

EAST INDIA (HOME ACCOUNTS)

HOME ACCOUNTS

of the

GOVERNMENT OF INDIA

India Office,
22nd May 1933. }

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



LONDON

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EAST INDIA (HOME ACCOUNTS).

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1931-32.

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1932-33.

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**No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE
1st April 1931 to**

RECEIPTS.

	£	s.	d.
REVENUE.			
RAILWAYS:			
STATE RAILWAYS:			
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock	211	19	10
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of surplus profits from 1st April 1930 to 31st March 1931	6,630	7	0
			6,842 6 10
Carried forward			£ 6,842 6 10

IN COUNCIL OF INDIA, on account of the CENTRAL GOVERNMENT OF INDIA, from
31st March 1932.

DISBURSEMENTS.		£	s.	d.
EXPENDITURE.				
CUSTOMS:				
Contribution to the International Customs Tariffs Bureau, 1931-32	-	294	1	5
Expenditure in connection with appeals from India	-	285	12	6
				579 13 11
TAXES ON INCOME:				
Expenditure in connection with appeals from India	-			
				490 11 0
SALT:				
Pay of an officer on leave from India	-			
				124 3 2
FOREST:				
Subscription of Forest Research Institute, Debra Dun, to International Union of Forest Research Organisations (1931 and 1932)	-			
				11 13 5
RAILWAY REVENUE ACCOUNT:				
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	6
East Indian Railway	-	1,743,444	13	4
Eastern Bengal Railway (including Bengal Central Railway)	-	124,553	3	1
Great Indian Peninsula Railway	-	965,182	5	3
Indian Midland Railway	-	18,364	18	0
Madras Railway	-	362,193	10	2
Onde and Rohilkund Railway	-	312,795	0	4
Scinde Punjab and Delhi Railway	-	355,638	18	8
South Indian Railway	-	146,635	6	2
		4,451,390	15	6
Interest at 3·3252 per cent. on a sum of £55,720,115 taken as Capital Outlay in this Country to 31st March 1917 on State Railways, and at 5·99127 per cent. on £38,691,939 12s. 7d. taken as Capital Outlay from 1st April 1917 to 31st March 1932	-	4,170,943	16	8
Onde 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—	-	8,622,334	12	2
£6,720 15s. 5d. India 5½ per cent. Stock (1932)	-	} 9,771	7	10
£0 13s 11d. India 5½ per cent. Stock (1936-38)	-			
£1,383 3s. 0d. India 6 per cent. Bonds (1933-34)	-			
£1,802 1s. 0d. India 6 per cent. Bonds (1933-35)	-			
		8,632,106	0	0
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:				
Assam-Bengal Railway	-	83,699	10	0
Bengal-Nagpur Railway	-	298,210	14	0
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
South Indian Railway	-	149,469	13	4
		947,703	1	4
STATE RAILWAYS—WORKING EXPENSES:				
Rental paid to the South Behar Railway Company	-	30,000	0	0
Furlough Pay and allowances of officers on leave from India	-	681	6	10
Miscellaneous charges	-	216	11	5
		30,897	18	3
MISCELLANEOUS RAILWAY EXPENDITURE:				
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	-	156	11	7
Portion of contribution to Overseas Mechanical Transport Fund	-	800	0	0
Pensionary charges of Military Officers in respect of Railway employment	-	12,488	4	9
Furlough Pay and allowances of an officer on leave from India	-	15	1	11
Expenses in connection with				
Recruitment	-	44	6	11
Advertising	-	72	15	10
Miscellaneous charges	-	13	5	9
		44,488	5	0
		9,624,297	6	4
Carried forward	-			
		9,625,503	7	10

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

		£	s.	d.		
Brought forward		6,842	6	10		
RECEIPTS—continued.						
REVENUE—continued.						
INTEREST:						
	£	s.	d.			
Interest realised from investment of Cash Balance	190,537	10	4			
Difference between par value and cost price of India 5½ per cent. Stock (1932) purchased for cancellation	2,248	16	1			
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	291,378	16	8			
Transfer from Gold Standard Reserve Revenue Equalisation Fund	435,034	14	0			
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	56	15	0			
Fees on transfers of East Indian Railway Company's Debenture Stock, &c.	144	8	6			
				934,101 0 7		
Details of charge of £14,810,827 13s. 4d. for INTEREST ON LOANS contracted in England, &c., included under INTEREST ON ORDINARY DEBT on opposite page.						
Interest and Discount on Loans contracted in England:—						
	£	s.	d.	£	s.	d.
India 5½ per cent. Stock (1932)	950,470	11	7			
India 5½ per cent. Stock (1936-38)	877,204	16	8			
India 4½ per cent. Stock (1950-55)	1,919,451	14	10			
India 4½ per cent. Stock (1958-68)	813,139	10	10			
India 3½ per cent. Stock	3,102,806	13	1			
India 3 per cent. Stock	2,310,412	1	4			
India 2½ per cent. Stock	288,473	2	1			
India 6 per cent. Bonds (1932-33)	404,569	0	1			
India 6 per cent. Bonds (1933-34)	300,000	0	0			
India 6 per cent. Bonds (1933-35)	443,162	10	8			
India 6 per cent. Bonds (1985-87)	600,000	0	0			
				12,009,690	1	2
Interest portion of Annuities created in purchase of Railways (see details on page 24):—						
East Indian Railway	698,442	0	2			
Eastern Bengal Railway	74,495	10	3			
Great Indian Peninsula Railway	492,799	5	6			
Madras Railway	285,637	10	4			
Soinde Punjab and Delhi Railway	241,554	0	11			
				1,792,928	7	2
Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract:—						
Burma Railways 3 per cent. Debenture Stock	37,499	9	6			
East Indian Railway Irredeemable 4½ per cent. Debenture Stock	64,604	4	10			
Do. 3 per cent. new Debenture Stock	239,991	17	5			
Do. 3½ per cent. Debenture Stock	244,992	3	10			
Do. 4½ per cent. Debenture Stock, 1935-55	157,494	11	1			
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	12	9			
South Indian Railway Irredeemable 4½ per cent. Debenture Stock	19,124	19	6			
				1,008,209	5	0
				£14,810,827	13	4
Carried forward		£	940,943	7	5	

on account of the Central Government of India, from 1st April 1931 to 31st March 1932—*continued.*

		£	s.	d.		
Brought forward		-	-	9,625,503 7 10		
DISBURSEMENTS— <i>continued.</i>						
EXPENDITURE— <i>continued.</i>						
POSTS AND TELEGRAPHS REVENUE ACCOUNT:						
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:						
Payments under the Postal arrangement with the Lords of His Majesty's Treasury:	£	s.	d.	£	s.	d.
For 1931-2	23,500	0	0			
Arrears (1923-28)	9,792	0	0			
				33,292	0	0
Miscellaneous expenditure				51	7	5
						33,343 7 5
INTEREST ON ORDINARY DEBT:						
Total Interest on Loans contracted in England and on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract. (For details see opposite page)	14,810,827	13	4			
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—						
£53,048 5s. 11d. India 5½ per cent. Stock (1932)						
£5 17s. 7d. India 5½ per cent. Stock (1936-38)						
£11,728 5s. 11d. India 6 per cent. Bonds (1933-34)				83,929	9	3
£15,230 5s. 10d. India 6 per cent. Bonds (1933-35)						
Deduct—Chargeable to State Railways—Interest on Debt (see page 5)	14,894,757	2	7			
	8,632,106	0	0			
				6,262,651	2	7
Interest on Liability assumed in respect of British Government 5 per cent. War Loan (1929-47)				418,025	1	7
Difference between par value and cost price of India 6 per cent. Bonds (1932-33) purchased for cancellation				9,006	19	2
India Stock and Bonds: Discount allowed on prepaid instalments				786	2	4
Management of Debt				94,898	2	6
Expenses in connection with issue of 6 per cent. Bonds (1933-34)				157,239	2	6
Expenses in connection with redemption of 5½ per cent. Stock				4,475	7	6
Cost of advertisement and postages, 6 per cent. Bonds (1933-34)				1,495	7	3
Stamp duty on Transfers and Powers of Attorney, &c.				10,122	17	8
						6,958,700 3 1
INTEREST ON OTHER OBLIGATIONS:						
Interest on balances of the Indian Military Widows' and Orphans' Fund				19,678	8	9
Interest on balances of Superior Services (India) Family Pension Fund				18,657	2	11
Bengal and North-Western Railway: 5 per cent. Debenture Stock: Discount Sinking Fund				294	14	3
						38,630 5 11
GENERAL ADMINISTRATION:						
<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	188,853	12	11			
Law Charges	467	10	5			
Postage and telegrams to India and other places abroad	7,812	6	2			
Contributions towards National Health Insurance, Unemployment Insurance and Contributory Pensions	731	13	9			
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements and petty charges	14,865	16	0			
Miscellaneous expenditure	507	14	3			
	213,243	13	6†			
Deduct—Contribution by His Majesty's Treasury	102,359	0	0			
				110,884	13	6
<i>India.</i>						
Heads of Provinces (including Governor-General), &c.:						
Cost of motor-cars for Viceroy and Governor-General and leave allowances of Member of Governor-General's Council	4,766	15	4			
Secretariat and Headquarters Establishments:						
Miscellaneous expenditure	322	19	8			
Miscellaneous: Indian Civil Service (Examination expenses) and miscellaneous expenditure	3,264	4	1			
				8,353	19	1
						119,233 12 7
Carried forward						£ 16,775,415 16 10

† 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, Investments from Treasury Balance, &c., amounting in 1931-32 to 7,142l. 1s. 3d., has been adjusted under the appropriate heads as part of the cost price or sale proceeds of the securities.

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

		£	s.	d.
Brought forward		940,943	7	5
RECEIPTS— <i>continued.</i>				
REVENUE— <i>continued.</i>				
MEDICAL:				
Miscellaneous receipts	-		5	8 0
Carried forward		- £	940,948	15 5

on account of the Central Government of India, from 1st April 1931 to 31st March 1932—continued.

		£	s.	d.
Brought forward		16,775	415	16 10
DISBURSEMENTS—continued.				
EXPENDITURE—continued.				
AUDIT:				
<i>England:</i>				
Salaries of Auditor and Assistants, under the Government of India Act, s. 27	-	16,277	14	2
<i>Deduct</i> —Contribution by His Majesty's Treasury	-	3,145	0	0
Portion charged to the High Commissioner for India	-	7,750	0	0
		10,895	0	0
JUSTICE:				
Portion of salaries of members of Judicial Committee of the Privy Council	-	3,861	4	8
Expenditure in connection with Appeals from India	-	81	8	9
				3,942 13 5
JAILS AND CONVICT SETTLEMENTS:				
Pay of an officer on leave from India	-			15 11 2
POLICE:				
Examination expenses, &c., in connection with appointments to the Police Service	-			272 10 9
PORTS AND PILOTAGE:				
Pay of Officers on leave from India	-			575 8 7
ECCLESIASTICAL:				
Miscellaneous expenditure	-			29 17 2
POLITICAL:				
Contribution in aid of Diplomatic and Consular Establishments in China	-	12,000	0	0
Moiety of expenditure in connection with the Consulate at Nakawn Lampang and the Vice-Consulate at Chiengmai, Siam, and of maintenance of buildings, &c., at Chiengmai Consulate (1929-30)	-	1,051	6	2
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 Chiengmai, Siam	-	1,000	0	0
Pay, &c., of Officers on leave	-	3,686	2	10
Miscellaneous expenditure	-	1,141	5	8
				20,566 4 8
FRONTIER WATCH AND WARD:				
Pay and allowances of Officers on leave from India	-			2,090 6 11
SCIENTIFIC DEPARTMENTS:				
Expenses attending the preparation of "Fauna Indica"	-	1,180	3	11
Contribution towards expenses of the Indian Section of the Imperial Institute	-	1,200	0	0
Contingent expenses of the India Museum Collection at Kew	-	698	3	9
Pay of Officers on leave from India	-	419	12	7
Miscellaneous expenditure	-	29	1	10
				3,527 2 1
MEDICAL:				
Pay, &c., of Officers on leave from India	-	1,072	18	1
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford	-	83	0	0
				1,155 18 1
PUBLIC HEALTH:				
Contribution towards International Bureau of Public Health for 1931	-	600	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	-	3,671	4	11
Pay of an Officer on leave from India	-	60	15	11
Miscellaneous expenditure	-	5	15	7
				4,462 16 5
AGRICULTURE:				
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome	-	6	11	2
Miscellaneous expenditure	-	5	5	0
				11 16 2
AVIATION:				
Share of expenditure in respect of the International Commission for Air Navigation, 1931	-	159	12	5
Moiety of salary and allowances of officer in charge of Civil Aerodrome, Karachi	-	422	17	6
Miscellaneous expenditure	-	5	16	0
				588 5 11
MISCELLANEOUS DEPARTMENTS:				
Expenditure of the India Office Library	-	2,310	12	2
Expenditure of the Record Department of the India Office	-	843	3	6
Grant to the Royal Asiatic Society	-	315	0	0
Grant in aid of the publication of the "Encyclopædia of Islam"	-	320	0	0
				3,788 15 8
Carried forward	-			£ 16,821,825 18 0

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

		£	s.	d.
Brought forward		940,948	15	5
RECEIPTS—continued.				
REVENUE—continued.				
MINT:				
Proceeds of sale of Indian coins sent home for assay	-	-	1	19 8
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.	-	3,207	13	0
Subscriptions in respect of the India Office Provident Fund	-	457	17	3
Subscriptions in respect of the Indian Military Funds:				
Bengal Military Orphan Society	-	237	10	11
Bengal Military Fund	-	289	0	4
Madras Military Fund	-	184	19	9
Bombay Military Fund	-	174	0	1
		885	11	1
Subscriptions and Donations: Indian Civil Service Family Pensions	-	3,423	10	8
Adjustment of excess charges in previous years in respect of the pensions of Military Officers in civil employment	-	366	17	6
Contribution towards leave allowances and pensions of Civil Officers lent for Foreign Service (adjustment)	-	-77	13	5
			8,263	16 1
STATIONERY AND PRINTING:				
Miscellaneous receipts	-	-	1,500	17 8
MISCELLANEOUS:				
Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consular Establishments in Persia (adjustments for 1924-25 to 1926-27 and advance for 1929-30)	-	15,930	0	4
Receipts in respect of divisible expenditure at Aden	-	4,076	18	6
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	-	499	1	8
Miscellaneous Home Receipts	-	1,432	4	6
			23,938	5 0
Carried forward	-	-	£ 974,653	13 10

on account of the Central Government of India, from 1st April 1931 to 31st March 1932—continued.

		£	s.	d.	
Brought forward		-	-	-	16,821,825 18 0
DISBURSEMENTS—continued.					
EXPENDITURE—continued.					
MINT: Cost of assay of Indian coins		-	-	-	9 3 8
CIVIL WORKS:					
Contribution to the British Engineering Standards Association		450	0	0	
Miscellaneous expenditure		39	7	3	489 7 3
TERRITORIAL AND POLITICAL PENSIONS:					
Members of the Family of the late Maharajah Duleep Singh		8,083	6	8	
Members of the Bengal Nizamut Family		472	10	0	8,555 16 8
SUPERANNUATION ALLOWANCES AND PENSIONS:					
Pensions for Distinguished and Meritorious Services		998	3	0	
Pensions, &c., on retirement of Officers of the following classes:—					
India Office:					
Superannuation		39,164	11	5	
Compensation (on reduction of staff)		1,212	14	3	
Compassionate and Injury		1,491	15	9	
Gratuities under the Superannuation Act, 1909		9,381	5	9	
Judges of the High Courts in India		51,250	7	2	
Indian Civil Service		750	0	0	
Other Civil Services in India		1,106	13	4	
Military and Marine Officers in respect of Civil employment		155	6	3	
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed		60,116	19	1	
Pensions payable in respect of the India Office Provident Fund		2,678	5	9	
Compassionate and Miscellaneous Pensions		8,408	16	1	
		422	2	11	
		125,886	13	7	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund:—					
Bengal Military Orphan Society		42,984	6	3	
Bengal Military Fund		66,888	7	0	
Madras Military Fund		91,109	8	7	
Bombay Military Fund		55,241	3	6	
Madras Medical Fund		16,428	19	5	
Indian Navy Fund		5,927	0	9	
		278,579	5	6	404,465 19 1
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding for the India Office, &c.		8,510	3	9	
Deduct—Contribution by His Majesty's Treasury		3,496	0	0	5,014 3 9
MISCELLANEOUS:					
Contribution towards Expenses of the Secretariat of the League of Nations		67,709	9	0	
League of Nations Assembly and Committees		3,591	7	9	
International Labour Conference		1,270	5	10	
International Conference on Buoying and Lighting of Coasts		2	0	0	
International Conference on Disarmament		2,952	3	10	
International Conference on Opium and Drugs		449	14	2	
First Round Table Conference		1,290	13	9	
Second Round Table Conference		22,363	7	6	
Burma Conference		3,415	6	9	
Indian Banking Enquiry		54	0	9	
Royal Commission on Labour in India		971	17	1	
Sum placed at the disposal of the Secretary of State for India for Secret Service		7,000	0	0	
Contribution towards the School of Oriental Studies		1,250	0	0	
Relief and repatriation of destitute Indians		1,647	14	6	
Commission on pensions and leave allowances paid abroad		427	14	6	
Books and Newspapers supplied to India		56	4	2	
Cost of insignia of Indian Orders		777	14	0	
Charges for actuarial work performed for the India Office		1,390	0	0	
Pay and expenses of Officers specially employed		1,401	19	10	
Contribution to International Copyright Union		114	17	2	
Sundry items		2,718	7	8	120,854 18 3
Carried forward		£	17,361,215	6 8	

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

		£	s.	d.
Brought forward		-	-	974,653 13 10
RECEIPTS— <i>continued.</i>				
REVENUE— <i>continued.</i>				
MILITARY SERVICES:				
ARMY:				
I. FIGHTING SERVICES:				
Amount received from the Imperial Government in respect of—				
Capitation rate payable on account of Indian Regiments lent for service in the Colonies		£	s.	d.
		44,457	1	6
Consolidated Clothing Allowances: adjustment, second half of 1929-30, advance first half of 1930-31		1,482	1	4
Surplus funds of Army, Navy and Air Force Insurance Fund		36,000	0	0
Voyage Pay of Officers moved in Imperial interests		3,000	0	0
Adjustment of advances on account of—				
Marriage Allowances and Allotments (1930-31)		16,176	1	4
National Health Insurance (1930)		856	2	0
Contributory Pensions Act		2,568	6	0
Discharge Gratuities (1926-27 to 1930-31)		573	9	4
Unemployment Insurance (1926-27 to 1929-30)		773	4	0
Other Receipts:				
Discharge Purchase Money		636	5	0
Pension Act contributions in respect of British soldiers		449	5	7
Recoveries of over-issues in previous years of pay, &c.		371	17	0
		107,343	13	1
II. ADMINISTRATIVE SERVICES:				
Educational Establishments:				
Fees, &c., received in respect of Cadets at the Royal Military College, Sandhurst		412	16	0
Recoveries of over-issues in previous years of pay, &c.:				
		£	s.	d.
Indian Army Service Corps		16	16	3
Educational		124	1	10
Veterinary		7	9	4
Arsenals		6	8	7
Medical		98	13	11
Miscellaneous Services		107	6	0
		360	15	11
Hospital stoppages recovered from officers on leave		546	15	11
Contribution by the Imperial Government for the year 1931-32 in respect of the Military Attaché at Meshed		950	0	0
		109,614	0	11
Carried forward		-	-	£ 974,653 13 10
Carried forward		-	-	£ 974,653 13 10

on account of the Central Government of India, from 1st April 1931 to 31st March 1932—continued.

		Brought forward -		£ s. d.	
				17,361,215 6 8	
DISBURSEMENTS—continued.					
EXPENDITURE—continued.					
MILITARY SERVICES:					
ARMY:					
I. FIGHTING SERVICES:					
Payments to the War Office in respect of H.M.'s British Forces serving in India: For the year 1931-32	-	1,400,000	0	0	
Discharge Gratuity and Deferred Pay of British Troops:					
Payments to the War Office:					
For the year 1931-32	-	48,000	0	0	
Payments to N.C.O.'s &c., formerly on the Indian Unattached List	-	371	0	0	
		48,371	0	0	
Pay and allowance, &c. of British soldiers attending Vocational Courses	-	21,211	11	3	
Furlough allowances of British Regiments serving in India	-	143,247	9	7	
Furlough allowances: Indian Army: Regimental	-	254,063	5	11	
National Health Insurance:					
Advances for year 1931	-	29,700	0	0	
" " 1932	-	9,900	0	0	
Unemployment Insurance:					
Contribution for the year 1931-32	-	101,079	18	11	
Arrears for the year 1930-31	-	34,920	1	1	
		136,000	0	0	
Payment to Ministry of Health under the Contributory Pensions Act, 1925 (of which a moiety is recovered from issues of pay)	-	118,800	0	0	
Marriage allowances and allotments:					
British Troops	-	319,311	14	4	
Indian Army	-	30,649	0	5	
		349,960	14	9	
Consolidated Clothing Allowances (balance, second half of 1929-30, advance first half of 1930-31)	-	991	13	0	
Pay and allowances of Second Lieutenants on appointment	-	6,783	16	6	
Fighting units: Miscellaneous	-	3,449	6	9	
					2,522,478 17 9
II. ADMINISTRATIVE SERVICES:					
Supply and Transport:					
Furlough Allowances: Indian Army Service Corps	-	76,032	6	5	
Miscellaneous expenditure	-	2,953	13	4	
Educational and Instructional:					78,985 19 9
Furlough allowances	-	7,709	10	10	
Miscellaneous expenditure	-	31,156	17	6	
Medical Services:					38,866 8 4
Furlough allowances: Royal Army Medical Corps	-	16,061	11	8	
" " : I.M.S. and other medical personnel	-	47,776	8	9	
Sterling Overseas Pay: Indian Medical Service	-	29,007	2	9	
Pay, &c., of Lieutenants on appointment to the I.M.S.	-	5,953	12	10	
Cost of medical treatment of officers on leave	-	3,662	11	10	
Miscellaneous expenditure	-	2,190	14	8	
Veterinary:					104,652 2 6
Furlough allowances: Royal Army Veterinary Corps	-	2,556	5	11	
Miscellaneous expenditure	-	22	10	0	
Arsenals:					2,578 15 11
Furlough allowances: Indian Army Ordnance Corps, &c.	-	40,248	9	3	
Miscellaneous expenditure	-	760	12	8	
Miscellaneous Administrative Services:					41,009 1 11
Furlough allowances	-	6,044	16	11	
Miscellaneous expenditure	-	2,085	0	6	
					8,129 17 5
III. MANUFACTURING ESTABLISHMENTS:					
Furlough allowances and miscellaneous expenditure:					
Ordnance and Clothing Factories	-	1,160	3	9	
Grass Farms	-	2,815	6	11	
Dairy Farms	-	235	9	4	
Medical Depôts and Workshops	-	1,032	0	0	
					5,293 0 0
IV. STAFF:					
Indian Orderlies to His Majesty the King	-	1,974	17	11	
Furlough allowances	-	78,321	13	9	
Sterling Overseas Pay	-	5,422	3	1	
Miscellaneous expenditure	-	1,629	1	8	
					87,347 16 5
Carried forward	-				£ 2,889,342 0 0
					17,361,215 6 8

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

		£	s.	d.
Brought forward		974,653	13	10
RECEIPTS— <i>continued.</i>				
REVENUE— <i>continued.</i>				
MILITARY SERVICES—<i>continued.</i>				
ARMY—<i>continued.</i>				
Brought forward		109,614	0	11
IV. STAFF:				
Recoveries of over-issues in previous years of pay, &c.		37	5	11
V. PURCHASE AND SALE OF STORES:				
Stores brought from India with troops:		£	s.	d.
Clothing		5,175	16	9
Ordnance		42,929	3	1
		48,104	19	10
VI. SPECIAL SERVICES:				
Recoveries and adjustments of payments in previous years to Surplus Officers of the Indian Army		502	12	4
VII. TRANSPORTATION AND MISCELLANEOUS:				
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		1,155	10	7
Miscellaneous Receipts in connection with concession passages		8,010	8	1
		297,424	17	8
VIII. NON-EFFECTIVE:				
Recoveries from the War Office in respect of Retired Pay, &c., of Indian Troops, &c., lent to it:		£	s.	d.
For the year 1931-32		194,023	0	0
Adjustments 1919-20 to 1929-30		311,846	0	3
		505,869	0	3
Other pensionary contributions		2,235	2	7
Subscriptions towards Indian Military Service Family Pensions		48,158	12	11
Recoveries from Civil Revenues in respect of pensions charged to Military Services in previous years		23,243	10	10
Adjustments of over-issues and miscellaneous receipts		4,684	7	9
		584,190	14	4
ROYAL AIR FORCE:				
Stores brought from India with Airmen:				
Clothing		320	16	3
Ordnance		25	14	8
Consolidated Clothing Allowances of Airmen returning from India: 1930-31 Trooping Season		655	15	3
Fees in respect of cadets at Cranwell College		675	0	0
Miscellaneous receipts		119	5	6
		1,796	11	8
MARINE:				
Miscellaneous receipts		240	7	5
MILITARY ENGINEER SERVICES:				
Miscellaneous receipts		20	1	2
EXTRAORDINARY RECEIPTS:				
Reparation receipts		56,887	19	5
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)		£1,915,214	5	6

on account of the Central Government of India, from 1st April 1931 to 31st March 1932—continued.

		£	s.	d.	£	s.	d.	
Brought forward - - -		2,889,342	0	0	17,361,215	6	8	
DISBURSEMENTS—continued.								
EXPENDITURE—continued.								
MILITARY SERVICES—continued.								
ARMY—continued.								
V. PURCHASE AND SALE OF STORES: Stores taken to India with								
		£	s.	d.				
	Troops:—Clothing	12,328	14	4				
	Ordnance	36,761	16	7				
					49,090	10	11	
VI. SPECIAL SERVICES :					899	18	2	
Gratuities and Allowances to surplus Officers of Indian Army, &c.								
VII. TRANSPORTATION AND MISCELLANEOUS :								
	Sea Transport charges	505,735	15	11				
	Concession Passages	33,047	11	6				
	Military charges for Aden : Contribution to Imperial Govt., &c.	136,499	4	0				
	Embarkation and Transport Staff : Pay, &c.	2,082	14	6				
	Maintenance of the graves of soldiers of the Indian Expeditionary Forces	7,650	0	0				
	Miscellaneous expenditure	1,415	19	7				
					686,431	5	6	
VIII. NON-EFFECTIVE CHARGES :								
Payments to the War Office on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India :								
		£	s.	d.				
	For the year 1931-32	1,149,257	0	0				
	Adjustment for 1919-20 to 1926-27	16,017	0	0				
					1,165,274	0	0	
	Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,903,622	19	11				
	Wound Pensions and Gratuities	12,408	1	6				
	Compassionate Allnces. of Officers removed from Service, &c.	1,337	0	1				
	Pensions of Non-commissioned Officers and men	959	19	11				
	Gratuities : Army	8,811	6	6				
	Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty	127,021	16	6				
	Pensions of Widows & Families of Officers, &c., of Indian Service	92,405	3	6				
	Cost of Medals, &c.	381	12	5				
	Medical treatment of retired Officers, &c.	7,951	18	1				
	Cost of war losses incurred by Indian Military Widows' and Orphans' Fund	1,600	0	0				
					3,321,773	18	5	
	Indian Military Service Family Pensions	246,012	19	5				
					3,567,786	17	10	
ROYAL AIR FORCE:								
Effective charges :								
	Payments to the Air Ministry in respect of personnel serving in India : For the year 1931-32	111,000	0	0				
	Discharge Gratuities, 1930-31	974	0	0				
	Furlough allowances	10,649	1	1				
	Cost of Sea Transport	34,102	12	8				
	National Health Insurance :							
	1931	900	0	0				
	1932	300	0	0				
	1930 (Balance)	53	17	0				
					1,253	17	0	
	Unemployment Insurance (1930-31)	1,301	0	0				
	Payment to Ministry of Health under Contributory Pensions Act (of which a moiety is recovered from issues of pay)	3,761	11	0				
	Marriage allowances and allotments	74,976	11	3				
	Educational Charges	6,964	2	11				
	Consoldtd. Clothing Alluces. of Airmen proceeding to India	1,410	14	0				
	Stores taken to India with Airmen :							
	Clothing	626	10	10				
	Ordnance	285	8	0				
					911	18	10	
	Miscellaneous expenditure	294	1	0				
	Non-Effective charges: Payment to the Air Ministry in respect of personnel serving in India, &c.	19,051	8	2				
					266,650	17	11	
MARINE :								
	Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	101,464	13	2				
	Royal Indian Marine Furlough Pay	17,313	3	5				
	Miscellaneous expenditure	5,482	17	9				
					124,260	14	4	
	Royal Indian Marine Retired Pay	52,229	1	10				
	Indian Navy Retired Pay	40	0	0				
					52,269	1	10	
MILITARY ENGINEER SERVICES :								
	Furlough Pay of personnel of the Royal Engineers	27,862	11	7				
	Miscellaneous expenditure	404	1	1				
					28,266	12	8	
					7,664,997	19	2	
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)					£	25,026,213	5	10

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

Brought forward

£ s. d.
1,915,214 5 6RECEIPTS—*continued.*

DEBT.

PERMANENT DEBT INCURRED:

	For Railway Construction.			For General Purposes.					
	£	s.	d.	£	s.	d.	£	s.	d.
India 6 per cent. Bonds : Loan of £10,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in May 1931 : Receipts in the year	6,000,000	0	0	4,000,000	0	0	10,000,000	0	0
India 5½ per cent. Stock (1936-38) : Loan of £12,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in February 1931 : Receipts in the year	3,013,022	4	6	—	—	3,013,022	4	6	
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	84,873	3	6	—	—				
Loans created under East India Loans Act, 1922, and previous Acts : £12,500,000 India 5½ per cent. Stock issued in June 1922	66,941	15	4	—	—	151,814	18	10	
£20,000,000 India 4½ per cent. Stock issued in November 1922	50,263	5	10	24,200	16	11			
£20,000,000 India 4½ per cent. Stock issued in May 1923	43,908	1	10	7,748	9	9	126,120	14	4
Loans created under East India Loans Act, 1923, and previous Acts : £7,500,000 India 4½ per cent. Stock issued in January 1928	10,584	18	5	—	—				
£10,000,000 India 4½ per cent. Stock issued in January 1929	15,058	17	7	—	—	25,643	16	0	
£6,000,000 India 6 per cent. Bonds issued in February 1930	26,607	0	2	—	—	26,607	0	2	
£7,000,000 India 6 per cent. Bonds issued in May 1930	19,853	12	0	3,308	18	8	23,162	10	8
£12,000,000 India 5½ per cent. Stock issued in February 1931	46,250	19	1	—	—	46,250	19	1	
UNFUNDED DEBT :									
Indian Military Widows' and Orphans' Fund (Sterling Branch) : Subscriptions, interest on balances and credits in respect of war losses				66,423	17	6			
Superior Services (India) Family Pension Fund : Subscriptions and interest on balances				59,974	11	9	126,398	9	3
							13,539,020	12	10
Carried forward							£ 15,454,234	18	4

on account of the Central Government of India, from 1st April 1931 to 31st March 1932—*continued.*

		Brought forward			£ s. d.		
					25,026,213 5 10		
DISBURSEMENTS—<i>continued.</i>							
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.							
RAILWAY CAPITAL ACCOUNT:							
CONSTRUCTION OF STATE RAILWAYS:							
<i>State Railways worked by Companies:</i>							
Stores, Establishment Charges, &c.:							
Assam-Bengal Railway	-	-	80,618	6	11		
Bombay Baroda and Central India Railway	-	-	262,546	16	3		
Bengal-Nagpur Railway	-	-	184,198	13	7		
Madras and Southern Mahratta Railway	-	-	305,100	0	5		
*Rohilkund and Kumaon Railway	-	-	22,725	3	2		
South Indian Railway	-	-	214,230	8	4		
*Bengal and North-Western Railway	-	-	184,142	4	1		
						1,253,561	12 9
POSTS AND TELEGRAPHS CAPITAL OUTLAY:							
INDO-EUROPEAN TELEGRAPH DEPARTMENT:							
Traffic balances	-	-	-15,452	18	10		
Salaries, &c., of Indo-European Telegraph Department	-	-	1,585	4	2		
Miscellaneous	-	-	-101	9	6		
						-13,969	4 2
CIVIL WORKS:							
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:							
Miscellaneous payments	-	-				372	14 6
							1,239,965 3 1
DEBT.							
PERMANENT DEBT DISCHARGED:							
India 5½ per cent. Stock (1932)	-	-	14,760,908	4	5		
India 6 per cent. Bonds (1932-33)	-	-	1,293,400	0	0		
						16,054,308	4 5
Capital portion of Annuities created in purchase of Railways (see details on page 24):							
East Indian Railway	-	-	446,863	13	0		
Eastern Bengal Railway	-	-	42,400	13	10		
Great Indian Peninsula Railway	-	-	775,681	13	4		
Madras Railway	-	-	202,740	7	6		
Scinde Punjab and Delhi Railway	-	-	129,775	7	1		
						1,597,461	14 9
Purchase of India 5½ per cent. Stock and India 6 per cent. Bonds with the State Railways Sinking Funds (see details on page 24)	-	-	200,000	0	0		
Purchase of India 5½ per cent. Stock and India 6 per cent. Bonds with the Discount Sinking Funds (see pages 5 and 7)	-	-	-			200,000	0 0
						17,851,769	19 2
FLOATING DEBT DISCHARGED:							
India Bills: Principal Account	-	-				4,046,958	17 11
UNFUNDED DEBT:							
Indian Military Widows' and Orphans' Fund (Sterling Branch)	-	-	4,106	10	3		
Superior Services (India) Family Pension Fund	-	-	9,071	19	2		
						13,178	9 5
						21,911,907	6 6
Carried forward							48,178,085 15 5

* 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		-	-	-	15,454,234	18 4	
RECEIPTS—continued.							
DEPOSITS AND ADVANCES (for details of Balances, see page 26).							
GOLD STANDARD RESERVE:							
Cost price of—		£	s.	d.	£	s.	d.
£47,435,000 British Treasury Bills maturing or realised		47,100,776	0	1			
Proceeds of sale of—							
£7,450,000 Treasury 4½ per cent. Bonds, 1932-34		7,328,440	7	8			
£3,315,000 Treasury 4½ per cent. Bonds, 1930-32		3,358,868	17	1			
£3,145,000 Treasury 4 per cent. Bonds, 1931-33		3,077,549	12	11			
£2,700,000 Treasury 5 per cent. Bonds, 1933-35		2,683,062	18	4			
£500,000 National War Loan 5 per cent. Stock, 1929-47		481,685	10	0			
		64,030,383	6	1			
Dividends on investments, discount on Treasury Bills, &c.		796,560	8	7	64,826,943	14 8	
GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:							
Discount on Treasury Bills		17,027	4	9			
British Treasury Bills maturing or realised		2,510,555	16	11	2,527,583	1 8	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:							
Repayment by the Imperial Government of:							
Expenditure in England in connection with							
Pay of Indian Army officers lent to H.M. Government		177	4	11			
Pay of Second Lieutenants on appointment to the Indian Army		1,707	12	3			
Sums advanced by H.M. Treasury in connection with the							
Round Table Conferences		47,274	0	4			
Miscellaneous		1,445	16	10	50,604	14 4	
SUSPENSE ACCOUNTS:							
Bengal and North-Western Railway, appropriation from							
Revenue in respect of Discount on the 5 per cent. Debenture							
Stock (State Portion)		1,569	10	1			
Investments in Railway Debentures from Treasury Balance		694,507	10	0			
Miscellaneous		11,343	1	8	707,420	1 9	
MISCELLANEOUS DEPOSITS:							
British Income Tax collected on behalf of H.M. Imperial							
Government		933,973	3	0			
Currie Scholarship		46	16	10			
Norman Memorial Fund		16	16	0			
Sir Pertab Singh Memorial Fund		300	0	0			
Pollock Memorial Fund		18	4	0			
Insurance premia deducted from salaries of India Office							
Establishment for payment to Civil Service Insurance		4,308	18	9			
Society		177	14	3			
Hospital Saving Association		14	15	6			
Post Office Sanatorium Society		31	6	0			
Civil Service Sports Society		81	13	4			
Mysore Debenture Stock Sinking Fund		18,980	13	0			
Mysore Debenture Stock Sinking Fund: Investment Account							
Madras and Southern Mahratta Railway (Mysore Railway):							
Interest on Debenture Stock		48,000	0	0			
Miscellaneous		136,590	8	11	1,142,540	9 7	
					69,255,092	2 0	
Carried forward		-	-	-	£ 84,709,327	0 4	

on account of the Central Government of India, from 1st April 1931 to 31st March 1932—continued.

		£		s.		d.	
Brought forward						48,178,085 15 5	
DISBURSEMENTS—continued.							
DEPOSITS AND ADVANCES (for details of Balances, see page 26).							
GOLD STANDARD RESERVE:							
Investments in the purchase of		£	s.	d.	£	s.	d.
£40,035,000 British Treasury Bills	-	39,721,385	8	0			
£2,500,000 Treasury 5 per cent. Bonds (1933-35)	-	2,508,173	10	0			
£850,000 Treasury 4 per cent. Bonds (1931-33)	-	850,907	1	8			
£250,000 Treasury 4 per cent. Bonds (1934-36)	-	249,100	19	2			
£300,000 Treasury 4½ per cent. Bonds (1932-34)	-	301,253	17	6			
		43,630,820	16	4			
Appropriation to Revenue	-	291,378	16	8			
Transfer to Home Treasury Balance	-	20,905,800	0	0			
						64,827,999	13 0
GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:							
Investments in British Treasury Bills	-	2,092,900	17	3			
Transfer to Revenue	-	435,034	14	0			
						2,527,935	11 3
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:							
Recoverable from the Imperial Government:							
Expenditure in England in connection with							
Pay of Indian Army Officers lent to Imperial Government	-	203	17	4			
Pay of Second Lieutenants on appointment to Indian Army	-	1,660	7	8			
Round Table Conferences	-	31,562	7	4			
Miscellaneous	-	1,795	11	2			
						38,222	3 6
SUSPENSE ACCOUNTS:							
Investments in Railway Debentures from Treasury Balance	-	694,507	10	0			
Miscellaneous	-	16,857	8	4			
						711,364	18 4
MISCELLANEOUS DEPOSITS:							
British Income Tax paid to H.M. Imperial Government	-	936,874	18	1			
Currie Scholarship for Indian Forest Students	-	200	10	6			
Norman Memorial Fund	-	18	0	0			
Sir Pertab Singh Memorial Fund	-	300	0	0			
Pollock Memorial Fund	-	18	0	0			
Insurance Premia paid to Civil Service Insurance Society	-	4,281	3	5			
Hospital Saving Association	-	176	1	0			
Post Office Sanatorium Society	-	14	15	6			
Civil Service Sports Society	-	23	19	0			
Mysore Debenture Stock Sinking Fund:							
Investment Account	-	19,062	6	4			
Madras and Southern Mahratta Railway (Mysore Railway):							
Interest on Debenture Stock	-	48,000	0	0			
Miscellaneous	-	227,699	17	4			
						1,236,669	11 2
						69,342,191	17 3
Carried forward						£ 117,520,277	12 8

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

Brought forward - - - £ 84,709,327 s. 0 d. 4

RECEIPTS—*continued.*

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA :

REMITTANCE ACCOUNT :

Receipts from Imperial Government Departments :

War Office :

Expenditure in India in connection with

	£	s.	d.
Shanghai Defence Force - - - -	1,148	5	6
Military Expenditure at Aden - - - -	23	0	0
Remittances paid in India on behalf of the Asiatic Artillery at Hong Kong and Singapore - - - -	22,303	5	9
Enlistment of Indians for service in the Colonies - - - -	2,610	3	10
Sums due to Officers and others serving in India - - - -	49,382	7	3
Additional Indian Troops lent for service at Hong Kong - - - -	1,109	9	1
Pensions issued in India - - - -	30,290	16	7

106,867 8 0

Air Ministry :

Expenditure in India in connection with

	£	s.	d.
Military Expenditure at Aden - - - -	- 581	11	3
Funds supplied to the Royal Air Force, Iraq - - - -	643,125	0	0
Funds for Command Accountant, R.A.F., Aden - - - -	158,250	0	0
Sums due to Officers and others residing in India - - - -	2,411	8	5

803,204 17 2

Admiralty :

Advances in India on account of Naval Services
Pensions issued in India - - - -

	£	s.	d.
Advances in India on account of Naval Services - - - -	65,618	12	3
Pensions issued in India - - - -	700	18	8

66,319 10 11

Foreign Office :

Moiety of expenditure in India in connection with
Persian Gulf Radio Offices - - - -

333 3 11

Board of Trade :

Transports - - - -
Lighthouses in the Red Sea - - - -
Balances on Indian Shipping Masters' Accounts - - - -

	£	s.	d.
Transports - - - -	8,129	0	11
Lighthouses in the Red Sea - - - -	6,087	3	7
Balances on Indian Shipping Masters' Accounts - - - -	2,801	9	1

17,017 13 7

Sundry Departments and Dominion Governments :

Postal and Money Order transactions with Colonial Administrations - - - -	401,116	1	9
Pensions, &c., issued in India on behalf of H.M. Paymaster General - - - -	9,823	19	5
Payments in India chargeable to Ministry of Pensions - - - -	34,632	1	4
Advances in India on account of Emigration of Coolies - - - -	54,491	0	0
Political Expenditure at Aden - - - -	28,616	11	8
Opium shipped to the Governments of Hong Kong and the Straits Settlements - - - -	491,129	13	9
Expenditure in connection with Dominion Officers serving in India - - - -	4,269	12	0
Miscellaneous advances in India - - - -	113,278	1	0

1,137,357 0 11

2,131,099 14 6

Other Remittance transactions :

Opium shipped to Siam - - - -	257,844	5	5
Indian Military Widows' and Orphans' Fund (Rupee Branch) - - - -	8	5	0
Sundry Provident Funds - - - -	224	16	6
Miscellaneous receipts - - - -	23,208	5	10
Exchange Adjustments on Remittance Transactions - - - -	10	19	5

Carried forward - - - £ 2,412,396 6 8 84,709,327 0 4

on account of the Central Government of India, from 1st April 1931 to 31st March 1932—*continued.*

Brought forward - - -

£ 117,520,277 12 8
s. d.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 - - - -	13,860	6	7			
Effects of deceased Officers and men of the British Army - -	6,100	14	1			
Air Ministry :						
Miscellaneous Remittances from India - - - -	3,340	13	3			
Board of Trade :						
Basses and Minicoy Light Dues - - - -	2,007	9	1			
Sundry Departments and Dominion Governments :						
Postal and Money Order transactions with the United Kingdom	243,000	0	0			
Unemployment Insurance: Sale of stamps in India - -	154	9	6			
National Health Insurance: Sale of stamps in India - -	20	19	9			
Miscellaneous transactions to be brought to charge or recovered in India - - - -	82,867	9	4			
				351,352	1	7
Other Remittance transactions :						
Remittances for payment by the India Office - - - -				2,479	6	8
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities - - - -				95,897	9	8
Remittances: Indo-European Telegraph - - - -				4,261	7	10
Effects of deceased Officers and Warrant Officers of the Indian Army - - - -				461	10	1
Rohilkund and Kumaon Railway Company :						
Interest on 4 per Cent. Debenture Stock allocated to State Works and on Capital Overdrafts provided by Company - - - -				27,775	8	4
Refund of Capital advanced by Company for State purposes (1st instalment) -				50,000	0	0
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account - - - -				33,000	0	0
Pay and Pensions chargeable to Native States, Local Funds, &c. - - - -				2,808	7	9
Transfer from India of transactions on account of the Indian Military Widows' and Orphans' Fund (Sterling Branch) - - - -				38,620	3	10
Transfer from India of transactions on account of the Superior Services (India) Family Pension Fund - - - -				31,231	8	2
Expenses of Indian Cadets at Sandhurst - - - -				97	10	0
Miscellaneous payments to be brought to charge or recovered in India - - - -				41,564	6	3
Exchange adjustments on Remittance Transactions - - - -				0	3	2
Carried forward - - - -	£			679,549	3	4

117,520,277 12 8

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

	£	s.	d.	£	s.	d.
Brought forward - - - - -	2,412,396	6	8	84,709,327	0	4
RECEIPTS—continued.						
REMITTANCE—continued.						
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—continued.						
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:						
Sterling purchased in India - - - - -	40,349,000	0	0			
Sale of silver - - - - -	2,141,458	4	10			
Transfers through Gold Standard Reserve - - - - -	20,905,800	0	0			
				65,808,654	11	6
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT				£ 150,517,981	11	10
RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details see pages 32 to 38).						
Bengal - - - - -	260	8	0			
United Provinces of Agra and Oudh - - - - -	2,347	7	7			
Punjab - - - - -	332	18	3			
Burma - - - - -	12	3	4			
Central Provinces - - - - -	299	18	2			
Assam - - - - -	114	4	9			
				3,367	0	1
TOTAL RECEIPTS				£ 150,521,348	11	11
Balance on the 1st April 1931, held as follows:—						
Cash at the Bank of England and in the hands of Sub-Accountants -	1,050,781	4	3*			
British Treasury Bills - - - - -	4,295,755	12	2			
				5,346,536	16	5
				£ 155,867,885	8	4

* Including £1,085 7s. 2d. uninvested cash of the Gold Standard Reserve.

on account of the Central Government of India, from 1st April 1931 to 31st March 1932—continued.

	£	s.	d.	£	s.	d.
Brought forward -	679,549	3	4	117,520,277	12	8
DISBURSEMENTS—continued.						
REMITTANCE—continued.						
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA—continued.						
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:						
Bills of Exchange and Telegraphic Transfers on London sold in India -	14,047,804	0	0	14,727,353	3	4
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA -						
				7,845,990	11	11
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - £				140,093,621	7	11
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details see pages 30 to 38.)						
Madras -	13,243	17	2			
Bombay -	25,748	12	10			
Bengal -	22,158	2	3			
United Provinces of Agra and Oudh -	15,519	8	4			
Punjab -	21,442	15	4			
Burma -	39,854	15	1			
Bihar and Orissa -	9,414	18	2			
Central Provinces and Berar -	6,875	11	9			
Assam -	7,203	4	2			
				161,461	5	1
TOTAL DISBURSEMENTS -				£ 140,255,082	13	0
Balance on the 31st March 1932, held as follows:—						
Cash at the Bank of England and in the hands of sub-accountants -	1,090,704	18	0*			
British Treasury Bills and Short Loans -	14,522,097	17	4	15,612,802	15	4
				£ 155,867,885	8	4

* Including £29 8s. 10d. 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,
28th February 1933.

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 management, &c., in respect of Annuity redeemed.	Total.
East Indian Railway : Annuity terminating in 1958, 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. - 1,360 10 8	£ s. d. 1,378 4 6	£ s. d. 1,145,305 13 2
Eastern Bengal Railway : Annuity terminating in 1957, at the rate of 6 <i>l.</i> 3 <i>s.</i> 4 <i>d.</i> for 100 <i>l.</i> Stock of the Company - - - - -	116,850 14 8	8 18 1	36 11 4	116,898 4 1
Great Indian Peninsula Railway : Annuity terminating in 1948, at the rate of 6 <i>l.</i> 13 <i>s.</i> 6 <i>d.</i> for 100 <i>l.</i> Stock of the Company - - - - -	1,268,516 0 6	- 50 8 8	15 1 0	1,268,480 18 10
Madras Railway : Annuity terminating in 1956, at the rate of 5 <i>l.</i> 7 <i>s.</i> 10 <i>d.</i> for 100 <i>l.</i> Stock of the Company - - - - -	488,361 5 8	- 4 7 4	19 6	488,377 17 10
Scinde Punjab and Delhi Railway : Annuity terminating in 1956, at the rate of 5 <i>l.</i> 3 <i>s.</i> 3 <i>d.</i> for 100 <i>l.</i> Stock of the Company - - - - -	371,361 8 6	- 59 0 8	57 5 2	371,329 8 0
£	3,390,397 3 2	- 1,495 2 9	1,468 1 6	3,390,390 1 11*

* Charged as Capital redeemed during 1931-32, see page 15, £1,597,461 14*s.* 9*d.*, Interest on Capital, see page 4, £1,792,928 7*s.* 2*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 (1932).	India 5½ per cent. Stock (1930-33).	India 6 per cent. Bonds (1933-34).	India 6 per cent. Bonds (1933-35).	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.
STATE RAILWAYS—SINKING FUNDS: Created pursuant to Acts 42 & 43 Vict. c. 206 s. 51, and 44 & 45 Vict. c. 53, s. 2 (a)	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
East Indian Railway - - - - -	88,232 9 0	6 18 9	13,852 9 7	18,047 16 1	119,050 0 0	—	—
Eastern Bengal Railway - - - - -	7,077 17 3	0 11 2	1,111 4 5	1,447 15 4	—	9,550 0 0	—
Scinde Punjab and Delhi Railway - - - - -	52,917 4 9	4 3 3	8,308 0 1	10,824 2 9	—	—	71,400 0 0
£	148,227 11 0	11 13 2	23,271 14 1	30,318 14 2	119,050 0 0	9,550 0 0	71,400 0 0
	£201,830 12 5				£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.

	Dombay 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	—	—	-3,337 19 0†	-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	-12,255 10 0	13,464 4 8	97,896 10 0	—	808,934 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	—	-3,789 16 0	-283 8 0	—	—	10,763 1 4	-2,487 7 0	7,633 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 16 2	110,608 16 10	752,991 10 8	362,193 10 2	812,795 0 4	355,638 18 8	127,510 6 8	—	3,443,181 10 6
On Railway Debenture Stock	—	707,082 17 2	13,946 6 8	230,555 12 7	—	—	—	19,124 19 6	37,499 9 6	1,008,209 5 0
£	385,083 11 0	1,743,444 13 4	124,553 3 1	983,547 3 3	362,193 10 2	312,795 0 4	355,638 18 8	146,635 6 2	37,499 9 6	4,451,390 15 6

* 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 1931 to 31st March 1932—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 1931 to 31st March 1932—*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 1931.		Transactions during 1931-32.				Balance, 31st March 1932.	
	£	s. d.	Payments.		Receipts.		£	s. d.
Pay of Second Lieutenants on appointment -	522	12 6	1,660	7 8	1,707	12 3	475	7 11
Pay of Indian Army Officers lent to Imperial Government Accounts with Imperial Government: Miscellaneous	177	4 11	203	17 4	177	4 11	203	17 4
Round Table Conference -	422	1 1	1,795	11 2	1,445	16 10	771	15 5
Expenditure consequent on disturbances in Persia -	-3,348	6 4	34,562	7 4	47,274	0 4	-16,059	19 4
Suspense: Miscellaneous -	17,938	4 9	—	—	—	—	17,938	4 9
Mysore Debenture Stock Sinking Fund—Investment Account -	5,154	5 4	16,857	8 4	11,343	1 8	10,668	12 0
Pollock Memorial Fund: Investment Account -	59,697	16 5*	19,062	6 4	18,980	13 0	59,779	9 9*
Investment in Railway Debentures from Treasury Balances	356	10 9	—	—	—	—	356	10 9
TOTAL - £	—	—	694,507	10 0	694,507	10 0	—	—
	80,920	9 5	768,649	8 2	775,435	19 0	74,133	18 7

CREDIT BALANCES.

Bengal and North-Western Railway 5 per cent. Debenture Stock (State portion) Discount Sinking Fund -	6,979	6 4	—	—	1,569	10 1	8,548	16 5
Currie Scholarship for Forest Students -	167	5 9	200	10 6	46	16 10	13	12 1
Norman Memorial Fund -	7	3 8	18	0 0	16	16 0	5	19 8
Sir Pertab Singh Memorial Fund -	550	0 0	300	0 0	300	0 0	550	0 0
Pollock Memorial Fund -	357	5 9	18	0 0	18	4 0	357	9 9
Mysore Debenture Stock Sinking Fund -	59,697	16 5*	—	—	81	13 4	59,779	9 9*
Income Tax -	7,490	19 11	936,874	18 1	933,973	3 0	4,589	4 10
Hospital Saving Association -	39	8 0	176	1 0	177	14 3	41	1 3
Post Office Sanatorium Society	—	—	14	15 6	14	15 6	—	—
Civil Service Insurance Society -	867	5 8	4,281	3 5	4,308	18 9	895	1 0
Civil Service Sports Society -	—	—	23	19 0	31	6 0	7	7 0
Miscellaneous Deposits -	93,356	17 11	227,699	17 4	136,590	8 11	2,247	9 6
TOTAL - £	169,513	9 5	1,169,607	4 10	1,077,129	6 8	77,035	11 3

* 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 1931 to 31st March 1932.

CENTRAL GOVERNMENT OF INDIA.

EXPENDITURE.

	£	s.	d.	£	s.	d.
CUSTOMS:						
Contribution to the International Customs Tariffs Bureau, 1931-32	294	1	5			
Expenditure in connection with appeals from India	285	12	6			
				579	13	11
TAXES ON INCOME: Expenditure in connection with appeals from India				490	11	0
SALT: Pay of an officer on leave from India				124	3	2
FOREST: Subscription of Forest Research Institute, Dehra Dun, to International Union of Forest Research Organisations (1931 and 1932)				11	13	5
RAILWAY REVENUE ACCOUNT:						
STATE RAILWAYS: WORKING EXPENSES:						
Rental paid to the South Behar Railway Company	30,000	0	0			
Furlough pay and allowances of an officer on leave from India	400	11	6			
Miscellaneous charges	216	11	5			
	30,617	2	11			
MISCELLANEOUS RAILWAY EXPENDITURE:						
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	156	11	7			
Portion of contribution to Overseas Mechanical Transport Fund	800	0	0			
Expenses in connection with recruitment	27	16	1			
Expenses in connection with advertising	72	15	10			
Pensionary charges of military officers in respect of railway employment	206	14	1			
Furlough pay and allowances of an officer on leave from India	15	1	11			
Miscellaneous charges	13	5	9			
				31,909	8	2
POSTS AND TELEGRAPHS REVENUE ACCOUNT:						
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:						
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	33,292	0	0			
Miscellaneous expenditure	51	7	5			
				33,343	7	5
INTEREST ON ORDINARY DEBT:						
Management of Debt	94,898	2	6			
Expenses in connection with issue of 6 per cent. Bonds (1933-34)	157,239	2	6			
Expenses in connection with redemption of 5½ per cent. Stock	4,475	7	6			
Cost of advertisement, &c. of 6 per cent. Bonds (1933-34)	1,495	7	3			
Stamp duty on Transfers and Powers of Attorney, &c.	10,122	17	8			
				268,230	17	5
GENERAL ADMINISTRATION:						
<i>England:</i>						
Law Charges	467	10	5			
Postage and Telegrams to India and other places abroad	7,812	6	2			
Office contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements, and petty charges	14,000	14	7			
	22,280	11	2			
<i>Deduct:</i> Contribution by His Majesty's Treasury	9,083	0	0			
				13,197	11	2
<i>India:</i>						
Miscellaneous: Indian Civil Service (Examination expenses) and miscellaneous expenditure				3,163	8	1
ADMINISTRATION OF JUSTICE:						
Expenditure in connection with appeals from India				81	8	9
POLICE:						
Examination expenses in connection with appointments to the Police Service				262	17	9
Carried forward				351,395	0	3

EXPENDITURE—continued.		Brought forward		£	s	d.
				351,395	0	3
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"	-	-	-	1,180	3	11
Contribution towards expenses of the Indian Section of the Imperial Institute	-	-	-	1,200	0	0
Contingent expenses of the India Museum Collection at Kew	-	-	-	256	4	4
Miscellaneous expenditure	-	-	-	29	1	10
					2,665	10 1
MEDICAL:						
Pay of an officer on leave from India	-	-	-	184	10	5
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford	-	-	-	83	0	0
					267	10 5
PUBLIC HEALTH:						
Contribution towards International Bureau of Public Health for 1931	-	-	-	600	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	-	-	-	3,671	4	11
Pay of an officer on leave from India	-	-	-	60	15	11
Miscellaneous expenditure	-	-	-	5	15	7
					4,462	16 5
AGRICULTURE:						
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome	-	-	-	6	11	2
Miscellaneous expenditure	-	-	-	5	5	0
					11	16 2
AVIATION:						
Share of expenditure in respect of the International Commission for Air Navigation, 1931	-	-	-	159	12	5
Moiety of salary and allowances of officer in charge of Civil Aerodrome, Karachi	-	-	-	422	17	6
Miscellaneous expenditure	-	-	-	5	16	0
					588	5 11
MISCELLANEOUS DEPARTMENTS:						
Expenditure of the India Office Library	-	-	-	2,310	12	2
Expenditure of the Record Department of the India Office	-	-	-	547	15	0
Grant to the Royal Asiatic Society	-	-	-	315	0	0
Grant in aid of the publication of the "Encyclopædia of Islam"	-	-	-	320	0	0
					3,493	7 2
MINT: Cost of assay of Indian coins						
					9	3 8
CIVIL WORKS:						
Contribution to the British Engineering Standards Association	-	-	-	450	0	0
Miscellaneous expenditure	-	-	-	39	7	3
					489	7 3
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions of Military Officers in respect of civil employment	-	-	-	-	-	-
					1,097	0 5
STATIONERY AND PRINTING:						
Stationery, Printing and Bookbinding for the India Office, &c.	-	-	-	8,510	3	9
Deduct: Contribution by His Majesty's Treasury	-	-	-	3,496	0	0
					5,014	3 9
MISCELLANEOUS:						
Contribution towards expenses of the Secretariat of the League of Nations	-	-	-	67,709	9	0
League of Nations Assembly and Committees	-	-	-	511	0	8
International Conferences:						
Labour	-	-	-	515	5	7
Disarmament	-	-	-	627	12	11
Opium and Drugs	-	-	-	90	9	9
Round Table Conference (First)	-	-	-	1,250	1	3
Round Table Conference (Second)	-	-	-	13,142	13	10
Burma Conference	-	-	-	3,118	18	0
Indian Banking Enquiry	-	-	-	54	0	9
Royal Commission on Labour in India	-	-	-	173	2	6
Contribution towards the School of Oriental Studies	-	-	-	1,250	0	0
Relief and repatriation of destitute Indians	-	-	-	1,647	14	6
Commission on pensions and leave allowances paid abroad	-	-	-	427	14	6
Books and Newspapers supplied to India	-	-	-	56	4	2
Cost of insignia of Indian Orders	-	-	-	777	14	0
Charges for actuarial work performed for the India Office	-	-	-	1,390	0	0
Contribution towards International Copyright Union	-	-	-	114	17	2
Sundry items	-	-	-	2,568	10	4
					95,425	8 11
TOTAL VOTED EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)				£	464,919	10 5

	£	s.	d.
Brought forward			464,919 10 5
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
RAILWAY CAPITAL ACCOUNT:			
CONSTRUCTION OF STATE RAILWAYS:			
<i>State Railways worked by Companies:</i>			
Stores, Establishment Charges, &c.:			
Assam-Bengal Railway	80,618	6	11
Bombay Baroda and Central India Railway	262,546	16	3
Bengal-Nagpur Railway	184,198	13	7
Madras and Southern Mahratta Railway	305,100	0	5
Rohilkund and Kumaon Railway	22,725	3	2
South Indian Railway	214,230	8	4
Bengal and North-Western Railway	184,142	4	1
			1,253,561 12 9
POSTS AND TELEGRAPHS:			
INDO-EUROPEAN TELEGRAPH DEPARTMENT:			
Traffic balances	-15,452	18	10
Miscellaneous transactions	-102	6	3
			-15,555 5 1
CIVIL WORKS:			
Initial Expenditure on the New Capital at Delhi			372 14 6
TOTAL VOTED EXPENDITURE ON ACCOUNT OF THE CENTRAL GOVERNMENT OF INDIA	£		1,703,298 12 7

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 1931 to the 31st March 1932.

RECEIPTS.			
<i>Nil.</i>			
DISBURSEMENTS.		Voted.	Non-Voted.
		£ s. d.	£ s. d.
LAND REVENUE (<i>Reserved</i>):			
Law Charges in connection with Appeals from India	-	910 1 0	—
GENERAL ADMINISTRATION (<i>Reserved</i>):			
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers	-	669 5 4	—
ADMINISTRATION OF JUSTICE (<i>Reserved</i>):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	-	61 5 11	—
Law Charges in connection with an Appeal from India	-	17 5 9	—
		78 11 8	—
POLICE (<i>Reserved</i>):			
Outfit allowances of officers on appointment	-	—	60 0 0
SCIENTIFIC DEPARTMENTS (<i>Transferred</i>):			
Expenditure in connection with publication of "Flora of Madras"	-	217 10 3	—
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military Officers in respect of Civil employment	-	540 2 1	10,768 6 10
		2,415 10 4	10,828 6 10
TOTAL	-	£13,243 17 2	

INDIA OFFICE,
August 1932.

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,
19th January 1933.

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 1931 to the 31st March 1932.

RECEIPTS.

Nil.

DISBURSEMENTS.

	Voted.			Non-Voted.		
	£	s.	d.	£	s.	d.
LAND REVENUE (<i>Reserved</i>):						
Law Charges in connection with an Appeal from India - - - - -	7	1	0			
GENERAL ADMINISTRATION (<i>Reserved</i>):						
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:						
Leave salary of Governor - - - - -	1,772	11	7			
Leave salary of Surgeon to Governor - - - - -	452	2	6			
Leave salary of Commandant of Governor's Bodyguard - - - - -	529	1	10			
Leave salary of Aide-de-Camp to Governor - - - - -	201	17	1			
Leave pay, &c., of members of the Governor's Band - - - - -	288	15	5	2,955	13	0
MISCELLANEOUS:						
Subventions to Universities for training of Indian Civil Service Probationers - - - - -	574	15	7			
	863	11	0	2,955	13	0
ADMINISTRATION OF JUSTICE (<i>Reserved</i>):						
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports - - - - -	61	5	11			
JAILS AND CONVICT SETTLEMENTS (<i>Reserved</i>):						
Leave salary of an officer - - - - -	124	16	0			
POLICE (<i>Reserved</i>):						
Outfit allowance of an officer on appointment - - - - -					30	0 0
PORTS AND PILOTAGE (<i>Reserved</i>):						
Portion of leave salary of an officer - - - - -					16	8 1
MEDICAL (<i>Transferred</i>):						
Leave pay of officers - - - - -	285	7	2			
PUBLIC HEALTH (<i>Transferred</i>):						
Leave pay of an officer - - - - -					304	8 2
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):						
Pension contributions of Aide-de-Camp to the Governor, lent from Imperial Service - - - - -					150	0 0
Pensions of Military Officers in respect of Civil employment - - - - -	39	0	0	20,911	2	6
	39	0	0	21,061	2	6
TOTAL - - - - -	1,381	1	1	24,367	11	9
	£25,748 12 10					

INDIA OFFICE,
August 1932.

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,
19th January 1933.

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 1931 to the 31st March 1932.

RECEIPTS.			
MISCELLANEOUS:		£ s. d.	
Refund of costs in an Appeal case - - - - -		260	8 0
DISBURSEMENTS.			
LAND REVENUE (<i>Reserved</i>):		Voted.	Non-Voted.
Law Charges in connection with Appeals from India - - - - -		£ s. d.	£ s. d.
		147	5 0
GENERAL ADMINISTRATION (<i>Reserved</i>):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:			
	£ s. d.		
Equipment and voyage allowance of Governor on appointment - - - - -	2,000 0 0		
Leave Salary of Adjutant of Body Guard - - - - -	50 12 6		
Passages of A.D.C.'s to Governor - - - - -	122 17 0		
			2,173 9 6
Leave pay, Marriage Allowances and Allotments, &c., of members of the Governor's Band - - - - -		228 3 11	
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers - - - - -		677 2 9	
		905 6 8	2,173 9 6
ADMINISTRATION OF JUSTICE (<i>Reserved</i>):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports - - - - -		61 5 11	
Law charges in connection with Appeals from India - - - - -		130 12 0	
		191 17 11	
POLICE (<i>Reserved</i>):			
	£ s. d.		
Leave pay of an Officer - - - - -	574 8 7		
Outfit allowances of Officers on appointment - - - - -	60 0 0		
			634 8 7
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military and Marine Officers in respect of Civil employment - - - - -		461 14 11	16,275 1 7
Pension and gratuity of the widow of an officer killed in execution of duty - - - - -			1,368 18 1
		461 14 11	17,643 19 8
		1,706 4 6	20,451 17 9
TOTAL		£22,158	2 3

INDIA OFFICE,
August 1932.

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,
19th January 1933.

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 1931 to the 31st March 1932.

RECEIPTS.			
SUPERANNUATION:		£ s. d.	
Pensions of military officers in respect of civil employment (write-back of debits in previous years) - - - - -		1,752 15 10	
MISCELLANEOUS:			
Recovery of over-issue of pay - - - - -		594 11 9	
		£ 2,347 7 7	
DISBURSEMENTS.		Voted.	Non-Voted.
		£ s. d.	£ s. d.
LAND REVENUE (<i>Reserved</i>):			
Law Charges in connection with Appeals from India - - -		11 15 0	—
GENERAL ADMINISTRATION (<i>Reserved</i>):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:			
Leave salary of member of Executive Council - - - - -		—	793 11 0
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers - - - - -		814 18 7	—
		814 18 7	793 11 0
ADMINISTRATION OF JUSTICE (<i>Reserved</i>):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports - - - - -		61 6 0	—
Law Charges in connection with Appeals from India - - -		69 13 6	—
Voyage and equipment allowance of High Court Judge on appointment - - - - -		—	500 0 0
		130 19 6	500 0 0
JAILS AND CONVICT SETTLEMENTS (<i>Reserved</i>):			
Maintenance of convicts transferred from India - - - - -		204 1 10	
Leave salary of an Officer - - - - -		313 16 0	
		517 17 10	—
POLICE (<i>Reserved</i>):			
Outfit allowance of Officers on appointment - - - - -		—	90 0 0
CIVIL WORKS (<i>Transferred</i>):			
Law Charges in connection with an Appeal from India - - -		323 10 0	—
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military Officers in respect of Civil employment - -		1,302 11 6	11,034 4 11
		3,101 12 5	12,417 15 11
TOTAL - - - - -		£15,519 8 4	

INDIA OFFICE,
August 1932.

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,
19th January 1933.

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 1931 to the 31st March 1932.

RECEIPTS.			
SUPERANNUATION :		£ s. d.	
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years) - - - - -		332 18 3	
DISBURSEMENTS.			
GENERAL ADMINISTRATION (<i>Reserved</i>):		Voted.	Non-Voted.
HEADS OF PROVINCES:		£ s. d.	£ s. d.
Leave salary of Private Secretary to Governor - - - - -		—	530 6 10
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers - - - - -		629 18 0	—
		629 18 0	530 6 10
ADMINISTRATION OF JUSTICE (<i>Reserved</i>):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports - - - - -		61 6 0	—
Law Charges in connection with Appeals from India - - - - -		349 4 9	—
Voyage and equipment allowance of High Court Judge on appointment - - - - -		—	500 0 0
		410 10 9	500 0 0
JAILS AND CONVICT SETTLEMENTS (<i>Reserved</i>):			
Maintenance of a convict transferred from India - - - - -		102 0 11	—
POLICE (<i>Reserved</i>):			
Outfit allowances of Officers on appointment - - - - -		—	60 0 0
MEDICAL (<i>Transferred</i>):			
Leave salaries and allowances of Officers - - - - -		618 6 3	—
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military Officers in respect of Civil employment - - - - -		66 9 0	18,387 17 9
TOTAL EXPENDITURE CHARGEABLE TO REVENUE		£ 1,827 4 11	19,478 4 7
NOT CHARGEABLE TO REVENUE.			
CIVIL WORKS (<i>Transferred</i>):			
HYDRO-ELECTRIC SCHEME: CAPITAL EXPENDITURE:			
Leave salary and allowances of an officer* - - - - -		—	137 5 10
* Captain A. Guthrie for period 1st March to 1st June 1931.			
		1,827 4 11	19,615 10 5
TOTAL		£21,442 15 4	

INDIA OFFICE,
August 1932.

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,
19th January 1933.

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 1931 to the 31st March 1932.

RECEIPTS.		£ s. d.		
SUPERANNUATION:				
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years)		12	3	4
DISBURSEMENTS.				
		Voted.	Non-Voted.	
		£ s. d.	£ s. d.	
LAND REVENUE (<i>Reserved</i>):				
Law Charges in connection with an Appeal from India		4	14	0
GENERAL ADMINISTRATION (<i>Reserved</i>):				
HEADS OF PROVINCES:				
Leave salary of A.D.C. to Governor		—	256	12 3
MISCELLANEOUS:				
Subventions to Universities for training of Indian Civil Service Probationers		598	8	0
		598	8	0
ADMINISTRATION OF JUSTICE (<i>Reserved</i>):				
Law Charges in connection with Appeals from India		33	11	6
POLICE (<i>Reserved</i>):				
Outfit allowance of an Officer on appointment		—	30	0 0
Leave salaries of Officers		—	1,888	10 8
		—	1,918	10 8
MEDICAL (<i>Transferred</i>):				
Leave pay of an Officer		233	6	0
Hospital fees paid to an Officer		—	18	19 6
		233	6	0
PUBLIC HEALTH (<i>Transferred</i>):				
Leave pay of an Officer		364	7	8
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):				
Pensions of Military and Marine Officers in respect of Civil employment		29	0	11
		29	0	11
MISCELLANEOUS (<i>Reserved</i>):				
Expenditure in connection with the Burma Round Table Conference		3,119	5	11
		3,119	5	11
		4,382	14	0
TOTAL		£39,854	15	1

INDIA OFFICE,
August 1932.

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,
19th January 1933.

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 1931 to the 31st March 1932.

RECEIPTS.			
<i>Nil.</i>			
DISBURSEMENTS.		Voted.	Non-Voted.
		£ s. d.	£ s. d.
LAND REVENUE (Reserved):			
Law Charges in connection with Appeals from India:			
Bechu Singh and another v. Kumar Kamakhya Naraian Singh		330 2 0	—
Thakur Bageshwari Charan Singh v. Thakur J. Kuari		382 8 6	—
Kumar Singh v. Abhunan Singh		4 14 0	—
		717 4 6	—
GENERAL ADMINISTRATION (Reserved):			
HEADS OF PROVINCES:			
Equipment allowance to Governor on appointment		—	300 0 0
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		433 1 1	—
		433 1 1	300 0 0
ADMINISTRATION OF JUSTICE (Reserved):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports		61 6 0	—
Law Charges in connection with Appeals from India		111 3 7	—
		172 9 7	—
POLICE (Reserved):			
Outfit allowance of an Officer on appointment		—	30 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (Reserved):			
Pensions of Military Officers in respect of Civil employment		—	7,762 3 0
		1,322 15 2	8,092 3 0
TOTAL		£9,414 18 2	

INDIA OFFICE,
August 1932.

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,
19th January 1933.

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 1931 to the 31st March 1932.

RECEIPTS.			
SUPERANNUATION :		£ s. d.	
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years)	-	299	18 2
DISBURSEMENTS.		Voted.	Non-Voted.
		£ s. d.	£ s. d.
GENERAL ADMINISTRATION (<i>Reserved</i>) :			
HEADS OF PROVINCES, EXECUTIVE COUNCILS AND MINISTERS :			
Leave salary of Member of Executive Council	-		579 13 6
MISCELLANEOUS :			
Subventions to Universities for training of Indian Civil Service Probationers	-	374 0 0	-
		374 0 0	579 13 6
POLICE (<i>Reserved</i>) :			
Outfit allowance of an Officer on appointment	-		30 0 0
MEDICAL (<i>Transferred</i>) :			
Overseas pay of an Officer	-		33 17 4
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>) :			
Pensions of Military Officers in respect of Civil employment	-	532 15 10	5,325 5 1
TOTAL	-	906 15 10	5,968 15 11
		£6,875 11 9	

INDIA OFFICE,
August 1932.

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,
19th January 1933.

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 1931 to the 31st March 1932.

RECEIPTS.		£ s. d.	
SUPERANNUATION:			
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years)		114	4 9
DISBURSEMENTS.			
GENERAL ADMINISTRATION (<i>Reserved</i>):		Voted.	Non-Voted.
		£ s. d.	£ s. d.
HEADS OF PROVINCES, EXECUTIVE COUNCILS AND MINISTERS:			
Equipment allowance of Governor on appointment		—	200 0 0
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		153 10 8	—
		153 10 8	200 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military Officers in respect of Civil employment		—	6,849 13 6
		153 10 8	7,049 13 6
TOTAL		£7,203 4 2	

INDIA OFFICE,
August 1932.

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,
19th January 1933.

W. A. STURDY,
Auditor.

No. 2.—APPROPRIATION ACCOUNT of the Secretary of State in Council of India on account of the Central Government of India, for the Year 1931-32.

RAILWAY REVENUE ACCOUNT:				Grant.	Expenditure.	Expenditure compared with Grant.	
				£	£	Less than granted.	More than granted.
STATE RAILWAYS—INTEREST ON DEBT (Non-voted):				£	£	£	£
Bombay Baroda and Central India Railway	...	...	...	385,125	385,084	41	—
Burma Railways	...	...	...	37,500	37,500	—	—
East Indian Railway	...	...	...	1,743,450	1,743,445	5	—
Eastern Bengal Railway (including Bengal Central Railway)	...	...	...	124,575	124,553	22	—
Great Indian Peninsula Railway	...	...	...	965,175	965,182	—	7
Indian Midland Railway	...	...	...	18,375	18,365	10	—
Madras Railway	...	...	...	362,175	362,193	—	18
Oude and Rohilkund Railway	...	O.	312,900	312,825	312,795	30	—
		S.	—75*				
Scinde Punjab and Delhi Railway	...	...	...	355,650	355,639	11	—
South Indian Railway	...	...	...	146,625	146,635	—	10
(1) Interest on Capital Outlay not charged to Revenue.	...	O.	3,858,000	4,170,000	4,170,944	—	944
		S.	312,000*				
Oude and Rohilkund Railway Discount Sinking Fund	...	...	...	9,750	9,771	—	21
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES (Non-voted):							
Assam-Bengal Railway	...	O.	81,525	83,700	83,700	—	—
		S.	2,175*				
Bengal-Nagpur Railway	...	O.	294,525	298,200	298,211	—	11
		S.	3,675				
Bengal and North-Western Railway (Tirhoot Railway)	...	...	...	35,025	35,000	25	—
		(Sinking Fund)	...	1,275	1,275	—	—
Bombay Baroda and Central India Railway	...	...	...	95,025	94,998	27	—
Madras and Southern Mahratta Railway	...	...	...	285,075	285,050	25	—
(2) Ditto (Mysore Railway)	...	...	...	48,000	—	48,000	—
South Indian Railway	...	O.	147,450	149,475	149,470	5	—
		S.	2,025*				
Totals	...	Non-voted	O. 9,307,200	9,627,000	9,579,810	48,201	1,011
			S. 319,800				
STATE RAILWAYS—WORKING EXPENSES:							
GRANT No. 4:				£	£	£	£
(3) Miscellaneous	...	Non-voted	O. 225	300	280	-20	-20
		S.	75*				
		Voted	...	375	617	+242	+525*
GRANT No. 5:							
Rental paid to the South Behar Railway Company	Voted	...	...	30,000	30,000	—	—
MISCELLANEOUS RAILWAY EXPENDITURE:							
GRANT No. 11:							
(4) Miscellaneous	...	Non-voted	O. 10,725	12,375	12,299	-76	-76
		S.	1,650*				
		Voted	...	1,575	1,292	-283	-150*
GRANT No. 23:							
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:							
(5) Payments under the Postal arrangement with the Lords of His Majesty's Treasury.	Voted	...	...	22,050	33,292	+11,242	+11,250†
Sundry items	Voted	...	...	150	51	-99	-75†
Totals	Voted	...	...	22,200	33,343	+11,143	+11,175

* Advised 15th March 1932.

† Advised 31st March 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Excess resulted from a small increase in the rate at which interest was chargeable as compared with the estimated rate on which the final appropriation was based.

(2) The payment under this head, which was met from a corresponding receipt, was eliminated from revenue accounts after the end of the financial year, vide letter No. D/1823-B, dated 27th July 1932, from the Government of India, Finance Department.

(3) Excess caused by leave salary of an officer. Information as to this expenditure was not available in England when the Budget was framed. The final saving resulted from the failure of the International Railway Association to claim their subscription, due within the year, until April 1932.

(4) Voted.—Of the savings shown, the largest item resulted from advertising in connection with recruitment to the Indian Service of Railway Engineers being less than had been expected.

(5) Excess due to payment of arrears of subsidy for the years 1923-28 and to a higher rate having proved necessary for advances in respect of the year 1931-32 than had been assumed in the Budget estimates.

GRANT No. 25:

			£	Grant. £	Expenditure. £	Excess + Saving— £	Net modification by reappropriation, with/withdrawal or surrender. £	Remainder unadjusted + or — £
INTEREST ON ORDINARY DEBT:								
(1) Interest on Loans contracted in England under various Acts.	Non-voted	{ O. ...	11,708,400	11,992,125	12,000,690	+17,565	—	+17,565
		{ S. ...	283,725*	—	9,007	+9,007	—	+9,007
(2) India Bonds purchased for cancellation: difference between par value and cost price.	Non-voted	...	...	—	9,007	+9,007	—	+9,007
India Stock and Bonds: Discount on instalments prepaid.	Non-voted	S. ...	...	825*	786	-39	—	-39
Interest portion of Railway Annuities.	Non-voted	...	...	1,792,950	1,792,928	-22	—	-22
Interest on outstanding liabilities of Railway Companies taken over on purchase.	Non-voted	...	...	1,008,225	1,008,209	-16	—	-16
Interest on Liabilities assumed in respect of British Government 5 per cent. War Loan (1929-47).	Non-voted	{ O. ...	836,100	418,050	418,025	-25	—	-25
		{ S. ...	-418,050*	—	—	—	—	—
Discount Sinking Funds	Non-voted	...	...	83,925	83,930	+5	—	+5
(3) Deduct—Interest on Debt: Railways.	Non-voted	{ O. ...	8,319,360	8,631,225	8,632,106	+881	—	+881
		{ S. ...	311,925*	—	—	—	—	—
(4) Management of Debt	Voted	...	...	410,025	256,613	-153,412	-152,475*	-937
(5) Miscellaneous	Voted	...	...	15,300	11,618	-3,682	-2,850*	-832
Totals		{ Gross ...	15,296,100	15,322,575	15,322,575	+26,475	—	+26,475
		{ Deductions ...	8,631,225	8,632,106	8,632,106	+881	—	+881
		{ Net ...	6,664,875	6,690,469	6,690,469	+25,594	—	+25,594
		{ Voted ...	425,325	268,231	268,231	-157,094	-155,325	-1,769

GRANT No. 26:**INTEREST ON OTHER OBLIGATIONS:**

(6) Indian Military Widows' and Orphans' Fund, and Superior Services (India) Family Pension Fund.	Non-voted	{ O. ...	36,600	36,975	38,335	+1,360	—	+1,360
		{ S. ...	375†	—	—	—	—	—
Bengal and North-Western Railway 5 per cent. Debenture Stock: Discount Sinking Fund.	Non-voted	...	...	300	295	-5	—	-5
Totals		...	...	37,275	38,630	+1,355	—	+1,355

GRANT No. 73:**CIVIL WORKS:**

Sundry items	Non-voted	{ O. ...	75	—	—	—	—	—
		{ S. ...	-75‡	—	—	—	—	—
	Voted	...	...	600	489	-111	-75‡	-36.

GRANT No. 74:**SUPERANNUATION:****Superannuation and Retired Allowances:**

(7) India Office Establishment	Non-voted	{ O. ...	62,250	64,725	62,338	-2,387	—	-2,387
		{ S. ...	2,475§	—	—	—	—	—
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	...	...	375	155	-220	—	-220
Military, Medical, and Navy Funds.	Non-voted	...	...	280,800	278,579	-2,221	—	-2,221
(8) Pensions of Military and Marine Officers in respect of Civil employment and miscellaneous pensionary payments.	Non-voted	{ O. ...	58,725	59,175	60,440	+1,265	—	+1,265
		{ S. ...	450§	—	—	—	—	—
	Voted	...	...	1,125	1,097	-28	—	-28
Totals		{ Non-Voted ...	406,950	403,369	403,369	-3,581	—	-3,581
		{ Voted ...	1,125	1,097	1,097	-28	—	-28

* Advised 24th March 1932.

† Advised 3rd March 1932.

‡ Advised 9th March 1932.

§ Advised 7th March 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) and (2) In the closing weeks of the year conditions made it advantageous to purchase and cancel India 6 per cent. Bonds, due for repayment on 15th June 1932, in advance of the general retirement of the issue. The cancellation necessitated a charge in the year for a part of the interest, which, had the Bonds gone to maturity, would have been payable on the repayment date in 1932-3.

(3) See explanation (1) on page 2.

(4) and (5) Saving from Budget was the result of loans issued during the year having totalled £10,000,000, while Budget provision was made for the expenses of borrowing £20,000,000. Final saving under "Management" was due to lower charges than had been foreseen for the expenses of redemption of India 5½ per cent. Stock. Final saving under "Miscellaneous" was made from the provision for meeting stamp duty on the transfer of certain State Railway debentures, and reflects a turnover of the securities smaller than the normal.

(6) Excess due to an arrear credit to the Indian Military Widows' and Orphans' Fund for war losses.

(7) Estimate leading to final appropriation was based on the experience of the first half of the year.

(8) Excess, due to officers' pensions allocated on the receipt, after the Budget was framed, of particulars of the officers' service, could have been met from savings under "Military, Medical and Navy Funds."

GRANT No. 86:—Expenditure in England under the control of the Secretary of State.

A. INDIA OFFICE ESTABLISHMENT:				Grant.	Expenditure.	Excess +	Net modification	Remainder	
				£	£	Saving -	by reappropriation, withdrawal or surrender.	unadjusted	
				£	£	£	£	+ or -	
				£	£	£	£	£	
A 1. Salaries	Non-voted	{ O. ...	203,175	191,850	188,859	-2,991	—	-2,991	
		{ S. ...	-11,325						
A 2. Deduct: Recoverable from Home Government.	Non-voted	{ O. ...	98,100	93,300	93,276	+24	—	+24	
		{ S. ...	-4,800						
B. INDIA OFFICE EXPENSES:									
B 1. Postage and Telegrams to India	Voted	{ O. ...	...	7,725	7,812	+87	+75	+12
B 2. National Health Insurance ...	Non-voted	{ O. ...	450	750	732	-18	—	-18	
		{ S. ...	300						
B 3. Office Contingencies ...	Non-voted	{ O. ...	1,050	975	865	-110	—	-110	
		{ S. ...	-75						
B 4. Miscellaneous expenditure ...	Voted	{ O. ...	...	15,375	14,001	-1,374	-375	-999
		{ Non-voted	600	525	508	-17	—	-17	
		{ S. ...	-75						
B 5. Deduct: Recoverable from Home Government.	Voted	{ O. ...	...	225	468	+243	+300	-57
		{ S. ...	...	9,075	9,083	-8	—	-8
C. INDIA AUDIT ESTABLISHMENT:									
C 1. Salaries	Non-voted	{ O. ...	16,950	16,350	16,278	-72	—	-72	
		{ S. ...	-600						
C 2. Deduct: Recoverable from Home Government.	Non-voted	{ O. ...	3,300	3,150	3,145	+5	—	+5	
		{ S. ...	-150						
C 3. Deduct: Chargeable to High Commissioner.	Non-voted	{ O. ...	...	7,725	7,750	-25	—	-25
D. EXPENDITURE IN CONNECTION WITH THE LEAGUE OF NATIONS:									
D 1. Grant-in-aid towards expenses of Secretariat.	Voted	{ O. ...	...	67,725	67,709	-16	—	-16
D 2. Other expenditure ...	Non-voted	{ O. ...	5,475	3,225	3,080	-145	—	-145	
		{ S. ...	-2,250	525	511	-14	—	-14	
		{ Voted	...						
E. MISCELLANEOUS CIVIL CHARGES:									
E 1. Customs	Voted	{ O. ...	...	225	580	+355	+450	-95
E 2. Taxes on Income	Voted	{ O. ...	...	1,650	491	-1,159	-975	-184
E 3. Salt	Voted	{ O. ...	...	—	124	+124	+150	-26
E 4. Forest	Voted	{ O. ...	...	—	12	+12	+75	-63
E 5. General Administration (India)	Non-voted	{ O. ...	225	5,250	5,191	-59	—	-59	
		{ S. ...	5,025						
E 6. Justice	Non-voted	{ O. ...	4,050	3,975	3,163	-812	-450	-362	
		{ S. ...	-150	3,900	3,861	-39	—	-39	
		{ Voted	...		81	+81	+75	+6	
E 7. Jails and Convict Settlements	Non-voted	{ O. ...	...	75	16	-59	—	-59
E 8. Police	Non-voted	{ O. ...	...	75	10	-65	—	-65
		{ Voted	...	225	263	+38	+75	-37	
E 9. Ports and Pilotage ...	Non-voted	{ O. ...	75	675	575	-100	—	-100	
		{ S. ...	600						
E 10. Scientific Departments	Non-voted	{ O. ...	750	900	861	-39	—	-39	
		{ S. ...	150	5,175	2,666	-2,509	-450	-2,059	
		{ Voted	...						

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 leave pay. These charges cannot usually be forecast 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 and to salaries due 31st March 1932 not drawn on that day.

B 1. Final excess could have been covered from savings under "Office Contingencies."

B 3. The largest item of the saving was made from the provision for advertising and was the result of recruiting for certain military services being opened on fewer occasions than had been anticipated, while the number of journals used for announcements was curtailed in the interests of economy. Saving was also due to a decrease in the rates payable to the local authority and to general economies.

B 4. Excess caused by expenses of a legal action brought against the Secretary of State.

E 1. Excess mainly due to law charges in an appeal from India regarding which no information was available when Budget estimates were prepared.

E 2. The hearings of appeals, for the expenses of which provision was made, were postponed beyond the end of the year.

E 3. Expenditure consists of leave salary (see note).

E 5. Saving made from provision for cost of examination of candidates for the Indian Civil Service mainly in consequence of a reduction in fees paid to examiners.

E 6. Voted.—Expenditure represents legal charges in criminal cases regarding which no information was available when the Budget was framed.

E 10. Voted.—Main items of the saving were:—

"Brahmi Inscriptions" (£1,000); work not completed in year.

Subscription to International Research Council and Unions (£896); payment delayed pending a decision whether, in view of financial stringency, the Government of India wished to cease subscribing.

"Faura Indica" (£470); payment for one volume delayed until April 1932.

GRANT No. 86—cont.		E. MISCELLANEOUS CIVIL CHARGES—cont.		£	Grant.	Expenditure.	Excess + Saving -	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or -
				£	£	£	£	£	£
E 11. Medical	...	Non-voted	O.	1,050	900	888	-12	—	-12
		voted	S.	-150			+118	+150	-32
E 12. Public Health	...	Voted	...	...	150	268	-37	—	-37
E 13. Agriculture	...	Voted	...	...	4,500	4,463	-138	—	-138
E 14. Aviation	...	Voted	...	...	150	12	+438	+450	-12
E 15. Miscellaneous Departments	...	Non-voted	O.	375	300	295	-5	—	-5
		voted	S.	-75			-1,307	—	-1,307
E 16. Mint	...	Voted	...	...	4,800	3,493	-66	—	-66
E 17. Stationery and Printing	...	Voted	...	...	75	9	-3,040	-2,325	-715
		Deduct contribution by Home Government.	Voted	...	11,550	8,510	-46	—	-46
		Miscellaneous:			3,450	3,496			
E 18. International Labour Conference.	...	Non-voted	O.	975	825	755	-70	—	-70
		voted	S.	-150			-1,510	-1,500	-10
E 19. Royal Commission on Labour	...	Non-voted	O.	450	2,025	515	-26	—	-26
		voted	S.	375			+23	+75	-52
E 20. Contribution, International Relief Union.	...	Voted	...	...	150	173	-1,500	—	-1,500
E 21. Treatment of Foreigners Conference.	...	Non-voted	...	...	1,500	—	—	—	-300
E 22. Buoying and Lighting of Coasts Conference.	...	Non-voted	S.	...	300	—	—	—	-73
E 23. Disarmament Conference	...	Non-voted	O.	900	2,550	2,324	-226	—	-226
		voted	S.	1,650			+478	+750	-272
E 24. Opium and Drugs Conference	...	Non-voted	...	...	150	628	-16	—	-16
		voted	S.	375			+15	+75	-60
E 25. First Round-Table Conference	...	Non-voted	S.	...	75	41	-34	—	-34
		voted	...	...	—	1,250	+1,250	+1,350	-100
E 26. Second Round Table Conference.	...	Non-voted	S.	...	13,050	9,221	-3,829	—	-3,829
		voted	S.	...	19,725*	13,143	-6,582	—	-6,582
E 27. Burma Round Table Conference.	...	Non-voted	S.	...	150	296	+146	—	+146
		voted	S.	...	2,475†	3,119	+644	+750	-106
E 28. Banking Inquiry	...	Non-voted	O.	...	—	54	+54	+75	-21
E 29. Secret Service Expenditure	...	voted	S.	...	8,025	7,000	-50	—	-50
E 30. Grant-in-aid	...	Voted	...	...	7,050	1,250	—	—	-25
E 31. Relief and repatriation of destitute Indians.	...	Voted	...	...	1,275	1,648	+673	+750	-77
E 32. Other Charges	...	Non-voted	...	...	975	1,552	-248	—	-248
		voted	...	...	1,800	5,335	+310	+450	-140
Totals	...	Non-voted	O.	137,925	148,650	140,197	-8,453	—	-8,453
		voted	S.	10,725‡			-15,200	—	-15,200
		voted	O.	122,850					
		voted	S.	23,200†					
		Saving surrendered			—	—		-10,650‡§	+10,650
								-10,650	-4,550

* Voted by Legislative Assembly, September 1931.
 † Advised 24th March 1932.

† Voted by Legislative Assembly, February 1932.
 § Including £975 for exchange.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- E 11. Voted.—Excess due to leave salary (see note).
 E 13. Saving resulted from expenditure on delegation having been met by the High Commissioner.
 E 14. Excess caused by extension of the period of employment of the officer in charge of the civil aerodrome at Karachi.
 E 15. The provision for "English Factories in India" (£450) was not used as the work was not completed in the year. The balance of the saving was due to work not completed and economies (including £250 saved in the India Office Library).
 E 17. Saving due to delay in preparation of cyphers (£3,291) and in claims for stationery supplied. Printing in excess of estimate, largely due to certain volumes of the Report of the Royal Commission on Labour, counterbalanced part of the saving.
 E 18. The meeting of the Preparatory Maritime Committee, expected in 1931 when the budget was framed, was postponed.
 E 20. Contributions not paid as the ratifications or accessions required to make the Convention effective were not received.
 E 21. Conference not called during the year.
 E 23. Information as to the number of delegates to the Conference and the duration of delegation was not available when the budget was framed. The Conference adjourned for an Easter recess, which, not having been foreseen when estimates were prepared caused the final saving.
 E 25. When the budget was framed it appeared probable that expenditure on this Conference would be completed in 1930-1.
 E 26. Both savings were due mainly to the duration of the Conference having been shorter than had been assumed for estimates. "Voted" saving resulted also from cheaper arrangements having been made for a meeting place for delegates than the clubhouse for which provision was made, and from the number of delegates who drew allowances having been less than expected.
 E 27. The basis of estimates was that the Conference would necessitate the presence of delegates in London for one month, and excesses were caused by the prolongation of the stay to more than two months.
 E 28. Expenditure delayed from 1930-1.
 E 31. Excess caused by expense of repatriations from Jeddah in August 1931.
 E 32. Voted.—The employment from England of an expert member of the Sub-Committee on Army Expenditure caused the excess.

					Non-voted Expenditure.		Expenditure compared with Grant.	
					Grant.	Expenditure.	Less than	More than
					£	£	£	£
ECCLESIASTICAL:								
	Sundry items...	...	...	...	75	30	45	—
(1) POLITICAL:								
	Sundry items...	...	...	{ O. ... 19,200	20,550	20,566	—	16
				{ S. ... 1,350*				
(2) WATCH AND WARD:								
	Sundry items...	...	...	...	1,050	2,090	—	1,040
TERRITORIAL AND POLITICAL PENSIONS:								
	(3) Members of the family of the late Maharajah Duleep Singh.	...	...	...	7,500	8,083	—	583
	Members of the Bengal Nizamut family...	...	...	...	525	473	52	—

Military Expenditure (Non-voted).

ARMY:					Grant.	Expenditure.	Less than	More than
					£	£	£	£
	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.	...	...	...	48,600	48,371	229	—
	(4) Vocational training of British Troops	...	{ O. ... 29,700	...	25,500	21,212	4,288	—
			{ S. ... -4,200	...				
	(5) Furlough Allowances and Voyage Pay of British Troops serving in India.	...	{ O. ... 153,000	...	152,100	143,247	8,853	—
			{ S. ... -900	...				
	(6) Furlough Allowances:							
	Indian Army Regimental	...	{ O. ... 267,000	...	264,000	254,063	9,937	—
			{ S. ... -3,000	...				
	National Health Insurance	...	...	...	39,600	39,600	—	—
	Unemployment Insurance	...	{ O. ... 90,000	...	136,200	136,000	200	—
			{ S. ... 46,200	...				
	Contributory Pensions Act, 1925	...	...	...	118,800	118,800	—	—
	Marriage Allowances and Allotments:							
	British Troops	...	{ O. ... 380,100	...	324,000	319,312	4,688	—
			{ S. ... -56,100	...				
	Indian Army	...	{ O. ... 27,000	...	31,500	30,649	851	—
			{ S. ... 4,500	...				
	Consolidated Clothing Allowances	...	...	...	1,500	992	508	—
	Pay of Second Lieutenants on appointment.	...	{ O. ... 8,100	...	8,400	6,784	1,616	—
			{ S. ... 300	...				
	Fighting Units: Miscellaneous	...	{ O. ... 2,400	...	3,300	3,449	—	149
			{ S. ... 900	...				
	Furlough Allowances:							
	Indian Army Service Corps	...	{ O. ... 79,500	...	75,600	76,032	—	432
			{ S. ... -3,900	...				
	Miscellaneous Army Charges: Supply and Transport.	...	...	...	3,000	2,954	46	—
	Educational and Instructional Charges	...	{ O. ... 38,100	...	40,500	38,866	1,634	—
			{ S. ... 2,400	...				
	(7) Medical Services: Furlough Allowances and miscellaneous expenditure.	...	{ O. ... 118,100	...	114,300	104,652	9,648	—
			{ S. ... -1,800	...				
	Veterinary: Furlough Allowances and miscellaneous expenditure.	...	...	...	3,000	2,579	421	—
	(8) Arsenal: Furlough Allowances and miscellaneous expenditure.	...	{ O. ... 36,300	...	37,500	41,009	—	3,509
			{ S. ... 1,200	...				
	Miscellaneous Administrative Services:							
	Furlough Allowances and Miscellaneous expenditure	...	{ O. ... 9,900	...	8,475	8,130	345	—
			{ S. ... -1,425	...				

* Advised 4th March 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) and (2) These excesses could have been covered from savings with the High Commissioner. The whole of the expenditure under "Watch and Ward" represented leave pay of officers.
- (3) Pensions for 13 months were drawn during the year as the result of an acceleration of pensioners' applications.
- (4) Payments less than estimate as soldiers for training came home later in the trooping season than anticipated.
- (5) Savings due to claims for voyage pay of certain units remaining unsettled at end of year and to smaller numbers of officers on leave in February and March than in the corresponding months of other years.
- (6) and (7) Estimates were based on the experience of previous years. Savings resulted from a much smaller number of arrivals of officers on leave during the later months of the year than had been expected.
- (8) Excess due to unusually large number of I.U.L. personnel in England during closing months of year.

Military Expenditure (Non-voted)—cont.

ARMY—cont.		£	Grant. £	Expenditure. £	Expenditure compared with Grant.	
					Less than granted. £	More than granted. £
Medical Store Depots and Workshops:	..	...	1,125	1,082	43	—
Furlough Allowances and miscellaneous expenditure.						
Ordnance and Clothing Factories: Furlough Allowances and Miscellaneous expenditure.	{ O. ...	3,000	1,500	1,160	340	—
	{ S. ...	-1,500				
Grass Farms: Furlough Allowances and miscellaneous expenditure.	...	...	3,000	2,815	185	—
Dairy Farms: Furlough Allowances and miscellaneous expenditure.	S. ...	...	300	236	64	—
(1) Staff: Furlough Allowances and miscellaneous expenditure.	{ O. ...	86,700	95,400	87,343	8,052	—
	{ S. ...	8,700				
Stores taken to India with Troops:						
(2) Clothing	...	...	15,900	12,329	3,571	—
Ordnance	{ O. ...	45,000	37,500	36,762	738	—
	{ S. ...	-7,500				
Gratuities and Allowances to surplus Officers of the Indian Army.	S. ...	...	75	900	—	825
Contributions towards Aden Expenditure	{ O. ...	146,400	136,500	136,499	1	—
	{ S. ...	-9,900				
(3) Sea Transport	{ O. ...	569,100	515,100	538,783	—	23,683
	{ S. ...	-54,000				
Transport and Miscellaneous: Miscellaneous.	{ O. ...	18,675	10,500	11,149	—	649
	{ S. ...	-8,175				
(4) Payments to War Office for Retired Pay, &c., of British Forces for service in India.	{ O. ...	1,133,250	1,137,675	1,165,274	—	27,599
	{ S. ...	4,425				
(5) Pay and Pensions of Non-effective and Retired Officers of the Indian Service.	{ O. ...	1,950,000	1,929,000	1,903,623	25,377	—
	{ S. ...	-21,000				
Gratuities of Military Officers	...	...	9,000	8,811	189	—
Wound Pensions and Gratuities	...	...	12,900	12,408	492	—
Miscellaneous Pensions	{ O. ...	224,250	222,750	222,106	644	—
	{ S. ...	-1,500				
Indian Military Service Family Pensions	{ O. ...	245,175	247,500	246,013	1,487	—
	{ S. ...	2,325				
Miscellaneous—Non-Effective	...	...	9,000	9,552	—	552
Totals—Army	{ O. ...	7,315,200	7,220,625	7,193,551	84,472	57,398
	{ S. ...	-94,575				
ROYAL AIR FORCE:						
Air Ministry for Troops serving in India	{ O. ...	110,025	111,000	111,000	—	—
	{ S. ...	975				
Discharge Gratuities	...	...	975	974	1	—
Furlough and Voyage Pay	{ O. ...	10,200	11,100	10,649	451	—
	{ S. ...	900				
Educational Charges	{ O. ...	7,275	7,050	6,964	86	—
	{ S. ...	-225				
National Health Insurance	{ O. ...	1,200	1,275	1,254	21	—
	{ S. ...	75				
Unemployment Insurance	{ O. ...	1,200	1,350	1,301	49	—
	{ S. ...	150				
Contributory Pensions Act, 1925	{ O. ...	3,600	3,750	3,761	—	11
	{ S. ...	150				
Marriage Allowances and Allotments	...	...	70,800	74,977	—	4,177
Consolidated Clothing Allowances	{ O. ...	1,275	1,425	1,411	14	—
	{ S. ...	15				
(6) Cost of Sea Transport	{ O. ...	20,100	26,100	34,103	—	8,003
	{ S. ...	6,000				
Stores taken to India	{ O. ...	975	900	912	—	12
	{ S. ...	-75				
Miscellaneous	...	...	300	294	6	—
Air Ministry: Non-Effective Charges	{ O. ...	19,500	18,825	19,051	—	226
	{ S. ...	-675				
Totals—Royal Air Force	{ O. ...	247,425	254,850	266,651	628	12,429
	{ S. ...	7,425				

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) As (6) and (7) on page 43.
- (2) Saving caused by a reduction in the number of units moved.
- (3) Excess caused mainly by payments of £12,500 due for 1930-1 in addition to the amount known to be due when estimates were prepared, and £8,500, for which no provision existed, against a War Office claim for miscellaneous services for two years.
- (4) Appropriation based on War Office estimates which understated the amount of claims.
- (5) Due mainly to smaller applications for commutation of pension than expected.
- (6) Excess due to acceleration of claims by Air Ministry.

			Military Expenditure (Non-voted)—cont.		Expenditure compared with Grant.	
			Grant.	Expenditure.	Less than granted.	More than granted.
			£	£	£	£
MARINE:						
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	{ O. ...	100,200	101,400.	101,465	—	65
Royal Indian Marine Furlough Pay	{ S. ...	1,200				
	{ O. ...	16,500	18,000	17,313	687	—
Sundry items	{ S. ...	1,500	6,000	5,483	517	—
	{ O. ...	6,600				
Royal Indian Marine Retired Pay	{ S. ...	—600	52,500	52,229	271	—
	{ O. ...	54,600				
Indian Navy Retired Pay	{ S. ...	—2,100	75	40	35	—
	{ O. ...	...			
Totals—Marine	{ O. ...	177,975	177,975	176,530	1,510	65
	{ S. ...	—				
MILITARY ENGINEER SERVICES:						
(1) Royal Engineer Furlough Pay, &c.	{ O. ...	24,600	30,300	28,266	2,034	—
	{ S. ...	5,700				
TOTAL MILITARY EXPENDITURE	{ O. ...	7,765,200	7,683,750	7,664,998	Net saving £18,752	
	{ S. ...	—81,450*				

(1) Saving due to a smaller number of officers on leave during the last quarter of the year than had been anticipated.

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

Railway Capital Account.

		Grant.	Expenditure.	Excess + Saving —	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or —
		£	£	£	£	£
CONSTRUCTION OF STATE RAILWAYS:						
STATE RAILWAYS WORKED BY COMPANIES:						
Stores, Establishment Charges, &c. (Voted):						
Assam Bengal Railway:						
Works	...	26,700	48,733	+22,033	+22,500	—467
General Purposes	...	58,500	31,885	—26,615	—25,875	—740
Bombay, Baroda, and Central India Railway:						
Works	...	207,000	131,988	—75,012	—74,250	—762
General Purposes	...	177,000	130,559	—46,441	—53,400	+6,959
Bengal-Nagpur Railway:						
Works	...	182,400	84,551	—97,849	—97,500	—349
General Purposes	...	180,000	99,647	—80,353	—74,550	—5,803
Madras and Southern Mahratta Railway:						
Works	...	240,000	158,490	—81,510	—80,175	—1,335
General Purposes	...	207,000	146,610	—60,390	—57,000	—3,390
Rohilkund and Kumaon Railway:						
Works	...	12,900	12,288	—612	—300	—312
General Purposes	...	10,500	10,437	—63	+1,500	—1,563
South Indian Railway:						
Works	...	102,600	98,407	—4,193	—2,700	—1,493
General Purposes	...	142,500	115,824	—26,676	—26,400	—276
Bengal and North-Western Railway:						
Works	...	119,100	102,746	—16,354	—14,700	—1,654
General Purposes	...	60,000	81,396	+21,396	+19,875	+1,521
Unallocated reserve retained on modification of Grants of individual Railways.		1,726,200	1,253,561	—472,639	—462,975	—9,664
					+50,775	—50,775
Totals ... Voted ...		1,726,200	1,253,561	+472,639	—412,200	—60,439

GRANT No. 92:

CAPITAL OUTLAY ON INDO-EUROPEAN TELEGRAPHS (NOT CHARGED TO REVENUE):

(2) Sale proceeds, winding-up charges, receipts, &c.	{ Non-voted	{ O. ...	1,650				
		{ S. ...	75†	1,725	1,586	—139	—139
		{ Voted	—8,475	—15,555	—7,080	—5,925†	—1,155

(2) Increased receipt compared with Budget estimate caused by diversion of traffic from Indo to Eastern Company's route.

GRANT No. 97:—Initial Expenditure on New Capital at Delhi.

Miscellaneous payments	...	Voted	...	375	373	—2	—	—2
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* Advised 5th March 1932.

† Advised, Department of Industries and Labour, 30th March 1932.

INDIA OFFICE,
November 1932.

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,
28th February 1933.

W. A. STURDY,
Auditor.

GOVERNMENT OF MADRAS.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1931-32.

		Grant.	Expenditure.	Excess (+) or Saving (-).	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or -
		£	£	£	£	£
GRANT No. XXXVII.						
(1)	LAND REVENUE (<i>Reserved</i>):					
	Law Charges in connection with appeals from India. Voted	375	910	+535	+705*	-170
(2)	GENERAL ADMINISTRATION (<i>Reserved</i>):					
	Leave salaries ... Non-voted { O. ... 705	—	—	—	—	—
	... S. ... -705*					
	University subventions ... Voted	660	669	+9	—	+9
(3)	ADMINISTRATION OF JUSTICE (<i>Reserved</i>):					
	Sundry items ... Voted	60	79	+19	—	+19
(4)	POLICE (<i>Reserved</i>):					
	Sundry items ... Non-voted	60	60	—	—	—
(5)	SCIENTIFIC DEPARTMENTS (<i>Transferred</i>):					
	"Flora of Madras" ... Voted	—	218	+218	+240*	-22
(6)	SUPERANNUATION (<i>Reserved</i>):					
	Portions of pensions of Military Officers in respect of civil employment, &c. { Voted ... 570	570	540	-30	-30*	—
	... Non-voted { O. ... 9,075					
	... S. ... 1,950*	11,025	10,768	-257	—	-257
	Totals ... Non-voted { O. ... 9,840	11,085	10,828	-257	—	-257
	... S. ... 1,245					
	... Voted ... 1,665	1,665	2,416	+751	+915	-164

* Vide Madras Government Order No. R. 259, dated 24th February 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The Budget provision was fixed in India. An accurate estimate of the cost of an appeal is not possible as a portion of the expenditure is dependent on the length of the hearing of the appeal, which cannot be foreseen; the final saving was caused by this difficulty in estimating.

(2) and (3) Excesses could have been met from savings under the head "Land Revenue."

(3) Excess caused by expenses of an appeal in a criminal case.

(5) When the Budget was framed it appeared probable that this expenditure would fall in 1930-31.

INDIA OFFICE,
November 1932.

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,
19th January 1933.

W. A. STURDY,
Auditor.

GOVERNMENT OF BOMBAY.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1931-32.

GRANT No. 34.

				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	...	...	—	7	+7	+30*	-23
(2) GENERAL ADMINISTRATION (<i>Reserved</i>):								
Leave Salaries and Sundry items	Non-voted	O.	441	3,000	2,956	-44	—	-44
			2,559*					
University Subventions	Voted	...	...	225	289	+64	+75*	-11
	Voted	...	...	540	575	+35	+30*	+5
(3) ADMINISTRATION OF JUSTICE (<i>Reserved</i>):								
Sundry items	Voted	...	...	75	61	-14	—	-14
(4) JAILS (<i>Reserved</i>):								
Leave Salaries	Voted	...	...	—	125	+125	+150*	-25
(5) POLICE (<i>Reserved</i>):								
Outfit Allowances	Non-voted	...	...	30	30	—	—	—
(6) PORTS AND PILOTAGE (<i>Reserved</i>):								
Leave Salary	Non-voted	...	...	—	17	+17	—	+17
(7) MEDICAL (<i>Transferred</i>):								
Leave Salaries	Voted	...	...	825	285	-540	-603*	+63
(8) PUBLIC HEALTH (<i>Transferred</i>):								
Leave Salaries	Non-voted	S.	...	330*	304	-26	—	-26
		Voted	450	—	-450	-450*
(9) SUPERANNUATION (<i>Reserved</i>):								
Portion of pensions of Officers in respect of civil employment.	Non-voted	O.	20,850	21,300	21,061	-239	—	-239
		S.	450*					
Rounding	Voted	...	...	60	39	-21	—	-21
	Non-voted	...	...	-21	—	+21	—	+21
	Voted	...	...	—	—	—	+8*	-8
Totals	Non-voted	O.	21,300	24,639	24,368	-271	—	-271
		S.	3,339*					
	Voted	...	...	2,175	1,381	-794	-760*†	-34

* *Vide* Finance Department, Nos. P. 89-G., dated 26th March and 31st May 1932.

† Includes £10 re-appropriated as provision for exchange.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) and (4) Information as to this expenditure was not available when Budget estimates were framed.
- (2) Leave Salaries. Voted.—More leave was granted than had been anticipated.
- University Subventions.—Excess due to an acceleration of claims. The final excess could have been met from savings under the sub-head "Leave Salaries and Sundry items."
- (6) Information as to this expenditure was not available in time for estimate provision to be made.
- (7) Saving mainly represents the provision for the pay of an officer who did not take the leave shown in the leave programme received from India. The final appropriation was fixed in India. The resulting excess could have been covered from savings available under other heads in the Grant.
- (8) Voted.—Budget provision was made in accordance with a leave programme from India.
- (9) Non-voted.—Saving due to the death of a pensioner.

INDIA OFFICE,
November 1932.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,
19th January 1933.W. A. STURDY,
Auditor.

GOVERNMENT OF BENGAL.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1931-32.

GRANT No. 30.		£	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 ...	...	990	147	-843	-810*	-33
(2) GENERAL ADMINISTRATION (<i>Reserved</i>):							
HEADS OF PROVINCES:							
Leave salaries and sundry items	{ Non-voted	{ O. 2,400	2,103	2,174	+71	—	+71
	Voted ...	...	51	228	+177	+189*	-12
MISCELLANEOUS:							
Subventions to Universities ...	Voted ...	...	660	677	+17	+15*	+2
(3) ADMINISTRATION OF JUSTICE (<i>Reserved</i>):							
Sundry items ...	Voted ...	...	60	192	+132	+180*	-48
(4) POLICE (<i>Reserved</i>):							
Leave and outfit allowances ...	{ Non-voted	{ O. 60	675	634	-41	—	-41
(5) MEDICAL:							
Leave salary (<i>Transferred</i>) ...	Voted ...	...	—	—	—	+30*	-30
(6) SUPERANNUATION (<i>Reserved</i>):							
Portions of pensions of Military and Marine Officers in respect of civil employment.	{ Non-voted	{ O. 13,500	17,775	17,644	-131	—	-131
	Voted ...	...	570	462	-108	—	-108
Totals ...	{ Non-voted	{ O. 15,960	20,553	20,452	-101	—	-101
	Voted ...	...	2,331	1,706	-625	-396	-229

* Vide Government of Bengal (Finance Department) No. 1011-F.B., dated 25th February 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Saving caused by the postponement of the hearing of two appeals, for which budget provision was made, beyond the end of the financial year.

(2) Non-voted.—Excess caused by cost of passages of two Aides-de-Camp to His Excellency the Governor.

Heads of Provinces: Voted.—Expenditure consists of leave allowances, &c., of warrant and non-commissioned officers of His Excellency the Governor's Band. The amount of the budget provision was determined in India.

Miscellaneous: Voted.—The final excess could have been covered by savings available under "General Administration: Heads of Provinces."

(3) Excess due to expenses of appeals in criminal cases.

(6) Voted.—Saving due to the death of a pensioner.

INDIA OFFICE,
November 1932.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,
19th January 1933.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 1931-32.

				Grant.	Expenditure.	Excess (+) or Saving (-).	Net modification by reappropriation, withdrawal, or surrender.	Remainder unadjusted, + or -
				£	£	£	£	£
GRANT No. 30.								
(1)	LAND REVENUE (<i>Reserved</i>):							
	Law Charges in connection with Appeals from India.	Voted ...	...	81	12	-69	—	-69
(2)	GENERAL ADMINISTRATION (<i>Reserved</i>):							
	Leave Allowances ...	Non-voted	...	801	794	-7	—	-7
	Subventions to Universities ...	Voted ...	...	780	815	+35	—	+35
(3)	ADMINISTRATION OF JUSTICE (<i>Reserved</i>):							
	Voyage and Equipment Allowance of High Court Judge.	Non-voted	...	500*	500	—	—	—
	Law Charges in connection with Appeals, and sundry items.	Voted ...	...	180	131	-49	—	-49
(4)	JAILS AND CONVICT SETTLEMENTS (<i>Reserved</i>):							
	Maintenance of prisoners ...	Voted ...	...	225	204	-21	—	-21
	Leave Salaries ...	Voted ...	...	540	314	-226	—	-226
(5)	POLICE (<i>Reserved</i>):							
	Outfit Allowances ...	Non-voted	{ O. 60 S. 30†	90	90	—	—	—
(6)	EDUCATION (<i>Transferred</i>):							
	Leave Allowance of an officer ...	Voted ...	...	150	—	-150	—	-150
(7)	MEDICAL (<i>Transferred</i>):							
	Leave Allowances ...	Voted ...	...	150	—	-150	—	-150
(8)	CIVIL WORKS (<i>Transferred</i>):							
	Leave Allowance of an officer ...	Voted ...	...	390	323	-67	—	-67
(9)	SUPERANNUATION (<i>Reserved</i>):							
	Portions of pensions of Military Officers in respect of civil employment.	Non-voted	{ O. 8,925 S. 2,355†	11,280	11,034	-246	—	-246
	Unappropriated amount (see note).	Voted ...	S. ...	330	1,302	+972	—	+972
		Voted ...	S. ...	354	—	-354	—	-354
Totals ...								
		Non-voted	{ O. 9,786 S. 2,385	12,671	12,418	-253	—	-253
		Voted	{ S. 500 O. 2,826	3,180	3,101	-79	—	-79
			{ S. 354					

Note.—The Supplementary Grant was voted by the Legislative Council at its meeting on 23rd February 1932 on a demand which did not give a definite indication of the heads under which the amounts were required. The amount was fixed on the basis of a Revised Estimate totalling £3,180 (Land Revenue, £30; General Administration, £810; Administration of Justice, £90; Jails, £540; Civil Works, £390; Superannuation, £1,320) but formal reappropriation of savings shown under certain heads by that Revised Estimate to meet excesses appearing under other heads was not carried out.

* *Vide* Government of the United Provinces No. F.L. 1880/X, Finance (B.), dated 10th March 1932.

† " " " " " " No. B. 56/X-322, Finance, dated 12th February 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1), (3) Voted and (8) Provision fixed in India. Information available in England as to the expenditure intended to be met from the amounts provided is not sufficient to enable explanations of the savings to be given.

(2) The excess, which was caused by an acceleration of claims, could have been covered from the Supplementary Grant.

(4) Leave Salaries.—Provision based on a forecast from India.

(6) The officer, for whose pay provision was made in accordance with a forecast from India, did not take leave chargeable to the United Provinces during the year.

(9) Voted.—Excess caused by the United Provinces' share of certain pensions of military officers, including £456 arrears from previous years, additional to those known to be chargeable to the Province when the Budget was framed. The excess could have been met from savings within the Grant and from the Supplementary Grant.

INDIA OFFICE,
November 1932.

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,
19th January 1933.

W. A. STURDY,
Auditor.

GOVERNMENT OF THE PUNJAB.

**APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1931-32.**

GRANT No. 41:					Grant.	Actual Expenditure.	Excess (+) or Saving (-).	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or -
					£	£	£	£	£
(1)	GENERAL ADMINISTRATION (Reserved):								
	Leave Allowances	...	Non-voted	S.	540*	530	-10	—	-10
	University Subventions	...	Voted	...	570	630	+60	—	+60
(2)	ADMINISTRATION OF JUSTICE (Reserved):								
	Voyage and Equipment Allowance of a High Court Judge.	...	Non-voted	S.	510*	500	-10	—	-10
	Law Charges in connection with Appeals from India, &c.	...	Voted	...	240	411	+171	—	+171
(3)	JAILS AND CONVICT SETTLEMENTS (Reserved):								
	Maintenance of a prisoner	...	Voted	...	120	102	-18	—	-18
(4)	POLICE (Reserved):								
	Outfit allowances of officers on appointment.	...	Non-voted	...	60	60	—	—	—
(5)	MEDICAL (Transferred):								
	Leave allowances, &c.	...	Voted	...	1,275	618	-657	—	-657
(6)	SUPERANNUATION (Reserved):								
	Pensions of military officers in respect of civil employ.		Non-voted	{ O. 15,900	18,900	18,388	-512	—	-512
			S. 3,000*						
			Voted	{ ...	300	67	-233	—	-233
	TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE.								
			Non-voted	{ O. 15,960	20,010	19,478	-532	—	-532
			S. 4,050						
			Voted	{ ...	2,505	1,828	-677	—	-677
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.									
(7)	HYDRO-ELECTRIC SCHEME:								
	Capital Expenditure (Transferred):								
	Leave pay	...	Non-voted	{ O. 120	150	137	-13	—	-13
			S. 30*						
	TOTALS								
			Non-voted	{ O. 16,080	20,160	19,615	-545	—	-545
			S. 4,080						
			Voted	{ ...	2,505	1,828	-677	—	-677

* Vide Government of the Punjab, Finance Department, No. 10621 Budget, dated 28th March 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The excess, which was caused by an acceleration of claims, could have been covered by savings under the head "Superannuation."

(2) Excess due to expenses of appeals in criminal cases regarding which no information was available when the Budget was framed. Savings available under the head "Superannuation" could have been used to cover this excess.

(5) Saving mainly represents the provision made for the pay of an officer who did not avail himself of the leave shown in the leave programme furnished from India.

(6) Non-voted.—The amount included in estimates to meet charges expected in consequence of the antedating of a retirement proved too high.

Voted.—It was ascertained after the Budget was framed that the Punjab share of a pension for which provision was included in estimates had been liquidated in India by capitalisation.

INDIA OFFICE,
November 1932.

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,
19th January 1933.

W. A. STURDY,
Auditor.

GOVERNMENT OF BURMA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1931-32.

PART.			£	Final Appropriation. £	Actual Expenditure. £	Excess + or Saving - £	Net modification by reappropriation, withdrawal, or surrender. £	Remainder unadjusted, + or - £	
A (1)	LAND REVENUE (<i>Reserved</i>):								
	Law Charges in connection with Appeals from India.	Voted	...	—	5	+5	+30*	-25	
B (2)	GENERAL ADMINISTRATION (<i>Reserved</i>):								
	HEADS OF PROVINCES AND EXECUTIVE COUNCILS:								
	Leave salaries Non-voted	S.	...	270†	257	-13	—	-13	
	MISCELLANEOUS:								
	I.C.S.: University Subventions.	Voted	...	570	598	+28	+30†	-2	
B (3)	JUSTICE (<i>Reserved</i>):								
	Law Charges in connection with Appeals from India.	Voted	...	—	34	+34	+30†	+4	
B (4)	POLICE (<i>Reserved</i>):								
	Leave salaries, &c. Non-voted	{ O. 1,500 S. -60† S. 397‡ S. 38§	...	1,875	1,918	+43	—	+43	
D (5)	MEDICAL (<i>Transferred</i>):								
	Leave salaries Non-voted		S.	...	30*	19	-11	—	-11
 Voted		—	233	+233	+300*	-67
D (6)	PUBLIC HEALTH (<i>Transferred</i>):								
	Leave salary Voted	...	...	—	364	+364	+390*	-26
A (7)	SUPERANNUATION (<i>Reserved</i>):								
	Portions of pensions of Military Officers in respect of civil employment.	{ Non-voted { O. 13,525 S. 7,125* S. 6,225* S. 37¶ Voted	...	31,912	31,730	-182	—	-182	
	... .. Voted		...	30	29	-1	—	-1
B (8)	MISCELLANEOUS:								
	Burma Round Table Conference.		{ Non-voted Voted	S.	...	1,500†	1,548	+48	+48
 Voted	—	3,119	+3,119	+3,300**	-181
	TOTAL Non-voted	{ O. 20,025 S. 15,562	...	35,587	35,472	-115	—	-115	
 Voted		600	4,382	+3,782	+4,080	-298

* *Vide* Government of Burma, Finance Department, Nos. 103 P. 31 (52) (A), (F) to (I), and (K), dated 1st February 1932.
 † " " " " " " Nos. 103 P. 31 (52) (B) to (E), dated 19th February 1932.
 ‡ " " " " " " No. 103 P. 31 (52) (J), dated 21st January 1932.
 § " " " " " " Nos. 103 P. 31, 283 and 351, dated 11th March 1932.
 ¶ " " " " " " No. 636 P.C. 32, dated 28th March 1932.
 ** " " " " " " No. 557 P.C. 32, dated 18th March 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (2) Excess due to an acceleration of claims.
 (3) Excess caused by appeals in criminal cases regarding which no information was available when the Budget was framed. The final excess could have been covered from savings available under the head "Miscellaneous."
 (4) Excess due to the extension of the full pay portion of an officer's leave.
 (5) and (6) No information was available in England when Budget estimates were compiled that leave would be taken during the year by the officers whose pay caused the expenditure shown.
 (8) The amount of this expenditure could not be foreseen when Budget estimates were framed.

INDIA OFFICE,
October 1932.

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,
19th January 1933.

W. A. STURDY,
Auditor.

GOVERNMENT OF BIHAR AND ORISSA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1931-32.

		£	Grant. £	Actual Expenditure. £	Excess (+) or Saving (-). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted, + or - £
GRANT No. 25.							
(1) LAND REVENUE (Reserved):							
Law Charges in connection with	Voted ...	...	1,590	717	-873	-705*	-168
(2) GENERAL ADMINISTRATION (Reserved):							
Equipment allowance of Governor	Non- S.	...	300†	300	—	—	—
Designate.	voted						
Subventions to Universities	... Voted ..	...	420	433	+13	—	+13
(3) ADMINISTRATION OF JUSTICE (Reserved):							
Law Charges in connection with	Voted ...	...	75	173	+98	—	+98
(4) POLICE (Reserved):							
Outfit allowance	... Non-voted	...	30	30	—	—	—
(5) SUPERANNUATION (Reserved):							
Portion of pensions of Military	Non- voted	{ O. 5,700	7,770	7,762	-8	—	-8
Officers in respect of civil	voted	{ S. 2,070‡					
employment.							
<hr/>							
Totals	... { Non-voted	{ O. 5,730	8,100	8,052	-8	—	-8
	... { S. 2,370						
	... Voted ...	... 2,085	1,323	-762	-705	-57	

* Vide Government of Bihar and Orissa, No. 3659-60 F., dated 10th March 1932.

† " " " No. 4062-F., dated 18th March 1932.

‡ " " " No. 2830-F., dated 26th February 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) Of the four appeals for the expenses of which Budget provision was made, one was settled in 1930-1, and a second did not reach a hearing as leave to appeal was refused.
- (2) and (3) Excesses could have been covered from savings available under "Land Revenue."
- (2) Excess due to an acceleration of claims.
- (3) Criminal appeals, not foreseen when the Budget was framed, caused the expenditure in excess of the provision.

INDIA OFFICE,
November 1932.

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,
19th January 1933.

W. A. STURDY,
Auditor.

GOVERNMENT OF CENTRAL PROVINCES AND BERAR.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1931-32.

GRANT No. 30.					Grant.	Actual	Excess (+)	Net modification	Remainder
(1) GENERAL ADMINISTRATION (<i>Reserved</i>):					£	Expenditure.	or	by reappropriation,	unadjusted,
					£	£	Saving (-).	withdrawal	+ or -
							£	or surrender.	£
Leave allowances	...	Non-voted	S.	...	600*	580	-20	—	-20
University subventions	...	Voted	...	...	360	374	+14	+15*	-1
(2) POLICE (<i>Reserved</i>):									
Outfit allowance of Officers on appointment.	...	Non-voted	...	...	30	30	—	—	—
(3) MEDICAL (<i>Transferred</i>):									
Leave salary	...	Non-voted	S.	...	60*	34	-26	—	-26
(4) SUPERANNUATION (<i>Reserved</i>):									
Portion of pensions of Military Officers in respect of civil employment.		Non-voted	O.	5,400	5,493	5,325	-168	—	-168
				93*					
				Voted						...	540	533	-7	—	-7
Totals	...	Non-voted	O.	5,430	6,183	5,969	-214	—	-214
				753					
				Voted						...	900	907	+7	+15	-8

* Vide Government of the Central Provinces (Finance Department) No. 837/1245 B/x, dated 11th March 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) Excess caused by an acceleration of claims.
 (4) Non-voted.—Saving resulted from estimate provision having been made for a share of a pension which, on the receipt of later information from India, proved to be chargeable to Central revenues.

INDIA OFFICE,
November 1932.

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,
19th January 1933.

W. A. STURDY,
Auditor.

GOVERNMENT OF ASSAM.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1931-32.

GRANT No. 34.					Grant.	Actual Expenditure.	Excess (+) or Saving (-).	Net modi- fication by reappro- priation, withdrawal or surrender.	Remainder unadjusted, + or -
					£	£	£	£	£
(1) GENERAL ADMINISTRATION (<i>Reserved</i>):	£								
Equipment Allowance of Non- S. ...	210*	200	-10	--	-10				
Governor Designate.									
University subventions and Voted {	O. 150	180	153	-27	--	-27			
sundry items.	S. 30*								
(2) POLICE (<i>Reserved</i>):									
Leave pay ...									
Non-voted {	O. 1,020	--	--	--	--	--			
	S. -1,020*								
(3) SUPERANNUATION (<i>Reserved</i>):									
Portion of pensions of Military Non- {	O. 5,475	6,840	6,850	+10	--	+10			
Officers in respect of civil voted {	S. 1,365								
employment.									
TOTALS ...									
Non-voted {	O. 6,495	7,050	7,050	--	--	--			
	S. 555								
Voted {	O. 150	180	153	-27	--	-27			
	S. 30								

* Vide telegram No. 959 F. (B.), dated 19th March 1932, from Chief Secretary to Government of Assam.

INDIA OFFICE,
November 1932.

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,
19th January 1933.

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 1931 to 31st March 1932; 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 19th January 1933.

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 £12,000. Savings resulting from audit questions.

3. It is laid down in section 22 of the Government of India Act that, "Except for preventing or repelling actual invasion of His Majesty's Indian possessions, or under other sudden and urgent necessity, the revenues of India shall not, without the consent of both Houses of Parliament, be applicable to defraying the expenses of any military operation carried on beyond the external frontiers of those possessions by His Majesty's forces charged upon those revenues," and in section 27 (sub-section 5) the Auditor is enjoined to make special note in his Reports to Parliament of any cases in which it appears to him that "any money arising out of the revenues of India has been appropriated to purposes other than those to which they are applicable." Expenditure requiring sanction by Imperial Parliament.

For eleven years in succession I had to draw attention to two payments of this nature and to the fact that the necessary sanction of the Imperial Parliament had not been obtained therefor. The amounts in question are (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. I have pointed out in successive Reports that 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 and of counter-claims by India in respect of expenditure consequent upon the war which was held to be chargeable against Imperial revenues.

In my last Report I stated that early in 1931 agreement had been reached by the Departments concerned that the claims and counter-claims should be regarded as cancelling each other, and that no further payments in respect thereof should be made by either Government. I am now able to report that the Resolutions of both Houses of Parliament required under the section of the Government of India Act quoted above to regularise the payments made in 1919 and 1921 were obtained in July 1932 and were to the following effect:—

"Whereas, by Resolution passed on the 16th September and 26th November 1914, respectively, this House consented to the charge upon Indian revenues, subject to certain conditions, of the ordinary pay and

other ordinary charges of British and Indian troops despatched out of India for service in the Great War, as well as the ordinary charges of any vessels, belonging to the Government of India that might be employed in those expeditions :

“And whereas by a Resolution passed on the 14th March 1917 this House consented to a contribution of £100,000,000 charged upon the revenues of India towards the expenses of the war :

“And whereas the Government of India, desirous of affording further assistance to His Majesty's Government, provisionally and subject to the consent of this House met out of the revenues of India in 1918-19, with the concurrence of their Legislative Council, further extraordinary charges in respect of the Indian troops employed in the war to the extent of £13,600,000 :

“And whereas the Government of India are desirous of bearing finally such further extraordinary charges :

“That this House consents that the extraordinary charges of £13,600,000 aforesaid shall be borne by Indian revenues.”

Some explanation of the difference between the amount mentioned in the Resolutions, viz. £13,600,000, and the two amounts referred to above, viz. £13,100,000 and £200,000, is necessary. The total sum involved in the exchange concession gratuities, in respect of which £200,000 was paid as an advance in 1921 to the War Office, amounted to £900,000, and consequently sanction for £14,000,000 would have been required to meet the two items which I have laid under objection in my Reports ; but the matter was complicated by the inclusion in the “no-payment” settlement of numerous other amounts in respect of claims and counter-claims made by the two Governments. To enumerate and explain all these items, which have been the subject of interdepartmental conferences and voluminous correspondence, and have also been considered by successive Cabinets, would necessitate a lengthy discussion which at best would not be very intelligible to anyone not familiar with the many intricate financial problems involved. I think it will be sufficient if I say that, in my opinion, the solution reached is, on broad lines, equitable to both Governments. One point, however, I feel obliged to deal with rather more fully than was done in the speeches made in Parliament by the proposers of the Resolution. The Secretary of State wound up his speech as follows :—

“For the foregoing reasons, I move that this House consent to the treatment, as a final charge against Indian revenues, of the gift of £13,600,000 provisionally made by the Government of India in 1918-19. This sum takes no account of additional amounts for which India has accepted liability in order to secure the settlement, but as against these may reasonably be set certain sums accruing to Indian revenues in connection with the War.”

In almost identical words the substance of the last sentence of the speech was repeated by the Under Secretary of State for India in the House of Lords.

The phrase “certain sums accruing to Indian revenues in connection with the War” refers to the amounts due to India in respect of her share of German reparations. As a result of the “no-payment” settlement, the total sum payable from Indian revenues for which Parliamentary sanction was required was calculated in 1927 to be approximately 19½ million pounds, at which date the present value of India's share of the Dawes annuities was about £6,000,000. In the opinion of the Secretary of State's advisers the position would be met by asking the sanction of Parliament for the difference between these two amounts, viz. 13½ million pounds, on the ground that as there was included in the sum of 19½ million pounds amounts payable in respect of casualty pensions of Indian troops employed in the war, and that as India's share of reparations was almost entirely based on the expenditure, past and prospective, on those pensions, it was not inequitable to take reparation receipts in reduction of the total for which Parliamentary sanction was required. In this opinion I concurred, and as at the date on which

the Resolutions were passed, viz. July 1932, the amount already received in respect of reparations, viz. £3,000,000, considerably exceeded pension payments already made, Parliamentary sanction for all payments to date in respect of which it is required by section 22 of the Government of India Act has been duly obtained.

4. For some years past questions relating to certain payments made by India to the Imperial Government in respect of military expenditure have been in dispute between the two Governments. In December 1932 an independent tribunal was set up to investigate these matters and to make recommendations for their settlement. The tribunal consisted of five members, viz. two Indian High Court Judges nominated by the Government of India, two British Judges nominated by the Imperial Government, with a former Australian Solicitor-General as Chairman.

Tribunal on certain questions in regard to defence expenditure in dispute between the Government of India and the Imperial Government.

The terms of reference were as follows :—

(1) To consider and report whether there should continue to be contributions by India towards the recruiting and training expenses at home of the British Army in India; and to report the basis on which the contributions, if continued, should be calculated.

(2) To examine India's claim that a contribution should be made from Imperial revenues towards military expenditure from Indian revenues, and to report the basis on which any contribution approved should be assessed.

(3) To examine the War Office claim that India should pay a direct contribution towards the cost of the Regular and Supplementary Reserves, and to report the basis on which any contribution approved should be assessed.

(4) To consider whether the Sea Transport contribution paid by the War Office to India should be continued or modified after 31st March 1932.

(5) To examine and report *mutatis mutandis* on such of the questions raised in the preceding paragraphs as are relevant to the contribution at present paid from Indian revenues in respect of Royal Air Force personnel in India.

In respect of (1) and (5) provisional payments subject to adjustment have been made since 1st April 1926, to which reference has been made in Section II of my Reports. The payments to the War Office have been made at the rate of £1,400,000 per annum and those to the Air Ministry have been of the order of £100,000 per annum, the annual amounts varying slightly according to the numbers of the Royal Air Force serving in India. As regards (4) a contribution of £130,000 per annum has been made by the War Office in respect of Sea Transport Charges since 1901-02 under an award of the Royal Commission on Indian Expenditure (Welby Commission). This contribution was the subject of an arbitration award by the late Lord Cave in 1927, as a result of which it was to be continued for a further period of five years, when the question of its continuance was to be reconsidered.

(2) is a new claim by the Government of India, and (3) is a new claim by the Imperial Government.

The recommendations of the Tribunal have been presented to the Prime Minister.

5. Reference was made in paragraph 5 of Section I of the last Report to the erroneous grant for extended periods of leave pending retirement to certain Indian Medical Service officers who, on account of their administrative rank, had been retained in civil employ beyond the normal age of 55 years fixed for retirement from the Civil Services in India. The obscurity which hitherto existed in the rules regulating the grant of leave to such officers has now been removed by an amendment which precludes the grant of leave for any period in excess of eight months at a time, or twelve months in all during any one tenure of an administrative post.

Amendment of rules.

RAILWAY CAPITAL ACCOUNT.

Incorrect interpretation of leave rules.

6. In paragraph 6 of the last Report it was mentioned that a question had been raised by this Department on the action of a Guaranteed Railway Company in granting extensions of leave pending retirement to certain of its officers, thereby causing the permissible maximum period of leave to be exceeded. It was also mentioned that the Company had maintained that they had acted correctly, but that the Secretary of State, after reference to India, had informed them that their action was irregular, and had requested that the overpayments to the officers concerned should be adjusted. In the cases of three officers who were still in payment, adjustment has since been effected by withholding sums aggregating about £560. No adjustment was found possible in certain other cases where the officers had left the Company's service, and drawn all the amounts due to them.

Economy cuts.

7. In view of the reductions made in September 1931 in the case of all established and unestablished Civil Servants—whether whole or part time—whose salaries were not subject to variation in respect of the cost-of-living bonus, I enquired whether the question had been considered of reducing the remuneration of the Directors and Consulting Engineers of the Company-worked railways.

With regard to the Directors, I was informed that the various Boards, in agreeing at the request of the Government of India to the application of temporary cuts in the salaries of their Indian staffs, had offered also to forgo temporarily, with effect from 1st December 1931, $6\frac{1}{4}$ per cent. of Directors' fees in so far as these were chargeable to the undertakings; this offer, which involves an aggregate saving of about £950 per annum, was accepted by the Secretary of State.

I drew attention to the fact that in the case of one Company the cut had been applied only to £250 (i.e. the remuneration drawn by a Director) out of £1,250 per annum drawn by the Chairman and Managing Director. I was informed that the Chairman held that his remuneration in that capacity should not be reduced and that the Board acquiesced in this view.

As the cuts were voluntary I could not press the matter further, but I would observe that in the case of another Company the cut was applied to the full remuneration, i.e. £1,250 per annum, drawn by the Chairman and Managing Director.

With regard to the Consulting Engineers action was taken on my suggestion and cuts of 10 per cent. in their fees were made, involving a saving of about £550 per annum.

POSTS AND TELEGRAPHS REVENUE ACCOUNT.

Eastern Mail Service.

8. The cost of the Eastern Mail Service is divided in proportion to the Postal Union value of the mails sent by India and the other contributors. A payment of £9,792 was made in March 1932 in adjustment of advances made by India from 1st April 1923 to 31st December 1928 at the rate of £22,000 per annum.

The cost to India from 1st January 1929 is estimated at £28,000 per annum and the amounts advanced have accordingly been increased. Further adjustments will be made when the figures of actual cost are available.

I understand that the whole question of the Mail Service is under consideration by the Government of India.

INTEREST (RECEIPTS).

Loans to Persia.

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 1923-24, together with other advances amounting in all to £2,367,270 1s. 8d., from a Suspense Account to Revenue.

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

INTEREST ON ORDINARY DEBT.

10. In accepting the proposals made by the President of the United States (see paragraph 15) for a moratorium of war reparation payments, His Majesty's Government offered to defer on the same conditions and for the same period the payments due from India to the United Kingdom on account of war liabilities, and this offer was accepted by the Secretary of State and the Government of India. The payments in question were those which would ordinarily have been made to the Treasury in the course of the year 1st July 1931 to 30th June 1932 in respect of India's liability for British Government 5 per cent. War Loan.

Interest on liability assumed in respect of British Government 5 per cent. War Loan (1929-47).

This liability, which was undertaken in 1917, was to render assistance towards the cost of the war to the extent of £100,000,000.

Of this amount, £77,284,000 was discharged by crediting His Majesty's Government with the proceeds of various rupee loans raised in India, leaving a balance of £22,716,000, with regard to which it was arranged that India should undertake interest and redemption charges for an equivalent amount of British 5 per cent. War Loan.

The outstanding amount has been reduced by periodic repayments of capital to £16,721,003 2s. 5d., on which the annual interest charge was £836,050 3s. 2d. In the year under review the half-yearly instalment of interest due on 1st June, viz. £418,025 1s. 7d., was paid as usual, but the payment due on 1st December was suspended in terms of the Treasury offer described above.

GENERAL ADMINISTRATION.

11. The grant-in-aid by the Treasury towards the expenses of the India Office was renewed for the year 1931-32 at the same standard figure of £119,000 as last year. The amount received was £119,000 less £10,000 in respect of bonus variations, and is shown in the accounts in reduction of payments under the following heads:—

Contribution of His Majesty's Government in respect of the administrative expenses of the India Office.

	£
General administration	102,359
Audit	3,145
Stationery and printing	3,496

AVIATION.

12. In paragraph 11 of Section I of the last Report reference was made to a claim by the Air Ministry for the cost of the mooring mast erected at the air station at Karachi. Correspondence is still proceeding with regard to the balance outstanding, which has now been increased from £6,339 10s. 11d. to £6,374 15s. 9d.

Airship station, Karachi.

MISCELLANEOUS (RECEIPTS).

13. In paragraph 12 of Section I of the last Report reference was made to a question raised in my Department as to the apparent omission of leave and pension contribution in respect of certain posts from the accounts, which are compiled in India, of charges in connection with Diplomatic and Consular Establishments in Persia. Investigation by the Indian authorities showed that the contributions in question had never been levied, and that in consequence there had been an undercharge to Imperial Revenues between 1915-16 and 1929-30 of about £2,350. The scrutiny of the accounts in India in this connection appears to have brought to light an incorrect charge to Imperial Revenues of departmental expenses since 1921-22 amounting to about Rs. 14,000. It was decided to adjust the undercharge of leave and pension contribution from 1921-22 only, and to set off against it the overcharge of departmental expenses. In accordance with this decision the net amount recoverable was about £480, which is now under adjustment.

Expenditure in Persia.

MISCELLANEOUS (PAYMENTS).

14. £7,000 was placed at the disposal of the Secretary of State during 1931-32 for Secret Service. The amount actually expended was £7,850 18s. 5d., and the balance in hand on 31st March 1932 was £1,372 19s. 7d.

Secret Service.

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

EXTRAORDINARY RECEIPTS.

Reparation
receipts.

15.—(i) The amount of £56,887 19s. 5d. shown in the account as reparation receipts is made up as follows :—

	£	s.	d.
Share of Young Plan annuity April, May and June 1931	56,988	1	8
Share of balance of administrative funds of the Reparations Commission - - - -	90	2	9
Share of profit of the Bank for International Settlements, for 1930-31 - - - -	115	15	5
	<hr/>		
<i>Less—</i>	57,193	19	10
Share of balance of miscellaneous expenditure in connection with the issue of the German Inter- national Loan, 1930 - - - -	306	0	5
	<hr/>		
	£56,887	19	5
	<hr/>		

The receipts in respect of reparation annuities for the year 1931-32 are affected by the operation of the moratorium proposed by the President of the United States. The proposal was for the suspension for one year of payments of all inter-governmental debts, reparations and relief debts; and the Imperial Government offered to the Dominions and India the same concession. These arrangements came into force on 1st July 1931. The reparation receipts during the year under review relate, therefore, to the three months April to June 1931. On the other hand, during the period of the moratorium, no amount is payable by India to the Imperial Government in respect of the balance of the amount of War Loan for which India had assumed responsibility (see paragraph 10).

The share of the balance of administrative funds of the Reparations Commission is India's share of such funds unexpended on transfer of the administration of reparation receipts from the Commission to the Bank for International Settlements. The Bank for International Settlements was instituted in 1930 as part of the Young Plan, and by agreement with the creditor Governments was appointed sole trustee to manage and distribute the annuities payable by Germany. The Trust Agreement stipulated that the creditor Powers should leave with the Bank part of the receipts to constitute a non-interest-bearing deposit amounting to 125 million Reichmarks. This deposit was to provide the Bank with sufficient resources to enable it to carry out the necessary exchange operations, and to provide in part the remuneration of the Bank for its services in the management of the annuities. The Bank was also to receive a commission of 1 per mille on the actual amount received from the German Government. It is understood that the deposit will be held by the Bank at the credit of the various Governments for the period during which the Trust Agreement remains in force, and will be refunded to the Governments in question at the end of that period. Of the total amount to be deposited the British Empire was to provide 26,587,500 Reichmarks; and by arrangement between His Majesty's Government and the Dominions and India, responsibility for this amount was divided between Great Britain and the rest of the Empire in proportion to their average shares in the first 37 annuities. The amount thus allocated to the rest of the Empire was further divided among the different units in accordance with the percentages of reparations assigned to them at the Imperial Conference of 1921. India's share amounted to 316,182 Reichmarks (about £15,000), which was provided by deduction from the second year's payment under the Young Plan.

Under the Statutes of the Bank any net profits remaining after meeting certain prior charges are divisible among such Governments, &c., as have maintained deposits subject to withdrawal in not less than five years, or after four years on not less than one year's notice. On a division of the profits for the first year's working of the Bank India became entitled, in respect of the deposit mentioned above, to the sum of £115 15s. 5d., which was received in July 1931.

(ii) The moratorium applied also to non-German reparations and accordingly the amount due from Czechoslovakia for 1931-32, about £800, was not received.

DEPOSITS AND ADVANCES.

16. Reference was made in paragraph 22, Section I of the Report on the Accounts for the year 1929-30 to the Gold Standard Reserve Equalisation Fund, which was set up during that year in order to avoid such wide fluctuations as had previously occurred in the amounts accruing to revenue from the Gold Standard Reserve. The intention was to limit the annual credit to revenue from that source to £1,600,000, plus half of any surplus in excess of that amount on the year's working of the Reserve and to apply any remaining surplus to the Equalisation Fund, which was started with an opening balance of £442,709 2s. 5d. derived from Gold Standard Reserve profits in 1929-30. In 1930-31 the surplus on the year's working of the Gold Standard Reserve fell short of £1,600,000 by £33,748 1s. 6d., and that amount was taken from the Equalisation Fund, the balance on which at 31st March 1931 was £418,007 9s. 3d.

Gold Standard Reserve Equalisation Fund.

In 1931-32, owing to the depletion of the portion of the Gold Standard Reserve held in England and reduced yield on investments, the surplus on the year's working was £291,378 16s. 8d. only, and the Equalisation Fund was entirely exhausted by the transfer to Revenue of the balance at 31st March 1932, which amounted on that date to £435,034 14s.

REMITTANCES (RECEIPTS).

17. In paragraph 18 of Section I of the last Report reference was made to expenditure incurred in the maintenance and repatriation in 1921 of European refugees who entered India from Central Asia. Negotiations are still proceeding in regard to the recovery from the Government concerned of the amount of £3,426 17s. 5d. outstanding.

Repatriation of refugees from India.

APPROPRIATION AUDIT.

18. Provision for Voted expenditure, excluding that on Railways, by the Secretary of State in Council was distributed under seven Grants, only one of which, Grant 86, related exclusively to expenditure by the Secretary of State.

19. Under Grant 86 (Voted) the original provision amounted to £122,850. Two supplementary grants were obtained during the year, both under "Miscellaneous Civil Charges"; one voted in September 1931 provided £19,725 for the Second Round Table Conference; the other voted in February 1932 provided £2,475 for the Burma Round Table Conference. The total grant thus amounted to £145,050, out of which there was a saving of £15,200, i.e. approximately 10.5 per cent. As in previous years, there were considerable differences between grant and expenditure under many of the individual subheads, the largest being a saving of £6,582 of the supplementary grant for the Second Round Table Conference. Other noticeable variations were:—

India Office Expenses:—

B 3. Office Contingencies	-	-	-	-	£ saving 1,374
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Miscellaneous Civil Charges:—

E 10. Scientific Departments	-	-	-	-	£ 2,509
E 15. Miscellaneous Departments	-	-	-	-	£ 1,307
E 17. Stationery and Printing	-	-	-	-	£ 3,040
E 18. International Labour Conference	-	-	-	-	£ 1,510
E 20. Contribution, International Relief Union	-	-	-	-	£ 1,500
E 25. First Round Table Conference	-	-	-	-	£ excess 1,250

20. Under "Non-Voted" considerable modification of the original appropriation was found to be necessary during the course of the year. On the whole, however, the expenditure approximated reasonably closely to the final appropriations under the various subheads.

Change in classification.

21. Interest amounting to £48,000 per annum on the £1,200,000 Debenture Stock raised by the Madras and Southern Mahratta Railway for the Mysore State Lines is remitted by the Mysore Durbar through a bank to the Secretary of State, by whom it is disbursed to the stockholders. The transactions have hitherto been recorded on both sides of the Account under Railway Revenue—Interest on Capital deposited by Companies. The Secretary of State, who had under consideration a number of proposed amendments to the Finance and Revenue Accounts relating to railway transactions, decided that, as his position in regard to these interest payments was analogous to that of an Agent, the correct procedure was to record the items under "Miscellaneous Deposits." The change of classification was effected in the Accounts of the year under review.

SECTION II.—MILITARY SERVICES.

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

1.—(i) In paragraph 1 of Section II of the last Report mention was made of the Capitation Rate by the application of which to average strengths recovery is made each year of the pay, &c., of Indian regiments lent for service in the Colonies. The rate is fixed for periods of five years, and revision was due for the quinquennium 1928-29 to 1933-34. Details of the new calculations were received from India in 1930. As is usual, the statements were communicated by the India Office to the War Office, in order that examination might be made simultaneously in the two Departments, and afterwards they were examined in my Department. Various points were raised and referred to India for consideration. On receipt of the Government of India's observations the statements were amended and submitted to final scrutiny and the rate has since been agreed. Certain omissions pointed out and suggestions made by my Department will have the effect of increasing the total amount of the claims for the five years during which the rate will continue in force by approximately £1,000.

(ii) In the calculation on which the Capitation Rate is based, provision is made for the maintenance of two officers with the Training Battalion at Headquarters. In the audit of the claim on the War Office in respect of the unit at Hong Kong for 1930-31 it was observed that although the establishment of officers with the Training Battalion was at full strength, the returns of the capitation unit furnished from India included only one such officer, one only having been posted from the capitation unit. I pointed out that this appeared to be incorrect, and suggested that so long as the Headquarters establishment was maintained at full strength, two of the officers there ought to be included in the strength figures of the capitation unit. This was agreed, and as a result the claim on the War Office for 1930-31 was increased by the sum of £468 19s. 6d.

Expenditure recoverable from the Imperial Government.

2.—(i) In the audit of the adjustment in this country of items included in the Outward Account Current of the Military Accountant-General for July 1931 it was observed that certain charges in connection with an officer's language duty in Persia were noted as recoverable from the Imperial Government. As no debits could be traced for the officer's pay and allowances, or for his travelling expenses beyond Basra, I suggested that the Military Accountant-General should be asked how adjustment of these items had been or would be made. As a result of this enquiry a further sum of £619 14s. 7d. was advised for recovery and has since been received.

(ii) The claims relating to additional Indian troops lent to the Imperial Government for service at Hong Kong are examined in my Department before submission to the War Office. I pointed out that in the claim for 1930-31 no charges appeared for the special furlough granted under the Regulations for the Army in India to details proceeding to or returning from the Hong Kong Mule Corps and the Indian Military Hospital at Kowloon. On enquiry being made from India it was ascertained that these charges had been overlooked. Debts were raised for £697 4s. and it was intimated that other items were under reference. The above-mentioned sum has been duly recovered and a further communication regarding the remaining items is awaited.

3. Prior to the Great War the cost of leave granted to officers of the Indian Army in respect of service under the War Office while lent to that Department was adjusted by the recovery, subject to certain conditions, of one and a half month's leave pay per head for each year of such service. Owing to the changed conditions immediately after the war a modified arrangement was put into force in 1921 involving the recovery of the actual leave pay issued to individual officers. In 1929, as the particular conditions which gave rise to this arrangement had ceased to exist, it was decided that a return should be made to the pre-war practice, but without prejudice to any modification which might be agreed to on the revision of the Memorandum of Arrangement regulating transactions between the India Office and the War Office, then under consideration. Statements were prepared in India of the amounts due and a claim on the War Office was compiled. On examination of the claim in my Department in October 1931, certain points were raised which eventually resulted in the claim being increased by £862. The amount has since been received.

Recovery of contribution towards leave charges of Indian Army officers and personnel lent to the War Office.

4. An officer of the Royal Air Force serving in India came on leave from that country and produced an original last pay certificate which showed him as having received in India pay in advance up to a certain date. Before any payment was made it was noticed that the duplicate last pay certificate forwarded direct to the India Office showed pay as having been advanced to the corresponding date of the subsequent month. The case was reported to and investigated by the Air Ministry, and it having been proved that the officer had altered the date shown on the original certificate he was dismissed the Service.

Falsification of a last pay certificate.

While the attempt at falsification proved unsuccessful, certain defects in the preparation of original and duplicate Indian last pay certificates, which are the basis of pay issued in this country, were observed, and steps have been taken to amend the procedure regarding the issue of these documents.

5. Under Army Regulations, India, the amount of leave granted to officers of the British Army on resignation is generally less than that granted on retirement. It was pointed out by this Department that no such distinction was made in the case of officers of the Indian Army and that consequently officers on resignation were treated in this respect similarly to those on retirement. The Regulations have accordingly been amended.

Amendment of Regulations.

6. £319,311 14s. 4d. was paid in 1931-32 to the War Office for marriage allowances and allotments disbursed by Army Paymasters in respect of British troops in India for the period April 1931 to March 1932.

Marriage allowances and allotments: British troops.

A general examination was made of the claims and a test audit was carried out at certain pay offices, which resulted in a credit to Indian revenues of £221 5s. 8d.

Further questions raised in audit are still under consideration.

7. For the years 1930-31 onwards Indian revenues are liable for a contribution towards the military and political administration of Aden of one-third of the actual cost subject to a maximum of £150,000 a year.

Aden.

The accounts for 1930-31 have been examined, and as the net expenditure exceeded £450,000 the amount charged in the accounts for last year is now finally passed.

As regards 1931-32 the accounts, which are still under audit, show a total cost of £373,304 19s. 6d. An advance of £135,000 was made to the Imperial Government and apart from any adjustments necessary as the result of my examination a credit of £10,565 0s. 2d. is due to Indian Revenues.

The total shown in the accounts for 1931-32 under this head is £136,499 4s. The difference between that amount and the advance of £135,000 referred to above, viz. £1,499 4s., is made up of two items:—

	£	s.	d.
(1) Contribution by Government of India towards cost of police	-	-	-
	1,416	1	10
(2) Contribution by Government of India towards cost of police barracks	-	-	-
	83	2	2

The circumstances under which these amounts are chargeable to Indian Revenues are as follows—

(1) In consequence of the withdrawal of Indian troops from Aden, under the new arrangements introduced in 1927 for its administration (*vide* paragraph 6 of Section II of my Report on the Accounts for 1927-28), the Aden Police, which was administered by the Government of Bombay, had to be maintained at greater strength and a higher standard of efficiency. It was agreed that the ordinary cost only should be borne by the Government of Bombay, the extra cost involved being shared between the Imperial Government and the Government of India, the former paying £8,000 and the latter the balance. No extra expense was, however, incurred before 1930-31, and even then the whole of the expenditure on which the above apportionments were based was not incurred. The proportionate sums payable were £1,559 2s. 3d. by the Imperial Government and £1,416 1s. 10d. by the Government of India.

(2) It has been agreed that the capital expenditure on police barracks at Aden shall be divided proportionately between the Indian and Imperial Governments. In 1931-32 the amount so expended was small and India's share was £59 0s. 2d. The difference between that amount and £83 2s. 2d. actually charged in the accounts for 1931-32, viz. £24 2s., was refunded in 1932-33.

War graves.

8.—(i) The amount of £7,650 under "Military Services—VII. Transportation and Miscellaneous" is the final half-year's payment at £15,300 a year to the Imperial War Graves Commission in respect of the maintenance, &c., of the graves of soldiers of the Indian Expeditionary Forces who died in the Great War. The Imperial War Graves Commission was established by Royal Charter in 1917, and at the Imperial War Conference in 1918 it was decided that the cost of carrying out the decisions of the Commission should be borne by the respective Governments in proportion to the number of graves. The charge to India was assessed on the number of graves of Indian soldiers and amounted to 1.02 per cent. of the whole. This arrangement was maintained until September 1925, up to which time India had contributed approximately £69,000, this sum including a share of the cost of the construction of cemeteries, the erection of memorials and buildings, and of upkeep and administration. In 1925 the Commission decided to exercise the power under their Charter of establishing an endowment fund of £5,000,000, to provide income for the maintenance of the graves in perpetuity. Under the arrangements made India has contributed 1.02 per cent. of the amount required for this purpose spread over a period of six and a half years, together with the estimated share of maintenance expenses during that period, in all £15,300 a year. The amount contributed is subject to adjustment on receipt of final accounts and apparently about £3,000 will be repaid by the Commission.

(ii) In 1929 the Commission agreed (a) to refund certain preliminary expenditure in India on the restoration of graves, and (b) to bear an annual composition charge of Rs. 19,500 for their maintenance.

In 1931 this Department suggested that, as there had been no receipts under either of these heads, investigation should be made. Correspondence with India ensued, and claims are now coming forward for the work of restoration and are being met as presented.

With regard to maintenance, the Commission admitted liability from September 1929, apparently on the assumption that all the graves would have been restored by that date and that the full charge for maintenance would be due. No claims have, however, yet been made, owing to the non-receipt from India of the certificates required by the Commission in support of the charges.

Non-recovery of pay and pension contribution in respect of service out of India.

9. Information is furnished periodically by the Government of India regarding recovery of pension contribution in respect of officers of units serving out of India. Attention was drawn by this Department to the fact that although contributions had been claimed in respect of the officers of a battalion which had been serving in the Federated Malay States since 1920, as well as of the officers of the Training Company in India, it seemed doubtful from the

evidence available whether any recovery had been made for the proportionate cost of the headquarters of the Training Battalion in India to which the unit was affiliated. In reply to my enquiries I was informed that the relevant orders had been overlooked by the Controller of Military Accounts concerned, and that no claim either for pay or pension contribution had been made against the employing Government, but that the matter was being pursued in audit in India. I have not yet been informed of the amount which was consequently recovered from the Federated Malay States.

10. Under the terms of an Army Instruction relating to officers retiring prematurely owing to prospective congestion in the higher and middle ranks of the Indian Army, it was proposed to grant to a certain officer on retirement a pension containing an Indian element of £45 per annum based on 17 years' service. The case was submitted to this Department for pre-audit, when it was pointed out that only 11 years of his total service counted in computing the Indian element, and the amount was reduced to £21 per annum. The terms included the option of drawing a gratuity in lieu of the Indian element of pension, and this was exercised by the officer in question, with a saving of £367, owing to the reduction of pension.

Pension on pre-mature retirement.

11. A widow drawing a pension under the 1919 War Warrant who re-marries is entitled to receive a gratuity equivalent to a year's pension, not at the rate drawn, but at the lower rate operative under the 1918 Warrant. A case was submitted for pre-audit, in which it was proposed to issue a gratuity based on the higher rate of pension, but on the mistake being pointed out by this Department the lower rate was substituted, involving a saving of £45.

Gratuity to a widow on re-marriage.

12. The rate of exchange for rupee pensions derived from Funds instituted by the East India Company and subsequently transferred to the administration of the Secretary of State is dependent upon the pensioner's place of residence. Attention was drawn to a case where the English rate of exchange was being applied to payments made to a pensioner while resident in India. £14 overpaid was recovered and arrangements were made for future payments to be issued in India at the lower rate, which was £31 per annum less than the rate in issue.

Rate of exchange for rupee pensions.

13. 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.

14. War Office: Capitation Rate for Effective Services:—

A provisional advance of £1,400,000 was made as in the preceding five years. These amounts are subject to adjustment when a decision has been reached on the recommendations of the Tribunal referred to in paragraph 4 of Section I of this Report.

15. War Office: for gratuities on death, discharge, &c.:—

£48,000 was advanced on this account in respect of payments during 1931-32, and £573 9s. 4d. was received in adjustment of the accounts from 1926-27 to 1930-31.

The accounts for 1931-32 are now under audit.

16. War Office: for unemployment insurance:—

£136,000 was paid on this account during 1931-32. This sum represents payment of advances for that year and adjustment of arrears amounting to £34,920 1s. 1d. for 1930-31. £773 4s. was received in adjustment of the accounts from 1926-27 to 1929-30.

I am making enquiries as to the basis on which Indian payments on this account are made.

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

The advance of £9,500 referred to in paragraph 15 of Section II of the last Report has been adjusted.

A further advance of £6,500 was made to the War Office in March 1932 to meet the approximate amount due from Indian revenues for the second half of the trooping season 1930-31 and the first half of that of 1931-32. Detailed statements relating to the expenditure incurred during the period in question have recently been received from the War Office, and are now under audit.

18. War Office: Sea Transport:—

In paragraph 16 of Section II of my last Report I referred to the reassembling at my suggestion of the Committee, on whose recommendation a Joint Trooping Service to cover Indian and Imperial requirements was set up in 1925. The results of the first five years' working of the Joint Services are being reviewed; but the investigation is not yet complete.

The amount claimed in respect of trooping in 1930-31 was £433,331 12s. 1d., against which advances amounting to £423,500 had been made. The balance of £9,831 12s. 1d. has now been paid to the War Office. The accounts for 1931-32 are at present under audit. £620 has been credited to Indian revenues as the result of queries raised by this Department on the accounts for 1928-29 and 1929-30.

19. War Office: Retired pay, pensions, &c., of British Forces for service in India:—

The accounts relating to the period 1919-20 to 1926-27 have now been finally adjusted, and considerable progress has been made towards the settlement of those for 1927-28.

A further advance of £1,149,257 in respect of the year 1931-32 was made to the War Office.

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

An advance of £111,000 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 was dealt with by the Tribunal referred to in paragraph 4 of Section I of this Report.

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

A further advance of £18,800 was made on this account during 1931-32. Previous advances have been made as follows: 1926-27, £45,000 (including arrear payments); 1927-28, £15,800; 1928-29, £14,800; 1929-30, £15,200; 1930-31, £19,500.

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.

INDIA AUDIT OFFICE,
28th February 1933.

W. A. STURDY,
Auditor.

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 1931 to 31st March 1932.

MADRAS.

1. For the year 1931-32 provision for Voted expenditure by the Secretary of State on behalf of the Government of Madras was included in a single composite grant (No. XXXVII) for Home expenditure.

2. Under Voted the excess of £751 over the Budget provision of £1,665 allotted to the Secretary of State was covered by reappropriation amounting to £915. The largest individual excesses were £535 and £218 under "Land Revenue—Law Charges in connection with appeals from India" and "Scientific Departments—Flora of Madras" respectively.

India Audit Office,
19th January 1933.

W. A. STURDY,
Auditor.

BOMBAY.

1. For the year 1931-32 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bombay was included in a single composite grant (No. 34) for Home expenditure.

2. Under Voted there was a saving of £794 out of the Budget provision of £2,175 allotted to the Secretary of State. This saving is the net result of various excesses and savings distributed over the detailed subheads, e.g. :—

Head of Service.	Grant.	Expenditure.		
	£	£	£	£
Medical (transferred): Leave Salaries	825	285	saving	540
Public Health (transferred): Leave Salaries	450	Nil	saving	450

India Audit Office,
19th January 1933.

W. A. STURDY,
Auditor.

BENGAL.

1. For the year 1931-32 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bengal was included in a single composite grant (No. 30) for Home expenditure.

2. Under Voted the saving of £625 out of the Budget provision of £2,331 allotted to the Secretary of State was mainly attributable to the saving of £843 of the allotment of £990 under "Land Revenue—Law Charges in connection with appeals from India."

India Audit Office,
19th January 1933.

W. A. STURDY,
Auditor.

UNITED PROVINCES OF AGRA AND OUDH.

1. For the year 1931-32 provision for Voted expenditure by the Secretary of State on behalf of the Government of the United Provinces of Agra and Oudh was included in a single composite grant (No. 30) for Home expenditure.

2. Under Voted there was a saving of only £79 out of the Secretary of State's final allotment of £3,180 which included a supplementary grant of £354. Details of the Revised Estimate on which the supplementary grant was based are given in the note to the Account, but as indicated therein formal reappropriation of savings in the original allotment under certain heads to meet excesses under other heads was not carried out.

India Audit Office,
19th January 1933.

W. A. STURDY,
Auditor.

PUNJAB.

1. For the year 1931-32 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. 41).

2. Under Voted the saving of £677 out of the Budget provision of £2,505 was mainly attributable to the saving of £657 of the allotment of £1,275 under "Medical (Transferred)—Leave Allowances, &c."

SUPERANNUATION ALLOWANCES AND PENSIONS.

3. In accordance with practice the liability of the Punjab Government for the proportionate share of the pension of an officer of the Indian Medical Department was liquidated by a payment of Rs. 40,604. 10 to the Central Government in November 1931. Attention was drawn by this Department to the fact that a portion of the service which had been regarded as chargeable to Punjab was debitible to a Central Head of Account and the sum of Rs. 3,607. 5 was accordingly refunded to Punjab revenues.

India Audit Office,
19th January 1933.

W. A. STURDY,
Auditor.

BURMA.

1. For the year 1931-32 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.

2. Voted expenditure incurred under the following heads for which no provision was made in the Budget was covered by reappropriation:—

	Grant.	Expenditure.	Reappropriation.
	£	£	£
Part B:—			
Miscellaneous: Burma Round Table Conference	Nil	3,119	+3,300
Part D:—			
Medical: Leave Salaries	Nil	233	+300
Public Health: Leave Salary	Nil	364	+390

India Audit Office,
19th January 1933.

W. A. STURDY,
Auditor.

BIHAR AND ORISSA.

1. For the year 1931-32 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.

2. Under Voted the net aggregate saving of £762 out of the Budget provision of £2,085 allotted to the Secretary of State was mainly attributable to the saving of £873 of the allotment of £1,590 under "Land Revenue (Reserved)—Law Charges in connection with Appeals from India."

India Audit Office,
19th January 1933.

W. A. STURDY,
Auditor.

*No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary
from 1st April 1932

RECEIPTS.

REVENUE.

RAILWAY REVENUE ACCOUNT:

	£	£
STATE RAILWAYS:		
Bengal-Nagpur Railway: Dividends on Government holding	188	
SUBSIDIZED COMPANIES:		
Rohilkund and Kumaon Railway: Government share of Surplus Profits	5,285	
	5,285	5,473

INTEREST:

Interest realised from investment of Cash Balance, &c.	195,988	
Interest, Discount, &c., on Gold Standard Reserve holding	477,736	
	673,724	673,724

Carried forward 679,197

* 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 1933.

DISBURSEMENTS.

EXPENDITURE.		£
CUSTOMS:		
Sundry items		370
TAXES ON INCOME:		
Sundry items		1,407
SALT:		
Sundry items		74
FORESTS:		
Sundry items		7
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS—INTEREST ON DEBT:		
Bombay Baroda and Central India Railway	£	£
Burma Railways	385,084	
East Indian Railway	37,500	
Eastern Bengal Railway (including Bengal Central Railway)	1,761,070	
Great Indian Peninsula Railway	125,871	
Indian Midland Railway	965,182	
Madras Railway	18,365	
Oude and Rohilkund Railway	362,194	
Scinde Punjab and Delhi Railway	315,942	
South Indian Railway	367,148	
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 5·8886 per cent. on 39,080,290 <i>l.</i> taken as Capital Outlay in this Country from 1st April 1917 to 31st March 1933	146,635	
	4,154,189	8,639,180
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:		
Assam-Bengal Railway	85,854	
Bengal-Nagpur Railway	301,901	
Tirhoot Railway (Bengal and North Western Railway)	55,625	
"Bombay Baroda and Central India Railway" (Sinking Fund)	2,675	
Madras and Southern Mahratta Railway	94,998	
South Indian Railway	285,050	
	151,422	977,525
STATE RAILWAYS—WORKING EXPENSES:		
Rental paid to South Behar Railway Company	30,000	
Sundry items	765	
	30,765	
MISCELLANEOUS RAILWAY EXPENDITURE:		
Sundry items		13,049
		9,660,519
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:		
Payments to His Majesty's Treasury for Mail Service		53,384
Sundry items		2,319
		55,703
INTEREST ON DEBT:		
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE		
		14,437,147
Deduct:—Chargeable to—		
State Railways—Interest on Debt		8,639,180
		5,797,967
INTEREST ON LIABILITIES ASSUMED IN RESPECT OF BRITISH 5 PER CENT. WAR LOAN (1929-47)		
		418,025
INDIA STOCK AND BONDS: Discount on prepaid instalments		
		7,259
Difference between par value and cost price of India 6 per cent. Bonds purchased for cancellation		
		82,861
MANAGEMENT OF DEBT		
Miscellaneous		249,956
		19,776
		6,575,344
Carried forward		16,293,424

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary
from 1st April 1932 to

RECEIPTS—continued.		
Revenue—continued.		
Brought forward	-	£ 679,187
POLICE:		
Contribution by Imperial Government to cost of Aden Police	-	8,000-
PUBLIC HEALTH:		
Miscellaneous receipts	-	6-
MISCELLANEOUS DEPARTMENTS:		
Miscellaneous receipts	-	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.) and subscriptions in respect of the India Office Provident Fund	-	£ 6,186
Subscriptions in respect of the Indian Military Funds, &c.	-	326
Subscriptions, &c., towards Indian Civil Service Family Pensions	-	5,180
	-	<u>11,692-</u>
STATIONERY AND PRINTING:		
Miscellaneous Receipts	-	1,211
MISCELLANEOUS:		
Miscellaneous Receipts in aid of India Office	-	2,274
Miscellaneous Home Receipts	-	40
Receipt on account of Diplomatic and Consular Service	-	14,503
" " Divisible Expenditure at Aden	-	3,090
	-	<u>19,907</u>
Carried forward	-	<u>720,017</u>

of State in Council of India on account of the Central Government of India,
31st March 1933—cont.

DISBURSEMENTS—continued.

Expenditure—continued.		£
Brought forward		16,293,424
INTEREST ON OTHER OBLIGATIONS:		
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount Sinking Fund		358
GENERAL ADMINISTRATION:		
Home Establishment, &c.		£ 210,369
Less: Contribution by His Majesty's Treasury		£ —100,638
		109,733
Administration in India:		
Miscellaneous expenditure		5,214
		114,947
AUDIT:		
Home Establishment		16,240
Less: Contribution by His Majesty's Treasury		—3,128
Portion charged to High Commissioner		—7,500
		5,612
JUSTICE:		
Sundry items		3,600
JAILS:		
Sundry items		381
POLICE:		
Sundry items		222
PORTS AND PILOTAGE Sundry items		141
ECCLESIASTICAL:		
Sundry items		2
POLITICAL:		
Sundry items		20,365
WATCH AND WARD: Sundry items		2,114
SCIENTIFIC DEPARTMENTS:		
Sundry items		3,234
MEDICAL:		
Sundry items		62
PUBLIC HEALTH:		
Sundry items		5,795
AGRICULTURE:		
Sundry items		5
AVIATION:		
Sundry items		552
MISCELLANEOUS DEPARTMENTS: Sundry items		2,849
CIVIL WORKS: Sundry items		474
TERRITORIAL AND POLITICAL PENSIONS:		
Members of the Family of the late Maharajah Duleep Singh		7,500
Members of the Bengal Nizamut Family		472
		7,972
SUPERANNUATION ALLOWANCES AND PENSIONS:		
General		142,115
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund		261,441
		403,556
STATIONERY AND PRINTING:		
Stationery, Printing, and Bookbinding for the India Office, &c.		9,003
Less: Contribution by His Majesty's Treasury		—3,496
		5,507
MISCELLANEOUS:		
Contribution towards expenses of the Secretariat of the League of Nations		97,866
Miscellaneous expenditure		41,794
		139,660
Carried forward		17,010,832
		K

**No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary
from 1st April 1932 to**

RECEIPTS—continued.

Revenue—continued.

	Brought forward	£
MILITARY SERVICES:		720,017
ARMY:		£
Consolidated Clothing Allowances	-	1,718
Amount received from the Imperial Government on account of Indian Regiments lent for service in the Colonies	-	43,094
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	-	24,674
Receipts in connection with Transport of Troops and Concession Passages	-	137,945
Miscellaneous: Effective	-	56,240
Contribution by the Imperial Government in respect of pensionary charges of Indian troops, &c.	-	407,891
Subscriptions towards Indian Military Service Family Pensions	-	47,327
Miscellaneous: Non-Effective	-	18,621
		737,310
ROYAL AIR FORCE:		
Stores brought from India with Airmen, &c.	-	2,033
MARINE:		
Miscellaneous	-	610
MILITARY ENGINEER SERVICES:		
Miscellaneous	-	2

EXTRAORDINARY RECEIPTS:

Reparations	-	226
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TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)	-	1,460,198
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of State in Council of India on account of the Central Government of India,
31st March 1933—*cont.*

DISBURSEMENTS—*continued.*Expenditure—*continued.*

	£	£
Brought forward		17,010,832
MILITARY SERVICES:		
ARMY:		
Payments to War Office for British Troops serving in India -	1,400,000	
Payment to War Office on account of reduction of strengths	25,000	
Discharge Gratuity and Deferred Pay of British Troops	42,966	
Pay and Allowances of British Soldiers attending Vocational Courses	24,144	
Furlough Allowances of British Troops serving in India	145,448	
Furlough Allowances: Indian Army: Regimental	229,133	
Unemployment Insurance: Army	85,000	
National Health Insurance: Army	38,450	
Contributory Pensions Act, 1925	115,350	
Marriage Allowances and Allotments: British Troops	260,770	
" " Indian Army	31,330	
Pay of Second Lieutenants on appointment	8,183	
Miscellaneous Fighting Units	1,131	
Educational and Instructional: Furlough Allowances and miscellaneous expenditure	36,287	
Indian Army Service Corps: Furlough Allowances and miscellaneous expenditure	70,792	
Remount Depots: Furlough Allowances and miscellaneous expenditure	3,129	
Medical Services: Furlough Allowances and miscellaneous expenditure	112,278	
Veterinary: Furlough Allowances and miscellaneous expenditure	2,525	
Arsenals: Furlough Allowances and miscellaneous expenditure	35,337	
Miscellaneous Administrative Services	11,706	
Manufacturing Establishments: Miscellaneous expenditure	7,556	
Staff: Furlough Allowances and miscellaneous expenditure	75,964	
Consolidated Clothing Allowances	1,162	
Stores taken to India with troops: Clothing	16,086	
" " Ordnance	23,298	
Gratuities and Allowances to Surplus Officers of the Indian Army	1,583	
Contribution towards Aden expenditure	119,959	
Sea Transport and Concession Passages	509,096	
Miscellaneous	2,302	
Payments to War Office for Retired Pay, &c., of British Forces for service in India	1,199,165	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,786,200	
Wound Pensions and Gratuities	30,411	
Miscellaneous Pensions, &c.	220,547	
Indian Military Service Family Pensions	305,266	
Miscellaneous	9,334	
	6,985,888	
ROYAL AIR FORCE:		
Air Ministry for Troops serving in India	111,000	
Discharge Gratuities	1,150	
Furlough Allowances	6,730	
Educational and Instructional Charges	11,319	
National Health Insurance	1,277	
Unemployment Insurance	1,220	
Contributory Pensions Act, 1925	3,830	
Marriage Allowances and Allotments	72,936	
Stores taken to India with Airmen	782	
Consolidated Clothing Allowances	970	
Cost of Sea Transport	30,081	
Miscellaneous	528	
Air Ministry for personnel serving in India (Non-Effective Charge)	21,367	
	263,190	
MARINE:		
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	100,946	
Royal Indian Marine Furlough Pay	14,814	
Sundry items	4,689	
Royal Indian Marine Retired Pay and Miscellaneous Pensions	48,413	
	168,862	
MILITARY ENGINEER SERVICES:		
Furlough Pay of Royal Engineer personnel	24,696	
Payment to War Office on account of reduction of strengths	11,000	
	35,696	
	7,433,636	
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)		24,464,468

**No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary
from 1st April 1932 to**

RECEIPTS—continued.

TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward) £ 1,460,198

CAPITAL.

CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:

Bengal and North-Western Railway Company: Capital Account 775,500

DEBT.

PERMANENT DEBT INCURRED:

		£	£	£
India 5 per cent. Stock (1942-47)	}	18,930		
India 5½ per cent. Stock (1936-8)	}	98,452		
India 4½ per cent. Stock (1950-5)	}	133,045		
India 4½ per cent. Stock (1958-68)	}	26,962		
India 6 per cent. Bonds (1932-3)	}	13,953		
India 6 per cent. Bonds (1933-5)	}	24,664		
	} Discount written off to Revenue	-		
		316,006		
India 5 per cent. Stock (1942-47)			9,500,000	
	Receipts during the year		<u> </u>	9,816,006

UNFUNDED DEBT:

Subscriptions to the Indian Military Widows' and Orphans' Fund	5,587		
Subscriptions to the Superior Services (India) Family Pension Fund	5,442		
	<u> </u>		11,029

DEPOSITS AND ADVANCES.

GOLD STANDARD RESERVE:

		£		
British Government Securities paid off, &c.		54,230,645		
Dividends on investments, Discount on Treasury Bills, &c.		359,668		
Transfer from Treasury Balance		15,527,000		
		<u> </u>	70,117,313	

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	1,734			
Pay of Indian Army Officers lent to the Imperial Government	226			
Round-Table Conference	1,349			
Miscellaneous expenditure	1,288			
	<u> </u>		4,597	

SUSPENSE ACCOUNTS:

Bengal and North-Western Railway 5 per cent. Debenture Stock Discount	3,033			
British War Loan: Interest retained	418,025			
Miscellaneous	18,020			
	<u> </u>		439,078	

MISCELLANEOUS DEPOSITS:

Income Tax	960,882			
Madras and Southern Mahratta Railway (Mysore Railway): Interest on Debenture Stock	48,000			
Mysore Debenture Stock Sinking Fund and Investment Account	27,342			
Miscellaneous	31,509			
	<u> </u>		1,067,233	
			<u> </u>	71,628,221

Carried forward 83,690,954

of State in Council of India on account of the Central Government of India,
31st March 1933—cont.

DISBURSEMENTS—continued.

TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward) £ 24,464,468

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS:

STATE RAILWAYS WORKED BY COMPANIES:

	Discharge of Debentures.	Stores, Establishment charges, &c. (Net).
	£	£
Assam-Bengal Railway	—	35,237
Bombay, Baroda and Central India Railway	—	221,345
Bengal-Nagpur Railway	155,000	99,094
Madras and Southern Mahratta Railway	—	178,447
Rohilkhund and Kumaon Railway	—	10,294
South Indian Railway	—	122,832
Bengal and North-Western Railway	—	49,688
	155,000	716,947

871,947

DEBT.

PERMANENT DEBT:

INDIA 5½ PER CENT. STOCK (1932) DISCHARGED	£ 37,562	
INDIA 6 PER CENT. BONDS (1932-33) DISCHARGED	4,705,200	
INDIA 6 PER CENT. BONDS (1933-35) DISCHARGED	4,336,500	
		9,079,262

ANNUITIES IN PURCHASE OF RAILWAYS (CAPITAL PORTION):

East Indian Railway	466,283	
Eastern Bengal Railway	44,049	
Great Indian Peninsula Railway	797,946	
Madras Railway	209,924	
Scinde Punjab and Delhi Railway	134,787	
		1,652,989

SINKING FUNDS:

East Indian Railway	}	200,000
Eastern Bengal Railway		
Scinde Punjab and Delhi Railway		

10,932,251

UNFUNDED DEBT:

Indian Military Widows' and Orphans' Fund	5,350	
Superior Services (India) Family Pension Fund	7,859	
		13,209

DEPOSITS AND ADVANCES.

GOLD STANDARD RESERVE:

Investments in British Securities	£ 69,638,710	
Interest credited to Revenue	477,735	
		70,116,445

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	1,433	
Pay of Indian Army Officers lent to Imperial Government	145	
Round-Table Conference	16,751	
Miscellaneous expenditure	1,212	
		19,541

SUSPENSE ACCOUNTS:

Miscellaneous		14,001
-------------------------	--	--------

MISCELLANEOUS DEPOSITS:

Income Tax	956,971	
Madras and Southern Mahratta Railway (Mysore Railway): Interest on Debenture Stock	48,000	
Mysore Debenture Stock Sinking Fund: Investment Account	27,342	
Miscellaneous	28,535	
		1,060,848

71,210,835

Carried forward 107,492,710

**No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary
from 1st April 1932 to**

RECEIPTS—continued.

Brought forward £
83,690,954.

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA :

	£	£
War Office :		
Repayments in respect of		
Additional Indian troops at Hong Kong	2,311	
Shanghai Defence Force	1,112	
Military Expenditure at Aden	- 2,405	
Payments in India on A.F.O. 1706	34,307	
Remittances of Asiatic Artillery, &c.	20,783	
Pensions issued in India	40,892	
	97,000	
Admiralty :		
Repayments in respect of		
Advances in India on account of Naval Services	53,432	
Pensions issued in India	724	
	54,156	
Air Ministry :		
Repayments in respect of		
Funds supplied to R.A.F., Iraq	147,450	
Payments on A.F.O. 1706	1,855	
Funds for Command Accountant, R.A.F., Aden	132,000	
Military Expenditure at Aden	1	
	281,306	
Foreign Office :		
Repayments in respect of moiety of expenditure in India in connection with Persian Gulf Radio Offices	-	- 5
Board of Trade :		
Repayments in respect of		
Lighthouses in the Red Sea	5,358	
Balances on Indian Shipping Masters' Accounts	2,605	
Transports	10,321	
	18,284	
Other Imperial Government Departments :		
Repayments in respect of		
Postal and Money Order transactions with Colonial Administrations	324,430	
Pensions, &c., issued in India on behalf of H.M. Paymaster-General	10,699	
Bills drawn in India on account of Emigration of Coolies and African Protectorates	74,955	
Political Expenditure at Aden recoverable from Colonial Office	23,366	
Opium shipped to Hong Kong, and the Straits Settlements	224,878	
Payments in India chargeable to Ministry of Pensions	39,944	
Miscellaneous	129,020	
	827,292	
Other Remittance Transactions :		
Miscellaneous		23,109
Secretary of State's Bills and other Transfers :		
Sterling purchased in India	36,231,000	
Sale of Silver	1,777,726	
Sterling obtained in London	715,000	
	38,723,726	
		40,024,868
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT		123,715,822

RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS :

Bombay	229	
United Provinces of Agra and Oudh	584	
Central Provinces	2,028	
	2,841	
		123,718,663
BALANCE, 1ST APRIL 1932 (Including Gold Standard Reserve, £29)		15,612,803
		£ 139,331,466.

INDIA OFFICE,
May 1933.

of State in Council of India on account of the Central Government of India,
31st March 1933—cont.

DISBURSEMENTS—continued.

Brought forward - - - - - £
107,492,710

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

War Office:	£	£
Payments in England on I.A.F. 602 - - - - -	15,126	
Effects of deceased Officers and Men of the British Army - - - - -	4,073	
	<u>19,199</u>	
Air Ministry:		
Payments in England on I.A.F. 602 - - - - -		4,236
Board of Trade:		
Basses and Minicoy Light Vessel Dues - - - - -		1,174
Other Imperial Government Departments:		
Postal and Money Order Transactions with the United Kingdom - - - - -	221,000	
Miscellaneous - - - - -	66,370	
	<u>287,370</u>	
Other Remittance Transactions:		
Commutations of Military and Marine Retired Pay - - - - -	82,799	
Remittances by British Troops for deposit in the Post Office Savings Bank - - - - -	82,080	
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works, &c. - - - - -	25,199	
Mission to Court of Persia: Bills and Telegraphic Transfers - - - - -	18,000	
Miscellaneous - - - - -	71,399	
	<u>279,477</u>	
Transfers through Gold Standard Reserve - - - - -	15,527,000	
		<u>16,118,456</u>
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER - - - - -		5,861,189

TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - 129,472,355

DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:

Madras - - - - -	14,536
Bombay - - - - -	22,150
Bengal - - - - -	20,370
United Provinces of Agra and Oudh - - - - -	17,057
Punjab - - - - -	21,656
Burma - - - - -	33,997
Bihar and Orissa - - - - -	10,247
Central Provinces and Berar - - - - -	7,157
Assam - - - - -	7,391
North-West Frontier Province - - - - -	1,183
	<u>155,744</u>

TOTAL DISBURSEMENTS - 129,628,099

BALANCE, 31ST MARCH 1933 (including Gold Standard Reserve, £897) - 9,703,367
£139,331,466

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 1932 to 31st March 1933.

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	North-West Frontier Province.	Totals.
RECEIPTS.											
MEDICAL - - - - -	£ —	£ 229	£ —	£ —	£ —	£ —	£ —	£ —	£ —	£ —	£ 229
MISCELLANEOUS - - - - -	—	—	—	584	—	—	—	2,028	—	—	2,612
TOTALS - - - - -	—	229	—	584	—	—	—	2,028	—	—	2,841
DISBURSEMENTS.											
LAND REVENUE:											
Law charges in connection with appeals -	448	5	130	589	—	—	50	—	—	—	1,222
GENERAL ADMINISTRATION: Sundry items -	1,266	577	1,925	1,522	2,354	2,699	1,264	1,467	139	805	14,018
ADMINISTRATION OF JUSTICE: Sundry items -	54	47	130	85	272	81	774	—	—	16	1,459
JAILS AND CONVICT SETTLEMENTS: Sundry items -	—	—	—	201	101	431	—	—	—	—	733
POLICE: Sundry items - - - - -	60	60	60	60	90	3,737	30	—	190	—	4,287
PORTS AND PILOTAGE: Sundry items - - - - -	—	1	—	—	—	—	—	—	—	—	1
MEDICAL: Sundry items - - - - -	111	201	464	68	1,012	1,548	—	45	394	—	3,843
SUPERANNATION: Sundry items - - - - -	12,597	21,259	17,661	14,532	17,379	25,462	8,129	5,645	6,668	362	129,694
MISCELLANEOUS: Sundry items - - - - -	—	—	—	—	—	39	—	—	—	—	39
TOTAL DISBURSEMENTS (Revenue) -	14,536	22,150	20,370	17,057	21,208	33,997	10,247	7,157	7,391	1,183	155,296
CAPITAL EXPENDITURE.											
HYDRO-ELECTRIC SCHEME: Leave pay - - - - -	—	—	—	—	448	—	—	—	—	—	448
TOTALS - - - - -	14,536	22,150	20,370	17,057	21,656	33,997	10,247	7,157	7,391	1,183	155,744

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 1932; the Debt and Interest created in the Year ended the 31st March 1933; the Debt and Interest reduced in that Year; and the Total Amount of Debt, and the Annual Interest thereon, on the 31st March 1933; together with the Cost of Management paid in the Year.

No. 5.—ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, and the Annual Interest thereon on the 31st March 1932; 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.
TOTAL DEBT ON 31st MARCH 1932:—			
DEBT BEARING INTEREST.			
<i>Permanent Debt:</i>			
	£ s. d.		£ s. d.
India 5½ per Cent. Stock, 1936-38	17,181,231 18 3	5½	944,967 15 1
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	4,706,600 0 0	6	282,396 0 0
India 6 per Cent. Bonds, 1933-35	6,954,400 0 0	6	417,264 0 0
India 6 per Cent. Bonds, 1935-37	12,000,000 0 0	6	720,000 0 0
India 6 per Cent. Bonds, 1933-34	9,965,000 0 0	6	597,900 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
TOTAL Permanent Debt, and Annual Interest thereon, on 31st March 1932	313,552,472 7 7		12,254,221 12 10
<i>Railway Annuities:</i>			
East Indian Railway: Annuity terminating in 1958	15,908,180 0 9	4·2994	683,956 5 11
Eastern Bengal Railway: Annuity terminating in 1957	1,901,848 14 2	3·85	73,221 3 6
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	6,218,330 11 4	3·825	237,851 2 10
Great Indian Peninsula Railway: Annuity terminating in 1948	16,709,300 13 8	2·85	476,215 1 4
Madras Railway: Annuity terminating in 1956	7,979,629 7 10	3·5125	280,284 9 8
TOTAL Capital Liability in course of Discharge, and Annual Interest thereon, on 31st March 1932	48,717,289 7 9		1,751,528 3 3
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1932	362,269,761 15 4		14,005,749 16 1
DEBT NOT BEARING INTEREST.			
India 5 per Cent. Stock, 1932	44,365 16 9		—
DEBT CREATED IN THE YEAR 1932-33:—			
DEBT BEARING INTEREST.			
<i>Permanent Debt:</i>			
India 5 per Cent. Stock, 1942-47	10,000,000 0 0	5	500,000 0 0
DEBT NOT BEARING INTEREST.			
India 6 per Cent. Bonds, 1932	1,400 0 0	—	—
	£ 372,315,527 12 1		14,505,749 16 1
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929-47) 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 1932	83,278,996 17 7		
Outstanding on the 1st April 1932	16,721,003 2 5	—	—†
	£ 16,721,003 2 5		—

† Payment of interest suspended from 1st July 1931.

including the capital liability in course of discharge by means of Railway Annuities, created in the Year ended the 31st March 1933; the Debt and Interest reduced in on the 31st March 1933; together with the Cost of Management paid in the Year.

	Capital of Debt.	Rate per Cent.	Annual Interest on Debt.
	£ s. d.		£ s. d.
DEBT REDUCED IN THE YEAR 1932-33 :—			
DEBT BEARING INTEREST.			
<i>Permanent Debt :</i>			
Purchased 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):—			
India 5½ per Cent. Stock, 1936-38	139,436 13 4	5½	7,669 0 3
India 6 per Cent. Bonds, 1935-37	47,500 0 0	6	2,850 0 0
India 6 per Cent. Bonds, 1932, discharged	4,706,600 0 0	6	282,396 0 0
India 6 per Cent. Bonds, 1933-35, purchased prior to maturity	4,336,500 0 0	6	260,190 0 0
TOTAL Permanent Debt, and Annual Interest thereon, reduced in the year ended 31st March 1933	9,230,036 13 4		553,105 0 3
<i>Railway Annuities :</i>			
East Indian Railway: Annuity terminating in 1953	466,282 16 4	4·2994	20,040 3 3
Eastern Bengal Railway: Annuity terminating in 1957	44,048 16 7	3·85	1,695 4 6
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	134,786 14 6	3·825	5,155 12 0
Great Indian Peninsula Railway: Annuity terminating in 1948	797,946 2 2	2·85	22,741 9 2
Madras Railway: Annuity terminating in 1956	209,924 3 4	3·5125	7,373 12 2
TOTAL Capital Liability, and Annual Interest thereon, reduced during the year ended 31st March 1933	1,652,988 12 11		57,006 1 1
TOTAL Debt, and Annual Interest thereon, reduced during the year ended 31st March 1933	10,883,025 6 3		610,111 1 4
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	37,561 12 3	—	—
TOTAL DEBT ON 31st MARCH 1933* :—			
DEBT BEARING INTEREST.			
<i>Permanent Debt :</i>			
India 5½ per Cent. Stock, 1936-38	17,041,795 4 11	5½	937,298 14 10
India 5 per Cent. Stock, 1942-47	10,000,000 0 0	5	500,000 0 0
India 4½ per Cent. Stock, 1950-55	39,852,418 9 0	4½	1,793,358 16 7
India 4¼ per Cent. Stock, 1958-63	17,500,000 0 0	4¼	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, 1933-35	2,617,900 0 0	6	157,074 0 0
India 6 per Cent. Bonds, 1935-37	11,952,500 0 0	6	717,150 0 0
India 6 per Cent. Bonds, 1933-34	9,965,000 0 0	6	597,900 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
TOTAL Permanent Debt bearing Interest, and Annual Interest thereon, on 31st March 1933	314,322,435 14 3		12,201,116 12 7
<i>Railway Annuities :</i>			
East Indian Railway: Annuity terminating in 1953	15,441,897 4 5	4·2994	663,916 2 8
Eastern Bengal Railway: Annuity terminating in 1957	1,857,799 17 7	3·85	71,525 19 0
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	6,083,543 16 10	3·825	232,695 10 10
Great Indian Peninsula Railway: Annuity terminating in 1948	15,911,354 11 6	2·85	453,473 12 2
Madras Railway: Annuity terminating in 1956	7,769,705 4 6	3·5125	272,910 17 6
TOTAL Capital Liability in course of discharge, and Annual Interest thereon, on 31st March 1933	47,064,300 14 10		1,694,522 2 2
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1933	361,386,736 9 1		13,895,638 14 9
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	6,804 4 6	—	—
India 6 per Cent. Bonds, 1932	1,400 0 0	—	—
* For Analysis, see overleaf.	£ 672,315,527 12 1		14,505,749 16 1
LIABILITY FOR BRITISH WAR LOAN TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
Reduction during 1932-33	—	—	—
Outstanding on the 31st March 1933	16,721,003 2 5	—	—
£ 16,721,003 2 5			

No. 6.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1932 and 31st March 1933. (*Section 26 (2), Government of India Act.*)

SALARIES.

(Bonus payable unless otherwise stated.)

Administrative Officer for currency duties in the Financial Department. New post: Salary to be £750, rising by £25 annually to £800. In lieu of Administrative Officer with allowance of £200.

Temporary allowance of £150 to an Assistant Principal. Now ceased.

Temporary allowance of £150 to an Administrative Officer. Now ceased.

Allowance of £100 to the Senior Administrative Officer or Assistant Principal in the Economic and Overseas Department.

Additional Higher Clerical post. Created for a period not exceeding two years.

Additional Clerical Officer, in lieu of Clerk (Unestablished) in the Legal Adviser and Solicitor's Department.

Eight Clerks, Special Class, on conditions as sanctioned for the employment of Clerk, Special Class, in the Civil Service generally. Cadre of Clerical Officers correspondingly reduced.

Six Typists established as Shorthand Typists, under Temporary Staffs Committee Report, and paid as such, pending absorption in vacancies.

General Staff Officer, Grade III. Temporarily employed. Now ceased.

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

One additional Unestablished Messenger employed on Record duties, with reduction of Unestablished Messengers employed on ordinary duties by one.

Two additional Unestablished Messengers: in lieu of two Established Messengers.

Two supernumerary Unestablished Messengers: absorbed on occurrence of vacancies.

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

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1932-33.

Name.	Rank.	Age.	Service.	Salary (Stabilized Pay).	Cause.	Amount.	
						Granted.	Ceased.
SUPERANNUATION ALLOWANCES.		Years.	Years.	£ s. d.		£ s. d.	£ s. d.
Edgell, William	Supervisor, India Store Department.	—	—	—	Death	—	284 3 4
Haines, Herman Anderson.	Secretary	—	—	—	Ditto	—	988 0 0
Hitchcock, John	Mechanical Engineer, India Store Department.	—	—	—	Ditto	—	462 13 10
Kilbracken, Right Hon. Lord, G.C.B.	Permanent Under Secretary of State.	—	—	—	Ditto	—	1,500 0 0
Poulton, Henry Dunbar	Senior Clerk, India Audit Office.	—	—	—	Ditto	—	370 0 0
Robinson, Sir William, C.B.E.	Secretary	—	—	—	Ditto	—	555 0 0 S. 74 8 9
Vaudrey, Horace John Peter.	Messenger	—	—	—	Ditto	—	63 15 0 S. 35 4 8.
Allen, Edwin John Austin.	Inspector of Stores, India Store Department.	63	12	378 19 4	Age	43 16 10 S. 13 0 1	—
Cole, John Samuel	Executive Officer, India Store Department.	60	25	534 14 0	Ditto	132 16 3 S. 34 5 7	—
De Ville, Louis	Chief Cartographer, Admiralty, formerly Second Class Clerk, India Office.	60	—	—	Ditto	(¹) 5 18 9	—
Gilbert, Ernest John	Inspector of Stores, India Store Department.	60	34	505 7 0	Ditto	170 0 0 S. 44 15 6	—
Harrison, Sir Edward Richard.	Chief Inspector of Stamps and Taxes, Inland Revenue, formerly Second Class Clerk, India Office.	60	—	—	Ditto	(¹) 2 8 8	—
Hickson, Ernest Edward	Inspector of Stores, India Store Department.	58	32	505 7 0	Ill-health	160 0 0 S. 42 2 10	—
Hilton, George Grimmer, M.B.E.	Higher Clerical Officer	65	11	478 1 0	Age	51 11 3 S. 13 17 11	—
Hockins, Charles James Moorman.	Clerical Officer	60	11	285 11 0	Ditto	29 4 8 S. 10 0 7	—
Howlett, Richard Ross	Director of Purchase, India Store Department.	60	37	1,146 9 0	Ditto	616 13 4 S. 90 6 3	—
McCartney, William Darby Williams.	Clerical Officer, H.M. Paymaster - General's Office, formerly Clerical Officer, India Office.	62	—	—	Ditto	(¹) 1 2 9 S. 0 11 5	—
Mason, Henry George, O.B.E.	Messenger	60	21	190 15 0	Ditto	43 19 11 S. 14 12 8	—
Putnam, James	Superintending Executive Officer.	60	41	833 14 0	Ditto	350 0 0 S. 66 17 0	—
Saunders, William	Keeper of Records	65	47	270 15 0	Ditto	100 0 0 S. 35 7 6	—
Simmonds, John	Messenger	60	13	196 18 0	Ditto	26 6 11 S. 9 4 11	—
Slocombe, Charles	Clerk for special duties	60	40	833 14 0	Ditto	350 0 0 S. 66 17 0	—
Woolford, Charles Bowles.	Inspector of Stores, India Store Department.	63	19	505 7 0	Ditto	95 0 0 S. 25 0 5	—
TOTAL						2,645 19 0	4,333 5 7
DECREASE						£1,687 6 7	

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.

(¹) Portion of Pension payable from Indian Revenues, under the Rules made under Section 7 (1) of the Superannuation Act, 1909, in respect of service in the India Office.

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

Name.	Rank.	Age.	Service.	Salary (Stabilized Pay).	Cause.	Amount.	
						Granted.	Ceased.
COMPENSATION ALLOWANCES:							
		<i>Years.</i>	<i>Years.</i>	<i>£ s. d.</i>		<i>£ s. d.</i>	<i>£ s. d.</i>
Caird, Charles Edward	Inspector of Stores, India Store Department.	58	33	505 7 0	Abolition of appointment.	220 0 0 S. 57 18 10	—
Carlin, Daniel	Higher Executive Officer, India Store Department.	49	30	622 13 0	Ditto	250 0 0 S. 61 6 6	—
Oxbrow, John Frederick	Inspector of Stores, India Store Department.	57	28	505 7 0	Ditto	140 0 0 S. 36 17 5	—
Phibbs, Alfred	Principal Executive Officer, India Store Department.	58	38	726 0 0	Ditto	380 0 0 S. 79 16 0	—
Travis, Henry Edward	Inspector of Stores, India Store Department.	56	28	505 7 0	Ditto	186 13 4 S. 49 3 3	—
Ward, Alfred William	Principal Executive Officer, India Store Department.	58	40	726 0 0	Ditto	400 0 0 S. 84 0 0	—
TOTAL						1,945 15 4	—
INCREASE						£1,945 15 4	—
COMPASSIONATE ALLOWANCES.							
Grant, Leonard	Electrician	—	—	—	Death	—	60 8 0 S. 12 16 4
Hills, James Chandler	Lift Attendant	65	44	38s. per week plus 20s. 6d. per week industrial bonus	Age	53 4 7 S. 26 14 6	—
Knierieum, Susan	Housemaid	64	34	27s. per week	Ditto	26 14 6 S. 13 5 1	—
TOTAL						119 13 8	73 4 4
INCREASE						£46 14 4	—

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 1933-34.

	1933-34.			1932-33. (Revised.)			Increase.	Decrease.
	Pensions granted.	Portion commuted.	Net Amount payable.	Pensions granted.	Portion commuted.	Net Amount payable.		
	£	£	£	£	£	£	£	£
Superannuation allowances	39,170	712	38,458	40,857	685	40,172	—	1,687
Compensation allowances	3,492	618	2,874	1,546	218	1,328	1,946	—
Compassionate allowances	1,524	—	1,524	1,478	—	1,478	46	—
£	44,186	1,330	42,856	43,881	903	42,978	1,992	1,687

INCREASE - £305

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 1933; and ESTIMATE of the AMOUNT required for SALARIES and other EXPENSES in the Year ending 31st March 1934.

	1933-34.	1932-33.	INCREASE.	DECREASE.
INDIA OFFICE.				
	£	£	£	£
SALARIES AND ALLOWANCES	191,297	185,631	5,666	—
LAW CHARGES	225	95	130	—
POSTAGE AND TELEGRAMS TO INDIA	6,825	7,131	—	306
OFFICE CONTINGENCIES	14,250	13,513	737	—
HEALTH, UNEMPLOYMENT, AND CONTRIBUTORY PENSIONS INSURANCE	450	312	138	—
STATIONERY, PRINTING, AND BOOKBINDING	10,800	9,003	1,797	—
MISCELLANEOUS (HOME ADMINISTRATION)	450	267	183	—
OFFICE OF AUDITOR.				
SALARIES AND ALLOWANCES	16,060	16,240	—	180
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)	—	—	—	—
£	240,357	232,192	8,651	486
NET INCREASE			- £8,165	
SUPERANNUATION AND RETIRED ALLOWANCES	£ 44,186*	43,861*	305	—

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

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

Numbers.			1933-34.	1932-33.	INCREASE.	DECREASE.
1 April 1932.	1 April 1933.		£	£	£	£
2	2	Secretary of State, Parliamentary Under Secretary of State ⁽¹⁾ -	—	—	—	—
14	13	Permanent Under Secretary of State, Deputy Under Secretary of State, Assistant Under Secretaries of State and Members of Council	25,126	21,813	3,313	—
140	139	Correspondence Department	74,083	73,074	959	—
122	122	Accountant-General's Department	45,410	44,072	1,338	—
11	11	Record Department	3,866	3,818	48	—
19	19	Telegraph and Mails Branch	5,790	5,608	182	—
57	60	Typing Branch	8,222	8,201	21	—
20	20	Miscellaneous Officers, &c.	10,829	10,952	—	123
61	61	Office Keepers and Messengers	9,217	9,383	—	166
37	37	Housekeeper, Housemaids, and Charwomen	2,707	2,669	38	—
28	28	Artificers and Labourers employed at the India Office	5,479	5,462	17	—
2	1	Casual Assistance, Overtime, and Sunday Pay	618	579	39	—
513	513	£	191,297	185,631	5,955	289
NET INCREASE			- £5,666			

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

No. 7.—ESTABLISHMENT of the Secretary of State in Council of India, &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.	1933-34.	1932-33.
1 April 1932.	1 April 1933.		£	£
UNDER SECRETARIES OF STATE, &c.				
1	1	Permanent Under Secretary of State -	£3,000 (1)	2,700
1	1	Deputy Under Secretary of State -	£2,200 (1)	1,980
2	2	Assistant Under Secretaries of State (2)	£1,200—100—1,500	3,266
10	9	Members of Council (2) -	£1,200	17,180
14	13		£ 25,126	21,813

(1) Abated by 10 per cent.

(2) One is also Clerk of the Council.

(3) The three Indian Members receive an allowance of £600 a year each. The amount of £17,180 is the estimated remuneration of 12 Members of Council, the maximum number fixed by section 3 (1) of the Government of India Act. Where bonus is not payable in addition, the salary is abated by 10 per cent.

1 April 1932.	1 April 1933.			1933-34.	1932-33.
				£	£
CORRESPONDENCE DEPARTMENT (including Financial, Public and Judicial, Military, Political, Services and General, Economic and Overseas).					
8	8	Assistant Secretaries(1) -	£1,000—50—1,200	14,508	14,025
19	19	Principals (2) (3) -	£700—25—900	18,756	17,588
11	11	Assistant Principals(4) -	£200—20—240	3,888	4,653
—	1	Administrative Officer for Currency duties(5) -	£240—25—500		
2	1	Administrative Officer(6) -	£750—25—800	891	—
1	1	Chief Executive Officer(7) -	£400—15—500	726	1,593
2	2	Superintending Executive Officers -	£800—25—900	1,100	1,095
4	4	Higher Executive Officers -	£550—20—700	1,502	1,665
6	6	Executive Officers (Training Grade)(8) -	£400—15—500	2,368	2,454
9	10	Higher Clerical Officers (men) -	£100—10—130	2,472	2,535
1	1	Higher Clerical Officer (woman) -	£130—15—400		
58(9)	51(9)	Clerical Officers (men) (10) -	£300—15—400	4,623	4,397
14	16	Clerical Officers (women) (11) -	£230—10—300	388	556
—	3	Clerks, Special Class (12) -	£80—5—100	13,984	14,140
			£100—10—120		
			£120—15—150		
			£150—10—250	3,412	3,039
			£80—5—120		
			£120—£7 10s.—£180	507	442
			47s. 7d.—2s. 6d.—65s. 1d. a week (inclusive)		
SECRETARY, MILITARY DEPARTMENT, AND STAFF.					
1	1	Secretary -	£1,200	1,346	1,346
1	1	Personal Assistant to the Secretary (14) -	£500	623	623
1	1	G.S.O. I. -	—	1,330	1,331
POLITICAL AIDE-DE-CAMP TO THE SECRETARY OF STATE.					
1	1	Political Aide-de-Camp to the Secretary of State(13)(14) -	£800	947	947
1	1	Assistant to the Political Aide-de-Camp(15) -	£350—15—500	662	645
140	139			£ 74,033	73,074

(1) Four are paid as Secretaries (Old Establishment), i.e., £1,200 per annum.

(2) One proceeds beyond £900 by increments of £25 to £1,000. Three are acting as Assistant Secretaries.

(3) One receives an allowance of £300 as Private Secretary to the Secretary of State, one receives an allowance of £100 as Deputy Clerk of the Council, and one receives an allowance of £200 for performing the duties of Railway Adviser and Government Director of Indian Railway Companies (see Miscellaneous Officers, page 91).

(4) One receives an allowance of £150 as Assistant Private Secretary to the Secretary of State; two receive an allowance of £150 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 as Resident Clerk; and one receives an allowance of £50 as one of the Editors of the "India Office List." Three are acting as Principals.

(5) New post, in lieu of an Administrative Officer.

(6) Receives a personal allowance of £100.

(7) Present incumbent paid on scale £750—25—950.

(8) One receives an allowance of £50 as one of the Editors of the "India Office List."

(9) Includes six Temporary Clerks employed on 1st April 1932 and four on 1st April 1933.

(10) One receives an allowance of £10 for extra duties, and one receives an allowance of £20 (at present in abeyance) for assisting the Clerk of the Codes.

(11) One receives an allowance of £30 for special duties.

(12) Amount for 1932-33 includes pay as Temporary Clerks, Grade III, prior to establishment as Clerks, Special Class.

(13) Salary of £800 is inclusive of £200 consolidated travelling allowance.

(14) Non-pensionable appointment.

(15) Present incumbent paid on scale £400—15—500, extended by increments of £15 to £350.

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

Numbers.		SALARIES, WAGES, AND ALLOWANCES—continued.	1933-34.	1932-33.	
1 April 1932.	1 April 1933.		£	£	
ACCOUNTANT-GENERAL'S DEPARTMENT.					
1	1	Accountant-General ⁽¹⁾ - - -	£1,000-50-1,200	1,346	1,346
1	1	Deputy Accountant-General - - -	£850-25-1,000	1,146	1,146
1	1	Assistant Accountant-General - - -	£750-25-850	997	997
5	5	Superintending Executive Officers - - -	£550-20-700	3,913	3,885
13	13	Higher Executive Officers - - -	£400-15-500	7,847	7,780
13	13	Executive Officers (Training Grade) ⁽²⁾ - - -	{ £100-10-130 £130-15-400 }	5,450	5,214
9	8	Higher Clerical Officers (men) - - -	£300-15-400	4,040	4,252
2	3	Higher Clerical Officers (women) - - -	£230-10-300	1,155	975
57 ⁽³⁾	55 ⁽⁴⁾	Clerical Officers (men) ⁽⁴⁾ - - -	{ £80-5-100 £100-10-120 £120-15-150 £150-10-250 }	14,732	14,049
18	19	Clerical Officers (women) ⁽⁵⁾ - - -	{ £80-5-120 £120-£7 10s.-£180 }	4,269	3,920
—	1	Clerk, Special Class ⁽⁶⁾ - - -	{ 47s. 7d.-2s. 6d.-65s. 1d. a week (inclusive) }	169	169
1	1	Comptometer Operator ⁽⁷⁾ - - -	28s. a week-2s.-36s. a week	137	131
1	1	Keeper of Records - - -	£130-5-150	209	208
122	122		£	45,410	44,072

(1) The Accountant-General is also Controller of Pension Funds.

(2) One receives an allowance of £40 as Assistant to the Clerk of the Council.

(3) Includes five Temporary Clerks employed on 1st April 1932 and two on 1st April 1933.

(4) One receives an allowance of £20 for assisting the Editors of the "India Office List."

(5) One receives an allowance of £8 for special duties.

(6) Amount for 1932-33 includes pay as Temporary Clerk, Grade III, prior to establishment as Clerk, Special Class.

(7) Non-pensionable appointment.

		RECORD DEPARTMENT.			
1	1	Superintendent - - -	£550-20-700	830	807
1	1	Parliamentary Clerk - - -	£400-15-500	623	611
1	1	Higher Clerical Officer ⁽¹⁾ - - -	£300-15-400	569	551
3 ⁽²⁾	2	Clerical Officers (men) - - -	{ £80-5-100 £100-10-120 £120-15-150 £150-10-250 }	499	500
3	3	Clerical Officers (women) ⁽³⁾ - - -	{ £80-5-120 £120-£7 10s.-£180 }	734	717
—	1	Clerk, Special Class ⁽⁴⁾ - - -	{ 51s. 3d.-2s. 6d.-68s. 9d. a week (inclusive) }	179	179
1	1	Keeper of Records - - -	£150-£7 10s.-£175	223	244
1	1	Keeper of Military Records - - -	£130-5-150	209	209
11	11		£	3,866	3,818

(1) Receives an allowance of £80 as Resident Clerk.

(2) Includes two Temporary Clerks.

(3) One receives an allowance of £20 for assisting the Editors of the "India Office List."

(4) Amount for 1932-33 includes pay as Temporary Clerk, Grade III, prior to establishment as Clerk, Special Class.

		TELEGRAPH AND MAILS BRANCH.			
1	1	Superintendent ⁽¹⁾ - - -	£400-15-500	654	636
2	2	Higher Clerical Officers ⁽²⁾ - - -	£300-15-400	1,002	978
14 ⁽³⁾	12 ⁽³⁾	Clerical Officers (men) ⁽⁴⁾ - - -	{ £80-5-100 £100-10-120 £120-15-150 £150-10-250 }	3,476	3,439
1	1	Clerical Officer (woman) ⁽⁵⁾ - - -	{ £80-5-120 £120-£7 10s.-£180 }	247	235
—	2	Clerks, Special Class ⁽⁶⁾ - - -	{ 47s. 7d.-2s. 6d.-65s. 1d. a week (inclusive) }	363	278
1	1	Girl Messenger ⁽⁷⁾ - - -	{ 13s. to 26s. a week (inclusive) according to age. }	48	42
19	19		£	5,790	5,608

(1) Receives an allowance of £50 while in charge of the Branch, and an allowance of £50 as Clerk of the Codes.

(2) Each receives an allowance of £35 for Telegraph Duties.

(3) Includes two Temporary Clerks employed on 1st April 1932 and one on 1st April 1933; latter receives an allowance of £20 for Telegraph Duties.

(4) Nine each receive an allowance of £20 for Telegraph Duties.

(5) Receives an allowance of £20 for Telegraph Duties.

(6) Amount for 1932-33 includes pay as Temporary Clerks, Grade III, prior to establishment as Clerks, Special Class. One receives an allowance of £20 for Telegraph Duties.

(7) Appointment on temporary basis.

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

Numbers.		SALARIES, WAGES, AND ALLOWANCES—continued.	1933-34.	1932-33.	
1 April 1932.	1 April 1933.		£	£	
TYPING BRANCH.					
1	1	Chief Superintendent	£200—£7 10s.—£230	283	306
3	3	Superintendents	£150—£7 10s.—£180	871	705
23 ⁽¹⁾	25 ⁽¹⁾	Shorthand Typists ⁽²⁾	28s. a week—2s. 6d.—46s. a week.	3,679	3,387
25 ⁽²⁾	26 ⁽²⁾	Typists ⁽³⁾	22s. to 28s. a week, according to age—2s.—36s. a week.	3,003	3,388
2	2	Hectographists ⁽⁴⁾	36s. 8d.—2s.—48s. 8d. a week (inclusive).	254	250
3	3	Girl Messengers ⁽⁵⁾	13s. to 26s. a week (inclusive), according to age.	132	165
57	60		£	8,222	8,201

⁽¹⁾ Includes two Temporary Shorthand-Typists employed on 1st April 1932 and one on 1st April 1933.

⁽²⁾ One receives an allowance of £75 as Assistant to the Private Secretary to the Secretary of State; two an allowance of 5s. a week each in compensation for late additional duty. An allowance of £5 is paid to a Shorthand-Typist for relieving the Assistant to the Private Secretary.

⁽³⁾ Includes two Temporary Typists employed on 1st April 1932 and seven on 1st April 1933.

⁽⁴⁾ Four each receive an allowance of £10 for telegraph duties.

⁽⁵⁾ Paid as Grade III Temporary Women Clerks. Scale fluctuates in accordance with Treasury Circular of 26th August 1927.

⁽⁶⁾ Appointments on temporary basis.

		MISCELLANEOUS OFFICERS, &c.		£	£
1	1	Railway Adviser and Government Director of Indian Railway Companies ⁽¹⁾	£1,000—50—1,200	203	203
1	1	Assistant Government Director of Indian Railway Companies ⁽²⁾	£750—25—800	939	915
1	1	Librarian	£600	726	726
1	1	Assistant Librarian	£400	505	505
1	1	Sub-Librarian	£300	388	388
1	1	Clerical Officer employed in the Library (man) ⁽³⁾	£80—5—100 £100—10—120 £120—15—150 £150—10—250	324	312
1	1	Clerical Officer employed in the Library (woman)	£80—5—120 £120—£7 10s.—£180	244	235
1	1	Clerk, Oriental Side, Library ⁽⁴⁾	£100—10—200	327	316
1	1	Clerk, Unestablished, Library	£150—10—200	262	249
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State ⁽⁵⁾	£600	747	747
1	1	Member of the Medical Board ⁽⁶⁾	£450	584	584
1	1	Additional Member of Medical Board ⁽⁷⁾	£145 10s. (inclusive)	146	146
1	1	Clerical Assistant to the Medical Adviser ⁽⁸⁾	£100—10—180	285	285
1	1	Legal Adviser and Solicitor to the Secretary of State	£1,200	1,346	1,346
1	1	Assistant Solicitor ⁽⁹⁾	£750—25—900	779	1,044
1	1	Clerk, Legal Adviser and Solicitor's Department ⁽⁷⁾	£200—15—305 £305—20—400	564	564
1	1	Clerical Officer employed in the Legal Adviser and Solicitor's Department	£200—10—250 (inclusive).	304	292
1	1	Surveyor and Clerk of the Works	£400—15—500	541	523
1	1	Information Officer ⁽⁸⁾	(*) £900—50—1,100 (inclusive).	992	949
1	1	Assistant to the Information Officer ⁽⁹⁾	£300—15—400	623	623
20	20		£	10,829	10,952

⁽¹⁾ Duties performed by a Principal with an allowance of £200. (See Correspondence Department (page 89).)

⁽²⁾ Scale personal to present incumbent.

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

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

⁽⁵⁾ Non-pensionable appointment.

⁽⁶⁾ Inclusive salary not to be less than £205 a year with periodical increments.

⁽⁷⁾ Present incumbent proceeds to £450 a year.

⁽⁸⁾ Reduced by 7½ per cent. at £900 and £950 and by 10 per cent. at £1,000 onwards.

⁽⁹⁾ Post held by a Higher Clerical Officer, with an allowance of £100.

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

Numbers.				1933-34.	1932-33.
1 April 1932.	1 April 1933.				
SALARIES, WAGES, AND ALLOWANCES—continued.					
OFFICE KEEPERS AND MESSENGERS.					
				£	£
1	1	Head Office Keeper -	(£200—10—260) { With apartments. }	341	341
1	1	Second Office Keeper ⁽¹⁾	£150—5—175	246	246
6	4	Messengers, First Class ⁽²⁾	£105—£2 10s.—£120 (with uniform)	624	1,120
14	13	Messengers ⁽³⁾	£90—5—130 (with uniform)	2,366	2,447
39	42	Unestablished Messengers ⁽⁴⁾	29s.—1s.—34s. a week (with uniform)	5,640	5,229
61	61			£ 9,217	9,383

(1) Present incumbent is paid a salary of £180.

(2) In addition to their salaries, these Messengers receive the following allowances:—One £40 for attendance on the Secretary of State; one £30, for the despatch of letters; one £15 and one £10 as Hall Porters.

(3) One receives £5 for assisting the Keeper of Military Records; and one £5 for assisting the Keeper of Records, Accountant-General's Department.

(4) Eight employed on Record duties are paid on the scale 34s.—1s.—38s. a week.

HOUSEKEEPER, HOUSEMAIDS AND CHARWOMEN.					
				£	£
1	1	Housekeeper	£120 With apartments	172	172
30	30	Housemaids ⁽¹⁾	18s. a week	2,112	2,078
6	6	Charwomen	18s. a week	423	419
37	37			£ 2,707	2,669

(1) One receives allowance of £2 a year as Resident Housemaid.

28	28	{ ARTIFICERS AND LABOURERS EMPLOYED AT THE INDIA OFFICE }	{ At varying rates, based on wages paid by H.M. Office of Works }	5,479	5,462
2	1	CASUAL ASSISTANCE ⁽¹⁾ , OVERTIME AND SUNDAY PAY		618	579

(1) Cost of Temporary Clerks and Typing Staff blocking vacancies on the Permanent Establishment for 1932-33 (2,016l.) and estimated cost for 1933-34 (£1,639) included under appropriate departments.

CONTINGENCIES OF THE INDIA OFFICE.				1933-34.	1932-33.	INCREASE.	DECREASE.
				£	£	£	£
Rates and Taxes	-	-	-	4,185	4,082	153	—
Repairs, Furniture, and Fittings	-	-	-	1,980	1,896	84	—
Coal and Firewood	-	-	-	900	901	—	1
Gas and Electric Lighting and House Articles	-	-	-	1,440	1,346	94	—
Postage and Inland Telegrams	-	-	-	960	811	149	—
Travelling Expenses	-	-	-	200	198	2	—
Newspapers, Books, Parliamentary Papers, &c.	-	-	-	1,100	1,037	63	—
Advertisements	-	-	-	600	499	101	—
Telephones	-	-	-	1,150	1,147	3	—
Messengers' Uniforms	-	-	-	300	268	32	—
Messengers' Allowances for Night Watching	-	-	-	330	328	2	—
Miscellaneous	-	-	-	1,105	1,050	55	—
				£ 14,250	13,513	738	1
NET INCREASE -						£737	

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

OFFICE OF AUDITOR.

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

Numbers.				1933-34.	1932-33
1 April 1932.	1 April 1933.			£	£
1	1	Auditor ⁽¹⁾		1,633	1,633
1	1	Assistant to the Auditor ⁽²⁾	£850—25—1,000	1,346	1,272
4	4	Superintending Executive Officers ⁽³⁾	£550—20—700	3,331	3,450
6	6	Higher Executive Officers ⁽⁴⁾	£400—15—500	3,652	3,740
6	6	Executive Officers (Training Grade) (men)	{ £100—10—130 £130—15—400 }	2,016	2,236
1	1	Executive Officer (Training Grade) (woman)	£100—10—300	273	261
13	12	Clerical Officers (men) ⁽⁵⁾	{ £80—5—100 £100—10—120 £120—15—150 £150—10—250 £80—5—120 }	3,230	3,014
1	1	Clerical Officer (woman)	£120—£7 10s.—£180	239	230
—	1	Clerk, Special Class ⁽⁶⁾	47s. 7d.—2s. 6d.—65s. 1d. a week (inclusive).	169	166
1	1	Comptometer Operator ⁽⁷⁾	28s. a week—2s.—36s. a week.	127	125
1	1	Girl Messenger ⁽⁸⁾	13s. to 26s. a week (inclusive) according to age.	44	40
1	—	Temporary Clerk		—	73
86	35			£ 16,080	16,240

DECREASE - £180

- (1) Salary £1,200, with allowance of £300.
(2) Present incumbent paid on old scale of £800—50—1,000, and receives personal allowance of £200.
(3) Two are paid on the scale of Senior Clerks (Old Establishment), viz., £550—20—750.
(4) One receives an allowance of £100 for Audit of the Accounts of the Guaranteed Railway Companies.
(5) One receives an allowance of £4 for special duties.
(6) Amount for 1932-33 includes pay as Temporary Clerk, Grade III, prior to establishment as Clerk, Special Class.
(7) Present incumbent graded as Established Typist.
(8) Appointment on temporary basis.