

EAST INDIA (HOME ACCOUNTS).

H O M E A C C O U N T S

OF THE

G O V E R N M E N T O F I N D I A .

India Office,  
27th May 1931. }

L. J. KERSHAW,  
Assistant Under Secretary of State for India.



LONDON:

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EAST INDIA (HOME ACCOUNTS).

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**No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF**

**RECEIPTS.**

	£	s.	d.	£	s.	d.
<b>Balance on the 1st April 1929, held as follows:—</b>						
Cash at the Bank of England and in the hands of sub-accountants -	-	-	-	*1,072,168	11	0
British Treasury Bills -	-	-	-	3,995,823	6	1
						5,067,991 17 1
 <b>REVENUE.</b>						
<b>RAILWAYS:</b>						
<b>STATE RAILWAYS:</b>						
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock -				£	s.	d.
				235	11	0
 <b>STATE RAILWAYS.—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:</b>						
Madras and Southern Mahratta Railway (Mysore Railway) -				48,000	0	0
 <b>SUBSIDIZED COMPANIES:</b>						
Rohilkund and Kumaon Railway:				£	s.	d.
Government share of surplus profits from 1st April 1928 to 31st March 1929 -				10,949	0	8
Southern Punjab Railway:				£	s.	d.
Government share of surplus profits:						
Balance, 1st October 1927 to 30th September 1928 -	99,796	2	5			
Year, 1st October 1928 to 30th September 1929 -	199,376	1	1			
Advance, Quarter, 1st October to 31st December 1929 -	35,000	0	0			
	334,172	3	6			
				345,121	4	2
						393,356 15 2
 <b>Carried forward -</b>						
				£		393,356 15 2
						5,067,991 17 1

\* Including £3,042 3s. 2d. uninvested cash of the Gold Standard Reserve.

INDIA, on account of the CENTRAL GOVERNMENT OF INDIA, from 1st April 1929 to 31st March 1930.

DISBURSEMENTS.		£	s.	d.
<b>EXPENDITURE.</b>				
<b>CUSTOMS:</b>				
Contribution to the International Customs Tariffs Bureau, 1929-30 -	-	-	-	216 15 5
<b>TAXES ON INCOME:</b>				
Expenditure in connection with appeals from India -	-	-	-	1,260 9 3
<b>FOREST:</b>				
Expenditure in connection with recruitment -	-	-	-	7 8 10
<b>RAILWAY REVENUE ACCOUNT:</b>				
STATE RAILWAYS—INTEREST ON DEBT: (See Details on page 25.)				
Bombay Baroda and Central India Railway -	-	385,083	11	0
Burma Railways -	-	37,499	9	3
East Indian Railway -	-	1,743,449	16	5
Eastern Bengal Railway (including Bengal Central Railway) -	-	124,553	3	1
Great Indian Peninsula Railway -	-	965,182	6	3
Indian Midland Railway -	-	18,364	18	0
Madras Railway -	-	362,193	10	2
Oude and Rohilkund Railway -	-	313,794	3	0
Scinde Punjab and Delhi Railway -	-	355,638	18	8
South Indian Railway -	-	146,635	6	2
		4,452,395	2	0
Interest at 3·3252 per cent. on a sum of 55,720,115 <i>l.</i> taken as Capital Outlay in this Country to 31st March 1917 on State Railways, and at 5·0088 per cent. on 34,112,863 <i>l.</i> Os. 2 <i>d.</i> taken as Capital Outlay from 1st April 1917 to 31st March 1930 -		3,561,450	6	11
		8,013,845	8	11
Oude and Rohilkund Railway Discount Sinking Fund, in redemption of debt incurred in excess of money raised: Investment of the sums applicable to this purpose in the purchase and cancellation of— 8,818 <i>l.</i> 19 <i>s.</i> 1 <i>d.</i> India 5½ per cent. Stock -		8,772	5	2
		8,022,617	14	1
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:				
Assam-Bengal Railway -	-	81,545	0	0
Bengal-Nagpur Railway -	-	294,535	12	5
Bengal and North-Western Railway (Tirhoot Railway) -	-	35,000	0	0
Ditto                      Ditto      Sinking Fund		1,274	15	10
Bombay Baroda and Central India Railway -	-	94,998	8	2
Madras and Southern Mahratta Railway -	-	285,050	0	0
Ditto                      (Mysore Railway) -		48,000	0	0
South Indian Railway -	-	147,479	18	4
		987,883	14	9
STATE RAILWAYS—WORKING EXPENSES:				
Rental paid to the South Behar Railway Company -	-	30,000	0	0
Miscellaneous expenditure:				
Furlough Pay of officers on leave from India -	-	644	11	2
Expenses in connection with recruitment -	-	201	10	10
Miscellaneous charges -	-	335	12	11
Less—Burma Railways: unexpended Balance of Grant allowed for liquidation expenses -	-	278	15	7
		30,902	19	4
MISCELLANEOUS RAILWAY EXPENDITURE:				
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway -	-	187	19	7
Furlough pay of officers on leave from India -	-	11	12	1
Pensionary charges of Military Officers in respect of Railway employment -	-	9,510	15	11
Expenses in connection with recruitment -	-	246	19	6
Miscellaneous charges -	-	25	0	0
		40,885	6	5
		9,051,386	15	3
Carried forward -	-	9,052,871	8	9

## ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

		£	s.	d.	£	s.	d.	
Brought forward		393,356	15	2	5,067,991	17	1	
RECEIPTS— <i>continued.</i>								
REVENUE— <i>continued.</i>								
<b>POSTS AND TELEGRAPHS REVENUE ACCOUNT:</b>								
<b>INDO-EUROPEAN TELEGRAPH DEPARTMENT:</b>								
		£	s.	d.				
Message Revenue	-	2,347	13	6				
Receipts on Common Purse Account	-	132,208	0	0				
		134,555	13	6				
<i>Deduct</i> —Payments in respect of Revenue:		£	s.	d.				
Message Revenue	-	21,423	4	6				
Australasian Message Fund	-	7,959	6	5				
		29,382	10	11				
					105,173	2	7	
<b>INTEREST:</b>								
		£	s.	d.				
Interest realised from investment of Cash Balance	-	247,312	11	11				
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government	-	14,700	0	0				
Interest, &c., on Gold Standard Reserve holding appropriated to Revenue	-	2,300,000	0	0				
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	-	288	15	1				
Fees on transfers of East Indian Railway Company's Debenture Stock	-	159	19	3				
					2,562,461	6	3	
<b>Details of charge of 13,071,290l. 15s. 6d. for INTEREST ON LOANS contracted in England, &amp;c., included under INTEREST ON ORDINARY DEBT on opposite page.</b>								
<b>Interest on Loans contracted in England under various Acts:—</b>								
		£	s.	d.	£	s.	d.	
India 5½ per cent. Stock	-	1,257,815	7	0				
India 4½ per cent. Stock (1950-55)	-	1,906,666	13	3				
India 4½ per cent. Stock (1953-68)	-	725,694	13	3				
India 3½ per cent. Stock	-	3,102,802	1	11				
India 3 per cent. Stock	-	2,310,407	13	5				
India 2½ per cent. Stock	-	288,472	11	0				
					9,591,859	4	10	
Discount on India Bills	-				572,998	17	10	
<b>Interest portion of Annuities created in purchase of Railways (see details on page 24):—</b>								
East Indian Railway	-	734,861	16	9				
Eastern Bengal Railway	-	77,574	18	8				
Great Indian Peninsula Railway	-	535,480	16	7				
Madras Railway	-	299,276	0	0				
Scinde Punjab and Delhi Railway	-	251,024	12	0				
					1,898,218	4	0	
<b>Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract:—</b>								
Burma Railways 3 per cent. Debenture Stock	-	37,499	9	3				
East Indian Railway Irredeemable 4½ per cent. Debenture Stock	-	64,604	4	10				
Do. 3 per cent. new Debenture Stock	-	239,995	8	11				
Do. 3½ per cent. Debenture Stock	-	244,993	13	6				
Do. 4½ per cent. Debenture Stock, 1935-55	-	157,494	13	0				
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock	-	13,946	6	3				
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock	-	108,057	19	10				
Do. 3½ per cent. Debenture Stock	-	122,497	13	9				
South Indian Railway Irredeemable 4½ per cent. Debenture Stock	-	19,124	19	6				
					1,008,214	8	10	
					£13,071,290	15	6	
Carried forward		£	3,060,991	4	0	5,067,991	17	1

on account of the Central Government of India, from 1st April 1929 to 31st March 1930—continued.

		£	s.	d.		
Brought forward		-	-	-	9,052,871	8 9
DISBURSEMENTS—continued.						
EXPENDITURE—continued.						
<b>POSTS AND TELEGRAPHS REVENUE ACCOUNT:</b>						
<b>INDIAN POSTAL AND TELEGRAPH DEPARTMENT:</b>						
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	£	s.	d.	£	s.	d.
Deputation pay, allowances, &c. of officers attending the International Postal Congress, and sundries	22,000	0	0			
	4,184	6	6	26,184	6	6
<b>INDO-EUROPEAN TELEGRAPH DEPARTMENT:</b>						
Salaries of Officers of the Department at the India Office	3,331	4	3			
Miscellaneous expenditure	988	7	10	4,319	12	1
					30,503	18 7
<b>CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:</b>						
<b>INDO-EUROPEAN TELEGRAPH DEPARTMENT:</b>						
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line				500	0	0
Deduct: Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line, creditable to Capital				150	0	0
					350	0 0
<b>INTEREST ON ORDINARY DEBT:</b>						
Total Interest on Loans contracted in England under various Acts and on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract. (For details see opposite page)	13,071,290	15	6			
Discount Sinking Funds, in redemption of debt incurred in excess of money raised:						
Investment of the sums applicable to this purpose in the purchase and cancellation of—						
75,739l. 16s. 9d. India 5½ per cent. Stock	75,348	17	0			
Deduct—Chargeable to State Railways—Interest on Debt (see page 5)	13,146,639	12	6			
	8,022,617	14	1	5,124,021	18	5
Interest on Liability assumed in respect of British Government 5 per cent. War Loan (1929-47)				836,050	3	2
Management of Debt				91,516	11	0
Expenses in connection with issue of 6 per cent. Bonds in February 1930				97,372	0	0
Cost of advertisement of 6 per cent. Bonds				1,263	5	0
Stamp duty on Transfers and Powers of Attorney, &c.				11,462	14	1
					6,161,686	11 8
<b>INTEREST ON OTHER OBLIGATIONS:</b>						
Interest on balances of the Indian Military Widows' and Orphans' Fund				12,684	19	10
Interest on balances of Superior Services (India) Family Pension Fund				12,688	17	7
Bengal and North-Western Railway: 5 per cent. Debenture Stock: Discount Sinking Fund				175	3	9
					25,549	1 2
<b>GENERAL ADMINISTRATION:</b>						
<i>England.</i>						
Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State in Council of India	190,260	5	8			
Law Charges	310	12	8			
Postage and telegrams to India and other places abroad	6,602	13	7			
Contributions towards National Health Insurance, Unemployment Insurance and Contributory Pensions	432	2	8			
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements and petty charges	21,750	6	7			
Miscellaneous expenditure	695	4	2			
	220,051	5	4†			
Deduct—Contribution by His Majesty's Treasury	103,161	0	0	111,890	5	4
<i>India.</i>						
Heads of Provinces (including Governor-General), &c.:						
Leave allowances of Viceroy and Governor-General and deputation pay of Finance Member of Governor-General's Council	2,335	14	6			
Secretariat and Headquarters Establishments:						
Miscellaneous expenditure	1,865	13	10			
Miscellaneous: Indian Civil Service: Examination expenses, &c.	2,795	19	5	6,997	7	9
					118,887	13 1
Carried forward					£ 15,389,848	13 3

† The Commission paid to the Brokers to the Secretary of State on the purchase or sale of securities on account of the Gold Standard Reserve, Gold Standard Reserve: Revenue Equalisation Fund, Paper Currency Reserve, Investments from Treasury Balance, &c., amounting in 1929-30 to 7,268l. 7s. 10d., has been adjusted under the appropriate heads as part of the cost price or sale proceeds of the securities.



on account of the Central Government of India, from 1st April 1929 to 31st March 1930—continued.

		£	s.	d.
Brought forward				
DISBURSEMENTS—continued.				
EXPENDITURE—continued.				
				15,389,848 13 3
<b>AUDIT:</b>				
<i>England:</i>				
Salaries of Auditor and Assistants, under the Government of India Act, s. 27		£	s.	d.
		16,969	1	1
Deduct—Contribution by His Majesty's Treasury		£	s.	d.
		3,343	0	0
Portion charged to the High Commissioner for India		£	s.	d.
		7,500	0	0
		10,843	0	0
<b>JUSTICE:</b>				
Portion of salaries of members of Judicial Committee of the Privy Council				
				6,126 1 1
				3,087 7 5
<b>JAILS AND CONVICT SETTLEMENTS:</b>				
Pay of Officers on leave from India		£	s.	d.
		745	14	0
Contribution to International Prisons Commission		£	s.	d.
		150	0	0
				895 14 0
<b>POLICE:</b>				
Examination expenses, &c., in connection with appointments to the Police Service				
				163 14 3
<b>PORTS AND PILOTAGE:</b>				
Pay of Officers on leave from India				
				732 7 9
<b>ECCLESIASTICAL:</b>				
Allowance to Bishop of Bombay on appointment		£	s.	d.
		350	0	0
Miscellaneous expenditure		£	s.	d.
		34	8	4
				384 8 4
<b>POLITICAL:</b>				
Contribution in aid of Diplomatic and Consular Establishments in China				
		12,000	0	0
Contribution towards Political expenditure at Aden				
		9,000	0	0
Moiety of expenditure in connection with the Consulate at Nakawn Lampang and the Vice-Consulate at Chiangmai, Siam, and of maintenance of buildings at Chiangmai Consulate (1927-8)				
		1,194	10	6
Contribution to Diplomatic and Consular Establishments in Persia and to the Consulates at Jeddah and Momein				
		1,687	10	0
Contribution to expenses of the Consulate at Chiangmai, Siam				
		1,000	0	0
Expenditure in connection with the Indian States Committee				
		307	7	5
Pay, &c., of Officers on leave				
		2,448	6	0
Miscellaneous expenditure				
		2,329	17	6
				29,967 11 5
<b>FRONTIER WATCH AND WARD:</b>				
Pay and allowances of Officers on leave from India				
				1,073 3 4
<b>SCIENTIFIC DEPARTMENTS:</b>				
Expenses attending the preparation of "Fauna Indica"				
		2,225	15	6
Expenses attending the preparation of "Kharosthi Inscriptions"				
		1,160	4	8
Contribution towards expenses of the Indian Section of the Imperial Institute				
		1,200	0	0
Contingent expenses of the India Museum Collection at Kew				
		738	14	6
Pay of Officers on leave from India				
		908	19	11
Expenses in connection with International Geological Congress at Pretoria				
		611	5	1
Miscellaneous expenditure				
		86	14	4
				6,931 14 0
<b>MEDICAL:</b>				
Pay, &c., of Officers on leave from India				
		1,266	5	11
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford				
		103	15	0
				1,370 0 11
<b>PUBLIC HEALTH:</b>				
Contributions towards International Bureau of Public Health for 1928 and 1929				
		1,200	0	0
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board				
		125	0	0
Expenses at Jeddah in connection with the Indian Pilgrimage				
		2,490	4	2
Miscellaneous expenditure				
		223	5	1
				4,038 9 3
<b>AGRICULTURE:</b>				
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome				
		119	7	1
Miscellaneous expenditure				
		17	5	0
				136 12 1
<b>AVIATION:</b>				
Payment to Air Ministry in connection with the electrification scheme of the Civil Aerodrome at Karachi		£	s.	d.
		3,152	0	0
Payment to Air Ministry in respect of road repairs, Karachi Airship Base				
		15	2	6
Contribution to the International Commission for Air Navigation, 1929				
		129	2	10
Miscellaneous expenditure				
		58	0	11
				3,354 6 3
<b>MISCELLANEOUS DEPARTMENTS:</b>				
Expenditure of the India Office Library				
		2,232	3	2
Expenditure of the Record Department of the India Office				
		504	17	2
Grant to the Royal Asiatic Society				
		315	0	0
Grant in aid of the publication of the "Encyclopædia of Islam"				
		320	0	0
				3,372 0 4
Carried forward				
				£ 15,451,487 3 8



## ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - - -	3,061,454	15	2	5,067,991	17	1
RECEIPTS— <i>continued.</i>						
REVENUE— <i>continued.</i>						
CURRENCY:						
Paper Currency Reserve Investment: Discount on British Treasury Bills - - -	201,678	11	7			
MINT:						
Proceeds of sale of Indian coins sent home for assay - - -	0	7	4			
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c. - - -	3,674	1	3			
Subscriptions in respect of the India Office Provident Fund - - -	609	11	3			
Subscriptions in respect of the Indian Civil and Military Funds, and the Indian Navy Fund:						
Bengal Military Orphan Society - - -	429	5	0			
Bengal Military Fund - - -	287	17	5			
Madras Military Fund - - -	243	17	10			
Bombay Military Fund - - -	270	16	0			
Indian Navy Fund - - -	4	19	0			
Subscriptions and Donations: Indian Civil Service Family Pensions - - -	1,236	15	3			
Adjustment of excess charges in previous years in respect of the pensions of Military Officers in civil employment - - -	4,548	0	4			
	1,493	2	6	11,561	10	7
STATIONERY AND PRINTING:						
Miscellaneous receipts - - -	298	18	10			
MISCELLANEOUS:						
Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consular Establishments in Persia (balance for 1926-27 and adjustment and advance for 1927-28) - - -	12,657	7	4			
Receipt from Inland Revenue Department as allowance in respect of Income Tax assessments made at the India Office - - -	2,000	0	0			
Miscellaneous receipts in aid of the India Office - - -	386	13	9			
Miscellaneous Home Receipts - - -	165	9	2	15,209	10	3
Carried forward - - -	3,290,203	13	9	5,067,991	17	1

on account of the Central Government of India, from 1st April 1929 to 31st March 1930—continued.

		£	s.	d.			
Brought forward		-	-	-	15,451,487	3	8
DISBURSEMENTS—continued.							
EXPENDITURE—continued.							
MINT: Cost of assay of Indian coins		-	-	-	6	7	0
CIVIL WORKS:		£	s.	d.			
Contribution to the British Engineering Standards Association		500	0	0			
Miscellaneous expenditure		73	11	10			
TERRITORIAL AND POLITICAL PENSIONS:					573	11	10
Members of the Family of the late Maharajah Duleep Singh		8,671	16	9			
Members of the Bengal Nizamut Family		460	19	2			
SUPERANNUATION ALLOWANCES AND PENSIONS:					9,132	15	11
Pensions for Distinguished and Meritorious Services		1,588	3	0			
Pensions, &c., on retirement of Officers of the following classes:—							
India Office:		£	s.	d.			
Superannuation		39,753	2	3			
Compensation (on reduction of staff)		4,540	8	7			
Compassionate and Injury		1,937	1	2			
Gratuities under the Superannuation Act, 1909		4,314	2	5			
		50,544	14	5			
Judges of the High Courts in India		750	0	0			
Indian Civil Service		1,106	13	4			
Other Civil Services in India		621	5	0			
Military and Marine Officers in respect of Civil employment		122,892	6	5			
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed		3,507	19	4			
Pensions payable in respect of the India Office Provident Fund		8,519	19	1			
Compassionate and Miscellaneous Pensions		501	5	1			
		190,032	5	8			
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund:—		£	s.	d.			
Bengal Military Orphan Society		45,576	13	1			
Bengal Military Fund		78,868	0	1			
Madras Military Fund		100,880	9	8			
Bombay Military Fund		60,824	9	3			
Madras Medical Fund		18,832	17	5			
Indian Navy Fund		6,628	5	7			
		311,610	15	1			
STATIONERY AND PRINTING:					501,643	0	9
Stationery, Printing, and Bookbinding for the India Office, &c.		7,507	9	3			
Deduct—Contribution by His Majesty's Treasury		3,496	0	0			
MISCELLANEOUS:					4,011	9	3
Contribution towards Expenses of the Secretariat of the League of Nations		56,709	10	4			
League of Nations Assembly and Committees		6,161	8	7			
International Labour Conference		2,267	1	1			
International Conference on Economic Statistics		16	8	8			
International Conference for Safety of Life at Sea		1,158	11	9			
Conference on Import and Export Prohibitions		49	5	10			
Conference on Treatment of Foreigners		378	13	5			
Meteorological Conference		493	17	9			
Counterfeiting Conference		57	16	8			
Conference on Codification of International Law		25	9	5			
Imperial Conference		197	18	10			
Indian Statutory Commission		13,096	9	3			
Indian Central Committee		12,814	2	1			
Indian Forestry Committee		373	13	6			
Haj Enquiry Committee		148	11	0			
Royal Commission on Agriculture in India		42	4	5			
Royal Commission on Labour in India		4,023	1	8			
Sum placed at the disposal of the Secretary of State for India for Secret Service		8,000	0	0			
Contribution towards the School of Oriental Studies		1,250	0	0			
Relief and repatriation of destitute Indians		861	14	11			
Commission on pensions and leave allowances paid abroad		553	14	0			
Books and Newspapers supplied to India		32	17	6			
Cost of insignia of Indian Orders		1,013	19	0			
Charges for actuarial work performed for the India Office		2,186	0	0			
Advance in aid of production of film lecture "Romantic India" written off as irrecoverable		2,000	0	0			
Pay and expenses of Officers specially employed		1,510	13	2			
Contribution to Overseas Mechanical Transport Fund		1,500	0	0			
Contribution to International Copyright Union		101	13	9			
Sundry items		1,052	14	0			
		118,077	10	7			
Carried forward		£	16,084,931	19	0		

## ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India.

	£	s.	d.	£	s.	d.
Brought forward	-	-	-	3,290,203	13	9
RECEIPTS— <i>continued.</i>						
REVENUE— <i>continued.</i>						
<b>MILITARY SERVICES:</b>						
<b>ARMY:</b>						
<b>I. FIGHTING SERVICES:</b>						
Amount received from the Imperial Government in respect of—						
Capitation rate payable on account of Indian Regiments lent for service in the Colonies	24,100	0	0			
Consolidated Clothing Allowances: balance, second half of 1927-28, first half of 1928-29, less advance of £2,000 in 1928-29	388	19	9			
Voyage Pay of Officers moved in Imperial interests	3,000	0	0			
Adjustment of advances for 1928-29 on account of—						
Marriage Allowances and Allotments	12,948	9	7			
Other Receipts:						
Discharge Purchase Money	257	10	0			
Pension Act contributions in respect of British soldiers employed in Civil Departments	529	3	3			
Recoveries of over-issues in previous years of pay, &c.	958	5	1			
	42,182	7	8			
<b>II. ADMINISTRATIVE SERVICES:</b>						
Educational Establishments:						
Fees, &c., received in respect of King's India Cadets at the Royal Military College, Sandhurst	115	0	0			
Recoveries of over-issues in previous years of pay, &c.:						
Educational	90	12	0			
Arsenals	325	11	10			
Medical	798	13	8			
Miscellaneous Services	8	8	9			
	1,223	6	3			
Hospital stoppages recovered from officers on leave	580	2	10			
Contribution by the Imperial Government for the year 1929-30 in respect of the Military Attaché at Meshed	950	0	0			
Carried forward	45,050	16	9			
Carried forward	3,290,203	13	9	5,067,991	17	1

on account of the Central Government of India, from 1st April 1929 to 31st March 1930—continued.

		Brought forward -		£ s. d.			
				16,084,931 19 0			
DISBURSEMENTS—continued.							
EXPENDITURE—continued.							
		£	s.	d.	£	s.	d.
<b>MILITARY SERVICES:</b>							
<b>ARMY:</b>							
<b>I. FIGHTING SERVICES:</b>							
Payments to the War Office in respect of H.M.'s British Forces serving in India:							
For the year 1929-30		1,400,000	0	0			
Discharge Gratuity and Deferred Pay of British Troops:							
Payments to the War Office:		£	s.	d.			
For the year 1929-30		54,000	0	0			
Adjustment for year 1928-29		3,035	2	11			
Payments to Non-commissioned Officers, &c., formerly on the Indian Un-attached List		444	12	10			
		57,479	15	9			
Indian Regiments serving in the Colonies:							
Refund of over advance in respect of year 1928-29		1,021	8	9			
Pay and allowances, &c. of British soldiers attending Vocational Courses		28,319	11	11			
Furlough allowances of British Regiments serving in India		164,844	6	1			
Furlough allowances: Indian Army: Regimental		260,415	19	4			
National Health Insurance:		£	s.	d.			
Advances for year 1929		29,700	0	0			
" " 1930		9,900	0	0			
Balance for year 1928		320	1	3			
Unemployment Insurance:					39,920	1	3
Contribution for the year 1929-30		104,000	0	0			
Adjustment for the year 1928-29		12,924	9	0			
		116,924	9	0			
Payment to Ministry of Health under the Contributory Pensions Act, 1925 (of which a moiety is recovered from issues of pay)		119,760	3	9			
Marriage allowances and allotments:		£	s.	d.			
British Troops		389,654	14	8			
Indian Army		21,830	5	7			
		411,485	0	3			
Consolidated Clothing Allowances (balance, second half of 1927-28, first half of 1928-29, less advance of £1,000 in March 1929)		454	10	8			
Pay and allowances of Second Lieutenants on appointment		5,943	9	0			
Fighting units: Miscellaneous		1,108	14	4			
		2,607,677	10	1			
<b>II. ADMINISTRATIVE SERVICES:</b>							
Supply and Transport:							
Furlough Allowances: Indian Army Service Corps		65,724	8	4			
Miscellaneous expenditure		8,051	4	11			
		73,775	13	3			
Educational and Instructional:							
Furlough allowances		7,026	8	10			
Miscellaneous expenditure		52,312	2	9			
		59,338	11	7			
Medical Services:							
Furlough allowances: Royal Army Medical Corps		12,388	1	8			
" " : Indian Medical Service and other medical personnel		51,501	1	9			
Sterling Overseas Pay: Indian Medical Service		30,790	5	0			
Pay, &c., of Lieutenants on appointment to the I.M.S.		8,697	8	0			
Cost of medical treatment of officers on leave		4,057	8	4			
Miscellaneous expenditure		564	2	1			
		107,998	6	10			
Veterinary:							
Furlough allowances: Royal Army Veterinary Corps		2,918	11	6			
Arsenals:							
Furlough allowances: Indian Army Ordnance Corps, &c.		32,507	0	0			
Miscellaneous expenditure		939	1	1			
		33,496	1	1			
Miscellaneous Administrative Services:							
Furlough allowances		5,349	0	7			
Miscellaneous expenditure		2,859	5	3			
		8,208	5	10			
<b>III. MANUFACTURING ESTABLISHMENTS:</b>							
Furlough allowances and miscellaneous expenditure:							
Ordnance and Clothing Factories		3,601	15	4			
Grass Farms		3,530	1	6			
Dairy Farms		272	4	3			
Medical Depôts and Workshops		762	13	10			
		8,166	14	11			
Carried forward		£2,901,579	15	1	16,084,931	19	0

## ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward - - - - -	3,290,203	13	9	5,067,991	17	1
RECEIPTS— <i>continued.</i>						
REVENUE— <i>continued.</i>						
<b>MILITARY SERVICES—<i>continued.</i></b>						
<b>ARMY—<i>continued.</i></b>						
Brought forward - - - - -	45,050	16	9			
<b>IV. STAFF:</b>						
Recoveries of over-issues in previous years of pay, &c. - - - - -	15	10	11			
<b>V. PURCHASE AND SALE OF STORES:</b>						
Stores brought from India with troops:	£	s.	d.			
Clothing - - - - -	239	3	9			
Ordnance - - - - -	40,344	7	6			
	40,583	11	3			
<b>VI. SPECIAL SERVICES:</b>						
Recoveries and adjustments of payments in previous years to Surplus Officers of the Indian Army - - - - -	3,097	5	7			
<b>VII. TRANSPORTATION AND MISCELLANEOUS:</b>						
Amount received from the Imperial Government in respect of Contribution towards cost of the transport of Troops	130,000	0	0			
Miscellaneous Receipts in connection with transport of troops - - - - -	1,743	1	9			
Miscellaneous Receipts in connection with concession passages - - - - -	5,510	9	7			
Other Miscellaneous Receipts - - - - -	109	10	4			
	226,110	6	2			
<b>VIII. NON-EFFECTIVE:</b>						
Recoveries from the War Office in respect of Retired Pay, &c., of Indian Troops, &c., lent to it - - - - -	259,433	15	6			
Other pensionary contributions - - - - -	1,061	17	0			
Subscriptions towards Indian Military Service Family Pensions - - - - -	45,803	2	0			
Recoveries from Civil Revenues in respect of pensions charged thereto in previous years - - - - -	176,282	11	1			
Adjustments of over-issues and miscellaneous receipts - - - - -	4,227	13	5			
	456,808	19	0			
<b>ROYAL AIR FORCE:</b>						
Stores brought from India with Airmen:						
Clothing - - - - -	269	3	5			
Ordnance - - - - -	0	18	6			
Consolidated Clothing Allowances of Airmen returning from India - - - - -	652	9	6			
Miscellaneous receipts - - - - -	331	14	1			
	1,254	5	6			
<b>MARINE:</b>						
Miscellaneous receipts - - - - -	671	5	7			
<b>EXTRAORDINARY RECEIPTS:</b>						
Share of receipt from the German Government in respect of Reparations under the "Dawes" Scheme and under the "Young" Plan for period 1st March 1929 to 28th February 1930 - - - - -	245,173	15	10			
<b>TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - - - -</b>				4,250,222	5	10
Carried forward - - - - -	£			9,318,214	2	11



## ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

Brought forward - - - - - £ 9,318,214 s. 2 d. 11

## RECEIPTS—continued.

## DEBT.

## PERMANENT DEBT INCURRED:

	£	s.	d.
India 4½ per cent. Stock: Loan of £10,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in January 1929 for Railway purposes:			
Receipts in the year	30	2	4
India 6 per cent. Bonds: Loan of £6,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in February 1930 for Railway purposes:			
Receipts in the year	5,940,000	0	0

	For Railway Construction.			For General Purposes.			
	£	s.	d.	£	s.	d.	
Discount written off to Revenue in the year in respect of the following Loans:							
Loan created under East India Loans Act, 1910, and previous Acts:							
£10,000,000 India 5½ per cent. Stock issued in December 1921	74,840	18	2	—			
Loans created under East India Loans Act, 1922, and previous Acts:							
£12,500,000 India 5½ per cent. Stock issued in June 1922	59,407	13	1	—			134,248 11 3
£20,000,000 India 4½ per cent. Stock issued in November 1922	45,030	19	8	21,681	11	8	
£20,000,000 India 4½ per cent. Stock issued in May 1923	39,629	4	3	6,993	7	10	113,335 3 5
Loans created under East India Loans Act, 1923, and previous Acts:							
£7,500,000 India 4½ per cent. Stock issued in January 1928	9,580	4	4	—			
£10,000,000 India 4½ per cent. Stock issued in January 1929	13,617	18	5	—			23,198 2 9

## FLOATING DEBT INCURRED:

India Bills: Principal Account	12,000,000	0	0
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## UNFUNDED DEBT:

Indian Military Widows' and Orphans' Fund (Sterling Branch):	£	s.	d.	
Subscriptions, and interest on balances	52,131	6	1	
Superior Services (India) Family Pension Fund:				
Subscriptions and interest on balances	98,363	11	1	
Southern Punjab Railway: Portion of purchase price deferred under terms of contract	4,256,631	8	0	4,407,126 5 2
				22,617,938 4 11
Carried forward	£			31,936,152 7 10

on account of the Central Government of India, from 1st April 1929 to 31st March 1930—continued.

		£	s.	d.		
Brought forward					24,006,533	12 5
<b>DISBURSEMENTS—continued.</b>						
<b>CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.</b>						
<b>RAILWAY CAPITAL ACCOUNT:</b>						
<b>CONSTRUCTION OF STATE RAILWAYS:</b>						
State Railways worked by the State: Burma Railways: Proceeds of sale of furniture					-80	2 2
State Railways worked by Companies:						
Stores, Establishment Charges, &c.:						
Assam-Bengal Railway		177,227	13	11		
Bengal-Nagpur Railway		1,069,602	15	4		
*Bengal and North-Western Railway		141,450	10	6		
Bombay Baroda and Central India Railway		643,675	1	6		
Madras and Southern Mahratta Railway		689,259	8	10		
*Rohilkund and Kumaon Railway		24,508	11	3		
South Indian Railway		602,617	10	5		
					3,348,341	11 9
<b>CAPITAL CHARGE INVOLVED IN PURCHASE OF RAILWAYS:</b>						
Southern Punjab Railway: Purchase price					5,256,631	8 0
<b>CIVIL WORKS:</b>						
<b>INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:</b>						
Allowances of architects, &c.					7,304	7 1
					8,612,197	4 8
<b>DEBT.</b>						
<b>PERMANENT DEBT DISCHARGED:</b>						
£300 India 7 per cent. Stock discharged (at 102)					306	0 0
Capital portion of Annuities created in purchase of Railways (see details on page 24):						
East Indian Railway		410,417	17	1		
Eastern Bengal Railway		39,287	2	2		
Great Indian Peninsula Railway		732,999	2	8		
Madras Railway		189,101	17	10		
Scinde Punjab and Delhi Railway		120,304	12	11		
					1,492,110	12 8
Purchase of India 5½ per cent. Stock with the State Railways Sinking Funds (see details on page 24)		200,000	0	0		
Purchase of India 5½ per cent. Stock with the Discount Sinking Funds (see pages 5 and 7)					200,000	0 0
					1,692,416	12 8
<b>FLOATING DEBT DISCHARGED:</b>						
India Bills: Principal Account					6,000,000	0 0
<b>UNFUNDED DEBT:</b>						
Indian Military Widows' and Orphans' Fund (Sterling Branch)		2,867	13	9		
Superior Services (India) Family Pension Fund		1,372	15	9		
Southern Panjab Railway: Portion of purchase price		2,300,000	0	0		
					2,304,240	9 6
					9,996,657	2 2
Carried forward					42,615,387	19 3

\* Although for convenience the Bengal and North-Western and Rohilkund and Kumaon Railways are classed among the State Railways, a portion of each system is the property of the Company.



## ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India.

		£	s.	d.		
Brought forward		31,936,152	7	10		
<b>RECEIPTS—continued.</b>						
<b>DEPOSITS AND ADVANCES</b> (for details of Balances, see page 26).						
<b>GOLD STANDARD RESERVE:</b>						
Cost price of—	£	s.	d.	£	s.	d.
£51,325,000 British Treasury Bills maturing or realised	50,790,137	12	11			
Redemption money of—						
£150,000 Treasury 5½ per cent. Bonds, maturing 1st April 1929	150,000	0	0			
£2,875,000 Treasury 4½ per cent. Bonds, maturing 1st February 1930	2,875,000	0	0			
Proceeds of sale of—						
£500,000 Treasury 4½ per cent. Bonds, 1st February 1930	501,366	8	9			
£4,725,000 Treasury 5 per cent. Bonds, maturing 1933-35	4,725,653	11	6			
£7,000,000 Treasury 5½ per cent. Bonds, maturing 15th May 1930	7,050,317	0	7			
	66,092,474	13	9			
Dividends on investments, discount on Treasury Bills, &c.	1,844,214	12	9	67,936,689	6	6
<b>GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:</b>						
Appropriation from Gold Standard Reserve				442,709	2	5
<b>PAPER CURRENCY RESERVE:</b>						
British Treasury Bills paid off at maturity or realised	26,752,118	12	4			
Transfer from Home Treasury Balance	3,920,250	4	6	30,672,368	16	10
<b>ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:</b>						
Repayment by the Imperial Government of:						
Expenditure in England in connection with						
Military Expenditure in Iraq	12	2	8			
Military Expenditure at Aden	2,541	9	7			
Shanghai Defence Force	201	6	2			
Pay of Indian Army officers lent to H.M. Government	3,060	17	1			
Pay of Second Lieutenants on appointment to the Indian Army	1,430	17	4			
Expenditure on behalf of the Command Paymasters	91	0	10			
Miscellaneous	1,146	14	6	8,484	8	2
<b>REPAYMENT OF ADVANCES:</b>						
Adjustment of advance on account of film lecture "Romantic India" now written off as irrecoverable				2,000	0	0
<b>SUSPENSE ACCOUNTS:</b>						
Bengal and North-Western Railway, appropriation from Revenue in respect of Discount on the 5 per cent. Debenture Stock (State Portion)	1,449	19	7			
Miscellaneous	23,572	5	10	25,022	5	5
<b>MISCELLANEOUS DEPOSITS:</b>						
British Income Tax collected on behalf of H.M. Imperial Government	755,678	0	4			
Receipts in respect of Indian Cadets at Sandharst	9,389	10	0			
Receipts in respect of the Currie Scholarship	44	6	4			
Receipts in respect of the Norman Memorial Fund	16	16	0			
Receipts in respect of Sir Pertab Singh Memorial Fund	300	0	0			
Receipts in respect of the Pollock Memorial Fund	18	4	0			
Insurance premiums deducted from salaries of India Office Establishment for payment to Civil Service Insurance Society	4,237	3	11			
Hospital Saving Association	102	0	9			
Miscellaneous	27,383	15	3	797,169	16	7
				99,884,443	15	11
Carried forward		£	131,820,596	3	9	

on account of the Central Government of India, from 1st April 1929 to 31st March 1930—continued.

		£		s.		d.	
Brought forward						42,615,387 19 3	
DISBURSEMENTS—continued.							
DEPOSITS AND ADVANCES (for details of Balances, see page 26).							
GOLD STANDARD RESERVE:							
Investments in the purchase of							
£54,605,000 British Treasury Bills	-	54,057,304	5	10			
5,375,000 Treasury 4½ per cent. Bonds (1932-34)	-	5,232,115	19	2			
3,820,000 Treasury 5 per cent. Bonds (1933-35)	-	3,857,288	1	8			
2,000,000 National War Loan 5 per cent. Stock (1929-47)	-	2,046,565	10	0			
		65,193,273	16	8			
Appropriation to Revenue	-	2,300,000	0	0			
Appropriation to Revenue Equalisation Fund	-	442,709	2	5			
					67,935,982	19	1
GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:							
Investments in British Treasury Bills	-				438,544	14	11
PAPER CURRENCY RESERVE:							
Investments in British Treasury Bills	-	18,847,698	17	0			
Transfer to Home Treasury Balance	-	11,824,669	19	10			
					30,672,368	16	10
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:							
Recoverable from the Imperial Government:							
Expenditure in England in connection with							
Military expenditure in Iraq	-	12	2	8			
Military expenditure at Aden	-	1,117	1	4			
Shanghai Defence Force	-	201	6	2			
Pay of Indian Army Officers lent to Imperial Government	-	3,434	9	0			
Pay of Second Lieutenants on appointment to Indian Army	-	1,336	12	1			
Expenditure on behalf of Command Paymasters	-	73	10	7			
Miscellaneous	-	1,440	2	9			
					7,615	4	7
SUSPENSE ACCOUNTS:							
Miscellaneous	-				8,698	14	5
MISCELLANEOUS DEPOSITS:							
British Income Tax paid to H.M. Imperial Government	-	756,633	11	0			
Expenses of Indian Cadets at Sandhurst	-	8,364	1	10			
Payments in respect of the Norman Memorial Fund	-	16	10	0			
Payments in respect of the Pollock Memorial Fund	-	18	0	0			
Payments in respect of Sir Pertab Singh Memorial Fund	-	200	0	0			
Insurance Premiums paid to Civil Service Insurance Society	-	4,228	2	11			
Hospital Saving Association	-	64	16	3			
Miscellaneous	-	25,518	0	8			
					795,043	2	8
					99,858,253	12	6
Carried forward						£ 142,473,641 11 9	

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India.

Brought forward - - - £ 131,820,596 s. 3 d. 9

## RECEIPTS--continued.

## REMITTANCE.

## REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA :

## REMITTANCE ACCOUNT:

## Receipts from Imperial Government Departments :

	£	s.	d.	£	s.	d.
War Office :						
Expenditure in India in connection with						
Shanghai Defence Force - - - - -	11,658	8	5			
Military Expenditure at Aden - - - - -	575	4	2			
Remittances paid in India on behalf of the Asiatic						
Artillery at Hong Kong and Singapore - - - - -	19,779	18	3			
Enlistment of Indians for service in the Colonies - - - - -	545	13	4			
Sums due to Officers and others residing in India - - - - -	92,194	8	3			
Additional Indian Troops lent for service at Hong Kong - - - - -	315	13	8			
Pensions issued in India - - - - -	33,887	8	2			
Air Ministry :				158,956	14	3
Expenditure in India in connection with						
Military Expenditure at Aden - - - - -	237	10	3			
Expenditure in Iraq - - - - -	6,840	19	11			
Funds supplied to the Royal Air Force, Iraq - - - - -	573,750	0	0			
Funds for Command Accountant, R.A.F., Aden - - - - -	172,500	0	0			
Sums due to Officers and others residing in India - - - - -	6,993	5	1			
Airship Base at Karachi - - - - -	1,383	5	9			
Admiralty :				761,705	1	0
Advances in India on account of Naval Services - - - - -	84,550	1	4			
Transports - - - - -	68	15	2			
Pensions issued in India - - - - -	1,091	12	4			
Foreign Office :				85,710	8	10
Moiety of expenditure in India in connection with						
Persian Gulf Radio Offices - - - - -				259	19	8
Board of Trade :						
Transports - - - - -	13,603	4	5			
Lighthouses in the Red Sea - - - - -	6,579	1	3			
Balances on Indian Shipping Masters' Accounts - - - - -	3,297	8	2			
Ministry of Pensions :				23,479	13	10
Pensions paid in India - - - - -				43,095	18	7
Sundry Departments and Dominion Governments :						
Postal and Money Order transactions with Colonial						
Administrations - - - - -	617,133	6	10			
Pensions, &c., issued in India on behalf of H.M.						
Paymaster General - - - - -	10,669	0	2			
Advances in India on account of Emigration of Coolies - - - - -	41,380	6	3			
Ditto African Protectorates - - - - -	19,000	0	0			
Political Expenditure at Adeu - - - - -	22,305	1	2			
Bills and Telegraphic Transfers drawn on India by the						
High Commissioner for Iraq - - - - -	22,500	0	0			
Opium shipped to the Governments of Hong Kong and						
the Straits Settlements - - - - -	556,301	0	10			
Expenditure in connection with Dominion Officers						
serving in India - - - - -	13,110	4	6			
Adjustments with Central Clearing Office, Enemy Debts						
Miscellaneous advances in India - - - - -	278,894	7	11			
	63,663	0	0			
				1,644,956	7	8
				2,718,164	3	10
Other Remittance transactions :						
Opium shipped to Siam - - - - -				361,921	17	6
Allotments paid in India - - - - -				51	18	0
Government of India Rupee Loans - - - - -				-148	0	3
Sundry Provident Funds - - - - -				315	2	3
Miscellaneous receipts - - - - -				34,983	17	0
Carried forward - - - - -				3,115,288	18	4
				131,820,596	3	9

on account of the Central Government of India, from 1st April 1929 to 31st March 1930—*continued.*

Brought forward	-	-	-	-	£	s.	d.
					142,473,641	11	9

DISBURSEMENTS—*continued.*

## REMITTANCE.

## REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA:

## REMITTANCE ACCOUNT:

Payments to Imperial Government Departments:	£	s.	d.	£	s.	d.
War Office:						
Miscellaneous Remittances from India	16,020	13	10			
Effects of deceased Officers and men of the British Army	7,068	14	8			
Air Ministry:						
Miscellaneous Remittances from India	6,423	13	3			
Ministry of Health:						
National Health Insurance: Sale of stamps in India	254	8	1			
Board of Trade:						
Basses and Minicoy Light Dues	2,073	4	2			
Sundry Departments and Dominion Governments:						
Postal and Money Order transactions with the United Kingdom	404,000	0	0			
Unemployment Insurance: Sale of stamps in India	265	16	9			
Miscellaneous transactions to be brought to charge or recovered in India	48,348	8	0			
				484,454	18	9
Other Remittance transactions:						
Remittances of British and Indian Services				1,413	10	4
Effects of deceased Officers and Warrant Officers of the Indian Army				290	17	10
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities				107,224	5	6
Remittances: Indo-European Telegraph				2,672	15	0
Rohilkund and Kumaon Railway Company:						
Interest on 4 per Cent. Debenture Stock allocated to State Works and on Capital						
Overdrafts provided by Company				27,245	18	9
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account				45,000	0	0
Pay and Pensions chargeable to Native States, Local Funds, &c.				2,877	12	4
Transfer from India of transactions on account of the Indian Military Widows' and Orphans' Fund (Sterling Branch)				34,341	14	1
Transfer from India of transactions on account of the Superior Services (India)						
Family Pension Fund				54,793	19	8
Expenses of Indian Cadets at Sandhurst				713	6	11
Miscellaneous payments to be brought to charge or recovered in India				33,156	11	11
Exchange adjustments on Remittance Transactions				134	11	8

Carried forward	-	£	794,320	2	9	142,473,641	11	9
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## HOME ACCOUNTS OF THE GOVERNMENT OF INDIA.

## ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India,

	£	s.	d.	£	s.	d.
Brought forward	3,115,288	18	4	131,820,596	3	9
RECEIPTS— <i>continued.</i>						
REMITTANCE— <i>continued.</i>						
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA— <i>continued.</i>						
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:						
Sterling purchased in India	15,215,000	0	0			
Sale of silver	3,905,758	10	8			
Transfers through Paper Currency Reserve	11,824,669	19	10			
				34,060,717	8	10
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT				£ 165,881,313	12	7
RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details <i>see</i> pages 30 to 35.)						
Madras	52	16	0			
Bombay	35	12	11			
United Provinces of Agra and Oudh	189	5	0			
Burma	110	11	6			
				388	5	5
TOTAL RECEIPTS				£ 165,881,701	18	0

an account of the Central Government of India, from 1st April 1929 to 31st March 1930—continued.

	£	s.	d.	£	s.	d.
Brought forward -	794,320	2	9	142,473,641	11	9
DISBURSEMENTS—continued.						
REMITTANCE—continued.						
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—continued.						
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:						
Transfers through Paper Currency Reserve -	3,920,250	4	6	4,714,570	7	3
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA -						
				12,321,776	6	6
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - £				159,509,988	5	6
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details see pages 30 to 38.)						
Madras -	23,862	5	2			
Bombay -	30,558	11	2			
Bengal -	30,193	11	3			
United Provinces of Agra and Oudh -	9,308	10	4			
Punjab -	44,530	15	10			
Burma -	30,084	13	11			
Bihar and Orissa -	11,237	1	11			
Central Provinces and Berar -	11,303	10	3			
Assam -	10,537	0	5			
				201,616	0	3
TOTAL DISBURSEMENTS -				£	159,711,604	5 9
Balance on the 31st March 1930, held as follows:—						
Cash at the Bank of England and in the hands of sub-accountants -	1,046,823	12	7*			
British Treasury Bills -	5,123,273	19	8	6,170,097	12	3
				£	165,881,701	18 0

\* Including £3,748 10s. 7d. uninvested cash of the Gold Standard Reserve.

SIDNEY TURNER,  
Accountant-General.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,  
27th February 1931.

W. A. STURDY,  
Auditor.

## APPENDIX I.

A.—STATEMENT showing the details of the payments on pages 6 and 17 in respect of *Annuities created in purchase of Railways.*

	Annual amount of Annuity.	Adjustments in respect of Unclaimed Annuity, &c.	Contribution towards manage- ment, &c., in respect of Annuity redeemed.	Total.
East Indian Railway : Annuity terminating in 1953, at the rate of 5 <i>l.</i> 12 <i>s.</i> 6 <i>d.</i> for 100 <i>l.</i> Stock of the Company	£ s. d. 1,145,287 18 10	£ s. d. - 1,378 18 10	£ s. d. 1,368 11 10	£ s. d. 1,145,279 13 10
Eastern Bengal Railway : Annuity terminating in 1957, at the rate of 6 <i>l.</i> 3 <i>s.</i> 4·79 <i>d.</i> for 100 <i>l.</i> Stock of the Company	116,850 14 8	- 25 5 2	36 11 4	116,862 0 10
Great Indian Peninsula Railway : Annuity terminating in 1948, at the rate of 6 <i>l.</i> 13 <i>s.</i> 6·776 <i>d.</i> for 100 <i>l.</i> Stock of the Company	1,268,510 0 6	- 50 1 7	14 0 4	1,268,479 19 3
Madras Railway : Annuity terminating in 1956, at the rate of 5 <i>l.</i> 7 <i>s.</i> 10·795 <i>d.</i> for 100 <i>l.</i> Stock of the Company	488,381 5 8	- 3 7 10	—	488,377 17 10
Scinde Punjab and Delhi Railway : Annuity terminating in 1958, at the rate of 5 <i>l.</i> 3 <i>s.</i> 3·141 <i>d.</i> for 100 <i>l.</i> Stock of the Company	371,861 8 6	- 89 8 9	57 5 2	371,329 4 11
£	3,300,397 3 2	- 1,544 15 3	1,476 8 8	3,390,328 16 8*

\* Charged as Capital redeemed during 1929-30, see page 15, £1,492,110 12*s.* 8*d.*, Interest on Capital, see page 4, £1,898,318 4*s.* 0*d.*

B.—STATEMENT showing the details of the payment on page 17, under PERMANENT DEBT DISCHARGED in respect of  
*State Railways—Sinking Funds.*

	Stock purchased and cancelled.	Cost.		
	India 5½ per cent. Stock.	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.
STATE RAILWAYS—SINKING FUNDS: Created pursuant to Acts 42 & 43 Viet. c. 200 s. 51, and 44 & 45 Viet. c. 53, s. 2 (a)				
East Indian Railway	£ s. d. 119,576 14 8	£ s. d. 119,050 0 0	£ s. d. —	£ s. d. —
Eastern Bengal Railway	0,592 5 1	—	9,550 0 0	—
Scinde Punjab and Delhi Railway	71,716 18 0	—	—	71,400 0 0
£	200,884 17 9	119,050 0 0	9,550 0 0	71,400 0 0
			£200,000 0 0	

C.—STATEMENT showing the details of the payments on page 5 under the RAILWAY REVENUE ACCOUNT in respect of  
State Railways—Interest on Debt.

	Bombay Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (including Bengal Central Railway).	Great Indian Peninsula Railway (includ- ing Indian Midland Railway).	Madras Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway.	South Indian Railway.	Burma Railways.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
STATE RAILWAYS—INTEREST ON DEBT:										
On India 5½ per Cent. Stock	—	-17,568 5 2	-1,317 18 4	—	—	-2,338 16 4†	-11,509 7 6	—	—	—
On India 4½ per cent. Stock	—	—	—	—	—	-192 7 0	—	—	—	—
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 4	258,952 5 4	14,050 14 8	18,364 18 0	31,314 18 0	-3,371 19 8†	112,135 2 8	—	—	—
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	-18,255 10 0	13,464 4 8	97,896 10 0	—	308,934 4 8	-15,261 3 4	119,886 13 8	—	—
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	-3,799 16 0	-283 3 0	—	—	10,763 1 4	-2,487 7 0	7,623 13 0	—	—
On unredeemed Annuity Capital outstanding on 31st March 1924	—	817,033 2 0	84,693 3 10	636,730 2 8	330,878 12 2	—	272,761 13 10	—	—	—
	385,083 11 0	1,036,361 18 2	110,006 16 10	752,901 10 8	362,193 10 2	313,794 3 0	355,638 18 8	127,510 6 8	—	3,444,180 13 2
On Railway Debenture Stock	—	707,088 0 3	13,946 6 3	230,555 13 7	—	—	—	19,124 19 6	37,499 9 3	1,008,214 8 10
£	385,083 11 0	1,743,449 10 5	124,553 3 1	983,547 4 3	362,193 10 2	313,794 3 0	355,638 18 8	146,635 6 2	37,499 9 3	4,452,395 2 0

\* Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per Cent. Stock issued in lieu of Annuity or Debenture Stock. These Funds have been applied to the purchase of India Stock of the denomination offering the best yield. The minus figures represent the interest on India 5½ and 2½ per Cent. Stock so purchased, and on India 3 per Cent. Stock purchased in excess of the amount issued.

† The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 5½, 4½ and 3½ per Cent. Stock instead of India 3 per Cent. Stock.

Account of the Central Government of India, from 1st April 1929 to 31st March 1930—cont. (App.)



ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India, on account of the Central Government of India, from 1st April 1929 to 31st March 1930—continued (Appendix).

## APPENDIX II.

STATEMENT showing the Balances on Accounts included under "DEPOSITS AND ADVANCES" (see pages 18 and 19).

## DEBIT BALANCES.

	Balance, 31st March 1929.			Transactions during 1929-30.						Balance, 31st March 1930.		
	£	s.	d.	Payments.			Receipts.			£	s.	d.
Shanghai Defence Force -	—			201	6	2	201	6	2	—		
Military Expenditure in Iraq	—			12	2	8	12	2	8	—		
Military Expenditure at Aden	1,424	8	3	1,117	1	4	2,541	9	7	—		
Pay of Second Lieutenants on appointment -	630	2	6	1,336	12	1	1,430	17	4	535	17	3
Pay of Indian Army Officers lent to Imperial Government	457	5	0	3,434	9	0	3,060	17	1	830	16	11
Expenditure on behalf of Command Paymasters -	17	10	3	73	10	7	91	0	10	—		
Accounts with Imperial Government: Miscellaneous	565	13	1	1,440	2	9	1,146	14	6	859	1	4
Miscellaneous Advances -	2,000	0	0	—			2,000	0	0	—		
Expenditure consequent on disturbances in Persia -	17,938	4	9	—			—			17,938	4	9
Suspense: Miscellaneous -	28,801	7	9	8,698	14	5	23,572	5	10	13,927	16	4
Mysore Debenture Stock Sinking Fund—Investment Account -	59,697	16	5*	—			—			59,697	16	5*
Pollock Memorial Fund: Investment Account -	356	10	9	—			—			356	10	9
<b>TOTAL - £</b>	<b>111,888</b>	<b>18</b>	<b>9</b>	<b>16,313</b>	<b>19</b>	<b>0</b>	<b>34,056</b>	<b>14</b>	<b>0</b>	<b>94,146</b>	<b>3</b>	<b>9</b>

## CREDIT BALANCES.

Bengal and North-Western Railway 5 per cent. Debenture Stock (State portion)	4,020	15	4	—			1,449	19	7	5,470	14	11
Discount Sinking Fund -	88	8	0	—			44	6	4	132	14	4
Currie Scholarship for Forest Students -	6	11	8	16	10	0	16	16	0	6	17	8
Norman Memorial Fund -	350	0	0	200	0	0	300	0	0	450	0	0
Sir Pertab Singh Memorial Fund -	356	17	9	18	0	0	18	4	0	357	1	9
Pollock Memorial Fund -	59,697	16	5*	—			—			59,697	16	5*
Mysore Debenture Stock Sinking Fund -	—			8,364	1	10	9,389	10	0	—		
Indian Cadets at Sandhurst -	3,140	13	8	756,633	11	0	755,678	0	4	2,185	3	0
Income Tax -	—			64	16	3	102	0	9	37	4	6
Hospital Saving Association -	907	14	9	4,228	2	11	4,237	3	11	916	15	9
Civil Service Insurance Society -	1,322	4	0	25,518	0	8	27,383	15	3	3,187	18	7
Miscellaneous Deposits -	—			—			—			—		
<b>TOTAL - £</b>	<b>68,865</b>	<b>13</b>	<b>5</b>	<b>795,043</b>	<b>2</b>	<b>8</b>	<b>798,619</b>	<b>16</b>	<b>2</b>	<b>72,442</b>	<b>6</b>	<b>11</b>

\* The value of £31,300 Bombay City Improvement Trust 4 per cent. Debentures, purchased in India but hold in this country, has not been recorded in the Home Accounts, and, therefore, is not included in this balance.

## STATEMENT OF VOTED EXPENDITURE included in the Disbursements of the SECRETARY OF STATE IN COUNCIL OF INDIA from 1st April 1929 to 31st March 1930.

## CENTRAL GOVERNMENT OF INDIA.

## EXPENDITURE.

	£	s.	d.	
<b>CUSTOMS:</b>				
Contribution to the International Customs Tariffs Bureau, 1929-30	-	-	-	216 15 5
<b>TAXES ON INCOME:</b> Expenditure in connection with Appeals from India	-	-	-	1,260 9 3
<b>FOREST:</b> Expenditure in connection with recruitment	-	-	-	3 16 8
<b>RAILWAY REVENUE ACCOUNT:</b>				
<b>STATE RAILWAYS: WORKING EXPENSES:</b>				
Rental paid to the South Behar Railway Company	30,000	0	0	
Miscellaneous expenditure:				
Furlough pay of officers on leave from India	644	11	2	
Expenses in connection with recruitment	201	10	10	
Miscellaneous charges	335	12	11	
Less: Burma Railways: Unexpended balance of grant allowed for liquidation expenses	278	15	7	
	30,902	19	4	
<b>MISCELLANEOUS RAILWAY EXPENDITURE:</b>				
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	187	19	7	
Expenses in connection with recruitment	218	13	9	
Pensionary charges of military officers in respect of railway employment	243	14	1	
Miscellaneous charges	25	0	0	
	31,578	6	9	
<b>POSTS AND TELEGRAPHS REVENUE ACCOUNT:</b>				
<b>INDIAN POSTAL AND TELEGRAPH DEPARTMENT:</b>				
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	22,000	0	0	
Deputation pay, allowances, &c., of officers attending the International Postal Congress and sundries	2,016	6	3	
<b>INDO-EUROPEAN TELEGRAPH DEPARTMENT:</b>				
Miscellaneous expenditure	988	7	10	
	25,004	14	1	
<b>CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:</b>				
<b>INDO-EUROPEAN TELEGRAPH DEPARTMENT:</b>				
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line	500	0	0	
Deduct: Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line	150	0	0	
	350	0	0	
<b>INTEREST ON ORDINARY DEBT:</b>				
Management of Debt	91,516	11	0	
Expenses in connection with issue of 6 per cent. Bonds	97,372	0	0	
Cost of advertisement of 6 per cent. Bonds	1,263	5	0	
Stamp duty on Transfers and Powers of Attorney, &c.	11,462	14	1	
	201,614	10	1	
<b>GENERAL ADMINISTRATION:</b>				
<i>England:</i>				
Law Charges	310	12	8	
Postage and Telegrams to India and other places abroad	6,602	13	7	
Office contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements, and petty charges	20,928	15	3	
	27,842	1	6	
Deduct: Contribution by His Majesty's Treasury	9,083	0	0	
	18,759	1	6	
<i>India:</i>				
Miscellaneous: Indian Civil Service: Examination expenses, &c.	-	-	-	2,657 7 5
<b>JAILS AND CONVICT SETTLEMENTS:</b>				
Pay of an officer on leave from India	346	6	8	
Contribution to International Prisons Commission and sundries	150	0	0	
	496	6	8	
<b>POLICE:</b>				
Examination expenses in connection with appointments to the Police Service	-	-	-	160 1 9
Carried forward	£			282,101 9 7

<b>EXPENDITURE</b> — <i>continued.</i>				£	s.	d.
		Brought forward		282,101	9	7
<b>SCIENTIFIC DEPARTMENTS:</b>						
Expenses attending the preparation of "Fanna Indica"	-	-	-	2,225	15	6
Expenses attending the preparation of "Kharosthi Inscriptions"	-	-	-	1,160	4	8
Contribution towards expenses of the Indian Section of the Imperial Institute	-	-	-	1,200	0	0
Contingent expenses of the India Museum Collection at Kew	-	-	-	300	0	2
Miscellaneous expenditure	-	-	-	39	16	4
						4,925 16 8
<b>MEDICAL:</b>						
Pay of an officer on leave from India	-	-	-	377	16	7
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford	-	-	-	103	15	0
						481 11 7
<b>PUBLIC HEALTH:</b>						
Contribution towards International Bureau of Public Health for 1928 and 1929	-	-	-	1,200	0	0
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	-	-	-	125	0	0
Expenses at Jeddah in connection with the Indian Pilgrimage	-	-	-	2,490	4	2
Miscellaneous expenditure	-	-	-	44	0	3
						3,859 4 5
<b>AGRICULTURE:</b>						
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome	-	-	-	119	7	1
Miscellaneous expenditure	-	-	-	5	5	0
						124 12 1
<b>AVIATION:</b>						
Purchase of generating plant for Karachi	-	-	-	3,152	0	0
Payment to Air Ministry in respect of Road Repairs, Karachi Airship Base	-	-	-	15	2	6
Contribution to the International Commission for Air Navigation, 1929	-	-	-	129	2	10
Miscellaneous expenditure	-	-	-	41	12	4
						3,337 17 8
<b>MISCELLANEOUS DEPARTMENTS:</b>						
Expenditure of the India Office Library	-	-	-	2,232	3	2
Expenditure of the Record Department of the India Office	-	-	-	152	5	4
Grant to the Royal Asiatic Society	-	-	-	315	0	0
Grant in aid of the publication of the "Encyclopædia of Islam"	-	-	-	320	0	0
						3,019 8 6
<b>MINT: Cost of assay of Indian coins</b>						
						6 7 0
<b>CIVIL WORKS:</b>						
Contribution to the British Engineering Standards Association	-	-	-	500	0	0
Miscellaneous expenditure	-	-	-	51	14	9
						551 14 9
<b>SUPERANNUATION ALLOWANCES AND PENSIONS:</b>						
Pensions of Military Officers in respect of civil employment	-	-	-	-	-	-
						2,452 17 4
<b>STATIONERY AND PRINTING:</b>						
Stationery, Printing and Bookbinding for the India Office, &c.	-	-	-	7,507	9	3
Deduct: Contribution by His Majesty's Treasury	-	-	-	-3,496	0	0
						4,011 9 3
<b>MISCELLANEOUS:</b>						
Contribution towards expenses of the Secretariat of the League of Nations	-	-	-	56,709	10	4
League of Nations Assembly and Committees	-	-	-	576	11	8
International Labour Conference	-	-	-	1,019	8	3
Indian Statutory Commission	-	-	-	1,606	8	2
Indian Central Committee	-	-	-	9,219	6	4
Indian Forestry Committee	-	-	-	373	13	6
Haj Enquiry Committee	-	-	-	148	11	0
Royal Commission on Agriculture in India	-	-	-	42	4	5
Royal Commission on Labour in India	-	-	-	25	7	2
Contribution towards the School of Oriental Studies	-	-	-	1,250	0	0
Relief and repatriation of destitute Indians	-	-	-	861	14	11
Commission on pensions and leave allowances paid abroad	-	-	-	553	14	0
Books and Newspapers supplied to India	-	-	-	32	17	6
Cost of insignia of Indian Orders	-	-	-	1,013	19	0
Charges for actuarial work performed for the India Office	-	-	-	2,186	0	0
Advance in aid of production of film-lecture, "Romantic India," written off as irrecoverable	-	-	-	2,000	0	0
Contribution towards Overseas Mechanical Transport Fund	-	-	-	1,500	0	0
Contribution towards International Copyright Union	-	-	-	101	13	9
Sundry items	-	-	-	1,033	12	6
						80,254 12 6
<b>TOTAL VOTED EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)</b>				£	385,127	1 4

		£	s.	d.
Brought forward				385,127 1 4
<b>CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.</b>				
<b>RAILWAY CAPITAL ACCOUNT:</b>				
CONSTRUCTION OF STATE RAILWAYS:		£	s.	d.
<i>State Railways worked by State:</i>				
Miscellaneous	- - - - -	-80	2	2
<i>State Railways worked by Companies:</i>				
Stores, Establishment Charges, &c.:				
Assam-Bengal Railway	- - - - -	177,227	13	11
Bengal-Nagpur Railway	- - - - -	1,069,602	15	4
Bengal and North-Western Railway	- - - - -	141,450	10	6
Bombay Baroda and Central India Railway	- - - - -	643,675	1	6
Madras and Southern Mahratta Railway	- - - - -	689,259	8	10
Rohilkund and Kumaon Railway	- - - - -	24,508	11	3
South Indian Railway	- - - - -	602,617	10	5
				3,348,261 9 7
CAPITAL CHARGE INVOLVED IN PURCHASE OF RAILWAYS:				
Southern Punjab Railway	- - - - -			5,256,631 8 0
CIVIL WORKS:				
Initial Expenditure on the New Capital at Delhi	- - - - -			981 14 8
<b>TOTAL VOTED EXPENDITURE ON ACCOUNT OF THE CENTRAL GOVERNMENT OF INDIA</b>		<b>- £</b>		<b>8,991,001 13 7</b>

INDIA OFFICE,  
August 1930.

SIDNEY TURNER,  
Accountant-General.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF MADRAS, from the 1st April 1929 to the 31st March 1930.

RECEIPTS.			
POLICE :			
Write-back of charge in 1928-9 in respect of the cost of passage of an Officer recalled to India		£	s. d.
		52	16 0
DISBURSEMENTS.		Voted.	Non-Voted.
		£ s. d.	£ s. d.
LAND REVENUE ( <i>Reserved</i> ):			
Law Charges in connection with Appeals from India		215 4 6	—
GENERAL ADMINISTRATION ( <i>Reserved</i> ):			
HEADS OF PROVINCES:			
Voyage and Equipment Allowance of Governor		—	2,000 0 0
Motor-car Allowance of Governor		—	2,420 0 0
Leave salary and passages of A.D.C.'s to Governor		—	235 10 7
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		594 9 1	—
		594 9 1	4,655 10 7
ADMINISTRATION OF JUSTICE ( <i>Reserved</i> ):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports		50 0 0	—
Law Charges in connection with an Appeal from India		419 17 2	—
Equipment and Voyage Allowance of Judge of High Court on appointment		—	500 0 0
		469 17 2	500 0 0
JAILS AND CONVICT SETTLEMENTS ( <i>Reserved</i> ):			
Leave salary of an Officer		354 7 1	—
MEDICAL ( <i>Transferred</i> ):			
Leave salary of an Officer		457 15 5	—
CIVIL WORKS ( <i>Transferred</i> ):			
Law Charges in connection with an Appeal from India		27 16 6	—
SUPERANNUATION ALLOWANCES AND PENSIONS ( <i>Reserved</i> ):			
Pensions of Military Officers in respect of Civil employment		242 11 4	14,094 13 6
Payment under section 104 of Government of India Act to executors of deceased Chief Justice		—	2,250 0 0
		242 11 4	16,344 13 6
TOTAL		£ 2,362 1 1	21,500 4 1
		£23,862 5 2	

INDIA OFFICE,  
August 1930.

SIDNEY TURNER,  
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,  
23rd January 1931.

W. A. STURDY,  
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BOMBAY, from the 1st April 1929 to the 31st March 1930.

RECEIPTS.		£ s. d.	
PUBLIC HEALTH:			
Write-back of charge in 1928-9 in respect of leave salary of an Officer		19	17 0
SUPERANNUATION:			
Pensions of Military Officers in respect of Civil employment (write-back of debits in previous years)		15	15 11
		<u>£ 35</u>	<u>12 11</u>
DISBURSEMENTS.		Voted.	Non-Voted.
LAND REVENUE ( <i>Reserved</i> ):		£ s. d.	£ s. d.
Law Charges in connection with an Appeal from India		11 11 0	--
GENERAL ADMINISTRATION ( <i>Reserved</i> ):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:			
Leave salary of Adjutant of Governor's Body-guard	£ s. d.	245	17 7
Leave salaries of A.D.C.'s to Governor		324	6 6
Leave pay, &c., of a member of the Governor's Band		71	14 6
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		498	15 10
		570	10 4
			570 4 1
ADMINISTRATION OF JUSTICE ( <i>Reserved</i> ):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports		50	0 0
Law Charges in connection with an Appeal from India		16	5 9
		66	5 9
POLICE ( <i>Reserved</i> ):			
Outfit allowance of Officers on appointment			60 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS ( <i>Reserved</i> ):			
Pension contributions of Aides-de-Camp to the Governor, lent from Imperial Service			355 15 4
Pensions of Military Officers in respect of Civil employment		39	0 0
		28,885	4 8
		39	0 0
		29,241	0 0
TOTAL	£	687	7 1
		29,871	4 1
		<u>£30,558</u>	<u>11 2</u>

INDIA OFFICE,  
August 1930.

SIDNEY TURNER,  
Accountant-General.

I certify that the above Account has been examined under my directions, and is, in my opinion, correct.

INDIA AUDIT OFFICE,  
23rd January 1931.

W. A. STURDY,  
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BENGAL, from the 1st April 1929 to the 31st March 1930.

RECEIPTS.			
<i>Nil.</i>			
DISBURSEMENTS.		Voted.	Non-Voted.
		£ s. d.	£ s. d.
<b>LAND REVENUE (<i>Reserved</i>):</b>			
Law Charges in connection with Appeals from India	- -	505 16 6	-
<b>IRRIGATION (<i>Reserved</i>):</b>			
Law Charges in connection with an Appeal from India	- -	33 12 0	-
<b>GENERAL ADMINISTRATION (<i>Reserved</i>):</b>			
<b>HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:</b>			
	£ s. d.		
Leave Salary of Member of Executive Council	1,200 17 1		
Leave Salary of Military Secretary to Governor	526 1 5		
Leave Salary of A.D.C.'s to Governor	242 17 1		
			1,969 15 7
Marriage Allowances and Allotments of a member of the Governor's Band	- - - -	22 9 3	-
<b>MISCELLANEOUS:</b>			
Subventions to Universities for training of Indian Civil Service Probationers	- - - -	608 2 5	-
		630 11 8	1,969 15 7
<b>ADMINISTRATION OF JUSTICE (<i>Reserved</i>):</b>			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	- - - -	50 0 0	-
<b>POLICE (<i>Reserved</i>):</b>			
Outfit allowance of an Officer on appointment	- - - -	-	30 0 0
<b>EDUCATION (<i>Transferred</i>):</b>			
Law Charges in connection with an Appeal from India	- -	22 10 0	-
<b>MEDICAL (<i>Transferred</i>):</b>			
Leave Salaries of Officers	- - - -	389 7 3	-
<b>SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):</b>			
Pensions of Military and Marine Officers in respect of Civil employment	- - - -	336 8 11	26,225 9 4
<b>TOTAL</b>	- - - -	1,968 6 4	28,225 4 11
		£30,193 11 3	

INDIA OFFICE,  
August 1930.

SIDNEY TURNER,  
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,  
23rd January 1931.

W. A. STURDY,  
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, from the 1st April 1929 to the 31st March 1930.

RECEIPTS.			
SUPERANNUATION:		£ s. d.	
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years) - - - - -		189 5 0	
DISBURSEMENTS.		Voted.	Non-Voted.
		£ s. d.	£ s. d.
LAND REVENUE ( <i>Reserved</i> ):			
Law Charges in connection with Appeals from India - - -		1,026 14 6	—
GENERAL ADMINISTRATION ( <i>Reserved</i> ):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:			
Leave salary of the Governor - - - - -		—	520 0 0
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers - - - - -		686 13 11	—
		686 13 11	520 0 0
ADMINISTRATION OF JUSTICE ( <i>Reserved</i> ):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports - - - - -		50 0 0	—
Law Charges in connection with Appeals from India - - -		302 7 1	—
		352 7 1	—
JAILS AND CONVICT SETTLEMENTS ( <i>Reserved</i> ):			
Maintenance of convicts transferred from India - - -		186 1 8	—
POLICE ( <i>Reserved</i> ):			
Outfit allowance of an Officer on appointment - - -		—	30 0 0
EDUCATION ( <i>Transferred</i> ):			
Leave salary of an Officer - - - - -		236 11 0	—
MEDICAL ( <i>Transferred</i> ):			
Leave salary of Officers - - - - -		285 0 0	60 18 4
SUPERANNUATION ALLOWANCES AND PENSIONS ( <i>Reserved</i> ):			
Pensions of Military Officers in respect of Civil employment -		446 18 11	5,477 4 11
TOTAL - - - - - £		3,220 7 1	6,088 3 3
		£9,308 10 4	

INDIA OFFICE,  
August 1930.

SIDNEY TURNER,  
Accountant-General.

I certify that the above Account has been examined under my directions and is, in my opinion, correct.  
INDIA AUDIT OFFICE,  
23rd January 1931.

W. A. STURDY,  
Auditor.

E



ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE PUNJAB, from the 1st April 1929 to the 31st March 1930.

RECEIPTS.			
<i>Nil.</i>			
DISBURSEMENTS.		Voted.	Non-Voted.
		£ s. d.	£ s. d.
<b>GENERAL ADMINISTRATION (<i>Reserved</i>):</b>			
<b>HEADS OF PROVINCES:</b>			
Leave salary of A.D.C. to Governor	- - - -	—	66 10 5
<b>MISCELLANEOUS:</b>			
Subventions to Universities for training of Indian Civil Service Probationers	- - - -	485 2 7	—
		485 2 7	66 10 5
<b>ADMINISTRATION OF JUSTICE (<i>Reserved</i>):</b>			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	- - - -	50 0 0	—
Law Charges in connection with Appeals from India	- - - -	445 9 11	—
		495 9 11	—
<b>JAILS AND CONVICT SETTLEMENTS (<i>Reserved</i>):</b>			
Maintenance of a convict transferred from India	- - - -	93 0 10	—
<b>POLICE (<i>Reserved</i>):</b>			
Outfit allowances of Officers on appointment	- - - -	—	60 0 0
<b>MEDICAL (<i>Transferred</i>):</b>			
Leave salaries and allowances of Officers	- - - -	1,476 7 3	—
<b>SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):</b>			
Pensions of Military Officers in respect of Civil employment	- - - -	64 18 0	41,760 2 9
<b>TOTAL EXPENDITURE CHARGEABLE TO REVENUE</b>	£	2,614 18 7	41,886 13 2
<b>NOT CHARGEABLE TO REVENUE.</b>			
<b>CIVIL WORKS:</b>			
<b>HYDRO-ELECTRIC SCHEME: CAPITAL EXPENDITURE:</b>			
Uhl River Project: Leave salary and allowances of an officer	- - - -	—	29 4 1
		2,614 18 7	41,915 17 3
<b>TOTAL</b>	-	£44,530 15 10	

INDIA OFFICE,  
August 1930.

SIDNEY TURNER,  
*Accountant-General.*

I certify that the above Account has been examined under my directions and is, in my opinion, correct.

INDIA AUDIT OFFICE,  
23rd January 1931.

W. A. STURDY,  
*Auditor.*

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BURMA, from the 1st April 1929 to the 31st March 1930.

RECEIPTS.			
SUPERANNUATION :		£ s. d.	
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years)	-	110	11 6
DISBURSEMENTS.			
LAND REVENUE ( <i>Reserved</i> ):		Voted.	Non-Voted.
		£ s. d.	£ s. d.
Law Charges in connection with an Appeal from India	-	46 13 0	—
GENERAL ADMINISTRATION ( <i>Reserved</i> ):			
HEADS OF PROVINCES:		£ s. d.	
Leave salary of Member of Executive Council	-	713 14 2	
Leave salary of A.D.C. to Governor	-	129 8 5	
		—	843 2 7
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers	-	546 12 6	—
		546 12 6	843 2 7
POLICE ( <i>Reserved</i> ):			
Outfit allowances of Officers on appointment	-	—	60 0 0
Leave salaries of Officers	-	—	1,690 9 11
		—	1,750 9 11
SUPERANNUATION ALLOWANCES AND PENSIONS ( <i>Reserved</i> ):			
Pensions of Military and Marine Officers in respect of Civil employment	-	10 10 0	26,887 5 11
TOTAL	£	603 15 6	29,480 18 5
		£30,084 13 11	

INDIA OFFICE,  
August 1930.

SIDNEY TURNER.  
*Accountant-General.*

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INDIA AUDIT OFFICE,  
23rd January 1931.

W. A. STURDY,  
*Auditor.*

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF BIHAR AND ORISSA, from the 1st April 1929 to the 31st March 1930.

RECEIPTS.			
<i>Nil.</i>			
DISBURSEMENTS.		Voted.	Non-Voted.
		£ s. d.	£ s. d.
<b>LAND REVENUE (<i>Reserved</i>):</b>			
Law Charges in connection with Appeals from India:			
Bageshwari Charan Singh v. Ramgarh Wards Estate -		37 12 0	—
Babu Surendra Nath Karan Deo v. Kumar Kamakhya Narayan Singh -		760 2 6	—
Sri Charu Chandra Ghose v. Kumar Kamakhya Narayan Singh -		284 4 9	—
Dhargully Estate v. Thakurain Jagarnath Kuari -		2 7 0	—
N. Bux Roy v. Bengal Coal Co. -		0 9 0	—
		1,084 15 3	—
<b>GENERAL ADMINISTRATION (<i>Reserved</i>):</b>			
<b>HEADS OF PROVINCES:</b>		£ s. d.	
Leave salary of the Governor -		950 0 0	
Leave salary of Member of Executive Council -		749 19 11	
Leave salaries of A.D.C.'s to Governor -		414 2 7	
		—	2,114 2 6
<b>MISCELLANEOUS:</b>			
Subventions to Universities for training of Indian Civil Service Probationers -		365 11 1	—
		365 11 1	2,114 2 6
<b>ADMINISTRATION OF JUSTICE (<i>Reserved</i>):</b>			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports -		50 0 0	—
Law Charges in connection with Appeals from India -		14 16 3	—
		64 16 3	—
<b>POLICE (<i>Reserved</i>):</b>			
Outfit allowance of an Officer on appointment -		—	30 0 0
<b>SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):</b>			
Pensions of Military Officers in respect of Civil employment -		—	7,577 16 10
TOTAL -	£	1,515 2 7	9,721 19 4
		£11,237 1 11	

INDIA OFFICE,  
August 1930.

SIDNEY TURNER,  
*Accountant-General.*

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INDIA AUDIT OFFICE,  
23rd January 1931.

W. A. STURDY,  
*Auditor.*

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR, from the 1st April 1929 to the 31st March 1930.

RECEIPTS.			
<i>Nil.</i>			
DISBURSEMENTS.		Voted.	Non-Voted.
		£ s. d.	£ s. d.
<b>LAND REVENUE (<i>Reserved</i>):</b>			
Law Charges in connection with an Appeal from India	-	27 16 6	—
<b>GENERAL ADMINISTRATION (<i>Reserved</i>):</b>			
<b>HEADS OF PROVINCES, EXECUTIVE COUNCILS AND MINISTERS:</b>			
Equipment allowance of Governor on re-appointment	-	—	120 0 0
<b>POLICE (<i>Reserved</i>):</b>			
Outfit allowances of Officers on appointment	-	—	60 0 0
<b>SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):</b>			
Pensions of Military Officers in respect of Civil employment	-	913 19 6	9,857 3 1
<b>MISCELLANEOUS (<i>Reserved</i>):</b>			
Subventions to Universities for training of Indian Civil Service Probationers	-	324 11 2	—
<b>TOTAL</b>	-	£ 1,266 7 2	10,037 3 1
		£11,303 10 3	

INDIA OFFICE,  
August 1930.

SIDNEY TURNER,  
Accountant-General.

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INDIA AUDIT OFFICE,  
23rd January 1931.

W. A. STURDY,  
Auditor.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF ASSAM, from the 1st April 1929 to the 31st March 1930.

RECEIPTS.			
<i>Nil.</i>			
DISBURSEMENTS.			
GENERAL ADMINISTRATION ( <i>Reserved</i> ):		Voted.	Non-Voted.
		£ s. d.	£ s. d.
HEADS OF PROVINCES:			
Leave salary of A.D.C. to Governor	-	—	109 10 0
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers	-	140 1 5	—
		140 1 5	109 10 0
POLICE ( <i>Reserved</i> ):			
Outfit allowance of an Officer on appointment	-	—	30 0 0
Leave salary of Officers	-	—	680 4 2
		—	710 4 2
MEDICAL ( <i>Transferred</i> ):			
Leave salary and allowances of an Officer	-	189 17 4	—
SUPERANNUATION ALLOWANCES AND PENSIONS ( <i>Reserved</i> ):			
Pensions of Military Officers in respect of Civil employment	-	—	9,387 7 6
TOTAL	-	£ 329 18 9	10,207 1 8
		£10,537 0 5	

INDIA OFFICE,  
August 1930.

SIDNEY TURNER,  
Accountant-General.

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INDIA AUDIT OFFICE,  
23rd January 1931.

W. A. STURDY,  
Auditor.



GRANT No. 25:				Grant.	Expenditure.	Excess + Saving—	Net modification by reappropriation, withdrawal or surrender.	Remainder- unadjusted + or —
				£	£	£	£	£
<b>INTEREST ON ORDINARY DEBT:</b>								
Interest on Loans contracted in England under various Acts.	Non-voted	{ O. ...	9,596,625	9,592,275	9,591,859	—416	—	—416
		{ S. ...	—4,350*					
India Bills: Interest Account ...	Non-voted	S. ...	...	573,150	572,999	—151	—	—151
Interest portion of Railway Annuities.	Non-voted	...	...	1,898,325	1,898,218	—107	—	—107
Interest on outstanding liabilities of Railway Companies taken over on purchase.	Non-voted	...	...	1,008,225	1,008,214	—11	—	—11
Interest on Liabilities assumed in respect of British Government 5 per cent. War Loan (1929-47).	Non-voted	{ O. ...	835,950	836,100	836,050	—50	—	—50
Discount Sinking Funds ...	Non-voted	{ S. ...	150*					
		{ O. ...	75,300	74,625	75,349	+724	—	+724
		{ S. ...	—675*					
Deduct—Interest on Debt: Railways.	Non-voted	{ O. ...	8,017,425	8,047,950	8,022,617	+25,333	—	+25,333
		{ S. ...	30,525*					
Management of Debt ...	Voted	{ O. ...	181,575	190,050	188,888	—1,162	—	—1,162
		{ S. ...	8,475†					
(1) Miscellaneous ...	Voted	...	...	14,100	12,726	—1,374	—	—1,374
Totals ...		{ Non-voted	Gross ... 13,982,700	13,982,689	—11	—	—11	
		{ Deductions ...	8,047,950	8,022,617	+25,333	—	+25,333	
		{ Net ...	5,934,750	5,960,072	+25,322	—	+25,322	
		{ Voted ...	204,150	201,614	—2,536	—	—2,536	
<b>GRANT No. 26:</b>								
<b>INTEREST ON OTHER OBLIGATIONS:</b>								
Indian Military Widows' and Orphans' Fund.	Non-voted	{ O. ...	11,100	12,675	12,685	+10	—	+10
		{ S. ...	1,575‡					
(1) Superior Services (India) Family Pension Fund.	Non-voted	{ O. ...	10,950	16,425	12,689	—3,736	—	—3,736
		{ S. ...	5,475‡					
Bengal and North-Western Rail- way 5 per cent. Debenture Stock: Discount Sinking Fund.	Non-voted	...	...	225	175	—50	—	—50
Totals ...				29,325	25,549	—3,776	—	—3,776
<b>GRANT No. 61:</b>								
<b>AVIATION:</b>								
Payment to Air Ministry in con- nection with electrification scheme of civil aerodrome at Karachi.	Voted	...	...	—	3,152	+3,152	+3,150§	+2
Payment to Air Ministry in respect of road repairs, Karachi Airship Base.	Voted	...	...	—	15	+15	—	+15
<b>GRANT No. 71:</b>								
<b>CIVIL WORKS:</b>								
Sundry items ...	Non-voted	...	...	150	22	—128	—	—128
	Voted	...	...	600	552	—48	—	—48
<b>GRANT No. 72:</b>								
<b>SUPERANNUATION:</b>								
Superannuation and Retired Allowances:								
India Office Establishment ...	Non-voted	...	...	63,375	62,573	—802	—	—802
High Court Judges ...	Non-voted	...	...	750	750	—	—	—
Indian Civil Service... ..	Non-voted	...	...	1,125	1,107	—18	—	—18
Other Civil Services in India...	Non-voted	...	...	675	621	—54	—	—54
Military, Medical, and Navy Funds.	Non-voted	...	...	319,500	311,611	—7,889	—	—7,889
Miscellaneous pensionary pay- ments.	Non-voted	...	...	2,175	2,089	—86	—	—86
(1) Pensions of Military and Marine Officers in respect of Civil employment.	Non-voted	{ O. ...	16,575	119,175	120,439	+1,264	—	+1,264
		{ S. ...	102,600	225	2,453	+2,228	+2,250	—22
Totals ...		{ Non-Voted	...	506,775	499,190	—7,585	—	—7,585
		{ Voted	...	225	2,453	+2,228	+2,250	—22

## EXPLANATIONS of the causes of variation between Expenditure and Grant.

**Grant No. 25.**

(1) Saving made from provision for expenses of advertising issue of India Bonds.

**Grant No. 26.**

(1) The estimates leading to the appropriation were made before the number of subscribers to the new fund, which determined the amount of the balances on which interest has been charged under this head, could be forecasted.

**Grant No. 61.**

Information concerning this expenditure was not available when the Budget was framed.

**Grant No. 72.**

(1) Voted.—Excess due mainly to charges for pensions of military officers for years previous to 1929-30. No information concerning these charges was available when the Budget was framed.

\* Advised 29th March 1930.

† Voted by Legislative Assembly 31st March 1930

‡ Advised 6th March 1930.

§ Advised 20th March 1930.

|| Advised 4th March 1930.

## GRANT No. 84.—Expenditure in England under the control of the Secretary of State.

A. INDIA OFFICE ESTABLISHMENT:				Grant.	Expenditure.	Excess + Saving -	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or -	
				£	£	£	£	£	
A 1. Salaries ... ..	Non-voted	{ O. ...	191,100	192,000	190,260	-1,740	—	-1,740	
		{ S. ...	900						
A 2. Deduct: Recoverable from Home Government.	Non-voted	...	...	99,075	99,078	-3	—	-5	
B. INDIA OFFICE EXPENSES:									
B 1. Postage and Telegrams to India	Voted	...	...	5,775	6,603	+828	+900	-72	
B 2. National Health Insurance ...	Non-voted	{ O. ...	375	450	432	-18	—	-18	
		{ S. ...	75						
B 3. Office Contingencies ...	Non-voted	...	...	975	822	-153	—	-153	
		{ Voted ...	...	20,925	20,929	+4	—	+4	
B 4. Miscellaneous expenditure ...	Non-voted	{ O. ...	750	900	695	-205	—	-205	
		{ S. ...	150						
		{ Voted ...	...	225	310	+85	+75	+10	
B 5. Deduct: Recoverable from Home Government.	Voted	...	...	9,075	9,083	-8	—	-8	
C. INDIA AUDIT ESTABLISHMENT:									
C 1. Salaries ... ..	Non-voted	{ O. ...	16,875	17,025	16,969	-56	—	-56	
		{ S. ...	150						
C 2. Deduct: Recoverable from Home Government.	Non-voted	...	...	3,375	3,343	+32	—	+32	
C 3. Deduct: Chargeable to High Commissioner.	Non-voted	...	...	7,500	7,500	—	—	—	
D. EXPENDITURE IN CONNECTION WITH THE LEAGUE OF NATIONS:									
D 1. Grant-in-aid towards expenses of Secretariat.	Voted	...	...	57,150	56,710	-440	-150	-290	
D 2. Other expenditure ... ..	Non-voted	...	...	5,475	5,584	+109	—	+109	
	Voted	...	...	525	577	+52	+75	-23	
E. MISCELLANEOUS CIVIL CHARGES:									
E 1. Customs ... ..	Voted	...	...	225	217	-8	—	-8	
E 2. Taxes on Income ... ..	Voted	...	...	375	1,261	+886	+975	-89	
E 3. Forest ... ..	Non-voted	{ S. ...	75	4	4	-71	—	-71	
		{ Voted ...	...	—	4	+4	+75	-71	
E 4. General Administration (India)	Non-voted	{ O. ...	2,025	4,500	4,340	-160	—	-160	
		{ S. ...	2,475						
		{ Voted ...	...	3,975	2,657	-1,318	-1,275	-43	
E 5. Justice ... ..	Non-voted	{ O. ...	4,050	3,150	3,087	-63	—	-63	
		{ S. ...	-900						
E 6. Jails and Convict Settlements	Non-voted	{ S. ...	...	450	400	-50	—	-50	
		{ Voted ...	...	75	496	+421	+450	-29	
E 7. Police ... ..	Non-voted	{ S. ...	75	4	4	-71	—	-71	
		{ Voted ...	...	225	160	-65	—	-65	
E 8. Ports and Pilotage ... ..	Non-voted	{ O. ...	75	450	732	+282	—	+282	
		{ S. ...	375						
E 9. Scientific Departments	Non-voted	{ O. ...	675	2,025	2,006	-19	—	-19	
		{ S. ...	1,350						
		{ Voted ...	...	4,125	4,926	+801	+1,575	-774	
E 10. Medical ... ..	Non-voted	{ O. ...	1,050	225	888	+663	—	+663	
		{ S. ...	-825						
		{ Voted ...	...	450	482	+32	+75	-43	
E 11. Public Health ... ..	Non-voted	{ S. ...	...	225	179	-46	—	-46	
		{ Voted ...	...	2,925	3,859	+934	+1,275	-341	

## EXPLANATIONS of the causes of variation between Expenditure and Grant.

Note.—The expenditure recorded against certain heads of account in this Grant includes charges for furlough pay. These charges cannot usually be forecasted when the Budget is framed, as in most cases information regarding officers who may take leave is not then available in England.

- A 1.—Saving due to vacancies left unfilled.  
 B 1.—Announcements made by His Excellency the Governor-General and questions relating to the Round-Table Conference have led to exceptionally heavy telegraphing during the year.  
 B 4.—“Voted” excess caused by exceptional law charges.  
 B 3 and 4.—Excesses could have been covered by savings under B 1 “Postage and Telegrams to India” as modified.  
 E 2.—Expenditure consists solely of expenses in connection with appeals from India. Only a portion of this expenditure could be foreseen when the Budget was framed.  
 E 4.—An account for printing examination papers was delayed beyond the end of the year, causing the larger part of the “Voted” saving.  
 E 6.—Excess mainly due to the leave pay of an officer (see note).  
 E 8.—Expenditure consists solely of leave pay of officers (see note).  
 E 9.—“Voted” excess due to expenditure on “Karosthi Inscriptions.” At the time the Budget was framed, it was expected that these payments would be made in 1928-9.  
 E 10.—“Non-voted” expenditure consists solely of leave pay of officers (see note).  
 E 11.—Subscriptions have been paid to the International Bureau of Public Health for 1928 and 1929 while Budget provision was made for one subscription only. The remaining part of the “Voted” excess has been caused by increased expenditure on the Indian Pilgrimage Agency at Jeddah.



GRANT No. 84—cont.				Grant.	Expenditure.	Excess + Saving -	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or -
				£	£	£	£	£
<b>E. MISCELLANEOUS CIVIL CHARGES—cont.</b>								
E 12. Agriculture	...	...	{ Non-voted	—	12	+12	—	+12
			{ Voted	4,125	125	-4,000	-3,000	-1,000
E 13. Aviation	...	...	{ Non-voted	75	16	-59	—	-59
			{ Voted	225	171	-54	+75	-129
E 14. Miscellaneous Departments	...	...	{ Non-voted	375	353	-22	—	-22
			{ Voted	4,200	3,019	-1,181	-1,050	-131
E 15. Mint	...	...	{ Voted	75	6	-69	—	-69
E 16. Stationery and Printing	...	...	{ Voted	8,400	7,507	-893	-375	-518
			{ Deduct contribution by Home Government.	3,450	3,496	-46	—	-46
Miscellaneous:								
E 17. International Labour Conference.	Con-	ference.	{ Non-voted	975	1,275	1,248	-27	-27
			{ O. Voted	300	2,025	1,019	-1,006	-975
			{ S. Voted	...	...	...	...	...
E 18. Meteorological Conferences	...	...	{ Non-voted	450	525	494	-31	-31
			{ O. Voted	75	75	—	-75	-75
			{ S. Voted	...	...	...	...	...
E 19. International Conference for the Safety of Life at Sea	...	...	{ Non-voted	600	1,200	1,159	-41	-41
			{ O. Voted	600	...	...	...	...
			{ S. Voted	...	...	...	...	...
E 20. Conference on Economic Statistics.	Non-voted	S.	...	75	16	-59	—	-59
E 21. Conference on Import and Export Prohibitions.	Non-voted	S.	...	75	49	-26	—	-26
E 22. Counterfeiting Conference	Non-voted	S.	...	75	58	-17	—	-17
E 23. Treatment of Foreigners Conference	Non-voted	S.	...	375	379	+4	—	+4
E 24. Codification of International Laws Conference.	{ Non-voted	S.	...	225	25	-200	—	-200
	{ Voted	...	...	—	—	—	+150	-150
E 25. Imperial Conference	Non-voted	S.	...	525	198	-327	—	-327
E 26. Contribution, Overseas Mechanical Transport Fund.	Voted	...	...	—	1,500	+1,500	+1,500	—
E 27. Royal Commission on Agriculture.	Voted	...	...	—	42	+42	+75	-33
E 28. Indian Statutory Commission	{ Non-voted	{ O.	9,375	11,400	11,490	+90	—	+90
	{ S.	...	2,025	1,200	1,606	+406	+675	-269
	{ Voted	...	...	...	...	...	...	...
E 29. Indian Central Committee	{ Non-voted	{ O.	2,550	3,600	3,595	-5	—	-5
	{ S.	...	1,050	9,450	9,219	-231	—	-231
	{ Voted	...	...	...	...	...	...	...
E 30. Royal Commission on Labour	{ Non-voted	S.	...	3,900	3,998	+98	—	+98
	{ Voted	...	...	975	25	-950	-825	-125
E 31. Indian Forestry Committee	Voted	...	...	—	374	+374	+375	-1
E 32. Haj Enquiry	Voted	...	...	—	149	+149	+150	-1
E 33. Other Commissions and Committees.	{ Non-voted	{ O.	750	—	—	—	—	—
	{ S.	...	-750	225	—	-225	-225	—
	{ Voted	...	...	...	...	...	...	...
E 34. Secret Service Expenditure	Non-voted	{ O.	7,050	8,025	8,000	-25	—	-25
	{ S.	...	975	1,275	1,250	-25	—	-25
E 35. Grant-in-aid	Voted	...	...	975	862	-113	-75	-38
E 36. Relief and repatriation of destitute Indians.	Voted	...	...	...	...	...	...	...
E 37. Other Charges	{ Non-voted	...	...	1,800	1,530	-270	—	-270
	{ Voted	...	...	5,700	6,922	+1,222	-450	+1,672
Totals	...	...	{ Non-voted	137,300	151,575	149,101	-2,474	-2,474
	{ O.	...	...	...	...	...	...	...
	{ S.	...	14,175*	123,375	120,408	-2,967	—	-2,967
	{ Voted	...	...	...	...	...	...	...

## EXPLANATIONS of the causes of variation between Expenditure and Grant.

E 12. Liability for contributions for which Budget provision amounting to £3,937 was made has been taken over by the Imperial Bureau of Agricultural Research.

E 13. Charges had been anticipated for a share of the services of an Air Ministry officer as Officer-in-Charge, Karachi Civil Aerodrome. The final saving resulted from delay in his joining the post.

E 14. The votable saving is largely in respect of the expenses of the India Office Library, occasioned by non-completion of cataloguing.

E 16. Savings have been made from the estimated requirements for stationery for the India Office and from the provision for cypher codes, the latter in consequence of delay in completion.

E 17. Delegates to the Conference were not known when the Budget was framed and estimates were based therefore on the experience of previous years.

E 24. Charges for this Conference were delayed until 1930-1.

E 25. Estimate leading to supplementary appropriation framed before particulars of expenditure involved were available.

E 26. Information of this expenditure was not available when the Budget was framed.

E 28. The amount of the Budget provision was fixed in India.

E 30. The Budget estimate was made before it was known that the inquiry into labour in India would take the form of a Royal Commission.

E 31 and 32. Information of this expenditure was not available when the Budget was framed.

E 37. The reappropriation from this subhead was made during March 1930, at which time a saving of about £800 was anticipated. At a later date the Secretary of State sanctioned the writing-off against Indian revenues, as irrecoverable, of the amount of the loan (£2,000) made in 1923 to assist in the production of the film-lecture "Romantic India" (vide letter from India Office to Finance Department of Government of India, dated 28th May 1930, No. A.G. 5879). The resulting excess is more than counterbalanced by savings under other subheads.

\* Advised 29th March 1930.

					Non-voted Expenditure.		Expenditure compared with Grant.	
					Grant.	Expenditure.	Less than granted.	More than granted.
					£	£	£	£
ECCLESIASTICAL:				O.	75			
Sundry items...	...	...	...	S.	525*	600	385	215
POLITICAL:				O.	18,900			
Sundry items...	...	...	...	S.	1,500†	20,400	20,968	—
WATCH AND WARD:				O.	1,050			
Sundry items...	...	...	...	S.	300‡	1,350	1,078	272
TERRITORIAL AND POLITICAL PENSIONS:				O.	8,475			
Members of the family of the late Maharajah Duleep Singh.	...	...	...	S.	825†	9,300	8,672	628
Members of the Bengal Nizamut family...	...	...	...	O.	450			
				S.	75†	525	461	64

## Military Expenditure (Non-voted).

ARMY:					Grant.	Expenditure.	Less than granted.	More than granted.
					£	£	£	£
Payments to War Office for British Troops serving in India	...	...	...		1,400,025	1,400,000	25	—
Discharge Gratuity and Deferred Pay of British Troops.	...	...	...	O.	51,000	57,600	57,479	121
				S.	6,600			
Vocational training of British Troops	...	...	...	O.	45,000	33,000	28,319	4,681
				S.	—12,000			
Furlough Allowances and Voyage Pay of British Troops serving in India.	...	...	...	O.	169,800	167,100	164,845	2,255
				S.	—2,700			
Furlough Allowances: Indian Army Regimental	...	...	...	O.	240,000	267,000	260,416	6,584
				S.	27,000			
National Health Insurance	...	...	...	O.	39,225	39,975	39,920	55
(1) Unemployment Insurance	...	...	...	S.	750			
				O.	81,975	113,925	116,924	—
				S.	31,950			2,999
Contributory Pensions Act, 1925	...	...	...	O.	117,800	119,775	119,760	15
				S.	2,175			
(2) Marriage Allowances and Allotments: British Troops	...	...	...	O.	429,900	380,100	389,655	—
				S.	—49,800			9,555
Indian Army	...	...	...	O.	25,200	22,800	21,830	970
				S.	—2,400			
Consolidated Clothing Allowances	...	...	...		2,400	455	1,945	—
Pay of Second Lieutenants on appointment	...	...	...		6,900	5,944	956	—
Indian Regiments serving in the Colonies	...	...	...		1,050	1,021	20	—
Fighting Units: Miscellaneous	...	...	...	O.	900	1,500	1,109	391
				S.	600			
Educational and Instructional Charges	...	...	...	O.	63,000	59,100	59,330	—
				S.	—3,900			239
Furlough Allowances: Indian Army Service Corps	...	...	...	O.	49,800	67,800	65,724	2,076
				S.	18,000			
Royal Army Service Corps	...	...	...	O.	900			
				S.	—900			
Miscellaneous Army Charges: Supply and Transport.	...	...	...	O.	2,100	8,100	8,051	49
				S.	6,900			
(3) Medical Services: Furlough Allowances and miscellaneous expenditure.	...	...	...	O.	108,000	118,200	107,998	10,202
				S.	10,200			
Miscellaneous Administrative Services: Furlough Allowances and Miscellaneous expenditure	...	...	...		9,900	8,208	1,602	—
Veterinary: Furlough Allowances and miscellaneous expenditure.	...	...	...	O.	3,000	3,300	2,919	381
				S.	300			
Arsenals: Furlough Allowances and miscellaneous expenditure.	...	...	...	O.	25,500	33,900	33,496	404
				S.	8,400			

## EXPLANATIONS of the causes of variation between Expenditure and Grant.

Political.—A charge for the civil share of the Aden contribution for the three years ended 1929-30, caused an excess of £9,000.

- (1) Excess caused by an increase over estimates in the number of British soldiers discharged after Indian service.  
 (2) Variation of expenditure from appropriation reflects variations made, at the requests of the soldiers concerned, in the amounts deducted from pay for voluntary allotments.  
 (3) Saving caused by exceptionally small payments for officers' leave pay during the last part of the year.

\* Advised 11th March 1930.

† Advised 15th February 1930.

‡ Advised 21st February 1930.

## Military Expenditure (Non-voted)—cont.

ARMY—cont.		£	Grant. £	Expenditure. £	Expenditure compared with Grant.	
					Less than granted. £	More than granted. £
Medical Store Depots and Workshops: S. ...	...	...	825	763	62	—
Furlough Allowances and miscellaneous expenditure.						
Ordnance and Clothing Factories: Furlough Allowances and Miscellaneous expenditure.	O. ...	75	3,300	3,602	—	302
	S. ...	3,225				
Grass Farms: Furlough Allowances and miscellaneous expenditure.	S. ...	...	3,600	3,530	70	—
Dairy Farms: Furlough Allowances and miscellaneous expenditure.	S. ...	...	300	272	28	—
Staff: Furlough Allowances and miscellaneous expenditure.	O. ...	74,100	83,700	80,254	—	2,554
	S. ...	9,600				
Stores taken to India with Troops:						
Clothing ...	...	...	12,000	11,269	731	—
(1) Ordnance ...	...	...	31,500	30,152	—	4,652
Gratuities and Allowances to surplus Officers of the Indian Army.	S. ...	...	75	13	62	—
Contributions towards Aden Expenditure	O. ...	250,050	241,050	241,000	50	—
	S. ...	—9,000				
Sea Transport ...	O. ...	555,600	555,900	547,403	8,497	—
	S. ...	300				
Land Transport ...	O. ...	900	—	—	—	—
	S. ...	—900				
Miscellaneous—Effective ...	O. ...	19,800	18,000	17,708	292	—
	S. ...	—1,800				
Payments to War Office for Retired Pay, &c., of British Forces for service in India.	O. ...	1,170,600	1,218,750	1,218,031	719	—
	S. ...	48,150				
(2) Pay and Pensions of Non-effective and Retired Officers of the Indian Service.	O. ...	1,080,000	1,932,000	1,947,679	—	15,679
	S. ...	—48,000				
Wound Pensions and Gratuities	O. ...	...	12,900	12,840	60	—
	S. ...	...				
Miscellaneous Pensions ...	O. ...	225,900	228,975	226,162	2,813	—
	S. ...	3,075				
Indian Military Service Family Pensions	O. ...	242,100	238,500	235,819	2,681	—
	S. ...	—3,600				
Miscellaneous—Non-Effective ...	O. ...	14,100	12,600	9,678	2,922	—
	S. ...	—1,500				
Totals—Army ...	O. ...	7,461,750	7,507,425	7,491,587	Net saving £15,838	
	S. ...	45,675				
<b>ROYAL AIR FORCE:</b>						
Air Ministry for Troops serving in India	O. ...	108,000	106,275	106,250	25	—
	S. ...	—1,725				
Discharge Gratuities ...	O. ...	2,025	900	881	19	—
	S. ...	—1,125				
Furlough and Voyage Pay ...	O. ...	8,100	10,200	9,888	312	—
	S. ...	2,100				
National Health Insurance ...	O. ...	...	1,200	1,200	—	—
	S. ...	...				
Unemployment Insurance ...	O. ...	3,000	1,275	1,234	41	—
	S. ...	—1,725				
Contributory Pensions Act, 1925	O. ...	...	3,600	3,600	—	—
	S. ...	...				
Marriage Allowances and Allotments	O. ...	72,000	75,900	76,298	—	398
	S. ...	3,900				
Consolidated Clothing Allowances	O. ...	2,100	1,200	1,183	17	—
	S. ...	—900				
(3) Cost of Sea Transport ...	O. ...	27,525	20,700	15,428	5,272	—
	S. ...	—6,825				
Stores taken to India ...	O. ...	2,100	825	615	210	—
	S. ...	—1,275				
Miscellaneous ...	O. ...	900	450	372	78	—
	S. ...	—450				
Air Ministry: Non-Effective Charges ...	O. ...	18,500	15,300	15,200	100	—
	S. ...	—1,200				
Totals—Royal Air Force ...	O. ...	247,050	237,825	232,149	Net saving £5,676	
	S. ...	—9,225				

## EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) Excess due to change in scale of machine guns taken to India by units and to valuation of equipment in possession of two units at a higher percentage of original cost than usual.
- (2) Commutations of pensions in 1929-30 exceeded normal.
- (3) Saving due to delay by Air Ministry in claiming amounts due.

Military Expenditure (Non-voted)—cont.				Expenditure compared with Grant.	
	£	Grant. £ 100,200	Expenditure. £ 100,011	Less than granted. £ 189	More than granted. £
<b>MARINE:</b>					
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.					
Royal Indian Marine Furlough Pay ...	13,200	14,100	14,100	—	—
(1) Sundry items ...	000	6,600	7,701	—	1,101
(2) Royal Indian Marine Retired Pay ...	48,000	52,200	53,869	—	1,669
Indian Navy Retired Pay ...	3,600	150	88	62	—
Totals—Marine ...	103,225	173,250	175,769	Net excess £2,519	
<b>MILITARY ENGINEER SERVICES:</b>					
Royal Engineer Furlough Pay...	16,050	24,000	22,097	1,903	—
<b>TOTAL MILITARY EXPENDITURE</b>	<b>7,893,075</b>	<b>7,942,500</b>	<b>7,921,602</b>	Net saving £20,898	

## EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) Expenditure in connection with the instruction of Royal Indian Marine personnel caused the excess.  
 (2) Commutations of pensions in 1929-30 exceeded normal.

\* Advised 14th March 1930.

Railway Capital Account.					Excess + Saving -	Net modification by reappropria- tion, withdrawal or surrender.	Remainder unadjusted + or -
					£	£	£
<b>CONSTRUCTION OF STATE RAILWAYS:</b>					£	£	£
<b>STATE RAILWAYS WORKED BY THE STATE:</b>					£	£	£
(1) Miscellaneous ...					—	-80	-80
<b>STATE RAILWAYS WORKED BY COMPANIES:</b>					£	£	£
<b>Stores, Establishment Charges, &amp;c. (Voted):</b>					£	£	£
<b>Assam Bengal Railway:</b>					£	£	£
Works ...		225,000	126,278	-98,722	-85,500	-13,222	
General Purposes ...		37,500	50,950	+13,450	+15,750	-2,300	
<b>Bengal-Nagpur Railway:</b>					£	£	£
Works ...		900,000	879,039	-20,961	-19,200	-1,761	
General Purposes ...		187,500	190,564	+3,064	+3,600	-536	
<b>Bengal and North-Western Railway:</b>					£	£	£
Works ...		45,000	73,624	+28,624	+38,400	-9,776	
General Purposes ...		75,000	67,827	-7,173	—	-7,173	
<b>Bombay, Baroda, and Central India Railway:</b>					£	£	£
Works ...		562,500	451,775	-110,725	-119,100	+8,375	
General Purposes ...		187,500	191,900	+4,400	+10,500	-6,100	
<b>Madras and Southern Mahratta Railway:</b>					£	£	£
Works ...		585,000	487,629	-97,371	-67,500	-29,871	
General Purposes ...		225,000	201,630	-23,370	-19,200	-4,170	
<b>Rohilkund and Kumaon Railway:</b>					£	£	£
Works ...		12,750	13,051	+301	+1,650	-1,349	
General Purposes ...		13,500	11,458	-2,042	—	-2,042	
<b>South Indian Railway:</b>					£	£	£
Works ...		562,500	422,072	-140,428	-60,000	-80,428	
General Purposes ...		187,500	180,545	-6,955	+4,200	-11,155	
<b>Undistributed Allotment:</b>					£	£	£
Deduction for anticipated savings ...		-75,000	—	+75,000	+75,000	—	
Totals ...	Voted ...	3,731,250	3,348,342	-382,908	-221,400	-161,508	
<b>CAPITAL CHARGE INVOLVED IN PURCHASE OF RAILWAYS:</b>					£	£	£
Southern Punjab Railway Purchase Voted Original price.		5,270,025	5,256,631	-13,394	—	-13,394	

## EXPLANATION of the causes of variation between Expenditure and Grant.

- (1) Proceeds of sale of furniture formerly owned by Burma Railways Company.

**GRANT No. 95:—Initial Expenditure on New Capital at Delhi.**

Miscellaneous payments ...	Non-voted	O.	3,225	6,300	6,323	+23	—	+23
	Voted	S.	3,075*	—	982	+982	+1,275*	-293

\* Advised, Public Works Branch No. A.G. 19 (2), 21st March 1930.

INDIA OFFICE,  
November 1930.SIDNEY TURNER,  
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,  
27th February 1931.W. A. STURDY,  
Auditor.

## GOVERNMENT OF MADRAS.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA  
FOR THE YEAR 1929-30.

GRANT No. XXXVI.		Grant.	Expenditure.	Excess (+) or Saving (-).	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted, + or -
		£	£	£	£	£
(1)	LAND REVENUE ( <i>Reserved</i> ): Law Charges in connection with appeals from India. Voted ...	1,125	215	-910	-750	-160
(2)	GENERAL ADMINISTRATION ( <i>Reserved</i> ): Equipment Allowance and Motor Car Grant of Governor, &c. Leave salaries, &c. ...	6,615	4,500	-80	—	-80
	... { Non-voted { O. ...	420	600	-365	—	-365
	... { Non-voted { S. ...	180*	235	—	—	—
	University subventions ... Voted ...	675	594	-81	+15	-96
(3)	ADMINISTRATION OF JUSTICE ( <i>Reserved</i> ): Sundry items ... { Voted ...	75	470	+395	+405	-10
	... { Non-voted S. ...	510†	500	-10	—	-10
(4)	JAILS ( <i>Reserved</i> ): Leave salaries ... Voted ...	150	354	+204	+210	-6
(5)	POLICE ( <i>Reserved</i> ): Sundry items ... { Voted ...	30	—	-30	—	-30
	... { Non-voted { O. ...	30	—	—	—	—
	... { Non-voted { S. ...	-30‡	—	—	—	—
(6)	SCIENTIFIC DEPARTMENTS ( <i>Transferred</i> ): "Flora of Madras" ... Voted ...	375	—	-375	—	-375
(7)	MEDICAL ( <i>Transferred</i> ): Leave salaries and deputation pay. Voted ...	495	458	-37	—	-37
(8)	CIVIL WORKS ( <i>Transferred</i> ): Law Charges in connection with an appeal from India. Voted ...	375	28	-347	-345	-2
(9)	SUPERANNUATION ( <i>Reserved</i> ): Portions of pensions of Military Officers in respect of civil employment, &c. { Voted ...	7,425	—	+243	+270	-27
	... { Non-voted { O. ...	9,000§	16,425	-80	—	-80
	... { Non-voted { S. ...	—	243	—	—	—
	Totals ... { Non-voted { O. ...	14,490	22,035	-535	—	-535
	... { Non-voted { S. ...	7,545	21,500	-938	-195	-743
	... { Voted ...	3,300	2,362	—	—	—

\* Vide Madras Government Order No. R. 297, dated 12th March 1930.

† " " " " " R. 448, dated 28th March 1930.

‡ " " " " " R. 420, dated 25th March 1930.

§ " " " " " R. 335, dated 14th March 1930.

|| " " " " " R. 119, dated 19th February 1930.

## EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) In two appeal cases, provision for which was made in the Grant, the main expenditure was delayed beyond the end of the financial year.

(2) Non-voted.—The supplementary appropriation under "Leave Salaries, &amp;c." was obtained to meet the cost of passages of two A.D.C.'s and £44 of this £180 provision appears as a saving. The larger part of the saving (£321) has been made from the original provision, the amount of which was fixed in India, for leave allowances. Voted.—The claim to subvention due was delayed by one university beyond the end of the financial year.

(3) "Voted" excess caused by expenses of appeal case regarding which no information was available when Budget estimates were framed.

(4) Excess caused by extension of leave of an Assistant Surgeon.

(5) The cost of training officers under Scotland Yard Scheme, for which the "Voted" provision was made, has been met by the High Commissioner.

(6) Delay in completion of "Flora of Madras," Part II, prevented payment in the financial year.

(8) Delay in the hearing of an appeal caused postponement of the main expenditure beyond the end of the financial year.

(9) Excess due to the reclassification as "Voted" of charge for the pension of a commissioned departmental officer after the Budget estimates were framed.

INDIA OFFICE,  
November 1930.SIDNEY TURNER,  
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,  
23rd January 1931.W. A. STURDY,  
Auditor.

**GOVERNMENT OF BOMBAY.**

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF  
INDIA FOR THE YEAR 1929-30.

					Grant.	Expenditure.	Excess (+) or Saving (-).	Net mod- ification by reap- portion, withdrawal or surrender.	Remainder unadjusted, + or -
					£	£	£	£	£
<b>GRANT No. 33.</b>									
<b>(1) LAND REVENUE (Reserved):</b>									
Law Charges in connection with Appeals from India.	Voted	...	...	...	—	11	+11	+30	-19
<b>(2) GENERAL ADMINISTRATION (Reserved):</b>									
Subventions to Universities, Leave Salaries and Sundry items.	Non-voted	S.	...	...	750*	570	-180	—	-180
	Voted	...	...	...	825	571	-254	-75	-179
<b>(3) ADMINISTRATION OF JUSTICE (Reserved):</b>									
Sundry items	Voted	...	...	...	75	66	-9	—	-9
<b>(4) POLICE (Reserved):</b>									
Outfit Allowances	Non-voted	...	...	...	75	60	-15	—	-15
<b>(5) SUPERANNUATION (Reserved):</b>									
Portion of pensions of Military officers in respect of civil employment.	Non-voted	O.	15,225	...	29,250	29,241	-9	—	-9
		S.	14,025*	...	75	39	-36	—	-36
	Voted	...	...	...	...	...	...	...	...
Totals	Non-voted	O.	15,300	...	30,075	29,371	-204	—	-204
	Voted	S.	14,775	...	975	687	-288	-45*	-243

\* Vide Finance Department, No. P. 89-Bud., dated 7th March 1930.

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EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) Excess caused by expenditure delayed from previous year.  
 (2) Non-voted.—Saving caused by alteration, after the estimate leading to the supplementary appropriation had been fixed, in the period during which the leave pay of an officer was chargeable to the Province. Voted.—Saving occurred in the provision for leave pay. The estimate leading to this provision was based on the experience of previous years as a leave programme was not available.

INDIA OFFICE,  
November 1930.

SIDNEY TURNER,  
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,  
23rd January 1931.

W. A. STURDY,  
Auditor.

## GOVERNMENT OF BENGAL.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA  
FOR THE YEAR 1929-30.

GRANT No. 29.		Grant.	Expenditure.	Excess (+) or Saving (-).	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or -
		£	£	£	£	£
(1) LAND REVENUE ( <i>Reserved</i> ):						
Law Charges in connection with Appeals from India.	Voted ...	1,125	506	-619	-525†	-94
(2) IRRIGATION ( <i>Reserved</i> ):						
Law Charges in connection with an Appeal from India.	Voted ...	375	34	-341	+45*	-386
(3) GENERAL ADMINISTRATION ( <i>Reserved</i> ):						
HEADS OF PROVINCES:						
Leave salaries and sundry items	Non-voted {	O. 1,600	1,950	1,970	+20	—
		S. 350*				
	Voted ...	225	22	-203	-21*	-182
MISCELLANEOUS:						
Subventions to Universities	Voted ...	675	608	-67	+21*	-88
(4) ADMINISTRATION OF JUSTICE ( <i>Reserved</i> ):						
Sundry items	Voted ...	75	50	-25	—	-25
(5) POLICE ( <i>Reserved</i> ):						
Sundry items	Non-voted {	O. 421	39	30	—	—
		S. -391*				
(6) EDUCATION ( <i>Transferred</i> ):						
Law Charges in connection with an Appeal from India.	Voted ...	—	23	+23	+30*	-7
(7) MEDICAL:						
Leave salary ( <i>Transferred</i> )	Voted ...	900	389	-511	-450*	-61
(8) SUPERANNUATION ( <i>Reserved</i> ):						
Portions of pensions of Military and Marine Officers in respect of civil employment.	Non-voted {	O. 7,900	26,475	26,226	-249	—
		S. 18,575*				
	Voted	—	336	+336	+375*	-39
Rounding	Non-voted	-21	—	+21	—	+21
Totals	Non-voted {	O. 9,900	28,434	28,226	-208	—
		S. 18,534				
	Voted ...	3,375	1,968	-1,407	-525†	-882

\* Vide Finance Department No. 1436-F.B., dated 11th March 1930.

† Vide Finance Department No. 913-F.B., dated 21st February 1930.

## EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Saving caused by delay in appeal cases, which had the effect of postponing the main expenditure beyond the end of the financial year.

(2) Saving caused by the payment of the Secretary of State's costs in an appeal case by the losing party in the appeal.

(3) Heads of Provinces: Non-voted.—Excess caused by charge accepted from the Army Agents for pay of an officer appointed A.D.C. Pay was continued by the Agents beyond the date of the officer's embarkation for India. Voted.—Saving occurred in provision for leave salaries. Miscellaneous: The claim to subvention due was delayed by one University beyond the end of the year.

(6) Excess caused by expenditure delayed from previous year.

(7) The amount of the provision was fixed by the Government of Bengal.

(8) "Voted" excess caused by the classification as "Voted" of certain pensions for which provision had been made in the Budget, in accordance with an earlier classification, as "Non-voted."

INDIA OFFICE,  
November 1930.SIDNEY TURNER,  
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,  
23rd January 1931..W. A. STURDY,  
Auditor.

## GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA  
FOR THE YEAR 1929-30.

			Grant.	Expenditure.	Excess (+) or Saving (-).	Net modification by reappropriation, withdrawal, or surrender.	Remainder unadjusted, + or -
		£	£	£	£	£	£
<b>GRANT No. 10.</b>							
(1)	LAND REVENUE ( <i>Reserved</i> ):						
	Law Charges in connection with Appeals from India.	Voted { O. 705 S. 120*	825	1,027	+202	—	+202
(2)	GENERAL ADMINISTRATION ( <i>Reserved</i> ):						
	Leave Allowance of the Governor	Non-voted S. ...	522†	520	-2	—	-2
	Subventions to Universities	... Voted ...	705	687	-18	+105	-123
(3)	ADMINISTRATION OF JUSTICE ( <i>Reserved</i> ):						
	Law Charges in connection with Appeals, and sundry items.	Voted { O. 375 S. 75*	450	352	-98	—	-98
(4)	JAILS AND CONVICT SETTLEMENTS ( <i>Reserved</i> ):						
	Maintenance of prisoners	... Voted { O. 150 S. 72*	222	186	-36	+3	-39
(5)	POLICE ( <i>Reserved</i> ):						
	Outfit Allowances	... Non-voted ...	75	30	-45	—	-45
(6)	EDUCATION ( <i>Transferred</i> ):						
	Leave Allowance of an officer	... Voted ...	—	237	+237	+300	-63
(7)	MEDICAL ( <i>Transferred</i> ):						
	Leave Allowances of officers	... { Non-voted S. ... Voted ...	75†	61	-14	—	-14
		... { Voted ...	—	285	+285	+300	-15
(8)	SUPERANNUATION ( <i>Reserved</i> ):						
	Portions of pensions of Military Officers in respect of civil employment.	Non-voted { O. 2,775 S. 225† S. 2,490‡ Voted ...	5,490	5,477	-13	—	-13
		... { Voted ...	75	447	+372	+375	-3
	Totals	... { Non-voted { O. 2,850 S. 3,312 Voted { O. 2,010 S. 267*	6,162	6,088	-74	—	-74
		... { Voted { O. 2,010 S. 267*	2,277	3,221	+944	+1,083§	-139

\* Voted by the Legislative Council on 24th February 1930.

† Vide Finance Department No. 256 C., dated 17th January 1930.

‡ Vide Finance Department No. 746 C., dated 20th February 1930.

§ From High Commissioner's portion of the Grant, vide Finance Department No. B 402/X-322, dated 25th January 1930.

## EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Excess caused by the hearing of an appeal earlier than had appeared probable when estimates were framed. The excess could have been met from savings available within the Grant under the remaining heads controlled by the Secretary of State.

(2) Voted.—The claim to subvention due was delayed by one University beyond the end of the year.

(3) Saving made from provision for expenditure on an appeal case. An accurate forecast of the cost of an appeal is not possible.

(6) and (7) Voted.—Information that leave would be granted to the officers whose pay is represented by the expenditure recorded against these heads was not available when the Budget estimates were made.

(8) Voted.—Excess caused by the reclassification as "Voted" of pensions for which provision was made in the Budget, in accordance with an earlier classification, as "Non-voted," and to a charge, unforeseen when the Budget was framed, for the provincial share of the pension of a warrant officer from 1922 to 1924.

INDIA OFFICE,  
November 1930.SIDNEY TURNER,  
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,  
23rd January 1931.W. A. STURDY,  
Auditor.



**GOVERNMENT OF THE PUNJAB.**

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA  
FOR THE YEAR 1929-30.

GRANT No. 37:		Grant.	Actual Expenditure.	Excess (+) or Saving (-).	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or -
		£	£	£	£	£
(1) GENERAL ADMINISTRATION ( <i>Reserved</i> ):	£					
Sundry items	... Non-voted	69	67	-2	—	-2
	... Voted { O. 525	555	485	-70	—	-70
	... S. 30					
(2) ADMINISTRATION OF JUSTICE ( <i>Reserved</i> ):						
Law Charges in connection with Appeals from India, &c.	Voted { O. 450	750	496	-254	—	-254
	... S. 300					
(3) JAILS AND CONVICT SETTLEMENTS ( <i>Reserved</i> ):						
Maintenance of a prisoner	... Voted ...	150	93	-57	—	-57
(4) POLICE ( <i>Reserved</i> ):						
Outfit allowances of officers on appointment.	Non-voted { O. 75	60	60	—	—	—
	... S. -15					
(5) MEDICAL ( <i>Transferred</i> ):						
Leave allowances, &c.	... Voted { O. 525	1,500	1,476	-24	—	-24
	... S. 975					
(6) SUPERANNUATION ( <i>Reserved</i> ):						
Pensions of military officers in respect of civil employ.	Non-voted { O. 5,550	41,775	41,760	-15	—	-15
	... S. 36,225					
	Voted ... S. ...	75	65	-10	—	-10
TOTAL EXPENDITURE CHARGE-ABLE AGAINST REVENUE.	Non-voted { O. 5,625	41,904	41,887	-17	—	-17
	... S. 36,279					
	Voted { O. 1,650	3,030	2,615	-415	—	-415
	... S. 1,380					
<b>CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.</b>						
(7) HYDRO-ELECTRIC SCHEME: Uhl River Project:						
Capital Expenditure ( <i>Transferred</i> ):						
Leave pay	... Non-voted S. ...	30	29	-1	—	-1
TOTALS	Non-voted { O. 5,625	41,934	41,916	-18	—	-18
	... S. 36,309*					
	Voted { O. 1,650	3,030	2,615	-415	—	-415
	... S. 1,380*					

\* Vide Punjab Government telegram No. 10065 B., dated 22nd March 1930.

EXPLANATIONS OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- (1) Voted.—The claim to subvention due was delayed by one University beyond the end of the financial year.  
 (2) Saving made from provision for expenditure on appeal cases. Accurate forecasts of the cost of appeals are not possible.

INDIA OFFICE,  
November 1930.

SIDNEY TURNER,  
Accountant-General.

I certify that the above Account has been examined under my directions and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,  
23rd January 1931.

W. A. STURDY,  
Auditor.

**GOVERNMENT OF BURMA.**

**APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1929-30.**

PART.	Voted.					Non-Voted.					
	Grant.	Actual Expenditure.	Excess + or Saving -	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted, + or -	Final appropriation.		Actual Expenditure.	Excess + or Saving -	Net modification by reappropriation, withdrawal, or surrender.	Remainder unadjusted, + or -
	£	£	£	£	£	£	£	£	£	£	£
A 1 LAND REVENUE ( <i>Reserved</i> ): Sundry items	375	47	-328	-225*	-103	—	—	—	—	—	—
B 2 GENERAL ADMINISTRATION ( <i>Reserved</i> ): Sundry items	600	547	-53	+30*	-83	{ O. — S. 900†	900	843	-57	—	-57
B 3 POLICE ( <i>Reserved</i> ): Sundry items	—	—	—	—	—	{ O. 975 S. 525† S. 150‡ S. 150§	1,800	1,751	-49	—	-49
A 4 SUPERANNUATION ( <i>Reserved</i> ): Portions of pensions of Military Officers in respect of civil employment.	—	10	+10	+30*	-20	{ O. 14,550 S. 12,450†	27,000	26,887	-113	—	-113
<b>TOTAL</b>	<b>975</b>	<b>604</b>	<b>-371</b>	<b>-165</b>	<b>-206</b>	{ O. 15,525 S. 14,175	<b>29,700</b>	<b>29,431</b>	<b>-219</b>	<b>—</b>	<b>-219</b>

\* Vide Finance Department No. 1090 P.C. 29, dated 6th December 1929.  
 † Vide Finance Department No. 27 P.C. 30, dated 31st January 1930.

‡ Vide Finance Department No. 1091 P.C. 29, dated 6th December 1929.  
 § Vide Finance Department No. 519 P.C. 30, dated 29th March 1930.

**EXPLANATIONS of the causes of variation between Expenditure and Grant.**

- (1) Saving due to the appeal case for which provision was made having been settled out of Court.
- (2) Voted—The claim to subvention due was delayed by one University beyond the end of the financial year.
- (3) Voted.—Excess caused by the reclassification as "Voted" of a pension for which provision was made in the Budget, in accordance with an earlier classification, as "Non-voted."

INDIA OFFICE,  
November 1930.

SIDNEY TURNER,  
*Accountant-General.*

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,  
23rd January 1931.

W. A. STURDY,  
*Auditor.*

**GOVERNMENT OF BIHAR AND ORISSA.**

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA  
FOR THE YEAR 1929-30.

GRANT No. 25.			£	Grant. £	Actual Expenditure. £	Excess (+) or Saving (-). £	Net modi- fication by reappro- priation, withdrawal or surrender. £	Remainder unadjusted + or - £	
<b>(1) LAND REVENUE (Reserved):</b>									
Law Charges in connection with appeals from India.	Voted	{ O.	1,200	1,869	1,085	-784	—	-784	
		{ S.	669*						
<b>(2) GENERAL ADMINISTRATION (Reserved):</b>									
Leave allowances ... ..	Non-voted	S.	...	2,115†	2,114	-1	—	-1	
Subventions to Universities ...	Voted	...	...	399	365	-34	—	-34	
<b>(3) ADMINISTRATION OF JUSTICE (Reserved):</b>									
Sundry items ... ..	Voted	...	...	102	65	-37	—	-37	
<b>(4) POLICE (Reserved):</b>									
Outfit allowance ... ..	Non-voted	...	...	102	30	-72	—	-72	
<b>(5) SUPERANNUATION (Reserved):</b>									
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	{ O.	3,900	7,608	7,578	-30	—	-30	
		{ S.	3,708†						
<b>Totals ... ..</b>									
	Non-voted	{ O.	4,002	9,825	9,722	-103	—	-103	
			{ S.						5,823†
		{ Voted	{ O.	1,701	2,370	1,515	-855	—	-855
			{ S.	669					

\* Voted by Legislative Council on 24th March 1930.

† *Vide* telegram No. 5695 F. (Finance Department), dated 20th March 1930.

EXPLANATIONS of the cause of variation between Expenditure and Grant.

(1) Provision was made for the whole cost of two appeal cases In consequence of delay in the hearing a part of the expenditure was postponed beyond the end of the financial year.

INDIA OFFICE,  
November 1930.

SIDNEY TURNER,  
*Accountant-General.*

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,  
23rd January 1931.

W. A. STURDY,  
*Auditor.*

## GOVERNMENT OF CENTRAL PROVINCES AND BERAR.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA  
FOR THE YEAR 1929-30.

GRANT No. 31.		Grant.	Actual Expenditure.	Excess (+) or Saving (-).	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted, + or -	
		£	£	£	£	£	
(1) LAND REVENUE ( <i>Reserved</i> ):							
Sundry items	... Voted ...	750	28	-722	-720*	-2	
(2) GENERAL ADMINISTRATION ( <i>Reserved</i> ):							
Equipment allowance of Governor	Non-voted S.	120*	120	—	—	—	
(3) POLICE ( <i>Reserved</i> ):							
Outfit allowance of Officers on appointment.	Non-voted	75	60	-15	—	-15	
(4) SUPERANNUATION ( <i>Reserved</i> ):							
Portion of pensions of Military Officers in respect of civil employment.	Non-voted { O.	3,300	9,900	9,857	-43	-43	
	S.	6,600*					
	Voted { O.	...	240†	914	+674	+720*	-46
(5) MISCELLANEOUS ( <i>Reserved</i> ):							
University subventions	... Voted ...	375	325	-50	—	-50	
Totals	... { Non-voted { O.	3,375	10,095	10,037	-58	-58	
		S.					6,720*
		Voted { O.	1,125	1,365	1,267	-98	-98
		S.	240†				

\* *Vide* Finance Department No. 839 B/x, dated 14th March 1930.

† Voted by Legislative Council, 28th February 1930.

## EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) Delay in an appeal case caused the postponement of the main expenditure in the case beyond the end of the financial year.  
 (4) Voted.—Excess caused by a charge, unforeseen when the Budget was framed, for the provincial share of the pension of an officer of the Indian Medical Department from January 1927, and by the reclassification as "Voted" of certain pensions for which provision was made in the Budget in accordance with an earlier classification as "Non-voted."  
 (5) The claim to subvention due was delayed by one university beyond the end of the financial year.

INDIA OFFICE,  
November 1930.SIDNEY TURNER,  
*Accountant-General.*

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,  
23rd January 1931.W. A. STURDY,  
*Auditor.*

## GOVERNMENT OF ASSAM.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA  
FOR THE YEAR 1929-30.

GRANT No. 34.					Grant.	Actual Expenditure.	Excess (+) or Saving (-).	Net modi- fication by reappro- priation, withdrawal or surrender.	Remainder unadjusted, + or -
					£	£	£	£	£
<b>(1) GENERAL ADMINISTRATION (Reserved):</b>									
University subventions and	{	Non-	S.	...	150*	110	-40	—	-40
sundry items.		voted							
		Voted	...	..	225	140	-85	-45*	-40
<b>(2) POLICE (Reserved):</b>									
Leave pay ...	{	Non-	O.	450	750	710	-40	—	-40
		voted	S.	300*					
Sundry items ...		Voted	...	...	250	—	-250	—	-250
<b>(3) MEDICAL (Transferred):</b>									
Leave pay ...	{	Non-	S.	...	675*	—	-675	—	-675
		voted	S.	...	...	140*	190	+50	+70*
<b>(4) SUPERANNUATION (Reserved):</b>									
Portion of pensions of Military Officers in respect of civil employment.	{	Non-	O.	3,000	9,450	9,387	-63	—	-63
		voted	S.	6,450*					
Rounding ...	{	Non-voted	...	...	-50	—	+50	—	+50
		Voted ...	...	...	...	25	—	-25	-25*
<b>TOTALS</b> ...	{	Non-	O.	3,400	10,975	10,207	-768	—	-768
		voted	S.	7,575*					
		Voted	O.	500	640	330	-310	—	-310
			S.	140					

\* Vide telegram No. 1177 F.B., dated 31st March 1930, from Chief Secretary to Government of Assam.

## EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) Voted.—The claim to subvention due was delayed by one University beyond the end of the financial year.  
 (2) Voted.—The provision under this head was inserted in India to meet the cost of printing the "History of the Assam Rifles."  
 (3) Non-voted.—The officer whose leave pay was represented by the appropriation of £675 was appointed substantively to a civil department and the issue of pay was transferred in consequence to the High Commissioner. Voted.—Expenditure represents the leave pay of an officer of the I.M.D. Information that this officer would take leave was not available in England when the Budget estimates were framed.

INDIA OFFICE,  
November 1930.

SIDNEY TURNER,  
Accountant-General.

I certify that the above Account has been examined under my directions, and that, subject to the observations contained in the annexed Report, it is, in my opinion, correct.

INDIA AUDIT OFFICE,  
23rd January 1931.

W. A. STURDY,  
Auditor.

## No. 3.

REPORT of the AUDITOR OF INDIAN HOME ACCOUNTS upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA, from 1st April 1929 to 31st March 1930; prepared and submitted to the Secretary of State in Council, in pursuance of section 27 (5) of the Government of India Act.

1. This Report, which relates to the Accounts of the Central Government, is divided into two sections relating respectively to—

- I. Receipts and Expenditure under heads other than those relative to Military Services;
- II. Receipts and Expenditure relating to Military Services.

The sections will be reviewed as follows: No. I by the Public Accounts Committee set up by the Central Legislative Assembly; No. II by a special Departmental Committee constituted by the Government of India. The accounts of the Provincial Governments have already been dealt with in my Reports dated 23rd January 1931.

## SECTION I.—NON-MILITARY SERVICES.

## GENERAL.

2. The total amount saved to Indian Revenues as a result of audit questions relating to the Home Accounts for the year is estimated at about £13,000. Savings resulting from audit questions.

3. The sanction of the Imperial Parliament, which is necessary under the Government of India Act, has not yet been obtained for two payments from Indian revenues mentioned in previous Reports, viz. (1) £13,100,000 paid provisionally to the War Office in 1919 in respect of a further additional contribution by India towards the cost of the war, and (2) £200,000 paid to the War Office in 1921 as an advance subject to adjustment on account of the cost of exchange concession on gratuities. The submission for sanction has been deferred pending the settlement of various large claims by the Imperial Government against Indian revenues in respect mainly of non-effective liabilities arising out of the war. It was stated in para. 3 of Section I of the last Report that the efforts to reach a comprehensive settlement of the various claims and counter-claims—major and minor—to which reference was made in paras. 4 and 5 of Section I of the Report on the Accounts for 1924–5, appeared to be nearing completion. Expenditure requiring sanction by Imperial Parliament.

A further complication arose which delayed settlement, but I am now informed that this obstacle has been removed and that steps are about to be taken to obtain the necessary sanction.

4.—(i) Under Indian Army Regulations an Indian Medical Service officer below the rank of Colonel, appointed King's Honorary Physician or Surgeon, receives the brevet rank of Colonel, and becomes entitled to an allowance of 10s. 6d. a day until he retires or is promoted Colonel. The question whether the allowance was admissible to such officers, if in permanent civil employ, was raised by this Department in connection with leave salary certificates received from India which authorised the issue of 10s. 6d. a day throughout leave—including leave on half average pay—in this country, in addition to leave salary. It was decided that the allowance was admissible to officers in civil employ, and also that it should be issuable in full during leave under Civil Rules. Subsequently, on this Department bringing to notice certain anomalies that were occurring as the result of this decision, modifications were made which provided (1) that the allowance should be suspended when an officer officiated in, and drew the pay of, a post held substantively by an officer of higher rank, and (2) that the total emoluments drawn during leave should not exceed the maxima prescribed by the Civil Leave Rules. Amendment of Rules.

(ii) The Civil Leave Rules provide that a military commissioned officer on transfer to permanent civil employ may receive a credit of leave in respect of his previous service under military rules, and that when such leave is taken the minimum leave salary shall be that prescribed by the military rules to which he was previously subject. The latter provision, which is derived from rules now superseded, enables a number of military officers in civil employ to draw leave salary during part of their leave at rates in excess of those to which they would otherwise be entitled. It was pointed out by this Department that in view of the liberalisation of the Civil Leave Rules, it appeared unnecessary to continue the concession, which gave rise to certain anomalies likely to occur with increasing frequency, and its withdrawal was suggested. After consulting the Government of India the Secretary of State accepted the suggestion in the case of future entrants, but existing rights were safeguarded.

(iii) Under Civil Service Regulations military officers in civil employ who remained subject to military leave rules were, like other officers in civil employ, not allowed to combine vacation with privilege leave so as to exceed the maximum period of privilege leave admissible to them. A corresponding restriction was through inadvertence omitted from the Fundamental Rules, which superseded Civil Service Regulations in 1922. Attention was drawn by this Department to this omission and the necessary amendment of the Rules has now been made.

#### RAILWAY CAPITAL ACCOUNT.

Southern Punjab Railway. Termination of contract.

5. The right which the Secretary of State possessed of determining the contracts with the Southern Punjab Railway Company and acquiring the lines on the 31st December 1929 was exercised, the purchase price calculated in accordance with the contracts being £5,256,631 8s. Of this amount £3,300,000 only was paid during the year. The balance of £1,956,631 8s., payment of which was deferred until 30th April 1930 under the terms of the contract, was temporarily treated as Unfunded Debt.

As the lines were operated by the State-worked North-Western Railway, the agency work in this country was already in the hands of the High Commissioner.

Double application for funds by a Railway Company.

6. It is the usual practice of the Guaranteed Railway Companies to make advances to contractors supplying stores as each consignment is shipped to India. The Companies include the amounts of these advances in their applications for funds to the India Office, and the applications are submitted to this Department for scrutiny before payment is made. In the scrutiny of an application which covered several advances in respect of a contract for the supply of locomotive boilers, it was observed that the sum of these advances and those previously made largely exceeded the total contract price. On inquiry being made it was found that by inadvertence £32,136 had been included which had already been applied for and received by the Company, and this amount was accordingly deleted from their application. As other considerations than possible double payment to the contractors were involved, the matter was carefully examined in conference with the Company and agreed measures were devised to prevent similar occurrences in the future.

Concessions incorrectly granted to an officer on termination of agreement.

7. It came to notice in audit that an officer of some nine months' service who had been summarily dismissed for misconduct by one of the Guaranteed Railway Companies had been granted a free passage and six months' pay in lieu of notice. It was pointed out that action had been taken under a clause in the agreement which did not appear to be applicable, as dismissal for misconduct was governed by another clause which carried no entitlement to the concessions granted.

Correspondence ensued with the Company's Agent in India, and ultimately the Board confirmed the action taken, but issued instructions that any future cases should not be dealt with so leniently.

Freight charges.

8. Various questions were raised by this Department in connection with the rates of freight paid on shipments from this country by the Company-worked railways, which resulted in an aggregate saving during the year of £1,200.

## INTEREST (RECEIPTS).

9. The amount of £14,700 shown under this head represents interest on a moiety of a loan of £490,000 made jointly by the Imperial and Indian Governments to the Persian Government. India's share of the capital sum (i.e. £245,000) was transferred in 1923-4, together with other advances amounting in all to £2,367,270 1s. 8d., from a Suspense Account to Revenue. Loans to Persia.

Negotiations for the settlement of these loans have been in progress for several years but have not yet reached completion.

## AVIATION.

10. The amount of £3,152 under Aviation is the estimated cost paid to the Air Ministry of the purchase and installation of generating plant for the electric lighting of the civil aerodrome at Karachi. Accommodation for the plant was provided in the power-house at the airship station, which is at present under the control of the Air Ministry, necessitating a small extension of the building, the cost of which is included in the above-mentioned amount. The work was carried out by the Air Ministry, and the charge to Indian revenues is in accordance with the accepted policy of the Government of India to provide aerodromes and necessary equipment at Government expense. I have called for detailed vouchers in support of the charge. Airship station,  
Karachi.

In para. 19 of Section I of the Report for 1927-8 reference was made to the payment of £55,000 to the Air Ministry in respect of the cost of the mooring mast erected at the airship station at Karachi. Vouchers in support of this charge have not yet been furnished by the Air Ministry.

## MISCELLANEOUS (RECEIPTS).

11. In para. 7 of Section I of the last Report, I drew attention to an amount of £5,904, part of the expenditure incurred in raising and maintaining a force of tribesmen for police purposes in Persia in 1918-9, which had been written-off as irrecoverable. I stated that, in my opinion, this amount should equitably have been borne by the Imperial Government. The Government of India, as a result of my comment (with which they agreed), requested that the matter should be reopened with the Imperial Government. The Secretary of State in Council, who throughout the dispute had taken the view that the amount should not, in equity, be borne by Indian revenues, approached the Foreign Office, but that Department declined to reverse its previous decision. Expenditure in  
Persia.

## MISCELLANEOUS (PAYMENTS).

12. £8,000 was placed at the disposal of the Secretary of State during 1929-30 for Secret Service. The amount actually expended was £6,945, and the balance in hand on 31st March 1930 was £1,920 18s. 7d. Secret Service.

The Secretary of State has furnished me with a certificate that the expenditure was necessary for the public service.

13. An amount of £2,000 is included in this heading on account of an advance in aid of production of the film lecture "Romantic India," which has been written-off as irrecoverable. I first drew attention to this advance in para. 29 of Section I of my Report on the Account for 1924-5, and have commented on the fact that it was still outstanding in each of my subsequent Reports. The advance was made without security and was to have been repaid within a year with interest at the rate of 6 per cent. per annum; the total amount lost, therefore, is about £3,000. The debtor is an American citizen and attempts have been made from time to time to effect recovery from him, but he has invariably protested that he was unable to meet this liability; the evidence available, however, seems to suggest that this is not the case and that there has been *mala fides* on his part. In any future similar cases it would appear to be desirable that some form of security should be obtained. Loss on a loan.



## EXTRAORDINARY RECEIPTS.

Reparations.

14. During the year 1929-30 the Dawes Plan for the payment by Germany of reparations under the Treaty of Versailles was superseded by the Young Plan. This plan definitely fixes the amount payable by Germany and the number and amount of the annuities by which this sum is to be liquidated. India is allocated 37 annuities, amounting approximately to 9 millions sterling. To arrive at the total amount which may be expected to accrue to Indian revenues, there must be added the amount received before the introduction of the scheme, approximately £1,000,000, and about £1,500,000 the surplus in India of liquidated enemy property, which it is now agreed is to be retained by India. The total to be received by India on the basis of this arrangement may thus be taken to be about 11½ million pounds. Under the Young Plan the annuity year runs from 1st April to the following 31st March, while under the Dawes Plan it ran from 1st September to 31st August. The transition was effected by setting off the amounts distributed by the Reparations Commission during the last five months of the Dawes annuity year ending 31st August 1929 against the Young annuity due for the year ending 31st March 1930. Under the Young Plan the amount for distribution among the various parts of the British Empire, excluding the United Kingdom, for the year ending 31st March 1930, was Reichmarks 53,100,000 or £2,602,941 3s. 5d., of which India's share was £237,530 15s. The receipts during the year amounted to £245,173 15s. 10d., of which £24,087 4s. 2d. was the amount received under the Dawes Scheme for March 1929. The whole of the remainder, £221,086 11s. 8d., was treated as on account of the Young annuity for 1929-30, leaving a balance due of £16,444 3s. 4d., which has since been received.

As by arrangement between the creditor Powers, the division of the German payments resulting from the Young Plan is accepted as a final settlement of all questions relating to deliveries already made by Germany in execution of the Treaty of Versailles, no adjustment will be made of the reparation receipts prior to the introduction of the Dawes Scheme, and consequently the provisional distribution of such receipts referred to in para. 9 of Section I of the Report on the Account for 1927-8 must now be regarded as final.

## REMITTANCES (RECEIPTS).

Repatriation of  
refugees from  
India.

15. In para. 16 of Section I of the last Report, reference was made to expenditure incurred in India and in this country on the maintenance and repatriation in 1921 of European refugees who entered India from Central Asia. Negotiations are still proceeding in regard to the amount of £3,426 17s. 5d. still outstanding.

Persian Gulf  
radio offices.

16. A moiety of the expenditure incurred in India in connection with the Persian Gulf radio offices is recoverable from the Imperial Government. In examining the Indian Schedules of expenditure for 1926-7, it was observed that no debits on account of pension contributions were included therein. I suggested that information should be obtained whether the Persian Gulf radio establishment was pensionable, and, if so, why no claim had been made in respect of pension contribution.

It having been ascertained that such contributions were properly recoverable, steps were taken to raise debits with effect from the year 1928-9, and the sum of £722 15s. has been recovered from the Foreign Office.

I have further suggested that, as the question was raised in audit in respect of the year 1926-7, claims should be preferred in respect of the years 1926-7 and 1927-8.

Adjustment of  
enemy debts.

17. The receipt of £278,894 7s. 11d. under Remittance is the refund in February 1930 by the Administrator of Austrian Property in the United Kingdom of the amount of £224,782 3s., the surplus proceeds of liquidated Austrian property in India, which was transferred to him in January 1924, plus £54,112 4s. 11d. simple interest on this amount from January 1924 to February 1930 at the average rate of interest earned during that period. The transfer in 1924 was made under the terms of the Anglo-Austrian

Convention of 1920 at a time when it was anticipated that the proceeds of Austrian property in England would not suffice to pay the whole of the claims of British nationals against Austria. As it was found eventually that these claims could be met in full, the amount transferred from India was not required and it was therefore refunded.

#### APPROPRIATION AUDIT.

18. Provision for Voted expenditure, excluding that on Railways, by the Secretary of State in Council was distributed under eight Grants, only one of which, Grant 84, related exclusively to expenditure by the Secretary of State.

19. Under Grant 84 (Voted) there was a saving of £2,967, i.e. 2.4 per cent. of the total provision of £123,375. The percentage saving has steadily decreased since 1925-6, when the figure was 20 per cent. There were, however, considerable differences between grant and expenditure under many of the individual subheads, the more important being:—

	£
E 4. General Administration (India) . . . . .	saving 1,318
E 12. Agriculture . . . . .	„ 4,000
E 14. Miscellaneous Departments . . . . .	„ 1,181
E 17. International Labour Conference . . . . .	„ 1,006
E 26. Contribution, Overseas Mechanical Transport Fund . . . . .	excess 1,500
E 37. Other Charges . . . . .	„ 1,222

20. The excess of £150 on the final allotment of the Secretary of State under Grant 11 is covered by savings on the High Commissioner's allotment from the Grant.

21. Under "Non-Voted" considerable modification of the original appropriation was found to be necessary during the course of the year. Additional allotments of £900 and £150 were sanctioned under "India Office Establishment—A 1 Salaries" and "India Office Expenses—B 4 Miscellaneous expenditure" respectively but were not required. On the whole, however, the expenditure approximated reasonably closely to the final appropriations under the various subheads.

22. A new head of account, viz. "Gold Standard Reserve: Revenue Equalisation Fund" was opened under "Deposits and Advances" during the year in the following circumstances. Change in classification.

The Gold Standard Reserve, which was accumulated from the profits of the coinage of silver rupees and is designed primarily to maintain the external value of those coins, has been maintained since 1921-2 at a figure of £40,000,000, held partly in gold and partly in British Treasury Bills and other sterling securities. The assets are valued periodically, and it has been the practice since 1923-4 to transfer the surplus due to accrued interest and capital appreciation to "Revenue." The annual amounts so transferred varied between 1924 and 1929 from about 1½ to 2 million pounds, and in order to avoid such wide fluctuation it has recently been decided that as from 1930-1 the amount to be taken to Revenue shall not exceed £1,600,000 (i.e. 4 per cent. interest on £40,000,000) plus half of any surplus in excess of that amount on the year's working. The other half will be funded to make good any deficiency in the event of the surplus falling below £1,600,000.

In 1929-30 the surplus amounted to £2,742,709 2s. 5d., of which £2,300,000 was transferred to Revenue and the balance of £442,709 2s. 5d. set aside to form the nucleus of the Equalisation Fund.

## SECTION II.—MILITARY SERVICES.

Capitation Rate on account of Indian regiments lent for service in the Colonies.

1. The pay, &c., of Indian regiments lent for service in the Colonies is recovered by means of a Capitation Rate calculated on data supplied by the Military Accounts Department in India. In 1929 it was discovered that an item in respect of messing allowance had been omitted in compiling the rate applicable to the quinquennium 1924-9, and that as a result about £1,700 has been short recovered in respect of the units serving abroad during that period.

As the general practice is to make no variations in, or special adjustment in respect of, this Capitation Rate when it has been agreed by both parties, it was found to be impossible to rectify this error, but the item has been included in the Rate for the succeeding quinquennium.

National Health Insurance Fund: Accumulated surplus.

2. Reference has been made in previous Reports to the question of India's share in the accumulated surplus of the Navy, Army and Air Force Insurance Fund, which was transferred to the Imperial Exchequer under the Economy Act of 1926, and in para. 9 of Section II of the last Report it was stated to have been agreed that the matter should be referred to arbitration.

After further actuarial investigation, however, it was found possible to settle the question at issue without recourse to formal arbitration, and the sum of £36,000, which was agreed as the amount due to Indian revenues, will be received in 1931-2.

Short recovery from the Imperial Government in respect of leave passage concession.

3. Indian Army officers were granted in February 1925 certain concessions relating to passages for themselves and their families. In the case of any such officers lent to foreign Governments a charge of Rs. 50 per mensem is made to cover the cost of the concessions. This rate was not fixed until 1928, but the method of recoupment had been decided some time earlier, and in June 1926 the Air Ministry were advised that a claim would be made on them in respect of officers employed by them in Iraq. When the rate was fixed it was communicated to the Air Ministry, who were informed that the necessary adjustment would be made with effect from the date of the concession, viz. February 1925. The Air Ministry, however, declined to accept liability prior to the date of warning—June 1926—and accepted liability only in respect of officers who entered their employ after that date. The claim to retrospection to February 1925 was waived by the India Office, but the Air Ministry were asked to reconsider their refusal to accept the charge as from June 1926 in respect of the officers in their employ at that time.

At this stage the correspondence came to my notice and I pointed out further arguments in support of the claim to retrospection to February 1925. While my remarks were under consideration a letter was received from the Air Ministry adhering to their decision to accept no responsibility for officers employed prior to June 1926. I thereupon suggested that this refusal to accept the compromise proposed by the India Office afforded an opportunity to press the full claim *de novo*, but this was negated by the Secretary of State in Council. Some of the arguments supplied by me were, however, used to press the Air Ministry to accept the compromise, to which that Department ultimately agreed.

The cost of the passages involved between February 1925 and June 1926 amounted on the basis of the agreed rate to over £3,000, and as, to that extent, Indian revenues have received insufficient compensation for the employment by the Imperial Government of the officers concerned, it appears to me that in the spirit of section 27 (5) of the Government of India Act the case should be noted as one in which "money arising out of the revenues of India has been appropriated to purposes other than that to which they are applicable."

Aden.

4. The Military and Political Administration of Aden was transferred to the Imperial Government from 1st April 1927, from which date Indian revenues became liable in respect thereof for a contribution of £250,000 for three years and thenceforward of one-third of the actual cost subject to a maximum of £150,000 a year. In 1927-8 and 1928-9 the whole amount of £250,000 was charged to a military head, but in the Account for 1929-30

the sum of £9,000 has been charged under "Political" as representing India's share of the cost of Political administration at £3,000 a year for the three years ending 31st March 1930.

In para. 6 of Section II of the 1927-8 Report, mention was made of certain claims and counter-claims in respect of military charges for Aden. These consisted of:—

- (1) A claim by the War Office against India in respect of the net over-charge in the Indian accounts of extra effective expenditure, for a number of years prior to 1st April 1927.
- (2) A claim by India against the War Office, amounting to about £27,000, in respect of a moiety of the extra non-effective charges for the post-war period until 31st March 1927.

The claim under (1) was admitted by the India Office to be valid in principle, but that under (2) was disputed by the War Office, who held that it was barred by certain mutual undertakings between India and the Imperial Government in regard to the adjustment of arrear claims arising out of the circumstances of the war and post-war periods. A settlement of the dispute was eventually reached, under which India admitted the War Office claim under (1), in so far as it arose out of the accounts for 1925-6 and 1926-7, and abandoned that part of the claim under (2) which related to the period before 1925-6, amounting to over £25,000. The War Office, on their part, agreed that certain pensionary charges in respect of Indian troops maintained in India on behalf of the Imperial Government during the post-war periods, estimated to amount to about £40,000, liability for which they had previously contested, should be adjusted as a charge against the Imperial Government in the Non-Effective account.

The amount due to the War Office under (1) in respect of 1925-6 and 1926-7 was determined at £27,500 by the India Office and the War Office in consultation, but examination by this Department resulted in its reduction to £20,000 and adjustment on that basis was effected in 1930-1.

5.—(i) Pensions issuable to the widows of officers who die from causes other than those arising from active service are contingent upon the means of the recipient. In this connection the question of eligibility was raised by this Department in certain cases, and as a result grants were withdrawn, withheld or reduced to the extent of about £160 per annum.

Incorrect issue of dependants' pensions.

(ii) Pensions granted to relatives of officers killed in the Great War are also subject to a means limit. In a case which came under notice in this Department the pension proposed appeared to be in excess of the amount admissible, and as a result of further investigation it was reduced by £36 per annum.

(iii) Attention was drawn in audit to a case where a Royal Warrant compassionate grant of £16 made in respect of the son of a deceased officer should have been withdrawn on account of improvement in his pecuniary circumstances; the necessary action was accordingly taken.

(iv) In another case it was proposed that an educational allowance, up to a maximum of £35 per annum, should be granted to the widow of an officer in respect of her daughter. As the result of a suggestion by this Department further investigation was made, which showed that the regulations would not permit of the proposed grant.

6. In two cases where officers had been allowed to commute part of their pension, it was pointed out by this Department that the capital amount issued had been computed on an erroneous age basis. Overpayments amounting to £88 were accordingly adjusted.

Errors relating to commutation of pensions.

7. Attention was drawn in audit to the non-recovery from the Imperial Government of a wound pension of £100 a year granted to an officer in respect of service in the British Army prior to his transfer to the Indian Army. Arrears amounting to £281 were accordingly recovered and further issues are now being claimed currently as advised from India.

Pensions recoverable from the Imperial Government.

8. The principal payments made from Indian revenues to Departments of the Imperial Government for services arising out of the maintenance of British troops on the Indian Establishment are dealt with in the following paragraphs.

Payments to Imperial Government.

## 9. War Office : Capitation Rate for Effective Services :—

A provisional advance of £1,400,000 was made as in 1926-7, 1927-8 and 1928-9. These amounts are subject to adjustment when agreement has been reached as to the principle on which India's annual payment under this head shall be based. The Indian and Imperial Governments have agreed that the question shall be referred to an independent tribunal.

## 10. War Office : for gratuities on death, discharge, &amp;c. :—

£54,000 was advanced on this account in respect of payments during 1929-30 and £3,035 2s. 11d. was paid in respect of the balance due for 1928-9. The accounts for 1929-30 are now under examination.

## 11. War Office : on account of clothing and necessaries in possession of regiments on their transfer to and from the Indian Establishment :—

The advance of £8,000 referred to in para. 20 of Section II of the last Report has been adjusted.

A further advance of £10,000 was made to the War Office in March 1930 to meet the approximate amount due from Indian revenues for the second half of the trooping season 1928-9 and the first half of that of 1929-30. Detailed statements relating to the expenditure incurred during the period in question have been received from the War Office, but are not yet available for audit.

## 12. War Office : Sea Transport :—

The amount claimed in respect of trooping in 1928-9 was £336,844 7s. 1d., against which advances amounting to £361,000 had been made; the balance of £24,155 12s. 11d. over advanced to the War Office has been adjusted against the advances in respect of the 1929-30 season.

The accounts for 1929-30 are at present under audit.

## 13. War Office : Retired pay, pensions, &amp;c., of British Forces for service in India :—

No final agreement has yet been reached in respect of the annual payments on this account from 1913-4 onwards, but it is proposed that India's liability up to 31st March 1919 shall be covered by the agreement with the Imperial Government regarding the claims referred to in para. 3, Section I, of this Report.

Further progress has been made in regard to the adjustment of the accounts for post-war years, those relating to 1921-2, 1922-3 and 1923-4 having been agreed with the War Office since the date of my last Report.

A further advance of £1,158,485 in respect of the year 1929-30 was made to the War Office.

## 14. Air Ministry : for Effective Services in respect of personnel of the Air Force serving in India :—

An advance of £106,250 was made, based on a provisional Capitation Rate of £50 on the numbers serving in India.

As in the case of the payment to the War Office for effective services, the payments made from 1st April 1926 are subject to adjustment. The question of the Air Force Capitation Rate is being dealt with in connection with that payable to the War Office, vide para. 9.

## 15. Air Ministry : for Non-Effective Services in respect of personnel serving in India :—

A further advance of £15,200 was made on this account during 1929-30. Previous advances have been made as follows: 1926-7, £45,000 (including arrear payments); 1927-8, £15,800; 1928-9, £14,800.

These advances are subject to adjustment when agreement has been reached as to the method of discharging India's liability for a share of the Non-Effective charges of Royal Air Force personnel in respect of service in India. An enquiry has been in progress for some years with a view to discharging this liability by a Capitation Rate, but no conclusions have yet been reached.

REPORT of the AUDITOR OF INDIAN HOME ACCOUNTS upon the ACCOUNTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA on account of the PROVINCIAL GOVERNMENTS, from 1st April 1929 to 31st March 1930.

MADRAS.

1. For the year 1929-30 provision for Voted expenditure by the Secretary of State on behalf of the Government of Madras was included in a single composite grant (No. XXXVI) for Home expenditure.

2. Under Voted there was a relatively large difference between grant and expenditure under the majority of subheads, the most noticeable being a saving of £910 out of the Budget allotment of £1,125 under "Land Revenue—Law Charges in connection with appeals from India (reserved)."

W. A. STURDY,  
Auditor.

India Audit Office,  
23rd January 1931.

BOMBAY.

1. The form of the Appropriation Account for 1929-30 conforms in essentials to the revised form prescribed by the Auditor-General. The main alteration in the new form is the insertion of two additional columns to record (a) modifications of the Voted provision by executive authority, which hitherto have been indicated in the footnotes to the Account, and (b) the excess or saving of expenditure compared with the provision—both Voted and Non-Voted—as finally modified. In addition the date on which modifications of the original provision were notified has been shown as a footnote to the Account.

2. For the year 1929-30 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bombay was included in a single composite grant (No. 33) for Home expenditure.

3. Under Voted the net aggregate saving of £288 out of the Budget allotment of £975 was mainly attributable to the saving of £254 of the allotment of £825 under "General Administration—Subventions to Universities, Leave Salaries and Sundry Items (reserved)."

W. A. STURDY,  
Auditor.

India Audit Office,  
23rd January 1931.

BENGAL.

1. The form of the Appropriation Account for 1929-30 conforms in essentials to the revised form prescribed by the Auditor-General. The main alteration in the new form is the insertion of two additional columns to record (a) modifications of the Voted provision by executive authority, which hitherto have been indicated in the footnotes to the Account, and (b) the excess or saving of expenditure compared with the provision—both Voted and Non-Voted—as finally modified. In addition the dates on which modifications of the original provision were notified have been shown as footnotes to the Account.

2. For the year 1929-30 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bengal was included in a single composite grant (No. 29) for Home expenditure.

3. Under Voted there was a saving of £1,407 out of the Budget allotment of £3,375. The largest individual savings were £619 and £511 under "Land Revenue—Law Charges in connection with appeals from India (reserved)" and "Medical—Leave Salary (transferred)" respectively.

India Audit Office,  
23rd January 1931.

W. A. STURDY,  
Auditor.

#### UNITED PROVINCES OF AGRA AND OUDH.

1. The form of the Appropriation Account for 1929-30 conforms in essentials to the revised form prescribed by the Auditor-General. The main alteration in the new form is the insertion of two additional columns to record (a) modifications of the voted provision by executive authority, which hitherto have been indicated in the footnotes to the Account, and (b) the excess or saving of expenditure compared with the provision—both Voted and Non-Voted—as finally modified. In addition the dates on which the supplementary grant was voted by the Legislative Council and supplementary Non-Voted appropriations were sanctioned by the Finance Department have been shown as footnotes to the Account.

2. For the year 1929-30 provision for Voted expenditure by the Secretary of State on behalf of the United Provinces of Agra and Oudh was included in a single composite grant (No. 10) for Home expenditure.

3. Under the majority of the Voted subheads there was a considerable difference between grant and expenditure resulting in a net excess of £944 which was covered by a reappropriation of £1,083 from the High Commissioner's portion of the grant.

India Audit Office,  
23rd January 1931.

W. A. STURDY,  
Auditor.

#### PUNJAB.

1. For the year 1929-30 provision for Voted expenditure by the Secretary of State on behalf of the Government of the Punjab was made by means of a single composite grant (No. 37).

2. Under Voted the net aggregate saving of £415 out of the final grant of £3,030 was mainly attributable to the saving of £254 out of the provision of £750 under "Administration of Justice: Law Charges in connection with appeals from India, &c. (Reserved)."

India Audit Office,  
23rd January 1931.

W. A. STURDY,  
Auditor.

#### BURMA.

1. The form of the Appropriation Account for 1929-30 conforms in essentials to the revised form prescribed by the Auditor-General. The main alteration in the new form is the insertion of two additional columns to record (a) modifications of the voted provision by executive authority, which hitherto have been indicated in the footnotes to the Account, and (b) the excess or saving of expenditure compared with the provision—both Voted and Non-Voted—as finally modified. In addition the dates on which modifications of the original provision were notified have been shown as footnotes to the Account.

2. For the year 1929-30 provision for Voted expenditure by the Secretary of State on behalf of the Government of Burma was included in the appropriate Departmental Grants voted by the Legislative Council.

3. Under Voted the only appreciable difference between grant and expenditure was a saving of £328 under "Land Revenue : Sundry Items."

India Audit Office,  
23rd January 1931.

W. A. STURDY,  
Auditor.

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#### BIHAR AND ORISSA.

1. The form of the Appropriation Account for 1929-30 conforms in essentials to the revised form prescribed by the Auditor-General. The main alteration in the new form is the insertion of two additional columns to record (a) modifications of the Voted provision by executive authority, which hitherto have been indicated in the footnotes to the Account, and (b) the excess or saving of expenditure compared with the provision—both Voted and Non-Voted—as finally modified. In addition the dates on which the supplementary grant was voted by the Legislative Council and supplementary Non-Voted appropriations were sanctioned by the Finance Department have been shown as footnotes to the Account.

2. For the year 1929-30 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bihar and Orissa was included in a single composite grant (No. 25) for Home expenditure.

3. Under "Land Revenue: Law Charges in connection with appeals from India" a supplementary grant of £669 was obtained, which, however, was not required. Otherwise there was no appreciable difference between grant and expenditure.

India Audit Office,  
23rd January 1931.

W. A. STURDY,  
Auditor.

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#### CENTRAL PROVINCES AND BERAR.

1. The form of the Appropriation Account for 1929-30 conforms in essentials to the revised form prescribed by the Auditor-General. The main alteration in the new form is the insertion of two additional columns to record (a) modifications of the Voted provision by executive authority, which hitherto have been indicated in the footnotes to the Account, and (b) the excess or saving of expenditure compared with the provision—both Voted and Non-Voted—as finally modified. In addition the dates on which the supplementary grant was voted by the Legislative Council and supplementary Non-Voted appropriations were sanctioned by the Finance Department have been shown as footnotes to the Account.

2. For the year 1929-30 provision for Voted expenditure by the Secretary of State on behalf of the Government of the Central Provinces and Berar was included in a single composite grant (No. 31) for Home expenditure.

3. Under Voted there was an aggregate saving of £98 only out of the final provision of £1,365.

India Audit Office,  
23rd January 1931.

W. A. STURDY,  
Auditor.



## ASSAM.

1. The form of the Appropriation Account for 1929-30 conforms in essentials to the revised form prescribed by the Auditor-General. The main alteration in the new form is the insertion of two additional columns to record (a) modifications of the Voted provision by executive authority, which hitherto have been indicated in the footnotes to the Account, and (b) the excess or saving of expenditure compared with the provision—both Voted and Non-Voted—as finally modified. In addition the date on which modifications of the original provision were notified has been shown as a footnote to the Account.

2. For the year 1929-30 provision for Voted expenditure by the Secretary of State on behalf of the Government of Assam was included in a single composite grant (No. 34) for Home expenditure.

3. Under Voted the net aggregate saving of £310 out of the grant of £640 was mainly attributable to the saving of the entire provision of £250 under "Police: Sundry items."

India Audit Office,  
23rd January 1931.

W. A. STURDY,  
Auditor.

No. 4.

**ESTIMATED ACCOUNT** of the Receipts and Disbursements  
of the Secretary of State in Council of India on account of  
the Central Government of India, from 1st April 1930 to  
31st March 1931.

\*No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary  
from 1st April 1930

## RECEIPTS.

## REVENUE.

## RAILWAY REVENUE ACCOUNT:

	£	£	£
<b>STATE RAILWAYS:</b>			
Bengal-Nagpur Railway: Dividends on Government holding	236		
<b>STATE RAILWAYS: INTEREST ON CAPITAL DEPOSITED BY COMPANIES:</b>			
Madras and Southern Mahratta Railway (Mysore Railway) -	48,000	48,236	
<b>SUBSIDIZED COMPANIES:</b>			
Rohilkund and Kumaon Railway: Government share of Surplus Profits	6,981		
Southern Punjab Railway: Ditto	18,857	25,838	
		25,838	74,074

## POSTS AND TELEGRAPHS: REVENUE ACCOUNT:

<b>INDO-EUROPEAN TELEGRAPH DEPARTMENT:</b>			
Message Revenue	1,181		
Receipts on Common Purse Accounts	116,950		
<i>Less—Payments in respect of Revenue:</i>			
Message Revenue	21,949		
Australasian Message Fund	7,067		
		29,016	89,115

## INTEREST:

Interest realised from investment of Cash Balance, &c.	107,633		
Interest, Discount, &c., on Gold Standard Reserve holding	1,566,252		
Transfer from Gold Standard Reserve Revenue Equalisation Fund	33,748		
		1,707,633	1,707,633

Carried forward - - - - - 1,870,872

\* This is an account subject to audit, and to the final adjustment of the accounts of Sub-Accountants.

of State in Council of India on account of the Central Government of India,  
to 31st March 1931.

## DISBURSEMENTS.

EXPENDITURE.		£
<b>CUSTOMS:</b>		
Sundry items		217
<b>TAXES ON INCOME:</b>		
Sundry items		1,010
<b>FORESTS:</b>		
Sundry items		5
<b>RAILWAY REVENUE ACCOUNT:</b>		
<b>STATE RAILWAYS—INTEREST ON DEBT:</b>		
	£	£
Bombay Baroda and Central India Railway	385,084	
Burma Railways	37,500	
East Indian Railway	1,743,415	
Eastern Bengal Railway (including Bengal Central Railway)	124,553	
Great Indian Peninsula Railway	965,182	
Indian Midland Railway	16,365	
Madras Railway	362,193	
Oude and Rohilkund Railway	313,305	
Scinde Punjab and Delhi Railway	355,639	
South Indian Railway	146,635	
Interest at 3·3252 per cent. on 55,720,115 <i>l.</i> taken as Capital Outlay in this Country to 31st March 1917 on State Railways and at 6·248686 per cent. on 37,250,840 <i>l.</i> taken as Capital Outlay in this Country from 1st April 1917 to 31st March 1931	4,180,493	
	<u>8,632,364</u>	
Oude and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised	9,261	8,641,625
<b>STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:</b>		
Assam-Bengal Railway	81,545	
Bengal-Nagpur Railway	294,495	
Tirhoot Railway (Bengal and North Western Railway)	35,000	
(Sinking Fund)	1,275	
Bombay Baroda and Central India Railway	94,998	
Madras and Southern Mahratta Railway	285,050	
Ditto (Mysore Railway)	48,000	
South Indian Railway	147,480	
	<u>987,843</u>	
<b>STATE RAILWAYS—WORKING EXPENSES:</b>		
Rental paid to South Behar Railway Company	30,000	
Sundry items	749	
	<u>30,749</u>	
<b>MISCELLANEOUS RAILWAY EXPENDITURE:</b>		
Sundry items		52,121
		<u>9,712,338</u>
<b>POSTS AND TELEGRAPHS: REVENUE ACCOUNT:</b>		
<b>INDIAN POSTAL AND TELEGRAPH DEPARTMENT:</b>		
Payments to His Majesty's Treasury for Mail Service		22,000
Sundry items		315
		<u>22,315</u>
<b>INDO-EUROPEAN TELEGRAPH DEPARTMENT:</b>		
Contingencies		4,122
<b>CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:</b>		
<b>INDO-EUROPEAN TELEGRAPH DEPARTMENT:</b>		
Instalment of the repayment of Loan from His Majesty's Treasury towards the reconstruction of the Arabistan Line (less maintenance)		321
<b>INTEREST ON DEBT:</b>		
<b>TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE</b>		
	13,216,715	
<b>DISCOUNT SINKING FUND, in redemption of debt incurred in excess of money raised</b>		
	79,519	
	<u>13,296,264</u>	
<b>Deduct:—Chargeable to—</b>		
State Railways—Interest on Debt		8,641,625
		<u>4,654,639</u>
<b>INTEREST ON LIABILITIES ASSUMED IN RESPECT OF BRITISH 5 PER CENT. WAR LOAN (1920-47)</b>		
		836,050
<b>INDIA STOCK AND BONDS: Discount on prepaid instalments</b>		
		8,180
<b>MANAGEMENT OF DEBT</b>		
		389,119
Miscellaneous		14,674
		<u>5,902,662</u>
Carried forward		15,642,990

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary  
from 1st April 1930 to

RECEIPTS—*continued.*

Revenue—*continued.*

Brought forward . . . . . £  
1,870,872-

CURRENCY:

Paper Currency Reserve Investment: Interest and Discount . . . . . 11,670-

SUPERANNUATION ALLOWANCES AND PENSIONS:

Widows' Funds of the Home Establishment of the East India Company (sale of 2½ per cent. Consolidated Stock under Act 60 Vict., ch. 11, Dividends, &c.) and subscriptions in respect of the India Office Provident Fund . . . . .		£ 4,042	
Subscriptions in respect of the Indian Military Funds, &c. . . . .		1,091	
Subscriptions, &c., towards Indian Civil Service Family Pensions . . . . .		3,639	
Contribution towards leave allowances and pensions of civil officers lent for Foreign Service . . . . .		77	
Miscellaneous . . . . .		2,160	
			11,009-

STATIONERY AND PRINTING:

Miscellaneous Receipts . . . . . 165-

MISCELLANEOUS:

Miscellaneous Receipts in aid of India Office . . . . .		2,328	
Miscellaneous Home Receipts . . . . .		2,088	
Receipt on account of Diplomatic and Consular Service . . . . .		15,933	
" " Divisible Expenditure at Aden . . . . .		5,293	
Receipt from H.M. Treasury towards expenses of Indian Statutory Commission . . . . .		60,000	
			85,642-

Carried forward . . . . . 1,979,358-

of State in Council of India on account of the Central Government of India,  
31st March 1931—*cont.*

DISBURSEMENTS—*continued.*

<i>Expenditure—continued.</i>		£
	Brought forward	15,642,990
<b>INTEREST ON OTHER OBLIGATIONS:</b>		
	£	
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount Sinking Fund	234	
Southern Punjab Railway: Deferred portion of purchase money	36,312	
	<u>36,546</u>	36,546
<b>GENERAL ADMINISTRATION:</b>		
	£	
Home Establishment, &c.	226,874	
Less: Contribution by His Majesty's Treasury	-111,062	
	<u>115,812</u>	
Administration in India:		
Miscellaneous expenditure	11,260	
	<u>127,072</u>	127,072
<b>AUDIT:</b>		
Home Establishment	16,804	
Less: Contribution by His Majesty's Treasury	-3,442	
Portion charged to High Commissioner	-8,000	
	<u>5,362</u>	5,362
<b>JUSTICE:</b>		
Sundry items		3,082
<b>POLICE:</b>		
Sundry items		206
<b>PORTS AND PILOTAGE Sundry items</b>		
		563
<b>ECCLESIASTICAL:</b>		
Sundry items		7
<b>POLITICAL:</b>		
Sundry items		18,972
<b>WATCH AND WARD: Sundry items</b>		
		349
<b>SCIENTIFIC DEPARTMENTS:</b>		
Sundry items		4,878
<b>MEDICAL:</b>		
Sundry items		1,866
<b>PUBLIC HEALTH:</b>		
Grants for Medical Research, &c.		4,523
<b>AGRICULTURE:</b>		
Sundry items		417
<b>AVIATION:</b>		
Sundry items		574
<b>MISCELLANEOUS DEPARTMENTS: Sundry items</b>		
		3,413
<b>MINT: Sundry items</b>		
		5
<b>CIVIL WORKS: Sundry items</b>		
		569
<b>TERRITORIAL AND POLITICAL PENSIONS:</b>		
Members of the Family of the late Maharajah Duleep Singh	7,983	
Members of the Bengal Nizamut Family	473	
	<u>8,456</u>	8,456
<b>SUPERANNUATION ALLOWANCES AND PENSIONS:</b>		
General	166,863	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund	294,654	
	<u>461,517</u>	461,517
<b>STATIONERY AND PRINTING:</b>		
Stationery, Printing, and Bookbinding for the India Office, &c	10,207	
Less: Contribution by His Majesty's Treasury	-3,496	
	<u>6,711</u>	6,711
<b>MISCELLANEOUS:</b>		
Contribution towards expenses of the Secretariat of the League of Nations	60,784	
Miscellaneous expenditure	73,944	
	<u>134,728</u>	134,728
Carried forward		<u>16,462,806</u>

**No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary  
from 1st April 1930 to**

RECEIPTS—*continued.*

Revenue—*continued.*

	Brought forward	£
<b>MILITARY SERVICES:</b>		1,979,358.
<b>ARMY:</b>		£
Receipts in connection with Transport of Troops and Concession Passages -	-	139,943
Amount received from the Imperial Government on account of Indian Regiments lent for service in the Colonies	-	31,000
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	-	39,689
Miscellaneous	-	16,653
Contribution by the Imperial Government in respect of pensionary charges of Indian troops, &c.	-	404,749
Subscriptions towards Indian Military Service Family Pensions	-	49,043
Miscellaneous	-	157,515
		838,592
<b>ROYAL AIR FORCE:</b>		
Stores brought from India with Airmen, &c.	-	1,533
<b>MARINE:</b>		
Miscellaneous	-	698
<b>MILITARY ENGINEER SERVICES:</b>		
Miscellaneous	-	68

<b>EXTRAORDINARY RECEIPTS:</b>		
Receipts from proceeds of International Loan	-	123,205
Receipts under "Young" Plan	-	233,669
		356,874

TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward) - 3,177,123-

of State in Council of India on account of the Central Government of India,  
31st March 1931—cont.

## DISBURSEMENTS—continued.

## Expenditure—continued.

		£	
	Brought forward		16,462,806
<b>MILITARY SERVICES:</b>			
<b>ARMY:</b>			
Indian Regiments lent for service in the Colonies		75	£
Payments to War Office for British Troops serving in India		1,400,000	£
Discharge Gratuity and Deferred Pay of British Troops		49,894	
Pay and Allowances of British Soldiers attending Vocational Courses		29,496	
Furlough Allowances of British Troops serving in India		130,829	
Furlough Allowances: Indian Army: Regimental		261,618	
" " Indian Army Service Corps		78,364	
Unemployment Insurance: Army		95,000	
National Health Insurance: Army		39,600	
Contributory Pensions Act, 1925		118,800	
Marriage Allowances and Allotments: British Troops		353,091	
" " Indian Army		26,905	
Pay of Second Lieutenants on appointment		5,937	
Miscellaneous Army Charges		6,145	
Educational and Instructional Charges		38,878	
Medical Services: Furlough Allowances and miscellaneous expenditure		111,295	
Veterinary: Furlough Allowances and miscellaneous expenditure		3,620	
Arsenals: Furlough Allowances and miscellaneous expenditure		34,617	
Miscellaneous Administrative Services		9,659	
Manufacturing Establishments: Miscellaneous expenditure		8,802	
Staff: Furlough Allowances and miscellaneous expenditure		87,390	
Consolidated Clothing Allowances		1,259	
Stores taken to India with troops: Clothing		17,315	
" " Ordnance		40,547	
Gratuities and Allowances to Surplus Officers of the Indian Army		65	
Contribution towards Aden expenditure		150,000	
Sea Transport and Concession Passages		514,981	
Miscellaneous		18,952	
Payments to War Office for Retired Pay, &c., of British Forces for service in India		1,161,971	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service		1,927,073	
Wound Pensions and Gratuities		11,572	
Miscellaneous Pensions, &c.		223,730	
Indian Military Service Family Pensions		244,390	
Miscellaneous		9,476	
		7,210,636	
<b>ROYAL AIR FORCE:</b>			
Air Ministry for Troops serving in India		110,000	
Discharge Gratuities		1,071	
Furlough Allowances		8,184	
Educational and Instructional Charges		3,091	
National Health Insurance		1,223	
Unemployment Insurance		1,117	
Contributory Pensions Act, 1925		3,670	
Marriage Allowances and Allotments		73,484	
Stores taken to India with Airmen		683	
Consolidated Clothing Allowances		1,177	
Cost of Sea Transport		21,327	
Miscellaneous		4,923	
Air Ministry for personnel serving in India (Non-Effective Charge)		19,500	
		249,450	
<b>MARINE:</b>			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.		101,033	
Royal Indian Marine Furlough Pay		17,245	
Sundry items		6,423	
Royal Indian Marine Retired Pay		50,337	
Indian Navy Retired Pay		52	
		175,590	
<b>MILITARY ENGINEER SERVICES:</b>			
Furlough Pay of Royal Engineer personnel		24,681	
		7,660,357	
<b>TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)</b>			<b>24,123,163</b>
			K



**No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary  
from 1st April 1930 to**

**RECEIPTS—continued.**

TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward)      £      3,177,123

**CAPITAL.**

**DEBT.**

**PERMANENT DEBT INCURRED:**

	£	£	£
India 5½ per cent. Stock (1932)	-	142,762	
India 4½ per cent. Stock (1950-5)	-	119,557	
India 4½ per cent. Stock (1958-68)	-	24,390	
India 6 per cent. Bonds (1932-3)	-	19,439	
India 6 per cent. Bonds (1933-5)	-	9,248	
} Discount written off to Revenue	-	-	
		315,396	
India 6 per cent. Bonds (1933-5)	-	6,930,000	
India 6 per cent. Bonds (1935-7)	-	12,000,000	
India 5½ per cent. Stock (1936-8)	-	8,420,000	
} Receipts during the year	-	-	
		27,350,000	

**FLOATING DEBT INCURRED:**

India Bills: Principal Account	-	4,046,959	27,665,396
Imperial Bank of India Loan	-	6,000,000	
		10,046,959	

**UNFUNDED DEBT:**

Subscriptions to the Indian Military Widows' and Orphans' Fund	-	4,809	
Subscriptions to the Superior Services (India) Family Pension Fund	-	9,824	
		14,633	

**DEPOSITS AND ADVANCES.**

**GOLD STANDARD RESERVE:**

	£		
British Government Securities paid off, &c.	-	65,041,011	
Dividends on investments, Discount on Treasury Bills, &c.	-	1,819,177	
		66,860,188	

**GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:**

Interest	-	9,046	
British Treasury Bills maturing, &c.	-	2,120,399	
		2,129,445	

**PAPER CURRENCY RESERVE:**

British Treasury Bills maturing	-	3,353,957	
Transfer from Treasury Balance	-	1,642,145	
		4,996,102	

**ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:**

Repayment by the Imperial Government of			
Expenditure in England in connection with			
Pay of Second Lieutenants on appointment to the Indian Army	-	1,251	
Pay of Indian Army Officers lent to the Imperial Government	-	2,345	
Round-Table Conference	-	35,000	
Miscellaneous expenditure	-	2,459	
		41,055	

**SUSPENSE ACCOUNTS:**

Bengal and North-Western Railway 5 per cent. Debenture Stock Discount	-	1,509	
Miscellaneous	-	18,857	
		20,366	

**MISCELLANEOUS DEPOSITS:**

Income Tax	-	817,877	
Civil Service Insurance Society	-	4,208	
Miscellaneous	-	115,485	
		937,570	
		74,984,726	

Carried forward      -      -      115,888,837

of State in Council of India on account of the Central Government of India,  
31st March 1931—cont.

## DISBURSEMENTS—continued.

TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward) - - - £ 24,123,163

## EXPENDITURE NOT CHARGED TO REVENUE.

## CAPITAL OUTLAY ON RAILWAYS:

## STATE RAILWAYS WORKED BY THE STATE:

Miscellaneous

£

-75

## STATE RAILWAYS WORKED BY COMPANIES:

Assam-Bengal Railway - - - - -  
Bengal-Nagpur Railway - - - - -  
Bengal and North-Western Railway - - - - -  
Bombay, Baroda and Central India Railway - - - - -  
Madras and Southern Mahratta Railway - - - - -  
Rohilkhand and Kumaon Railway - - - - -  
South Indian Railway - - - - -

Discharge of Debentures.	Stores, Establish- ment charges, &c. (Net).
£	£
—	85,196
—	428,911
—	155,522
—	533,245
—	344,326
—	23,145
—	542,626
—	2,112,971

2,112,971

## INDO-EUROPEAN TELEGRAPH DEPARTMENT

-428,133

## CIVIL WORKS:

## INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:

Miscellaneous Payments

7,312

1,692,075

## DEBT.

## PERMANENT DEBT:

## INDIA 7 PER CENT. STOCK DISCHARGED

156

## ANNCITIES IN PURCHASE OF RAILWAYS (CAPITAL PORTION):

East Indian Railway - - - - - £ 428,253  
Eastern Bengal Railway - - - - - 40,814  
Great Indian Peninsula Railway - - - - - 754,089  
Madras Railway - - - - - 195,802  
Scinde Punjab and Delhi Railway - - - - - 124,950

## SINKING FUNDS:

East Indian Railway - - - - - } 1,543,858  
Eastern Bengal Railway - - - - - }  
Scinde Punjab and Delhi Railway } 200,000

1,744,014

## FLOATING DEBT DISCHARGED:

India Bills - - - - - 5,000,000  
Imperial Bank, India Loan - - - - - 6,000,000

## UNFUNDED DEBT:

Indian Military Widows' and Orphans' Fund - - - - - 2,181  
Superior Services (India) Family Pension Fund - - - - - 2,289  
Southern Punjab Railway - - - - - 1,956,631

1,961,101

## DEPOSITS AND ADVANCES.

## GOLD STANDARD RESERVE:

Investments in British Securities - - - - - £ 59,049,400  
Interest credited to Revenue - - - - - 1,566,252  
Transfer to Treasury Balance - - - - - 6,247,200

## GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:

Investments in British Government Securities - - - - - 2,099,509  
Transfer to Treasury Balance - - - - - 33,748

66,862,852

## PAPER CURRENCY RESERVE:

Investments in British Treasury Bills - - - - - 3,233,661  
Transfer to Treasury Balance - - - - - 1,756,441

2,133,257

## ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:

Recoverable from the Imperial Government:  
Expenditure in England in connection with  
Pay of Second Lieutenants on appointment to the Indian Army - - - - - 1,238  
Pay of Indian Army Officers lent to Imperial Government - - - - - 1,692  
Round-Table Conference - - - - - 31,618  
Miscellaneous expenditure - - - - - 2,112

4,996,102

## SUSPENSE ACCOUNTS:

Miscellaneous - - - - - 36,660

10,253

## MISCELLANEOUS DEPOSITS:

Income Tax - - - - - 812,650  
Civil Service Insurance Society - - - - - 4,258  
Miscellaneous - - - - - 25,178

842,086

74,881,210

Carried forward - - - - - 116,401,563

**No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary  
from 1st April 1930 to**

**RECEIPTS—continued.**

Brought forward . . . . . £  
115,888,837

**REMITTANCE.**

**REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA :**

	£	£
<b>War Office :</b>		
Repayments in respect of		
Additional Indian troops at Hong Kong - . . . . .	1,683	
Shanghai Defence Force - . . . . .	- 3,981	
Military Expenditure at Aden - . . . . .	8,776	
Payments in India on A.F.O. 1708 - . . . . .	63,069	
Remittances of Asiatic Artillery, &c. - . . . .	19,756	
Pensions issued in India - . . . . .	53,492	
	142,795	
<b>Admiralty :</b>		
Repayments in respect of		
Advances in India on account of Naval Services - . . . . .	114,326	
Pensions issued in India - . . . . .	1,068	
	115,394	
<b>Air Ministry :</b>		
Repayments in respect of		
Funds supplied to R.A.F., Iraq - . . . . .	540,000	
Expenditure in Iraq - . . . . .	1,538	
Payments on A.F.O. 1708 - . . . . .	834	
Funds for Command Accountant, R.A.F., Aden - . . . . .	183,250	
Military Expenditure at Aden - . . . . .	1,555	
Airship Base at Karachi - . . . . .	4,475	
	736,652	
<b>Foreign Office :</b>		
Repayments in respect of moiety of expenditure in India in connection with Persian Gulf Radio Offices - . . . . .		1,021
<b>Board of Trade :</b>		
Repayments in respect of		
Lighthouses in the Red Sea - . . . . .	5,827	
Balances on Indian Shipping Masters' Accounts - . . . . .	2,545	
Transports - . . . . .	6,536	
	14,908	
<b>Other Imperial Government Departments :</b>		
Repayments in respect of		
Postal and Money Order transactions with Colonial Administrations - . . . . .	512,492	
Pensions, &c., issued in India on behalf of H.M. Paymaster-General - . . . . .	10,064	
Bills drawn in India on account of Emigration of Coolies and African Protectorates - . . . . .	47,973	
Bills and Telegraphic Transfers drawn on India by High Commissioner for Iraq - . . . . .	86,250	
Political Expenditure at Aden recoverable from Colonial Office - . . . . .	6,958	
Opium shipped to Hong Kong, and the Straits Settlements - . . . . .	403,348	
Payments in India chargeable to Ministry of Pensions - . . . . .	41,168	
Miscellaneous - . . . . .	123,877	
	1,232,130	
<b>Other Remittance Transactions :</b>		
Opium shipped to Siam - . . . . .	309,706	
Miscellaneous - . . . . .	66,153	
	375,859	
<b>Exchange Adjustments on Remittance Accounts - . . . . .</b>		<b>3</b>
<b>Secretary of State's Bills and other Transfers :</b>		
Sterling purchased in India - . . . . .	5,395,000	
Sale of Silver - . . . . .	2,352,141	
Transfer through Gold Standard Reserve - . . . . .	6,247,200	
Transfer through Paper Currency Reserve - . . . . .	1,756,441	
	15,750,782	
		18,369,544
<b>TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT</b>		<b>184,258,381</b>

**RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS :**

Bombay - . . . . .		4
Bengal - . . . . .		602
United Provinces of Agra and Oudh - . . . . .		604
Punjab - . . . . .		1,910
Assam - . . . . .		39
		3,159

134,261,540

BALANCE, 1ST APRIL 1930 (Including Gold Standard Reserve, 3,749l.) - . . . . . 6,170,098

**£ 140,431,638**

INDIA OFFICE,  
May 1931.

of State in Council of India on account of the Central Government of India,  
31st March 1931—*cont.*

DISBURSEMENTS—*continued.*

	Brought forward	£	116,401,563
<b>REMITTANCE.</b>			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA :			
War Office :		£	£
Payments in England on I.A.F. 602		19,006	
Effects of deceased Officers and Men of the British Army		6,775	
			25,781
Air Ministry :			
Payments in England on I.A.F. 602			4,869
Board of Trade :			
Basses and Minicoy Light Vessel Dues			2,615
Other Imperial Government Departments :			
Postal and Money Order Transactions with the United Kingdom		420,000	
Miscellaneous		45,292	
			465,292
Other Remittance Transactions :			
Remittances : Indo-European Telegraph		2,816	
Family Remittances and Allotments of British and Indian services		1,533	
Remittances by British Troops for deposit in the Post Office Savings Bank		97,217	
Rohilkund and Kumaon Railway Company : Interest on new 4 per cent. Debenture Stock allocated to State Works, &c.		27,805	
Mission to Court of Persia : Bills and Telegraphic Transfers		37,000	
Miscellaneous		41,353	
			207,724
Transfer between Treasury and Paper Currency Reserve		1,642,145	
Bills and Telegraphic Transfers on London sold in India		5,733,626	
			7,375,771
			8,082,052
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER			10,388,135
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT			134,871,750
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS :			
Madras			14,947
Bombay			24,171
Bengal			18,727
United Provinces of Agra and Oudh			37,368
Punjab			35,621
Burma			27,816
Bihar and Orissa			10,799
Central Provinces and Berar			14,190
Assam			7,144
			190,783
TOTAL DISBURSEMENTS			135,062,533
BALANCE, 31ST MARCH 1931 (including Gold Standard Reserve, 1,085 <i>l.</i> )			5,369,105
			£140,431,638

SIDNEY TURNER, *Accountant-General.*

**NO. 4a.**—ESTIMATED ACCOUNT OF THE RECEIPTS AND DISBURSEMENTS OF THE SECRETARY OF STATE IN COUNCIL OF INDIA ON ACCOUNT OF THE PROVINCIAL GOVERNMENTS, from 1st April 1930 to 31st March 1931.

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Totals.
<b>RECEIPTS.</b>										
EDUCATION - - - - -	—	—	—	£ 237	—	—	—	—	—	£ 237
SUPERANNUATION - - - - -	—	—	602	367	1,910	—	—	—	39	2,918
MISCELLANEOUS - - - - -	—	4	—	—	—	—	—	—	—	4
<b>TOTALS - - - - -</b>	<b>—</b>	<b>4</b>	<b>602</b>	<b>604</b>	<b>1,910</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>39</b>	<b>3,159</b>
<b>DISBURSEMENTS.</b>										
<b>LAND REVENUE:</b>										
Law charges in connection with appeals from India, &c. -	691	—	708	202	—	—	2,325	249	—	4,175
GENERAL ADMINISTRATION: Sundry items - - - - -	883	1,538	2,784	2,172	809	1,119	707	1,647	153	11,812
ADMINISTRATION OF JUSTICE: Sundry items - - - - -	609	669	51	195	444	—	580	—	—	2,548
JAILS AND CONVICT SETTLEMENTS: Sundry items - - - - -	329	—	—	208	104	—	—	—	—	641
POLICE: Sundry items - - - - -	—	60	30	60	120	2,620	—	30	549	3,469
EDUCATION: Sundry items - - - - -	—	—	—	342	—	—	—	—	—	342
MEDICAL: Sundry items - - - - -	50	—	—	263	1,394	—	453	—	—	2,160
CIVIL WORKS: Sundry items - - - - -	205	—	—	—	—	—	—	—	—	205
SUPERANNUATION: Sundry items - - - - -	12,180	21,904	15,154	33,926	32,369	24,077	6,734	11,892	6,442	164,678
MISCELLANEOUS: Sundry items - - - - -	—	—	—	—	—	—	—	372	—	372
<b>TOTAL DISBURSEMENTS (Revenue) - - - - -</b>	<b>14,947</b>	<b>24,171</b>	<b>18,727</b>	<b>37,368</b>	<b>35,240</b>	<b>27,816</b>	<b>10,799</b>	<b>14,190</b>	<b>7,144</b>	<b>190,402</b>
<b>CAPITAL EXPENDITURE.</b>										
HYDRO-ELECTRIC SCHEME: Leave pay - - - - -	—	—	—	—	381	—	—	—	—	381
<b>TOTALS - - - - -</b>	<b>14,947</b>	<b>24,171</b>	<b>18,727</b>	<b>37,368</b>	<b>35,621</b>	<b>27,816</b>	<b>10,799</b>	<b>14,190</b>	<b>7,144</b>	<b>190,783</b>

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No. 5.

**ACCOUNT**

showing the

**TOTAL AMOUNT OF INDIAN DEBT RAISED IN ENGLAND,**

including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon on the 31st March 1930; the Debt and Interest created in the Year ended the 31st March 1931; the Debt and Interest reduced in that Year; and the Total Amount of Debt, and the Annual Interest thereon, on the 31st March 1931; together with the Cost of Management paid in the Year.

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**No. 5.**—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, and the Annual Interest thereon on the 31st March 1930; the Debt and Interest that Year; and the Total Amount of Debt, and the Annual Interest thereon,

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
<b>TOTAL DEBT ON 31ST MARCH 1930:—</b>			
<b>DEBT BEARING INTEREST.</b>			
<i>Permanent Debt :</i>			
	£ s. d.		£ s. d.
India 5½ per Cent. Stock, 1932 - - - - -	20,287,473 16 8	5½	1,115,811 1 2
India 4½ per Cent. Stock, 1950-55 - - - - -	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958-68 - - - - -	17,500,000 0 0	4½	787,500 0 0
India 3½ per Cent. Stock - - - - -	88,667,884 8 10	3½	3,103,375 19 1
India 3 per Cent. Stock - - - - -	77,024,185 4 8	3	2,310,725 11 2
India 2½ per Cent. Stock - - - - -	11,539,986 6 10	2½	288,499 13 2
India 6 per Cent. Bonds, 1932-33 - - - - -	6,000,000 0 0	6	360,000 0 0
East Indian Railway Irredeemable Debenture Stock - - - - -	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock - - - - -	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock - - - - -	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935-55 - - - - -	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock - - - - -	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock - - - - -	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock - - - - -	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock - - - - -	3,500,000 0 0	3½	122,500 0 0
Burma Railway 3 per Cent. Debenture Stock - - - - -	1,250,000 0 0	3	37,500 0 0
<b>TOTAL Permanent Debt, and Annual Interest thereon, on } 31st March 1930</b>	<b>289,032,714 6 0</b>		<b>10,767,504 18 11</b>
<i>Floating Debt :</i>			
India Bills due 20th December 1930 - - - - -	6,000,000 0 0	5·277	316,621 9 2
<i>Railway Annuities :</i>			
East Indian Railway: Annuity terminating in 1953 - - - - -	16,783,296 18 3	4·2994	721,581 1 5
Eastern Bengal Railway: Annuity terminating in 1957 - - - - -	1,985,063 12 6	3·85	76,424 8 11
Soinde Punjab and Delhi Railway: Annuity terminating in 1958 - - - - -	6,473,056 4 5	3·825	247,594 8 0
Great Indian Peninsula Railway: Annuity terminating in 1948 - - - - -	18,239,020 16 1	2·85	519,812 1 10
Madras Railway: Annuity terminating in 1956 - - - - -	8,378,172 3 10	3·5125	294,283 5 11
<b>TOTAL Capital Liability in course of Discharge, and } Annual Interest thereon, on 31st March 1930</b>	<b>51,858,609 15 1</b>		<b>1,859,695 16 1</b>
<b>DEBT NOT BEARING INTEREST.</b>			
<i>Permanent Debt :</i>			
India 7 per Cent. Stock - - - - -	153 1 10	—	—
<b>TOTAL Debt, and Annual Interest thereon, on 31st } March 1930</b>	<b>346,891,477 2 11</b>		<b>12,943,822 4 2</b>
<b>DEBT CREATED IN THE YEAR 1930-31:—</b>			
<b>DEBT BEARING INTEREST.</b>			
<i>Permanent Debt :</i>			
India 6 per Cent. Bonds, 1933-35 - - - - -	7,000,000 0 0	6	420,000 0 0
India 6 per Cent. Bonds, 1935-37 - - - - -	12,000,000 0 0	6	720,000 0 0
India 5½ per Cent. Stock, 1936-38 - - - - -	14,060,371 9 2	5½	773,320 8 8
<i>Floating Debt :</i>			
India Bills - - - - -	{ 3,027,013 13 10 1,019,945 4 1	{ 3·625 4	{ 108,750 0 0 40,000 0 0
<b>TOTAL Debt created in the year ended 31st March 1931</b>	<b>37,107,330 7 1</b>		<b>2,062,070 8 8</b>
	£ 383,998,807 10 0		15,005,892 12 10
<b>LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929-47)</b>			
TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
	£ s. d.		£ s. d.
Outstanding on the 1st April 1917 - 100,000,000 0 0	£		£
Less, reductions to 31st March 1930 - 83,278,996 17 7	16,721,003 2 5	5	836,050 3 1
Outstanding on the 1st April 1930 - - - - -	16,721,003 2 5		836,050 3 1

including the capital liability in course of discharge by means of Railway Annuities, created in the Year ended the 31st March 1931; the Debt and Interest reduced in on the 31st March 1931; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
	£ s. d.		£ s. d.
<b>DEBT REDUCED IN THE YEAR 1930-31 :—</b>			
<b>DEBT BEARING INTEREST.</b>			
<i>Permanent Debt :</i>			
India 5½ per Cent. Stock, 1932, purchased with the Discount Sinking Funds and with the Sinking Funds created pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (a) -	275,923 18 7	5½	15,175 16 4
India 5½ per Cent. Stock, 1932, converted into India 5½ per Cent. Stock, 1936-38	5,000,000 0 0	5½	275,000 0 0
<b>TOTAL Permanent Debt, and Annual Interest thereon, } reduced in the year ended 31st March 1931 - - )</b>	<b>5,275,923 18 7</b>		<b>290,175 16 4</b>
<i>Floating Debt :</i>			
India Bills due 20th December 1930	6,000,000 0 0	5·277	316,621 9 2
<i>Railway Annuities :</i>			
East Indian Railway: Annuity terminating in 1953	428,253 4 6	4·2994	18,412 6 5
Eastern Bengal Railway: Annuity terminating in 1957	40,814 4 6	3·85	1,571 6 11
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	124,950 6 0	3·825	4,779 7 0
Great Indian Peninsula Railway: Annuity terminating in 1948	754,038 9 1	2·85	21,490 1 11
Madras Railway: Annuity terminating in 1956	195,802 8 6	3·5125	6,877 11 2
<b>TOTAL Capital Liability, and Annual Interest thereon, } reduced during the year ended 31st March 1931 - - )</b>	<b>1,543,858 12 7</b>		<b>53,130 13 5</b>
<b>DEBT NOT BEARING INTEREST.</b>			
<i>Permanent Debt :</i>			
India 7 per Cent. Stock paid off	153 1 10		
<b>TOTAL Debt, and Annual Interest thereon, reduced } during the year ended 31st March 1931 - - )</b>	<b>12,819,935 13 0</b>		<b>659,927 18 11</b>
<b>TOTAL DEBT ON 31st MARCH 1931* :—</b>			
<b>DEBT BEARING INTEREST.</b>			
<i>Permanent Debt :</i>			
India 5½ per Cent. Stock, 1932	15,011,549 18 1	5½	825,635 4 11
India 5½ per Cent. Stock, 1936-38	14,060,371 9 2	5½	773,320 8 7
India 4½ per Cent. Stock, 1950-55	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958-63	17,500,000 0 0	4½	787,500 0 0
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
India 6 per Cent. Bonds, 1932-33	6,000,000 0 0	6	360,000 0 0
India 6 per Cent. Bonds, 1933-35	7,000,000 0 0	6	420,000 0 0
India 6 per Cent. Bonds, 1935-37	12,000,000 0 0	6	720,000 0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935-55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
Barma Railway 3 per Cent. Debenture Stock	1,250,000 0 0	3	37,500 0 0
<b>TOTAL Permanent Debt bearing Interest, and Annual } Interest thereon, on 31st March 1931 - - )</b>	<b>316,817,161 16 7</b>		<b>12,390,649 11 3</b>
<i>Floating Debt :</i>			
India Bills due 15th April, 30th April, 15th May and 1st June 1931	4,046,958 17 11	{ 3·625 } 4	148,750 0 0
<i>Railway Annuities :</i>			
East Indian Railway: Annuity terminating in 1953	16,355,043 13 9	4·2994	703,168 15 0
Eastern Bengal Railway: Annuity terminating in 1957	1,944,249 8 0	3·85	74,853 12 0
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	6,348,105 18 5	3·825	242,815 1 0
Great Indian Peninsula Railway: Annuity terminating in 1948	17,484,982 7 0	2·85	498,321 19 11
Madras Railway: Annuity terminating in 1956	8,182,369 15 4	3·5125	287,405 14 9
<b>TOTAL Capital Liability in course of discharge, and } Annual Interest thereon, on 31st March 1931 - - )</b>	<b>50,314,751 2 6</b>		<b>1,806,565 2 8</b>
<b>TOTAL Debt bearing Interest, and Annual Interest } thereon, on 31st March 1931 - - )</b>	<b>371,178,871 17 0</b>		<b>14,345,964 13 11</b>
* For Analysis, see overleaf.	£ 383,998,807 10 0		15,005,892 12 10
<b>LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929-47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.</b>			
	£ s. d.		£ s. d.
Reduction during 1930-31	—	—	—
Outstanding on the 31st March 1931	16,721,003 2 5	5	836,050 3 1
<b>£</b>	<b>16,721,003 2 5</b>		<b>836,050 3 1</b>



**No. 5.**—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by means of Railway Annuities, and the Annual Interest thereon—*continued.*

**ANALYSIS** of the Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by the Payment of Railway Annuities, and the Annual Interest thereon, on 31st March 1931.

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt.	
	£	s. d.		£	s. d.
<i>Debt, exclusive of that incurred for Railways shown below:</i>					
India 5½ per Cent. Stock, 1932	— 589,894	5 8	5½	— 31,344	3 8
India 4½ per Cent. Stock, 1950-55	9,467,539	19 11	4½	426,039	6 0
India 3½ per Cent. Stock	47,993,573	13 7	3½	1,679,775	1 7
India 8 per Cent. Stock	26,768,003	16 9	8	773,040	2 3
India 2½ per Cent. Stock	11,067,339	12 0	2½	276,883	9 9
India 6 per Cent. Bonds, 1933-35	1,000,000	0 0	6	60,000	0 0
India 6 per Cent. Bonds, 1935-37	1,000,000	0 0	6	60,000	0 0
				95,726,562	16 9
<i>Debt incurred for Railway purposes:</i>					
<i>Debt bearing interest—</i>					
India 5½ per Cent. Stock, 1932	15,581,444	3 7	5½	856,979	6 7
India 5½ per Cent. Stock, 1936-38	14,080,371	9 2	5½	773,320	8 7
India 4½ per Cent. Stock, 1950-55	30,384,878	9 1	4½	1,367,319	10 7
India 4½ per Cent. Stock, 1958-68	17,500,000	0 0	4½	787,500	0 0
India 3½ per Cent. Stock	40,674,310	15 3	3½	1,423,600	17 6
India 3 per Cent. Stock	51,258,181	7 11	3	1,537,686	8 11
India 2½ per Cent. Stock	472,648	14 10	2½	11,816	3 5
India 6 per Cent. Bonds, 1932-33	6,000,000	0 0	6	360,000	0 0
India 6 per Cent. Bonds, 1933-35	6,000,000	0 0	6	360,000	0 0
India 6 per Cent. Bonds, 1935-37	11,000,000	0 0	6	660,000	0 0
India Bills due 30th April, 15th May and 1st June 1931	3,027,013	13 10	3·625	108,750	0 0
India Bills due 15th April 1931	1,019,945	4 1	4	40,000	0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650	0 0	4½	64,604	5 0
East Indian Railway New Debenture Stock	8,000,000	0 0	3	240,000	0 0
East Indian Railway Debenture Stock	7,000,000	0 0	3½	245,000	0 0
East Indian Railway Debenture Stock, 1935-55	3,500,000	0 0	4½	157,500	0 0
Eastern Bengal Railway Debenture Stock	348,668	0 0	4	13,946	12 9
South Indian Railway Debenture Stock	425,000	0 0	4½	19,125	0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450	0 0	4	108,058	0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000	0 0	3½	122,500	0 0
Burma Railway Debenture Stock	1,250,000	0 0	3	37,500	0 0
East Indian Railway Annuity	16,355,013	13 9	4·2994	703,168	15 0
Eastern Bengal Railway Annuity	1,944,249	8 0	3·85	74,853	12 0
Scinde Punjab and Delhi Railway Annuity	6,348,105	18 5	3·825	242,815	1 0
Great Indian Peninsula Railway Annuity	17,484,982	7 0	2·85	495,331	19 11
Madras Railway Annuity	8,182,369	15 4	3·5125	287,405	14 9
				275,452,309	0 3
				371,178,871	17 0
				11,101,770	18 0
				14,345,964	13 11

**CHARGES** for the MANAGEMENT of DEBT, paid during the Year ended 31st March 1931.

Average Amount of India Stocks on which Interest was paid during the year 1930.

	Bank of England.		Bank of Ireland.		
	£	s. d.	£	s. d.	
India 5½ per Cent. Stock, 1932	20,244,831	15 0	45,815	13 10	
India 4½ per Cent. Stock, 1950-55	39,716,889	15 1	135,528	13 11	
India 4½ per Cent. Stock, 1958-68	17,500,000	0 0	—	—	
India 3½ per Cent. Stock	86,111,609	5 0	2,556,275	3 10	
India 3 per Cent. Stock	76,176,818	8 10	847,366	15 10	
India 2½ per Cent. Stock	11,466,308	4 2	73,678	2 8	
	£	*251,216,457	8 1	3,658,664	10 1

\* Of which 23,998,517l. 17s. 2d. was held on Transfer by Deed Register.

BANK OF ENGLAND.		£		s. d.		£		s. d.		
Charge for Management for the year 1930:										
On 227,217,939l. 10s. 11d. India Stocks, at 300l. per million per annum		68,165	7	8						
„ 23,998,517l. 17s. 2d. India Stocks on Deed Register at 330l. per million per annum		7,919	10	3						
„ 6,000,000l. India 6 per Cent. Bonds, 1932-33, from 28 Feb. to 31 Dec. at 100l. per million per annum		504	13	2						
„ 7,000,000l. India 6 per Cent. Bonds, 1933-35, from 31 July to 31 Dec. at 100l. per million per annum		295	6	10						
„ 9,660,766l. Indian Railway Debenture Stocks, at 300l. per million per annum		2,898	4	5						
Charge for issue for the Year 1930-31:										
On 7,000,000l. India 6 per Cent. Bonds, 1933-35, at 750l. per million		5,250	0	0						
„ 12,000,000l. India 6 per Cent. Bonds, 1935-37, at 750l. per million		9,000	0	0						
„ 12,000,000l. India 5½ per Cent. Stock, 1936-38, "A.", at 750l. per million		9,000	0	0						
„ 5,181,249l. 9s. India 5½ per Cent. Stock, 1936-38, by conversion, at 500l. per million of Stock converted		2,500	0	0						
								105,533	2 4	
BANK OF IRELAND.										
Charge for Management for the Year 1930:										
On 3,658,664l. 10s. 1d. India Stocks, at 360l. per million per annum		—						1,317	0 10	
IMPERIAL BANK OF INDIA.										
Charge for Management for the Year 1930:										
On Rs. 8,40,21,483 Indian Government Rupee Loans, at 300l. per ten million Rupees, on the basis of a minimum charge of 5,000l. per annum		—						5,000	0 0	
EAST INDIAN RAILWAY COMPANY.										
Charge for Management for the year ended 31st March 1931:										
On 18,500,000l. East Indian Railway Debenture Stocks, at 230l. per million per annum		—						4,255	0 0	
								£	116,105	3 2

INDIA OFFICE.  
May 1931.

SIDNEY TURNER,  
Accountant-General.

**No. 6.**—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1930 and 31st March 1931. (*Section 26 (2), Government of India Act.*)

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SALARIES.

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*(Bonus payable unless otherwise stated.)*

One additional Assistant Secretary (New Establishment).

One additional Principal.

Personal Allowance to an Administrative Officer in the Financial Department increased from £150 to £200.

Assistant to the Political Aide-de-Camp. To proceed by increments of £15 beyond his present scale of £400—£15—£500, to a maximum of £550.

Assistant to the Information Officer. New post, carrying allowance of £100, in addition to pay of grade. Post held at present by a Higher Clerical Officer.

Allowance of £50 (inclusive) to Information Officer to cover the expenses of entertainment; extended for a further year.

Surveyor and Clerk of the Works. To be paid on a scale £400—£15—£500, in lieu of £300—£10—£400.

Clerical Officers. Posts increased from 165 to 173.

Temporary allowances for telegraph duties: Two allowances of £35 each to Higher Clerical Officers, twelve allowances of £20 each to Clerical Officers, and four allowances of £10 each to Typists; in lieu of eight allowances of £25 each for evening telegraph work.

Allowance to a Shorthand Typist as Assistant to the Private Secretary to the Secretary of State temporarily increased from £50 to £75.

Two additional Unestablished Messengers, in lieu of Established Messengers. (One post of Unestablished Messenger for Registry duties reduced on employment of a Clerical Officer).

No. 6.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

## SUPERANNUATION AND RETIRED ALLOWANCES.

## DETAILS of INCREASE and DIMINUTION in 1930-31.

Name.	Rank.	Age.	Service.	Salary (exclusive of bonus).	Cause.	Amount.	
						Granted.	Ceased.
SUPERANNUATION ALLOWANCES.		Years.	Years.	£ s. d.		£ s. d.	£ s. d.
Bayliss, William Henry	Inspector of Stores, India Store Department.	—	—	—	Death	—	133 6 8
Herbert, Henry Alexander.	Messenger	—	—	—	Ditto	—	27 10 0
Holiday, Sir Frederick Charles.	Auditor	—	—	—	Ditto	—	675 0 0
Hunter, William George	Assistant Supervisor of Stamps, Stamp Branch.	—	—	—	Ditto	—	148 17 7
Kelley, William	Deputy Chief Accountant	—	—	—	Ditto	—	385 0 0 S.122 7 6
O'Brien, William John	Clerk for Ordnance Stores	—	—	—	Ditto	—	41 4 9 S.23 11 9
Oliver, Henry	Messenger	—	—	—	Ditto	—	71 5 0
White, Thomas	Messenger	—	—	—	Ditto	—	56 0 0
Wood, Richard	Inspector of Stores, India Store Department.	—	—	—	Ditto	—	234 8 8
Aucott, Elliott	Assistant Chief Accounting Officer, High Commissioner for India.	63	44	803 6 8	Age	401 13 4 S. 91 1 6	—
Baker, George Henry	Messenger	66	47	140 0 0	Ditto	73 2 11 S. 36 19 6	—
Ellis, Loveys Edward	Higher Executive Officer	55	36	500 0 0	Ill-health	225 0 0 S. 77 5 9	—
Hewitt, Frederick	Inspector of Stores, India Store Department.	65	33	400 0 0	Age	165 0 0 S. 60 16 11	—
Hirtzel, Sir Arthur, K.C.B.	Permanent Under Secretary of State.	60	36	3,000 0 0	Ditto	1,800 0 0	—
Hope, Miss Mary	Housekeeper	60	12	120 0 0 (with apartments)	Ditto	30 0 0 S. 13 11 10	—
Jenkins, Frank Hallsey	Inspector of Stores, India Store Department.	63	30	400 0 0	Ditto	150 0 0 S. 51 7 2	—
Diminution of allowances, awarded in previous years, under the provisions of the Pensions (Increase) Acts, 1920 and 1924						—	98 10 6
TOTAL						3,175 18 11	2,017 2 5
INCREASE						£1,158 16 6	

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased above, are Supplementary Allowances, based on Civil Service Bonus. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

No. 6.—STATEMENT showing New or Increased Salaries or Pensions, &c.—*continued.*

Name.	Rank.	Age.	Service.	Salary (exclusive of bonus).	Cause.	Amount.	
						Granted.	Ceased.
<b>COMPENSATION ALLOWANCES.</b>							
		<i>Years.</i>	<i>Years.</i>	<i>£ s. d.</i>		<i>£ s. d.</i>	<i>£ s. d.</i>
Arnold, Sir Thomas Walker, C.I.E.	Educational Adviser for Indian Students to the Secretary of State.	—	—	—	Death	—	521 19 7
						—	521 19 7
					DECREASE		£521 19 7
<b>COMPASSIONATE ALLOWANCES.</b>							
Gamble, Emma	Housemaid	—	—	—	Death	—	44 19 5
Page, Samuel	Assistant Messenger, India Store Department.	—	—	—	Ditto	—	40 12 6
Thompson, Mary Elizabeth.	Housemaid	—	—	—	Ditto	—	15 4 2 S.11 10 4
Williams, Henry Charles	Senior Clerk	—	—	—	Ditto	—	175 0 0
Buzzard, Etty	Housemaid	65	30	0 18 0 per week	Age	23 9 3 S. 16 10 3	—
Powell, William Joel Ferry.	Attendant	60	33	1 13 6 per week	Ditto	36 1 3 S. 23 9 3	—
					TOTAL	99 10 0	287 6 5
					DECREASE		£187 16 5

NOTE.—The amounts with the letter "S" prefixed, under Amounts Granted or Ceased above, are Supplementary Allowances, based on Bonus. The amounts quoted are the maximum figure at which the Supplementary Allowances are payable.

## Annual Amount of Pensions for the Year 1931-32.

	1931-32.			1930-31.			Increase.	Decrease.
	Pensions granted.	Portion commuted.	Net Amount payable.	Pensions granted.	Portion commuted.	Net Amount payable.		
	£	£	£	£	£	£		
Superannuation allowances	40,302	622	39,680	39,302	781	38,521	1,000	—
Compensation allowances	1,536	218	1,318	2,058	218	1,840	—	522
Compassionate allowances	1,530	—	1,530	1,718	—	1,718	—	188
£	43,368	840	42,528	43,078	999	42,079	1,000	710

INCREASE - - £290

**No. 7.**—LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of India; STATEMENT of the SALARIES and other EXPENSES of the INDIA OFFICE, and of the OFFICE of the AUDITOR of the ACCOUNTS of the SECRETARY of STATE in COUNCIL for the year ended 31st March 1931; and ESTIMATE of the AMOUNT required for SALARIES and other EXPENSES in the Year ending 31st March 1932.

	1931-32.	1930-31.	INCREASE.	DECREASE.
<b>INDIA OFFICE.</b>				
SALARIES AND ALLOWANCES	£ 192,444	£ 194,796	—	£ 2,352
LAW CHARGES	225	198	27	—
POSTAGE AND TELEGRAMS TO INDIA	7,725	7,709	16	—
OFFICE CONTINGENCIES	16,425	26,581	—	10,156
HEALTH, UNEMPLOYMENT, AND CONTRIBUTORY PENSIONS INSURANCE	450	304	146	—
STATIONERY, PRINTING, AND BOOKBINDING	11,550	10,207	1,343	—
MISCELLANEOUS (HOME ADMINISTRATION)	600	197	403	—
<b>OFFICE OF AUDITOR.</b>				
SALARIES AND ALLOWANCES	16,253	16,810	—	557
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)	—	—	—	—
	£ 245,672	256,802	1,935	13,065
NET DECREASE			- £11,130	
SUPERANNUATION AND RETIRED ALLOWANCES	£ 43,368*	43,078*	290	—

\* Annual Amount of Pensions for the year, including the portions which have been commuted.

**INDIA OFFICE.**  
**SUMMARY of SALARIES, WAGES, and ALLOWANCES.**

Numbers.			1931-32.	1930-31.	INCREASE.	DECREASE.
1 April 1930.	1 April 1931.		£	£	£	£
2	2	Secretary of State, Parliamentary Under Secretary of State <sup>(1)</sup> .	—	—	—	—
13	14	Permanent Under Secretary of State, Deputy Under Secretary of State, Assistant Under Secretaries of State and Members of Council	26,224	23,880	2,344	—
133	138	Correspondence Department	76,007	78,445	—	2,438
124	119	Accountant-General's Department	44,279	45,985	—	1,706
10	9	Record Department	3,586	3,916	—	330
16	16	Telegraph and Mails Branch	5,827	5,812	15	—
51	54	Typing Branch	8,106	8,453	—	347
20	19	Miscellaneous Officers, &c.	10,166	11,746	—	1,580
62	61	Office Keepers and Messengers	9,545	10,469	—	924
37	37	Housekeeper, Housemaids, and Charwomen	2,754	2,990	—	236
12	28 <sup>(2)</sup>	Artificers and Labourers employed at the India Office	5,290	2,441	2,849	—
4 <sup>(3)</sup>	21 <sup>(3)</sup>	Casual Assistance, Overtime, and Sunday Pay	660	659	1	—
484	518		£ 192,444	194,796	5,209	7,561
NET DECREASE			- £2,352			

<sup>(1)</sup> Salaries borne on Civil Service Estimates presented by His Majesty's Treasury to Parliament.

<sup>(2)</sup> Increased by 16 from 1st April 1931 in consequence of direct employment of artificers, &c., on maintenance work. Cost previously included under "Office Contingencies."

<sup>(3)</sup> Temporary Clerks, Typists, &c.

## No. 7.—ESTABLISHMENT of the Secretary of State in Council of India, &amp;c.—continued.

## DETAILS OF THE FOREGOING.

The money provision in each case represents the total remuneration, including bonus where payable.

Numbers.		SALARIES, WAGES, AND ALLOWANCES.	1931-32.	1930-31.
1 April 1930.	1 April 1931.		£	£
UNDER SECRETARIES OF STATE, &c.				
1	1	Permanent Under Secretary of State -	3,000	3,000
1	1	Deputy Under Secretary of State -	2,200	2,200
2	2	Assistant Under Secretaries of State (1) -	3,284	3,484
9	10	Members of Council (2) -	17,740	15,196
13	14		£ 26,224	23,880

(1) One is also Clerk of the Council.

(2) The three Indian Members receive an allowance of 600*l.* a year each. The amount of 17,740*l.* is the estimated remuneration of 12 Members of Council, the maximum number fixed by section 3 (1) of the Government of India Act.

1 April 1930.	1 April 1931.		1931-32	1930-31.
CORRESPONDENCE DEPARTMENT (including Financial, Public and Judicial, Military, Political, Foreign, Services and General, Economic and Overseas).				
7	8	Assistant Secretaries(1) -	1,000 <i>l.</i> —50 <i>l.</i> —1,200 <i>l.</i>	10,722
18	19	Principals (2) (3) -	700 <i>l.</i> —25 <i>l.</i> —900 <i>l.</i>	20,070
10	10	Assistant Principals(4) -	200 <i>l.</i> —20 <i>l.</i> —240 <i>l.</i>	5,269
1	1	Administrative Officer for Non-Effective questions -	240 <i>l.</i> —25 <i>l.</i> —500 <i>l.</i>	1,004
4	3	Administrative Officers(5) -	850 <i>l.</i>	2,322
1	1	Chief Executive Officer(6) -	400 <i>l.</i> —15 <i>l.</i> —500 <i>l.</i>	1,075
2	2	Superintending Executive Officers -	800 <i>l.</i> —25 <i>l.</i> —900 <i>l.</i>	1,672
4	4	Higher Executive Officers -	550 <i>l.</i> —20 <i>l.</i> —700 <i>l.</i>	2,463
6	6	Executive Officers (Training Grade) (7) -	400 <i>l.</i> —15 <i>l.</i> —500 <i>l.</i>	2,469
9	9	Higher Clerical Officers (men) -	100 <i>l.</i> —10 <i>l.</i> —130 <i>l.</i>	4,389
1	1	Higher Clerical Officer (woman) -	130 <i>l.</i> —15 <i>l.</i> —400 <i>l.</i>	392
47(8)	52(8)	Clerical Officers (men) (9) -	300 <i>l.</i> —15 <i>l.</i> —400 <i>l.</i>	15,171
12	13	Clerical Officers (women) (10) -	230 <i>l.</i> —10 <i>l.</i> —300 <i>l.</i>	2,778
SECRETARY, MILITARY DEPARTMENT, AND STAFF.				
1	1	Secretary -	80 <i>l.</i> —5 <i>l.</i> —100 <i>l.</i>	1,354
1	1	Personal Assistant to the Secretary (11) -	1,200 <i>l.</i>	629
1	1	G.S.O. I. -	500 <i>l.</i>	1,355
POLITICAL AIDE-DE-CAMP TO THE SECRETARY OF STATE.				
1	1	Political Aide-de-Camp to the Secretary of State(12)(13) -	800 <i>l.</i>	954
1	1	Assistant to the Political Aide-de-Camp(14) -	350 <i>l.</i> —15 <i>l.</i> —500 <i>l.</i>	633
INDO-EUROPEAN TELEGRAPH DEPARTMENT.(15)				
1	—	Director-in-Chief -	—	937
1	—	Assistant to the Director-in-Chief -	—	540
1	1	Clerk for special duties(16) -	500 <i>l.</i> —20 <i>l.</i> —600 <i>l.</i>	422
1	1	Higher Clerical Officer (woman) -	230 <i>l.</i> —10 <i>l.</i> —300 <i>l.</i>	360
1	1	Clerical Officer (man) -	80 <i>l.</i> —5 <i>l.</i> —100 <i>l.</i>	292
1	1	Clerical Officer (woman) -	100 <i>l.</i> —10 <i>l.</i> —120 <i>l.</i>	199
133	138		£ 76,007	78,445

(1) Five are paid as Secretaries (Old Establishment), i.e., 1,200*l.* per annum.(2) One proceeds beyond 900*l.* by increments of 25*l.* to 1,000*l.* Two are acting as Assistant Secretaries.(3) One receives an allowance of 300*l.* as Private Secretary to the Secretary of State, one receives an allowance of 100*l.* as Deputy Clerk of the Council, and one will receive from 2nd June 1931 an allowance of 200*l.* for performing the duties of Railway Adviser and Government Director of Indian Railway Companies (see Miscellaneous Officers, page 89). One is employed as Joint Secretary, Royal Commission on Indian Labour.(4) One receives an allowance of 150*l.* as Assistant Private Secretary to the Secretary of State; two receive an allowance of 150*l.* each as Private Secretaries to the Permanent Under Secretary of State and the Parliamentary Under Secretary of State respectively; one receives an allowance of 80*l.* as Resident Clerk; and one receives an allowance of 50*l.* as one of the Editors of the "India Office List."(5) One receives an allowance of 200*l.* as Assistant Government Director of Indian Railway Companies. From 2nd June 1931 this officer will be paid on a scale of 750*l.*—25*l.*—800*l.*, in lieu of salary of 400*l.*—15*l.*—500*l.* plus allowance of 200*l.* (see Miscellaneous Officers, page 89); and one receives a personal allowance of 200*l.*(6) Present incumbent paid on scale 750*l.*—25*l.*—950*l.*(7) One receives an allowance of 40*l.* as Assistant to the Clerk of the Council.

(8) In addition, two Temporary Clerks were employed on 1st April 1930 and six on 1st April 1931.

(9) One receives an allowance of 20*l.* for assisting the Clerk of the Codes.(10) One receives an allowance of 30*l.* for special duties.

(11) Temporary appointment.

(12) Salary of 800*l.* is inclusive of 200*l.* consolidated travelling allowance.

(13) Non-pensionable appointment.

(14) Present incumbent paid on scale 400*l.*—15*l.*—500*l.*, extended by increments of 15*l.* to 550*l.*

(15) Department formally abolished, 1st April 1931. The clerical staff for which provision is made for 1931-32 will be absorbed into the general establishment on the final winding-up of the Department.

(16) Present incumbent proceeds by increments of 20*l.* to a maximum of 700*l.*

## No. 7.—ESTABLISHMENT of the Secretary of State in Council of India, &amp;c.—continued.

Numbers.		SALARIES, WAGES, AND ALLOWANCES—continued.	1931-32.	1930-31.
1 April 1930.	1 April 1931.			
ACCOUNTANT-GENERAL'S DEPARTMENT.				
1	1	Accountant-General <sup>(1)</sup> - - -	£ 1,354	£ 1,394
1	1	Deputy Accountant-General - - -	1,141	1,157
1	1	Assistant Accountant-General - - -	1,004	1,017
5	5	Superintending Executive Officers - - -	3,914	3,998
12	12	Higher Executive Officers - - -	7,293	7,576
14	14	Executive Officers (Training Grade) - - -	5,401	5,421
9	9	Higher Clerical Officers (men) <sup>(2)</sup> - - -	4,449	4,693
2	2	Higher Clerical Officers (women) - - -	784	833
59	53 <sup>(3)</sup>	Clerical Officers (men) <sup>(4)</sup> - - -	14,809	15,690
18	19	Clerical Officers (women) <sup>(5)</sup> - - -	3,785	3,842
1	1	Comptometer Operator - - -	140	147
1	1	Keeper of Records - - -	205	217
124	119		£ 44,279	£ 45,985

<sup>(1)</sup> The Accountant-General is also Controller of Pension Funds.

<sup>(2)</sup> One receives an allowance of 50*l.* as one of the Editors of the "India Office List."

<sup>(3)</sup> In addition five Temporary Clerks were employed on 1st April 1931.

<sup>(4)</sup> One receives an allowance of 20*l.* for assisting the Editors of the "India Office List."

<sup>(5)</sup> One receives an allowance of 8*l.* for special duties.

<sup>(6)</sup> Includes special addition of 3*s.* 10*d.* a week, and subject to fluctuation in accordance with Treasury Circular of 26th August 1927. Non-pensionable appointment.

		RECORD DEPARTMENT.			
1	1	Superintendent - - -	550 <i>l.</i> —20 <i>l.</i> —700 <i>l.</i>	790	803
1	1	Parliamentary Clerk - - -	400 <i>l.</i> —15 <i>l.</i> —500 <i>l.</i>	599	613
1	1	Higher Clerical Officer <sup>(1)</sup> - - -	300 <i>l.</i> —15 <i>l.</i> —400 <i>l.</i>	539	550
2 <sup>(2)</sup>	1 <sup>(2)</sup>	Clerical Officer (man) - - -	80 <i>l.</i> —5 <i>l.</i> —100 <i>l.</i>	491	709
			100 <i>l.</i> —10 <i>l.</i> —120 <i>l.</i>		
			120 <i>l.</i> —15 <i>l.</i> —150 <i>l.</i>		
3	3	Clerical Officers (women) <sup>(3)</sup> - - -	150 <i>l.</i> —10 <i>l.</i> —250 <i>l.</i>	682	727
			80 <i>l.</i> —5 <i>l.</i> —120 <i>l.</i>		
1	1	Keeper of Records <sup>(4)</sup> - - -	120 <i>l.</i> —7 <i>l.</i> 10 <i>s.</i> —180 <i>l.</i>	273	286
1	1	Keeper of Military Records - - -	150 <i>l.</i> —7 <i>l.</i> 10 <i>s.</i> —175 <i>l.</i>	212	228
10	9		130 <i>l.</i> —5 <i>l.</i> —150 <i>l.</i>	3,586	3,916

<sup>(1)</sup> Receives allowance of 80*l.* as Resident Clerk.

<sup>(2)</sup> In addition one Temporary Clerk was employed on 1st April 1930 and two on 1st April 1931.

<sup>(3)</sup> One receives an allowance of 20*l.* for assisting the Editors of the "India Office List."

<sup>(4)</sup> Present incumbent paid on old scale of 150*l.*—5*l.*—200*l.*

		TELEGRAPH AND MAILS BRANCH.			
1	1	Superintendent <sup>(1)</sup> - - -	400 <i>l.</i> —15 <i>l.</i> —500 <i>l.</i>	732	767
2	2	Higher Clerical Officers <sup>(2)</sup> - - -	300 <i>l.</i> —15 <i>l.</i> —400 <i>l.</i>	1,163	1,194
10	11 <sup>(3)</sup>	Clerical Officers (men) <sup>(4)</sup> - - -	80 <i>l.</i> —5 <i>l.</i> —100 <i>l.</i>	3,663	3,412
			100 <i>l.</i> —10 <i>l.</i> —120 <i>l.</i>		
			120 <i>l.</i> —15 <i>l.</i> —150 <i>l.</i>		
2	1	Clerical Officer (woman) <sup>(5)</sup> - - -	150 <i>l.</i> —10 <i>l.</i> —250 <i>l.</i>	231	397
			80 <i>l.</i> —5 <i>l.</i> —120 <i>l.</i>		
1	1	Girl Messenger <sup>(6)</sup> - - -	120 <i>l.</i> —7 <i>l.</i> 10 <i>s.</i> —180 <i>l.</i>	38	42
			13 <i>s.</i> to 26 <i>s.</i> a week (inclusive) according to age.		
16	16			5,627	5,812 <sup>(7)</sup>

<sup>(1)</sup> Receives an allowance of 100*l.* while in charge of the Branch.

<sup>(2)</sup> Each receives an allowance of 35*l.* for Telegraph Duties. One receives an allowance of 50*l.* as Clerk of the Codes.

<sup>(3)</sup> In addition three Temporary Clerks were employed on 1st April 1931 (one receiving an allowance of 20*l.* for Telegraph Duties).

<sup>(4)</sup> Ten each receive an allowance of 20*l.* for Telegraph Duties.

<sup>(5)</sup> Receives an allowance of 20*l.* for Telegraph Duties.

<sup>(6)</sup> Appointment on temporary basis.

<sup>(7)</sup> 69*l.* paid to officers outside the Branch for Telegraph Duties is included under Casual Assistance, page 90.

## No. 7.—ESTABLISHMENT of the Secretary of State in Council of India, &amp;c.—continued.

Numbers.		SALARIES, WAGES, AND ALLOWANCES—continued.		1931-	1930-
1 April 1930.	1 April 1931.			32.	31.
TYPING BRANCH.					
1	1	Chief Superintendent - - -	200l.—7l. 10s.—230l.	£ 310	£ 331
3	3	Superintendents - - -	150l.—7l. 10s.—180l.	735	780
18	21	Shorthand Typists (¹) - - -	28s. a week—2s. 6d.—46s. a week.	3,399	3,522
25	24	Typists (²) - - -	22s. to 28s. a week, according to age—2s.—36s. a week.	3,283	3,471.
2	2	Hectographists (³) - - -	4l. 6d.—2s.—53s. 6d. a week (inclusive).	256	267
2	3	Girl Messengers (⁴) - - -	13s. to 26s. a week (inclusive), according to age.	123	82
51	54 (⁵)		£	8,106	8,453

(¹) One receives an allowance of 75l. as Assistant to the Private Secretary to the Secretary of State; one an allowance of 10s. a week while attached to the Private Secretary's Office; and three an allowance of 5s. a week each in compensation for late additional duty.

(²) Four each receive an allowance of 10l. for telegraph duties.

(³) Paid as Grade III Temporary Women Clerks. Scale fluctuates in accordance with Treasury Circular of 26th August 1927.

(⁴) Appointments on temporary basis.

(⁵) In addition one Temporary Shorthand Typist and three Temporary Typists were employed on 1st April 1931.

		MISCELLANEOUS OFFICERS, &c.			
1	1	Railway Adviser and Government Director of Indian Railway Companies(¹) - - -	1,000l.—50l.—1,200l.	228	1,394
—	—	Assistant Government Director of Indian Railway Companies(²) - - -	—	36	215
1	1	Librarian - - -	600l.	732	767
1	1	Assistant Librarian - - -	400l.	511	540
1	1	Sub-Librarian - - -	300l.	392	417
2	1	Clerical Officer employed in the Library (man) (³) - - -	80l.—5l.—100l. 100l.—10l.—120l. 120l.—15l.—150l. 150l.—10l.—250l.	304	526
—	1	Clerical Officer employed in the Library (woman) - - -	80l.—5l.—120l. 120l.—7l. 10s.—180l.	230	76
1	1	Clerk, Oriental Side, Library(⁴) - - -	100l.—10l.—200l.	307	316
1	1	Clerk, Unestablished, Library - - -	150l.—10l.—200l.	241	245
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State(⁵) - - -	600l.	754	794
1	1	Member of the Medical Board(⁶) - - -	450l.	590	627
1	1	Additional Member of Medical Board(⁷) - - -	150l. (inclusive)	150	150
1	1	Clerical Assistant to the Medical Adviser (⁸) - - -	100l.—10l.—180l.	300	300
1	1	Legal Adviser and Solicitor to the Secretary of State - - -	1,200l.	1,354	1,394
1	1	Assistant Solicitor (⁹) - - -	750l.—25l.—900l.	1,051	1,079
1	1	Clerk, Legal Adviser and Solicitor's Department (¹⁰) - - -	200l.—15l.—305l. 305l.—20l.—400l.	570	601
1	1	Clerk, Legal Adviser and Solicitor's Department(¹¹) (¹²) - - -	200l.—10l.—250l. (inclusive).	284	291
1	—	Inspector of Military Equipment and Clothing (¹³) - - -	—	—	—
1	1	Surveyor and Clerk of the Works - - -	400l.—15l.—500l.	511	463
1	1	Information Officer (¹⁴) - - -	900l.—50l.—1,100l. (inclusive).	997	908
1	1	Assistant to the Information Officer(¹⁵) - - -	300l.—15l.—400l.	624	643
20	19			10,166	11,746

(¹) Present incumbent receives a salary of 1,200l. Appointment will be temporarily in abeyance on retirement of present incumbent on 2nd June 1931. Duties to be performed by a Principal with an allowance of 200l. (See Correspondence Department (page 87).)

(²) Temporarily in abeyance as a full-time appointment. Duties performed by an Administrative Officer of the Correspondence Department with an allowance of 200l. From 2nd June 1931 this Officer will be paid on a scale of 750l.—25l.—800l. in lieu of 400l.—15l.—500l. plus an allowance of 200l. (See Correspondence Department (page 87).)

(³) Receives an allowance of 12l. 10s. for translations.

(⁴) Present incumbent is paid as a Clerical Officer.

(⁵) Non-pensionable appointment.

(⁶) Inclusive salary not to be less than 220l. a year with periodical increments.

(⁷) Scale personal to present incumbent.

(⁸) Present incumbent proceeds to 450l. a year.

(⁹) Post abolished 31st August 1930. Pay and expenses to that date charged to military expenditure.

(¹⁰) Post held by a Higher Clerical Officer, with an allowance of 100l.



## No. 7.—ESTABLISHMENT of the Secretary of State in Council of India, &amp;c.—continued.

Numbers.				1931-32.	1930-31.
1 April 1930.	1 April 1931.				
SALARIES, WAGES, AND ALLOWANCES—continued.					
OFFICE KEEPERS AND MESSENGERS.					
1	1	Head Office Keeper . . . . .	( 200 <i>l.</i> —10 <i>l.</i> —260 <i>l.</i> ) { With apartments. }	£ 343	£ 352
1	1	Second Office Keeper <sup>(1)</sup> . . . . .	150 <i>l.</i> —5 <i>l.</i> —175 <i>l.</i>	250	268
7	6	Messengers, First Class (with uniform) <sup>(2)</sup> . . . . .	105 <i>l.</i> —2 <i>l.</i> 10 <i>s.</i> —120 <i>l.</i>	1,212	1,534
14	13	Messengers (with uniform) <sup>(3)</sup> . . . . .	90 <i>l.</i> —5 <i>l.</i> —130 <i>l.</i>	2,417	2,776
39	40	"Unestablished" Messengers (with uniform) <sup>(4)</sup> . . . . .	29 <i>s.</i> —1 <i>s.</i> —34 <i>s.</i> a week	5,323	5,539
62	61			£ 9,545	10,469

(<sup>1</sup>) Present incumbent is paid a salary of 180*l.*

(<sup>2</sup>) In addition to their salaries, these Messengers receive the following allowances:—One 40*l.* for attendance on the Secretary of State; one 20*l.*, as Bank Messenger; one 30*l.*, for the despatch of letters; one 15*l.*, for mail work; one 15*l.* and one 10*l.* as Hall Porters.

(<sup>3</sup>) One receives 5*l.* for assisting the Keeper of Records, Record Department; one 5*l.* for assisting the Keeper of Military Records; and one 5*l.* for assisting the Keeper of Records, Accountant-General's Department.

(<sup>4</sup>) Seven employed on Record duties are paid on the scale 34*s.*—1*s.*—38*s.* a week.

		HOUSEKEEPER, HOUSEMAIDS AND CHARWOMEN.			
1	1	Housekeeper (with apartments) . . . . .	120 <i>l.</i>	175	189
30	30	Housemaids <sup>(1)</sup> . . . . .	18 <i>s.</i> a week	2,148	2,321
6	6	Charwomen . . . . .	18 <i>s.</i> a week	431	480
37	37			£ 2,754	2,990

(<sup>1</sup>) One receives allowance of 2*l.* a year as Resident Housemaid.

12	28	{ ARTIFICERS AND LABOURERS EMPLOYED AT THE INDIA OFFICE . . . . . }	{ At varying rates, based on wages paid by H.M. Office of Works . . . . . }	5,290	2,441
4	21	CASUAL ASSISTANCE <sup>(1)</sup> , OVERTIME AND SUNDAY PAY . . . . .	—	660	659

(<sup>1</sup>) Cost of Temporary Clerks and Typing Staff blocking vacancies on the Permanent Establishment for 1930-31 (1,799*l.*) and estimated cost for 1931-32 (2,610*l.*) included under appropriate departments.

CONTINGENCIES OF THE INDIA OFFICE.				
	1931-32.	1930-31.	INCREASE.	DECREASE.
	£	£	£	£
Rates and Taxes . . . . .	4,490	4,480	10	—
Repairs, Furniture, and Fittings . . . . .	2,890	12,979	—	10,089
Coal and Firewood . . . . .	950	871	79	—
Gas and Electric Lighting, and House Articles . . . . .	1,275	1,606	—	331
Postage and Inland Telegrams . . . . .	1,000	1,070	—	70
Travelling Expenses . . . . .	200	177	23	—
Newspapers, Books, Parliamentary Papers, &c. . . . .	1,150	1,487	—	337
Advertisements . . . . .	1,400	1,056	344	—
Telephones . . . . .	1,150	1,188	—	38
Post Office charge for issue of Marriage Allowances and Allotments . . . . .	—	100	—	100
Messengers' Uniforms . . . . .	375	324	51	—
Messengers' Allowances for Night Watching . . . . .	330	323	2	—
Miscellaneous . . . . .	1,215	915	300	—
£	16,425	26,581	809	10,965

NET DECREASE - £10,156

## No. 7.—ESTABLISHMENT of the Secretary of State in Council of India, &amp;c.—continued.

## OFFICE OF AUDITOR.

## SALARIES AND ALLOWANCES under the Government of India Act, sec. 27.

Numbers.				1931-32.	1930-31
1 April 1930.	1 April 1931.			£	£
1	1	Auditor <sup>(1)</sup>	—	1,642	1,676
1	1	Assistant to the Auditor <sup>(2)</sup>	850 <i>l.</i> —25 <i>l.</i> —1,000 <i>l.</i>	1,255	1,295
4	4	Superintending Executive Officers <sup>(3)</sup>	550 <i>l.</i> —20 <i>l.</i> —700 <i>l.</i>	3,476	3,628
6	6	Higher Executive Officers <sup>(4)</sup>	400 <i>l.</i> —15 <i>l.</i> —500 <i>l.</i>	3,741	3,918
5	6	Executive Officers (Training Grade) (men) -	{ 100 <i>l.</i> —10 <i>l.</i> —130 <i>l.</i> 130 <i>l.</i> —15 <i>l.</i> —400 <i>l.</i> }	2,129	2,009
1	1	Executive Officer (Training Grade) (woman)	100 <i>l.</i> —10 <i>l.</i> —300 <i>l.</i>	252	245
1	—	Higher Clerical Officer <sup>(5)</sup>	300 <i>l.</i> —15 <i>l.</i> —400 <i>l.</i>	—	162
13	13	Clerical Officers (men) <sup>(6)</sup>	{ 80 <i>l.</i> —5 <i>l.</i> —100 <i>l.</i> 100 <i>l.</i> —10 <i>l.</i> —120 <i>l.</i> 120 <i>l.</i> —15 <i>l.</i> —150 <i>l.</i> 150 <i>l.</i> —10 <i>l.</i> —250 <i>l.</i> 80 <i>l.</i> —5 <i>l.</i> —120 <i>l.</i> }	3,347	3,293
1	1	Clerical Officer (woman)	{ 120 <i>l.</i> —7 <i>l.</i> 10 <i>s.</i> —180 <i>l.</i> }	223	231
1	1	Comptometer Operator	39 <i>s.</i> 8 <i>d.</i> a week—2 <i>s.</i> —53 <i>s.</i> 8 <i>d.</i> a week (inclusive) <sup>(7)</sup> .	129	135
1	1	Girl Messenger <sup>(8)</sup>	13 <i>s.</i> to 26 <i>s.</i> a week (inclusive) according to age.	37	33
1	1	Temporary Clerks	—	22	185
36	36		£	16,253	16,810

DECREASE - £557

- (<sup>1</sup>) Salary 1,200*l.*, with allowance of 300*l.*  
(<sup>2</sup>) Present incumbent paid on old scale of 800*l.*—50*l.*—1,000*l.*, and receives personal allowance of 100*l.*  
(<sup>3</sup>) Two are paid on the scale of Senior Clerks (Old Establishment), viz., 550*l.*—20*l.*—750*l.*  
(<sup>4</sup>) One receives an allowance of 100*l.* for Audit of the Accounts of the Guaranteed Railway Companies.  
(<sup>5</sup>) One additional Executive Officer (Training Grade) employed in lieu of Higher Clerical Officer from 2nd August 1930.  
(<sup>6</sup>) One receives an allowance of 4*l.* for special duties.  
(<sup>7</sup>) Subject to fluctuation in accordance with Treasury Circular of 26th August 1927. Non-pensionable appointment.  
(<sup>8</sup>) Appointments on temporary basis.