

EAST INDIA (HOME ACCOUNTS)

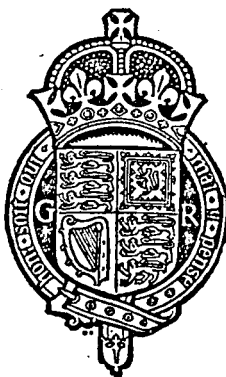
HOME ACCOUNTS

of the

GOVERNMENT OF INDIA

India Office,
26th May 1932. }

S. F. STEWART,
Under Secretary of State for India.



LONDON

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EAST INDIA (HOME ACCOUNTS).

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1930-31.

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No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE
1st April 1930

RECEIPTS.

		£	s.	d.
REVENUE.				
RAILWAYS:				
STATE RAILWAYS:				
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock		235	11	0
STATE RAILWAYS.—INTEREST ON CAPITAL DEPOSITED BY COMPANIES: Madras and Southern Mahratta Railway (Mysore Railway)		48,000	0	0
SUBSIDIZED COMPANIES:				
Rohilkund and Kumaon Railway:				
Government share of surplus profits from 1st April 1929 to 31st March 1930	£ s. d.	6,980	13	6
Southern Punjab Railway:				
Government share of surplus profits: Balance, Quarter, 1st October to 31st December 1929	£ s. d.	18,856	19	1
		25,837	12	7
				74,073 3 7
Carried forward				£ 74,073 3 7

IN COUNCIL OF INDIA, on account of the CENTRAL GOVERNMENT OF INDIA, from
to 31st March 1931.

DISBURSEMENTS.		£	s.	d.
EXPENDITURE.				
CUSTOMS:				
Contribution to the International Customs Tariffs Bureau, 1930-31			216	15 5
TAXES ON INCOME:				
Expenditure in connection with appeals from India			1,009	14 1
FOREST:				
Subscription of Forest Research Institute, Dehra Dun, to International Union of Forest Research Organisations			4	15 10
RAILWAY REVENUE ACCOUNT:				
STATE RAILWAYS—INTEREST ON DEBT: (See Details on page 25.)				
Bombay Baroda and Central India Railway	£	s.	d.	
Burma Railways	385,083	11	0	
East Indian Railway	37,499	9	9	
Eastern Bengal Railway (including Bengal Central Railway)	1,743,414	19	10	
Great Indian Peninsula Railway	124,553	3	5	
Indian Midland Railway	965,182	6	5	
Madras Railway	18,364	18	0	
Oude and Rohilkund Railway	362,193	10	2	
Scinde Punjab and Delhi Railway	313,305	0	5	
South Indian Railway	355,638	18	8	
	146,635	6	2	
	4,451,871	3	10	
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 6·248686 per cent. on £37,250,839 18s. 6d. taken as Capital Outlay from 1st April 1917 to 31st March 1931			4,180,493	5 8
Oude and Rohilkund Railway Discount Sinking Fund, in redemption of debt incurred in excess of money raised: Investment of the sums applicable to this purpose in the purchase and cancellation of—			8,632,364	9 6
£9,149 11s. 7d. India 5½ per cent. Stock			9,261	7 10
			8,641,625	17 4
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:				
Assam-Bengal Railway	81,545	0	0	
Bengal-Nagpur Railway	294,494	12	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	
Ditto (Mysore Railway)	48,000	0	0	
South Indian Railway	147,479	18	4	
			987,842	14 4
STATE RAILWAYS—WORKING EXPENSES:				
Rental paid to the South Behar Railway Company	30,000	0	0	
Miscellaneous expenditure:				
Furlough Pay of officers on leave from India	655	15	9	
Expenses in connection with an appeal case	78	14	3	
Miscellaneous charges	14	9	9	
	30,748	19	9	
MISCELLANEOUS RAILWAY EXPENDITURE:				
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	165	8	3	
Portion of contribution to Overseas Mechanical Transport Fund	800	0	0	
Pensionary charges of Military Officers in respect of Railway employment	50,719	13	6	
Expenses in connection with				
Recruitment	41	16	1	
Advertising	124	4	4	
International Railway Conference at Madrid	88	10	0	
Rohilkund and Kumaon Railway arbitration	134	9	0	
Miscellaneous charges	46	15	2	
	82,869	16	1	
			9,712,338	7 9
Carried forward			9,713,569	13 1

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

		£	s.	d.
Brought forward		74,073	3	7
RECEIPTS— <i>continued.</i>				
REVENUE— <i>continued.</i>				
POSTS AND TELEGRAPHS REVENUE ACCOUNT:				
INDO-EUROPEAN TELEGRAPH DEPARTMENT:				
Message Revenue		1,181	8	7
Receipts on Common Purse Account		116,950	0	7
		118,131	9	2
<i>Deduct</i> —Payments in respect of Revenue:				
Message Revenue		21,949	2	8
Australasian Message Fund		7,067	2	8
		29,016	5	4
		89,115	3	10
INTEREST:				
Interest realised from investment of Cash Balance		92,650	19	10
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		1,566,251	18	6
Transfer from Gold Standard Reserve Revenue Equalisation Fund		33,748	1	6
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland		294	10	1
Fees on transfers of East Indian Railway Company's Debenture Stock, &c.		160	0	9
		1,707,805	10	8
Details of charge of £13,216,715 11s. 11d. 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:—				
India 5½ per cent. Stock (1932)		1,251,143	19	4
India 4½ per cent. Stock (1950-55)		1,912,888	6	10
India 4½ per cent. Stock (1958-68)		811,886	10	5
India 3½ per cent. Stock		3,102,801	13	1
India 3 per cent. Stock		2,310,410	1	7
India 2½ per cent. Stock		288,472	13	3
India 6 per cent. Bonds (1932-33)		306,639	9	5
India 6 per cent. Bonds (1933-35)		201,748	0	2
India Bills		46,958	17	11
Imperial Bank of India Loan		129,073	12	0
		10,362,073	9	0
Interest portion of Annuities created in purchase of Railways (see details on page 24):—				
East Indian Railway		717,017	8	8
Eastern Bengal Railway		76,047	16	11
Great Indian Peninsula Railway		514,442	13	8
Madras Railway		292,575	9	4
Scinde Punjab and Delhi Railway		246,379	1	1
		1,846,462	9	8
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	9
East Indian Railway Irredeemable 4½ per cent. Debenture Stock		64,599	14	9
Do. 3 per cent. new Debenture Stock		239,981	13	4
Do. 3½ per cent. Debenture Stock		244,977	6	3
Do. 4½ per cent. Debenture Stock, 1935-55		157,494	9	4
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock		13,946	6	7
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock		108,057	19	10
Do. 3½ per cent. Debenture Stock		122,497	13	11
South Indian Railway Irredeemable 4½ per cent. Debenture Stock		19,124	19	6
		1,008,179	13	3
		£13,216,715	11	11
Carried forward		£1,870,993	18	1

on account of the Central Government of India, from 1st April 1930 to 31st March 1931—continued.

		£	s.	d.
Brought forward		-	-	9,713,569 13 1
DISBURSEMENTS—continued.				
EXPENDITURE—continued.				
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.	
	22,000	0	0	
Miscellaneous expenditure	314	17	8	
				22,314 17 8
INDO-EUROPEAN TELEGRAPH DEPARTMENT:				
Salaries of Officers of the Department at the India Office	3,147	8	5	
Miscellaneous expenditure	974	14	1	
				4,122 2 6
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:				
INDO-EUROPEAN TELEGRAPH DEPARTMENT:				
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line				458 6 8
Deduct: Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line, creditable to Capital				137 10 0
				320 16 8
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)	13,216,715	11	11	
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—				
£78,577 12s. 9d. India 5½ per cent. Stock	79,549	5	11	
Deduct—Chargeable to State Railways—Interest on Debt (see page 5)	13,296,264	17	10	
	8,641,625	17	4	
				4,654,639 0 6
Interest on Liability assumed in respect of British Government 5 per cent. War Loan (1929-47)				836,050 3 2
India Stock and Bonds: Discount allowed on prepaid instalments				10,822 14 10
Management of Debt				90,355 3 2
Expenses in connection with issue of 6 per cent. Bonds (1933-35)				109,934 15 0
Expenses in connection with issue of 6 per cent. Bonds (1935-37)				188,828 17 6
Expenses in connection with issue of 5½ per cent. Stock (1936-38)				200,793 13 3
Cost of advertisement and postages, 6 per cent. Bonds (1933-35)				1,464 18 6
Cost of advertisement and postages, 6 per cent. Bonds (1935-37)				1,370 2 0
Cost of advertisement and postages, 5½ per cent. Stock (1936-38)				3,603 18 1
Stamp duty on Transfers and Powers of Attorney, &c.				11,838 19 0
				6,109,762 5 0
INTEREST ON OTHER OBLIGATIONS:				
Interest on balances of the Indian Military Widows' and Orphans' Fund				15,239 12 1
Interest on balances of Superior Services (India) Family Pension Fund				15,963 5 3
Bengal and North-Western Railway: 5 per cent. Debenture Stock: Discount Sinking Fund				233 15 7
Interest on deferred portion of purchase price of Southern Punjab Railway				36,311 19 8
				67,748 12 7
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	191,885	8	2	
Law Charges	197	13	3	
Postage and telegrams to India and other places abroad	7,707	13	3	
Contributions towards National Health Insurance, Unemployment Insurance and Contributory Pensions	301	19	0	
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements and petty charges	26,590	17	1	
Miscellaneous expenditure	197	4	4	
				226,880 15 1†
Deduct—Contribution by His Majesty's Treasury	111,062	0	0	
				115,818 15 1
<i>India.</i>				
Heads of Provinces (including Governor-General), &c.:				
Voyage and outfit allowance of Viceroy and Governor-General on appointment, deputation pay of Finance Member of Governor-General's Council, and leave allowances of Member of Governor-General's Council	6,883	6	8	
Secretariat and Headquarters Establishments:				
Miscellaneous expenditure	364	10	2	
Miscellaneous: Indian Civil Service (Examination expenses) and miscellaneous expenditure	4,012	17	5	
				11,260 14 3
				127,079 9 4
Carried forward				£ 16,044,917 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, Paper Currency Reserve, Investments from Treasury Balance, &c., amounting in 1930-31 to 5,264l. 11s. 7d., 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	-	-	1,870,993 18 1
RECEIPTS— <i>continued</i> :			
REVENUE— <i>continued</i> .			
Carried forward	-	-	£ 1,870,993 18 1

on account of the Central Government of India, from 1st April 1930 to 31st March 1931—continued.

		£	s.	d.
Brought forward		16,044,917	16	10
DISBURSEMENTS—continued.				
EXPENDITURE—continued.				
AUDIT:				
<i>England:</i>				
Salaries of Auditor and Assistants, under the Government of India Act, s. 27	-	16,804	1	0
<i>Deduct—</i> Contribution by His Majesty's Treasury	-	3,442	0	0
Portion charged to the High Commissioner for India	-	8,000	0	0
		11,442	0	0
JUSTICE:				
Portion of salaries of members of Judicial Committee of the Privy Council	-			
		5,362	1	0
		3,081	10	5
POLICE:				
Examination expenses, &c., in connection with appointments to the Police Service	-			
		206	11	3
PORTS AND PILOTAGE:				
Pay of Officers on leave from India	-			
		563	11	0
ECCLESIASTICAL:				
Miscellaneous expenditure	-			
		7	10	9
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 at Chiengmai Consulate (1923-9)	-	1,139	0	4
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
Payment to Air Ministry in respect of expenses incurred in connection with the Kabul evacuations	-	3,542	12	6
Pay, &c., of Officers on leave	-	2,737	16	1
Miscellaneous expenditure	-	407	17	5
		22,514	16	4
FRONTIER WATCH AND WARD:				
Pay and allowances of Officers on leave from India	-			
		348	11	4
SCIENTIFIC DEPARTMENTS:				
Expenses attending the preparation of "Fanna Indica"	-	1,836	5	0
Subscriptions for 1931 to International Union of Geodesy and Geophysics, International Astronomical Union and International Research Council	-	793	3	7
Contribution towards expenses of the Indian Section of the Imperial Institute	-	1,200	0	0
Contingent expenses of the India Museum Collection at Kew	-	750	16	7
Pay of Officers on leave from India	-	188	17	5
Miscellaneous expenditure	-	59	0	11
		4,878	3	6
MEDICAL:				
Pay, &c., of Officers on leave from India	-	1,760	19	6
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford	-	83	0	0
Miscellaneous expenditure	-	21	16	0
		1,865	15	6
PUBLIC HEALTH:				
Contribution towards International Bureau of Public Health for 1930	-	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	-	3,431	15	3
Pay of an Officer on leave from India	-	211	10	1
Miscellaneous expenditure	-	153	13	4
		4,521	18	8
AGRICULTURE:				
Contribution to International Veterinary Bureau	-	298	18	6
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome	-	112	18	7
Miscellaneous expenditure	-	5	5	0
		417	2	1
AVIATION:				
Share of expenditure in respect of the International Commission for Air Navigation, 1930	-	143	1	0
Moiety of salary and allowances of officer in charge of Civil Aerodrome, Karachi	-	325	0	0
Passage of an officer	-	92	0	0
Miscellaneous expenditure	-	13	17	0
		573	18	0
MISCELLANEOUS DEPARTMENTS:				
Expenditure of the India Office Library	-	2,372	13	1
Expenditure of the Record Department of the India Office	-	514	5	10
Grant to the Royal Asiatic Society	-	315	0	0
Grant in aid of the publication of the "Encyclopædia of Islam"	-	240	0	0
		3,441	18	11
Carried forward	-	£ 16,032,701	5	7

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

		£	s.	d.
Brought forward		-	-	1,870,993 18 1
RECEIPTS—continued.				
REVENUE—continued.				
CURRENCY:				
Paper Currency Reserve Investment: Discount on British Treasury Bills	-	-	-	11,670 4 1
MINT:				
Proceeds of sale of Indian coins sent home for assay	-	-	-	0 14 7
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.	-	-	-	3,521 18 4
Subscriptions in respect of the India Office Provident Fund	-	-	-	519 15 10
Subscriptions in respect of the Indian Civil and Military Funds, and the Indian Navy Fund:		£	s.	d.
Bengal Military Orphan Society	-	302	16	11
Bengal Military Fund	-	353	1	3
Madras Military Fund	-	225	3	1
Bombay Military Fund	-	208	12	5
Indian Navy Fund	-	1	7	8
		1,091	1	4
Subscriptions and Donations: Indian Civil Service Family Pensions	-	-	-	3,639 2 2
Adjustment of excess charges in previous years in respect of the pensions of Military Officers in civil employment	-	-	-	2,160 6 8
Contribution towards leave allowances and pensions of Civil Officers left for Foreign Service	-	-	-	77 13 5
				11,009 17 9
STATIONERY AND PRINTING:				
Miscellaneous receipts	-	-	-	165 2 3
MISCELLANEOUS:				
Receipt from His Majesty's Treasury towards the expenses of the Indian Statutory Commission	-	-	-	60,000 0 0
Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consular Establishments in Persia (balance for 1924-25 and 1927-28 and adjustment and advance for 1928-29)	-	-	-	15,932 15 5
Receipts in respect of divisible expenditure at Aden	-	-	-	6,135 14 11
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	-	-	-	328 1 9
Miscellaneous Home Receipts	-	-	-	2,089 12 3
				86,486 4 4
Carried forward	-	-	-	£ 1,980,326 1 1

on account of the Central Government of India, from 1st April 1930 to 31st March 1931—*continued.*

		£	s.	d.
Brought forward		16,092,701	5	7
DISBURSEMENTS—<i>continued.</i>				
EXPENDITURE—<i>continued.</i>				
MINT: Cost of assay of Indian coins			4	15 10
CIVIL WORKS:		£	s.	d.
Contribution to the British Engineering Standards Association		500	0	0
Miscellaneous expenditure		69	11	7
			569	11 7
TERRITORIAL AND POLITICAL PENSIONS:				
Members of the Family of the late Maharajah Duleep Singh		7,983	8	1
Members of the Bengal Nizamut Family		472	10	0
			8,455	18 1
SUPERANNUATION ALLOWANCES AND PENSIONS:				
Pensions for Distinguished and Meritorious Services		1,401	7	5
Pensions, &c., on retirement of Officers of the following classes:—				
India Office:				
Superannuation	£	39,356	14	4
Compensation (on reduction of staff)	s.	1,442	9	10
Compassionate and Injury	d.	1,852	6	10
Gratuities under the Superannuation Act, 1909		5,573	6	5
		48,224	17	5
Judges of the High Courts in India		750	0	0
Indian Civil Service		1,106	13	4
Other Civil Services in India		621	5	0
Military and Marine Officers in respect of Civil employment		102,509	4	5
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed		3,189	1	11
Pensions payable in respect of the India Office Provident Fund		8,608	6	9
Compassionate and Miscellaneous Pensions		452	2	11
		166,862	19	2
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund:—				
Bengal Military Orphan Society	£	43,877	4	10
Bengal Military Fund	s.	73,461	15	3
Madras Military Fund	d.	96,001	11	9
Bombay Military Fund		57,374	1	8
Madras Medical Fund		17,539	11	9
Indian Navy Fund		6,399	6	5
		294,653	11	8
			461,516	10 10
STATIONERY AND PRINTING:				
Stationery, Printing, and Bookbinding for the India Office, &c.		10,207	1	3
Deduct—Contribution by His Majesty's Treasury		3,496	0	0
			6,711	1 3
MISCELLANEOUS:				
Contribution towards Expenses of the Secretariat of the League of Nations		60,783	12	8
League of Nations Assembly and Committees		3,861	1	2
International Labour Conference		1,041	7	7
International Conference on Buoying and Lighting of Coasts		555	11	8
Load Line Conference		1,015	15	11
Conference on Codification of International Law		940	3	7
Imperial Conference		1,978	15	7
Indian Statutory Commission		3,186	3	10
Indian Central Committee		343	1	4
Round Table Conference		31,535	12	9
Indian Banking Conference		1,346	19	1
Royal Commission on Labour in India		11,855	17	10
Sum placed at the disposal of the Secretary of State for India for Secret Service		8,000	0	0
Contribution towards the School of Oriental Studies		1,250	0	0
Relief and repatriation of destitute Indians		1,548	11	5
Commission on pensions and leave allowances paid abroad		492	1	4
Books and Newspapers supplied to India		199	5	9
Cost of insignia of Indian Orders		766	0	0
Charges for actuarial work performed for the India Office		1,051	10	3
Pay and expenses of Officers specially employed		1,444	18	1
Contribution to International Copyright Union		115	13	4
Sundry items		1,456	2	11
			134,768	6 1
Carried forward		£	16,704,727	9 3

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

	£	s.	d.
Brought forward	-	-	1,980,326 1 1
RECEIPTS—continued.			
REVENUE—continued.			
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.
Consolidated Clothing Allowances: adjustment, second half of 1928-29, advance first half of 1929-30	31,000	0	0
Voyage Pay of Officers moved in Imperial interests	2,374	3	0
Adjustment of advances on account of—	3,000	0	0
Marriage Allowances and Allotments (1929-30)	1,713	8	4
National Health Insurance (1929)	640	6	0
Contributory Pensions Act	1,920	18	0
Discharge Gratuities (1929-30)	832	16	4
Unemployment Insurance (1929-30)	1,270	12	5
Other Receipts:			
Discharge Purchase Money	512	0	0
Pension Act contributions in respect of British soldiers employed in Civil Departments	536	17	2
Recoveries of over-issues in previous years of pay, &c.	917	6	9
	44,718	8	0
II. ADMINISTRATIVE SERVICES:			
Educational Establishments:			
Fees, &c., received in respect of Cadets at the Royal Military College, Sandhurst	190	11	2
Recoveries of over-issues in previous years of pay, &c.:			
	£	s.	d.
Indian Army Service Corps	8	8	0
Educational	97	0	9
Veterinary	3	15	0
Medical	29	9	1
Miscellaneous Services	3	6	11
	406	19	9
Hospital stoppages recovered from officers on leave	542	18	11
Contribution by the Imperial Government for the year 1930-31 in respect of the Military Attaché at Meshed	950	0	0
	46,808	17	10
III. MANUFACTURING ESTABLISHMENTS:			
Unexpended portion of University fees on account of an officer	1	10	0
Carried forward	-	-	£ 46,810 7 10
Carried forward	-	-	£ 1,980,326 1 1

on account of the Central Government of India, from 1st April 1930 to 31st March 1931—continued.

		Brought forward -		£ s. d.	
				16,704,727 9 3	
DISBURSEMENTS—continued.					
EXPENDITURE—continued.					
MILITARY SERVICES:		£ s. d.		£ s. d.	
ARMY:					
I. FIGHTING SERVICES:					
Payments to the War Office in respect of H.M.'s British Forces serving in India: For the year 1930-31	-	1,400,000	0 0		
Discharge Gratuity and Deferred Pay of British Troops:					
Payments to the War Office:	£ s. d.				
For the year 1930-31	-	48,000	0 0		
Adjustment in respect of 1927-28 and 1928-29	-	1,475	13 7		
Payments to N.C.O.'s &c., formerly on the Indian Unattached List	-	418	5 0		
		49,893	18 7		
Indian Regiments serving in the Colonies:					
Refund of over advance in respect of year 1929-30	-	74	17 5		
Pay and allowances, &c. of British soldiers attending Vocational Courses	-	29,496	9 3		
Furlough allowances of British Regiments serving in India	-	143,891	18 8		
Furlough allowances: Indian Army: Regimental	-	262,306	17 4		
National Health Insurance:	£ s. d.				
Advances for year 1930	-	29,700	0 0		
" 1931	-	9,900	0 0		
Unemployment Insurance:		39,600	0 0		
Contribution for the year 1930-31	-	95,000	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:	£ s. d.				
British Troops	-	353,090	9 10		
Indian Army	-	26,889	18 2		
		379,980	8 0		
Consolidated Clothing Allowances (balance, second half of 1928-29, advance first half of 1929-30)	-	1,258	17 8		
Pay and allowances of Second Lieutenants on appointment	-	5,937	1 9		
Fighting units: Miscellaneous	-	3,011	18 1		
		2,529,252	6 9		
II. ADMINISTRATIVE SERVICES:					
Supply and Transport:					
Furlough Allowances: Indian Army Service Corps	-	78,627	16 10		
Miscellaneous expenditure	-	3,165	16 8		
Educational and Instructional:				81,793	13 6
Furlough allowances	-	8,820	14 4		
Miscellaneous expenditure	-	30,946	4 7		
Medical Services:				39,766	18 11
Furlough allowances: Royal Army Medical Corps	-	18,385	15 3		
" : I.M.S. and other medical personnel	-	54,138	4 6		
Sterling Overseas Pay: Indian Medical Service	-	28,650	17 7		
Pay, &c. of Lieutenants on appointment to the I.M.S.	-	6,343	10 8		
Cost of medical treatment of officers on leave	-	3,680	11 2		
Miscellaneous expenditure	-	1,154	9 8		
Veterinary:				112,353	8 10
Furlough allowances: Royal Army Veterinary Corps	-	3,754	15 10		
Miscellaneous expenditure	-	3	9 6		
Arsenals:				3,758	5 4
Furlough allowances: Indian Army Ordnance Corps, &c.	-	33,799	18 9		
Miscellaneous expenditure	-	1,064	6 1		
Miscellaneous Administrative Services:				34,864	4 10
Furlough allowances	-	7,605	10 1		
Miscellaneous expenditure	-	2,053	13 8		
III. MANUFACTURING ESTABLISHMENTS:					
Furlough allowances and miscellaneous expenditure:				9,659	3 9
Ordnance and Clothing Factories	-	2,492	3 9		
Grass Farms	-	3,090	1 9		
Dairy Farms	-	1,003	17 3		
Medical Depôts and Workshops	-	1,560	17 7		
		8,152	0 4		
IV. STAFF: Indian Orderlies to His Majesty the King					
Furlough allowances	-	2,054	5 2		
Sterling Overseas Pay	-	78,265	5 2		
Passage and equipment allowance of Commander-in-Chief on appointment	-	5,421	9 11		
Miscellaneous expenditure	-	1,000	0 0		
		1,707	14 9		
		88,448	15 0		
Carried forward	-	£ 2,908,048	17 3	16,704,727	9 3

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

		£	s.	d.
Brought forward - - - - -		1,980,326	1	1
RECEIPTS—continued.				
REVENUE—continued.				
MILITARY SERVICES—continued.				
ARMY—continued.				
Brought forward - - - - -		£	s.	d.
		46,810	7	10
IV. STAFF:				
Recoveries of over-issues in previous years of pay, &c. -		32	19	8
V. PURCHASE AND SALE OF STORES:				
Stores brought from India with troops:	£	s.	d.	
Clothing - - - - -	5,924	11	2	
Ordnance - - - - -	33,764	19	0	
		39,689	10	2
VI. SPECIAL SERVICES:				
Recoveries and adjustments of payments in previous years to Surplus Officers of the Indian Army -		1,106	6	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 - - - - -		1,876	3	3
Miscellaneous Receipts in connection with concession passages - - - - -		8,231	2	5
Other Miscellaneous Receipts - - - - -		120	5	6
		227,866	15	2
VIII. NON-EFFECTIVE:				
Recoveries from the War Office in respect of Retired Pay, &c., of Indian Troops, &c., lent to it - - - - -		403,800	12	3
Other pensionary contributions - - - - -		948	5	10
Subscriptions towards Indian Military Service Family Pensions - - - - -		49,076	15	7
Recoveries from Civil Revenues in respect of pensions charged thereto in previous years - - - - -		151,417	0	11
Adjustments of over-issues and miscellaneous receipts -		6,258	8	4
		611,501	2	11
ROYAL AIR FORCE:				
Stores brought from India with Airmen:				
Clothing - - - - -		312	1	6
Ordnance - - - - -		38	12	4
Consolidated Clothing Allowances of Airmen returning from India: 1929-30 Trooping Season - - - - -		681	10	9
Fees in respect of cadets at Cranwell College - - - - -		450	0	0
Miscellaneous receipts - - - - -		55	19	6
		1,538	4	1
MARINE:				
Miscellaneous receipts - - - - -		697	18	4
MILITARY ENGINEER SERVICES:				
Miscellaneous receipts - - - - -		68	4	3
EXTRAORDINARY RECEIPTS:				
Receipts from proceeds of International Loan - - - - -	£	s.	d.	
Other reparation receipts - - - - -	123,205	2	11	
	233,668	14	2	
	356,873	17	1	
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward) -		£ 3,178,872	2	11

on account of the Central Government of India, from 1st April 1930 to 31st March 1931—continued.

		£	s.	d.	£	s.	d.
	Brought forward	-	-	-	2,908,048	17	3
	DISBURSEMENTS—continued.				16,704,727	9	3
	EXPENDITURE—continued.						
	MILITARY SERVICES—continued.						
	ARMY—continued.						
	V. PURCHASE AND SALE OF STORES: Stores taken to India with						
	Troops:—Clothing	£	s.	d.			
	Ordnance	17,315	4	9			
		40,546	15	3			
	VI. SPECIAL SERVICES:				57,862	0	0
	Gratuities and Allowances to surplus Officers of the Indian Army	-	-	-	55	6	8
	VII. TRANSPORTATION AND MISCELLANEOUS:						
	Sea Transport charges	485,836	10	8			
	Concession Passages	30,630	14	4			
	Military charges for Aden: Contribution to Imperial Govt.	150,000	0	0			
	Embarkation and Transport Staff: Pay, &c.	1,551	2	8			
	Maintenance of the graves of soldiers of the Indian Expeditionary Forces	15,300	0	0			
	Miscellaneous expenditure	2,100	19	1			
	VIII. NON-EFFECTIVE CHARGES:				685,419	6	9
	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 1930-31	1,166,046	0	0			
	Adjustment for 1921-22, 1922-23 and 1923-24	-4,075	0	0			
		1,161,971	0	0			
	Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,927,641	17	2			
	Wound Pensions and Gratuities	11,576	2	11			
	Compassionate Allnces. of Officers removed from Service, &c.	1,221	15	11			
	Pensions of Non-commissioned Officers and men	1,017	8	8			
	Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty	128,074	3	1			
	Pensions of Widows & Families of Officers, &c., of Indian Service	91,100	2	2			
	Cost of Medals, &c.	30	12	4			
	Gratuities: Army	2,251	5	7			
	Gratuities to Widows and Families of Officers killed in action	125	0	0			
	Medical treatment of retired Officers, &c.	9,476	4	7			
		3,334,485	12	5			
	Indian Military Service Family Pensions	244,390	0	4			
					3,578,875	12	9
	ROYAL AIR FORCE:						
	Effective charges:				7,230,261	3	5
	Payments to the Air Ministry in respect of personnel serving in India: For the year 1930-31	110,000	0	0			
	Discharge Gratuities, 1929-30	1,071	0	0			
	Furlough allowances	10,234	17	4			
	Cost of Sea Transport	21,327	6	3			
	National Health Insurance:	£	s.	d.			
	1930	900	0	0			
	1931	300	0	0			
	1929 (Balance)	23	6	0			
		1,223	6	0			
	Unemployment Insurance (1929-30)	1,117	0	0			
	Payment to Ministry of Health under Contributory Pensions Act (of which a moiety is recovered from issues of pay)	3,669	18	0			
	Marriage allowances and allotments	73,483	14	2			
	Educational Charges	3,141	7	0			
	Consoldtd. Clothing Allnces. of Airmen proceeding to India	1,176	15	9			
	Stores taken to India with Airmen:	£	s.	d.			
	Clothing	502	17	9			
	Ordnance	179	13	3			
		682	11	0			
	Miscellaneous expenditure	1,380	2	4			
	Non-Effective charges: Payment to the Air Ministry in respect of personnel serving in India	19,500	0	0			
					248,007	17	10
	MARINE:						
	Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	101,032	13	9			
	Royal Indian Marine Furlough Pay	17,135	8	6			
	Miscellaneous expenditure	6,422	12	7			
		£	s.	d.	124,590	14	10
	Royal Indian Marine Retired Pay	50,837	3	5			
	Indian Navy Retired Pay	52	6	7			
		50,889	10	0			
	MILITARY ENGINEER SERVICES:				175,480	4	10
	Furlough Pay of personnel of the Royal Engineers	26,143	9	2			
	Miscellaneous expenditure	340	4	5			
					26,483	13	7
	TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)				£	24,384,960	8 11

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

Brought forward - - - -

£ s. d.
3,178,872 2 11

RECEIPTS—continued.

DEBT.

PERMANENT DEBT INCURRED:

	For Railway Construction.			For General Purposes.					
	£	s.	d.	£	s.	d.	£	s.	d.
India 6 per cent. Bonds : Loan of £7,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in May 1930:									
Receipts in the year - - - - -	5,940,000	0	0	990,000	0	0	6,930,000	0	0
India 6 per cent. Bonds : Loan of £12,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in October 1930:									
Receipts in the year - - - - -	11,000,000	0	0	1,000,000	0	0	12,000,000	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 - - - - -	8,626,977	15	6	—	—	—	8,626,977	15	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 - - - - -	79,699	6	11	—	—	—			
Loans created under East India Loans Act, 1922, and previous Acts:									
£12,500,000 India 5½ per cent. Stock issued in June 1922 - - - - -	63,062	5	11	—	—	—			
							142,761	12	10
£20,000,000 India 4½ per cent. Stock issued in November 1922 - - - - -	47,575	5	4	22,906	12	1			
£20,000,000 India 4½ per cent. Stock issued in May 1923 - - - - -	41,713	16	6	7,361	5	3			
Loans created under East India Loans Act, 1923, and previous Acts:							119,556	19	2
£7,500,000 India 4½ per cent. Stock issued in January 1928 - - - - -	10,070	0	11	—	—	—			
£10,000,000 India 4½ per cent. Stock issued in January 1929 - - - - -	14,320	5	10	—	—	—			
							24,390	6	9
£6,000,000 India 6 per cent. Bonds issued in February 1930 - - - - -	19,439	9	5	—	—	—	19,439	9	5
£7,000,000 India 6 per cent. Bonds issued in May 1930 - - - - -	7,926	17	3	1,321	2	11	9,248	0	2
FLOATING DEBT INCURRED:									
India Bills: Principal Account - - - - -				4,046,958	17	11			
Loan from Imperial Bank of India - - - - -				6,000,000	0	0			
							10,046,958	17	11
UNFUNDED DEBT:									
Indian Military Widows' and Orphans' Fund (Sterling Branch):									
Subscriptions and interest on balances - - - - -				57,381	14	7			
Superior Services (India) Family Pension Fund:									
Subscriptions and interest on balances - - - - -				60,120	2	6			
							117,501	17	1
							38,036,834	18	10
Carried forward - - - - -							£	41,215,707	1 9

on account of the Central Government of India, from 1st April 1930 to 31st March 1931—continued.

		Brought forward			£ s. d.		
					24,884,960 8 11		
DISBURSEMENTS—continued.							
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.							
RAILWAY CAPITAL ACCOUNT:							
CONSTRUCTION OF STATE RAILWAYS:							
<i>State Railways worked by the State: Southern Punjab Railway:</i>							
Proceeds of sale of furniture					-75 1 0		
<i>State Railways worked by Companies:</i>							
Stores, Establishment Charges, &c.:							
Assam-Bengal Railway		85,195 13 4					
Bengal-Nagpur Railway		428,910 17 8					
*Bengal and North-Western Railway		155,522 0 0					
Bombay Baroda and Central India Railway		533,245 17 10					
Madras and Southern Mahratta Railway		344,326 3 5					
*Rohilkund and Kumaon Railway		23,144 19 6					
South Indian Railway		542,625 12 10					
					2,112,971 4 7		
POSTS AND TELEGRAPHS CAPITAL OUTLAY:							
INDO-EUROPEAN TELEGRAPH DEPARTMENT:							
Proceeds of sale		-450,000 0 0					
Payment to Foreign Office in respect of Kerman-Bunder-Abbas line		18,993 6 8					
Fee of Accountant in respect of disposal of undertaking		2,100 0 0					
Honorarium to Director-in-Chief, Indo-European Telegraph Department		774 0 0					
					-428,132 13 4		
CIVIL WORKS:							
INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:							
Allowances of architects, &c.					7,311 15 9		
					1,692,075 6 0		
DEBT.							
PERMANENT DEBT DISCHARGED:							
£153 l. 10d. India 7 per cent. Stock discharged (at 102)					156 3 0		
Capital portion of Annuities created in purchase of Railways (see details on page 24):							
East Indian Railway		428,253 4 6					
Eastern Bengal Railway		40,814 4 6					
Great Indian Peninsula Railway		754,038 9 1					
Madras Railway		195,802 8 6					
Scinde Punjab and Delhi Railway		124,950 6 0					
					1,543,858 12 7		
Purchase of India 5½ per cent. Stock with the State Railways Sinking Funds (see details on page 24)		200,000 0 0					
Purchase of India 5½ per cent. Stock with the Discount Sinking Funds (see pages 5 and 7)		—			200,000 0 0		
					1,744,014 15 7		
FLOATING DEBT DISCHARGED:							
India Bills: Principal Account		6,000,000 0 0					
Loan from Imperial Bank of India		6,000,000 0 0					
					12,000,000 0 0		
UNFUNDED DEBT:							
Indian Military Widows' and Orphans' Fund (Sterling Branch)		3,021 13 9					
Superior Services (India) Family Pension Fund		3,183 1 1					
Southern Punjab Railway: Portion of purchase price		1,956,631 8 0					
					1,962,836 2 10		
					15,706,850 18 5		
					41,783,886 13 4		
					Carried forward		

* 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		41,215,707	1	9		
RECEIPTS—continued.						
DEPOSITS AND ADVANCES (for details of Balances, see page 26).						
GOLD STANDARD RESERVE:						
Cost price of—	£	s.	d.	£	s.	d.
£53,525,000 British Treasury Bills maturing or realised	53,249,996	14	5			
£225,000 Australian Treasury Bills maturing	221,793	4	9			
Redemption money of—						
£1,500,000 Treasury 5½ per cent. Bonds, maturing 15th May 1930	1,500,000	0	0			
Proceeds of sale of—						
£1,750,000 Treasury 4½ per cent. Bonds, 1930-32	1,780,835	3	4			
£3,779,000 Treasury 4 per cent. Bonds, 1931-33	3,800,641	17	10			
£4,670,000 Treasury 5 per cent. Bonds, 1933-35	4,837,978	5	6			
	65,391,245	5	10			
Dividends on investments, discount on Treasury Bills, &c.	1,468,942	13	9	66,860,187	19	7
GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:						
Discount on Treasury Bills	9,046	8	4			
British Treasury Bills maturing or realised	2,120,398	13	8	2,129,445	2	0
PAPER CURRENCY RESERVE:						
British Treasury Bills maturing or realised	3,353,956	19	7			
Transfer from Home Treasury Balance	1,642,145	12	0	4,996,102	11	7
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	2,345	7	5			
Pay of Second Lieutenants on appointment to the Indian Army	1,251	1	2			
Sums advanced by H.M. Treasury in connection with the						
Round Table Conference	35,000	0	0			
Miscellaneous	2,548	16	3	41,145	4	10
SUSPENSE ACCOUNTS:						
Bengal and North-Western Railway, appropriation from Revenue in respect of Discount on the 5 per cent. Debenture Stock (State Portion)	1,508	11	5			
Miscellaneous	18,884	1	0	20,392	12	5
MISCELLANEOUS DEPOSITS:						
British Income Tax collected on behalf of H.M. Imperial Government	817,955	10	8			
Receipts in respect of the Currie Scholarship	44	6	4			
Receipts in respect of the Norman Memorial Fund	16	16	0			
Receipts in respect of Sir Pertab Singh Memorial Fund	300	0	0			
Receipts in respect of the Pollock Memorial Fund	18	4	0			
Insurance premiums deducted from salaries of India Office Establishment for payment to Civil Service Insurance Society	4,208	5	9			
Hospital Saving Association	165	18	0			
Post Office Sanatorium Society	12	1	6			
Miscellaneous	114,927	3	11	937,648	6	2
				74,984,921	16	7
Carried forward				£ 116,200,628	18	4

on account of the Central Government of India, from 1st April 1930 to 31st March 1931—continued.

		£		s.		d.	
Brought forward						41,783,886 13 4	
DISBURSEMENTS—continued.							
DEPOSITS AND ADVANCES (for details of Balances, see page 26).							
GOLD STANDARD RESERVE:							
Investments in the purchase of		£	s.	d.	£	s.	d.
£56,040,000 British Treasury Bills - - -		55,770,459	11	5			
£225,000 Australian Treasury Bills - - -		221,793	4	9			
£3,000,000 Treasury 5 per cent. Bonds (1933-35) - - -		3,057,146	8	4			
		59,049,399	4	6			
Appropriation to Revenue - - - - -		1,566,251	18	6			
Transfer to Home Treasury Balance - - - - -		6,247,200	0	0	66,862,851	3	0
GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:							
Investments in British Treasury Bills - - - - -		2,099,508	18	5			
Transfer to Revenue - - - - -		33,748	1	6	2,133,256	19	11
PAPER CURRENCY RESERVE:							
Investments in British Treasury Bills - - - - -		3,239,661	3	5			
Transfer to Home Treasury Balance - - - - -		1,756,441	8	2	4,996,102	11	7
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 - - - - -		1,691	15	5			
Pay of Second Lieutenants on appointment to Indian Army - - - - -		1,237	16	5			
Round Table Conference - - - - -		31,651	13	8			
Miscellaneous - - - - -		2,111	16	0	36,693	1	6
SUSPENSE ACCOUNTS:							
Miscellaneous - - - - -					10,110	10	0
MISCELLANEOUS DEPOSITS:							
British Income Tax paid to H.M. Imperial Government - - - - -		812,649	13	9			
Currie Scholarship for Indian Forest Students - - - - -		9	14	11			
Norman Memorial Fund - - - - -		16	10	0			
Pollock Memorial Fund - - - - -		18	0	0			
Sir Pertab Singh Memorial Fund - - - - -		200	0	0			
Insurance Premiums paid to Civil Service Insurance Society - - - - -		4,257	15	10			
Hospital Saving Association - - - - -		163	14	6			
Post Office Sanatorium Society - - - - -		12	1	6			
Miscellaneous - - - - -		24,758	4	7	842,085	15	1
					74,881,100	1	1
Carried forward						116,664,986 14 5	

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

Brought forward - - - £ 116,200,628 18 4

RECEIPTS--continued.

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA :

REMITTANCE ACCOUNT :

Receipts from Imperial Government Departments :

	£	s.	d.	£	s.	d.
War Office:						
Expenditure in India in connection with						
Shanghai Defence Force - - - - -	-3,980	16	5			
Military Expenditure at Aden - - - - -	8,075	9	10			
Remittances paid in India on behalf of the Asiatic						
Artillery at Hong Kong and Singapore - - - - -	18,208	9	10			
Enlistment of Indians for service in the Colonies - - - - -	1,548	0	6			
Sums due to Officers and others serving in India - - - - -	63,068	10	6			
Additional Indian Troops lent for service at Hong Kong - - - - -	1,682	18	7			
Pensions issued in India - - - - -	53,492	3	10			
Air Ministry:				142,094	16	8
Expenditure in India in connection with						
Military Expenditure at Aden - - - - -	1,555	1	1			
Expenditure in Iraq - - - - -	1,538	0	0			
Funds supplied to the Royal Air Force, Iraq - - - - -	540,000	0	0			
Funds for Command Accountant, R.A.F., Aden - - - - -	188,250	0	0			
Sums due to Officers and others residing in India - - - - -	833	7	6			
Airship Base at Karachi - - - - -	4,475	0	1			
Admiralty:				736,651	8	8
Advances in India on account of Naval Services - - - - -	114,326	2	4			
Pensions issued in India - - - - -	1,068	3	6			
Foreign Office:				115,394	5	10
Moiety of expenditure in India in connection with						
Persian Gulf Radio Offices - - - - -				1,020	17	10
Board of Trade:						
Transports - - - - -	6,536	1	2			
Lighthouses in the Red Sea - - - - -	5,827	8	9			
Balances on Indian Shipping Masters' Accounts - - - - -	2,544	12	10			
Sundry Departments and Dominion Governments:				14,908	2	9
Postal and Money Order transactions with Colonial						
Administrations - - - - -	512,491	9	1			
Pensions, &c., issued in India on behalf of H.M.						
Paymaster General - - - - -	10,064	4	3			
Payments in India chargeable to Ministry of Pensions - - - - -	41,167	7	1			
Advances in India on account of Emigration of Coolies - - - - -	47,972	11	1			
Political Expenditure at Aden - - - - -	11,135	12	8			
Bills and Telegraphic Transfers drawn on India by the						
High Commissioner for Iraq - - - - -	86,250	0	0			
Opium shipped to the Governments of Hong Kong and						
the Straits Settlements - - - - -	403,347	18	4			
Expenditure in connection with Dominion Officers						
serving in India - - - - -	6,456	1	3			
Miscellaneous advances in India - - - - -	113,010	16	1			
				1,231,895	19	10
				2,241,965	11	7
Other Remittance transactions:						
Opium shipped to Siam - - - - -				309,706	5	0
Allotments paid in India - - - - -				18	4	0
Government of India Rupee Loans - - - - -				6,126	3	6
Indian Military Widows' and Orphans' Fund (Rupee Branch) - - - - -				104	7	7
Sundry Provident Funds - - - - -				279	4	4
Miscellaneous receipts - - - - -				59,757	1	11
Exchange Adjustments on Remittance Transactions - - - - -				2	12	3
Carried forward - - - - -				2,617,959	10	2
				116,200,628	18	4

on account of the Central Government of India, from 1st April 1930 to 31st March 1931—*continued.*

Brought forward - - - £ 116,664,986 14 5

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 - - -	19,006	13	0			
Effects of deceased Officers and men of the British Army -	6,774	18	2			
Air Ministry:						
Miscellaneous Remittances from India - - -	4,869	3	11			
Board of Trade:						
Basses and Minicoy Light Dues - - -	2,614	14	7			
Sundry Departments and Dominion Governments:						
Postal and Money Order transactions with the United Kingdom	420,000	0	0			
Unemployment Insurance: Sale of stamps in India -	242	8	6			
National Health Insurance: Sale of stamps in India -	57	13	4			
Miscellaneous transactions to be brought to charge or recovered in India - - -	44,992	11	0			
				498,558	2	6
Other Remittance transactions:						
Remittances of British and Indian Services - - -				1,532	12	2
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities - - -				97,216	14	10
Remittances: Indo-European Telegraph - - -				2,815	10	0
Rohilkund and Kumaon Railway Company:						
Interest on 4 per Cent. Debenture Stock allocated to State Works and on Capital Overdrafts provided by Company - - -				27,805	0	9
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account - - -				37,000	0	0
Pay and Pensions chargeable to Native States, Local Funds, &c. - - -				2,615	19	4
Transfer from India of transactions on account of the Indian Military Widows' and Orphans' Fund (Sterling Branch) - - -				36,492	7	6
Transfer from India of transactions on account of the Superior Services (India) Family Pension Fund - - -				33,438	17	11
Expenses of Indian Cadets at Sandhurst - - -				404	1	11
Miscellaneous payments to be brought to charge or recovered in India - - -				33,547	5	0
Exchange adjustments on Remittance Transactions - - -				0	6	2

Carried forward - £ 776,426 18 1 116,664,986 14 5

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

	£	s.	d.	£	s.	d.
Brought forward - -	2,617,959	10	2	116,200,628	18	4
RECEIPTS— <i>continued.</i>						
REMITTANCE— <i>continued.</i>						
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA— <i>continued.</i>						
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:						
Sterling purchased in India - - - - -	5,395,000	0	0			
Sale of silver - - - - -	2,352,141	2	0			
Transfers through Paper Currency Reserve - - - - -	1,756,441	8	2			
Transfers through Gold Standard Reserve - - - - -	6,247,200	0	0			
				18,368,742	0	4
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - - - - -				£ 134,569,370	18	8
RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details see pages 31 to 38.)						
Bombay - - - - -		3	17	0		
Bengal - - - - -		602	6	6		
United Provinces of Agra and Oudh - - - - -		603	13	0		
Punjab - - - - -		1,910	1	0		
Assam - - - - -		38	18	10		
					3,158	16 4
TOTAL RECEIPTS - - - - -				£ 134,572,529	15	0
Balance on the 1st April 1930, held as follows:—						
Cash at the Bank of England and in the hands of Sub-Accountants -	1,046,823	12	7*			
British Treasury Bills - - - - -	5,123,273	19	8			
				6,170,097	12	3
				£ 140,742,627	7	3

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

INDIA OFFICE,
August 1931.

on account of the Central Government of India. from 1st April 1930 to 31st March 1931—*continued.*

	£	s.	d.	£	s.	d.
Brought forward -	776,426	18	1	116,664,986	14	5
DISBURSEMENTS— <i>continued.</i>						
REMITTANCE— <i>continued.</i>						
REMITTANCE ACCOUNT BETWEEN THE SECRETARY OF STATE AND INDIA— <i>continued.</i>						
SECRETARY OF STATE'S BILLS AND OTHER TRANSFERS:						
Transfers through Paper Currency Reserve -	1,642,145	12	0			
Bills of Exchange and Telegraphic Transfers on London sold in India -	5,733,625	19	2	8,152,198	9	3
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA -						
				10,388,123	16	4
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - £				135,205,309	0	0
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details see pages 30 to 38.)						
Madras -	14,946	10	7			
Bombay -	24,170	12	3			
Bengal -	18,727	4	6			
United Provinces of Agra and Oudh -	37,368	4	6			
Punjab -	35,621	5	1			
Burma -	27,815	17	1			
Bihar and Orissa -	10,798	14	5			
Central Provinces and Berar -	14,189	10	7			
Assam -	7,143	11	10			
				190,781	10	10
TOTAL DISBURSEMENTS -				£	135,396,090	10 10
Balance on the 31st March 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
				£	140,742,627	7 3

* Including £1,085 7s. 2d. 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,
29th February 1932.

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 1953, at the rate of 5 <i>l.</i> 1 <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. -1,399 7 6	£ s. d. 1,375 1 10	£ s. d. 1,145,370 13 2
Eastern Bengal Railway : Annuity terminating in 1957, at the rate of 6 <i>l.</i> 3 <i>s.</i> 4·79 <i>d.</i> for 100 <i>l.</i> Stock of the Company - - - - -	116,860 14 8	-25 4 7	36 11 4	116,862 1 5
Great Indian Peninsula Railway : Annuity terminating in 1948, at the rate of 6 <i>l.</i> 13 <i>s.</i> 6·776 <i>d.</i> for 100 <i>l.</i> Stock of the Company - - - - -	1,268,516 0 6	-50 2 6	15 4 9	1,268,481 2 9
Madras Railway : Annuity terminating in 1956, at the rate of 5 <i>l.</i> 7 <i>s.</i> 10·795 <i>d.</i> for 100 <i>l.</i> Stock of the Company - - - - -	488,381 5 8	-4 7 4	19 6	488,377 17 10
Scinde Punjab and Delhi Railway : Annuity terminating in 1958, at the rate of 5 <i>l.</i> 3 <i>s.</i> 3·141 <i>d.</i> for 100 <i>l.</i> Stock of the Company - - - - -	371,361 3 6	-89 1 7	57 5 3	371,329 7 1
£	3,390,397 3 2	-1,561 3 6	1,485 2 7	3,390,321 2 3*

* Charged as Capital redeemed during 1930-31, see page 15, £1,543,358 12*s.* 7*d.*, Interest on Capital, see page 4, £1,846,462 9*s.* 8*d.*

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

	Stock purchased and cancelled.	Cost.		
	India 5½ per cent. Stock.	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.
STATE RAILWAYS—SINKING FUNDS: Created pursuant to Acts 42 & 43 Vict. c. 206 s. 51, and 44 & 45 Vict. c. 53, s. 2 (a)				
East Indian Railway - - - - -	£ s. d. 117,370 7 6	£ s. d. 119,050 0 0	£ s. d. —	£ s. d. —
Eastern Bengal Railway - - - - -	9,423 5 8	—	9,550 0 0	—
Scinde Punjab and Delhi Railway - - - - -	70,452 12 8	—	—	71,400 0 0
£	197,246 5 10	119,050 0 0	9,550 0 0	71,400 0 0
			£200,000 0 0	

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

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

	Bombay Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (including Bengal Central Railway).	Great Indian Peninsula Railway (includ- ing Indian Midland Railway).	Madras Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway.	South Indian Railway.	Burma Railways.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
STATE RAILWAYS—INTEREST ON DEBT:										
On India 5½ per Cent. Stock	—	-17,508 5 2	-1,317 18 4	—	—	-2,827 18 11†	-11,509 7 6	—	—	
On India 4½ per cent. Stock	—	—	—	—	—	-108 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	58,035 8 4	268,052 5 4	14,050 14 8	18,364 18 0	31,314 18 0	-3,371 19 8†	112,128 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	328,448 7 8	-18,255 10 0	13,464 4 8	97,896 10 0	—	308,024 4 8	-15,261 3 4	119,866 13 8	—	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	-3,708 18 0	-288 8 0	—	—	10,763 1 4	-2,437 7 0	7,023 13 0	—	
On unredeemed Annuity Capital outstanding on 31st March 1924	—	817,038 2 0	94,693 3 10	636,730 2 8	330,378 12 2	—	272,761 13 10	—	—	
	885,083 11 0	1,036,361 18 2	110,808 16 10	762,991 10 8	362,198 10 2	313,305 0 5	355,638 18 8	127,510 6 8	—	3,443,691 10 7
On Railway Debenture Stock	—	707,058 8 8	13,946 0 7	230,555 13 9	—	—	—	19,124 19 6	37,499 9 9	1,008,179 13 3
£	885,083 11 0	1,743,414 19 10	124,553 3 5	993,547 4 5	362,198 10 2	313,305 0 5	355,638 18 8	146,635 6 2	37,499 9 9	4,451,871 3 10

* Sinking Funds were established in connection with these Railways to redeem India 2½ 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 4½ 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 Receipts and Disbursements of the Secretary of State in Council of India, on account of the Central Government of India, from 1st April 1930 to 31st March 1931—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 1930.	Transactions during 1930-31.		Balance, 31st March 1931.
		Payments.	Receipts.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Pay of Second Lieutenants on appointment -	535 17 3	1,237 16 5	1,251 1 2	522 12 6
Pay of Indian Army Officers lent to Imperial Government Accounts with Imperial Government: Miscellaneous	830 16 11	1,691 15 5	2,345 7 5	177 4 11
Round Table Conference -	859 1 4	2,111 16 0	2,548 16 3	422 1 1
Expenditure consequent on disturbances in Persia -	—	31,651 13 8	35,000 0 0	-3,348 6 4
Suspense: Miscellaneous -	17,938 4 9	—	—	17,938 4 9
Mysore Debenture Stock Sinking Fund—Investment Account -	13,927 16 4	10,110 10 0	18,884 1 0	5,154 5 4
Pollock Memorial Fund: Investment Account -	59,697 16 5*	—	—	59,697 16 5*
	356 10 9	—	—	356 10 9
TOTAL - £	94,146 3 9	46,803 11 6	60,029 5 10	80,920 9 5

CREDIT BALANCES.

Bengal and North-Western Railway 5 per cent. Debenture Stock (State portion)	5,470 14 11	—	1,508 11 5	6,979 6 4
Discount Sinking Fund -	132 14 4	9 14 11	44 6 4	167 5 9
Currie Scholarship for Forest Students -	6 17 8	16 10 0	16 16 0	7 3 8
Norman Memorial Fund -	450 0 0	200 0 0	300 0 0	550 0 0
Sir Pertab Singh Memorial Fund -	357 1 9	18 0 0	18 4 0	357 5 9
Pollock Memorial Fund -	59,697 16 5*	—	—	59,697 16 5*
Mysore Debenture Stock Sinking Fund -	2,185 3 0	812,649 13 9	817,955 10 8	7,490 19 11
Income Tax -	37 4 6	163 14 6	165 18 0	39 8 0
Hospital Saving Association -	—	12 1 6	12 1 6	—
Post Office Sanatorium Society -	916 15 9	4,257 15 10	4,208 5 9	867 5 8
Civil Service Insurance Society -	3,187 18 7	24,758 4 7	114,927 3 11	93,356 17 11
Miscellaneous Deposits -				
TOTAL - £	72,442 6 11	842,085 15 1	939,156 17 7	169,513 9 5

* The value of £31,300 Bombay City Improvement Trust 4 per cent. Debentures, purchased in India but held 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 1930 to 31st March 1931.

CENTRAL GOVERNMENT OF INDIA.

EXPENDITURE.

	£	s.	d.	
CUSTOMS:				
Contribution to the International Customs Tariffs Bureau, 1930-31				216 15 5
TAXES ON INCOME: Expenditure in connection with appeals from India				1,009 14 1
FOREST: Subscription of Forest Research Institute, Dehra Dun, to International Union of Forest Research Organisations				4 15 10
RAILWAY REVENUE ACCOUNT:				
STATE RAILWAYS: WORKING EXPENSES:				
Rental paid to the South Behar Railway Company	30,000	0	0	
Miscellaneous expenditure:				
Expenses in connection with an appeal case	78	14	3	
Miscellaneous charges	4	17	2	
	30,083	11	5	
MISCELLANEOUS RAILWAY EXPENDITURE:				
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	165	8	3	
Portion of contribution to Overseas Mechanical Transport Fund	800	0	0	
Expenses in connection with recruitment	25	10	10	
Expenses in connection with advertising	124	4	4	
Expenses in connection with Rohilkund and Kumaon Railway arbitration	134	9	0	
Pensionary charges of military officers in respect of railway employment	168	0	3	
Miscellaneous charges	46	7	4	
				31,547 11 5
POSTS AND TELEGRAPHS REVENUE ACCOUNT:				
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:				
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	22,000	0	0	
Miscellaneous expenditure	314	17	8	
INDO-EUROPEAN TELEGRAPH DEPARTMENT:				
Miscellaneous expenditure	974	14	1	
				23,289 11 9
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS:				
INDO-EUROPEAN TELEGRAPH DEPARTMENT:				
Instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line	458	6	8	
<i>Deduct:</i> Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line	137	10	0	
				320 16 8
INTEREST ON ORDINARY DEBT:				
Management of Debt	90,355	3	2	
Expenses in connection with issue of 6 per cent. Bonds (1933-35)	109,934	15	0	
Expenses in connection with issue of 6 per cent. Bonds (1935-37)	188,828	17	6	
Expenses in connection with issue of 5½ per cent. Stock (1936-38)	200,793	13	3	
Cost of advertisement, &c. of 6 per cent. Bonds (1933-35)	1,464	18	6	
Cost of advertisement, &c. of 6 per cent. Bonds (1935-37)	1,370	2	0	
Cost of advertisement, &c. of 5½ per cent. Stock (1936-38)	3,603	18	1	
Stamp duty on Transfers and Powers of Attorney, &c.	11,838	19	0	
				608,190 6 6
GENERAL ADMINISTRATION:				
<i>England:</i>				
Law Charges	197	13	3	
Postage and Telegrams to India and other places abroad	7,707	13	3	
Office contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements, and petty charges	25,724	2	10	
	33,629	9	4	
<i>Deduct:</i> Contribution by His Majesty's Treasury	9,083	0	0	
				24,546 9 4
<i>India:</i>				
Miscellaneous: Indian Civil Service (Examination expenses) and miscellaneous expenditure				3,874 5 5
POLICE:				
Examination expenses in connection with appointments to the Police Service				206 11 3
Carried forward				£ 693,206 17 8

EXPENDITURE—continued.		Brought forward		£	s.	d.
				693,206	17	8
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"	-	-	-	1,886	5	0
Subscription for 1931 to International Union of Geodesy and Geophysics, International Astronomical Union and International Research Council	-	-	-	793	3	7
Contribution towards expenses of the Indian Section of the Imperial Institute	-	-	-	1,200	0	0
Contingent expenses of the India Museum Collection at Kew	-	-	-	300	1	4
Miscellaneous expenditure	-	-	-	26	19	6
				4,206	9	5
MEDICAL:						
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford	-	-	-	-	-	-
				83	0	0
PUBLIC HEALTH:						
Contribution towards International Bureau of Public Health for 1930	-	-	-	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	-	-	-	3,431	15	3
Pay of an officer on leave from India	-	-	-	211	10	1
Miscellaneous expenditure	-	-	-	40	3	0
				4,408	8	4
AGRICULTURE:						
Contribution to International Veterinary Bureau	-	-	-	298	18	6
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome	-	-	-	112	18	7
Miscellaneous expenditure	-	-	-	5	5	0
				417	2	1
AVIATION:						
Share of expenditure in respect of the International Commission for Air Navigation, 1930	-	-	-	143	1	0
Moiety of salary and allowances of officer in charge of Civil Aerodrome, Karachi	-	-	-	325	0	0
				468	1	0
MISCELLANEOUS DEPARTMENTS:						
Expenditure of the India Office Library	-	-	-	2,372	13	1
Expenditure of the Record Department of the India Office	-	-	-	197	18	1
Grant to the Royal Asiatic Society	-	-	-	315	0	0
Grant in aid of the publication of the "Encyclopædia of Islam"	-	-	-	240	0	0
				3,125	11	2
MINT: Cost of assay of Indian coins						
				4	15	10
CIVIL WORKS:						
Contribution to the British Engineering Standards Association	-	-	-	500	0	0
Miscellaneous expenditure	-	-	-	29	0	6
				529	0	6
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions of Military Officers in respect of civil employment	-	-	-	-	-	-
				1,320	13	0
STATIONERY AND PRINTING:						
Stationery, Printing and Bookbinding for the India Office, &c.	-	-	-	10,207	1	3
Deduct: Contribution by His Majesty's Treasury	-	-	-	-3,496	0	0
				6,711	1	3
MISCELLANEOUS:						
Contribution towards expenses of the Secretariat of the League of Nations	-	-	-	60,783	12	8
League of Nations Assembly and Committees	-	-	-	515	9	9
International Labour Conference	-	-	-	268	4	3
Indian Statutory Commission	-	-	-	610	3	5
Indian Central Committee	-	-	-	343	1	4
Round Table Conference	-	-	-	16,597	1	4
Conference on Codification of International Law	-	-	-	179	14	10
Imperial Conference	-	-	-	313	4	7
Indian Banking Conference	-	-	-	1,346	19	1
Royal Commission on Labour in India	-	-	-	1,341	6	1
Contribution towards the School of Oriental Studies	-	-	-	1,250	0	0
Relief and repatriation of destitute Indians	-	-	-	1,548	11	5
Commission on pensions and leave allowances paid abroad	-	-	-	492	1	4
Books and Newspapers supplied to India	-	-	-	199	5	9
Cost of insignia of Indian Orders	-	-	-	766	0	0
Charges for actuarial work performed for the India Office	-	-	-	1,051	10	3
Contribution towards International Copyright Union	-	-	-	115	13	4
Sundry items	-	-	-	1,456	2	11
				89,178	2	4
TOTAL VOTED EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)				£	803,659	2 7

		£	s.	d.
Brought forward		803,659	2	7
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
RAILWAY CAPITAL ACCOUNT:				
CONSTRUCTION OF STATE RAILWAYS:				
<i>State Railways worked by State:</i>				
Miscellaneous		—75	1	0
<i>State Railways worked by Companies:</i>				
Stores, Establishment Charges, &c.:				
Assam-Bengal Railway		85,195	13	4
Bengal-Nagpur Railway		428,910	17	8
Bengal and North-Western Railway		155,522	0	0
Bombay Baroda and Central India Railway		533,245	17	10
Madras and Southern Mahratta Railway		344,326	3	5
Robilkund and Kumaon Railway		23,144	19	6
South Indian Railway		542,625	12	10
		2,112,896 3 7		
POSTS AND TELEGRAPHS:				
INDO-EUROPEAN TELEGRAPH DEPARTMENT:				
Proceeds of sale		—450,000	0	0
Payment to Foreign Office in respect of Kerman-Bander Abbas line		18,993	6	8
Fee of Accountant in respect of disposal of undertaking		2,100	0	0
		—428,906 13 4		
CIVIL WORKS:				
Initial Expenditure on the New Capital at Delhi		458 15 6		
TOTAL VOTED EXPENDITURE ON ACCOUNT OF THE CENTRAL GOVERNMENT OF INDIA		£	2,488,107	8 4

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 1930 to the 31st March 1931.

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	-	691 7 6	—
GENERAL ADMINISTRATION (<i>Reserved</i>):			
HEADS OF PROVINCES:			
Leave salary of Commandant of Governor's Bodyguard	-	—	216 14 7
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers	-	665 19 10	—
		665 19 10	216 14 7
ADMINISTRATION OF JUSTICE (<i>Reserved</i>):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	-	37 10 0	—
Law Charges in connection with Appeals from India	-	71 8 9	—
Equipment and Voyage Allowance of Judge of High Court on appointment	-	—	500 0 0
		108 18 9	500 0 0
JAILS AND CONVICT SETTLEMENTS (<i>Reserved</i>):			
Leave salary of Officers	-	328 11 6	—
MEDICAL (<i>Transferred</i>):			
Leave salary of an Officer	-	50 0 8	—
CIVIL WORKS (<i>Transferred</i>):			
Law Charges in connection with an Appeal from India	-	205 6 6	—
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military Officers in respect of Civil employment	-	2,812 12 6	9,366 18 9
		4,862 17 3	10,083 13 4
TOTAL	-	£14,946 10 7	

INDIA OFFICE,
August 1931.

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,
21st January 1932.

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 1930 to the 31st March 1931.

RECEIPTS.			
MISCELLANEOUS:		£ s. d.	
Additional rebate on passages of A.D.C.'s to Governor -		3 17 0	
DISBURSEMENTS.		Voted.	Non-Voted.
GENERAL ADMINISTRATION (<i>Reserved</i>):		£ s. d.	£ s. d.
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:			
Leave salary of member of Executive Council -		—	793 11 0
Leave pay, &c., of members of the Governor's Band -		180 6 7	—
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers -		564 2 9	—
		744 9 4	793 11 0
ADMINISTRATION OF JUSTICE (<i>Reserved</i>):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports -		37 10 0	—
Law Charges in connection with Appeals from India -		131 2 7	—
Equipment and Voyage Allowance of Chief Justice on appointment -		—	500 0 0
		168 12 7	500 0 0
POLICE (<i>Reserved</i>):			
Outfit allowance of Officers on appointment -		—	60 0 0
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	21,714 19 4
		39 0 0	21,864 19 4
		952 1 11	23,218 10 4
TOTAL -		£24,170 12 3	

INDIA OFFICE,
August 1931.

SIDNEY TURNER,
Accountant-General.

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INDIA AUDIT OFFICE,
21st January 1932.

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 1930 to the 31st March 1931.

RECEIPTS.			
SUPERANNUATION:			
Pensions of military officers in respect of civil employment (write-back of debits in previous years) - - - - -		£ s. d.	
		602 6 6	
DISBURSEMENTS.			
LAND REVENUE (Reserved):		Voted.	Non-Voted.
Law Charges in connection with Appeals from India - - -		£ s. d.	£ s. d.
		708 10 3	—
GENERAL ADMINISTRATION (Reserved):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:			
	£ s. d.		
Leave Salary of Governor - - - - -	1,050 0 0		
Leave Salary of Commandant of Body Guard - - - - -	665 3 6		
Leave Salary of A.D.C.'s to Governor - - - - -	341 4 5		
		—	2,056 7 11
Leave pay, Marriage Allowances and Allotments, &c., of members of the Governor's Band - - - - -		53 13 9	—
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers - - - - -		673 16 7	—
		727 10 4	2,056 7 11
ADMINISTRATION OF JUSTICE (Reserved):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports - - - - -		37 10 0	—
Law charges in connection with an Appeal from India - - - - -		13 5 9	—
		50 15 9	—
POLICE (Reserved):			
Outfit allowance of an Officer on appointment - - - - -		—	30 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (Reserved):			
Pensions of Military and Marine Officers in respect of Civil employment - - - - -		1,258 16 10	13,895 3 5
		2,745 13 2	15,981 11 4
TOTAL - - - - -		£18,727 4 6	

INDIA OFFICE,
August 1931.

SIDNEY TURNER,
Accountant-General.

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INDIA AUDIT OFFICE,
21st January 1932.

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 1930 to the 31st March 1931.

RECEIPTS.			
EDUCATION:		£ s. d.	
Write-back of pay of an officer debited in previous year	-	236	11 0
SUPERANNUATION:			
Pensions of military officers in respect of civil employment (write-back of debits in previous years)	-	367	2 0
		<u>£ 603</u>	<u>13 0</u>
DISBURSEMENTS.		Voted.	Non-Voted.
LAND REVENUE (<i>Reserved</i>):		£ s. d.	£ s. d.
Law Charges in connection with an Appeal from India	-	201	13 8
GENERAL ADMINISTRATION (<i>Reserved</i>):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:			
	£ s. d.		
Leave salary of member of Executive Council	774 12 6		
Leave salary of Private Secretary to Governor	594 11 9		
		—	1,369 4 3
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers	-	803 2 2	—
		<u>803 2 2</u>	<u>1,369 4 3</u>
ADMINISTRATION OF JUSTICE (<i>Reserved</i>):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	-	37 10 0	—
Law Charges in connection with Appeals from India	-	157 13 0	—
		<u>195 3 0</u>	—
JAILS AND CONVICT SETTLEMENTS (<i>Reserved</i>):			
Maintenance of convicts transferred from India	-	208 13 4	—
POLICE (<i>Reserved</i>):			
Outfit allowance of Officers on appointment	-	—	60 0 0
EDUCATION (<i>Transferred</i>):			
Leave salary of Officers	-	341 10 0	—
MEDICAL (<i>Transferred</i>):			
Leave salary of an Officer	-	262 10 0	—
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military Officers in respect of Civil employment	-	408 17 7	33,517 10 6
		<u>2,421 9 9</u>	<u>34,946 14 9</u>
TOTAL	-	<u>£37,368</u>	<u>4 6</u>

INDIA OFFICE,
August 1931.

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,
21st January 1932.

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 1930 to the 31st March 1931.

RECEIPTS.			
SUPERANNUATION :		£ s. d.	
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years)	-	1,910	1 0
DISBURSEMENTS.			
GENERAL ADMINISTRATION (<i>Reserved</i>):		Voted.	Non-Voted.
HEADS OF PROVINCES:		£ s. d.	£ s. d.
Leave salary of A.D.C. to Governor	-	—	205 7 1
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers	-	603 6 3	—
		603 6 3	205 7 1
ADMINISTRATION OF JUSTICE (<i>Reserved</i>):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	-	37 10 0	—
Law Charges in connection with Appeals from India	-	406 1 3	—
		443 11 3	—
JAILS AND CONVICT SETTLEMENTS (<i>Reserved</i>):			
Maintenance of a convict transferred from India	-	104 6 8	—
POLICE (<i>Reserved</i>):			
Outfit allowances of Officers on appointment	-	—	120 0 0
MEDICAL (<i>Transferred</i>):			
Leave salaries and allowances of Officers	-	1,393 17 11	—
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military Officers in respect of Civil employment	-	369 11 2	31,999 13 5
TOTAL EXPENDITURE CHARGEABLE TO REVENUE	£	2,914 13 3	32,325 0 6
NOT CHARGEABLE TO REVENUE.			
CIVIL WORKS:			
HYDRO-ELECTRIC SCHEME: CAPITAL EXPENDITURE:			
Leave salary and allowances of officers	-	—	381 11 4
		2,914 13 3	32,706 11 10
TOTAL	-	£35,621 5 1	

INDIA OFFICE,
August 1931.

SIDNEY TURNER,
Accountant-General.

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INDIA AUDIT OFFICE,
21st January 1932.

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 1930 to the 31st March 1931.

RECEIPTS.			
<i>Nil.</i>			
DISBURSEMENTS.		Voted.	Non-Voted.
		£ s. d.	£ s. d.
GENERAL ADMINISTRATION (<i>Reserved</i>):			
HEADS OF PROVINCES:			
Leave salary of Private Secretary to Governor	-	—	379 9 0
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers	-	595 9 6	—
Cost of passage, &c., of Financial Adviser	-	—	144 0 1
		595 9 6	523 9 1
POLICE (<i>Reserved</i>):			
Outfit allowances of Officers on appointment	-	—	60 0 0
Leave salaries of Officers	-	—	2,559 17 3
		—	2,619 17 3
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military and Marine Officers in respect of Civil employment	-	43 18 5	24,033 2 10
		639 7 11	27,176 9 2
TOTAL	-	£27,815 17 1	

INDIA OFFICE,
August 1931.

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Accountant-General.

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INDIA AUDIT OFFICE,
21st January 1932.

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 1930 to the 31st March 1931.

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:			
Babu Bageswari Charan Singh v. Kumar Kamakhya Naraian Singh		885 9 0	—
Babu Bhuneshwar Singh v. Kumar Kamakhya Naraian Singh		103 17 6	—
Sri Charu Chandra Ghose v. Kumar Kamakhya Naraian Singh		1,300 16 0	—
Babu Nageshwar Bux Roy v. Bengal Coal Co.		33 12 0	—
Maharajah Kesho Prasad Singh v. Secretary of State		1 0 0	—
		2,324 14 6	—
GENERAL ADMINISTRATION (<i>Reserved</i>):			
HEADS OF PROVINCES:			
Leave salary of Private Secretary to Governor		—	288 0 0
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		419 3 8	—
		419 3 8	288 0 0
ADMINISTRATION OF JUSTICE (<i>Reserved</i>):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports		37 10 0	—
Law Charges in connection with Appeals from India		542 1 4	—
		579 11 4	—
MEDICAL (<i>Transferred</i>):			
Leave salary of an Officer		453 1 9	—
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military Officers in respect of Civil employment		—	6,734 3 2
		3,776 11 3	7,022 3 2
TOTAL		£10,798 14 5	

INDIA OFFICE,
August 1931.

SIDNEY TURNER,
Accountant-General.

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INDIA AUDIT OFFICE,
21st January 1932.

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 1930 to the 31st March 1931.

RECEIPTS.			
<i>Nil.</i>			
DISBURSEMENTS.		Voted.	Non-Voted.
		£ s. d.	£ s. d.
LAND REVENUE (Reserved):			
Law Charges in connection with an Appeal from India	-	249 1 0	—
GENERAL ADMINISTRATION (Reserved):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS AND MINISTERS:			
Cost of motor-car for Governor on appointment	-	—	1,646 17 1
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	-	531 13 11	11,359 15 1
MISCELLANEOUS (Reserved):			
Subventions to Universities for training of Indian Civil Service Probationers	-	372 3 6	—
		1,152 18 5	13,036 12 2
TOTAL	-	£14,189 10 7	

INDIA OFFICE,
August 1931.

SIDNEY TURNER,
Accountant-General.

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INDIA AUDIT OFFICE,
21st January 1932.

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 1930 to the 31st March 1931.

RECEIPTS.			
SUPERANNUATION:			
Pensions of military officers in respect of civil employment (write-back of debits in previous years)	£ s. d.	38 18 10	
DISBURSEMENTS.			
GENERAL ADMINISTRATION (Reserved):		Voted.	Non-Voted.
MISCELLANEOUS:		£ s. d.	£ s. d.
Subventions to Universities for training of Indian Civil Service Probationers	152 15 9	—	
	152 15 9	—	
POLICE (Reserved):			
Outfit allowance of an Officer on appointment	—	30 0 0	
Leave salary of an Officer	—	518 10 6	
	—	548 10 6	
SUPERANNUATION ALLOWANCES AND PENSIONS (Reserved):			
Pensions of Military Officers in respect of Civil employment	—	6,442 5 7	
	152 15 9	6,990 16 1	
TOTAL	£7,143 11 10		

INDIA OFFICE,
August 1931.

SIDNEY TURNER,
Accountant-General.

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INDIA AUDIT OFFICE,
21st January 1932.

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 1930-31.

		Grant.	Expenditure.	Expenditure compared with Grant.	
		£	£	Less than granted.	More than granted.
				£	£
RAILWAY REVENUE ACCOUNT:					
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	1,743,415	35	—
Eastern Bengal Railway (including Bengal Central Railway)	...	124,575	124,553	22	—
Great Indian Peninsula Railway	...	865,175	865,182	—	7
Indian Midland Railway	...	18,375	18,365	10	—
Madras Railway	...	362,175	362,193	—	18
Oude and Rohilkund Railway	...	313,350	313,305	45	—
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. ... 3,747,000	3,783,000	4,180,493	—	397,493
Oude and Rohilkund Railway Discount Sinking Fund.	{ S. ... 36,000* O. ... 9,225 S. ... 75*	9,300	9,261	39	—
		8,244,300	8,641,625	Net excess 397,325	
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES (Non-voted):					
Assam-Bengal Railway	{ O. ... 83,025 S. ... -1,500*	81,525	81,545	—	20
Bengal-Nagpur Railway	...	294,525	294,495	30	—
Bengal and North-Western Railway (Tirhoot Railway)	...	35,025	35,000	25	—
"Bombay Baroda and Central India Railway" (Sinking Fund)	...	1,275	1,275	—	—
Madras and Southern Mahratta Railway	...	95,025	94,998	27	—
Ditto (Mysore Railway)	...	285,075	285,050	25	—
South Indian Railway	...	48,000	48,000	—	—
	...	147,450	147,480	—	30
Totals	{ O. ... 9,197,625 S. ... 31,575	9,232,200	9,629,468	Net excess 397,268	
STATE RAILWAYS—WORKING EXPENSES:					
GRANT No. 4:					
(2) Miscellaneous	{ Non-voted S. ... Voted ...	675*	665	-10	-10
		825	84	-741	-291
GRANT No. 5:					
Rental paid to the South Behar Railway Company	Voted	30,000	30,000	—	—
MISCELLANEOUS RAILWAY EXPENDITURE:					
GRANT No. 11:					
(3) Miscellaneous	{ Non-voted { O. ... 2,100 S. ... 48,600* Voted ...	50,700	50,657	-43	-43
		300	1,464	+1,164	+1,275*
GRANT No. 23:					
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:					
Payments under the Postal arrangement with the Lords of His Majesty's Treasury.	Voted	22,050	22,000	-50	-50
(4) Sundry items	{ Non-voted S. ... Voted ...	150†	—	-150	-150
		150	315	+165	+165
Totals	{ Non-voted Voted ...	150	—	-150	-150
		22,200	22,315	+115	+115
GRANT No. 24:					
INDO-EUROPEAN TELEGRAPH DEPARTMENT:					
Contingencies	{ Non-voted { O. ... 3,300 S. ... 75 Voted ...	3,375	3,148	-227	-227
Capital outlay: Repayment on account of loan from H.M. Treasury towards the reconstruction of the Arabistan line.	Voted	502	453	-44	-44
Deduct: Contribution by H.M. Treasury towards the maintenance of the Arabistan line.	Voted	150	137	+13	+13
Rounding	...	23	—	-23	-23
Totals	{ Non-voted Voted ...	3,375	3,148	-227	-227
		1,575	1,295	-280	-280

* Advised 9th March 1931.

† Advised 31st March 1931.

EXPLANATIONS OF the causes of variation between Expenditure and Grant.

(1) The final appropriation represented one year's interest at 3·3252 per cent. (the prescribed rate to end of 1916-17) on £55,720,115, the total expenditure to 31st March 1917, plus one year's interest at an estimated rate of 5·1777 per cent. on £37,263,265 (£36,167,103, the total expenditure from 1st April 1917 to 31st March 1930, plus £1,096,162, moiety of the Revised Estimate for 1930-31). The excess shown resulted from a charge at the rate of 6·248686 per cent. on the amount of the capital expenditure since 31st March 1917, in place of the rate of 5·1777 per cent. The increase in the rate was due to the adoption of a revised basis of calculation. The alteration was made too late to be embodied in a revision of estimates.

(2) Voted.—The largest items of expenditure intended to be met from the Budget provision were the cost of advertising in connection with recruitment and the State Railways' subscriptions to the International Railway Congress Association. Expenditure on advertising during the year was charged to Grant 11, while payment of subscriptions was not made until April 1931. That delay caused the final saving.

(3) Voted.—Of the excess £800 represents the railway share of contributions to the Overseas Mechanical Transport Fund for 1930-31, and a portion of the share for 1929-30. The Budget was framed before it was known that this contribution was in part a railway charge. The balance of the excess is attributable to expenses of arbitration, cost of advertising (vide 2) and to a share of the pensions paid to certain military officers with railway service.

(4) Non-voted.—Expenditure for which the provision was made was recorded in accounts of the High Commissioner.

(4) Voted.—Excess caused by a charge, omitted from estimates, for allotment paid to the wife of a soldier employed as Deputy Assistant Engineer, Wireless. Of this amount £50 could have been covered by savings within the portion of the Grant under the control of the Secretary of State and the remainder by savings within the High Commissioner's portion.

GRANT No. 25:

			£	Grant. £	Expenditure. £	Excess + saving— £	Net modification by reappropria- tion, withdrawal or surrender. £	Remainder unadjusted + or — £
INTEREST ON ORDINARY DEBT:								
Interest on Loans contracted in England under various Acts.	Non-voted	{ O. ...	9,984,825	10,186,500	10,186,041	-459	—	-459
		{ S. ...	201,675*					
India Bills: Interest Account ...	Non-voted	{ O. ...	262,500					
		{ S. ...	-262,500*					
Interest on Temporary Loans ...	Non-voted	S. ...		176,025*	176,032	+7	—	+7
India Stock and Bonds: Discount on instalments prepaid.	Non-voted	S. ...		10,500*	10,883	+383	—	+383
Interest portion of Railway Annuities.	Non-voted	...		1,846,575	1,846,462	-113	—	-113
Interest on outstanding liabilities of Railway Companies taken over on purchase.	Non-voted	...		1,008,225	1,008,180	-45	—	-45
Interest on Liabilities assumed in respect of British Government 5 per cent. War Loan (1929-47). Discount Sinking Funds ...	Non-voted	{ O. ...	808,625	836,100	836,050	-50	—	-50
		{ S. ...	29,475*					
	Non-voted	{ O. ...	79,500	79,575	79,549	-26	—	-26
		{ S. ...	75*					
(1) Deduct—Interest on Debt: Railways.	Non-voted	{ O. ...	8,208,225	8,244,300	8,641,625	-397,325	—	-397,325
		{ S. ...	36,075*					
(2) Management of Debt ...	Voted	{ O. ...	92,400	542,325	589,912	+47,587	+51,000†	-3,413
		{ S. ...	449,925†					
(3) Miscellaneous ...	Voted	{ O. ...	11,550	16,725	18,278	+1,553	—	+1,553
		{ S. ...	5,175†					
Totals ...	Non-voted	{ Gross ...	14,143,500	14,143,197	14,143,197	-303	—	-303
		{ Deductions ...	8,244,300	8,641,625	8,641,625	-397,325	—	-397,325
		{ Net ...	5,899,200	5,501,572	5,501,572	-397,628	—	-397,628
	Voted	{ ...	559,050	608,190	608,190	+49,140	+51,000	-1,860

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

Indian Military Widows' and Orphans' Fund, and Superior Services (India) Family Pension Fund.	Non-voted	{ O. ...	36,600	31,200	31,202	+2	—	+2
		{ S. ...	-5,400§					
Bengal and North-Western Railway 5 per cent. Debenture Stock: Discount Sinking Fund.	Non-voted	...		300	234	-66	—	-66
Portion of purchase price of Southern Punjab Railway deferred under terms of contract.	Non-voted	...		36,975	36,312	-663	—	-663
Totals ...	...	...	...	68,475	67,748	-727	—	-727

GRANT No. 72:**CIVIL WORKS:**

Sundry items ...	Non-voted	{ O. ...	150	75	41	-34	—	-34
		{ S. ...	-75||					
	Voted	...	...	600	529	-71	—	-71

GRANT No. 73:**SUPERANNUATION:****Superannuation and Retired Allowances:**

(4) India Office Establishment ...	Non-voted	...	...	62,850	60,022	-2,828	—	-2,828
High Court Judges ...	Non-voted	...	...	750	750	—	—	—
Indian Civil Service... ..	Non-voted	...	...	1,125	1,107	-18	—	-18
Other Civil Services in India... ..	Non-voted	...	...	675	621	-54	—	-54
(5) Military, Medical, and Navy Funds.	Non-voted	...	...	307,800	294,654	-13,146	—	-13,146
(6) Pensions of Military and Marine Officers in respect of Civil employment and miscellaneous pensionary payments.	Non-voted	{ O. ...	38,175	91,275	103,042	+11,767	—	+11,767
	Voted	{ S. ...	53,100¶	750	1,321	+571	+600¶	-29
Totals ...	Non-Voted	...	...	464,475	460,196	-4,279	—	-4,279
	Voted	...	...	750	1,321	+571	+600	-29

* Advised 28th March 1931.

† Voted by Legislative Assembly March 1931.

‡ Advised 25th March 1931.

§ Advised 28th February 1931.

|| Advised 19th March 1931.

¶ Advised 2nd March 1931.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) See explanation (1) on page 2.
- (2) Excess represents part of the expenses of the issue of sterling loans additional to the borrowing foreseen when the Budget was framed. The final saving resulted from smaller claims for commission than had been anticipated.
- (3) Heavier expenditure on advertising than had been provided for in estimates was necessary in connection with the last offer of India Stock of the financial year. The resulting excess could have been covered by savings within the Grant under the head "Management of Debt."
- (4) Saving due to an unusual number of deaths during the year.
- (5) The rate of decrease of the payments from the funds proved to be higher than the estimated rate.
- (6) Both non-voted and voted excesses were due to officers' pensions allocated under Article 190 of the Audit Code on the receipt, after the Budget was framed, of particulars of the officers' service. The non-voted excess could have been met from savings under (5).

GRANT No. 85:—Expenditure in England under the control of the Secretary of State.

				Grant.	Expenditure.	Excess + Saving -	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or -
				£	£	£	£	£
A. INDIA OFFICE ESTABLISHMENT:								
A 1. Salaries	Non-voted	{ O. ...	196,650	195,975	191,885	-4,090	—	-4,090
		{ S. ...	-675					
A 2. Deduct: Recoverable from Home Government.	Non-voted	...	...	101,925	101,979	-54	—	-54
B. INDIA OFFICE EXPENSES:								
B 1. Postage and Telegrams to India	Voted	...	...	7,050	7,708	+658	+750	-92
B 2. National Health Insurance ...	Non-voted	{ O. ...	375	450	302	-148	—	-148
		{ S. ...	75					
B 3. Office Contingencies ...	Non-voted	...	...	975	887	-108	—	-108
	Voted	...	...	26,325	25,724	-601	-150	-451
B 4. Miscellaneous expenditure ...	Non-voted	...	...	600	197	-403	—	-403
	Voted	...	...	150	198	+48	+75	-27
B 5. Deduct: Recoverable from Home Government.	Voted	...	...	9,075	9,083	-8	—	-8
C. INDIA AUDIT ESTABLISHMENT:								
C 1. Salaries	Non-voted	{ O. ...	17,400	16,875	16,804	-71	—	-71
		{ S. ...	-525					
C 2. Deduct: Recoverable from Home Government.	Non-voted	...	...	3,450	3,442	+8	—	+8
C 3. Deduct: Chargeable to High Commissioner.	Non-voted	...	...	8,025	8,000	+25	—	+25
D. EXPENDITURE IN CONNECTION WITH THE LEAGUE OF NATIONS:								
D 1. Grant-in-aid towards expenses of Secretariat.	Voted	...	...	61,500	60,784	-716	-675	-41
D 2. Other expenditure	Non-voted	{ O. ...	5,475	3,150	3,346	-104	—	-104
		{ S. ...	-2,025					
	Voted	...	...	525	515	-10	—	-10
E. MISCELLANEOUS CIVIL CHARGES:								
E 1. Customs	Voted	...	...	225	217	-8	—	-8
E 2. Taxes on Income	Voted	...	...	825	1,010	+185	+525	-340
E 3. Forest	Non-voted	{ O. ...	75	—	—	—	—	—
		{ S. ...	-75					
	Voted	...	...	75	5	-70	—	-70
E 4. General Administration (India)	Non-voted	{ O. ...	225	7,425	7,386	-39	—	-39
		{ S. ...	7,200					
	Voted	...	...	3,975	3,874	-101	—	-101
E 5. Justice	Non-voted	{ O. ...	4,050	3,225	3,082	-143	—	-143
		{ S. ...	-825					
E 6. Police	Voted	...	...	225	206	-19	—	-19
E 7. Ports and Pilotage	Non-voted	...	...	75	563	+488	—	+488
E 8. Scientific Departments	Non-voted	{ O. ...	525	750	672	-78	—	-78
		{ S. ...	225					
	Voted	...	...	5,400	4,206	-1,194	-825	-369
E 9. Medical	Non-voted	{ O. ...	1,050	1,200	1,783	+583	—	+583
		{ S. ...	150					
	Voted	...	...	525	83	-442	-375	-67
E 10. Public Health	Non-voted	...	...	—	114	+114	—	+114
	Voted	...	...	3,225	4,408	+1,183	+1,200	-17

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 1931 not drawn on that day.

B 1.—Excess caused by exceptional telegraphic correspondence consequent on the Round-Table Conference and by cost of Air Mail (bag service) from India to London, for which Budget provision was not made.

B 3. Voted.—Saving due to postponement of the final payment to the contractor for electrical re-wiring of the India Office beyond the end of the year.

D 1.—Dollars required for payment of the grant-in-aid were purchased at a more favourable rate of exchange than had been used in estimates.

E 2.—Expenditure consists solely of expenses in connection with appeals from India. Only a portion of this expenditure could be foreseen when the Budget was framed.

E 7.—Expenditure consists solely of leave pay of officers (see note).

E 8. Voted.—Delay in completion of volumes of "Fauna Indica" resulted in the saving shown.

E 9. Non-voted.—Expenditure consists solely of leave pay of officers. Voted.—Saving was made from the provision for leave pay of officers (see note).

E 10. Non-voted.—Expenses of delegation to the Congress of the International Bureau of Public Health, which was not forecast in time for inclusion in estimates, caused the excess shown. Voted.—Excess due to increased expenditure on the Indian Pilgrimage Agency at Jeddah.

GRANT No. 85—cont.		Grant.	Expenditure.	Excess + Saving -	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or -	
		£	£	£	£	£	
E. MISCELLANEOUS CIVIL CHARGES—cont.							
E 11.	Agriculture ... Voted	2,925	417	-2,508	—	-2,508	
E 12.	Aviation ... Voted	75	106	+31	—	+31	
E 13.	Miscellaneous Departments ...	Non-voted	450	468	+18	+18	
		Voted	375	316	-59	—	-59
E 14.	Mint ... Voted	4,800	3,126	-1,674	-525	-1,149	
E 15.	Stationery and Printing ... Voted	75	5	-70	—	-70	
	Deduct contribution by Home Government. Voted	11,775	10,207	-1,568	—	-1,568	
	Miscellaneous:	3,450	3,496	-46	—	-46	
E 16.	International Labour Conference.	Non-voted	525	—	—	—	
		Voted	—	773	-52	—	-52
E 17.	Royal Commission on Labour	Non-voted	300	975	-707	-600	-107
		Voted	—	263	-707	-600	-107
E 18.	Contribution, International Relief Union.	Non-voted	13,800	10,800	-285	—	-285
		Voted	—	1,341	-1,359	-825	-534
E 19.	Codification of International Laws Conference.	1,500	—	-1,500	-1,500	—	
E 20.	Loadline Conference	Non-voted	375	825	-65	—	-65
		Voted	—	760	-65	—	-65
E 21.	Buoying and Lighting of Coasts Conference.	75	180	+105	+150	-45	
E 22.	Disarmament Conference	975	1,016	+41	—	+41	
E 23.	Opium and Drugs Conference	Non-voted	525	556	+31	—	+31
		Voted	—	—	—	—	—
E 24.	Imperial Conference	Non-voted	900	—	—	—	—
		Voted	—	150	-150	-150	—
E 25.	Round-Table Conference	Non-voted	450	75	-75	—	-75
		Voted	—	75	-75	—	-75
E 26.	Contribution, Overseas Mechanical Transport Fund.	Non-voted	2,025	1,650	-375	—	-375
		Voted	—	525	-212	—	-212
E 27.	Banking Inquiry	15,300	14,938	-362	—	-362	
E 28.	Indian Statutory Commission	20,850†	16,597	-4,253	—	-4,253	
E 29.	Indian Central Committee	1,500	—	-1,500	—	-1,500	
E 30.	Secret Service Expenditure	—	1,347	+1,347	+1,500	-153	
E 31.	Grant-in-aid	Non-voted	900	2,700	-124	—	-124
		Voted	—	2,576	-124	—	-124
E 32.	Relief and repatriation of destitute Indians.	Non-voted	—	300	+310	+450	-140
		Voted	—	610	+310	+450	-140
E 33.	Other Charges	Non-voted	—	343	+343	+375	-32
		Voted	—	8,000	-25	—	-25
	Savings surrendered	1,275	1,250	-25	—	-25	
		975	1,549	+574	+600	-26	
		1,800	1,445	-355	—	-355	
		4,875	4,081	-794	—	-794	
		—	—	—	-6,825*	+6,825	
Totals	Non-voted	O	143,250	101,550	-5,304	—	-5,304
		S	18,300*	156,246	-5,304	—	-5,304
		Voted	132,450	153,300	-14,839	-6,825	-8,014
		S	20,850†	138,461	-14,839	-6,825	-8,014

* Advised 28th March 1931.

† Voted by Legislative Assembly, July 1930.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

E 11. Saving due to the transfer of contributions paid in previous years by the Secretary of State to Indian payment through the Imperial Council of Agricultural Research.

E 13. Voted.—Main items of saving were:—

India Office Library ... £460 Due largely to non-completion of cataloguing.

"English Factories" ... 450

"Encyclopaedia of Islam" ... 240

Calendars (Court Minutes) ... 200

Indexing Despatches ... 120

Completion of these works was delayed beyond the end of the year.

Work abandoned.

E 15. Savings of £2,347 in consequence of delay in the preparation of new cyphers and £365 for stationery supplied were partly counter-balanced by an increase of £1,144 in printing costs caused by the production of volumes of the report of the Indian Statutory Commission.

E 16, 19-25. It is normally not possible to predict in time for the Budget the cost of India's representation at International Conferences, as one or other of the factors determining the cost, such as the number of the delegates, the rate of pay due to the officers attending the Conference and the duration of the delegation, may be undecided at that time.

E 16. Budget provision was based on the cost of the delegation in 1928-9.

E 17. Budget provision fixed in India.

E 18. Contribution not paid as the Relief Union was not formally constituted during the year.

E 22. Conference postponed to 1932.

E 23. Conference held after the close of the year.

E 25. Voted.—Saving due to the fact that certain expenditure for which £10,000 was provided in the supplementary grant was charged direct to the Imperial Government. The excess resulting after the deduction of that sum is £5,747. The larger part of that excess represents compensatory and subsistence allowances drawn by delegates for the period by which the Conference exceeded the estimate basis of three months inclusive of voyage periods.

E 26. Charge for contribution paid during the year has been divided between railway revenues and the military section of the accounts.

E 27. When the Budget was framed it was anticipated that this expenditure would be met wholly in India.

E 28. Voted.—The staff of the Indian Statutory Commission were retained in England to a date later than had been anticipated.

E 29. Expenditure consists of claims which had been provided for in 1929-30.

E 32. Excess due to an exceptional number of destitute Indians repatriated from Jeddah in August 1930.

E 33. Voted.—Budget provision was made for the cost of actuarial work involved in a valuation of the Indian Military Widows' and Orphans' Fund. Non-completion of the valuation caused the largest item of the savings under this head.

						Non-voted Expenditure.		Expenditure compared with Grant.	
						Grant.	Expenditure.	Less than granted.	More than granted.
						£	£	£	£
ECCLESIASTICAL:									
Sundry items...	...	...	...	{	O. ...	150	75	7	68
					S. ...	-75*			—
(1) POLITICAL:									
Sundry items...	...	...	...	{	O. ...	22,650	19,500	22,515	—
					S. ...	-3,150†			3,015
WATCH AND WARD:									
Sundry items...	...	...	...	{	O. ...	1,350	375	349	26
					S. ...	-975‡			—
TERRITORIAL AND POLITICAL PENSIONS:									
(2) Members of the family of the late Maharajah Duleep Singh.				{	O. ...	8,475	8,700	7,983	717
Members of the Bengal Nizamut family...					S. ...	225§	525	473	52

Military Expenditure (Non-voted).

ARMY:						Grant.	Expenditure.	Less than granted.	More than granted.
						£	£	£	£
Payments to War Office for British Troops serving in India	...	...	...		O. ...	1,400,025	1,400,000	25	—
Discharge Gratuity and Deferred Pay of British Troops.	...	...	...	{	O. ...	54,600	50,100	49,894	206
					S. ...	-4,500			—
Vocational training of British Troops	...	...	...	{	O. ...	33,000	29,700	29,496	204
					S. ...	-3,300			—
(3) Furlough Allowances and Voyage Pay of British Troops serving in India.	...	...	...	{	O. ...	169,500	153,000	143,892	9,108
					S. ...	-16,500			—
Furlough Allowances: Indian Army Regimental	...	...	...		O. ...	267,000	262,307	4,693	—
National Health Insurance	...	...	...		O. ...	39,600	39,600	—	—
(4) Unemployment Insurance	...	...	...	{	O. ...	105,000	90,000	95,000	5,000
					S. ...	-15,000			—
Contributory Pensions Act, 1925	...	...	...		O. ...	118,800	118,800	—	—
Marriage Allowances and Allotments:									
(5) British Troops	...	...	...	{	O. ...	380,100	353,091	27,009	—
Indian Army	...	...	...		O. ...	25,500	27,000	26,890	110
					S. ...	1,500			—
Consolidated Clothing Allowances	...	...	...	{	O. ...	1,500	1,725	1,259	466
					S. ...	225			—
Pay of Second Lieutenants on appointment Indian Regiments serving in the Colonies	...	...	...		O. ...	6,600	5,937	663	—
Fighting Units: Miscellaneous	...	...	...		S. ...	75	75	—	—
					O. ...	2,400	3,012	—	612
Furlough Allowances:									
Indian Army Service Corps	...	...	...	{	O. ...	69,000	79,500	78,628	872
					S. ...	10,500			—
Miscellaneous Army Charges: Supply and Transport.	...	...	...	{	O. ...	2,400	3,000	3,166	166
					S. ...	600			—
Educational and Instructional Charges	...	...	...	{	O. ...	36,600	37,200	39,767	2,567
					S. ...	600			—
Medical Services: Furlough Allowances and miscellaneous expenditure.	...	...	...	{	O. ...	126,600	114,000	112,353	1,647
					S. ...	-12,600			—
Veterinary: Furlough Allowances and miscellaneous expenditure.	...	...	...		O. ...	3,000	3,753	—	753
Arsenals: Furlough Allowances and miscellaneous expenditure.	...	...	...	{	O. ...	33,900	36,300	34,864	1,436
					S. ...	2,400			—
Miscellaneous Administrative Services:									
Furlough Allowances and Miscellaneous expenditure	...	...	...		O. ...	9,000	9,659	241	—

* Advised 16th February 1931.

† Advices dated 11th and 13th February 1931.

‡ Advices dated 13th February and 13th and 23rd March 1931.

§ Advised 13th February 1931.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) Excess due to the cost of evacuations from Kabul. Provision for this expenditure was made under a Military head.
- (2) Saving represents pensions due 31st March not drawn on that day.
- (3) Expenditure affected by a decrease from the preceding year in the numbers of British regimental soldiers on leave.
- (4) Excess caused by an increase over estimates in the number of British soldiers discharged after Indian service, and by an increase in the cost per head.
- (5) Variation of expenditure from appropriation reflects variations made, at the requests of the soldiers concerned, in the amounts deducted in India from pay for voluntary allotments.

				Military Expenditure (Non-voted)—cont.		Expenditure compared with Grant.	
ARMY—cont.				Grant.	Expenditure.	Less than granted.	More than granted.
				£	£	£	£
Medical Store Depots and Workshops:	O.	...	825				
Furlough Allowances and miscellaneous expenditure.	S.	...	825	1,050	1,561	89	—
Ordnance and Clothing Factories: Furlough Allowances and Miscellaneous expenditure.	O.	...	3,300	3,000	2,492	508	—
	S.	...	-300				
Grass Farms: Furlough Allowances and miscellaneous expenditure.	O.	...	3,600	2,850	3,090	—	240
	S.	...	-750				
Dairy Farms: Furlough Allowances and miscellaneous expenditure.	O.	...	300	750	1,009	—	259
	S.	...	450				
Staff: Furlough Allowances and miscellaneous expenditure.	O.	...	83,700	-84,000	88,449	—	4,449
	S.	...	300				
Stores taken to India with Troops:							
Clothing	O.	...	9,900	15,900	17,315	—	1,415
	S.	...	6,000				
Ordnance	O.	...	38,100	45,000	40,547	4,453	—
	S.	...	6,900				
Gratuities and Allowances to surplus Officers of the Indian Army.				—	55	—	55
Contributions towards Aden Expenditure				150,000	150,000	—	—
(1) Sea Transport	O.	...	569,100	533,100	518,467	16,633	—
	S.	...	-36,000				
Transport and Miscellaneous: Miscellaneous	O.	...	18,000	18,975	18,952	23	—
	S.	...	975				
Payments to War Office for Retired Pay, &c., of British Forces for service in India.	O.	...	1,186,200	1,161,825	1,161,971	—	146
	S.	...	-24,375				
(2) Pay and Pensions of Non-effective and Retired Officers of the Indian Service.	O.	...	1,962,000	1,941,000	1,927,042	13,358	—
	S.	...	-21,000				
Wound Pensions and Gratuities				12,900	11,576	1,324	—
Miscellaneous Pensions	O.	...	225,300	223,350	223,821	—	471
	S.	...	-1,950				
Indian Military Service Family Pensions	O.	...	243,600	241,800	244,390	—	2,590
	S.	...	-1,800				
Miscellaneous—Non-Effective	O.	...	12,600	10,800	9,476	1,324	—
	S.	...	-1,800				
Totals—Army	O.	...	7,404,450	7,295,925	7,230,261	84,392	18,728
	S.	...	-108,525				
ROYAL AIR FORCE:							
Air Ministry for Troops serving in India	O.	...	106,275	110,025	110,000	25	—
	S.	...	3,750				
Discharge Gratuities	O.	...	2,025	1,125	1,071	54	—
	S.	...	-900				
Furlough and Voyage Pay				10,200	10,235	—	35
National Health Insurance	O.	...	1,200	1,275	1,223	52	—
	S.	...	75				
Unemployment Insurance	O.	...	2,100	1,125	1,117	8	—
	S.	...	-975				
Contributory Pensions Act, 1925	O.	...	3,600	3,675	3,670	5	—
	S.	...	75				
Marriage Allowances and Allotments	O.	...	75,900	70,800	73,484	—	2,684
	S.	...	-5,100				
Consolidated Clothing Allowances	O.	...	975	1,200	1,177	23	—
	S.	...	225				
(3) Cost of Sea Transport	O.	...	20,700	30,000	21,327	8,673	—
	S.	...	9,300				
Stores taken to India	O.	...	750	975	683	292	—
	S.	...	225				
Educational Charges				3,300	3,141	159	—
(4) Miscellaneous	O.	...	450	4,200	1,380	2,820	—
	S.	...	3,750				
Air Ministry: Non-Effective Charges	O.	...	15,600	19,500	19,500	—	—
	S.	...	3,900				
Totals—Royal Air Force	O.	...	239,775	257,400	248,008	12,111	2,719
	S.	...	17,625				

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The transports, of which the cost was borne by the India Office, carried more passengers at War Office expense than had been expected.

(2) Saving caused by smaller applications for commutation of pension than had been expected.

(3) An expected acceleration of claims from the Air Ministry did not take place.

(4) Saving caused by the transfer of charge for the cost of Kabul evacuations to "Political."

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	101,100	101,033	67	—
Royal Indian Marine Furlough Pay	S. ... 900				
	O. ... 14,100	16,800	17,135	—	335
Sundry items	S. ... 2,700	6,600	6,423	177	—
Royal Indian Marine Retired Pay	O. ... 50,100	51,600	50,837	763	—
Indian Navy Retired Pay	S. ... 1,500				
	O. ... 150	75	52	23	—
	S. ... -75				
Totals—Marine	O. ... 171,150	176,175	175,480	1,030	335
	S. ... 5,025				
MILITARY ENGINEER SERVICES:					
Royal Engineer Furlough Pay, &c.	O. ... 24,000	24,600	26,484	—	1,884
	S. ... 600				
TOTAL MILITARY EXPENDITURE	O. ... 7,839,375	7,754,100	7,680,233	Net saving £73,867	
	S. ... -85,275*				

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 THE STATE:					
(1) Miscellaneous	—	-75	-75	—	-75
STATE RAILWAYS WORKED BY COMPANIES:					
Stores, Establishment Charges, &c. (Voted):					
Assam Bengal Railway:					
Works	100,500	52,994	-47,506	-47,775	+269
General Purposes	33,000	32,202	-798	-375	-423
Bombay, Baroda, and Central India Railway:					
Works	87,000	302,617	+215,617	+211,050	+4,567
General Purposes	165,000	230,628	+65,628	+67,800	-2,172
Bengal-Nagpur Railway:					
Works	217,500	311,063	+93,563	+93,600	-37
General Purposes	250,500	117,848	-132,652	-132,525	-127
Madras and Southern Mahratta Railway:					
Works	190,500	159,963	-30,537	-29,100	-1,437
General Purposes	252,000	184,363	-67,637	-66,300	-1,337
Rohilkund and Kumaon Railway:					
Works	12,000	13,018	+1,018	+1,050	-32
General Purposes	13,500	10,127	-3,373	-3,300	-73
South Indian Railway:					
Works	318,000	446,883	+128,883	+128,925	-42
General Purposes	144,000	95,743	-48,257	-47,925	-332
Bengal and North-Western Railway:					
Works	72,000	88,208	+16,208	+16,275	-67
General Purposes	78,000	67,314	-10,686	-9,900	-786
Undistributed Allotment:					
Deduction for anticipated savings	-202,500	—	+202,500	+202,500	—
Totals	Voted ... 1,731,000	2,112,971	+381,971	+384,000	-2,029

GRANT No. 91:

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

Special transactions in connection with the dissolution of the Department:

Winding-up charges	Non-voted	—	774	+774	—	+774
	Voted	—	2,100	+2,100	+2,100	—
Sale proceeds	Voted	—	-450,000	-450,000	-450,000	—
Repayment of loan, Kerman Bunder-Abbas Line.	Voted	—	18,994	+18,994	+19,050	-56
Totals	Non-voted	—	774	+774	—	+774
	Voted	—	-428,906	-428,906	-428,850†	-56

GRANT No. 96:—Initial Expenditure on New Capital at Delhi.

Miscellaneous payments	Non-voted	O. ... 225	7,214	6,853	-391	—	-391
	Voted	S. ... 7,019‡	375	459	+84	—	+84

* Advised 26th March 1931.

† Advised, Department of Industries and Labour, 31st March 1931.

‡ Advised, Public Works Branch, No. A.G. 19, 26th March 1931.

INDIA OFFICE,
November 1931.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,
29th February 1932.W. A. STURDY,
Auditor.

GOVERNMENT OF MADRAS.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1930-31.

GRANT No. XXXVI.		Grant.	Expenditure.	Excess (+) or Saving (-).	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or -
		£	£	£	£	£
(1)	LAND REVENUE (<i>Reserved</i>):					
	Law Charges in connection with appeals from India. Voted ...	2,025	691	-1,334	-1,650†	+316
(2)	GENERAL ADMINISTRATION (<i>Reserved</i>):					
	Leave salaries ... Non-voted S. ...	225*	217	-8	—	-8
	University subventions ... Voted ...	675	666	-9	+45†	-54
(3)	ADMINISTRATION OF JUSTICE (<i>Reserved</i>):					
	Sundry items ... Voted ...	75	109	+34	+75†	-41
	... Non-voted S. ...	510*	500	-10	—	-10
(4)	JAILS (<i>Reserved</i>):					
	Leave salaries ... Voted ...	60	329	+269	+270†	-1
	Contribution to Bureau of the International Prison Commission. Voted ...	225	—	-225	-225†	—
(5)	POLICE (<i>Reserved</i>):					
	Sundry items ... Voted ...	30	—	-30	-30†	—
	... Non-voted O. ...	75	—	—	—	—
	... S. ...	-75*	—	—	—	—
(6)	SCIENTIFIC DEPARTMENTS (<i>Transferred</i>):					
	"Flora of Madras" ... Voted ...	—	—	—	+240†	-240
(7)	MEDICAL (<i>Transferred</i>):					
	Leave salaries and deputation pay. Voted ...	150	50	-100	-90†	-10
(8)	CIVIL WORKS (<i>Transferred</i>):					
	Law Charges in connection with an appeal from India. Voted ...	375	205	-170	-105†	-65
(9)	SUPERANNUATION (<i>Reserved</i>):					
	Portions of pensions of Military Officers in respect of civil employment, &c. Voted O. ...	300	1,350	2,813	+1,463	+1,470†
	... S. ...	1,050†	—	—	—	—
	... Non-voted O. ...	8,625	9,375	9,367	-8	-8
	... S. ...	750*	—	—	—	—
	Totals ... Non-voted O. ...	8,700	10,110	10,084	-26	-26
	... S. ...	1,410*	—	—	—	—
	... Voted O. ...	3,915	4,965	4,863	-102	-102
	... S. ...	1,050†	—	—	—	—

* Vide Madras Government Order No. R. 233, dated 14th February 1931.

† " " " " " " R. 274, dated 24th February 1931.

‡ Voted by the Legislative Council on the 27th March 1931.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Budget provision was made for the expenses of four appeals and the saving was caused by postponement of the hearings of three of these appeals beyond the end of the financial year. The final excess resulted from preliminary expenditure on two of the postponed cases and the abnormal cost of the completed appeal in consequence of a protracted hearing. The excess could have been met from savings within the grant under the remaining heads controlled by the Secretary of State.

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

(3) Voted.—Excess due to appeals in criminal cases regarding which no information was available when the Budget was framed.

(4) Leave Salaries.—Excess due to leave salary of an Assistant Surgeon. Contribution.—The contribution to the Bureau of the International Prison Commission was paid by the High Commissioner.

(5) Voted.—The cost of training officers under Scotland Yard Scheme has been met by the High Commissioner.

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

(7) The Assistant Surgeon for whose pay Budget provision was made returned to India four months before the expiry of his leave.

(8) An accurate forecast of the cost of an appeal is not possible.

(9) Excess caused mainly by a charge in arrear for the Madras share of the pension paid to a departmental officer from 1922. Particulars of the officer's service, which determined the charge, were not available when the Budget was framed.

INDIA OFFICE,
November 1931.

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,
21st January 1932.

W. A. STURDY,
Auditor.

GOVERNMENT OF BOMBAY.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA FOR THE YEAR 1930-31.

		Grant	Expenditure	Excess (+) or Saving (-)	Net modification by reapportionment, withdrawal or surrender	Remainder unadjusted, + or -
		£	£	£	£	£
GRANT No. 33.						
(1) GENERAL ADMINISTRATION (Reserved):						
Subventions to Universities, Leave	{ Non- S.*	810	794	-16	—	-16
Salaries and Sundry items.	{ voted					
	{ Voted	825	744	-81	-45	-36
(2) ADMINISTRATION OF JUSTICE (Reserved):						
Sundry items	{ Non- S.*	510	500	-10	—	-10
	{ voted					
	{ Voted	75	169	+94	+135	-41
(3) POLICE (Reserved):						
Outfit Allowances	Non-voted	75	60	-15	—	-15
(4) MEDICAL (Transferred):						
Leave Salaries	Voted	300	—	-300	-300	—
(5) SUPERANNUATION (Reserved):						
Portion of pensions of Military	{ Non- { O. 17,925					
officers in respect of civil employ-	{ voted { S.* 3,975	21,900	21,865	-35	—	-35
ment.	{ Voted ...	75	39	-36	-15	-21
Totals	{ Non- { O. 18,000	23,295	23,219	-76	—	-76
	{ voted { S.* 5,295					
	{ Voted ...	1,275	952	-323	-225*	-98

* Vide Finance Department, No. P. 89-G., dated 26th March 1931.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) Voted.—Saving made from the provision for leave salaries. A leave programme was not available when that provision was fixed.
- (2) Voted.—Excess due to expenses of appeals in criminal cases, regarding which no information was available when the Budget was framed.
- (4) Budget provision was made in accordance with a leave programme from India. The officer shown on the programme did not, however, take leave in England during the year.

INDIA OFFICE,
November 1931.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,
21st January 1932.W. A. STURDY,
Auditor.

GOVERNMENT OF BENGAL.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1930-31.

GRANT No. 29.		Grant.	Expenditure.	Excess (+) or Saving (-).	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or -
		£	£	£	£	£
(1) LAND REVENUE (<i>Reserved</i>):						
Law Charges in connection with Appeals from India.	Voted ...	1,200	708	-492	-255*	-237
(2) GENERAL ADMINISTRATION (<i>Reserved</i>):						
HEADS OF PROVINCES:						
Leave salaries and sundry items	Non-voted {	O. 1,479	2,070	2,056	-14	-14
		S. 591*				
	Voted ...	51	54	+3	-	+3
MISCELLANEOUS:						
Subventions to Universities	Voted ...	675	674	-1	+45*	-46
(3) ADMINISTRATION OF JUSTICE (<i>Reserved</i>):						
Sundry items	Voted ...	75	51	-24	+30*	-54
(4) POLICE (<i>Reserved</i>):						
Leave and outfit allowances	Non-voted {	O. 30	360	30	-330	-330
		S. 330*				
(5) MEDICAL:						
Leave salary (<i>Transferred</i>)	Voted ...	288	-	-288	-288*	-
(6) SUPERANNUATION (<i>Reserved</i>):						
Portions of pensions of Military and Marine Officers in respect of civil employment.	Non-voted {	O. 12,675	13,950	13,895	-55	-55
		S. 1,275*				
	Voted ...	300	1,259	+959	+960*	-1
Totals	Non-voted {	O. 14,184	16,380	15,981	-399	-399
		S. 2,196*				
	Voted ...	2,589	2,746	+157	+492*	-335

* Vide Government of Bengal (Finance Department) No. 782-F.B., dated 21st February 1931.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Saving caused by the postponement of the hearing of an appeal for which budget provision was made beyond the end of the financial year, by the costs of another appeal proving lower than could be foreseen and by the repayment of the costs of the Secretary of State in a third case by the losing party in the appeal. The final appropriation was fixed before it was known that any saving would be made beyond that due to the first of these causes.

(2) Heads of Provinces: Voted.—The excess could have been met from savings available under "General Administration: Miscellaneous."

Miscellaneous.—The increase to the final appropriation was intended to meet a subvention due, but the claim to the amount was delayed beyond the end of the year.

(3) Saving was made from the provision for the expenses of appeals in criminal cases. There were fewer appeals than had been anticipated.

(4) and (5) Provision was made under these heads for leave allowances of officers in accordance with a leave programme received from India. The officers concerned did not take leave within the year.

(6) Voted.—Excess due to a charge, unforeseen when the Budget was framed, for the Bengal share of the pension of two departmental officers, in one case involving arrears from 1924. The charge was raised as the result of particulars of the service of those officers having been received from India during the year.

INDIA OFFICE,
November 1931.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,
21st January 1932.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 1930-31.

GRANT No. 8.			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 { O. 375 S. -195*	180	202	+22	—	+22
(2)	GENERAL ADMINISTRATION (<i>Reserved</i>):						
	Leave Allowances Non-voted	{ S. 1,200†	1,380	1,369	-11	—	-11
	Subventions to Universities ... Voted	{ S. 180‡ O. 750 S. 120*	870	803	-67	—	-67
(3)	ADMINISTRATION OF JUSTICE (<i>Reserved</i>):						
	Law Charges in connection with Appeals, and sundry items.	Voted { O. 75 S. 105*	180	195	+15	—	+15
(4)	JAILS AND CONVICT SETTLEMENTS (<i>Reserved</i>):						
	Maintenance of prisoners ... Voted ...	...	225	208	-17	—	-17
(5)	POLICE (<i>Reserved</i>):						
	Outfit Allowances Non-voted	{ O. 75 S. -15‡	60	60	—	—	—
(6)	EDUCATION (<i>Transferred</i>):						
	Leave Allowance of an officer ... Voted	{ O. 225 S. 450*	675	342	-333	—	-333
(7)	MEDICAL (<i>Transferred</i>):						
	Leave Allowances of officers ... Voted	S. ...	270*	263	-7	—	-7
(8)	SUPERANNUATION (<i>Reserved</i>):						
	Portions of pensions of Military Officers in respect of civil employment.	{ Non-voted { O. 13,275 S. 4,884† S. 15,366‡ Voted { O. 300 S. 120*	33,525	33,517	-8	—	-8
			420	409	-11	—	-11
	Totals Non-voted	{ O. 13,350 S. 6,069† S. 15,366‡	34,965	34,946	-19	—	-19
		{ S. 180§ Voted { O. 1,950 S. 870*	2,820	2,422	-398	—	-398

* Voted by the Legislative Council on 12th February 1931.

† Vide Government of the United Provinces (Finance Department) No. 256/X. 322, dated 19th January 1931.

‡ From High Commissioner's portion of the Grant, vide Finance Department No. B 258/X-323, dated 19th January 1931.

§ Vide Finance Department No. B 1479 C/X-322, dated 3rd March 1931.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The excess, which could have been covered by savings available within the Grant under the remaining heads controlled by the Secretary of State, was caused by a claim, which had not been foreseen, for Counsel's fees in an appeal case.

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

(3) The excess, which could have been covered by savings available within the Grant under the remaining heads controlled by the Secretary of State, was caused by expenditure on appeal cases not forecasted.

(6) Saving due to the reclassification of the charge for leave allowances of an officer on an advice from India after the estimates, on which the final appropriation was based, had been closed.

INDIA OFFICE,
November 1931.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,
21st January 1932.W. A. STURDY,
Auditor.

G

GOVERNMENT OF THE PUNJAB.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1930-31.

GRANT No. 41:				Grant.	Actual Expenditure.	Excess (+) or Saving (-).	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or -
				£	£	£	£	£
(1) GENERAL ADMINISTRATION (<i>Reserved</i>):								
Leave Allowances ...	Non-voted	O.	54	210	205	-5	—	-5
University Subventions ...	Voted	O.	156*	660	603	-57	—	-57
		S.	525					
		S.	135†					
(2) ADMINISTRATION OF JUSTICE (<i>Reserved</i>):								
Voyage and Equipment Allowance of a High Court Judge.	Non-voted	S.	...	510*	—	-510	—	-510
Law Charges in connection with Appeals from India, &c.	Voted	O.	225	510.	444	-66	—	-66
		S.	285†					
(3) JAILS AND CONVICT SETTLEMENTS (<i>Reserved</i>):								
Maintenance of a prisoner ...	Voted	O.	150	105	104	-1	—	-1
		S.	-45†					
(4) POLICE (<i>Reserved</i>):								
Outfit allowances of officers on appointment.	Non-voted	O.	90	120	120	—	—	—
		S.	30*					
(5) MEDICAL (<i>Transferred</i>):								
Leave allowances, &c. ...	Voted	O.	1,050	1,410	1,394	-16	—	-16
		S.	360†					
(6) SUPERANNUATION (<i>Reserved</i>):								
Pensions of military officers in respect of civil employ.	Non-voted	O.	13,125	32,025	32,000	-25	—	-25
	Voted	S.	18,900*					
		O.	75	375	369	-6	—	-6
		S.	300†					
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE.	Non-voted	O.	13,269	32,865	32,325	-540	—	-540
		S.	19,596*					
	Voted	O.	2,025	3,060	2,914	-146	—	-146
		S.	1,035†					

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

(7) HYDRO-ELECTRIC SCHEME:								
Capital Expenditure (<i>Transferred</i>):								
Leave pay ...	Non-voted	S.	...	390*	382	-8	—	-8
TOTALS ...	Non-voted	O.	13,269	33,255	32,707	-548	—	-548
		S.	19,986*					
	Voted	O.	2,025	3,060	2,914	-146	—	-146
		S.	1,035†					

* Vide Punjab Government telegram No. 10338 B, dated 25th March 1931.

† The total of these figures is £1,035 the amount of the supplementary grant voted by the Legislative Council in its March session. The distribution among heads is in accordance with the letter from the India Office to the Government of the Punjab, No. A.G. 8709/31, dated 2nd April 1931, but as this distribution contains a minus figure (£45 under "Jails") the Government of the Punjab may prefer to adopt the distribution notified to this Office in their memorandum, No. 10551 B, of the 26th March 1931.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) Voted.—The claim to subvention due was delayed by one University beyond the end of the financial year.
 (2) Non-voted.—A vacancy existing when the final appropriation was fixed was not filled, as had been anticipated, during the year.

INDIA OFFICE,
November 1931.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,
21st January 1932.W. A. STURDY,
Auditor.

GOVERNMENT OF BURMA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1930-31.

PART.				£	Final Appropriation. £	Actual Expenditure. £	Excess + or Saving - £	Net modification by reappropriation, withdrawal, or surrender. £	Remainder unadjusted, + or - £
B (1)	GENERAL ADMINISTRATION (Reserved):								
	HEADS OF PROVINCES AND EXECUTIVE COUNCILS:								
	Leave salaries ...	Non-voted	S.	—	600*	380	-220	—	-220
	MISCELLANEOUS:								
	Miscellaneous ...	Non-voted	...	—	144	144	—	—	+144
	I.C.S.: University Sub-ventions.	Voted	...	600	595	-5	+60†	—	-65
B (2)	POLICE (Reserved):								
	Leave salaries, &c. ...	Non-voted	{ O. 1,200 S. 1,200* S. 225†	2,625	2,620	-5	—	—	-5
A (3)	SUPERANNUATION (Reserved):								
	Portions of pensions of Military Officers in respect of civil employment.	{ Non-voted Voted	{ O. 15,825 S. 8,250* ...	24,075	24,033	-42	—	—	-42
			...	75	44	-31	-33‡	—	+2
	TOTAL ...	{ Non-voted Voted	{ O. 17,025 S. 10,050* S. 225†	27,300	27,177	-123	—	—	-123
			...	675	639	-36	+27	—	-63

* Vide Government of Burma, Finance Department, No. 88 P. 30 (61), dated 5th February 1931.

† Vide Government of Burma, Finance Department, No. 193 P.C. 31, dated 23rd February 1931.

‡ Vide Government of Burma, Finance Department, No. 916 P.C. 30 B, dated 15th December 1930.

§ Vide Government of Burma, Finance Department, Nos. 88 P. 30 (916) A, dated 11th December 1930, and 321 P.C. 31, dated 9th March 1931.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Non-voted.—The expenditure under "Miscellaneous" represents the cost of return passage, &c., for the Financial Adviser. Appropriation to meet this expenditure was made under the sub-head "Heads of Provinces," this has resulted in the excess under the former and the larger part of the saving under the latter sub-head.

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

(3) The excess could have been met from savings elsewhere in Demand A, vide Government of Burma, Finance Department, letter No. 88 P. 30 (687), dated 11th May 1931.

INDIA OFFICE,
November 1931.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,
21st January 1932.W. A. STURDY,
Auditor.

GOVERNMENT OF BIHAR AND ORISSA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1930-31.

GRANT No. 7.			Grant.	Actual	Excess (+)	Net modi-	Remainder
(1) GENERAL ADMINISTRATION (Reserved):	£	£	£	£	or	fication	unadjusted
					Saving (-).	by reappro-	+ or -
					£	riation,	£
						withdrawal	
						or surren-	
						dier.	
						£	£
Stores Non-voted	O. 3,375	1,158	—	-1,158	—	-1,158	
	S. -2,217*						
GRANT No. 25.							
(2) LAND REVENUE (Reserved):							
Law Charges in connection with appeals from India. Voted	O. 1,200	2,280	2,325	+45	—	+45	
	S. 1,080†						
(3) GENERAL ADMINISTRATION (Reserved):							
Leave allowances Non-voted	O. 282	300	288	-12	—	-12	
	S. 18‡						
Subventions to Universities ... Voted	O. 420	450	419	-31	—	-31	
	S. 30†						
(4) ADMINISTRATION OF JUSTICE (Reserved):							
Law Charges in connection with Appeals from India and sundry items Voted	O. 75	690	580	-110	—	-110	
	S. 615†						
(5) POLICE (Reserved):							
Outfit allowance Non-voted	O. 75	—	—	—	—	—	
	S. -75‡						
(6) MEDICAL (Transferred):							
Leave Allowances Voted	S. ...	480†	453	-27	—	-27	
(7) SUPERANNUATION (Reserved):							
Portion of pensions of Military Officers in respect of civil employment. Non-voted	O. 5,250	6,750	6,734	-16	—	-16	
	S. 1,500‡						
Totals Non-voted	O. 5,607	7,050	7,022	-28	—	-28	
	S. 1,443‡						
	O. 1,695	3,900	3,777	-123	—	-123	
	S. 2,205†						

* Vide Government of Bihar and Orissa Nos. 143-FR, 1330-FR, 2450-FR, 2015-F, 2464-F and 3111-F, dated respectively 28th April, 24th June and 19th July 1930 and 14th and 28th February and 10th March 1931.

† Voted by Bihar and Orissa Legislative Council on 20th March 1931.

‡ Vide Government of Bihar and Orissa telegram No. 4083-F, dated 16th March 1931.

EXPLANATIONS of the cause of variation between Expenditure and Grant.

- (1) The expenditure in England for which the original appropriation was made to this head was met by the High Commissioner.
- (2) Excess over final grant caused by the payment of counsel's fees in a case which was withdrawn from appeal. When the grant was fixed it appeared probable that the case would necessitate a hearing which would have postponed the expenditure beyond the end of the year. The excess could have been covered by savings under the remaining heads in the portion of the grant under the control of the Secretary of State.
- (3) Voted.—The claim to subvention due was delayed by one University beyond the end of the financial year.
- (4) Delay in an appeal caused postponement of the main expenditure in the case beyond the end of the year.

INDIA OFFICE,
November 1931.

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,
21st January 1932.

W. A. STURDY,
Auditor.

GOVERNMENT OF CENTRAL PROVINCES AND BERAR.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1930-31.

GRANT No. 31.			Grant.	Actual Expenditure.	Excess (+) or Saving (-).	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted, + or -.
(1)	LAND REVENUE (<i>Reserved</i>):						
	Law charges in connection with an appeal from India	Voted ...	£ 375	£ 249	£ -126	£ -105*	£ -21
(2)	GENERAL ADMINISTRATION (<i>Reserved</i>):						
	Equipment allowance of Governor	Non-voted {					
		O. 2,025	1,650	1,647	-3	—	-3
		S. -375*					
(3)	POLICE (<i>Reserved</i>):						
	Outfit allowance of Officers on appointment.	Non-voted {					
		O. 75	30	30	—	—	—
		S. -45*					
(4)	SUPERANNUATION (<i>Reserved</i>):						
	Portion of pensions of Military Officers in respect of civil employment.	Non-voted {					
		O. 4,350	11,400	11,360	-40	—	-40
		S. 7,050*	600	532	-68	-60*	-8
		Voted ...					
(5)	MISCELLANEOUS (<i>Reserved</i>):						
	University subventions	Voted ...	375	372	-3	†45*	-48
	Totals	Non-voted {					
		O. 6,450	13,080	13,037	-43	—	-43
		S. 6,630*	1,350	1,153	-197	-120*	-77
		Voted ...					

* Vide Government of the Central Provinces (Finance Department) No. 832 B/x, dated 12th March 1931.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) Saving reflects the difficulty experienced in estimating the expenditure necessitated by an appeal case.
 (5) The claim to subvention due was delayed by one University beyond the end of the financial year.

INDIA OFFICE,
November 1931.

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,
21st January 1932.

W. A. STURDY,
Auditor.

GOVERNMENT OF ASSAM.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1930-31.

GRANT No. 34.				Grant.	Actual	Excess (+)	Net modifi-	Remainder
(1) GENERAL ADMINISTRATION (<i>Reserved</i>):				£	Expenditure.	or	cation	unadjusted,
University subventions and Voted ...				£	£	Saving (-).	by reappro-	+ or -
sundry items.				£	£	£	prietion,	£
				£	£	£	withdrawal	£
				£	£	£	or surrender.	£
(1) GENERAL ADMINISTRATION (<i>Reserved</i>):								
University subventions and Voted ...				150	153	+3	+30*	-27
sundry items.								
(2) POLICE (<i>Reserved</i>):								
Leave pay ...				570	549	-21	—	-21
Sundry items ...				825	—	—	—	—
Non-voted {				—	—	—	—	—
O. 825								
S. -825								
(3) MEDICAL:								
Leave pay ...				225	—	—	—	—
Non-voted {				—	—	—	—	—
O. 225								
S. -225								
(4) SUPERANNUATION (<i>Reserved</i>):								
Portion of pensions of Military Officers in respect of civil employment.				4,875	6,450	6,442	-8	-8
Non-voted {				1,575				
O. 4,875								
S. 1,575								
TOTALS ...				5,925	7,020	6,991	-29	-29
Non-voted {				1,095				
O. 5,925								
S. 1,095								
Voted ...				150	153	+3	+30	-27
Rounding ...				-25	-20	—	+20	+20
Non-voted {				5				
O. -25								
S. 5								
Voted ...				50	—	-50	-30*	-20
TOTALS ...				5,900	7,000	6,991	-9	-9
Non-voted {				1,100*				
O. 5,900								
S. 1,100*								
Voted ...				200	153	-47	—	-47

* Vide telegram No. 1891 F.B., dated 31st March 1931, from Chief Secretary to Government of Assam.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

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

INDIA OFFICE,
November 1931.

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,
21st January 1932.

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 1930 to 31st March 1931; 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 21st January 1932.

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 £20,000. 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) of the same Act 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 the eleventh year in succession I have to draw attention to two payments of this nature and to the fact that the necessary sanction of the Imperial Parliament has 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.

I have now to report that early in 1931 agreement was 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, but up to the present the resolutions by 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 have not been obtained.

4. Details of the agreement referred to in the preceding paragraph have been embodied in a document known as "Memorandum C." Previous documents—Memorandum A and Memorandum B, which were agreed upon in 1915 and 1918 respectively—regulated the adjustment between Imperial Memorandum concerning non-effective payments arising out of the war.

and Indian revenues, in accordance with the Resolutions passed by both Houses of Parliament on 16th September and 26th November 1914, of—

- (a) effective expenditure in connection with—
 - (i) the Indian Expeditionary Forces ;
 - (ii) the British troops withdrawn from India for service in the war otherwise than with the Indian Expeditionary Forces ; and
 - (iii) the Territorial and Garrison units sent to India in replacement of the withdrawn troops :
- (b) the payments to be made by India during the war in respect of—
 - (i) Capitation Rate ;
 - (ii) Deferred Pay and Gratuities ; and
 - (iii) Sea Transport.

Memorandum C relates to certain effective and non-effective claims arising out of, or associated with, the war which have been in dispute between the Indian and Imperial Governments for a considerable time, but, as stated in the preceding paragraph, have now been settled on a "no-payment" basis. The broad lines of the agreement as to the division between the two Governments of non-effective expenditure are as follows :—

(a) *To be borne by India :—*

- (i) Casualty pensions due to the Great War granted to personnel of the Indian Army and their dependants.
- (ii) Other non-effective awards to personnel of the Indian Army and their dependants made during the period 1st April 1914 to 31st March 1919.
- (iii) The share of ordinary non-effective charges in respect of personnel of the Indian Army and their dependants attributable to service in the period 4th August 1914 to 31st May 1919.

(b) *To be borne by the Imperial Government :—*

By the Ministry of Pensions :—

Casualty pensions due to the Great War granted to personnel of the British Army and their dependants.

By the War Office :—

- (i) Non-effective awards (other than Great War casualty pensions) granted to personnel of the British Army and their dependants during the period 1st April 1914 to 31st March 1919.
- (ii) The share of ordinary non-effective charges in respect of personnel of the British Army and their dependants attributable to service in the period 4th August 1914 to 31st March 1920.

Amendment of rules.

5. The normal age of compulsory retirement in the Civil Services in India is 55, but retention beyond that age is permissible in the case of officers of the Indian Medical Service holding civil posts tenable by officers of rank higher than Lieutenant-Colonel, for whom a later age for retirement is prescribed in the Royal Warrant. Attention was drawn in audit to the fact that certain officers who had completed their tenure of such posts and were more than 55 years of age had, nevertheless, been retained in civil employment and granted leave for extended periods in anticipation of retirement. It was decided that the erroneous grants of leave already sanctioned must stand, but in two other cases leave which would otherwise have extended for eighteen and twenty-six months was restricted to two and six months respectively. Correspondence is proceeding with a view to removing obscurity and anomalies in the Regulations as they stand.

RAILWAY CAPITAL ACCOUNT.

Incorrect interpretation of leave rules.

6. The Board of Directors of a Guaranteed Railway Company authorised extensions of six months' leave to several officers to whom the Agent in India had granted eighteen months' leave—including in each instance a period of commuted furlough on full pay pending retirement. It was pointed out by this Department that the Company's leave rules contained a provision.

common to the Civil Service Regulations and the leave rules of the other Guaranteed Railway Companies to the effect that furlough on full pay should be treated for all purposes as furlough on half pay for twice the period actually taken on full pay. The extensions granted therefore caused the permissible maximum of leave, viz. two years, to be exceeded, and involved substantial overpayment in the aggregate. The Company maintained that their practice was correct and in accord with that of other Companies. The matter was therefore referred to the Railway Board, who reported that no relaxation of the rule had been sanctioned and that the Company's practice was unauthorised. The Secretary of State, in communicating to the Company his view that the grant of the maximum periods of leave was irregular, requested that any consequent overpayment of leave pay, Provident Fund moneys and gratuities of the officers concerned should be adjusted and that the correct procedure should be followed in future. The attention of the other Guaranteed Railway Companies was called to the operation of the rule.

7. The Consulting Engineers of a Guaranteed Railway Company sent a representative to India on behalf of the Company in three successive years. His pay for the full periods of absence and the whole cost of his passages were issued by the India Office, as, according to the claims submitted, the officer had been occupied solely on the business of the Company. It subsequently came to notice in audit that during the visits services had been rendered to, and a fee received from, a non-guaranteed company operating in India. On the question being raised a due proportion of the expenditure incurred, viz. £92 16s. 10d., was refunded.

Recovery of share of deputation expenses.

8. In the course of audit of the accounts of an Indian Railway Company information was obtained by my officers of a ruling given in India to the effect that a certain company which held some of its own debentures was not entitled to exemption from Indian income tax on the interest accruing therefrom. I drew attention to the fact that another Railway Company had been allowed exemption from tax on the interest on a large block of its own debentures which it held, and the matter was taken up with the Government of India. In the latter case it was not possible to effect recovery as the Company had been wound up on its purchase by Government, but in other cases which were brought to light in India as a result of the investigations made, steps were taken to apply the correct procedure, and to amend past assessments where possible.

Incorrect exemption of debenture interest from Indian income tax.

INTEREST (RECEIPTS).

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

Loans to Persia.

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

GENERAL ADMINISTRATION.

10. The grant-in-aid by the Treasury towards the expenses of the India Office fixed for the years 1926-7 to 1929-30 at £119,000, subject to modification in respect of variations in the cost-of-living bonus paid on salaries (see section I, para. 6, of the Report for 1926-7), was continued for the year 1930-1 on the same basis. The amount received was £119,000 less £1,000 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	-	-	-	111,062
Audit	-	-	-	3,442
Stationery and printing	-	-	-	3,496

H

AVIATION.

Airship station,
Karachi.

11. I stated in para. 10 of Section I of the last Report that I had called for vouchers in support of an amount of £3,152 paid to the Air Ministry in March 1930 and charged under Aviation on account of the estimated cost of plant for the electric lighting of the civil aerodrome at Karachi. When these were furnished they showed that the actual cost of the apparatus was £2,893 12s. 4d. and the balance of £258 7s. 8d. was repaid in March 1931.

In the same paragraph attention was drawn to the fact that vouchers, which I had suggested should be obtained in support of another payment of £55,000 made to the Air Ministry, had not been furnished. This sum was paid in March 1928 in respect of the estimated cost of the mooring mast erected at the Air Station at Karachi. An account with vouchers was furnished in June 1931 showing that the actual cost was £61,339 10s. 11d. and correspondence is proceeding with India as to the balance now claimed by the Air Ministry. I dealt in para. 19 of Section I of my Report on the account for 1927-8 with the circumstances attendant on the payment of £55,000 and observed that there had been deviation from regular accounting procedure in connection therewith, in that the expenditure had been included in the Remittance Account for final charge in India, whereas in accordance with ordinary practice it should have been charged finally in the Home Accounts. It would then have fallen within the purview of my audit, but under the method adopted, and assuming that any further payment made will be similarly charged to the Remittance Account, final responsibility for the examination of the expenditure in question devolves on the Auditor-General in India. The vouchers, however, have not been forwarded to that country, and it has apparently been assumed that they will be scrutinised in my Department, in which case any possible comments must wait until my next Report.

MISCELLANEOUS (RECEIPTS).

Expenditure in
Persia.

12. The cost of certain diplomatic and consular establishments in Persia is borne in equal shares by the Imperial and Indian Governments, the necessary financial adjustment being made between the Foreign Office and the India Office. In the examination in my Department of the annual statements of expenditure received from India, it was observed that there was no indication that they included sterling overseas pay or leave and pension contribution in respect of certain posts, the ordinary pay of which was included in the statement. As a result of enquiry a moiety of £1,027 8s. 5d., viz. £513 14s. 2d., in respect of overseas pay has been recovered from the Foreign Office. Correspondence is still proceeding as to the further amount due in respect of leave and pension contribution.

MISCELLANEOUS (PAYMENTS).

Secret Service.

13. £8,000 was placed at the disposal of the Secretary of State during 1930-1 for Secret Service. The amount actually expended was £7,697 0s. 7d., and the balance in hand on 31st March 1931 was £2,223 18s.

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

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

Sale of the Indo-
European Tele-
graph Depart-
ment.

14. The minus item of £450,000 shown on the disbursement side of the Account in the section "Capital Expenditure not charged to Revenue" under the heading "Posts and Telegraphs: Capital Outlay" represents the proceeds of the sale on 1st March 1931 of the Indo-European Telegraph Department to Imperial and International Communications, Ltd. This sum has been transferred to revenue in India in the accounts for 1931-2.

Agreement as to the price to be paid was reached after negotiations extending over several months, in the course of which the India Office was advised by an eminent accountant, to whom a fee of 2,000 guineas was paid. Against the amount received a considerable sum in the aggregate in respect of compensation to the staff dispensed with will have to be set off. In

addition, further contingent expenditure was incurred as a result of the sale, viz. a payment (which has also been transferred to revenue in India in the accounts for 1931-2) to the Foreign Office in respect of an advance made by that Department towards the cost of construction of the Kerman-Bunder-Abbas Line, which was completed in 1917. The cost of the line was £43,413 6s. 8d. (Rs. 6,51,200 at 1s. 4d.), the Imperial Government and the Government of India each contributing £21,706 13s. 4d. Of the total cost one-eighth was treated as a free gift to Persia, and the balance, Rs. 5,69,800, was to be recovered from that Government. Recoveries were made by deduction from the rent due to Persia in respect of the Central Persian Line, the amount recovered being held in suspense in India. On the withdrawal of the Indo-European Telegraph Department from Persia, the land lines were handed over to the Persian Government and the claim for the unrecovered balance of Rs. 2,69,600, a moiety of which would have accrued to Imperial revenues, was abandoned. In the circumstances it was decided to refund to the Foreign Office the full amount due in respect of the original advance, viz. £21,706 13s. 4d., less one-eighth, or £18,993 6s. 8d.

As part of the general agreement in the withdrawal of the Indo-European Telegraph Department from Persia, the Imperial Government have waived recovery of the balance, about £1,045, of a free-of-interest loan made to India in 1915 in respect of the capital outlay on the Arabistan Line which was repayable at the rate of £500 per annum irrespective of recoveries from Persia.

Two other amounts payable annually up to 1945, viz. £300 paid towards the upkeep of the Arabistan Line and Krans 30,000 (about £600) royalty to the Persian Government in respect of the Jask-Gwadar Line, moieties of which were borne by the Imperial Government, ceased to be payable as from 1st March 1931.

In the negotiations as to the amount to be paid for the assets of the Department the question at issue was not merely its value as a commercial undertaking. From that point of view it would have been difficult to substantiate a claim for any substantial amount, as the accounts showed that at the time of the negotiations the Department was just making ends meet, and the prospect for the immediate future indicated that an annual loss would be sustained. But there was another factor involved, viz. the joint purse agreement. Briefly, this agreement provided for the pooling by certain telegraph companies and the Indo-European Telegraph Department of the receipts derived from telegrams exchanged between Cis-Indian countries on the one side and India and trans-Indian countries on the other. These proceeds were then divided amongst the partners in agreed shares. Under this arrangement Indian revenues have been benefiting to a very considerable extent and would presumably have continued to benefit though probably on a reduced scale. In recent years the annual amount received by India from this source has exceeded £100,000. From the date of the sale Imperial and International Communications, Ltd., will benefit by the cessation of these payments and will gain additional cable traffic which they can handle without any extra expenditure, although as a partial set-off they will incur a loss in respect of the working of the Gulf cable.

EXTRAORDINARY RECEIPTS.

15. An amount of £123,205 2s. 11d. was received during the year under review in respect of India's share of the proceeds of the German International 5½ per cent. loan raised in 1930. This loan was issued under the terms of the "Arrangement as to the Financial Mobilisation of the German Annuities" (*vide* Cmd. 3484), and was operated by the Bank for International Settlements. The amount taken by the British Empire was about £10,000,000, of which India's share was £123,205 2s. 11d. in exchange for which she forgoes an annuity of about £9,400 for 35 years. The effective rate of interest involved in the exchange is somewhat higher than that at which India is at present able to borrow in the open market, but in the light of possible modifications of reparation payments the substitution of an immediate cash receipt for part of the annuities may prove to be a profitable transaction.

Receipt from
proceeds of
International
loan.

Other reparation receipts.

16. In addition to the amount dealt with in the preceding paragraph, £233,668 14s. 2d. was received during the year in respect of other reparation receipts, of which £232,044 9s. 3d. was paid by Germany and £1,624 4s. 11d. by Czecho-Slovakia.

During the whole of the year under review the Young Plan for the payment of reparations by Germany was in operation, and the amount received includes the balance of £16,444 3s. 4d. in respect of the previous year's annuity (*vide* para. 14 of Section I of the last Report).

The £1,624 4s. 11d. received from Czecho-Slovakia represents the first two annuities payable by that country under the Hague Agreement of January 1930. As regards reparations payable by Hungary and Bulgaria, the amounts due are, by agreement amongst the creditor Powers, wholly allocated to the Hungarian Agrarian Fund.

DEPOSITS AND ADVANCES.

Gold Standard Reserve Equalisation Fund.

17. In para. 22 of Section I of the last Report details were given of the Gold Standard Reserve Equalisation Fund, which was set up in 1929-30 in order to prevent wide fluctuation in the amounts transferred to revenue on account of the surplus on the year's working of the Gold Standard Reserve. In 1930-1 that surplus amounted to £1,566,251 18s. 6d., and it was necessary to draw on the Equalisation Fund to the extent of £33,748 1s. 6d. to make up the credit to revenue to the agreed minimum figure of £1,600,000.

The balance of the fund at 1st April 1930 was £442,709 2s. 5d.; the discount earned during the year under review was £9,046 8s. 4d., and the closing balance on 31st March 1931 was £418,007 9s. 3d.

REMITTANCES (RECEIPTS).

Repatriation of refugees from India.

18. In para. 15 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.

Opium shipped to the Colonies.

19. Amounts due in respect of opium shipped from India to the Colonies are claimed from the Crown Agents on receipt of a telegram from India announcing the shipment and the amount recoverable. This information is usually sent within a few days after the date of shipment of the opium from India. Shipments to the value of £70,000 were made on the 29th January and the 26th February 1931, but through inadvertence the necessary information was not telegraphed from India until the 12th May, the result being a loss of interest amounting at the rate currently obtainable on the Secretary of State's balance to about £400.

Persian Gulf radio offices.

20. In para. 16 of Section I of the last Report reference was made to audit action which had resulted in the recovery of £722 15s. from the Foreign Office in respect of pension contribution on account of the staff of the Persian Gulf radio offices. Further consequential claims have since been made in respect of earlier years and of the year 1930-1, and an additional sum of £392 18s. 3d. has been recovered from the Imperial Government.

APPROPRIATION AUDIT.

21. Provision for Voted expenditure, excluding that on Railways, by the Secretary of State in Council was distributed under eight Grants, only one of which, Grant 85, related exclusively to expenditure by the Secretary of State.

22. Under Grant 85 (Voted) there was a saving of £14,839, i.e. 9.7 per cent. of the total provision of £153,300. The latter included a supplementary grant of £20,850 provided under "Miscellaneous Civil Charges—Round Table Conference," where there was a saving of £4,253. Under many of the

other individual subheads also there were, as in previous years, considerable differences between grant and expenditure, the more important instances being :—

Miscellaneous Civil Charges :—	£
E 11. Agriculture - - - - -	saving 2,508
E 13. Miscellaneous Departments - - - - -	„ 1,674
E 15. Stationery and Printing - - - - -	„ 1,614
E 18. Contribution, International Relief Union - - - - -	„ 1,500
E 26. Contribution, Overseas Mechanical Transport Fund - - - - -	„ 1,500

23. Excesses of £115 under Grant 23 and £84 under Grant 96 over the provision finally allotted to the Secretary of State were offset by savings of £351 and £978 respectively on the High Commissioner's allotments from these Grants.

24. 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.

SECTION II.—MILITARY SERVICES.

1.—(i) The pay, &c., of Indian regiments lent for service in the Colonies is recovered by means of a Capitation Rate applied to the average strengths each year. In the examination in my Department of the claim for 1930-1, it was observed that the monthly returns of strength furnished by India did not include two officers, one of whom was on leave pending resignation and the other on leave pending attachment to the Staff College, Quetta, for instruction. On a supplementary claim being made a further amount of £680 18s. was recovered. The query will affect also the claim for 1931-2, which will be increased by about £660.

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

(ii) Owing to fluctuations in rates of pay, &c., the Capitation Rate compiled for the quinquennium 1919-20 to 1923-4 had to be adjusted before application to the last three years of the period. In doing so it was overlooked in India that deferred pay had been sanctioned for Indian troops as from 1st April 1922, and nothing in this respect was included in the rate. The result was that approximately Rs. 32,000 was short recovered. The omission did not come to light until 1931, and as it is the practice only in exceptional circumstances to adjust the rates after they have been agreed and brought into use, it was not possible to rectify the error. The item had been correctly included in the rate for the succeeding quinquennium.

(iii). In the calculation of the Rate for the period 1924-5 to 1928-9 no provision was made for allowances to officers in lieu of lodgings, on the assumption that free quarters would be provided by the Imperial authorities. It appears, however, that free quarters were not provided, and that in accordance with a War Office decision the officers drew lodging allowance at Indian rates in addition to a special allowance under War Office rules. On this coming to light a supplementary claim for £580 12s. 1d. was received from India in 1931 for the Indian allowance issued to two regiments—the first from April 1925 to February 1928 and the second from February 1928 to March 1929. The claim was admitted in principle, but owing to the delay in its submission it was only possible to recover the amount due in respect of the second regiment, £360 9s. 1d.

2. Officers of the Indian Army proceeding to the Staff College, Camberley, for a course of instruction are granted an outfit allowance of £50. It was suggested by this Department that the necessity for the allowance to these officers no longer existed in view of the grant of an Indian allowance as part of their pay. The matter was considered and it has been decided to discontinue the allowance for officers joining the College after 1st January 1932. An annual saving of £400 will result from this decision.

Withdrawal of outfit allowance to officers at Staff College.

Reduction of ration allowance to personnel on leave.

3. Officers, warrant officers, and men receive, while in this country on leave from India, certain allowances, including one in respect of rations in lieu of issue in kind. Up to 31st March 1930 the amounts drawn were those laid down in War Office regulations for British personnel in similar circumstances; those regulations prescribed two rates of ration allowance, one representing the retail cost of the ration and a lower one representing its wholesale cost. The general principle governing the rate drawn was that the lower allowance only was issued to those who drew the money allowance to suit their own convenience; but personnel on leave were permitted to draw the higher rate up to 31st March 1930, after which date they were restricted to the lower rate. In July 1930 the Secretary of State in Council decided that this modification should not apply to personnel on leave from India. On the papers coming to my Department in October 1930 for information I asked that the question should be reconsidered for reasons which I enumerated; this was done, but the previous decision was confirmed. In August 1931 the matter was again considered and on the ground of financial stringency the decision was reversed so far as it concerned officers, who were restricted to the lower rate as from 1st October 1931, with a resultant saving of about £10,000 a year. Warrant officers and men on leave from India continue to receive the higher rate.

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

4. In para. 3 of Section II of the last Report reference was made to the grant from February 1925 of certain passage concessions to Indian Army officers and their families, and to the method of recovery of the cost in the case of officers lent to "foreign" Governments by means of a charge of Rs. 50 a month. Test audit in India revealed the fact that no charge in this respect was included in the accounts of military expenditure on account of Aden from 1st April 1927, recoverable from the Imperial Government, and a supplementary claim was prepared. This claim, amounting to approximately £884, proved to be incomplete. Examination in the India Office resulted in the addition of about £580, and audit in my Department in the addition of a further amount of £154.

Aden.

5. For the years 1930-1 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. The accounts for 1930-1, which are at present under examination in my Department, show a net expenditure exceeding £457,000, so that, subject to any adjustment which may be necessary, India's contribution is £150,000 and a provisional payment of this amount was made during the year under review.

Irregular promotion involving increased pension charge.

6. In para. 12 of Section II of my Report on the Accounts for 1926-7 I dealt with two cases to which I had drawn attention where, under the rules in force, officers had been granted greatly enhanced pensions as Colonels without having rendered any effective service in that rank. I went on to say that as a result of my criticism certain limitations had been imposed which should prevent the occurrence of any further similar cases.

In 1931 a case came under audit where an officer had been promoted Colonel and posted to a Colonel's appointment only three days before leaving India on 91 days' leave, at the end of which, without rejoining for duty, he retired on a Colonel's pension of £900 per annum, whereas had he not been promoted the rate would have been £560. I drew attention to the case with reference to the apparent failure of the limitations referred to above to secure their object and at my suggestion an explanation was obtained from the Government of India. This was to the effect that the officer had actually assumed the duties of an authorised Colonel's appointment before proceeding on leave pending retirement, but it was admitted that the principles underlying the relevant regulations had not been complied with; extenuating circumstances were pleaded and an assurance given that steps had been taken to ensure that in future such promotions would be made only when an officer had a prospect of holding a Colonel's appointment for the normal tenure.

Pensions recoverable from the Imperial Government.

7. Attention was drawn by this Department to the non-recovery of certain wound pensions issued in India on behalf of the War Office, and £2,367 has now been repaid by that Department.

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

Incorrect issue of dependants' pensions.

(ii) Pensions to children normally terminate on their attaining the age of 21. In certain circumstances pensions which have lapsed owing to age may be revived on account of infirmity. In a case of this kind it was proposed to revive a pension and to grant arrears amounting to £92. It was pointed out by this Department that under the practice of the Ministry of Pensions, the arrear payment would be considerably less than that proposed, and it was accordingly reduced by £64.

9. In March 1929 the papers dealing with the proposal to send Indian cadets to this country for flying training at the Royal Air Force Cadet College came to my notice, and I suggested that, in view of the high cost of training, every effort should be made to ensure that only such candidates would be sent from India as showed a reasonable likelihood of becoming efficient pilots. The first batch of cadets which was selected and arrived in this country in 1930 included one who, on commencing his training, was found to be of such small stature as to be unable to reach the controls of the service machines, and was in consequence unable to qualify as a flying officer. It is understood that the Air Ministry have been in direct communication with the Indian authorities regarding the circumstances in which this cadet was passed as fit in India, and it is presumed, therefore, that steps have now been taken which will obviate recurrence of an error which resulted in a considerable amount of nugatory expenditure.

Nugatory expenditure in connection with an Indian cadet for the Royal Air Force.

10. Officers of the Royal Indian Marine undergoing courses of instruction were under regulation entitled to draw full rates of subsistence allowance irrespective of whether they were provided with accommodation or not. As this was contrary to Admiralty regulations on which the rates themselves were based, I suggested that the practice of that Department should be followed. This proposal was not adopted entirely, but certain modifications have been made in the rules which will result in a saving of about £150 per annum.

Reduction of subsistence allowance to officers of the Royal Indian Marine undergoing instruction.

11. 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.

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

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

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

£48,000 was advanced on this account in respect of payments during 1930-1, and in addition £1,475 13s. 7d. in adjustment of the charge for 1927-8 and 1928-9 was paid and £832 16s. 4d. in adjustment of the advance for 1929-30 was received. The accounts for 1930-1 are now under audit.

In the examination in my Department of the accounts for 1929-30 it came to light that the figures of regimental strength forming the basis of the annual charge included personnel serving with the Corps of Indian Sappers and Miners. I pointed out that as the gratuities paid to these soldiers are borne wholly by Indian revenues, the inclusion was incorrect. In consequence the War Office agreed to refund the sum of £472.

14. War Office : for unemployment insurance :—

£95,000 was advanced in respect of the year 1930-1, less £1,270 12s. 5d. over-advanced during 1929-30.

I pointed out that the error in the figures of strength referred to in the preceding paragraph affected unemployment insurance also and the War Office agreed to refund £773 overcharged in this respect.

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

The advance of £10,000 referred to in para. 11 of Section II of the last Report has been adjusted.

A further advance of £9,500 was made to the War Office in March 1931 to meet the approximate amount due from Indian revenues for the second half of the trooping season 1929-30 and the first half of that of 1930-1. 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.

16. War Office : Sea Transport :—

In para. 33 of Section II of my Report on the account for 1925-6 I gave details of the Joint Trooping Service instituted as from 1st April 1925 to cover Indian and War Office requirements. This arrangement was to operate for five years, at the end of which period the position was to be reconsidered. In 1930 the India Office proposed, subject to one modification to which reference is made below, that the arrangements in force should be renewed for a further period of five years. Before taking this action the papers were referred to me for observations and I expressed some doubts as to whether Indian revenues were deriving the full benefits to which they were entitled from the Joint Service. I gave reasons in support of this opinion and suggested that the Committee on whose recommendations the Joint Service was instituted should be reassembled and the whole ground reviewed. This suggestion was adopted and the Committee, on which this Department will now be represented, will meet in the near future. The modification referred to above relates to a lump sum of £4,500 per annum paid by the War Office in respect of passages of personnel travelling to and from India in Imperial interests. In 1928 I pointed out that this amount was inadequate and urged that the matter should be taken up with the War Office at once with a view to adjustment. The Secretary of State in Council, however, decided that no change should be made until the end of the first quinquennium of the Joint Service, but he has suggested to the War Office that as from 1930 the amount shall be increased to £14,000 per annum. This question and others raised in audit on the accounts for the year 1928-9 will be dealt with by the reassembled Committee.

The amount claimed in respect of trooping in 1929-30 was £431,998 10s. 9d. against which advances amounting to £450,000 had been made. The balance of £18,001 9s. 3d. over-advanced to the War Office has been adjusted against the advances in respect of the 1930-1 season. The accounts for 1930-1 are at present under audit.

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

Final agreement has now been reached in respect of the annual payments on this account from 1913-4 onwards, and India's liability up to 31st March 1919 is covered by the agreement with the Imperial Government referred to in para. 4 of Section I of this Report.

Further progress has been made in regard to the adjustment of the accounts for post-war years, those relating to 1924-5 and 1925-6 having been agreed with the War Office since the date of my last Report.

A further advance of £1,166,046 in respect of the year 1930-1 was made to the War Office.

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

An advance of £110,000 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 is being dealt with in connection with that payable to the War Office, vide para. 12.

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

A further advance of £19,500 was made on this account during 1930-1. Previous advances have been made as follows : 1926-7, £45,000 (including arrear payments) ; 1927-8, £15,800 ; 1928-9, £14,800 ; 1929-30, £15,200.

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,
29th February 1932.

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 1930 to 31st March 1931.

MADRAS.

1. For the year 1930-31 provision for Voted expenditure by the Secretary of State on behalf of the Government of Madras was included in a single composite grant (No. XXXVI) for Home expenditure.

2. Under Voted the aggregate saving of £102 is the net result of various excesses and savings distributed over the detailed subheads, the more noticeable being :—

Head of Service.	Grant.	Expenditure.	
	£	£	£
Land Revenue (reserved) :			
Law charges in connection with Appeals from India - - -	2,025	691	saving 1,334
Superannuation (reserved) :			
Portions of pensions of Military Officers in respect of civil employment, &c. -	1,350	2,813	excess 1,463

India Audit Office,
21st January 1932.

W. A. STURDY,
Auditor.

BOMBAY.

1. For the year 1930-31 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bombay was included in a single composite grant (No. 33) for Home expenditure.

2. Under Voted the net aggregate saving of £323 out of the Budget allotment of £1,275 was mainly attributable to the saving of the entire provision of £300 under " Medical (Transferred)—Leave Salaries."

India Audit Office,
21st January 1932.

W. A. STURDY,
Auditor.

BENGAL.

1. For the year 1930-31 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bengal was included in a single composite grant (No. 29) for Home expenditure.

2. Under Voted the excess of £157 over the Budget provision of £2,589 allotted to the Secretary of State was covered by reappropriations amounting to £492. The excess is the net result of various excesses and savings distributed over the detailed subheads, the more noticeable being:—

Head of Service.	Grant.	Expenditure.	
	£	£	£
Land Revenue (reserved):			
Law charges in connection with Appeals			
from India - - - - -	1,200	708	saving 492
Medical (transferred)—Leave salary - - - - -	288	Nil	„ 288
Superannuation (reserved):			
Portions of pensions of Military and			
Marine officers in respect of civil			
employment - - - - -	300	1,259	excess 959

India Audit Office,
21st January 1932.

W. A. STURDY,
Auditor.

UNITED PROVINCES OF AGRA AND OUDH.

1. For the year 1930-31 provision for Voted expenditure by the Secretary of State on behalf of the United Provinces of Agra and Oudh was included in a single composite grant (No. 8) for Home expenditure.

2. Under Voted the net aggregate saving of £398 out of the provision of £2,820 allotted to the Secretary of State was mainly attributable to the saving of £333 of the allotment of £675 under "Education (Transferred): Leave Allowance of an officer."

India Audit Office,
21st January 1932.

W. A. STURDY,
Auditor.

PUNJAB.

1. For the year 1930-31 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 small savings under each of the detailed heads resulted in an aggregate saving of £146 only out of the grant of £3,060.

SUPERANNUATION.

3. A last pension certificate was received from India transferring to this country payment of the pension of a military officer. Attached to this document was an instruction that of his pension of £360 per annum, £220 was chargeable to Punjab revenues in respect of civil employment under that Government. It was pointed out by this Department that under a provision of the Pension Manual the liability of the Local Government for its share of the pension should have been liquidated by payment to Central revenues of the capitalised value. Inquiry elicited the fact that the correct procedure had been followed: adjustment of the amount wrongly charged to Punjab revenues, viz. £304 13s. 2d., was accordingly made, and subsequent issues are being correctly charged.

India Audit Office,
21st January 1932.

W. A. STURDY,
Auditor.

BURMA.

1. For the year 1930-31 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. A small excess of £2 over the provision finally allotted to the Secretary of State under Part A—Voted was covered by savings in the High Commissioner's portion of the grant.

India Audit Office,
21st January 1932.

W. A. STURDY,
Auditor.

BIHAR AND ORISSA.

1. For the year 1930-31 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 £123 out of the grant of £3,900 was mainly attributable to the saving of £110 of the allotment of £690 under "Administration of Justice (Reserved)—Law Charges in connection with Appeals from India and Sundry items."

India Audit Office,
21st January 1932.

W. A. STURDY,
Auditor.

***No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary
from 1st April 1931**

RECEIPTS.

REVENUE.

RAILWAY REVENUE ACCOUNT:

	£	£	£
STATE RAILWAYS:			
Bengal-Nagpur Railway: Dividends on Government holding - -	212		
STATE RAILWAYS: INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Madras and Southern Mahratta Railway (Mysore Railway) - -	48,000		
		48,212	
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of Surplus Profits -		6,630	
		<u>6,630</u>	54,842

INTEREST:

Interest realised from investment of Cash Balance, &c. - - - -	207,745	
Interest, Discount, &c., on Gold Standard Reserve holding - - - -	291,379	
Transfer from Gold Standard Reserve Revenue Equalisation Fund - - - -	435,034	
		<u>934,158</u>

Carried forward - - - - - 934,158

* 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 1932.

DISBURSEMENTS.

EXPENDITURE.		£
CUSTOMS:		
Sundry items		580
TAXES ON INCOME:		
Sundry items		491
SALT:		
Sundry items		124
FORESTS:		
Sundry items		12
RAILWAY REVENUE ACCOUNT:		
STATE RAILWAYS—INTEREST ON DEBT:		£
Bombay Baroda and Central India Railway		385,084
Burma Railways		37,499
East Indian Railway		1,743,445
Eastern Bengal Railway (including Bengal Central Railway)		124,553
Great Indian Peninsula Railway		965,182
Indian Midland Railway		18,365
Madras Railway		362,194
Onde and Rohilkund Railway		312,795
Scinde Punjab and Delhi Railway		355,639
South Indian Railway		146,635
Interest at 3·3252 per cent. on 55,720,115L taken as Capital Outlay in this Country to 31st March 1917 on State Railways and at 5·99127 per cent. on 38,691,940L. taken as Capital Outlay in this Country from 1st April 1917 to 31st March 1932		4,170,944
		8,622,335
Onde and Rohilkund Railway Discount Sinking Fund in redemption of Debt incurred in excess of money raised		9,771
		8,632,106
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:		
Assam-Bengal Railway		83,700
Bengal-Nagpur Railway		298,211
Tirhoot Railway (Bengal and North Western Railway)		85,000
" " " " (Sinking Fund)		1,275
Bombay Baroda and Central India Railway		94,998
Madras and Southern Mahratta Railway		285,050
Ditto (Mysore Railway)		43,000
South Indian Railway		149,470
		995,704
STATE RAILWAYS—WORKING EXPENSES:		
Rental paid to South Behar Railway Company		30,000
Sundry items		897
		30,897
MISCELLANEOUS RAILWAY EXPENDITURE:		
Sundry items		13,590
		9,672,297
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:		
Payments to His Majesty's Treasury for Mail Service		33,292
Sundry items		11
		33,303
INTEREST ON DEBT:		
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE		
		14,810,827
DISCOUNT SINKING FUND, in redemption of debt incurred in excess of money raised		
		83,929
		14,894,756
<i>Deduct:—Chargeable to—</i>		
State Railways—Interest on Debt		- 8,632,106
		6,262,650
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		
		786
Difference between par value and cost price of India 6 per cent. Bonds (1932-33) purchased for cancellation		
		9,007
MANAGEMENT OF DEBT		
		256,613
Miscellaneous		11,618
		6,958,699
Carried forward		16,665,506

**No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary
from 1st April 1931 to**

RECEIPTS—continued.

Revenue—continued.

Brought forward £
989,000-

MINT:

Indian coins, &c., sent home for assay 2-

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	£ 3,666	
Subscriptions in respect of the Indian Military Funds, &c.	886	
Subscriptions, &c., towards Indian Civil Service Family Pensions	3,424	
Miscellaneous	867	
	8,843-	

STATIONERY AND PRINTING:

Miscellaneous Receipts 871

MISCELLANEOUS:

Miscellaneous Receipts in aid of India Office	2,495	
Miscellaneous Home Receipts	846	
Receipt on account of Diplomatic and Consular Service	15,930	
" " Divisible Expenditure at Aden	3,213	
	22,484-	

Carried forward 1,020,700-

of State in Council of India on account of the Central Government of India,
31st March 1932—*cont.*

DISBURSEMENTS—*continued.*

<i>Expenditure—continued.</i>		£
	Brought forward	16,665,506
INTEREST ON OTHER OBLIGATIONS:		
	Bengal and North-Western Railway 5 per cent. Debenture Stock Discount Sinking Fund	295
GENERAL ADMINISTRATION:		
	Home Establishment, &c.	£ 213,385
	Less: Contribution by His Majesty's Treasury	-102,359
		111,026
	Administration in India:	
	Miscellaneous expenditure	8,353
		119,379
AUDIT:		
	Home Establishment	16,278
	Less: Contribution by His Majesty's Treasury	-3,145
	Portion charged to High Commissioner	-7,750
		5,383
JUSTICE:		
	Sundry items	3,943
JAILS:		
	Sundry items	16
POLICE:		
	Sundry items	273
PORTS AND PILOTAGE Sundry items		
		575
ECCLESIASTICAL:		
	Sundry items	30
POLITICAL:		
	Sundry items	20,563
WATCH AND WARD: Sundry items		
		2,090
SCIENTIFIC DEPARTMENTS:		
	Sundry items	3,527
MEDICAL:		
	Sundry items	1,156
PUBLIC HEALTH:		
	Sundry items	4,463
AGRICULTURE:		
	Sundry items	12
AVIATION:		
	Sundry items	588
MISCELLANEOUS DEPARTMENTS: Sundry items		
		3,789
MINT: Sundry items		
		9
CIVIL WORKS: Sundry items		
		489
TERRITORIAL AND POLITICAL PENSIONS:		
	Members of the Family of the late Maharajah Duleep Singh	8,033
	Members of the Bengal Nizamut Family	473
		8,556
SUPERANNUATION ALLOWANCES AND PENSIONS:		
	General	125,861
	Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund	278,560
		404,421
STATIONERY AND PRINTING:		
	Stationery, Printing, and Bookbinding for the India Office, &c	8,518
	Less: Contribution by His Majesty's Treasury	-3,496
		5,022
MISCELLANEOUS:		
	Contribution towards expenses of the Secretariat of the League of Nations	67,709
	Miscellaneous expenditure	50,419
		118,128
	Carried forward	17,368,213

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary
from 1st April 1931 to—

RECEIPTS—*continued.*

Revenue—*continued.*

	Brought forward	£
MILITARY SERVICES:	-	1,020,700.
ARMY:		£
Consolidated Clothing Allowances	-	1,482
Amount received from the Imperial Government on account of Indian Regiments lent for service in the Colonies	-	44,457
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	-	48,115
Receipts in connection with Transport of Troops and Concession Passages	-	138,924
Miscellaneous: Effective	-	64,155
Contribution by the Imperial Government in respect of pensionary charges of Indian troops, &c.	-	508,104
Subscriptions towards Indian Military Service Family Pensions	-	48,140
Miscellaneous: Non-Effective	-	27,809
		881,186.
ROYAL AIR FORCE:		
Stores brought from India with Airmen, &c.	-	1,780.
MARINE:		
Miscellaneous	-	234.
MILITARY ENGINEER SERVICES:		
Miscellaneous	-	20.

EXTRAORDINARY RECEIPTS:

Reparations	-	56,888
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TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward) - 1,960,808.

of State in Council of India on account of the Central Government of India,
31st March 1932—cont.

DISBURSEMENTS—continued.

Expenditure—continued.

	£	£
Brought forward		17,368,213
MILITARY SERVICES :		
ARMY :		
Payments to War Office for British Troops serving in India	1,400,000	
Discharge Gratuity and Deferred Pay of British Troops	48,371	
Pay and Allowances of British Soldiers attending Vocational Courses	21,211	
Furlough Allowances of British Troops serving in India	115,046	
Furlough Allowances: Indian Army: Regimental	251,849	
Indian Army Service Corps	76,022	
Unemployment Insurance: Army	136,000	
National Health Insurance: Army	39,600	
Contributory Pensions Act, 1925	118,800	
Marriage Allowances and Allotments: British Troops	319,312	
Indian Army	30,649	
Pay of "Second Lieutenants" on appointment	6,784	
Miscellaneous Army Charges	6,283	
Educational and Instructional Charges	36,334	
Medical Services: Furlough Allowances and miscellaneous expenditure	103,992	
Veterinary: Furlough Allowances and miscellaneous expenditure	2,390	
Arsenals: Furlough Allowances and miscellaneous expenditure	40,280	
Miscellaneous Administrative Services	8,130	
Manufacturing Establishments: Miscellaneous expenditure	5,292	
Staff: Furlough Allowances and miscellaneous expenditure	87,057	
Consolidated Clothing Allowances	992	
Stores taken to India with troops: Clothing	12,329	
Ordnance	36,762	
Gratuities and Allowances to Surplus Officers of the Indian Army	463	
Contribution towards Aden expenditure	136,416	
Sea Transport and Concession Passages	527,725	
Miscellaneous	11,149	
Payments to War Office for Retired Pay, &c., of British Forces for service in India	1,165,274	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,907,108	
Wound Pensions and Gratuities	21,211	
Miscellaneous Pensions, &c.	222,009	
Indian Military Service Family Pensions	245,979	
Miscellaneous	7,952	
	<hr/>	7,148,771
ROYAL AIR FORCE :		
Air Ministry for Troops serving in India	111,000	
Discharge Gratuities	974	
Furlough Allowances	7,628	
Educational and Instructional Charges	6,964	
National Health Insurance	1,254	
Unemployment Insurance	1,301	
Contributory Pensions Act, 1925	3,761	
Marriage Allowances and Allotments	74,977	
Stores taken to India with Airmen	912	
Consolidated Clothing Allowances	1,411	
Cost of Sea Transport	34,103	
Miscellaneous	294	
Air Ministry for personnel serving in India (Non-Effective Charge)	19,040	
	<hr/>	263,619
MARINE :		
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	101,465	
Royal Indian Marine Furlough Pay	17,313	
Sundry items	5,591	
Royal Indian Marine Retired Pay	52,261	
Indian Navy Retired Pay	40	
	<hr/>	176,670
MILITARY ENGINEER SERVICES :		
Furlough Pay of Royal Engineer personnel		25,480
		<hr/>
		7,614,540
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)		
		<hr/> <hr/> 24,982,753

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**No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary
from 1st April 1931 to**

RECEIPTS—*continued.*

TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward) £ 1,980,808

CAPITAL.

DEBT.

PERMANENT DEBT INCURRED:

	£	£	£
India 5½ per cent. Stock (1932)	151,815		
India 5½ per cent. Stock (1936-8)	46,251		
India 4½ per cent. Stock (1950-5)	126,121		
India 4½ per cent. Stock (1958-68)	25,644		
India 6 per cent. Bonds (1932-3)	26,607		
India 6 per cent. Bonds (1933-5)	23,163		
Discount written off to Revenue	-		
	-		
	-		
	-		
	-		
	-	399,601	
India 6 per cent. Bonds (1933-4)	10,000,000		
India 5½ per cent. Stock (1936-8)	3,013,022		
Receipts during the year	-		
	-		
	-	13,013,022	
		13,412,623	

UNFUNDED DEBT:

Subscriptions to the Indian Military Widows' and Orphans' Fund		5,045	
Subscriptions to the Superior Services (India) Family Pension Fund		6,106	
		11,151	

DEPOSITS AND ADVANCES.

GOLD STANDARD RESERVE:

	£		
British Government Securities paid off, &c.	63,867,672		
Dividends on investments, Discount on Treasury Bills, &c.	959,272		
		64,826,944	

GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:

Interest		17,027	
British Treasury Bills maturing, &c.		2,510,556	
		2,527,583	

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		1,707	
Pay of Indian Army Officers lent to the Imperial Government		177	
Round-Table Conference		47,274	
Miscellaneous expenditure		1,390	
		50,548	

SUSPENSE ACCOUNTS:

Bengal and North-Western Railway 5 per cent. Debenture Stock Discount		1,570	
Investment in Railway Debentures from Treasury Balance		694,507	
Miscellaneous		9,320	
		705,397	

MISCELLANEOUS DEPOSITS:

Income Tax		933,300	
Civil Service Insurance Society		4,309	
Mysore Debenture Stock Sinking Fund and Investment Account		19,062	
Miscellaneous		136,985	
		1,093,656	
		69,204,128	

Carried forward £ 84,588,710

of State in Council of India on account of the Central Government of India,
31st March 1932—cont.

DISBURSEMENTS—continued.

TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward) £ 24,982,753

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS:

STATE RAILWAYS WORKED BY COMPANIES:

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

Discharge of Debtors.	Stores, Establish- ment charges, &c. (Net).
£	£
—	80,618
—	262,547
—	184,198
—	305,100
—	22,725
—	214,231
—	184,142
—	1,253,561

£
1,253,561

INDO-EUROPEAN TELEGRAPH DEPARTMENT

—14,073

CIVIL WORKS:

INITIAL EXPENDITURE ON THE NEW CAPITAL AT DELHI:
Miscellaneous Payments

373

1,239,861

DEBT.

PERMANENT DEBT:

INDIA 5½ PER CENT. STOCK (1932) DISCHARGED

£
14,760,908

INDIA 6 PER CENT. BONDS (1932-33) DISCHARGED

1,293,400

16,054,308

ANNUITIES IN PURCHASE OF RAILWAYS (CAPITAL PORTION):

East Indian Railway	—
Eastern Bengal Railway	—
Great Indian Peninsula Railway	—
Madras Railway	—
Scinde Punjab and Delhi Railway	—

446,864
42,401
775,682
202,740
129,775

1,597,462

SINKING FUNDS:

East Indian Railway	}	—
Eastern Bengal Railway		
Scinde Punjab and Delhi Railway		

200,000

17,851,770

FLOATING DEBT DISCHARGED:

India Bills

4,045,959

UNFUNDED DEBT:

Indian Military Widows' and Orphans' Fund

3,064

Superior Services (India) Family Pension Fund

5,092

8,156

DEPOSITS AND ADVANCES.

GOLD STANDARD RESERVE:

Investments in British Securities

£
43,630,821

Interest credited to Revenue

291,379

Transfer to Treasury Balance

20,905,800

64,828,000

GOLD STANDARD RESERVE: REVENUE EQUALISATION FUND:

Investments in British Government Securities

2,092,901

Transfer to Revenue

435,034

2,527,935

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	1,660
Pay of Indian Army Officers lent to Imperial Government	208
Round-Table Conference	33,813
Miscellaneous expenditure	1,818

37,499

SUSPENSE ACCOUNTS:

Investment in Railway Debentures from Treasury Balance

694,507

Miscellaneous

12,679

707,186

MISCELLANEOUS DEPOSITS:

Income Tax

936,875

Civil Service Insurance Society

4,281

Mysore Debenture Stock Sinking Fund; Investment Account

19,062

Miscellaneous

228,426

1,188,644

69,289,264

Carried forward

117,418,763

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary
from 1st April 1931 to

RECEIPTS—*continued.*

Brought forward - - - - - £
84,588,710

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA :

	£	£
War Office :		
Repayments in respect of		
Additional Indian troops at Hong Kong - - - - -	1,109	
Shanghai Defence Force - - - - -	1,143	
Military Expenditure at Aden - - - - -	23	
Payments in India on A.F.O. 1706 - - - - -	49,383	
Remittances of Asiatic Artillery, &c. - - - - -	24,914	
Pensions issued in India - - - - -	30,291	
	106,868	
Admiralty :		
Repayments in respect of		
Advances in India on account of Naval Services - - - - -	65,619	
Pensions issued in India - - - - -	701	
	66,320	
Air Ministry :		
Repayments in respect of		
Funds supplied to R.A.F., Iraq - - - - -	643,125	
Payments on A.F.O. 1706 - - - - -	2,412	
Funds for Command Accountant, R.A.F., Aden - - - - -	158,250	
Military Expenditure at Aden - - - - -	-582	
	803,205	
Foreign Office :		
Repayments in respect of moiety of expenditure in India in connection with Persian Gulf Radio Offices - - - - -		333
Board of Trade :		
Repayments in respect of		
Lighthouses in the Red Sea - - - - -	6,087	
Balances on Indian Shipping Masters' Accounts - - - - -	2,802	
Transports - - - - -	8,129	
	17,018	
Other Imperial Government Departments :		
Repayments in respect of		
Postal and Money Order transactions with Colonial Administrations - - - - -	401,116	
Pensions, &c., issued in India on behalf of H.M. Paymaster-General - - - - -	9,824	
Bills drawn in India on account of Emigration of Coolies and African Protectorates - - - - -	54,491	
Political Expenditure at Aden recoverable from Colonial Office - - - - -	24,598	
Opium shipped to Hong Kong, and the Straits Settlements - - - - -	491,130	
Payments in India chargeable to Ministry of Pensions - - - - -	34,632	
Miscellaneous - - - - -	117,347	
	1,133,138	
Other Remittance Transactions :		
Opium shipped to Siam - - - - -	257,844	
Miscellaneous - - - - -	22,223	
	280,067	
Exchange Adjustments on Remittance Accounts - - - - -		11
Secretary of State's Bills and other Transfers :		
Sterling purchased in India - - - - -	40,349,000	
Sale of Silver - - - - -	2,141,458	
Transfer through Gold Standard Reserve - - - - -	20,905,800	
	63,396,258	
		65,803,218
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - - - - -		150,391,928

RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS :

Bengal - - - - -	260	
United Provinces of Agra and Oudh - - - - -	2,347	
Punjab - - - - -	333	
Burma - - - - -	12	
Central Provinces - - - - -	300	
Assam - - - - -	114	
	3,366	
		150,395,294
BALANCE, 1ST APRIL 1931 (Including Gold Standard Reserve, £1,085) - - - - -		5,346,537
		£155,741,831

INDIA OFFICE,
May 1932.

of State in Council of India on account of the Central Government of India,
31st March 1932—cont.

DISBURSEMENTS—continued.

Brought forward - - - £ 117,418,763

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£
War Office:		
Payments in England on I.A.F. 602 - - - - -	13,860	
Effects of deceased Officers and Men of the British Army - - - - -	6,101	
		19,961
Air Ministry:		
Payments in England on I.A.F. 602 - - - - -		3,341
Board of Trade:		
Basses and Minicoy Light Vessel Dues - - - - -		2,007
Other Imperial Government Departments:		
Postal and Money Order Transactions with the United Kingdom - - - - -	243,000	
Miscellaneous - - - - -	77,856	
		320,856
Other Remittance Transactions:		
Remittances: Indo-European Telegraph - - - - -	4,261	
Family Remittances and Allotments of British and Indian services, &c. - - - - -	2,941	
Remittances by British Troops for deposit in the Post Office Savings Bank - - - - -	95,898	
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works, &c. - - - - -	27,775	
Mission to Court of Persia: Bills and Telegraphic Transfers - - - - -	33,000	
Miscellaneous - - - - -	93,959	
		257,834
Bills and Telegraphic Transfers on London sold in India - - - - -		14,047,804
		14,651,803
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER - - - - -		7,845,967

TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - - 139,916,533

DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:

Madras - - - - -	13,244
Bombay - - - - -	25,749
Bengal - - - - -	22,158
United Provinces of Agra and Oudh - - - - -	15,519
Punjab - - - - -	21,443
Burma - - - - -	39,640
Bihar and Orissa - - - - -	9,415
Central Provinces and Berar - - - - -	6,876
Assam - - - - -	7,203
	161,247

TOTAL DISBURSEMENTS - - - - - 140,077,780

BALANCE, 31ST MARCH 1932 (including Gold Standard Reserve, £29) - - - - - 15,664,051

£155,741,831

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 1931 to 31st March 1932.

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Totals.
RECEIPTS.										
SUPERANNUATION	£	£	£	£	£	£	£	£	£	£
MISCELLANEOUS -	—	—	260	1,752 595	333	—	12	—	300	114 2,511 855
TOTALS	—	—	260	2,347	333	12	—	300	114	3,366
DISBURSEMENTS.										
LAND REVENUE:										
Law charges in connection with appeals from India, &c. -	910	7	147	12	—	5	717	—	—	1,798
GENERAL ADMINISTRATION: Sundry items -	669	3,820	3,079	1,609	1,160	855	733	954	353	13,232
ADMINISTRATION OF JUSTICE: Sundry items -	79	61	192	631	911	34	173	—	—	2,081
JAILS AND CONVICT SETTLEMENTS: Sundry items -	—	125	—	518	102	—	—	—	—	745
POLICE: Sundry items -	60	30	634	90	60	1,918	30	30	—	2,852
PORTS AND PILOTAGE: Sundry items -	—	17	—	—	—	—	—	—	—	17
SCIENTIFIC: Sundry items -	218	—	—	—	—	—	—	—	—	218
MEDICAL: Sundry items -	—	285	—	—	618	252	—	34	—	1,189
PUBLIC HEALTH: Sundry items -	—	304	—	—	—	364	—	—	—	668
CIVIL WORKS: Sundry items -	—	—	—	323	—	—	—	—	—	323
SUPERANNUATION: Sundry items -	11,308	21,100	18,106	12,336	18,455	31,713	7,762	5,858	6,850	133,488
MISCELLANEOUS: Sundry items -	—	—	—	—	—	4,499	—	—	—	4,499
TOTAL DISBURSEMENTS (Revenue)	13,244	25,749	22,158	15,519	21,306	39,640	9,415	6,876	7,203	161,110
CAPITAL EXPENDITURE.										
HYDRO-ELECTRIC SCHEME: Leave pay -	—	—	—	—	137	—	—	—	—	137
TOTALS	13,244	25,749	22,158	15,519	21,443	39,640	9,415	6,876	7,203	161,247

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 1931; the Debt and Interest created in the Year ended the 31st March 1932; the Debt and Interest reduced in that Year; and the Total Amount of Debt, and the Annual Interest thereon, on the 31st March 1932; 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 1931; 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 1931:—			
DEBT BEARING INTEREST.			
<i>Permanent Debt:</i>			
	£ s. d.		£ s. d.
India 5½ per Cent. Stock, 1932	15,011,549 18 1	5½	825,635 4 11
India 5½ per Cent. Stock, 1936-38	14,060,371 9 2	5½	773,320 8 7
India 4½ per Cent. Stock, 1950-55	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958-68	17,500,000 0 0	4½	787,500 0 0
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
India 6 per Cent. Bonds, 1932-33	6,000,000 0 0	6	360,000 0 0
India 6 per Cent. Bonds, 1933-35	7,000,000 0 0	6	420,000 0 0
India 6 per Cent. Bonds, 1935-37	12,000,000 0 0	6	720,000 0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935-55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
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 1931	316,817,161 16 7		12,390,649 11 3
<i>Floating Debt:</i>			
India Bills due 15th April, 30th April, 15th May and 1st June 1931	4,046,958 17 11	{ 3·625 4 }	148,750 0 0
<i>Railway Annuities:</i>			
East Indian Railway: Annuity terminating in 1953	16,355,043 13 9	4·2994	703,169 15 0
Eastern Bengal Railway: Annuity terminating in 1957	1,944,249 8 0	3·85	74,853 12 0
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	6,348,105 18 5	3·825	242,815 1 0
Great Indian Peninsula Railway: Annuity terminating in 1948	17,484,982 7 0	2·85	498,321 19 11
Madras Railway: Annuity terminating in 1956	8,182,369 15 4	3·5125	287,405 14 9
TOTAL Capital Liability in course of Discharge, and Annual Interest thereon, on 31st March 1931	50,314,751 2 6		1,806,565 2 8
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1931	371,178,871 17 0		14,345,964 13 11
DEBT CREATED IN THE YEAR 1931-32:—			
DEBT BEARING INTEREST.			
<i>Permanent Debt:</i>			
India 6 per Cent. Bonds, 1933-34	10,000,000 0 0	6	600,000 0 0
India 5½ per Cent. Stock, 1936-38	3,120,877 19 10	5½	171,648 5 10
TOTAL Debt created in the year ended 31st March 1932	13,120,877 19 10		771,648 5 10
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	44,365 16 9	—	—
	£ 984,344,115 13 7		15,117,612 19 9
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 1931	83,278,996 17 7		
Outstanding on the 1st April 1931	16,721,003 2 5	5	836,050 3 1†
	£ 16,721,003 2 5		836,050 3 1

† Payment of interest suspended for one year 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 1932; the Debt and Interest reduced in on the 31st March 1932; 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 1931-32 :—			
DEBT BEARING INTEREST.			
<i>Permanent Debt :</i>			
Purchased with the Discount Sinking Funds and with the Sinking Funds created pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (a):—			
India 5½ per Cent. Stock, 1932 -	206,275 16 11	5½	11,345 3 5
India 5½ per Cent. Stock, 1936-38	17 10 9	5½	0 19 4
India 6 per Cent. Bonds, 1933-34	35,000 0 0	6	2,100 0 0
India 6 per Cent. Bonds, 1933-35	45,600 0 0	6	2,736 0 0
India 5½ per Cent. Stock, 1932, discharged	14,805,274 1 2	5½	814,290 1 6
India 6 per Cent. Bonds, 1932, purchased prior to maturity	1,293,400 0 0	6	77,604 0 0
TOTAL Permanent Debt, and Annual Interest thereon, reduced in the year ended 31st March 1932	16,385,567 8 10		908,076 4 3
<i>Floating Debt :</i>			
India Bills due 15th April, 30th April, 15th May and 1st June 1931	4,046,958 17 11	{ 3·625 4 }	148,750 0 0
<i>Railway Annuities :</i>			
East Indian Railway: Annuity terminating in 1953	446,863 13 0	4·2994	19,212 9 1
Eastern Bengal Railway: Annuity terminating in 1957	42,400 13 10	3·85	1,632 8 6
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	129,775 7 1	3·825	4,963 18 2
Great Indian Peninsula Railway: Annuity terminating in 1948	775,681 13 4	2·85	22,106 18 7
Madras Railway: Annuity terminating in 1956	202,740 7 6	3·5125	7,121 5 1
TOTAL Capital Liability, and Annual Interest thereon, reduced during the year ended 31st March 1932	1,597,461 14 9		55,036 19 5
TOTAL Debt, and Annual Interest thereon, reduced during the year ended 31st March 1932	22,029,988 1 6		1,111,863 3 8
TOTAL DEBT ON 31st MARCH 1932* :—			
DEBT BEARING INTEREST.			
<i>Permanent Debt :</i>			
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 bearing Interest, 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 1953	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 5½ per Cent. Stock, 1932	44,365 16 9		—
* For Analysis, see overleaf.	£ 384,344,115 13 7		15,117,612 19 9
LIABILITY FOR BRITISH 5 PER CENT. WAR LOAN (1929-47) TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
	£ s. d.		£ s. d.
Reduction during 1931-32	—	—	—
Outstanding on the 31st March 1932	16,721,003 2 5	5	836,050 3 1†
	£ 16,721,003 2 5		836,050 3 1

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

ANALYSIS of the Amount of INDIAN DEBT raised in *England*, including the capital liability in course of discharge by the Payment of Railway Annuities, and the Annual Interest thereon, on 31st March 1932.

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt.
	£	s. d.		£
<i>Debt, exclusive of that incurred for Railways shown below:</i>				
India 5½ per Cent. Stock, 1936-38	9,467,539	19 11	5½	- 0 5 8
India 4½ per Cent. Stock, 1950-55	47,993,573	13 7	4½	428,039 6 0
India 3½ per Cent. Stock	25,768,003	16 9	3½	1,679,775 1 7
India 3 per Cent. Stock	11,087,339	12 0	3	773,040 2 3
India 2½ per Cent. Stock	8,989,654	17 1	2½	276,683 9 9
India 6 per Cent. Bonds, 1933-34	886,621	16 2	6	239,379 5 10
India 6 per Cent. Bonds, 1933-35	1,000,000	0 0	6	59,191 6 4
India 6 per Cent. Bonds, 1935-37			6	60,000 0 0
<i>Debt incurred for Railway purposes:</i>				
Debt bearing Interest—				
India 5½ per Cent. Stock, 1936-38	17,181,237	1 11	5½	994,968 0 9
India 4½ per Cent. Stock, 1950-55	30,384,878	9 1	4½	1,367,319 10 7
India 4½ per Cent. Stock, 1958-68	17,500,000	0 0	4½	787,500 0 0
India 3½ per Cent. Stock	40,674,310	15 3	3½	1,423,600 17 6
India 3 per Cent. Stock	51,266,181	7 11	3	1,537,685 8 11
India 2½ per Cent. Stock	472,646	14 10	2½	11,816 3 5
India 6 per Cent. Bonds, 1932	4,706,600	0 0	6	282,396 0 0
India 6 per Cent. Bonds, 1933-34	5,975,345	2 11	6	358,520 14 2
India 6 per Cent. Bonds, 1933-35	5,987,878	4 10	6	358,072 13 8
India 6 per Cent. Bonds, 1935-37	11,000,000	0 0	6	660,000 0 0
East Indian Railway Irredeemable Debenture Stock	1,435,650	0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock	8,000,000	0 0	3	240,000 0 0
East Indian Railway Debenture Stock	7,000,000	0 0	3½	246,000 0 0
East Indian Railway Debenture Stock, 1935-55	3,500,000	0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,868	0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000	0 0	4½	19,126 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450	0 0	4	108,068 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000	0 0	3½	122,500 0 0
Burma Railway Debenture Stock	1,250,000	0 0	3	37,500 0 0
East Indian Railway Annuity	15,803,180	0 9	4·2994	683,956 5 11
Eastern Bengal Railway Annuity	1,901,848	14 2	3·85	73,221 3 6
Scinde Punjab and Delhi Railway Annuity	6,218,330	11 4	3·826	237,851 2 10
Great Indian Peninsula Railway Annuity	16,709,300	13 8	2·85	476,215 1 4
Madras Railway Annuity	7,979,629	7 10	3·5125	280,284 9 8
	361,997,133 4 6		-	10,541,641 10 0
	362,269,761 15 4		-	14,055,749 16 1

CHARGES for the MANAGEMENT of DEBT, paid during the Year ended 31st March 1932.

Average Amount of India Stocks on which Interest was paid during the year 1931.

	Bank of England.		Bank of Ireland.	
	£	s. d.	£	s. d.
India 5½ per Cent. Stock, 1932	17,480,584	4 7	34,296	11 2
India 4½ per Cent. Stock, 1950-55	39,720,068	3 1	132,350	6 0
India 4½ per Cent. Stock, 1958-68	17,500,000	0 0	-	-
India 3½ per Cent. Stock	86,192,923	11 5	2,474,960	17 5
India 3 per Cent. Stock	76,171,613	14 7	852,571	10 1
India 2½ per Cent. Stock	11,477,641	18 6	62,344	5 10
	£ 248,542,831	12 2	3,556,523	10 6
India 6 per Cent. Bonds, 1932	6,000,000	0 0	-	-
India 6 per Cent. Bonds, 1933-35	7,000,000	0 0	-	-
	£ 13,000,000	0 0	-	-

BANK OF ENGLAND.

	£	s. d.	£	s. d.
Charge for Management for the year 1931:				
On 248,542,831l. 12s. 2d. India Stocks, at 300l. per million per annum	74,562	17 0		
" 13,000,000l. India Bonds at 100l. per million per annum	1,300	0 0		
" India 5½ per Cent. Stock, 1936-38, of varying amounts for varying periods, at 800l. per million per annum	4,000	7 7		
" 12,000,000l. India 6 per Cent. Bonds, 1935-37, from 30 Jan. to 31 Dec. at 100l. per million per annum	1,104	13 2		
" 10,000,000l. India 6 per Cent. Bonds, 1933-34, from 4 July to 31 Dec. at 100l. per million per annum	495	17 10		
" 9,660,766l. Indian Railway Debenture Stocks, at 300l. per million per annum	2,898	4 5		
Charge for issue for the Year 1931-32:				
On 10,000,000l. India 6 per Cent. Bonds, 1933-34, at 750l. per million	7,500	0 0		
Charge for redemption of India 5½ per Cent. Stock, 1932	4,453	6 8		
			96,315	6 8

BANK OF IRELAND.

Charge for Management for the Year 1931:				
On 3,556,523l. 10s. 6d. India Stocks, at 360l. per million per annum	1,280	5 3		
" India 5½ per Cent. Stock, 1936-38, 4,794l. 5s. 0d. for half year at 360l. per million per annum	0	17 3		
Charge for redemption of 30,888l. 15s. 11d. India 5½ per Cent. Stock, 1932, at 750l. per million	22	0 10		
			1,303	3 4

IMPERIAL BANK OF INDIA.

Charge for Management for the Year 1931:				
On Rs. 8,33,29,058 Indian Government Rupee Loans, at 300l. per ten million Rupees, on the basis of a minimum charge of 5,000l. per annum	-	-	5,000	0 0

EAST INDIAN RAILWAY COMPANY.

Charge for Management for the year ended 31st March 1932:				
On 18,500,000l. East Indian Railway Debenture Stocks, at 230l. per million per annum	-	-	4,255	0 0
			£ 106,873	10 0

No. 6.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1931 and 31st March 1932. (Section 26 (2), Government of India Act.)

SALARIES.

(Bonus payable unless otherwise stated.)

Allowance of £200 to a Principal for carrying out the duties of Railway Adviser and Government Director of Indian Railway Companies. (Post of Railway Adviser and Government Director as a separate appointment in abeyance.)

Assistant Government Director of Indian Railway Companies. Salary to be £750, rising by £25 annually to £800, in lieu of salary as Administrative Officer with allowance of £200.

One additional Higher Executive Officer, on abolition of post of Administrative Officer for Non-Effective Questions.

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

One additional Established Messenger : one post of Unestablished Messenger reduced.

The following Industrial employees have been taken into the direct employment of the Secretary of State in Council for maintenance services hitherto rendered by Contractors :—

2 Carpenters.
1 Painter.
1 Bricklayer.
1 Auxiliary Electrical Worker.
5 Labourers.
5 Porters.
1 Upholstress.

Paid at hourly rates, based on wages paid by His Majesty's Office of Works.

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

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1931-32.

Name.	Rank.	Age.	Service.	Salary (exclusive of bonus).	Cause.	Amount.	
						Granted.	Ceased.
SUPERANNUATION ALLOWANCES.			Years.	Years.	£ s. d.	£ s. d.	£ s. d.
Badock, Sir Henry Walter, K.B.E., C.S.I.	Accountant-General	—	—	—	Death	—	797 12 6
Brooks, George	Messenger	—	—	—	Ditto	—	66 13 4
Byatt, John	Supervisor, India Store Department.	—	—	—	Ditto	—	275 0 0
Durrant, William Scott, C.I.E.	Deputy Accountant- General.	—	—	—	Ditto	—	708 0 1
Everett, Stephen Henry	Assistant to the Auditor	—	—	—	Ditto	—	500 0 0
Garratt, George	Examiner of Stores, India Store Department.	—	—	—	Ditto	—	210 0 0
Smith, Sir Francis Whitmore, K.O.I.E.	Assistant Secretary	—	—	—	Ditto	—	733 6 8
Talbot, Walter	Second Class Clerk	—	—	—	Ditto	—	108 13 10
Alexander, Moses	Higher Executive Officer, India Store Department.	65	43	500 0 0	Age	250 0 0 S. 67 9 6	—
Ashton, George, O.B.E.	Administrative Officer for Non-Effective Questions.	65	47	850 0 0	Ditto	566 13 4 S. 107 10 0	—
Edwards, Herbert	Senior Inspector of Taxes, Inland Revenue, for- merly Second Class Clerk, India Office.	62	44	900 0 0	Ditto	(1) 7 17 4	—
Percival, Henry Edward	Inspector of Stores, India Store Department.	61	30	400 0 0	Ditto	150 0 0 S. 39 10 2	—
Robinson, Sir William, C.B.E.	Secretary	61	37	1,200 0 0	Ditto	555 0 0 S. 74 8 9	—
Shurlock, Henry James	Principal Executive Officer, India Store Department.	63	45	650 0 0	Ditto	325 0 0 S. 66 17 6	—
Smith, William	Messenger	60	19	150 0 0	Ditto	37 4 1 15 9 5	—
Stantiell, William, C.I.E.	Railway Adviser and Government Director of Indian Railway Com- panies.	65	40	1,200 0 0	Ditto	600 0 0 S. 80 9 6	—
Sutton, Ernest William	Superintendent, Telegraph and Mails Branch.	60	40	600 0 0	Ditto	300 0 0 S. 63 0 0	—
Young, George Edgar	Superintending Executive Officer.	63	43	700 0 0	Ditto	350 0 0 S. 66 17 0	—
Young, Winifride Mary	Superintendent of Typists	60	38	180 0 0	Ditto	114 0 0 S. 46 1 6	—
Diminution of allowances, awarded in previous years, under the provisions of the Pensions (Increase) Acts, 1920 and 1924						—	34 6 8
TOTAL						3,883 8 1	3,433 13 1
INCREASE						£449 15 0	

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 on Mr. Edwards' retirement from the Inland Revenue.

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

Name.	Rank.	Age.	Service.	Salary (exclusive of bonus).	Cause.	Amount.	
						Granted.	Ceased.
COMPASSIONATE ALLOWANCES.							
		Years.	Years.	£ s. d.		£ s. d.	£ s. d.
Coppins, Ann Elizabeth	Housemaid	—	—	—	Death	—	21 18 10 S. 15 8 6
Pearce, Elizabeth	Housemaid	—	—	—	Ditto	—	19 11 1
Whitlock, Frederick	Labourer, India Store Department.	—	—	—	Ditto	—	28 9 3
Stear, Mary Jane	Housemaid	58	33	0 18 9 per week	Ill health	31 10 1 S. 14 15 6	—
Diminution of allowances, awarded in previous years, in the spirit of the Pensions (Increase) Acts, 1920 and 1924						—	15 10 1
TOTAL						46 5 7	100 17 9
DECREASE						—	—
						£54 12 2	

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 1932-33.

	1932-33.			1931-32.			Increase.	Decrease.
	Pensions granted.	Portion commuted.	Net Amount payable.	Pensions granted.	Portion commuted.	Net Amount payable.		
	£	£	£	£	£	£		
Superannuation allowances	40,752	685	40,067	40,302	622	39,680	450	—
Compensation allowances	1,536	218	1,318	1,536	218	1,318	—	—
Compassionate allowances	1,475	—	1,475	1,530	—	1,530	—	55
£	43,763	903	42,860	43,368	840	42,528	450	55

INCREASE - - £395

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 1932; and ESTIMATE of the AMOUNT required for SALARIES and other EXPENSES in the Year ending 31st March 1933.

	1932-33.	1931-32.	INCREASE.	DECREASE.
INDIA OFFICE.				
SALARIES AND ALLOWANCES	£ 189,998	£ 187,552	£ 2,446	—
LAW CHARGES	225	468	—	243
POSTAGE AND TELEGRAMS TO INDIA	6,675	7,812	—	1,137
OFFICE CONTINGENCIES	14,625	14,856	—	231
HEALTH, UNEMPLOYMENT, AND CONTRIBUTORY PENSIONS INSURANCE	450	733	—	283
STATIONERY, PRINTING, AND BOOKBINDING	10,200	8,518	1,682	—
MISCELLANEOUS (HOME ADMINISTRATION)	450	508	—	58
OFFICE OF AUDITOR.				
SALARIES AND ALLOWANCES	16,347	16,204	143	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)	—	—	—	—
£	238,970	236,651	4,271	1,952
NET INCREASE			£2,319	
SUPERANNUATION AND RETIRED ALLOWANCES	£ 43,763*	£ 43,368*	395	—

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

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

Numbers.			1932-33.	1931-32.	INCREASE.	DECREASE.
1 April 1931.	1 April 1932.		£	£	£	£
2	2	Secretary of State, Parliamentary Under Secretary of State (1).	—	—	—	—
14	14	Permanent Under Secretary of State, Deputy Under Secretary of State, Assistant Under Secretaries of State and Members of Council	25,126	22,866	2,260	—
144	140	Correspondence Department	73,596	73,556	40	—
124	122	Accountant-General's Department	44,774	44,412	362	—
11	11	Record Department	3,812	3,630	182	—
19	19	Telegraph and Mails Branch	5,601	5,693	—	92
68	57	Typing Branch	7,884	8,151	—	267
19	20	Miscellaneous Officers, &c.	10,951	11,022	—	71
61	61	Office Keepers and Messengers	9,469	9,510	—	41
87	37	Housekeeper, Housemaids, and Charwomen	2,704	2,710	—	6
28	28	Artificers and Labourers employed at the India Office	5,522	5,388	134	—
1	2	Casual Assistance, Overtime, and Sunday Pay	559	614	—	55
518	513	£	189,998	187,552	2,978	532
NET INCREASE			£2,446			

(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.	1932-33.	1931-32.
1 April 1931.	1 April 1932.		£	£
UNDER SECRETARIES OF STATE, &c.				
1	1	Permanent Under Secretary of State -	3,000L. ⁽¹⁾	2,700
1	1	Deputy Under Secretary of State -	2,200L. ⁽¹⁾	1,980
2	2	Assistant Under Secretaries of State ⁽²⁾ -	1,200L.—100L.—1,500L.	3,266
10	10	Members of Council ⁽³⁾ -	1,200L.	17,180
14	14		£ 25,126	22,866

⁽¹⁾ Abated by 10 per cent. from 1st October 1931.⁽²⁾ One is also Clerk of the Council.⁽³⁾ The three Indian Members receive an allowance of 600L. a year each. The amount of 17,180L. 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 has been abated by 10 per cent. from 1st October 1931.

1 April 1931.	1 April 1932.		1932-33.	1931-32.
CORRESPONDENCE DEPARTMENT (including Financial, Public and Judicial, Military, Political, Foreign, Services and General, Economic and Overseas).				
8	8	Assistant Secretaries ⁽¹⁾ -	1,000L.—50L.—1,200L.	14,018
19	19	Principals ⁽²⁾ ⁽³⁾ -	700L.—25L.—900L.	16,554
10	11	Assistant Principals ⁽⁴⁾ -	200L.—20L.—240L. 240L.—25L.—500L.	5,325
1	—	Administrative Officer for Non-Effective questions ⁽⁵⁾ -	850L.	—
3	2	Administrative Officers ⁽⁶⁾ -	400L.—15L.—500L.	1,618
1	1	Chief Executive Officer ⁽⁷⁾ -	800L.—25L.—900L.	1,096
2	2	Superintending Executive Officers -	550L.—20L.—700L.	1,668
4	4	Higher Executive Officers -	400L.—15L.—500L.	2,457
6	6	Executive Officers (Training Grade) -	100L.—10L.—130L. 130L.—15L.—400L.	2,481
9	9	Higher Clerical Officers (men) -	300L.—15L.—400L.	4,269
1	1	Higher Clerical Officer (woman) -	230L.—10L.—300L.	388
55 ⁽⁸⁾	58 ⁽⁸⁾	Clerical Officers (men) ⁽⁹⁾ -	80L.—5L.—100L. 100L.—10L.—120L. 120L.—15L.—150L. 150L.—10L.—250L.	15,204
13	14	Clerical Officers (women) ⁽¹⁰⁾ -	80L.—5L.—120L. 120L.—7L. 10s.—180L.	3,626 ⁽¹⁰⁾
SECRETARY, MILITARY DEPARTMENT, AND STAFF.				
1	1	Secretary -	1,200L.	1,346
1	1	Personal Assistant to the Secretary ⁽¹¹⁾ -	500L.	623
1	1	G.S.O. I. -	—	1,331
POLITICAL AIDE-DE-CAMP TO THE SECRETARY OF STATE.				
1	1	Political Aide-de-Camp to the Secretary of State ⁽¹²⁾ ⁽¹³⁾ -	800L.	947
1	1	Assistant to the Political Aide-de-Camp ⁽¹⁴⁾ -	350L.—15L.—500L.	645
INDO-EUROPEAN TELEGRAPH DEPARTMENT. ⁽¹⁵⁾				
1	—	Clerk for special duties -	500L.—20L.—700L.	—
1	—	Higher Clerical Officer (woman) -	230L.—10L.—300L. 80L.—5L.—100L.	—
1	—	Clerical Officer (man) -	100L.—10L.—120L. 120L.—15L.—150L. 150L.—10L.—250L.	—
1	—	Clerical Officer (woman) -	80L.—5L.—120L. 120L.—7L. 10s.—180L.	—
144	140		73,596	73,556

⁽¹⁾ Four are paid as Secretaries (Old Establishment), i.e., 1,200L. per annum.⁽²⁾ One proceeds beyond 900L. by increments of 25L. to 1,000L. Three are acting as Assistant Secretaries.⁽³⁾ One receives an allowance of 300L. as Private Secretary to the Secretary of State, one receives an allowance of 100L. as Deputy Clerk of the Council, and one receives an allowance of 200L. for performing the duties of Railway Adviser and Government Director of Indian Railway Companies (see Miscellaneous Officers, page 89).⁽⁴⁾ One receives an allowance of 150L. as Assistant Private Secretary to the Secretary of State; two receive an allowance of 150L. each as Private Secretaries to the Permanent Under Secretary of State and the Parliamentary Under Secretary of State respectively; one receives an allowance of 80L. as Resident Clerk; and one receives an allowance of 50L. as one of the Editors of the "India Office List."⁽⁵⁾ Post abolished, 6th August 1931.⁽⁶⁾ One receives a personal allowance of 200L. and one a personal allowance of 150L.⁽⁷⁾ Present incumbent paid on scale 750L.—25L.—950L.⁽⁸⁾ Includes six Temporary Clerks employed on 1st April 1931 and six on 1st April 1932.⁽⁹⁾ One receives an allowance of 20L. for assisting the Clerk of the Codes.⁽¹⁰⁾ Includes provision for three Shorthand Typists on trial on Clerical duties, with temporary allowances of 10L. each.⁽¹¹⁾ One receives an allowance of 30L. for special duties.⁽¹²⁾ Salary of 800L. is inclusive of 200L. consolidated travelling allowance.⁽¹³⁾ Non-pensionable appointment.⁽¹⁴⁾ Present incumbent paid on scale 400L.—15L.—500L., extended by increments of 15L. to 550L.⁽¹⁵⁾ Department formally abolished, 1st April 1931.

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

Numbers.		SALARIES, WAGES, AND ALLOWANCES—continued.	1932-33.	1931-32.	
1 April 1931.	1 April 1932.		£	£	
ACCOUNTANT-GENERAL'S DEPARTMENT.					
1	1	Accountant-General ⁽¹⁾ - - - - -	1,000l.—50l.—1,200l.	1,346	1,352
1	1	Deputy Accountant-General - - - - -	850l.—25l.—1,000l.	1,146	1,140
1	1	Assistant Accountant-General - - - - -	750l.—25l.—850l.	997	1,003
5	5	Superintending Executive Officers - - - - -	550l.—20l.—700l.	3,974	3,909
12	13	Higher Executive Officers - - - - -	400l.—15l.—500l.	7,846	7,609
14	13	Executive Officers (Training Grade) ⁽²⁾ - - - - -	100l.—10l.—130l. 130l.—15l.—400l.	5,188	5,115
9	9	Higher Clerical Officers (men) ⁽³⁾ - - - - -	300l.—15l.—400l.	4,577	4,531
2	2	Higher Clerical Officers (women) - - - - -	230l.—10l.—300l.	776	783
58 ⁽⁴⁾	57 ⁽⁴⁾	Clerical Officers (men) ⁽⁵⁾ - - - - -	80l.—5l.—100l. 100l.—10l.—120l. 120l.—15l.—150l. 150l.—10l.—250l.	14,497	14,877
19	18	Clerical Officers (women) ⁽⁶⁾ - - - - -	80l.—5l.—120l. 120l.—7l. 10s.—180l.	4,082 ⁽⁶⁾	3,769
1	1	Comptometer Operator - - - - -	38s. 8d. a week—2s.—52s. 8d. a week (inclusive) ⁽⁷⁾	137	119
1	1	Keeper of Records - - - - -	130l.—5l.—150l.	208	205
124	122		£	44,774	44,412

- (¹) The Accountant-General is also Controller of Pension Funds.
(²) One receives an allowance of 40l. as Assistant to the Clerk of the Council.
(³) One receives an allowance of 50l. as one of the Editors of the "India Office List."
(⁴) Includes five Temporary Clerks employed on 1st April 1931 and five on 1st April 1932.
(⁵) One receives an allowance of 20l. for assisting the Editors of the "India Office List."
(⁶) Provision is made for one Shorthand-Typist, on trial on Clerical duties, with temporary allowance of 10l.
(⁷) One receives an allowance of 8l. for special duties.
(⁸) Includes special addition of 3s. 8d. a week, and is subject to fluctuation in accordance with Treasury Circular of 26th August 1927. Non-pensionable appointment.

		RECORD DEPARTMENT.			
1	1	Superintendent - - - - -	550l.—20l.—700l.	807	789
1	1	Parliamentary Clerk - - - - -	400l.—15l.—500l.	611	598
1	1	Higher Clerical Officer ⁽¹⁾ - - - - -	300l.—15l.—400l.	551	538
3 ⁽²⁾	3 ⁽²⁾	Clerical Officers (men) - - - - -	80l.—5l.—100l. 100l.—10l.—120l. 120l.—15l.—150l. 150l.—10l.—250l.	677	515
3	3	Clerical Officers (women) ⁽³⁾ - - - - -	80l.—5l.—120l. 120l.—7l. 10s.—180l.	717	706
1	1	Keeper of Records ⁽⁴⁾ - - - - -	150l.—7l. 10s.—175l.	240	272
1	1	Keeper of Military Records - - - - -	130l.—5l.—150l.	209	212
11	11			3,912	3,630

- (¹) Receives an allowance of 80l. as Resident Clerk.
(²) Includes two Temporary Clerks employed on 1st April 1931 and two on 1st April 1932.
(³) One receives an allowance of 20l. for assisting the Editors of the "India Office List."
(⁴) Present incumbent paid on old scale of 150l.—5l.—200l.

		TELEGRAPH AND MAILS BRANCH.			
1	1	Superintendent ⁽¹⁾ - - - - -	400l.—15l.—500l.	637	682
2	2	Higher Clerical Officers ⁽²⁾ - - - - -	300l.—15l.—400l. 80l.—5l.—100l.	970	1,083
14 ⁽³⁾	14 ⁽³⁾	Clerical Officers (men) ⁽⁴⁾ - - - - -	100l.—10l.—120l. 120l.—15l.—150l. 150l.—10l.—250l.	3,719	3,654
1	1	Clerical Officer (woman) ⁽⁵⁾ - - - - -	80l.—5l.—120l. 120l.—7l. 10s.—180l.	233	231
1	1	Girl Messenger ⁽⁶⁾ - - - - -	13s. to 26s. a week (inclusive) according to age.	42	38
19	19			5,601	5,693

- (¹) Receives an allowance of 50l. while in charge of the Branch, and an allowance of 50l. as Clerk of the Codes.
(²) Each receives an allowance of 28l. for Telegraph Duties.
(³) Includes three Temporary Clerks employed on 1st April 1931 and two on 1st April 1932 (one receiving an allowance of 16l. for Telegraph Duties).
(⁴) Ten each receive an allowance of 16l. for Telegraph Duties.
(⁵) Receives an allowance of 16l. for Telegraph Duties.
(⁶) Appointment on temporary basis.

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

Numbers.		SALARIES, WAGES, AND ALLOWANCES—continued.	1932-	1931-	
1 April 1931.	1 April 1932.		33.	32.	
TYPING BRANCH.					
1	1	Chief Superintendent - - - - -	200l.—7l. 10s.—230l.	306	309
3	3	Superintendents - - - - -	150l.—7l. 10s.—180l.	703	710
22 ⁽¹⁾	23 ⁽¹⁾	Shorthand Typists ⁽²⁾ - - - - -	28s. a week—2s. 6d.—46s. a week.	3,358	3,438
27 ⁽³⁾	25 ⁽³⁾	Typists ⁽⁴⁾ - - - - -	22s. to 28s. a week, according to age—2s.—36s. a week.	3,097	3,320
2	2	Hectographists ⁽⁵⁾ - - - - -	36s. 8d.—2s.—48s. 8d. a week (inclusive).	254	253
3	3	Girl Messengers ⁽⁶⁾ - - - - -	13s. to 26s. a week (inclusive), according to age.	166	121
58	57		£	7,884	8,151

⁽¹⁾ Includes one Temporary Shorthand-Typist employed on 1st April 1931 and two on 1st April 1932.

⁽²⁾ One receives an allowance of 75l. as Assistant to the Private Secretary to the Secretary of State; two an allowance of 6s. a week each in compensation for late additional duty. An allowance of £5 is paid to a Shorthand-Typist on trial on clerical duties in the Accountant-General's Department, for relieving the Assistant to the Private Secretary.

⁽³⁾ Includes three Temporary Typists employed on 1st April 1931 and two on 1st April 1932.

⁽⁴⁾ Four each receive an allowance of 10l. 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⁾ - - - - -	1,000l.—50l.—1,200l.	203	401
—	1	Assistant Government Director of Indian Railway Companies ⁽²⁾ - - - - -	750l.—25l.—800l.	915	779
1	1	Librarian - - - - -	600l.	726	731
1	1	Assistant Librarian - - - - -	400l.	505	510
1	1	Sub-Librarian - - - - -	300l.	388	392
1	1	Clerical Officer employed in the Library (man) ⁽³⁾ - - - - -	80l.—5l.—100l. 100l.—10l.—120l. 120l.—15l.—150l. 150l.—10l.—250l.	312	303
1	1	Clerical Officer employed in the Library (woman) - - - - -	80l.—5l.—120l. 120l.—7l. 10s.—180l.	235	228
1	1	Clerk, Oriental Side, Library ⁽⁴⁾ - - - - -	100l.—10l.—200l.	315	307
1	1	Clerk, Unestablished, Library - - - - -	150l.—10l.—200l.	250	240
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State ⁽⁵⁾ - - - - -	600l.	747	753
1	1	Member of the Medical Board ⁽⁶⁾ - - - - -	450l.	584	589
1	1	Additional Member of Medical Board ⁽⁶⁾ - - - - -	145l. 10s. (inclusive)	146	148
1	1	Clerical Assistant to the Medical Adviser ⁽⁶⁾ - - - - -	100l.—10l.—180l.	285	293
1	1	Legal Adviser and Solicitor to the Secretary of State - - - - -	1,200l.	1,346	1,352
1	1	Assistant Solicitor ⁽⁷⁾ - - - - -	750l.—25l.—900l.	1,044	1,050
1	1	Clerk, Legal Adviser and Solicitor's Department ⁽⁸⁾ - - - - -	200l.—15l.—305l. 305l.—20l.—400l.	564	569
1	1	Clerk, Legal Adviser and Solicitor's Department ⁽⁸⁾ ⁽⁹⁾ - - - - -	200l.—10l.—250l. (inclusive).	292	283
1	1	Surveyor and Clerk of the Works - - - - -	400l.—15l.—500l.	523	510
1	1	Information Officer ⁽⁸⁾ - - - - -	⁽⁹⁾ 900l.—50l.—1,100l. (inclusive).	948	961
1	1	Assistant to the Information Officer ⁽¹⁰⁾ - - - - -	300l.—15l.—400l.	623	623
19	20			10,951	11,022

⁽¹⁾ Duties performed by a Principal with an allowance of 200l. (See Correspondence Department (page 87).)

⁽²⁾ Duties performed by an Administrative Officer of the Correspondence Department. Scale personal to present incumbent.

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

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

⁽⁵⁾ Non-pensionable appointment.

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

⁽⁷⁾ Scale personal to present incumbent.

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

⁽⁹⁾ Reduced by 7½ per cent. at 900l. and 950l. and by 10 per cent. at 1,000l. onwards from 1st October 1931.

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

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

Numbers.				1932-33.	1931-32.
1 April 1931.	1 April 1932.				
SALARIES, WAGES, AND ALLOWANCES—continued.					
OFFICE KEEPERS AND MESSENGERS.					
				£	£
1	1	Head Office Keeper -	{ 200l.—10l.—260l. } { With apartments. }	341	342
1	1	Second Office Keeper ⁽¹⁾	150l.—5l.—175l.	246	249
6	6	Messengers, First Class ⁽²⁾	105l.—2l. 10s.—120l. (with uniform)	1,195	1,208
13	14	Messengers ⁽³⁾	90l.—5l.—130l. (with uniform)	2,545	2,538
40	39	Unestablished Messengers ⁽⁴⁾	29s.—1s.—34s. a week (with uniform)	5,142	5,173
61	61			£ 9,469	9,510

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

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

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

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

HOUSEKEEPER, HOUSEMAIDS AND CHARWOMEN.					
				£	£
1	1	Housekeeper	120l. With apartments	172	174
30	30	Housemaids ⁽¹⁾	18s. a week	2,110	2,113
6	6	Charwomen	18s. a week	422	423
37	37			£ 2,704	2,710

(1) One receives allowance of 2l. 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 }	5,522	5,388
1	2	CASUAL ASSISTANCE ⁽¹⁾ , OVERTIME AND SUNDAY PAY	—	559	614

(1) Cost of Temporary Clerks and Typing Staff blocking vacancies on the Permanent Establishment for 1931-32 (2,557l.) and estimated cost for 1932-33 (3,040l.) included under appropriate departments.

CONTINGENCIES OF THE INDIA OFFICE.				1932-33.	1931-32.	INCREASE.	DECREASE.
				£	£	£	£
Rates and Taxes				4,190	4,184	6	—
Repairs, Furniture, and Fittings				1,975	2,671	—	696
Coal and Firewood				900	883	17	—
Gas and Electric Lighting, and House Articles				1,365	1,405	—	40
Postage and Inland Telegrams				975	957	18	—
Travelling Expenses				200	182	18	—
Newspapers, Books, Parliamentary Papers, &c.				1,325	1,202	123	—
Advertisements				800	581	219	—
Telephones				1,150	1,178	—	28
Messengers' Uniforms				300	319	—	19
Messengers' Allowances for Night Watching				330	329	1	—
Miscellaneous				1,115	965	150	—
				£ 14,625	14,856	552	783
NET DECREASE						£231	—

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.				1932-33.	1931-32
1 April 1931.	1 April 1932.			£	£
1	1	Auditor ⁽¹⁾	—	1,633	1,639
1	1	Assistant to the Auditor ⁽²⁾	850l.—25l.—1,000l.	1,247	1,253
4	4	Superintending Executive Officers ⁽³⁾	550l.—20l.—700l.	3,450	3,472
6	6	Higher Executive Officers ⁽⁴⁾	400l.—15l.—500l.	3,741	3,734
6	6	Executive Officers (Training Grade) (men)-	{ 100l.—10l.—130l. 130l.—15l.—400l. }	2,207	2,124
1	1	Executive Officer (Training Grade) (woman)	100l.—10l.—300l.	261	251
13	13	Clerical Officers (men) ⁽⁵⁾	{ 80l.—5l.—100l. 100l.—10l.—120l. 120l.—15l.—150l. 150l.—10l.—250l. }	3,242	3,317
1	1	Clerical Officer (woman)	{ 80l.—5l.—120l. 120l.—7l. 10s.—180l. }	230	223
1	1	Comptometer Operator	35s. a week—2s.—49s. a week (inclusive) ⁽⁶⁾ .	127	126
1	1	Girl Messenger ⁽⁷⁾	13s. to 26s. a week (inclusive) according to age.	40	36
1	1	Temporary Clerks	—	169	29
36	36			£ 16,347	£ 16,204

INCREASE - £143

⁽¹⁾ Salary 1,200l., with allowance of 300l.⁽²⁾ Present incumbent paid on old scale of 800l.—50l.—1,000l., and receives personal allowance of 100l.⁽³⁾ Two are paid on the scale of Senior Clerks (Old Establishment), viz., 550l.—20l.—750l.⁽⁴⁾ One receives an allowance of 100l. for Audit of the Accounts of the Guaranteed Railway Companies.⁽⁵⁾ One receives an allowance of 4l. for special duties.⁽⁶⁾ Subject to fluctuation in accordance with Treasury Circular of 26th August 1927. Non-pensionable appointment.⁽⁷⁾ Appointments on temporary basis.