract Allowance (a)	1 66 750	3 432	12 943	1 491	98 511	3 620	15 659	10 409	.	1 15 604	51 166	4,79 185	
													32,61,874
Executive Council	4 76 853	..			2 15 680	89,111		.		2 16 199	1 86 884	11 84,727	
Legislative Council	1 32 026	..	22 150	14 368	1 03 961	10,149	24 550	6,295	.	17 355	16 790	3 47 644	
Military Secretaries Salaries Establishment, etc	3 35 499	..	...	.					23 768		...	3 59 258	
Public Works Secretary Salaries Establishment etc	3 62 187	.										3 62 187	
Secretariats Salaries Establishment and Contingencies (as per Details in Account No 32A)	28 67 722	3 13 113	5 88 475	2,21 654	7 61 442	3 91 606	3 89 594	3 20 178	1 19 121	5 49 036	6 46 139	71 17,020	
Tour Charges (as per Details in Account No 32B)	4 05,270	(b) —4 055	(b) 19 462	(b) 34 351	(b) 50,117	(b) 64,677	(b) 56 788	(b) 63,897	54 166	(b) 7 292	(b) 86 862	8 66 917	
Salaries Establishment, and Contingencies of													1 02,37,753
Board of Revenue				3,493	2 47 992	64 486	3 11 264			1 96 284		8 23,519	
Financial Commissioner		47 187	1 49 744					2 42,004	81 272			5 20 207	
Inspector General of Stamps Registration and Excise etc		50 329		37 683		19 397						1 07 409	
Commissioners Salaries, Establishments etc		2 65 082	4 96 348	1 39 234	3 93 518	3 32 235	6 49 875	2 87 504		..	2 53,469	28,17 265	
Salaries Establishment, and Contingencies of													42,68,400
Comptroller General, Accountants General and Comptrollers	6 60 479	2 42 759	5 75 673	1 63 133	5 69 553	3 11,012	4 50 144	5 27 022		4 55 175	5 68 717	44 63 667	
Paper Currency Department (vide Account No 32C)	2 32 185		1 16 982				40 021	34,776		58 223	1,70,648	6 53 335	
Reserve Treasury	20 352											29 352	
Allowances to Presidency Banks	2 55 356									30 782	80 087	3 66 231	
General Establishment of Local Funds (including Wards Establishment)							610	...	..		— 29,674	—29 064	
Director of Land Records and Agriculture				43 473				.				43 473	
													55,36,294
Royal Visit—													
Royal Tour	80 809				583	1 039					—12,226	70 186	
Delhi Coronation Durbar	—30 667	3 111	—5 492		2 974		194	70 500		3 786	60	43 866	
Illuminations and other local celebrations	134	—4 428		269	19 188	241	.	—21	—1	927	17 915	34 215	
													1,48,267
TOTAL CHARGES IN INDIA R	65 25 839	10 54 536	20 87 977	7 54,025	30 14 295	14,55 115	21,15,364	17,21,018	3,64 422	18,34 011	25 16,685		2 34,43,288
												Total India converted into £ at R15=£1	£1,562,886
CHARGES IN ENGLAND													
Salaries of the Secretary of State and Council for India and Establishment etc												142 860	
Auditor and Assistants under the Government of India Act 1858 s 52												7 165	
Store Department Wages of artificers and labourers etc												25,544	
Expenditure in connection with the Bureau of information for Indian Students etc												2,814	
Law Charges												159	
Bank of England and Bank of Ireland for management of debt												64 612	
Postage to India												646	
Telegrams to India												4,072	
Books and Newspapers supplied to India, not invoiced as Stores												775	
Passage of an Officer on appointment to the Records Department												47	
Paper Currency Department													
Charge for the custody of Gold held by the Bank of England on a separate account as part of the Reserve to secure the payment of Currency Notes issued in India												1,711	
Office Contingencies												14,264	
National Health Insurance												91	
National unemployment Insurance												3	
Passage and Outfit Allowance of the Governors of Madras and of Bombay												2 000	
Passage to India of Members of the Staff of the Governor of Madras												73	
Passage outfit allowances etc of the Private Secretary accompanying the Parliamentary Under Secretary of State on his visit to India												374	
Portraits of His Majesty the King Emperor												1 699	
Royal Visit and Coronation Durbar												293	
Miscellaneous expenditure												45	
Stores for India												269 247	
Currency Notes, etc.												111,949	
											TOTAL CHARGES IN ENGLAND		381,196.
											TOTAL GENERAL ADMINISTRATION CHARGES		1,944 082

(a) Exclusive of expenditure on account of tours which has been shown under the head "Tour Charges."
(b) Includes R15,313, R19,462, R28 223 R50.117 R49 989 R48 749, R53 342 R3 420 and R66,398 expenditure from Contract Allowance in Central Provinces and Berar, Burma, Assam, Bengal, Bihar and Orissa the United Provinces of Agra and Oudh, Punjab, Madras and Bombay, respectively.

No. 32A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS AND CONTINGENCIES for the Year ended 31st March 1913.

	₹	₹
INDIA, GENERAL.		
Secretariats:		
Legislative Department	2,25,579	
Finance Department (Ordinary)	5,72,799	
Do. do. (Military)	1,65,152	
Home Department	3,48,745	
Foreign Department	6,86,129	
Revenue and Agricultural Department	2,39,037	
Commerce and Industry Department	3,01,563	
Translator's Department	8,100	
Officer in charge of the Records of the Government of India	66,784	
Education Department	2,53,534	
		28,67,722
CENTRAL PROVINCES.		
Secretaries to the Chief Commissioner		
Salaries, Establishment, and Contingent Charges—		
General Department	3,08,470	
Oriental Translator	4,643	
		3,13,113
BURMA.		
Secretaries to Government ·		
Salaries, Establishment, and Contingent Charges —		
Public Department	4,53,836	
Translator's Department	36,080(*a*)	
Allowance and Contingent Charges	48,559	
		5,38,475
ASSAM.		
Secretaries to Government ·		
Salaries, Establishment, and Contingent Charges		2,21,654
BENGAL.		
Secretaries to Government:		
Political and Appointment Departments	2,55,253	
Revenue and General Departments	1,45,135	
Financial Department	1,76,072	
Judicial and Municipal Departments	16,125	
Allowance and Contingent Charges	1,25,034(*b*)	
Marine Department	11,472	
Translator's Department	25,270	
Librarian's Department	7,081	
		7,61,442
BIHAR AND ORISSA.		
Secretaries to Government:		
Political and Appointment Departments	1,18,480	
Judicial and General Departments	86,911	
Financial and Municipal Departments	81,012	
Allowance and Contingent charges	95,578	
Translator's Department	8,625	
Librarian's Department	...	
		3,90,606
UNITED PROVINCES OF AGRA AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		3,89,534
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		3,20,178
NORTH-WEST FRONTIER PROVINCE.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		1,19,121
MADRAS.		
Secretaries to Government:		
Chief Secretariat	2,53,817	
Translator's Department	40,763	
Revenue Department	1,14,925	
Local and Municipal and Educational and Legislative Departments	1,12,872	
Charges common to all Departments	26,669	
		5,49,036
BOMBAY.		
Secretaries to Government ·		
Political, Secret, Judicial and Legislative Departments	2,13,560	
Revenue and Financial Departments	1,86,445	
Separate Department	37,264	
Translator's Department	57,832	
General, Educational, Marine, and Ecclesiastical Departments	1,28,598	
Secretariat Record Office	16,805	
Payments to Officers of other Provinces	5,635	6,46,139
TOTAL CHARGES UNDER SECRETARIATS, ETC., AS IN ACCOUNT No. 32 . ₹		71,17,020
Total India converted into £ at ₹15=£1 . £		**474,468**

(*a*) Includes ₹240 for Hlutdaw Establishment.
(*b*) Includes Allowances and Contingent Charges of the Political, Judicial and Financial Departments.

No. 32B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1913.

	India General	Central Provinces and Berar	Burma	Assam	Bengal	Bihar and Orissa	United Provinces of Agra and Oudh	Punjab	N.-W. Frontier Province	Madras	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Tour and Extra Allowances to Clerks and Servants, etc.	.	2,412		665	1,635	1,031					3,380	9,123
Travelling Allowances	80,510	5,238		6,108	201	5,488	9,785	10,555	6,474	5,062	11,753	1,41,174
Special Train	1,22,164	450	5,966	256	18,241	20,555	3,982	22,117			1,791	1,95,522
Bullock Train and Railway Train hire	56,728	4,091	2,895	5,568	15,315	10,734	29,497	11,953	46,716		3 6	1,86,853
Purchase and Repair of Tents, and Camp Establishment and Furniture	62,566	3,858	167	132	4,208	18,932	7,612	12,104	55	2,230	40,685	1,52,547
Temporary Establishment	...	...	...	...	1,323	45	788				2,467	4,623
Miscellaneous	83,302	8,008	10,434	21,602	9,194	7,892	5,124	4,168	921	..	26,430	1,77,075
TOTAL TOUR CHARGES AS IN ACCOUNT No. 32 . ₹	4,05,270	24,055	19,462	34,331	50,117	64,677	56,788	63,897	54,166	7,292	86,862	8,66,917
Total India converted into £ at ₹15=£1											£	57,794

No. 32C—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1913.

RECEIPTS	₹	₹
Interest realised in India in the year on the Securities of the Government of India purchased under the authority of Sections 19 and 22, Act No XX of 1882 as amended by Act II of 1910—*See* Account No. 26, page 62	34,70,420	
Interest realised in England in the year on Sterling Securities of the United Kingdom purchased under the authority of Sections 19 and 22 of Act II of 1910 as amended by Act VII of 1911 (£78,211)	11,73,165	
Value of Old Currency Notes no longer in circulation	49,830	
Miscellaneous Receipts	35,078	
TOTAL RECEIPTS	₹	47 28,493

Note.—Amount of Securities held on the 31st March 1913 was as follows —

	Amount	Cost Price	Amount	Cost Price
In England	£ s. d.	£ s. d.	₹	₹
2½ per cent. consolidated stock	3,128,438 1 6	2,666,666 13 4	4,69,26,571	4,00,00,000
In India.				
3½ per cent.			8,15,95,000	8,00,00,000
3 „		..	2,04 86,500	1,99,99,946
TOTAL	3,128,438 1 6	2,666,666 13 4	14,90,08,071	13,99,99,946

CHARGES.	₹	₹
Charges in the Department—		
Salaries and Establishment Charges	5,55,055	
Travelling Allowances	13,804	
Purchase of Stationery	85	
House, Lighting, Police and Water Rates	12,103	
Postage Stamps and Service Telegrams	13,193	
Cost of Chests, Bags, and Locks	9,023	
Dead Stock (Cost of Office Furniture, etc.)	4,051	
Freight on Note Forms, etc., paid in India	981	
Charges for Remittances	2,846	
Contingencies	42,132	
As in Account No 32 . ₹		6,53,335
Charges in other Departments—		
Salary	3,316	
Pensions and Gratuities	47,307	
Cost of Note Forms received from England, including freight	15,23,581	
Value of Stationery supplied	9,746	
Value of Printing executed by Government Press	8,536	
Repairs of Buildings and other Public Works Charges connected with the Department	2,47,502	
Refund of value of Old Currency Notes	380	18 40,428
TOTAL CHARGES . ₹		24,93,763
NET PROFIT IN 1912-1913 . . . ₹		22,34,730
Do. converted into £ at ₹15=£1 £		148,982

No. 33A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1913.

	India, General.	Central Provinces and Berar	Burma	Assam.	Bengal	Bihar and Orissa	United Provinces of Agra and Oudh	Punjab	North-West Frontier Province.	Madras.	Bombay	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Courts of Law:												
Sale-proceeds of Unclaimed and Escheated Property.	10,826	19,837	27,260	6,990	28,892	12,831	33,748	15,688	855	15,268	51,003	2,23,198
Court Fees realized in Cash . . .	1,026	24,740	1,686	3,593	64,124	26,241	2,23,019	5,307	885	24,222	76,754	4,51,597
General Fees, Fines, and Forfeitures . .	61,273	1,71,367	6,15,436	98,726	6,55,040	2,22,282	3,97,433	3,55,644	98,336	9,76,747	5,14,763	41,67,047
Pleadership Examination Fees . . .	...	..	...	3,955	32,385	11,122	10,165	...	...	5,732	270	63,629
Miscellaneous Fees and Fines:												
Record Room Receipts . . .	...	...	192	...	1,654	16	9,519	74,127	7,376	...	61,307	1,54,191
Other Receipts . . .	35,966	14,623	1,978	825	4,201	21	949	31,518	5,138	17,191	4,926	1,17,336
Miscellaneous	1,803	4,486	1,239	1,043	28,605	7,563	5,208	6,250	299	24,466	22,805	1,03,767
TOTAL COURTS OF LAW . .	1,10,894	2,35,053	6,47,791	1,15,132	8,14,901	2,80,076	6,80,041	4,88,534	1,12,889	10,63,626	7,31,828	52,80,765
Jails:												
Sale-proceeds of Jail Manufactures . .	16,336	2,27,895	4,17,430	72,675	7,01,997	6,33,583	3,57,677	2,94,620	20,783	5,42,636	2,01,708	34,83,340
Convict Receipts at Port Blair . . .	3,40,938	...	...	...	...	...	...	...	...	...	...	3,40,938
Hire of Convicts	1,600	...	19,922	6,834	...	2	26	24,448	57	129	73,726	1,26,744
Other Jail Receipts	3,080	3,288	21,906	915	1,356	10,086	9,214	9,495	5,237	6,183	29,155	99,915
TOTAL JAILS . .	3,61,954	2,31,183	4,59,258	80,424	7,03,353	6,43,671	3,66,917	3,24,563	26,077	5,48,948	3,04,589	40,50,937
TOTAL RECEIPTS UNDER LAW AND JUSTICE .	4,72,848	4,66,236	11,07,049	1,95,556	15,18,254	9,23,747	10,46,958	8,13,097	1,38,966	16,12,574	10,36,417	93,31,702
											Total India converted into £ at R15=£1 . £	622,113