

EAST INDIA (HOME ACCOUNTS)

HOME ACCOUNTS
OF THE GOVERNMENT OF INDIA

India Office,
18th May 1934

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



LONDON

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EAST INDIA (HOME ACCOUNTS).

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1932-33.

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No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE
1st April 1932 to

RECEIPTS.

	£	s.	d.
REVENUE.			
RAILWAYS:			
STATE RAILWAYS:			
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock	188	8	8
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of surplus profits from 1st April 1931 to 31st March 1932	5,284	9	10
			5,472 18 6
Carried forward			5,472 18 6

IN COUNCIL OF INDIA, on account of the CENTRAL GOVERNMENT OF INDIA, from
31st March 1933.

DISBURSEMENTS.		£	s.	d.
EXPENDITURE.				
CUSTOMS:				
Contribution to the International Customs Tariffs Bureau, 1932-33	-	305	18	8
Expenditure in connection with appeals from India	-	64	9	6
				370 8 2
TAXES ON INCOME:				
Expenditure in connection with appeals from India	-			1,406 9 0
SALT:				
Pay of an officer on leave from India	-			73 19 8
FOREST:				
Subscription of Forest Research Institute, Dehra Dun, to International Union of Forest Research Organisations (1933)	-			6 18 11
RAILWAY REVENUE ACCOUNT:				
STATE RAILWAYS—INTEREST ON DEBT: (See Details on page 25.)				
Bombay Baroda and Central India Railway	-	385,083	11	0
Burma Railways	-	37,499	9	10
East Indian Railway	-	1,761,070	9	8
Eastern Bengal Railway (including Bengal Central Railway)	-	125,871	1	1
Great Indian Peninsula Railway	-	965,182	4	5
Indian Midland Railway	-	18,364	18	0
Madras Railway	-	362,193	10	2
Oude and Rohilkund Railway	-	315,941	17	0
Scinde Punjab and Delhi Railway	-	367,148	6	2
South Indian Railway	-	146,635	6	2
Interest at 3·3252 per cent. on a sum of £55,720,115 taken as Capital Outlay in this Country to 31st March 1917 on State Railways, and at 5·88886 per cent. on £39,080,289 14s. 3d. taken as Capital Outlay from 1st April 1917 to 31st March 1933	-	4,484,990	13	6
		4,154,188	16	3
				8,639,179 9 9
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:				
Assam-Bengal Railway	-	85,854	0	0
Bengal-Nagpur Railway	-	301,901	6	0
Bengal and North-Western Railway (Tirhoot Railway)	-	55,625	0	0
Ditto Ditto Sinking Fund	-	2,675	6	0
Bombay Baroda and Central India Railway	-	94,998	8	2
Madras and Southern Mahratta Railway	-	285,050	0	0
South Indian Railway	-	151,422	3	4
				977,526 3 6
STATE RAILWAYS—WORKING EXPENSES:				
Rental paid to the South Behar Railway Company	-	30,000	0	0
Subscription to International Railway Congress	-	352	8	9
Furlough Pay and allowances of officers on leave from India	-	410	4	3
Miscellaneous charges	-	2	11	0
				30,765 4 0
MISCELLANEOUS RAILWAY EXPENDITURE:				
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	-	166	9	1
Portion of contribution to Overseas Mechanical Transport Fund	-	800	0	0
Pensionary charges of Military Officers in respect of Railway employment	-	11,206	7	0
Pay, &c., of Railway expert from England	-	679	17	11
Furlough Pay and allowances of an officer on leave from India	-	27	3	10
Expenses in connection with				
Recruitment	-	12	2	4
Advertising	-	73	9	4
Miscellaneous charges	-	83	1	10
				43,813 15 4
				9,660,519 8 7
POSTS AND TELEGRAPHS REVENUE ACCOUNT:				
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:				
Payments under the Postal arrangement with the Lords of His Majesty's Treasury:				
For 1932-33	-	28,000	0	0
Arrears (1929-31)	-	25,384	0	0
				53,384 0 0
Miscellaneous expenditure	-			2,318 18 2
				55,702 18 2
				£ 9,718,080 2 6
(Carried forward)				

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

		£	s.	d.				
Brought forward		5,472	18	6				
RECEIPTS— <i>continued.</i>								
REVENUE— <i>continued.</i>								
INTEREST :								
	£	s.	d.					
Interest realised from investment of Cash Balance	180,814	6	11					
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government	14,700	0	0					
Interest, &c., on Gold Standard Reserve holding appropriated to Revenue	477,735	5	8					
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	315	0	2					
Fees on transfers of East Indian Railway Company's Debenture Stock	155	16	0					
				673,720 8 9				
Details of charge of £14,437,146 7s. 4d. for INTEREST ON LOANS contracted in England, &c., included under INTEREST ON ORDINARY DEBT on opposite page.								
Interest and Discount on Loans contracted in England :—								
	£	s.	d.	£	s.	d.		
India 5 per cent. Stock (1942-47)	268,929	5	4					
India 5½ per cent. Stock (1936-38)	1,040,845	19	9					
India 4½ per cent. Stock (1950-55)	1,926,375	5	6					
India 4½ per cent. Stock (1958-68)	814,455	13	3					
India 3½ per cent. Stock	3,102,791	12	0					
India 3 per cent. Stock	2,311,229	11	8					
India 2½ per cent. Stock	288,472	18	10					
India 6 per cent. Bonds (1932-33)	149,988	5	3					
India 6 per cent. Bonds (1933-34)	597,900	0	0					
India 6 per cent. Bonds (1933-35)	473,343	1	6					
India 6 per cent. Bonds (1935-37)	717,150	0	0					
				11,691,481	13	1		
Interest portion of Annuities created in purchase of Railways (<i>see details on page 24</i>) :—								
East Indian Railway	679,061	13	4					
Eastern Bengal Railway	72,813	5	6					
Great Indian Peninsula Railway	470,534	15	4					
Madras Railway	278,453	14	6					
Scinde Punjab and Delhi Railway	236,534	10	3					
				1,737,397	18	11		
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	10					
East Indian Railway Irredeemable 4½ per cent. Debenture Stock	64,660	12	2					
Do. 3 per cent. new Debenture Stock	239,992	18	8					
Do. 3½ per cent. Debenture Stock	244,938	17	3					
Do. 4½ per cent. Debenture Stock, 1935-55	157,498	0	3					
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock	13,946	5	11					
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock	108,057	19	10					
Do. 3½ per cent. Debenture Stock	122,497	11	11					
South Indian Railway Irredeemable 4½ per cent. Debenture Stock	19,124	19	6					
				1,008,266	15	4		
				£14,437,146	7	4		
POLICE :								
Contribution from Imperial Government in respect of Aden Permanent Armed Police for 1932-33				8,000	0	0		
Carried forward					£	687,193	7	3

on account of the Central Government of India, from 1st April 1932 to 31st March 1933—continued.

		£	s.	d.
Brought forward		-	-	-
DISBURSEMENTS—continued.				9,718,080 2 6
EXPENDITURE—continued.				
INTEREST ON ORDINARY DEBT:		£	s.	d.
Total Interest on Loans contracted in England and on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract. (For details see opposite page)		14,437,146	7	4
Deduct—Chargeable to State Railways—Interest on Debt (see page 5)		8,639,179	9	9
		5,797,966	17	7
Interest on Liability assumed in respect of British Government 5 per cent. War Loan (1929-47)		418,025	1	7
Difference between par value and cost price of India 6 per cent. Bonds (1932-33 and 1933-35) purchased for cancellation		82,360	14	1
India Stock and Bonds: Discount allowed on prepaid instalments		7,259	7	10
Management of Debt		92,441	11	0
Expenses in connection with issue of 5 per cent. Stock (1942-47)		156,973	0	0
Expenses in connection with redemption of 5½ per cent. Stock and 6 per cent. Bonds		541	16	1
Cost of advertisement and postages, 5 per cent. Stock (1942-47)		2,116	5	4
Stamp duty on Transfers and Powers of Attorney, &c.		17,659	6	9
		6,575,344	0	3
INTEREST ON OTHER OBLIGATIONS:				
Interest on balances of the Indian Military Widows' and Orphans' Fund		20,675	11	5
Interest on balances of Superior Services (India) Family Pension Fund		20,468	15	8
Bengal and North-Western Railway: 5 per cent. Debenture Stock: Discount Sinking Fund		358	2	5
		41,502	9	6
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		189,052	2	2
Law Charges		94	11	9
Postage and telegrams to India and other places abroad		7,130	14	6
Contributions towards National Health Insurance, Unemployment Insurance and Contributory Pensions		311	10	3
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements and petty charges		13,518	7	1
Miscellaneous expenditure		267	1	6
		210,374	7	3†
Deduct—Contribution by His Majesty's Treasury		100,636	0	0
		109,738	7	3
<i>India.</i>				
Heads of Provinces (including Governor-General), &c.:				
Leave allowances of Members of Governor-General's Council		1,754	11	5
Secretariat and Headquarters Establishments:				
Miscellaneous expenditure		400	11	11
Miscellaneous: Indian Civil Service (Examination expenses) and miscellaneous expenditure		3,061	17	11
		5,217	1	3
AUDIT:				
<i>England:</i>				
Salaries of Auditor and Assistants, under the Government of India Act, s. 27		16,239	15	9
Deduct—Contribution by His Majesty's Treasury		3,128	0	0
Portion charged to the High Commissioner for India		7,500	0	0
		10,628	0	0
JUSTICE:				
Moiety of salaries of members of Judicial Committee of the Privy Council		-	-	-
JAILS AND CONVICT SETTLEMENTS:				
Pay of an officer on leave from India and miscellaneous expenditure		-	-	-
		380	10	1
POLICE: Examination expenses, &c., in connection with appointments to the Police Service		-	-	-
		221	15	6
PORTS AND PILOTAGE: Pay of Officers on leave from India		-	-	-
		141	3	7
ECCLESIASTICAL: Miscellaneous expenditure		-	-	-
		1	10	3
Carried forward		£	16,459,838	15 11

† The Commission paid to the Brokers to the Secretary of State on the purchase or sale of securities on account of the Gold Standard Reserve, Gold Standard Reserve Revenue Equalisation Fund, Investments from Treasury Balance, &c., amounting in 1932-33 to 7,130l. 11s. 6d., 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		687,193	7	3
RECEIPTS—continued.				
REVENUE—continued.				
MEDICAL:				
Contribution by Imperial Government towards cost of civil hospital at Aden for 1932-33		1,500	0	0
PUBLIC HEALTH:				
Miscellaneous receipts		12	17	10
MISCELLANEOUS DEPARTMENTS:				
Miscellaneous receipts		4	3	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, Refund of Income Tax, Dividends, &c.		5,761	6	10
Subscriptions in respect of the India Office Provident Fund		424	17	5
Subscriptions in respect of the—		£	s.	d.
Bengal Military Orphan Society	-	47	7	4
Bengal Military Fund	-	27	19	11
Madras Military Fund	-	153	13	8
Bombay Military Fund	-	96	11	3
		325	12	2
Subscriptions and Donations: Indian Civil Service Family Pensions		5,180	2	6
		11,691	18	11
Carried forward		700,402	7	7

on account of the Central Government of India, from 1st April 1932 to 31st March 1933—continued.

		£	s.	d.	
Brought forward		-	-	-	16,459,838 15 11
DISBURSEMENTS—continued.					
EXPENDITURE—continued.					
POLITICAL:					
Contribution in aid of Diplomatic and Consular Establishments in China		12,000	0	0	
Moiety of expenditure in connection with the Consulate at Nakawn Lampang and the Vice-Consulate at Chiengmai, Siam, and of maintenance of buildings, &c., at Chiengmai Consulate (1930-31)		1,008	2	2	
Contribution to Diplomatic and Consular Establishments in Persia and to the Consulates at Jeddah and Momein		1,687	10	0	
Contribution to expenses of the Consulate at Chiengmai, Siam		1,000	0	0	
Adjustment of Diplomatic and Consular expenditure in Persia, 1927-28 and 1928-29		987	15	5	
Pay, &c., of Officers on leave		2,100	14	7	
Miscellaneous expenditure		1,617	8	8	
FRONTIER WATCH AND WARD:					20,401 10 10
Pay and allowances of Officers on leave from India and miscellaneous expenditure		-	-	-	2,113 10 8
SCIENTIFIC DEPARTMENTS:					
Expenses attending the preparation of "Fanna Indica"		906	17	9	
Contribution towards National Unions of Geodesy and Geophysics and Astronomical Union		1,136	15	0	
Contingent expenses of the India Museum Collection at Kew		749	2	5	
Pay of Officers on leave from India		419	6	8	
Miscellaneous expenditure		22	0	0	
MEDICAL:					3,234 1 10
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford		62	5	0	
Miscellaneous expenditure		7	7	5	
PUBLIC HEALTH:					69 12 5
Contribution towards International Bureau of Public Health for 1932		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		4,839	18	10	
Pay of an Officer on leave from India		210	15	4	
Miscellaneous expenditure		18	17	10	
AGRICULTURE:					5,794 12 0
Miscellaneous expenditure		-	-	-	5 5 0
AVIATION:					
Contribution to the International Commission for Air Navigation, 1932		185	10	2	
Share of salary and allowances of officer in charge of Civil Aerodrome, Karachi		351	13	4	
Miscellaneous expenditure		14	14	10	
MISCELLANEOUS DEPARTMENTS:					551 18 4
Expenditure of the India Office Library		2,293	16	0	
Expenditure of the Record Department of the India Office		508	10	10	
Grant to the Royal Asiatic Society		210	0	0	
Grant in aid of the publication of the "Encyclopædia of Islam"		320	0	0	
CIVIL WORKS:					3,332 6 10
Contribution to the British Standards Institution		450	0	0	
Miscellaneous expenditure		36	17	11	
TERRITORIAL AND POLITICAL PENSIONS:					486 17 11
Members of the Family of the late Maharajah Duleep Singh		7,500	0	0	
Members of the Bengal Nizamut Family		472	10	0	
SUPERANNUATION ALLOWANCES AND PENSIONS:					
Pensions for Distinguished and Meritorious Services		998	3	0	7,972 10 0
Pensions, &c., on retirement of Officers of the following classes:—					
India Office:			£	s.	d.
Superannuation		39,800	8	6	
Compensation (on reduction of staff)		6,760	14	0	
Compassionate and Injury		1,655	17	1	
Gratuities under the Superannuation Act, 1909		6,284	8	3	
		54,501	7	10	
Judges of the High Courts in India		750	0	0	
Indian Civil Service		1,106	13	4	
Military and Marine Officers in respect of Civil employment		73,054	18	4	
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed		2,866	1	3	
Pensions payable in respect of the India Office Provident Fund		8,365	15	0	
Compassionate and Miscellaneous Pensions		473	14	7	
Pensions and Allowances payable in respect of —		142,116	13	4	
Bengal Military Orphan Society		41,789	16	1	
Bengal Military Fund		59,686	15	6	
Madras Military Fund		86,331	0	0	
Bombay Military Fund		52,586	7	7	
Madras Medical Fund		15,662	15	1	
Indian Navy Fund		5,539	8	5	
		261,596	2	8	
					403,712 16 0
Carried forward		-	-	-	16,907,513 17 9

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

		£	s.	d.
Brought forward		700,402	7	7
RECEIPTS—continued.				
REVENUE—continued.				
STATIONERY AND PRINTING:				
Miscellaneous receipts	-	1,210	14	7
MISCELLANEOUS:				
		£	s.	d.
Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consular Establishments in Persia (balance for 1929-30 and advance for 1930-31)	-	14,503	4	8
Receipts in respect of divisible expenditure at Aden	-	4,072	3	4
Receipt from Inland Revenue Department as allowance in respect of Income Tax assessments made at the India Office	-	2,000	0	0
Miscellaneous receipts in aid of the India Office	-	296	15	1
Miscellaneous Home Receipts	-	125	2	6
		20,997	5	7
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	-	43,094	3	8
Consolidated Clothing Allowances: adjustments, second half of 1930-31 and 1931-32	-	1,717	12	8
Voyage Pay of Officers moved in Imperial interests	-	3,000	0	0
Adjustment of advances on account of—				
Marriage Allowances and Allotments (1931-32)	-	22,427	7	3
National Health Insurance (1931)	-	462	4	0
Contributory Pensions Act (1931-32)	-	1,386	12	0
Discharge Gratuities (1931-32)	-	2,318	14	4
Unemployment Insurance (1931-32)	-	10,331	15	1
Other Receipts:				
Discharge Purchase Money	-	423	10	0
Pension Act contributions in respect of British soldiers	-	464	0	6
Recoveries of over-issues in previous years of pay, &c.	-	331	7	3
Carried forward	-	85,957	6	9
Carried forward	-	722,610	7	9

on account of the Central Government of India, from 1st April 1932 to 31st March 1933—continued.

		£	s.	d.
Brought forward				16,907,513 17 9
DISBURSEMENTS—continued.				
EXPENDITURE—continued.				
STATIONERY AND PRINTING:				
Stationery, Printing, and Bookbinding for the India Office, &c.		£	s.	d.
		8,471	6	4
Deduct—Contribution by His Majesty's Treasury		3,496	0	0
				4,975 6 4
MISCELLANEOUS:				
Contribution towards Expenses of the Secretariat of the League of Nations		97,865	10	11
League of Nations Assembly and Committees		1,935	7	4
International Labour Conference		628	12	6
World Economic Conference		120	2	10
International Conference on Disarmament		8,041	8	11
Round Table Conferences		6,811	12	1
Indian Defence Tribunal		8,289	1	9
Sum placed at the disposal of the Secretary of State for India for Secret Service		8,500	0	0
Contribution towards the School of Oriental Studies		1,187	10	0
Relief and repatriation of destitute Indians		2,010	17	2
Commission on pensions and leave allowances paid abroad		418	3	7
Books and Newspapers supplied to India		118	9	1
Cost of insignia of Indian Orders		836	5	1
Charges for actuarial work performed for the India Office		385	0	0
Pay and expenses of Officers specially employed		1,404	2	2
Contribution to International Copyright Union		150	0	6
Subvention towards cost of production of Report of Indian Statutory Commission		1,250	0	0
Sundry items		1,615	5	6
				141,567 9 5
MILITARY SERVICES:				
ARMY:				
I. FIGHTING SERVICES:				
		£	s.	d.
Payments to the War Office in respect of H.M.'s British Forces serving in India: For the year 1932-33		1,400,000	0	0
Payment to the War Office in respect of reduction of strengths of British units		25,000	0	0
Discharge Gratuity and Deferred Pay of British Troops:				
Payments to the War Office:		£	s.	d.
For the year 1932-33		42,500	0	0
Payments to N.C.O.'s &c., formerly on the Indian Unattached List		476	10	0
		42,976	10	0
Pay and allowances, &c. of British soldiers attending Vocational Courses		24,144	2	2
Furlough allowances of British Regiments serving in India:				
Officers		£	s.	d.
Other ranks		97,838	15	6
		60,113	10	3
		157,952	5	9
Furlough allowances: Indian Army: Regimental		228,760	9	10
National Health Insurance:				
Advances for year 1932		£	s.	d.
" " 1933		28,900	0	0
		9,550	0	0
		38,450	0	0
Unemployment Insurance: Contribution for the year 1932-33		85,000	0	0
Payment to Ministry of Health under the Contributory Pensions Act, 1925 (of which a moiety is recovered from issues of pay)		115,350	0	0
Marriage allowances and allotments:				
British Troops		£	s.	d.
Indian Army		260,769	13	11
		31,329	8	1
		292,099	7	0
Consolidated Clothing Allowances (second half of 1930-31 and 1931-32)		1,162	5	0
Pay and allowances of Second Lieutenants on appointment		8,182	18	9
Fighting units: Miscellaneous		1,130	18	7
				2,420,208 17 1
Carried forward				£ 2,420,208 17 1 17,054,056 13 6

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

		£	s.	d.
Brought forward		-	-	722,610 7 9
RECEIPTS— <i>continued.</i>				
REVENUE— <i>continued.</i>				
MILITARY SERVICES— <i>continued.</i>				
ARMY— <i>continued.</i>				
Brought forward		-	-	85,957 6 9
II. ADMINISTRATIVE SERVICES :				
Educational Establishments :				
Fees, &c., received in respect of Cadets at the Royal Military College, Sandhurst		-	-	1,085 15 0
Recoveries of over-issues in previous years of pay, &c. :				
		£	s.	d.
Indian Army Service Corps	-	0	12	6
Educational	-	14	0	5
Veterinary	-	0	15	2
Arsenals	-	11	0	0
Medical	-	594	12	9
Miscellaneous Services	-	49	10	0
		670	10	10
Hospital stoppages recovered from officers on leave		-	-	390 2 11
Contribution by the Imperial Government for the year 1932-33 in respect of the Military Attaché at Meshed		-	-	950 0 0
IV. STAFF :				
Recoveries of over-issues in previous years of pay, &c.		-	-	176 15 1
V. PURCHASE AND SALE OF STORES :				
Stores brought from India with troops :		£	s.	d.
Clothing	-	8,873	16	8
Ordnance	-	15,799	19	0
		24,673	15	8
VI. SPECIAL SERVICES :				
Recoveries and adjustments of payments in previous years to Surplus Officers of the Indian Army		-	-	272 14 10
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		-	-	1,064 8 1
Miscellaneous Receipts in connection with concession passages		-	-	6,898 7 9
Refund of amount over advanced to Air Ministry during 1931-32 in respect of Aden expenditure		-	-	10,000 0 0
Contribution by War Office towards leave pay of Indian Army officers		-	-	1,617 1 8
		263,756	18	7
Carried forward		-	-	£ 986,367 6 4

on account of the Central Government of India, from 1st April 1932 to 31st March 1933—continued.

		Brought forward		£	s.	d.	£	s.	d.
DISBURSEMENTS—continued.				-	-	-	2,420,208	17	1
EXPENDITURE—continued.							17,054,056	13	6
MILITARY SERVICES—continued.									
ARMY—continued.									
II. ADMINISTRATIVE SERVICES :									
Educational Training Establishments :		£	s.	d.	£	s.	d.		
Furlough allowances :	Officers	23,779	11	8					
"	Other ranks	131	0	3					
Miscellaneous		741	8	11					
Army Education :					24,652	0	10		
Furlough allowances :	Officers	4,918	19	7					
"	Other ranks	1,196	1	5					
Miscellaneous		7,426	5	8	13,541	6	8		
Supply and Transport :								38,193	7
Indian Army Service Corps :	Furlough allowances :				45,052	7	0		
"	Other ranks				24,527	16	7		
"	Miscellaneous				1,211	15	0		
Remount Depots :								70,791	18
Furlough allowances :	Officers				2,617	15	9		
"	Other ranks				501	4	11		
Miscellaneous					10	0	0		
Veterinary :								3,129	0
Furlough allowances :	Royal Army Veterinary Corps :				2,396	14	5		
"	Other ranks				265	0	2		
Miscellaneous								2,661	14
Arsenals :									
Furlough allowances :	Indian Army Ordnance Corps, &c. :								
Officers					9,058	16	8		
Other ranks					26,258	8	7		
Miscellaneous					168	18	11		
Medical Services :								35,486	4
Furlough allowances :	Royal Army Medical Corps				20,495	10	9		
"	Indian Medical Service, &c.				49,319	14	7		
"	Indian Medical Department				4,473	17	0		
Sterling Overseas Pay :	Indian Medical Service				27,458	4	5		
Pay, &c., of Lieutenants on appointment to the I.M.S.					7,769	10	4		
Cost of medical treatment of officers on leave					3,162	18	0		
Miscellaneous expenditure					542	2	2		
Miscellaneous Administrative Services :								113,221	17
Furlough allowances					10,083	2	7		
Miscellaneous expenditure					1,622	10	9		
III. MANUFACTURING ESTABLISHMENTS :								11,705	13
Furlough allowances and miscellaneous expenditure :									
Ordnance and Clothing Factories					1,201	3	9		
Grass Farms					4,381	7	4		
Medical Depôts and Workshops					1,974	8	0		
IV. STAFF :								7,556	19
Indian Orderlies to His Majesty the King					2,060	4	11		
Furlough allowances :		£	s.	d.					
Army Headquarters :	Officers	13,518	7	4					
"	Other ranks	2,747	13	8					
Commands :	Officers	11,811	14	8					
"	Other ranks	3,343	0	11					
Districts and Brigades :	Officers	29,211	8	2					
"	Other ranks	8,449	8	8					
					69,081	13	5		
Sterling Overseas Pay					4,988	12	4		
Miscellaneous expenditure					85	17	7		
V. PURCHASE AND SALE OF STORES :								76,216	8
Stores taken to India with Troops :	Clothing				16,086	8	1		
	Ordnance				23,297	12	1		
VI. SPECIAL SERVICES :								39,384	0
Gratuities and Allowances to surplus Officers of Indian Army, &c.								1,583	3
VII. TRANSPORTATION AND MISCELLANEOUS :									
Sea Transport charges					477,411	2	0		
Concession Passages					29,693	6	7		
Military charges for Aden : Contribution to Imperial Govt., &c.					119,958	13	1		
Embarkation and Transport Staff :		£	s.	d.					
Furlough Allowances :	Officers	948	15	1					
"	Men	623	12	9					
Miscellaneous		15	0	0	1,587	7	10		
Land Transport Charges					2,140	0	2		
Miscellaneous expenditure					716	8	4		
								631,506	18
Carried forward								3,451,646	1
								17,054,056	13

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

		£	s.	d.		
Brought forward		986,367	6	4		
RECEIPTS— <i>continued</i> .						
REVENUE— <i>continued</i> .						
MILITARY SERVICES— <i>continued</i> .						
ARMY— <i>continued</i> .						
VIII. NON-EFFECTIVE:						
Recoveries from the War Office in respect of Retired Pay. &c., of Indian Troops, &c., lent to it:						
	£	s.	d.	£	s.	d.
For the year 1932-33	204,538	0	0			
Adjustments: 1927-28	76,759	0	0			
1928-29	85,135	0	0			
1929-30	38,427	0	0			
1926-27	1,320	0	0			
				406,179	0	0
Other pensionary contributions				1,584	2	6
Subscriptions towards Indian Military Service Family Pensions				47,384	9	4
Recoveries from Civil Revenues in respect of pensions charged to Military Services in previous years				16,126	3	6
Adjustments of over-issues and miscellaneous receipts				2,652	17	9
				473,926	13	1
ROYAL AIR FORCE:						
Stores brought from India with Airmen:						
Clothing-				416	1	6
Ordnance				110	17	9
Consolidated Clothing Allowances of Airmen returning from India: 1931-32 Trooping Season				837	10	9
Fees in respect of cadets at Cranwell College				450	0	0
Miscellaneous receipts				221	15	7
				2,036	5	7
MARINE:						
Miscellaneous receipts				610	3	7
MILITARY ENGINEER SERVICES:						
Miscellaneous receipts				1	19	6
EXTRAORDINARY RECEIPTS:						
Reparation receipts				226	9	3
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward) -						
				£ 1,463,168	17	4

on account of the Central Government of India, from 1st April 1932 to 31st March 1933—continued.

		£	s.	d.	£	s.	d.
Brought forward		3,451,646	1	8	17,054,056	13	6
DISBURSEMENTS—continued.							
EXPENDITURE—continued.							
MILITARY SERVICES—continued.							
ARMY—continued.							
VIII. NON-EFFECTIVE CHARGES:							
Payments to the War Office on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:							
	£	s.	d.	£	s.	d.	
For the year 1932-33	1,159,782	0	0				
Adjustments:							
1927-28	14,089	0	0				
1928-29	4,257	0	0				
1929-30	23,375	0	0				
1926-27	-1,738	0	0				
	1,199,765	0	0				
Less Voyage Pay	-600	0	0				
				1,199,165	0	0	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,788,362	14	0	
Wound Pensions and Gratuities				11,180	5	8	
Compassionate Alluces. of Officers removed from Service, &c.				1,688	4	11	
Pensions of Non-commissioned Officers and men				954	7	10	
Gratuities: Army				19,230	17	9	
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty				123,559	16	1	
Pensions of Widows & Families of Officers, &c., of Indian Service				94,682	16	5	
Cost of Medals, &c.				63	15	2	
Medical treatment of retired Officers, &c.				9,270	6	1	
				3,248,158	3	11	
Indian Military Service Family Pensions				305,446	12	7	
							3,553,604 16 6
ROYAL AIR FORCE:							
Effective charges:							
Payments to the Air Ministry in respect of personnel serving in India: For the year 1932-33				111,000	0	0	
Discharge Gratuities, 1931-32				1,150	0	0	
Furlough allowances				9,175	7	5	
Cost of Sea Transport				30,080	11	1	
National Health Insurance:	£	s.	d.				
1932	900	0	0				
1933	300	0	0				
1931 (Balance)	76	12	0				
				1,276	12	0	
Unemployment Insurance (1931-32)				1,220	0	0	
Payment to Ministry of Health under Contributory Pensions Act (of which a moiety is recovered from issues of pay)				3,829	16	0	
Marriage allowances and allotments				72,935	18	10	
Educational Charges				11,319	2	7	
Consoldtd. Clothing Alluces. of Airmen proceeding to India				970	7	0	
Stores taken to India with Airmen:	£	s.	d.				
Clothing	502	10	10				
Ordnance	279	14	9				
				782	5	7	
Miscellaneous expenditure				525	7	4	
Non-Effective charges: Payment to the Air Ministry in respect of personnel serving in India, &c.				21,367	10	4	
							265,632 18 2
MARINE:							
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.				100,945	13	7	
Royal Indian Marine Furlough Pay				14,813	18	0	
Miscellaneous expenditure				4,688	19	11	
				120,448	11	6	
Royal Indian Marine Retired Pay	£	s.	d.				
48,233	3	4					
Compassionate and Miscellaneous Pensions	178	12	6				
Indian Navy Retired Pay	40	0	0				
				48,456	15	10	
							168,905 7 4
MILITARY ENGINEER SERVICES:							
Furlough Pay of personnel of the Royal Engineers				26,152	8	10	
Payment to War Office in respect of surplus personnel				11,000	0	0	
Miscellaneous expenditure				193	9	9	
							37,345 18 7
							7,477,135 2 3
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)							
					£		24,531,191 15 9

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

Brought forward

£ s. d.
1,463,168 17 4

RECEIPTS—continued.

CAPITAL NOT CHARGED TO REVENUE.

RAILWAY CAPITAL ACCOUNT:

CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:

Bengal and North-Western Railway:

Receipts in respect of Debenture Stock allocated to the Tirhoot State Railway - - 775,500 0 0

DEBT.

PERMANENT DEBT INCURRED:

	For Railway Construction.			For General Purposes.					
	£	s.	d.	£	s.	d.	£	s.	d.
India 5 per cent. Stock (1942-47): Loan of £10,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in April 1932:									
Receipts in the year - - -	8,550,000	0	0	950,000	0	0	9,500,000	0	0
Discount written off to Revenue in the year in respect of the following Loans:									
Loans created under East India Loans Act, 1922, and previous Acts:									
£20,000,000 India 4½ per cent. Stock issued in November 1922 -	53,103	4	0	25,568	4	2			
£20,000,000 India 4½ per cent. Stock issued in May 1923 - - -	46,217	15	8	8,156	1	7	133,045	5	5
Loans created under East India Loans Act, 1923, and previous Acts:									
£7,500,000 India 4½ per cent. Stock issued in January 1928 - -	11,126	2	5	—					
£10,000,000 India 4½ per cent. Stock issued in January 1929 - -	15,835	11	4	—			26,961	13	9
£6,000,000 India 6 per cent. Bonds issued in February 1930 - -	13,953	10	5	—			13,953	10	5
£7,000,000 India 6 per cent. Bonds issued in May 1930 - - -	21,140	13	9	3,523	8	11	24,664	2	8
£12,000,000 India 5½ per cent. Stock issued in February 1931 - -	62,498	1	3	—			62,498	1	3
£5,181,249 9s. India 5½ per cent. Stock created in February 1931 (conversion of £5,000,000 India 5½ per cent. Stock, 1932) - -	35,954	3	11	—			35,954	3	11
£10,000,000 India 5 per cent. Stock issued in April 1932 - - -	17,037	4	2	1,893	0	6	18,930	4	8
UNFUNDED DEBT:									
Indian Military Widows' and Orphans Fund (Sterling Branch):									
Subscriptions and interest on balances - - -				68,243	11	6			
Superior Services (India) Family Pension Fund:									
Subscriptions and interest on balances - - -				55,244	2	7	123,487	14	1
									9,939,494 16 2
Carried forward - - -							£		12,178,163 13 6

on account of the Central Government of India, from 1st April 1932 to 31st March 1933—*continued.*

		£			s.			d.		
Brought forward								24,531,191 15 9		
DISBURSEMENTS—<i>continued.</i>										
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.										
RAILWAY CAPITAL ACCOUNT:										
CONSTRUCTION OF STATE RAILWAYS:										
<i>State Railways worked by Companies:</i>										
<i>Stores, Establishment Charges, &c.:</i>										
Assam-Bengal Railway	-	35,247	8	2						
Bombay Baroda and Central India Railway	-	221,345	6	1						
Bengal-Nagpur Railway	-	99,094	4	2						
Madras and Southern Mahratta Railway	-	178,446	14	6						
*Rohilkund and Kumaon Railway	-	10,294	2	0						
South Indian Railway	-	122,832	7	10						
*Bengal and North-Western Railway	-	49,687	1	7						
					716,947	4	4			
CAPITAL CONTRIBUTED BY RAILWAY COMPANIES										
TOWARDS OUTLAY ON STATE RAILWAYS:										
Discharge of Debentures—Bengal-Nagpur Railway	-	—			155,000	0	0			
								871,947	4	4
DEBT.										
PERMANENT DEBT DISCHARGED:										
India 5½ per cent. Stock (1932)	-	37,561	12	3						
India 6 per cent. Bonds (1932-33)	-	4,705,200	0	0						
India 6 per cent. Bonds (1933-35)	-	4,336,500	0	0						
					9,079,261	12	3			
Capital portion of Annuities created in purchase of Railways (see details on page 24):										
East Indian Railway	-	466,282	16	4						
Eastern Bengal Railway	-	44,048	16	7						
Great Indian Peninsula Railway	-	797,946	2	2						
Madras Railway	-	209,924	3	4						
Sinde Punjab and Delhi Railway	-	134,786	14	6						
					1,652,988	12	11			
Purchase of India 5½ per cent. Stock and India 6 per cent. Bonds with the State Railways Sinking Funds (see details on page 24)										
					200,000	0	0			
					10,932,250	5	2			
UNFUNDED DEBT:										
Indian Military Widows' and Orphans' Fund (Sterling Branch)	-	6,224	3	2						
Superior Services (India) Family Pension Fund	-	11,042	1	5						
					17,266	4	7			
								10,949,516	9	9
Carried forward								36,352,655 9 10		

*. 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				12,178,163 13 6				
RECEIPTS— <i>continued.</i>								
DEPOSITS AND ADVANCES (for details of Balances, see page 26).								
GOLD STANDARD RESERVE:								
Cost price of—		£	s.	d.	£	s.	d.	
£43,895,000 British Treasury Bills maturing or realised		43,781,425	4	6				
Proceeds of sale of—								
£250,000 Treasury 4½ per cent. Bonds, 1932-34		253,216	19	7				
£1,500,000 National War Loan (Assented Certificates)		1,526,243	17	6				
Redemption money of—								
£1,500,000 Treasury 4½ per cent. Bonds, 1932-34 converted into Treasury 2 per cent. Bonds		1,500,000	0	0				
£2,200,000 Treasury 4 per cent. Bonds, 1931-33		2,200,000	0	0				
£4,945,000 Treasury 5 per cent. Bonds, 1933-35		4,945,000	0	0				
		54,205,886	1	7				
Dividends on investments, discount on Treasury Bills, &c.		384,427	1	9				
Transfers from Home Treasury		15,527,000	0	0				
					70,117,313	3	4	
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						226	5	11
Pay of Second Lieutenants on appointment to the Indian Army						1,733	17	2
Sums advanced by H.M. Treasury in connection with the								
Round Table Conferences						1,348	16	4
Miscellaneous						1,317	12	0
					4,626	11	5	
SUSPENSE ACCOUNTS:								
British War Loan: Interest retained (December 1932 instalment)						418,025	1	7
Bengal and North-Western Railway, appropriation from Revenue in respect of Discount on the 5 per cent. Debenture Stock (State Portion)						3,033	8	5
Miscellaneous						20,041	7	9
					441,099	17	9	
MISCELLANEOUS DEPOSITS:								
British Income Tax collected on behalf of H.M. Imperial Government						960,616	12	9
Currie Scholarship						54	8	4
Norman Memorial Fund						16	16	0
Sir Pertab Singh Memorial Fund						300	0	0
Pollock Memorial Fund						18	4	0
Insurance premia deducted from salaries of India Office Establishment for payment to Civil Service Insurance Society						4,446	5	1
Hospital Saving Association						187	10	9
Post Office Sanatorium Society						14	19	3
Civil Service Sports Society						31	16	0
Civil Service Benevolent Fund						48	7	0
Mysore Debenture Stock Sinking Fund						4,575	19	9
Mysore Debenture Stock Sinking Fund: Investment Account						22,765	16	11
Madras and Southern Mahratta Railway (Mysore Railway):								
Interest on Debenture Stock						48,000	0	0
Miscellaneous						26,466	10	2
					1,067,543	6	0	
					71,630,582	18	6	
Carried forward				£ 83,808,746 12 0				

on account of the Central Government of India, from 1st April 1932 to 31st March 1933—continued.

		£		s. d.	
Brought forward				36,352,655 9 10	
DISBURSEMENTS—continued.					
DEPOSITS AND ADVANCES (for details of Balances, see page 26).					
GOLD STANDARD RESERVE:					
Investments in the purchase of					
		£	s.	d.	£ s. d.
£55,935,000 British Treasury Bills -	-	55,834,817	13	10	
£2,445,000 Treasury 5 per cent. Bonds (1933-35) -	-	2,461,971	16	3	
£1,350,000 Treasury 4 per cent. Bonds (1931-33) -	-	1,358,339	5	0	
£5,590,000 Treasury 4 per cent. Bonds (1934-36) -	-	5,757,282	15	6	
£500,000 Treasury 4½ per cent. Bonds (1932-34) -	-	507,433	5	10	
£2,100,000 Treasury 3 per cent. Bonds (1933-42) -	-	2,063,330	1	9	
£1,500,000 Treasury 2 per cent. Bonds (1935-38) -	-	1,491,093	15	0	
£150,000 Conversion 4½ per cent. Stock (1940-44)	-	164,441	7	6	
		69,638,710	0	8	
Appropriation to Revenue	-	477,735	5	8	
					70,116,445 6 4
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 Govern-	-	145	11	0	
ment	-				
Pay of Second Lieutenants on appointment to Indian Army	-	1,432	18	3	
Round Table Conferences	-	16,681	17	7	
Miscellaneous	-	1,224	9	6	
					19,484 16 4
SUSPENSE ACCOUNTS:					
Miscellaneous	-				14,160 16 10
MISCELLANEOUS DEPOSITS:					
British Income Tax paid to H.M. Imperial Government	-	956,971	8	6	
Currie Scholarship for Indian Forest Students	-	50	0	0	
Norman Memorial Fund	-	16	13	0	
Sir Pertab Singh Memorial Fund	-	300	0	0	
Pollock Memorial Fund	-	18	0	0	
Insurance Premia paid to Civil Service Insurance Society	-	4,369	14	4	
Hospital Saving Association	-	185	11	9	
Post Office Sanatorium Society	-	14	19	3	
Civil Service Sports Society	-	31	17	0	
Civil Service Benevolent Fund	-	39	0	0	
Mysore Debenture Stock Sinking Fund:					
Investment Account	-	27,341	16	8	
Madras and Southern Mahratta Railway (Mysore Railway):					
Interest on Debenture Stock	-	48,000	0	0	
Miscellaneous	-	24,316	3	7	
					1,061,655 4 1
					71,211,746 3 7
Carried forward	-				£ 107,564,401 13 5

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

Brought forward - - - £ 83,808,746 s. 12 d. 0

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 - - - - -	1,111	18	5			
Military Expenditure at Aden - - - - -	-2,405	1	11			
Remittances paid in India on behalf of the Asiatic						
Artillery at Hong Kong and Singapore - - - - -	20,227	15	1			
Enlistment of Indians for service in the Colonies - - - - -	554	13	8			
Sums due to Officers and others serving in India - - - - -	34,306	9	4			
Additional Indian Troops lent for service at Hong Kong - - - - -	2,310	19	7			
Pensions issued in India - - - - -	40,892	11	10			
				96,999	6	0
Air Ministry:						
Expenditure in India in connection with						
Military Expenditure at Aden - - - - -		1	6	5		
Funds supplied to the Royal Air Force, Iraq - - - - -	147,450	0	0			
Funds for Command Accountant, R.A.F., Aden - - - - -	132,000	0	0			
Sums due to Officers and others residing in India - - - - -	1,855	0	7			
				281,306	7	0
Admiralty:						
Advances in India on account of Naval Services - - - - -	53,432	6	0			
Pensions issued in India - - - - -	724	2	10			
				54,156	8	10
Foreign Office:						
Moiety of expenditure in India in connection with						
Persian Gulf Radio Offices (adjustment) - - - - -				-5	0	9
Board of Trade:						
Transports - - - - -	10,320	18	4			
Lighthouses in the Red Sea - - - - -	5,357	15	0			
Balances on Indian Shipping Masters' Accounts - - - - -	2,604	19	8			
				18,283	13	0
Sundry Departments and Dominion Governments:						
Postal and Money Order transactions with Colonial						
Administrations - - - - -	324,430	5	4			
Pensions, &c., issued in India on behalf of H.M.						
Paymaster General - - - - -	10,699	9	0			
Payments in India chargeable to Ministry of Pensions - - - - -	39,944	2	7			
Advances in India on account of Emigration of Coolies						
and African Protectorates - - - - -	74,955	4	2			
Political Expenditure at Aden - - - - -	24,895	12	5			
Opium shipped to the Governments of Hong Kong and						
the Straits Settlements - - - - -	224,877	12	1			
Expenditure in connection with Dominion Officers						
serving in India - - - - -	3,618	3	0			
Miscellaneous advances in India - - - - -	128,858	5	7			
				832,278	14	2
				1,283,019	8	3
Other Remittance transactions:						
Government of India Rupee Loans - - - - -				-28	11	5
Indian Military Widows' and Orphans' Fund (Rupee Branch) - - - - -				-12	4	3
Sundry Provident Funds - - - - -				337	12	8
Miscellaneous receipts - - - - -				22,842	3	10
Exchange Adjustments on Remittance Transactions - - - - -				0	0	9
Carried forward - - - - -				1,306,158	9	10
				83,808,746	12	0

on account of the Central Government of India, from 1st April 1932 to 31st March 1933—continued.

Brought forward	-	-	-	£	s.	d.
				107,564,401	13	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	15,125	9	1			
Effects of deceased Officers and men of the British Army	4,073	7	3			
Air Ministry:						
Miscellaneous Remittances from India	4,235	18	9			
Board of Trade:						
Basses and Minicoy Light Dues	1,174	3	4			
Sundry Departments and Dominion Governments:						
Postal and Money Order transactions with the United Kingdom	221,000	0	0			
Unemployment Insurance: Sale of stamps in India	198	1	9			
Miscellaneous transactions to be brought to charge or recovered in India	73,811	10	0			
				319,618	10	2
Other Remittance transactions:						
Remittances for payment by the India Office				1,168	16	0
Remittances by British Troops for deposit in the Post Office Savings Bank or investment in British Securities				82,079	12	5
Effects of deceased Officers and Warrant Officers of the Indian Army				109	7	1
Rohilkund and Kumaon Railway Company:						
Interest on 4 per Cent. Debenture Stock allocated to State Works and on Capital Overdrafts provided by Company				25,198	10	6
Refund of Capital advanced by Company for State purposes (2nd instalment)				28,000	0	0
Telegraphic Transfers drawn by His Majesty's Minister at Tehran, in respect of advances made on Indian account				18,000	0	0
Commutations of Military and Marine Retired Pay				82,798	12	2
Pay and Pensions chargeable to Native States, Local Funds, &c.				2,937	3	2
Transfer from India of transactions on account of the Indian Military Widows' and Orphans' Fund (Sterling Branch)				41,105	16	5
Transfer from India of transactions on account of the Superior Services (India) Family Pension Fund				26,150	10	8
Expenses of Indian Cadets at Sandhurst				60	18	6
Miscellaneous payments to be brought to charge or recovered in India				39,133	8	8
Exchange adjustments on Remittance Transactions				0	4	3

Carried forward	-	£	666,361	10	0	107,564,401	13	5
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ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India

	£	s.	d.	£	s.	d.
Brought forward	1,306,158	9	10	83,808,746	12	0
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	35,733,001	15	5			
Sterling obtained in London	1,212,997	15	4			
Sale of silver	1,777,725	9	7			
				40,029,883	10	2
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT				£ 123,838,630	2	2
RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details see pages 30 to 36.)						
Bombay	228	19	6			
United Provinces of Agra and Oudh	584	5	9			
Central Provinces	2,028	8	7			
				2,841	13	10
TOTAL RECEIPTS				£ 123,841,471	16	0
Balance on the 1st April 1932, held as follows:—						
Cash at the Bank of England and in the hands of Sub-Accountants	1,090,704	18	0*			
British Treasury Bills and Short Loans	14,522,097	17	4			
				15,612,802	15	4
				£ 139,454,274	11	4

* Including £29 8s. 10d. uninvested cash of the Gold Standard Reserve.

INDIA OFFICE,
August 1933.

on account of the Central Government of India, from 1st April 1932 to 31st March 1933—*continued.*

	£	s.	d.	£	s.	d.
Brought forward -	666,361	10	0	107,564,401	13	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 Gold Standard Reserve	15,527,000	0	0	16,193,361	10	0
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA						
				5,861,179	13	6
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - £				129,618,942	16	11
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details see pages 29 to 38.)						
Madras	14,536	0	0			
Bombay	22,150	7	1			
Bengal	20,369	10	8			
United Provinces of Agra and Oudh	17,056	12	5			
Punjab	21,656	1	6			
Burma	33,997	9	10			
Bihar and Orissa	10,247	2	8			
Central Provinces and Berar	7,157	2	8			
Assam	7,390	11	4			
North-West Frontier Province	1,182	10	3			
				155,743	8	5
TOTAL DISBURSEMENTS				£ 129,774,686	5	4
Balance on the 31st March 1933, held as follows:—						
Cash at the Bank of England and in the hands of sub-accountants	1,062,228	14	11*			
British Treasury Bills	8,617,359	11	1	9,679,588	6	0
				£ 139,454,274	11	4

* Including £897 5s. 10d. uninvested cash of the Gold Standard Reserve.

SIDNEY TURNER,
Accountant-General.

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

INDIA AUDIT OFFICE,
20th March 1934.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> 12 <i>s.</i> 6 <i>d.</i> for 100 <i>l.</i> Stock of the Company - - - -	£ s. d. 1,145,287 18 10	£ s. d. -1,321 14 0	£ s. d. 1,378 4 10	£ s. d. 1,145,344 9 8
Eastern Bengal Railway : Annuity terminating in 1957, at the rate of 6 <i>l.</i> 3 <i>s.</i> 4 <i>·</i> 79 <i>d.</i> for 100 <i>l.</i> Stock of the Company - - - -	116,850 14 8	-25 3 11	36 11 4	116,862 2 1
Great Indian Peninsula Railway : Annuity terminating in 1948, at the rate of 6 <i>l.</i> 13 <i>s.</i> 6 <i>·</i> 776 <i>d.</i> for 100 <i>l.</i> Stock of the Company - - - -	1,268,518 0 6	-50 2 7	14 19 7	1,268,480 17 6
Madras Railway : Annuity terminating in 1956, at the rate of 5 <i>l.</i> 7 <i>s.</i> 10 <i>·</i> 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> 8 <i>·</i> 141 <i>d.</i> for 100 <i>l.</i> Stock of the Company - - - -	371,381 8 6	-97 3 11	57 5 2	371,321 4 9
£	3,390,397 8 2	-1,498 11 9	1,488 0 5	3,390,386 11 10*

* Charged as Capital redeemed during 1932-33, see page 17, £1,652,988 12*s.* 11*d.*, Interest on Capital, see page 6, £1,737,397 18*s.* 11*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 6½ per cent. Stock (1936-38).	India 6 per cent. Bonds (1935-37).	East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.
STATE RAILWAYS—SINKING FUNDS: Created pursuant to Acts 42 & 43 Vict. c. 200 s. 51, and 44 & 45 Vict. c. 53, s. 2 (a)	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
East Indian Railway - - - - -	82,999 13 6	28,274 7 6	119,050 0 0	—	—
Eastern Bengal Railway - - - - -	6,658 2 1	2,208 2 6	—	9,550 0 0	—
Scinde Punjab and Delhi Railway - - - - -	40,778 17 9	10,957 10 0	—	—	71,400 0 0
£	130,436 13 4	47,500 0 0	119,050 0 0	9,550 0 0	71,400 0 0
	£186,936 13 4		£200,000 0 0		

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

	Bombay Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (Including Bengal Central Railway).	Great Indian Peninsula Railway (Inclu- ding 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 6 per cent. Bonds (1933-34)	--	—	—	—	—	- 82 19 10†	—	—	—	
On India 6 per cent. Bonds (1933-35)	—	—	—	—	—	- 108 2 9	—	—	—	
On India 4½ per Cent. Stock	—	—	—	—	—	- 192 7 0	—	—	—	
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,035 8 4	258,952 5 4	14,050 14 8	18,304 18 0	81,814 18 0	- 3,371 19 8†	112,135 2 8	—	—	
On India 3 per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	326,448 7 8	- 18,255 10 0	18,464 4 8	97,896 10 0	—	308,984 4 8	- 15,221 3 4	110,866 13 8	—	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—	- 3,799 10 0	- 288 8 0	—	—	10,763 1 4	- 2,427 7 0	7,023 13 0	—	
On unredeemed Annuity Capital outstanding on 31st March 1924	—	817,033 2 0	84,698 3 10	686,780 2 8	330,378 12 2	—	272,761 13 10	—	—	
	885,083 11 0	1,053,930 1 4	111,924 15 2	752,901 10 8	362,198 10 2	315,941 17 0	367,148 6 2	137,510 6 8	—	3,476,723 16 2
On Railway Debenture Stock	--	707,140 8 4	13,946 5 11	230,555 11 9	—	—	—	19,124 19 6	37,499 9 10	1,008,266 15 4
£	885,083 11 0	1,761,070 9 8	125,871 1 1	983,457 2 5	362,198 10 2	315,941 17 0	367,148 6 2	146,635 6 2	37,499 9 10	4,484,990 13 6

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

† The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per Cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been partly applied to the redemption of India 4½ and 3½ per Cent. Stock and India 6 per cent Bonds instead of India 3 per Cent. Stock.

account of the Central Government of India, from 1st April 1932 to 31st March 1933—cont. (App.)

ACCOUNT of the Receipts and Disbursements of the Secretary of State in Council of India, on account of the Central Government of India, from 1st April 1932 to 31st March 1933—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 1932.		Transactions during 1932-33.				Balance, 31st March 1933.	
	£	s. d.	Payments.		Receipts.		£	s. d.
Pay of Second Lieutenants on appointment -	475	7 11	1,432	18 3	1,733	17 2	174	9 0
Pay of Indian Army Officers lent to Imperial Government Accounts with Imperial Government: Miscellaneous	203	17 4	145	11 0	226	5 11	123	2 5
Round Table Conference -	771	15 5	1,224	9 6	1,317	12 0	678	12 11
Expenditure consequent on disturbances in Persia -	-16,059	19 4	16,681	17 7	1,348	16 4	-726	18 1
Suspense: Miscellaneous -	17,938	4 9	—	—	—	—	17,938	4 9
Mysore Debenture Stock Sinking Fund—Investment Account -	10,668	12 0	14,160	16 10	20,041	7 9	4,788	1 1
Pollock Memorial Fund: Investment Account -	59,779	9 9*	27,341	16 8	22,765	16 11	64,355	9 6*
TOTAL -	356	10 9	—	—	—	—	356	10 9
	£	74,133 18 7	60,987 9 10		47,433 16 1		87,687 12 4	

CREDIT BALANCES.

Bengal and North-Western Railway 5 per cent. Debenture Stock (State portion) Discount Sinking Fund -	8,548	16 5	—	—	3,033	8 5	11,582	4 10
Currie Scholarship for Forest Students -	13	12 1	50	0 0	54	8 4	18	0 5
Norman Memorial Fund -	5	19 8	16	13 0	16	16 0	6	2 8
Sir Pertab Singh Memorial Fund -	550	0 0	300	0 0	300	0 0	550	0 0
Pollock Memorial Fund -	357	9 9	18	0 0	18	4 0	357	13 9
Mysore Debenture Stock Sinking Fund -	59,779	9 9*	—	—	4,575	19 9	64,355	9 6*
Income Tax -	4,589	4 10	956,971	8 6	960,616	12 9	8,234	9 1
Hospital Saving Association -	41	1 3	185	11 9	187	10 9	43	0 3
Post Office Sanatorium Society Civil Service Insurance Society -	—	—	14	19 3	14	19 3	—	—
Civil Service Sports Society -	895	1 0	4,369	14 4	4,446	5 1	971	11 9
Miscellaneous Deposits -	7	7 0	31	17 0	31	16 0	7	6 0
British War Loan Interest retained -	2,247	9 6	24,316	3 7	26,466	10 2	4,397	16 1
Civil Service Benevolent Fund	—	—	—	—	418,025	1 7	418,025	1 7
	—	—	39	0 0	48	7 0	9	7 0
TOTAL -	£	77,035 11 3	986,313 7 5		1,417,835 19 1		508,558 2 11	

* 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 1932 to 31st March 1933.

CENTRAL GOVERNMENT OF INDIA.

EXPENDITURE.

	£	s.	d.	£	s.	d.
CUSTOMS:						
Contribution to the International Customs Tariffs Bureau, 1932-33	305	18	8			
Expenditure in connection with appeals from India	64	9	6			
				370	8	2
TAXES ON INCOME: Expenditure in connection with appeals from India				1,406	9	0
SALT: Pay of an officer on leave from India				73	19	8
FOREST: Subscription of Forest Research Institute, Dehra Dun, to International Union of Forest Research Organisations (1933)				6	18	11
RAILWAY REVENUE ACCOUNT:						
STATE RAILWAYS: WORKING EXPENSES:						
Rental paid to the South Behar Railway Company	30,000	0	0			
Subscription to International Railway Congress	352	8	9			
Furlough pay and allowances of an officer on leave from India	209	17	3			
Miscellaneous charges	2	11	0			
				30,564	17	0
MISCELLANEOUS RAILWAY EXPENDITURE:						
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	166	9	1			
Portion of contribution to Overseas Mechanical Transport Fund	800	0	0			
Expenses in connection with recruitment	11	17	4			
Expenses in connection with advertising	73	9	4			
Pensionary charges of military officers in respect of railway employment	207	6	0			
Furlough pay and allowances of an officer on leave from India	27	3	10			
Pay, &c., of Railway expert from England	679	17	11			
Miscellaneous charges	83	1	10			
				32,614	2	4
POSTS AND TELEGRAPHS REVENUE ACCOUNT:						
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:						
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	53,384	0	0			
Miscellaneous expenditure	369	8	1			
				53,753	8	1
INTEREST ON ORDINARY DEBT:						
Management of Debt	92,441	11	0			
Expenses in connection with issue of 5 per cent. Stock (1942-47)	156,973	0	0			
Expenses in connection with redemption of 5½ per cent. Stock and 6 per cent. Bonds	541	16	1			
Cost of advertisement, &c. of 5 per cent. Stock (1942-47)	2,116	5	4			
Stamp duty on Transfers and Powers of Attorney, &c.	17,659	6	9			
				269,731	19	2
GENERAL ADMINISTRATION:						
<i>England:</i>						
Law Charges	94	11	9			
Postage and Telegrams to India and other places abroad	7,130	14	6			
Office contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements, and petty charges	12,687	1	5			
	19,912	7	8			
<i>Deduct:</i> Contribution by His Majesty's Treasury	9,033	0	0			
				10,829	7	8
<i>India:</i>						
Secretariat, &c.: Miscellaneous expenditure				400	11	11
Miscellaneous: Indian Civil Service (Examination expenses) and miscellaneous expenditure				2,976	16	11
JAILS AND CONVICT SETTLEMENTS:						
Pay of an Officer on leave from India and miscellaneous expenditure				380	10	1
POLICE:						
Examination expenses in connection with appointments to the Police Service				215	5	8
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"	906	17	9			
Contribution towards National Unions of Geodesy and Geophysics and Astronomical Union	1,136	15	0			
Contingent expenses of the India Museum Collection at Kew	293	14	5			
Miscellaneous expenditure	22	0	0			
				2,359	7	2
Carried forward				£	375,119	4 9

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 1932 to the 31st March 1933.

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	-	447 6 2	—
GENERAL ADMINISTRATION (<i>Reserved</i>):			
HEADS OF PROVINCES, &c.:		£ s. d.	
Leave salary of Military Secretary to Governor	-	5 12 0	
" " Commandant of Governor's Bodyguard	-	294 18 7	
" " Aides-de-Camp to Governor	-	382 15 2	
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers	-	582 17 2	683 5 9
		582 17 2	683 5 9
ADMINISTRATION OF JUSTICE (<i>Reserved</i>):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	-	47 10 0	—
Law Charges in connection with Appeals from India	-	6 15 6	—
		54 5 6	—
POLICE (<i>Reserved</i>):			
Outfit allowances of officers on appointment	-	—	60 0 0
MEDICAL (<i>Transferred</i>):			
Leave pay of an Officer	-	—	111 7 6
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military Officers in respect of Civil employment	-	532 13 4	12,064 4 7
		1,617 2 2	12,918 17 10
TOTAL	-	£14,536 0 0	

INDIA OFFICE,
August 1933.

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,
24th January 1934.

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 1932 to the 31st March 1933.

RECEIPTS.			
MEDICAL:		£ s. d.	
Write-back of pay of an Officer charged in 1931-32	-	228	19 6
DISBURSEMENTS.		Voted.	Non-Voted.
LAND REVENUE (Reserved):		£ s. d.	£ s. d.
Law Charges in connection with an Appeal from India	-	4 14 0	-
GENERAL ADMINISTRATION (Reserved):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:			
Leave salary of Aide-de-Camp to Governor	-	-	36 0 0
Leave pay, &c., of member of the Governor's Band	-	36 8 6	-
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers	-	504 13 5	-
		541 1 11	36 0 0
ADMINISTRATION OF JUSTICE (Reserved):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	-	47 10 0	-
POLICE (Reserved):			
Outfit allowances of officers on appointment	-	-	60 0 0
PORTS AND PILOTAGE (Reserved):			
Portion of leave salary of an officer	-	-	0 11 2
MEDICAL (Transferred):			
Leave pay of an officer	-	201 0 2	-
SUPERANNUATION ALLOWANCES AND PENSIONS (Reserved):			
Pension contributions of Aide-de-Camp to the Governor, lent from Imperial Service	-	-	77 10 3
Pensions of Military Officers in respect of Civil employment	-	39 0 0	21,142 19 7
		39 0 0	21,220 9 10
		833 6 1	21,317 1 0
TOTAL	-	£22,150 7 1	

INDIA OFFICE,
August 1933.

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,
24th January 1934.

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 1932 to the 31st March 1933.

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	-	130 6 1	—
GENERAL ADMINISTRATION (<i>Reserved</i>):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:			
	£ s. d.		
Leave Salary of Member of Executive Council	774 3 11		
" Adjutant of Bodyguard	158 2 0		
" A.D.C.'s to Governor	338 0 10		
<i>Deduct</i> —Emergency deductions from pay	-	—	1,270 6 9
Marriage Allowance and Allotment of a member of the Governor's Band	-	—	-8 13 3
	-	36 10 0	—
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers	-	625 10 2	—
	-	662 0 2	1,261 13 6
ADMINISTRATION OF JUSTICE (<i>Reserved</i>):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	-	47 10 0	—
Law charges in connection with an Appeal from India	-	82 4 0	—
	-	129 14 0	—
POLICE (<i>Reserved</i>):			
Outfit allowances of Officers on appointment	-	—	60 0 0
MEDICAL (<i>Transferred</i>):			
Leave pay of Officers	-	391 10 11	109 2 5
<i>Deduct</i> —Emergency deductions from pay, &c.	-	-24 19 1	-10 18 3
	-	366 11 10	98 4 2
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military and Marine Officers in respect of Civil employment	-	976 3 8	16,384 17 3
Pension of the widow of an Officer killed in execution of duty	-	—	300 0 0
	-	976 3 8	16,684 17 3
	-	2,264 15 9	18,104 14 11
TOTAL	-	£20,369 10 8	

INDIA OFFICE,
August 1933.

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,
24th January 1934.

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 1932 to the 31st March 1933.

RECEIPTS.			
MISCELLANEOUS:		£ s. d.	
Write-back of pay of an Officer charged in previous years -		584 5 9	
DISBURSEMENTS.		Voted.	Non-Voted.
LAND REVENUE (<i>Reserved</i>):		£ s. d.	£ s. d.
Law Charges in connection with Appeals from India -		589 1 6	—
GENERAL ADMINISTRATION (<i>Reserved</i>):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:			
Leave salary of member of Executive Council -		—	800 0 0
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers -		721 9 4	—
ADMINISTRATION OF JUSTICE (<i>Reserved</i>):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports -		47 10 0	—
Law Charges in connection with Appeals from India -		37 13 3	—
		85 3 3	—
JAILS AND CONVICT SETTLEMENTS (<i>Reserved</i>):			
Maintenance of convicts transferred from India -		201 2 0	—
POLICE (<i>Reserved</i>):			
Outfit allowance of Officers on appointment -		—	60 0 0
MEDICAL (<i>Transferred</i>):			
Adjustment of pay of an Officer -		—	67 12 8
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military Officers in respect of Civil employment -		1,258 6 9	13,273 16 11
		2,855 2 10	14,201 9 7
TOTAL -		£17,056 12 5	

INDIA OFFICE,
August 1933.

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,
24th January 1934.

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 PUNJAB, from the 1st April 1932 to the 31st March 1933.

RECEIPTS.			
<i>Nil.</i>			
DISBURSEMENTS.		Voted.	Non-Voted.
		£ s. d.	£ s. d.
GENERAL ADMINISTRATION (Reserved):			
HEADS OF PROVINCES:			
Leave salary of Governor	584 5 9		
Equipment allowance of Governor	300 0 0		
Leave salary of Member of Executive Council	751 0 2		
" " Aide-de-Camp to Governor	171 14 8		
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		547 6 5	1,807 0 7
		547 6 5	1,807 0 7
ADMINISTRATION OF JUSTICE (Reserved):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports		47 10 0	—
Law Charges in connection with Appeals from India		224 18 6	—
		272 8 6	—
JAILS AND CONVICT SETTLEMENTS (Reserved):			
Maintenance of a convict transferred from India		100 11 0	—
POLICE (Reserved):			
Outfit allowances of Officers on appointment		—	90 0 0
MEDICAL (Transferred):			
Leave salaries and allowances of Officers		1,012 10 6	—
SUPERANNUATION ALLOWANCES AND PENSIONS (Reserved):			
Pensions of Military Officers in respect of Civil employment		65 16 0	17,312 17 4
TOTAL EXPENDITURE CHARGEABLE TO REVENUE	£	1,998 12 5	19,209 17 11
NOT CHARGEABLE TO REVENUE.			
CIVIL WORKS (Transferred):			
HYDRO-ELECTRIC SCHEME: CAPITAL EXPENDITURE:			
Leave salary and allowances of an officer*		—	447 11 2
* Captain N. Boddington for period 14th July 1932 to 28th February 1933.			
		1,998 12 5	19,657 9 1
TOTAL		£21,656 1 6	

INDIA OFFICE,
August 1933.

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,
24th January 1934.

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 1932 to the 31st March 1933.

RECEIPTS.				
<i>Nil.</i>				
DISBURSEMENTS.			Voted.	Non-Voted.
			£ s. d.	£ s. d.
GENERAL ADMINISTRATION (<i>Reserved</i>):				
HEADS OF PROVINCES:				
Voyage and equipment allowance of Governor	1,200	0 0		
Leave salary of Member of Executive Council	606	5 0		
" " Private Secretaries to Governor	359	13 9		
MISCELLANEOUS:				
Subventions to Universities for training of Indian Civil Service Probationers			533 2 0	
			533 2 0	2,165 18 9
ADMINISTRATION OF JUSTICE (<i>Reserved</i>):				
Law Charges in connection with an Appeal from India			81 11 6	
JAILS AND CONVICT SETTLEMENTS (<i>Reserved</i>):				
Leave salary of an Officer				431 1 0
POLICE (<i>Reserved</i>):				
Outfit allowances of Officers on appointment				60 0 0
Leave salaries of Officers				3,626 15 2
				3,686 15 2
MEDICAL (<i>Transferred</i>):				
Leave pay of Officers			782 19 6	815 10 1
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):				
Pensions of Military and Marine Officers in respect of Civil employment			507 10 7	24,954 12 1
MISCELLANEOUS (<i>Reserved</i>):				
Expenditure in connection with the Burma Round Table Conference			38 9 2	
			1,943 12 9	32,053 17 1
TOTAL			£33,997	9 10

INDIA OFFICE,
August 1933.

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,
24th January 1934.

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 1932 to the 31st March 1933.

RECEIPTS.			
<i>Nil.</i>			
DISBURSEMENTS.		Voted.	Non-Voted.
LAND REVENUE (<i>Reserved</i>):		£ s. d.	£ s. d.
Law Charges in connection with Appeals from India:			
Babu Nachim Narain <i>v.</i> Syed Ibrahim Hussain - - -		4 14 0	—
Baijnath Jugal Kishore <i>v.</i> Maharajah Sris Chandra Nandi - -		45 1 0	—
		49 15 0	—
GENERAL ADMINISTRATION (<i>Reserved</i>):			
HEADS OF PROVINCES:		£ s. d.	
Leave salary of Member of Executive Council -		748 7 9	
" " Private Secretary to Governor -		95 13 4	
" " A.D.C. to Governor - - -		14 15 7	
		—	858 16 8
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers - - -		405 3 2	—
		405 3 2	858 16 8
ADMINISTRATION OF JUSTICE (<i>Reserved</i>):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports - - -		47 10 0	—
Law Charges in connection with Appeals from India - - -		726 13 7	—
		774 3 7	—
POLICE (<i>Reserved</i>):			
Outfit allowance of an Officer on appointment - - -		—	30 0 0
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military Officers in respect of Civil employment -		—	8,129 4 3
		1,229 1 9	9,018 0 11
TOTAL - - -		£10,247 2 8	

INDIA OFFICE,
August 1933.

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,
24th January 1934.

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 1932 to the 31st March 1933.

RECEIPTS.		£ s. d.	
SUPERANNUATION:			
Pension of a Military Officer in respect of Civil employment (write-back of debits in previous years) -		2,028 8 7	
DISBURSEMENTS.		Voted.	Non-Voted.
		£ s. d.	£ s. d.
GENERAL ADMINISTRATION (<i>Reserved</i>):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS AND MINISTERS:			
Leave salary of Governor - - - - -		—	1,150 9 3
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers - - - - -		316 6 2	—
		316 6 2	1,150 9 3
MEDICAL (<i>Transferred</i>):			
Leave pay of an Officer - - - - -		—	45 6 7
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military Officers in respect of Civil employment -		525 4 0	5,119 16 8
TOTAL - - - - -		841 10 2	6,315 12 6
		£7,157 2 8	

INDIA OFFICE,
August 1933.

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,
24th January 1934.

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 1932 to the 31st March 1933.

RECEIPTS.			
<i>Nil.</i>			
DISBURSEMENTS.			
GENERAL ADMINISTRATION (<i>Reserved</i>):		Voted.	Non-Voted.
MISCELLANEOUS:		£ s. d.	£ s. d.
Subventions to Universities for training of Indian Civil Service Probationers - - - - -		138 12 2	—
POLICE (<i>Reserved</i>):			
	£ s. d.		
Outfit allowance of an Officer on appointment -	30 0 0		
Leave salary of an Officer - - - - -	159 14 1	—	189 14 1
MEDICAL (<i>Transferred</i>):			
Leave pay of an Officer - - - - -		394 6 11	—
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military Officers in respect of Civil employment - -		—	6,667 18 2
TOTAL		532 19 1	6,857 12 3
		£7,390 11 4	

INDIA OFFICE,
August 1933.

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,
24th January 1934.

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 NORTH-WEST FRONTIER PROVINCE, from the 1st April 1932 to the 31st March 1933.

RECEIPTS.			
<i>Nil.</i>			
DISBURSEMENTS.		Voted.	Non-Voted.
GENERAL ADMINISTRATION (<i>Reserved</i>):		£ s. d.	£ s. d.
HEADS OF PROVINCES, &c.:			
Leave salary of Governor	-	—	804 7 6
ADMINISTRATION OF JUSTICE (<i>Reserved</i>):			
Law charges in connection with an appeal from India	-	16 5 9	—
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pension and gratuity of the widow of an officer killed in the execution of duty	-	—	361 17 0
TOTAL		16 5 9	1,166 4 6
		£1,182 10 3	

INDIA OFFICE,
August 1933.

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,
24th January 1934.

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 1932-33.

RAILWAY REVENUE ACCOUNT:				Grant.	Expenditure.	Expenditure compared with Grant.	
						Less than granted.	More than granted.
				£	£	£	£
STATE RAILWAYS—INTEREST ON DEBT (Non-voted):				£	£	£	£
Bombay Baroda and Central India Railway	...	...	...	385,125	385,084	41	—
Burma Railways	...	...	...	37,500	37,500	—	—
East Indian Railway	...	...	{ O. 1,761,000	1,761,075	1,761,070	5	—
			{ S. ... 75*				
Eastern Bengal Railway (including Bengal Central Railway)	...	...	...	125,925	125,871	54	—
Great Indian Peninsula Railway	...	...	...	965,175	965,182	—	7
Indian Midland Railway	...	...	...	18,375	18,365	10	—
Madras Railway	...	...	...	362,175	362,194	—	19
Oude and Rohilkund Railway	...	...	...	315,975	315,942	33	—
Scinde Punjab and Delhi Railway	...	...	...	367,125	367,148	—	23
South Indian Railway	...	...	...	146,625	146,635	—	10
Interest on Capital Outlay not charged to Revenue.	...	...	{ O. 4,194,000	4,155,000	4,154,189	811	—
			{ S. ... -39,000*				
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES (Non-voted):							
Assam-Bengal Railway	...	...	{ O. ... 87,375	85,875	85,854	21	—
			{ S. ... -1,500*				
Bengal-Nagpur Railway	...	...	...	301,375	301,901	—	26
Bengal and North-Western Railway (Tirhoot Railway).	...	...	{ O. ... 35,025	55,650	55,625	25	—
			{ S. ... 20,625*				
Bengal and North-Western Railway (Tirhoot Railway) (Sinking Fund).	...	...	{ O. ... 1,275	2,700	2,675	25	—
			{ S. ... 1,425*				
Bombay Baroda and Central India Railway	...	...	...	95,025	94,998	27	—
Madras and Southern Mahratta Railway	...	...	...	285,075	285,050	25	—
Ditto (Mysore Railway)	...	...	{ O. ... 48,000	—	—	—	—
			{ S. ... -48,000*				
South Indian Railway	...	...	...	151,425	151,422	3	—
Totals	...	Non-voted	{ O. ... 9,684,075	9,617,700	9,616,705	1,080	85
			{ S. ... -66,375*				
STATE RAILWAYS—WORKING EXPENSES:							
GRANT No. 4:				£	£	£	£
(1) Miscellaneous	...	{ Non-voted ...	...	75	200	+125	+125
		{ Voted ...	...	375	565	+190	+600*
GRANT No. 5:							
Rental paid to the South Behar Railway Company	Voted	...	...	30,000	30,000	—	—
MISCELLANEOUS RAILWAY EXPENDITURE:							
GRANT No. 11:							
(2) Miscellaneous	...	{ Non-voted ...	...	11,100	11,000	-100	-100
		{ Voted ...	...	1,500	2,049	+549	+750*
GRANT No. 23:							
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:							
(3) Payments under the Postal arrangement with the Lords of His Majesty's Treasury.	Voted	...	...	28,050	53,384	+25,334	+25,350†
(4) Sundry items	...	{ Non-voted ...	...	975	1,950	+975	+1,125†
		{ Voted ...	...	1,050	869	-681	-675†
Totals	...	{ Non-voted ...	...	975	1,950	+975	+1,125
		{ Voted ...	...	29,100	53,753	+24,653	+24,675

* Advised 21st March 1933.

† Advised 31st March 1933.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Voted.—Excess caused by leave salary of an officer. Information as to this expenditure was not available in England when the Budget was framed. The final saving resulted from the delay in payment until May 1933 of the subscription to the International Railway Association.

(2) Voted.—Excess due to passage and pay of a British railway official who visited India to advise on application of rationalised methods to Indian State Railways.

(3) Payment of £25,384, for which no Budget provision existed, was made for arrears of subsidy for the three years 1929 to 1931.

(4) Voted.—Saving made from provision for expenses of delegation to Madrid Conferences. The delegates were not known when Budget estimates were closed and the assumption that pay of one delegate would be votable proved erroneous.

GRANT No. 25:

INTEREST ON ORDINARY DEBT:			£	Grant. £	Expenditure. £	Excess + Saving— £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted + or — £
(1) Interest on Loans contracted in England under various Acts.	Non-voted	{ O. ...	11,433,975	11,673,525	11,691,482	+17,957	—	+17,957
		{ S. ...	239,550*					
Discount on India Bills	Non-voted	{ O. ...	420,000					
		{ S. ...	—420,000*					
(2) India Bonds purchased for cancellation: difference between par value and cost price.	Non-voted	S. ...	...	64,200*	82,361	+18,161	—	+18,161
India Stock and Bonds: Discount on instalments prepaid.	Non-voted	S. ...	...	7,275*	7,259	—16	—	—16
Interest portion of Railway Annuities.	Non-voted	...	...	1,737,450	1,737,398	—52	—	—52
Interest on outstanding liabilities of Railway Companies taken over on purchase.	Non-voted	{ O. ...	1,008,225	1,008,300	1,008,267	—33	—	—33
		{ S. ...	75*					
Interest on Liabilities assumed in respect of British Government War Loan.	Non-voted	...	...	418,050	418,025	—25	—	—25
Deduct—Interest on Debt: Railways.	Non-voted	{ O. ...	8,679,000	8,640,075	8,639,180	—895	—	—895
		{ S. ...	—38,925*					
Management of Debt	Voted	{ O. ...	93,900	250,050	249,956	—94	—	—94
		{ S. ...	156,150†					
Miscellaneous	Voted	{ O. ...	12,375	19,875	19,776	—99	—	—99
		{ S. ...	7,500†					
Totals		{ Non-voted	Gross ...	14,908,800	14,944,792	+35,992	—	+35,992
		{ Deductions	...	8,640,075	8,639,180	—895	—	—895
		{ Net	...	6,268,725	6,305,612	+36,887	—	+36,887
		{ Voted	...	269,925	269,732	—193	—	—193

GRANT No. 26:

INTEREST ON OTHER OBLIGATIONS:

(3) Indian Military Widows' and Orphans' Fund, and Superior Services (India) Family Pension Fund.	Non-voted	{ O. ...	42,750	42,300	41,145	—1,155	—	—1,155
		{ S. ...	—450†					
Bengal and North-Western Railway 5 per cent. Debenture Stock: Discount Sinking Fund.	Non-voted	...	...	375	358	—17	—	—17
Totals		...	...	42,675	41,503	—1,172	—	—1,172

GRANT No. 73:

CIVIL WORKS:

Sundry items	Non-voted	...	...	75	1	—74	—	—74
	Voted	...	...	525	474	—51	—	—51

GRANT No. 74:

SUPERANNUATION:

Superannuation and Retired Allowances:

(4) India Office Establishment	Non-voted	{ O. ...	58,275	66,900	65,733	—1,167	—	—1,167
		{ S. ...	8,625§					
High Court Judges	Non-voted	...	...	750	750	—	—	—
Indian Civil Service	Non-voted	...	...	1,125	1,107	—18	—	—18
Military, Medical, and Navy Funds.	Non-voted	{ O. ...	267,000	263,400	261,596	—1,804	—	—1,804
		{ S. ...	—3,600§					
Pensions of Military and Marine Officers in respect of Civil employment and miscellaneous pensionary payments.	Non-voted	{ O. ...	55,350	73,500	73,439	—61	—	—61
		{ S. ...	18,150§					
Totals		{ Non-Voted	...	405,675	402,625	—3,050	—	—3,050
		{ Voted	...	1,125	1,087	—38	—	—38

GRANT No. 77:

REFUNDS:

Civil Works	Non-voted	S.	...	13	12	—1	—	—1
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* Advised 30th March 1933.

† Voted by Legislative Assembly 28th March 1933.

‡ Advised 22nd March 1933.

§ Advised 29th March 1933.

|| Advised 21st September 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) and (2) In the later months of the year conditions made it advantageous to purchase and cancel India 6 per cent. Bonds in advance of the general retirement of the issue on 15th June 1933. The cancellation necessitated a charge in the year for a part of the interest, which otherwise would have been payable on the repayment date in 1933-34.

(3) Saving caused by a reduction from 1st January 1933 in the rate of interest allowed on balances of the funds.

(4) A superannuation gratuity for which provision was made remained unpaid in consequence of the postponement of a retirement.

GRANT No. 86:—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	192,750	189,600	-548	—	-548
	{ O. ...					
	{ S. ...	-3,150				
A 2. Deduct: Recoverable from Home Government.	Non-voted	...	91,500	91,553	-53	-53
B. INDIA OFFICE EXPENSES:						
B 1. Postage and Telegrams to India	Voted	...	6,675	7,131	+456	+525
B 2. National Health Insurance	Non-voted	...	450	312	-138	-138
B 3. Office Contingencies	Non-voted	...	975	831	-144	-144
	{ Voted	...	13,650	12,687	-963	-750
B 4. Miscellaneous expenditure	Non-voted	450	...	...	...	...
	{ O. ...		300	267	-33	-33
	{ S. ...	-150	...	...	...	...
	{ Voted	...	225	94	-131	-75
B 5. Deduct: Recoverable from Home Government.	Voted	...	9,075	9,083	-8	-8
C. INDIA AUDIT ESTABLISHMENT:						
C 1. Salaries	Non-voted	16,425	16,275	16,240	-35	-35
	{ O. ...					
	{ S. ...	-150	...	...	...	...
C 2. Deduct: Recoverable from Home Government.	Non-voted	...	3,150	3,128	+22	+22
C 3. Deduct: Chargeable to High Commissioner.	Non-voted	...	7,500	7,500	—	—
D. EXPENDITURE IN CONNECTION WITH THE LEAGUE OF NATIONS:						
D 1. Grant-in-aid towards expenses of Secretariat.	Voted	...	94,350	97,668	+3,516	+3,525
D 2. Other expenditure	Non-voted	3,150	2,100	1,674	-426	-426
	{ O. ...					
	{ S. ...	-1,050	...	...	...	...
	{ Voted	...	525	261	-264	-225
E. MISCELLANEOUS CIVIL CHARGES:						
E 1. Customs	Voted	...	300	370	+70	+75
E 2. Taxes on Income	Voted	...	1,575	1,407	-168	-18
E 3. Salt	Voted	...	—	74	+74	+75
E 4. Forest	Voted	...	75	7	-68	-68
E 5. General Administration (India)	Non-voted	1,200	1,875	1,840	-35	-35
	{ O. ...					
	{ S. ...	675	...	...	...	...
	{ Voted	...	3,675	3,377	-298	-300
E 6. Justice	Non-voted	3,525	3,600	3,600	—	—
	{ O. ...					
	{ S. ...	+75	...	...	...	...
E 7. Jails and Convict Settlements	Voted	...	—	381	+381	+375
E 8. Police	Non-voted	...	75	7	-68	-68
	{ Voted	...	225	215	-10	-10
E 9. Ports and Pilotage	Non-voted	375	150	141	-9	-9
	{ O. ...					
	{ S. ...	-225	...	...	...	...
E 10. Scientific Departments	Non-voted	525	900	875	-25	-25
	{ O. ...					
	{ S. ...	375	...	...	...	...
	{ Voted	...	6,300	2,359	-3,941	-3,750

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.

B 1. Excess due to exceptional telegraphic correspondence, largely in connection with Reforms.

B 2. Saving caused by a claim delayed beyond the end of the year.

B 3. Voted.—The largest item of the saving was made from the provision for advertising and was the result of recruiting for certain military services being opened on fewer occasions than had been anticipated. Saving was also due to a decrease in the rates payable to the local authority.

B 4. Voted.—Saving due to economies in copying for legal cases.

D 1. In consequence of the worsening of the exchange rate as compared with that adopted for Budget Estimates the cost of the gold currency in which the grant-in-aid is fixed exceeded the amount anticipated.

D 2. Estimates were based on the expenses of five delegates at Geneva; part of the saving resulted from the number being reduced to four. Entertainment expenditure was restricted in the interests of economy.

E 1. Excess due mainly to unforeseen expenditure on fees to counsel for opinion in a legal case.

E 3. Expenditure represents pay for an extension of leave granted to an officer who had been expected to return to India in 1931-32.

E 5. Voted.—Saving caused by reduction of costs of examination of candidates for Indian Civil Service. Final excess could have been covered from saving under "Forest."

E 7. Expenditure includes £351 for leave pay (see note above) and the balance is the cost of maintenance of a convict. Final excess could have been covered from saving under "Forest."

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

"Fauna Indica" (£1,493); production slowed down to restrict expenditure.

Imperial Institute (£1,200); contribution withheld.

"Brahmi Inscriptions" and "Pali Tripitaka" (£1,500); work not completed.

Part of the above savings was absorbed by exchange on a subscription, fixed in gold francs, which cost £277 more than estimate.

GRANT No. 86—cont.				£	Grant.	Expenditure.	Excess +	Net modification	Remainder
E. MISCELLANEOUS CIVIL CHARGES—cont.				£	£	£	Saving -	by reappropriation,	unadjusted
				£	£	£	£	or surrender.	+ or -
				£	£	£	£	£	£
E 11. Medical ...	...	...	Non-voted { O. ...	900	—	—	—	—	—
			Voted { S. ...	—900	—	—	—	—	—
				...	150	70	-80	—	-80
E 12. Public Health ...	...	...	Voted ...	...	4,425	5,795	+1,370	+1,350	+20
E 13. Agriculture ...	...	...	Voted ...	...	150	5	-145	-75	-70
E 14. Aviation ...	...	...	Non-voted S. ...	...	75	15	-60	—	-60
			Voted ...	...	525	537	+12	—	+12
E 15. Miscellaneous Departments ...	...	...	Non-voted ...	...	300	292	-8	—	-8
			Voted ...	...	3,750	3,040	-710	-600	-110
E 16. Mint ...	...	...	Voted ...	...	75	—	-75	-75	—
E 17. Stationery and Printing ...	...	...	Voted ...	...	10,200	8,471	-1,729	-1,200	-529
			Deduct contribution by Home Government. Voted ...	...	3,450	3,493	-46	—	-46
Miscellaneous:									
E 18. International Labour Conference.	Con-	...	Non-voted { O. ...	600	525	430	-86	—	-86
			Voted { S. ...	-75	...	...	...	...	...
				...	525	190	-335	-300	-35
E 19. Buoying and Lighting of Consta Conference.	...	...	Non-voted { O. ...	300	225	—	-225	—	-225
			Voted { S. ...	-75	...	...	...	...	...
E 20. Disarmament Conference ...	...	...	Non-voted ...	...	4,800	6,334	+1,534	—	+1,534
			Voted ...	...	1,650	1,707	+57	+300	-243
E 21. Indian Defence Tribunal ...	...	...	Non-voted S. ...	...	4,200	4,818	+618	—	+618
			Voted S. ...	...	2,325	3,471	+1,146	+450	+696
E 22. Imperial Economic Conference.	Con-	...	Non-voted { O. ...	75	—	—	—	—	—
			Voted { S. ...	-75	...	...	...	...	...
				...	450	—	-450	-450	—
E 23. World Economic and Monetary Conference.	...	...	Non-voted ...	...	—	120	+120	—	+120
E 24. Indian Round Table Conference.	Con-	...	Non-voted S. ...	...	3,000	2,218	-782	—	-782
			Voted S. ...	...	5,025	4,593	-432	—	-432
E 25. Secret Service Expenditure...	...	...	Non-voted { O. ...	3,025	8,500	8,500	-50	—	-50
			Voted { S. ...	525	...	...	...	...	...
E 26. Grant-in-aid ...	...	...	Voted ...	...	1,275	1,188	-87	-75	-12
E 27. Relief and repatriation of destitute Indians.	...	...	Voted ...	...	975	2,011	+1,036	+1,050	-14
E 28. Other Charges ...	...	...	Non-voted ...	...	1,800	1,441	-359	—	-359
			Voted ...	...	4,700	4,736	+236	+300	-64
Totals ...	...	...	Non-voted { O. ...	134,475	137,625	136,835	-790	—	-790
			Voted { S. ...	3,150*	...	...	...	...	...
			Voted { O. ...	143,700	151,050	149,464	-1,586	—	-1,586
			Voted { S. ...	7,350†	...	...	...	...	...

* Advised 30th March 1933.

† Voted by Legislative Assembly, 28th March 1933.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- E 11. A claim delayed beyond the end of the year resulted in saving.
- E 12. Excess caused by increased expenses at Jeddah Agency and by exceptional expenditure on installation of an ice plant.
- E 13. Saving due to expenses of delegation having been met by the High Commissioner.
- E 14. Excess, which could have been covered from saving under "Agriculture," caused by exchange on a subscription fixed in francs.
- E 15. Voted.—Saving includes provision for publication of "English Factories" (£450), on which work was not completed. Balance is mainly due to cataloguing for India Office Library not completed.
- E 17. Saving of £4,000 caused by delay in bringing cyphers into use was partly counterbalanced by exceptional printing in connection with proposals for Reforms and by payment of £600 short-claimed in 1931-32 for stationery.
- E 18. Voted.—Saving due to economies and to smaller advances to non-government delegates than in previous years.
- E 19. The Conference did not meet.
- E 20. The period during which the Conference would be in session and the personnel of the delegation could not be forecast accurately when estimates were closed.
- E 21. Non-voted.—Indian members of the Tribunal drew pay in England for a longer period than that on which estimates were based.
- E 21. Voted.—The amount of the Supplementary Grant was fixed on the basis that savings of £1,350 within Grant 86 would be available towards a total expenditure of £3,675 under this head. Final excess could have been met from savings elsewhere within the grant.
- E 22. Expenditure brought to charge by High Commissioner.
- E 23. Expenditure represents cost of representation on a preparatory committee not foreseen.
- E 24. Meetings of the Conference occupied a shorter period than had been assumed for estimates.
- E 26. A 10 per cent. cut was applied to the grant for the last half of the year.
- E 27. Of the excess £786 represents the cost of repatriations from Jeddah.
- E 28. Excess caused by subvention paid to enable the Report of the Indian Statutory Commission to be sold at a popular price.

Non-voted Expenditure.						Expenditure compared with Grant.			
						Grant.	Expenditure.	Less than	More than
						£	£	£	£
ECCLESIASTICAL:					£				
Sundry items...	...	...	...	...	...	75	2	73	—
(1) POLITICAL:									
Sundry items...	...	...	...	{ O. ...	20,700				
				{ S. ...	675*	21,375	20,402	973	—
(2) WATCH AND WARD:									
Sundry items...	...	...	...	{ O. ...	1,500				
				{ S. ...	150*	1,650	2,114	—	464
TERRITORIAL AND POLITICAL PENSIONS:									
Members of the family of the late Maharajah Duleep Singh.	...	...	...	...	...	7,500	7,500	—	—
Members of the Bengal Nizamut family...	...	...	...	...	...	525	472	53	—

Military Expenditure (Non-voted).

ARMY:						Grant.	Expenditure.	Less than	More than
						£	£	£	£
Payments to War Office for British Troops serving in India.	...	...	...	...	...	1,400,025	1,400,000	25	—
Payment to War Office on account of reduction of strength of British Regiments.	S.	...	...	...	...	25,050	25,000	50	—
Discharge Gratuity and Deferred Pay of British Troops.	{ O.	...	48,600	...	...	43,200	42,977	223	—
	{ S.	...	-5,400	...	...		
(3) Vocational training of British Troops	{ O.	...	27,600	...	...	23,400	24,144	—	744
	{ S.	...	-4,200	...	...		
Furlough Allowances and Voyage Pay of British Troops serving in India.	{ O.	...	147,000	...	...	—	—	—	—
	{ S.	...	-147,000	...	...		
Do. do. Officers	S.	...	...	...	...	96,000	97,839	—	1,839
Do. do. Other ranks	S.	...	...	...	...	63,000	60,114	2,880	—
Furlough Allowances:									
Indian Army Regimental	{ O.	...	258,000	...	...	240,000	228,760	11,240	—
	{ S.	...	-18,000	...	...		
National Health Insurance	{ O.	...	39,600	...	...	38,475	38,450	25	—
	{ S.	...	-1,125	...	...		
Unemployment Insurance	{ O.	...	95,100	...	...	85,050	85,000	50	—
	{ S.	...	-10,050	...	...		
Contributory Pensions Act, 1925	{ O.	...	118,800	...	...	115,350	115,350	—	—
	{ S.	...	-3,450	...	...		
Marriage Allowances and Allotments:									
British Troops	{ O.	...	324,000	...	...	263,400	260,770	2,630	—
	{ S.	...	-60,600	...	...		
Indian Army	{ O.	...	...	...	...	31,500	31,329	171	—
Consolidated Clothing Allowances	{ O.	...	900	...	...	825	1,162	—	337
	{ S.	...	-75	...	...		
Pay of Second Lieutenants on appointment.	{ O.	...	9,300	...	...	10,050	8,183	1,867	—
	{ S.	...	750	...	...		
(4) Fighting Units: Miscellaneous	{ O.	...	2,700	...	...	3,375	1,131	2,244	—
	{ S.	...	675	...	...		
Educational and Instructional Charges	{ O.	...	41,400	...	...	—	—	—	—
	{ S.	...	-41,400	...	...		
Educational and Instructional Establishments:									
Pay, officers'	S.	...	...	...	...	23,700	23,780	—	80
Other charges	S.	...	...	...	...	1,200	872	328	—
Army Education:									
Pay, officers'	S.	...	...	...	...	6,300	4,919	1,381	—
(5) Other charges	S.	...	...	...	...	11,100	8,622	2,478	—

* Advised 20th March 1933.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) Saving due to smaller charges than expected for leave pay of officers and to a Foreign Office claim of £375 delayed.
 (2) Excess caused by pay of officers whose leave was not foreseen.

Note.—Military Services. Estimates leading to final appropriation under pay heads were fixed from known charges for part of the year with an addition for later months based on experience of the corresponding periods of previous years. Variations from these final appropriations occurred mainly as the result of the number of officers and men drawing pay in England towards the end of the year differing from the numbers corresponding to the estimates made. The pay of warrant and non-commissioned officers, where charged against a divided head of account, has been compiled to "Other charges."

- (3) Excess due to an acceleration of claims.
 (4) A claim of £2,240 was carried forward into 1933-34.
 (5) A claim of £2,500 was delayed beyond the end of the year.

Military Expenditure (Non-voted)—cont.

ARMY—cont.	£	Grant. £	Expenditure. £	Expenditure compared with Grant.	
				Less than granted. £	More than granted. £
Furlough Allowances, Indian Army Service Corps and Miscellaneous Charges, Supply and Transport.	{ O. ... 78,000	—	—	—	—
	{ S. ... -78,000				
Indian Army Service Corps:					
Pay, officers' ... ..	... S. ...	48,000	45,052	2,948	—
Other charges ... ..	... S. ...	26,475	25,740	735	—
Remount Depots:					
Pay, officers' ... ..	... S. ...	3,150	2,618	532	—
Other charges ... ..	... S. ...	525	511	14	—
Veterinary: Furlough Allowances and miscellaneous.	{ O. ... 3,000	—	—	—	—
	{ S. ... -3,000				
Veterinary Services:					
Pay, officers' ... ..	... S. ...	2,400	2,397	3	—
Other charges ... ..	... S. ...	300	265	35	—
Arsenals:					
Furlough Allowances and miscellaneous	{ O. ... 35,700	—	—	—	—
	{ S. ... -35,700				
Pay, officers' ... ..	... S. ...	9,900	9,059	841	—
Other charges ... ..	... S. ...	28,200	26,427	1,773	—
Medical Services:					
Furlough Allowances and miscellaneous	{ O. ... 111,300	—	—	—	—
	{ S. ... -111,300				
Pay, officers' ... ..	... S. ...	64,500	69,815	—	5,315
Overseas pay and other charges	... S. ...	43,650	43,407	243	—
Sundry Administrative Services: Pay and miscellaneous.	{ O. ... 8,250	11,325	11,706	—	381
	{ S. ... 3,075				
Medical Store Depots and Workshops: Furlough Allowances and miscellaneous.	{ O. ... 1,125	2,100	1,975	125	—
	{ S. ... 975				
Ordnance and Clothing Factories: Furlough Allowances and Miscellaneous.	{ O. ... 2,400	1,350	1,201	149	—
	{ S. ... -1,050				
Grass Farms: Furlough Allowances and miscellaneous.	{ O. ... 3,000	4,200	4,331	—	131
	{ S. ... 1,200				
Staff: Furlough Allowances and miscellaneous.	{ O. ... 94,500	—	—	—	—
	{ S. ... -94,500				
Army Headquarters:					
Pay, officers' ... ..	... S. ...	13,800	13,518	282	—
Pay, other ranks ... ..	... S. ...	3,000	2,748	252	—
Staff of Commands:					
Pay, officers' ... ..	... S. ...	13,200	11,812	1,388	—
Pay, other ranks ... ..	... S. ...	3,300	3,343	—	43
Staff of Districts and Brigades:					
Pay, officers' ... ..	... S. ...	31,500	29,211	2,289	—
Pay, other ranks ... ..	... S. ...	8,700	8,449	251	—
Staff: Overseas Pay and miscellaneous	... S. ...	7,500	7,135	365	—
Stores taken to India with Troops:					
(1) Clothing	{ O. ... 15,000	13,800	16,036	—	2,236
	{ S. ... -1,200				
Ordnance	{ O. ... 29,400	22,050	23,293	—	1,248
	{ S. ... -7,350				
Gratuities and Allowances to surplus Officers of the Indian Army.	S. ...	1,575	1,533	—	42
Contributions towards Aden Expenditure	{ O. ... 136,500	120,000	119,959	41	—
	{ S. ... -16,500				
(2) Sea Transport and Concession Passages	{ O. ... 561,000	519,000	507,104	11,896	—
	{ S. ... -42,000				
Land Transport ... ..	... S. ...	2,100	2,140	—	40
Embarkation and Transport Staff:					
Pay, officers' ... ..	... S. ...	1,200	949	251	—
Pay, other ranks ... ..	... S. ...	750	639	111	—
Transport and Miscellaneous: Miscellaneous.	{ O. ... 3,300	1,125	716	409	—
	{ S. ... -2,175				
Payments to War Office for Retired Pay, &c., of British Forces for service in India.	{ O. ... 1,100,700	1,197,150	1,199,165	—	2,015
	{ S. ... 96,450				
(3) Pay and Pensions of Non-effective and Retired Officers of the Indian Service.	{ O. ... 1,968,000	1,782,000	1,788,363	—	6,363
	{ S. ... -186,000				

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) A similar excess occurred under the corresponding receipt head. A payment of differences taken net for estimates was brought to account in full.

(2) A claim of £4,500, not included in estimates, was allowed by the War Office in determining the amount to be advanced from Indian revenues in the year. Saving also caused by smaller expenditure on concession passages booked through the India Office than had been expected from the experience of preceding years.

(3) Excess caused by the unforeseen adjustment in the year of certain claims for pensions paid by overseas paymasters.

Military Expenditure (Non-voted)—cont.				Expenditure compared with Grant.		
		£	Grant. £	Expenditure. £	Less than granted. £	More than granted. £
ARMY—cont.						
Gratuities of Military Officers	... O. ...	7,500	21,000	19,231	1,769	—
	{ S. ...	13,500				
Wound Pensions and Gratuities	... O. ...	12,000	11,400	11,180	220	—
	{ S. ...	—600				
Miscellaneous Pensions	... O. ...	223,350	223,275	220,885	2,390	—
	{ S. ...	—75				
Indian Military Service Family Pensions	... O. ...	252,900	309,000	305,447	3,553	—
	{ S. ...	56,100				
Miscellaneous—Non-Effective	... O. ...	9,000	9,525	9,334	191	—
	{ S. ...	525				
Totals—Army	... O. ...	7,200,450	7,043,025	7,005,251	58,654	20,880
	{ S. ...	—157,425				
ROYAL AIR FORCE:						
Air Ministry for Troops serving in India	... O. ...	...	111,000	111,000	—	—
Discharge Gratuities	... O. ...	1,125	1,200	1,150	50	—
	{ S. ...	75				
Furlough and Voyage Pay	... O. ...	9,600	10,500	9,175	1,325	—
	{ S. ...	900				
Educational Charges	... O. ...	11,325	12,900	11,319	1,581	—
	{ S. ...	1,575				
National Health Insurance	... O. ...	1,200	1,275	1,277	—	2
	{ S. ...	75				
Unemployment Insurance	... O. ...	1,650	1,275	1,220	55	—
	{ S. ...	—375				
Contributory Pensions Act, 1925	... O. ...	3,600	3,825	3,830	—	5
	{ S. ...	225				
(1) Marriage Allowances and Allotments	... O. ...	...	70,800	72,936	—	2,136
Consolidated Clothing Allowances	... O. ...	1,275	975	970	5	—
	{ S. ...	—300				
(2) Cost of Sea Transport	... O. ...	26,100	27,900	30,081	—	2,181
	{ S. ...	1,800				
Stores taken to India	... O. ...	975	825	782	43	—
	{ S. ...	—150				
Miscellaneous	... O. ...	1,500	750	525	225	—
	{ S. ...	—750				
Air Ministry: Non-Effective Charges	... O. ...	20,025	21,300	21,368	—	68
	{ S. ...	1,275				
Totals—Royal Air Force	... O. ...	260,175	264,525	265,633	3,284	4,392
	{ S. ...	4,350				
MARINE:						
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	... O. ...	101,100	101,400	100,945	455	—
	{ S. ...	300				
Royal Indian Marine Furlough Pay	... O. ...	17,700	14,400	14,814	—	414
	{ S. ...	—3,300				
Sundry items	... O. ...	6,000	5,100	4,689	411	—
	{ S. ...	—900				
Royal Indian Marine Retired Pay and Miscellaneous payments	... O. ...	51,075	49,125	48,457	668	—
	{ S. ...	—1,950				
Totals—Marine	... O. ...	175,875	170,025	168,905	1,534	414
	{ S. ...	—5,850				
MILITARY ENGINEER SERVICES:						
Royal Engineer Furlough Pay, &c.	... O. ...	29,700	26,400	26,346	54	—
	{ S. ...	—3,300				
Payment to War Office for Royal Engineer officers rendered supernumerary by reductions in Indian strengths.	... S. ...	...	11,025	11,000	25	—
Totals—Military Engineer Services	... O. ...	29,700	37,425	37,346	79	—
	{ S. ...	7,725				
TOTAL MILITARY EXPENDITURE	... O. ...	7,666,200	7,515,000	7,477,135	63,551	25,636
	{ S. ...	—151,200*				
					Net saving £37,865	

* Advised 13th March 1933.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) Payments consist largely of voluntary allotments which are varied at the will of the allotter.
(2) Excess due to an acceleration of claims.

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

Railway Capital Account.

	Grant.	Expenditure.	Excess + Saving -	Net modification by reappropriation, withdrawal or surrender.	Remainder unadjusted + or -
	£	£	£	£	£
CONSTRUCTION OF STATE RAILWAYS:					
STATE RAILWAYS WORKED BY COMPANIES:					
Stores, Establishment Charges, &c. (Voted):					
Assam Bengal Railway:					
Works ...	5,100	8,352	+3,252	+3,600	-348
General Purposes ...	37,500	26,895	-10,605	-9,900	-705
Bombay, Baroda, and Central India Railway:					
Works ...	144,000	107,661	-36,339	-33,000	-3,339
General Purposes ...	174,000	113,684	-60,316	-59,100	-1,216
Bengal-Nagpur Railway:					
Works ...	8,400	494	-7,906	-7,800	-106
General Purposes ...	112,500	98,600	-13,900	-8,700	-5,200
Madras and Southern Mahratta Railway:					
Works ...	115,500	85,050	-30,450	-24,900	-5,550
General Purposes ...	150,000	93,397	-56,603	-47,700	-8,903
Rohilkund and Kumaon Railway:					
Works ...	18,000	—	-18,000	-17,400	-600
General Purposes ...	10,500	10,294	-206	+600	-806
South Indian Railway:					
Works ...	49,500	39,690	-9,810	-5,100	-4,710
General Purposes ...	120,000	83,142	-36,858	-34,800	-2,058
Bengal and North-Western Railway:					
Works ...	—	7,915	+7,915	+8,100	-185
General Purposes ...	42,000	41,773	-227	+300	-527
	987,000	716,947	-270,053	-235,800	-34,253
Unallocated reserve retained on modification of Grants of individual Railways.	—	—	—	+5,400	-5,400
Totals ... Voted ...	987,000	716,947	-270,053	-230,400	-39,653

	Grant.	Expenditure.	Expenditure compared with Grant.	
	£	£	Less than granted. £	More than granted. £
PAYMENTS FOR DISCHARGE OF DEBENTURES:				
Bengal-Nagpur Railway ... Non-voted... S.†...	333,525	155,000	178,525†	—

† Advised 21st March 1933.

‡ Saving caused by the renewal of debentures, matured 15th February 1933, the discharge of which had been assumed for estimates.

INDIA OFFICE,
November 1933.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,
20th March 1934.W. A. STURDY,
Auditor.

GOVERNMENT OF MADRAS.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1932-33.

GRANT No. XXXVII.		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	2,190	447	-1,743	-1,740*	-3
(2)	GENERAL ADMINISTRATION (<i>Reserved</i>):					
	Leave Salaries ... Non-voted { O. ... 1,350	600	633	+83	—	+83
	... S. ... -750*					
	University subventions ... Voted	630	583	-47	-30*†	-17
(3)	ADMINISTRATION OF JUSTICE (<i>Reserved</i>):					
	Law Charges in connection with appeals from India and sundry items. Voted	450	54	-396	-375*	-21
(4)	POLICE (<i>Reserved</i>):					
	Sundry items ... Non-voted	60	60	—	—	—
(5)	SCIENTIFIC DEPARTMENTS (<i>Transferred</i>):					
	"Flora of Madras" ... Voted	195	—	-195	-195*	—
(6)	MEDICAL (<i>Transferred</i>):					
	Leave Salaries ... Non-voted S.	120*	112	-8	—	-8
(7)	SUPERANNUATION (<i>Reserved</i>):					
	Portions of pensions of Military Officers in respect of civil employment, &c. Non-voted { O. ... 10,350	12,000	12,064	+64	—	+64
	... S. ... 1,650*					
	... Voted	540	533	-7	—	-7
	Totals ... Non-voted { O. ... 11,760	12,780	12,919	+139	—	+139
	... S. ... 1,020					
	... Voted	4,005	1,617	-2,388	-2,340	-48

* Vide Madras Government Order No. R. 308, dated 17th March 1933.

† " " " " No. R. 550, dated 3rd August 1932.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) Budget provision was made for the expenses of five appeals. One case was not contested, in a second case delay resulted from the late arrival of papers from India, and in two other cases main expenditure is now expected to fall into 1933-34.
- (2) Non-voted.—Excess caused by the grant of an extension of medical leave to a former A.D.C., and by a charge for pay of another A.D.C. while awaiting absorption into his British unit.
- Voted.—Saving resulted from the application of a 10 per cent. cut to the later payments in the year.
- (3) Budget provision was made for the expenses of an appeal which is now expected to reach hearing in 1933-34.
- (5) Work not completed in the year.
- (7) Excess caused by the inclusion of charge for the pension of an officer for a longer period than that on which estimates were based.

INDIA OFFICE,
November 1933.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,
24th January 1934W. A. STURDY,
Auditor.

GOVERNMENT OF BOMBAY.

**APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1932-33.**

GRANT No. 34.

					Grant.	Expenditure.	Excess (+) or Saving (-).	Net modification by reapprop- riation, withdrawal or surrender.	Remainder unadjusted + or -
				£	£	£	£	£	£
(1) LAND REVENUE (<i>Reserved</i>):									
Law Charges in connection with Appeals from India.	Voted	...	...	—	5	+5	—	+5	
(2) GENERAL ADMINISTRATION (<i>Reserved</i>):									
Leave Salaries and Sundry items	Non-voted	S.	...	60*	36	-24	—	-24	
University Subventions		Voted	...	202	36	-166	—	-166	
	Voted	...	...	540	505	-35	—	-35	
(3) ADMINISTRATION OF JUSTICE (<i>Reserved</i>):									
Sundry items	Voted	...	...	75	47	-28	—	-28	
(4) POLICE (<i>Reserved</i>):									
Outfit Allowances	Non-voted	...	...	60	60	—	—	—	
(5) PORTS AND PILOTAGE (<i>Reserved</i>):									
Leave Salary	Non-voted	...	...	—	1	+1	—	+1	
(6) MEDICAL (<i>Transferred</i>):									
Leave Salaries	Voted	...	...	270	201	-69	—	-69	
(7) SUPERANNUATION (<i>Reserved</i>):									
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	O.	19,950	21,300	21,220	-80	—	-80	
		S.	1,350*	60	39	-21	—	-21	
Rounding	Non-voted	O.	15	30	—	-30	—	-30	
		S.	15*	53	—	-53	—	-53	
Totals	Non-voted	O.	20,025	21,450	21,317	-133	—	-133	
		S.	1,425*†	1,200	833	-367	—	-367	

* Vide Finance Department, No. P. 89-G., dated 24th March 1933.

† The net supplementary appropriation was £1,350 only, allowance having been made for an expected gain on exchange of the equivalent of £75.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) Excess could have been met from savings under "Medical."
- (2) Leave Salaries. Voted.—Saving caused by less leave from the Band of His Excellency the Governor than in preceding years.
- University Subventions.—A 10 per cent. cut was applied to the later payments in the year.
- (6) The officer for whose pay Budget provision was made did not take leave to England within the year. Expenditure represents the leave pay of an officer for whom no forecast was received.

INDIA OFFICE,
November 1933.

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,
24th January 1934.

W. A. STURDY,
Auditor.

GOVERNMENT OF BENGAL.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1932-33.

GRANT No. 30.		£	Grant. £	Expenditure. £	Excess (+) or Saving (-). £	Net modification by reappropriation, withdrawal or surrender. £	Remainder unadjusted, + or - £						
(1) LAND REVENUE (<i>Reserved</i>):													
Law Charges in connection with Appeals from India.	Voted ...	...	1,410	130	-1,280	-1,110*†	-170					
(2) GENERAL ADMINISTRATION (<i>Reserved</i>):													
HEADS OF PROVINCES:													
Leave salaries and sundry items	Non-voted { S. { Voted ...	O. 1,101. S. 192* ...	1,293	1,270	-23	—	-23						
								...	60	37	-23	—	-23
Emergency deductions from Leave Salaries.								Non-voted.	...	-9*	-8	+1	—	+1
MISCELLANEOUS:													
Subventions to Universities ...	Voted ...	...	630	626	-4	—	-4					
(3) ADMINISTRATION OF JUSTICE (<i>Reserved</i>):													
Sundry items ...	Voted ...	...	60	130	+70	+150*	-80					
(4) POLICE (<i>Reserved</i>):													
Leave and outfit allowances ...	Non-voted.	...	60	60	—	—	—						
(5) MEDICAL:													
Leave salaries (<i>Transferred</i>) ...	Non-voted { Voted ...	S. ...	120*	109	-11	—	-11						
								...	873	391	-482	-483*	+1
Emergency deductions from Leave Salaries.	Non-voted { Voted ...	S. ...	—	-11	-11	—	-11						
								...	—	-25	-25	-24*	-1
(6) SUPERANNUATION (<i>Reserved</i>):													
Portions of pensions of Military and Marine Officers in respect of civil employment.	Non-voted { S. { Voted ...	O. 14,350 S. 1,680* ...	16,530	16,685	+155	—	+155						
								...	570	976	+406	+420*	-14
Totals ...								Non-voted { S. { Voted ...	O. 16,011 S. 1,983* ...	17,994	18,105	+111	—	+111
	...	...	3,603	2,265	-1,333	-1,047†	-291				

* Vide Government of Bengal (Finance Department) No. 974-F.B., dated 27th February 1933.
† " " " " " 869-F.B., " 22nd " "

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Main expenditure on two appeal cases for which budget provision was made, and a third case, for which provision was made in modified appropriation, is expected to fall into 1933-34.

(3) Excess caused by expenses of appeal in a criminal case not foreseen. The final saving resulted from difficulty in estimating appeal costs.

(5) Voted.—Officers for whom leave was forecast did not arrive in England during the year.

(6) Non-voted.—Excess caused by the inclusion of charge for pensions of two officers for a period longer than that on which estimates were based.

Voted.—Excess due to new admissions of Indian Medical Department officers to pension.

INDIA OFFICE,
November 1933.

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,
24th January 1934.

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 1932-33.**

GRANT No. 33.				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 ...	...	30	589	+559	+570	-11
(2)	GENERAL ADMINISTRATION (<i>Reserved</i>):								
	Leave Allowances ...	Non-voted	S. ...	810	809	-10	—	-10	
	Subventions to Universities ...	Voted ...	...	780	722	-58	-30	-28
(3)	ADMINISTRATION OF JUSTICE (<i>Reserved</i>):								
	Law Charges in connection with Appeals, and sundry items.	Voted ...	...	150	85	-65	-75	+10
(4)	JAILS AND CONVICT SETTLEMENTS (<i>Reserved</i>):								
	Maintenance of prisoners ...	Voted ...	...	225	201	-24	-15	-9
(5)	POLICE (<i>Reserved</i>):								
	Outfit Allowances ...	Non-voted	...	60	60	—	—	—	
(6)	MEDICAL (<i>Transferred</i>):								
	Arrears of pay of an officer of the Indian Medical Service.	Non-voted	S. ...	75	68	-7	—	-7	
(7)	SUPERANNUATION (<i>Reserved</i>):								
	Portions of pensions of Military Officers in respect of civil employment.	Non-voted	O. ...	9,825	13,274	-1	—	-1	
				S. ...					3,450
				Voted ...					...	840	1,258	+418	+420	-2
	Totals ...	Non-voted	O. ...	9,885	14,202	-18	—	-18	
	S. ...			4,335					
	Voted					2,025	2,855	+830	+870*	-40

* Vide Government of the United Provinces (Finance Department), No. 834, dated 21st February 1933.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) and (3). Material for explanations is not available in England as the budget provision, which was fixed in India, appears to have been based on estimates differing from those supplied by the India Office. The final excess under "Justice" could have been covered from saving under "Land Revenue."

(2) Voted.—Saving resulted from the application of a 10 per cent. cut to the later payments in the year.

(7) Voted.—Excess resulted from the admission of an officer of the Military Engineer Services to pension. Particulars of his United Provinces' service were not available in England until after the budget estimates were closed.

INDIA OFFICE,
November 1933.

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,
24th January 1934.

W. A. STURDY,
Auditor.

GOVERNMENT OF THE PUNJAB.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1932-33.

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>):		S.	1830*	1807	-23	—	-23
	Leave Allowances	Non-voted						
	University Subventions ...	Voted		600	547	-53	—	-53
(2)	ADMINISTRATION OF JUSTICE (<i>Reserved</i>):							
	Law Charges in connection with Appeals from India,*&c.	Voted		450	272	-178	—	-178
(3)	JAILS AND CONVICT SETTLEMENTS (<i>Reserved</i>):							
	Maintenance of a prisoner ...	Voted		120	101	-19	—	-19
(4)	POLICE (<i>Reserved</i>):							
	Outfit allowances of officers on appointment.	Non-voted		90	90	—	—	—
(5)	MEDICAL (<i>Transferred</i>):							
	Leave allowances ...	Voted	O. 330	960	1,012	+52	—	+52
			S. 630†					
(6)	SUPERANNUATION (<i>Reserved</i>):							
	Pensions of military officers in respect of civil employ.	Non-voted	O. 16,725	17,400	17,313	-87	—	-87
			S. 675*					
		Voted	...	75	66	-9	—	-9
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE.								
		Non-voted	O. 16,815	19,320	19,210	-110	—	-110
			S. 2,505*					
		Voted	O. 1,575	2,205	1,998	-207	—	-207
			S. 630†					
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.								
(7)	HYDRO-ELECTRIC SCHEME:							
	Capital Expenditure (<i>Transferred</i>):							
	Leave pay	Non-voted	S. ...	450*	448	-2	—	-2
TOTALS								
		Non-voted	O. 16,815	19,770	19,658	-112	—	-112
			S. 2,955*					
		Voted	O. 1,575	2,205	1,998	-207	—	-207
			S. 630†					

* Vide Government of the Punjab, Finance Department, No. 8275 Budget, dated 20th March 1933.

† Voted by the Punjab Legislative Council.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) Voted.—Saving due to the application of a 10 per cent. cut to the later payments of the year.
 (2) Budget estimates were based on the revised estimate for 1931-32 and saving resulted from smaller expenditure on criminal appeals than in that year.
 (5) Expenditure includes the pay of two officers of the Indian Medical Department for whom forecasts of leave were not received. The excess could have been covered from savings available under "Administration of Justice."

INDIA OFFICE,
November 1933.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,
24th January 1934.W. A. STURDY,
Auditor.

GOVERNMENT OF BURMA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1932-33.

					Final	Actual	Excess (+)	Net modi-	Remainder
					Appropriation.	Expenditure.	or Saving (-)	fication by reap- patriation, withdrawal, or surrender.	unadjusted, + or -
					£	£	£	£	£
PART A (1) GENERAL ADMINISTRATION (Reserved): £									
EXECUTIVE COUNCILS:									
Leave salary	...	Non-voted	S.(a)	...	609	606	-3	—	-3
(2) LAND REVENUE (Reserved):									
Law Charges in connection with Appeals from India.	...	Voted	...	...	390	—	-390	-390(a)	—
(3) SUPERANNUATION (Reserved):									
Portions of pensions of Military Officers in respect of civil employment.	...	Non-voted	O.	22,725	26,880	24,955	-1,925	—	-1,925
			S.(a)	1,377					
			S.(b)	873					
			S.(c)	1,905					
		Voted	...	...	30	507	+477	+480(a)	-3
Total	...	Non-voted	...	...	27,489	25,561	-1,928	—	-1,928
		Voted	...	...	420	507	+87	+90	-3
PART B (4) GENERAL ADMINISTRATION (Reserved):									
HEADS OF PROVINCES AND EXECUTIVE COUNCILS:									
Voyage and equipment allowance of Governor and leave salaries.	...	Non-voted	S.(d)	...	1,494	1,560	+66	—	+66
MISCELLANEOUS:									
I.C.S.: University Subventions.	...	Voted	...	...	570	533	-37	-30(e)	-7
(5) JUSTICE (Reserved):									
Law Charges in connection with Appeals from India.	...	Voted	...	...	—	81	+81	+75(f)	+6
(6) JAILS AND CONVICT SETTLEMENTS (Reserved):									
Leave salary	...	Non-voted	S.(d)	...	420	431	+11	—	+11
(7) POLICE (Reserved):									
Leave salaries, &c.	...	Non-voted	O.	1,500	3,780	3,687	-93	—	-93
			S.(d)	2,280					
(8) MISCELLANEOUS:									
Burma Round Table Conference.	...	Voted	...	...	—	39	+39	+45(g)	-6
Total	...	Non-voted	...	...	5,694	5,678	-16	—	-16
		Voted	...	...	570	653	+83	+90	-7
PART D (9) MEDICAL (Transferred):									
Leave salaries	...	Non-voted	S.(h)	...	870	815	-55	—	-55
		Voted	...	...	90	783	+693	+690(h)	+3

(a) Advised 23rd January 1933. (b) Advised 7th February 1933. (c) Advised 20th February 1933. (d) Advised 9th February 1933. (e) £57 withdrawn (advised 31st August 1932) and £27 reappropriated to the head (advised 1st February 1933). (f) Advised 1st February 1933. (g) Advised 21st February 1933. (h) Advised 28th January 1933.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (2) The Appeal case for which provision was made is expected to reach hearing in 1933-34.
(3) Non-voted.—Gratuity of £1,800 due to the estate of a deceased judge was not drawn until April 1933. Voted.—Excess resulted from the admission of an officer of the Indian Medical Department to pension. Particulars of his Burma service were not available until after Budget estimates were closed.
(4) Non-voted.—Unforeseen grant of medical leave to an officer who had served as A.D.C. caused excess, which could have been covered from savings under "Police." Voted.—Saving resulted from the application of a 10 per cent. cut to the later payments of the year.
(5) Appeal not foreseen. Final excess could have been covered from saving under "General Administration."
(6) Excess could have been covered from saving under "Police."
(7) Pay issuable in advance on an officer's return to duty was not claimed when due.
(8) An arrear claim.
(9) Excess caused by unforecasted leave of an officer of the Indian Medical Department. This excess could have been met from savings with the High Commissioner.

INDIA OFFICE,
November 1933.

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,
24th January 1934.

W. A. STURDY,
Auditor.

GOVERNMENT OF BIHAR AND ORISSA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1932-33.

GRANT No. 25.				£	Grant. £	Actual Expenditure. £	Excess (+) or Saving (-). £	Net modi- fication by reappro- priation, withdrawal or surrender. £	Remainder unadjusted + or - £	
(1)	LAND REVENUE (<i>Reserved</i>):			£						
	Law Charges in connection with appeals from India.	Voted	...	...	—	50	+50	—	+50
(2)	GENERAL ADMINISTRATION (<i>Reserved</i>):									
	Leave Salaries	Non- voted	{ O. 552	870	859	-11	—	-11
	Subventions to Universities	...	Voted	...	{ S. 318*	420	405	-15	—	-15
(3)	ADMINISTRATION OF JUSTICE (<i>Reserved</i>):									
	Law Charges in connection with Appeals from India.	Voted	...	...	1,230	726	-504	-426†	-78
	Sundry items	...	Voted	...	75	48	-27	—	-27	
(4)	POLICE (<i>Reserved</i>):									
	Outfit allowance	...	...	Non-voted	...	30	30	—	—
(5)	SUPERANNUATION (<i>Reserved</i>):									
	Portion of pensions of Military Officers in respect of civil employment.	Non- voted	{ O. 6,375	8,175	8,129	-46	—	-46		
			{ S. 1,800							
	Totals	...	{ Non- voted	{ O. 6,957	9,075	9,018	-57	—	-57	
			{ S. 2,118							
		...	{ Voted	...	1,725	1,229	-496	-426	-70	

* Vide Government of Bihar and Orissa, No. 3261-F., dated 9th March 1933.

† " " " Nos. 2913 and 2917-F., dated 3rd March 1933.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) Appeal not foreseen. Excess could have been covered from saving under "Administration of Justice."
 (3) Saving on appeals due to unused provision in a case in which, after special leave to appeal had been given, no further steps were taken by the appellant, and to general difficulty in estimating appeals as costs are dependent on the length of hearings, which cannot be foreseen.

INDIA OFFICE,
November 1933.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,
24th January 1934.W. A. STURDY,
Auditor.

GOVERNMENT OF CENTRAL PROVINCES AND BERAR.

**APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1932-33.**

					Grant.	Actual	Excess (+)	Net modi-	Remainder	
					£	Expenditure.	or	fication	unadjusted,	
					£	£	Saving (-).	by reappro-	+ or -	
					£	£	£	priation,	£	
					£	£	£	withdrawal	£	
					£	£	£	or surrender.	£	
GRANT No. 31.										
(1) GENERAL ADMINISTRATION (Reserved) :										
Leave allowances	Non-voted	S.	...	1,170*	1,150	-20	—	-20
University subventions	Voted	...	...	360	317	-43	-30*	-13
(2) MEDICAL (Transferred) :										
Leave salary	Non-voted	S.	...	60*	45	-15	—	-15
(3) SUPERANNUATION (Reserved) :										
Portion of pensions of Military Officers in respect of civil employment.										
			Non-voted	{ O.	5,073			.		
				{ S.	102*	5,175	5,120	-55	—	-55
			Voted	...	...	540	525	-15	—	-15
<hr/>										
Totals	Non-voted	{ O.	5,073	6,405	6,315	-90	—	-90
				{ S.	1,332*					
			Voted	...	...	900	842	-58	-30	-28

* Vide Government of the Central Provinces (Finance Department) No. 913 B'x, dated 18th March 1933.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Voted.—Saving resulted from the application of a 10 per cent. cut to the later payments in the year.

INDIA OFFICE,
November 1933.

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,
24th January 1934.

W. A. STURDY,
Auditor.

GOVERNMENT OF ASSAM.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1932-33.

GRANT No. 34.			Grant.	Actual	Excess (+)	Net modification	Remainder
		£	£	Expenditure.	or	by reappropriation,	unadjusted,
				£	Saving (-).	withdrawal	+ or -
					£	or surrender.	£
(1) GENERAL ADMINISTRATION (Reserved):							
Equipment Allowance of Non-voted	{ O.	960	—	—	—	—	—
Governor and purchase of motor cars.	{ S.	-960*					
University subventions and sundry items.	Voted	...	150	139	-11	—	-11
(2) POLICE (Reserved):							
Leave pay ...	Non-voted	...	225†	190	-35	—	-35
(3) MEDICAL (Transferred):							
Leave Salaries ...	Voted { O.	390	450	421	-29	—	-29
	{ S.	60‡					
Emergency deduction from Leave Salaries.	Voted	...	-30	-27	+3	—	+3
(4) SUPERANNUATION (Reserved):							
Portion of pensions of Military Officers in respect of civil employment.	Non-voted { O.	6,000	6,675	6,668	-7	—	-7
	{ S.	675†					
TOTALS ...	Non-voted { O.	6,960	6,900	6,858	-42	—	-42
	{ S.	-60					
	Voted { O.	510	570	533	-37	—	-37
	{ S.	60					

* Vide Government of Assam, Nos. 2800, 3081 and 923 F. (B.), dated 27th June, 26th July 1932 and 21st March 1933.

† " " " " No. 923 F. (B.), dated 21st March 1933.

‡ Voted by Assam Legislative Council.

INDIA OFFICE,
November 1933.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,
24th January 1934.W. A. STURDY,
Auditor.

GOVERNMENT OF THE NORTH-WEST FRONTIER PROVINCE.

**APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1932-33.**

	Grant.	Actual Expenditure.	Excess (+) or Saving (-).	Net modi- fication by reappro- priation, withdrawal or surrender.	Remainder unadjusted, + or -
	£	£	£	£	£
(1) GENERAL ADMINISTRATION (Reserved):					
Leave Allowance of Governor ... Non-voted S.	825*	805	-20	—	-20
(2) ADMINISTRATION OF JUSTICE (Reserved):					
Law Charges in connection with Voted ... S. appeals.	30†	16	-14	—	-14
(3) SUPERANNUATION (Reserved):					
Pension of widow of a Military Officer Non-voted S. in respect of his civil employment.	375*	362	-13	—	-13
Totals ...	1,200	1,167	-33	—	-33
... { Non-voted ...	30	16	-14	—	-14
... { Voted ...					

* Vide Government of the North-West Frontier Province (Finance Department) No. 6724 F., dated 18th March 1933.

† Voted by the North-West Frontier Province Legislative Council.

INDIA OFFICE,
October 1933.

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,
24th January 1934.

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 1932 to 31st March 1933; prepared and submitted to the Secretary of State in Council, in pursuance of section 27 (5) of the Government of India Act.

This Report is divided into two sections relating respectively to Civil and Military Receipts and Expenditure on account of the Central Government.

The accounts of the Provincial Governments have already been dealt with in my Reports dated 24th January 1934.

SECTION I.—CIVIL.

1. The total amount saved to Indian revenues as a result of audit questions relating to the Home Accounts for the year is estimated at about £12,000. Savings resulting from audit questions.

POSTS AND TELEGRAPHS REVENUE ACCOUNT.

2. The net cost of the Eastern Mail Service is divided in proportion to the Postal Union value of the mails sent by India and the other contributors. Advances amounting at present to £28,000 per annum are made to the General Post Office in respect of the carriage of mails to and from India and are subject to adjustment when the net cost has been ascertained. A payment of £25,384 was made in March 1933 in adjustment of the advances for the years 1929 to 1931. Eastern Mail Service.

The equity of the present arrangements is still under investigation. (See Section I, paragraph 8, of the last Report.)

INTEREST (RECEIPTS).

3. The amount of £14,700 shown under this head represents interest on a moiety of a loan of £490,000 made jointly by the Imperial and Indian Governments to the Persian Government. India's share of the capital sum (i.e. £245,000) was transferred in 1923-24, together with other advances amounting in all to £2,367,270 1s. 8d., from a Suspense Account to Revenue. Loans to Persia.

The loan of £490,000 was repaid in June 1933, but negotiations for the settlement of the balance have not yet reached fruition.

INTEREST ON ORDINARY DEBT.

4. The payment of interest due on 1st June 1932 in respect of India's liability for British War Loan, namely, £418,025 1s. 7d., was suspended in terms of the Treasury offer described in paragraph 10 of Section I of the last Report. Interest on liability assumed in respect of British Government War Loan.

His Majesty's Government in the United Kingdom having taken the view that the suspension of Allied war debt payments agreed to at Lausanne must (in common with the reparation payments referred to in paragraph 12) "continue until either ratification of the Lausanne Agreement takes place or a decision not to ratify is reached by any one of the signatories," the Treasury expressed their willingness that further payment by India in respect of this liability should provisionally be suspended. Consequently no payment of interest was made on the 1st December 1932, but it was decided to hold the amount, namely, £418,025 1s. 7d., in suspense, and a book entry was accordingly made transferring it to credit of a suspense account—"British War Loan: Interest Retained"—under Deposits and Advances.

GENERAL ADMINISTRATION.

5. The grant-in-aid by the Treasury towards the expenses of the India Office, which was fixed for the years 1926-27 to 1931-32 at £119,000, subject to modification in respect of variations in the cost-of-living bonus paid on salaries, was continued for the year 1932-33 on the same basis, with Contribution by His Majesty's Government in respect of the administrative expenses of the India Office.

a further modification in respect of abatements in certain salaries not carrying cost-of-living bonus. The amount received was £119,000 less £10,500 in respect of bonus variations and £1,240 in respect of abatements of salaries, and is shown in the accounts in reduction of payments under the following heads :—

	£
General administration - - -	100,636
Audit - - -	3,128
Stationery and printing - - -	3,496

POLITICAL.

Contribution in aid of Diplomatic and Consular Establishments in China.

6. The amount of £12,000 under this head is the last annual credit to Imperial revenues in respect of India's contribution towards the cost of Diplomatic and Consular Establishments in China. Indian revenues have contributed to the cost of these establishments since 1834, when the payment was fixed at one-third of expenditure. The contribution was afterwards fixed at £15,000 a year, and in 1890 reduced to £12,500 a year for 10 years. In 1900 the Royal Commission on Indian Expenditure recommended its continuance at the latter figure, and the credit continued to be given to Imperial revenues in reduction of an Imperial contribution towards other Indian expenditure, the amount being treated as £12,000. Since 1923, when the Imperial Government asked for an increase in the contribution, repeated representations have been made that the charge was no longer justified, and it was finally agreed by the Treasury that it should be discontinued with effect from 1st April 1933.

AVIATION.

Airship station, Karachi.

7. In paragraph 12 of Section I of the last Report reference was made to a claim by the Air Ministry for the cost of the mooring mast erected at the air station at Karachi. The balance outstanding, which has now been reduced from £6,374 15s. 9d. to £4,934 10s. 9d., is in process of adjustment.

MISCELLANEOUS (PAYMENTS).

International Conference on Disarmament.

8. In connection with the audit of the accounts of the Indian Delegation to the Conference for the Reduction and Limitation of Armaments at Geneva for the period February—July 1932, I drew attention to the heavy expenditure on subsistence allowance issued to the personnel of the Delegation, pointing out that the rates fixed were higher than those paid by the Imperial Government for similar service.

Certain reductions in the rates were made while the Conference was again in session towards the end of the financial year 1932-33, with a consequent saving in that year of about £50. It was decided to apply the reduced rates to the Ordinary Assembly of the League of Nations in 1933, but not to the International Labour Conference, where special circumstances were held to exist.

Expenses of Indian Defence Tribunal.

9. The amount of £8,289 1s. 9d. charged under "Indian Defence Tribunal" is the cost of the honoraria, fees and miscellaneous expenditure chargeable to Indian revenues on account of this Tribunal, whose recommendations are summarised in paragraph 1 of Section II of this Report.

Secret Service.

10. £8,500 was placed at the disposal of the Secretary of State during 1932-33 for Secret Service. The amount actually expended was £8,815 1s. 9d., and the balance in hand on 31st March 1933 was £1,057 17s. 10d.

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

Cost of Report of Indian Statutory Commission.

11. The payment of £1,250 described as "Subvention towards cost of production of Report of Indian Statutory Commission" was made in the following circumstances. The Report (two volumes) was published by His Majesty's Stationery Office, as is customary in the case of the Reports of Royal Commissions and other "Command" papers, including those relating to India. Such publications are priced by the Stationery Office for sale, not on the basis of the actual cost of the individual production, but by a method

of averaging designed to secure that losses on publications with a small sale are balanced by profits on those with a large sale. On this basis the price worked out at 13s. (less trade discount) for the two volumes, but representations were made both in this country and in India that so high a price would tend to restrict circulation of the Report. The Treasury were approached by the India Office and agreed to a reduction of price to 3s. per volume (less discount), on condition of receiving a subvention of £2,500 towards the consequent loss of receipts, which was estimated at between £5,000 and £6,000. This condition was accepted by the India Office, but when subsequently so many copies were found to have been sold at the reduced price that the sale proceeds approximated to the total amount that would have been received if the number of copies originally estimated to have been required had been sold at the original price, it was represented to the Treasury that the subvention should be cancelled. The Treasury, who did not admit that the whole or even the major portion of the excess of sales over the original estimate was attributable to the reduction in price, maintained that the loss of receipts had in fact been as great as the anticipated loss in respect of which the subvention of £2,500 had been agreed, but consented as an act of grace to reduce the amount to one-half.

EXTRAORDINARY RECEIPTS.

12. The amount of £226 9s. 3d. shown in the account as reparation receipts is made up as follows:—

	£	s.	d.	Reparation receipts.
Share of profit of the Bank for International Settlements for 1931-32	223	2	5	
Share of balance of amount retained by the Treasury from receipts from Czechoslovakia in 1930 and 1931, for payment of commission due to the Bank for International Settlements	3	6	10	
	<u>£226</u>	<u>9</u>	<u>3</u>	

There were no receipts during the year under review in respect of reparation annuities. The moratorium proposed by the President of the United States lapsed on the 30th June 1932, but the Instrument regarding Transitional Measures relating to Germany embodied in the Final Act of the Lausanne Conference provided for the suspension of German reparation payments until such time as the Agreement with Germany, signed on the same day, should come into force, or any one of the principal creditor Powers should notify its decision not to ratify that Agreement. The Conference also agreed to the suspension of non-German reparations until 15th December 1932, pending the setting up of a Committee to consider these and cognate questions "viewed within the framework of a general settlement." The period of this suspension has been extended by successive decisions until 15th June 1934.

The Agreement with Germany, which was designed to put an end to German reparations, was declared by the creditor Powers to be dependent upon a satisfactory settlement of the question of war debts and has consequently not come into force, but as no Power has notified its intention not to ratify it, the suspension of German reparations continues under the Instrument regarding Transitional Measures relating to Germany referred to above. (See also paragraph 4, Interest on War Loan.)

REMITTANCE (RECEIPTS).

13. In paragraph 17 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. The amount of £3,426 17s. 5d. is still due from one of the Governments concerned. Negotiations for recovery of this amount, in conjunction with other claims of a similar nature, are being conducted through diplomatic channels by the British Govern-

Repatriation of refugees from India.

ment. The Government concerned has, in common with other Governments, suspended payment of war and relief debts, and although India's claim has no connection with reparations it seems doubtful whether any payment can be expected until the question of reparations is settled.

APPROPRIATION AUDIT.

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

15. Under Grant 86 (Voted) there was a saving of £1,586 out of the provision of £151,050. The latter included under "Miscellaneous Civil Charges" a supplementary grant of £7,350, of which £2,325 was allotted to "Indian Defence Tribunal" and £5,025 to "Round Table Conference." As in previous years, there was a considerable difference between grant and expenditure under some of the detailed subheads, e.g. :—

Miscellaneous Civil Charges :—	£
E 10. Scientific Departments - - -	saving 3,941
E 12. Public Health - - -	excess 1,370
E 17. Stationery and Printing - - -	saving 1,729
E 21. Indian Defence Tribunal - - -	excess 1,146
E 27. Relief and Repatriation of destitute Indians - ,,	1,036

16. 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.

Report of Indian
Defence Tribunal.

1. The Indian Defence Tribunal, whose terms of reference were given in paragraph 4 of Section I of the last Report, recommended either unanimously or by a majority :—

- (1) That there should continue to be contributions by India towards the recruiting and training expenses at home of the British Army in India ; the cost should be apportioned proportionately to the respective Establishments and based on a training period of nine months, except that, in the case of boys and technical personnel, the actual periods of training should be charged ; service in the Regular Army Reserve should rank as Imperial, on the same footing as colour service, in dividing recruiting and training charges.
- (2) That a contribution should be made from Imperial revenues towards military expenditure from Indian revenues on the grounds—
 - (i) that the Army in India is a force ready in an emergency to take the field at once, which does not exist elsewhere in the Empire, which is specially available for immediate use in the East and which has, on occasion, been so used ;
 - (ii) that India is a training ground for active service such as does not exist elsewhere in the Empire.

As to the amount of the contribution the Tribunal felt "unable to place it on an arithmetical basis."

- (3) That India should not be called on to make any contribution, direct or indirect, to the cost of the *general* Reserve maintained by the War Office ; and further, that the claim by that Department in respect of reserves alleged to be *specifically* maintained for India should, in the form in which it was presented, be disallowed.

- (4) That the Sea Transport Contribution (£130,000 a year) paid by the War Office to India should be continued.
- (5) That for the purpose of calculating the Air Force Home Effective Charges, reserve service should be taken into account as equivalent to colour service and a rebate allowed as in the case of the Military Forces; and that no direct contribution should be made by India towards the cost of the Air Force Reserve.

On the basis of the Tribunal's Report the following comprehensive settlement between the Imperial and Indian Governments has been negotiated and duly approved:—

Settlement consequent on the Report.

- (1) The majority recommendations of the Tribunal to be accepted.
- (2) With effect from 1st April 1933 an annual contribution of £1,500,000 to be made from Imperial revenues towards the cost of India's defence expenditure; this contribution to include the Sea Transport Subsidy of £130,000 a year, previously payable by the War Office, and to be shown as a Grant-in-Aid in the India Office Vote.
- (3) With effect from the same date India's payments to the War Office and Air Ministry on account of the respective effective capitation rates to be calculated in accordance with the recommendations of the Tribunal.
- (4) All arrears, as between the India Office and the respective Imperial Departments, connected with these matters up to 1st April 1933 to be cancelled.
- (5) The India Office and War Office to co-operate in submitting for consideration by the Committee of Imperial Defence the military question whether a reserve should be specifically maintained in England for India.

The net result of the settlement is highly beneficial to Indian revenues in that the contribution from the Imperial Government will approximately balance the estimated annual cost of the Effective Capitation Charges payable to the War Office and the Air Ministry after these charges have been recalculated on the basis recommended by the Tribunal.

The recommendation that nine months should be accepted as the normal training period of British soldiers is in conformity with the established practice as regards cavalry and artillery, but as regards infantry is in effect a compromise between the War Office view that the period should be 12 months and the Indian view that it should be six months. While it is disappointing that the Indian view was not accepted on this point, it is satisfactory that the War Office claim for a contribution by India to the cost of the general Reserves was disallowed, and that reserve service is equated with colour service in apportioning the recruiting and training charges.

The cancellation of arrear claims between India and the Imperial Departments involves *inter alia* the treatment as final charges of all amounts previously advanced on a provisional basis both to the War Office and to the Air Ministry on account of Home Effective Charges.

2.—(i) Hitherto payments made in commutation of pensions granted under military rules have been charged finally to revenue under the appropriate non-effective head of account. A proposal by the Government of India that such payments should, as in the case of the commutation of civil pensions, be recorded in the first instance in the Capital section of the Accounts and subsequently written off to Revenue over a period of years, was accepted by the Secretary of State in Council. With effect from 1st April 1932, therefore, payments in this country of the commuted value of pensions granted under military rules have been passed to India through the Account Current in order that the necessary accounting adjustment may be made.

Changes in classification.

(ii) As a result of discussions directed to secure closer co-ordination between the Home and the Indian Estimates with regard to expenditure of a complementary character, it was decided to introduce in the Home Accounts of military expenditure a further subdivision of the pre-existing

subheads so as to enable the furlough pay of officers and men respectively to be related to the corresponding pay charges in India. This change has been carried out in the Accounts of the year under review.

Expenditure recoverable from the Imperial Government.

3. In paragraph 2 (ii) of Section II of the last Report, reference was made to the claims on the Imperial Government for charges debited in the Outward Account Current relating to additional Indian troops lent for service at Hong Kong. The claims are examined in my Department before being passed to the War Office, and I pointed out that no charges were included for the special furlough granted under the Regulations for the Army in India to details proceeding to and returning from Hong Kong and Kowloon. As before reported, on reference to India debits were raised for £697 4s., and a further communication was promised regarding the remaining items. The further communication has since been received and an additional amount of £89 10s. was recovered from the War Office.

Erroneous grants of privilege leave.

4. Under the Regulations for the Army in India, officers serving in certain districts and stations are allowed privilege leave for three months annually, instead of the normal period of two months.

From time to time orders are issued by the Government of India extending the concession for prescribed periods to places not designated in the Regulations themselves.

Attention was drawn in audit to the grant of extra privilege leave to three officers in whose case it was doubtful whether the conditions necessary for the grant had been fulfilled, and it was ascertained that the service of these officers in the area concerned had been rendered after the order extending the concession to that area had ceased to be operative. Over-issues amounting to about £75 were recovered.

Resignation of commission.

5. An officer of the British Service called upon to resign his commission is, under regulation, not entitled to pay beyond the date of his disembarkation in the United Kingdom. In a case of this nature, which was submitted for pre-audit, it was proposed, owing to a misunderstanding on this point, to issue pay for over two months beyond the proper date. The error was pointed out and an over-issue of about £60 prevented.

Concession Passage Rules.

6. The rules for the grant of leave concession passages to army officers and their families state it to be "undesirable that an officer should be permitted to utilise these concessions unrestrictedly," but impose no definite limit on the frequency with which passages may be taken within the credit provided in the officer's passage account, and cases have come to notice in which officers have drawn disproportionately upon this credit in the earlier years of service. In commenting on a particular instance of this tendency I pointed out that as the officer concerned had elected to retire under the special terms introduced in 1930 with a view to reducing the number of officers surplus in certain ranks of the Indian Army, the premature exhaustion of the passage credit involved loss to Government, and I suggested that safeguards against further loss of this nature might be devised. After consultation with the Government of India, from which it appeared that there were administrative objections to any alteration of the rules, it was decided to take no action for the present, but I understand that the matter will be considered further in the event of any permanent provision being made to enable Indian Service officers to retire with gratuity before qualifying for pension.

Marriage allowances and allotments: British troops.

7. £260,769 18s. 11d. was paid in 1932-33 to the War Office for marriage allowances and allotments disbursed by Army Paymasters in respect of British troops in India.

A general examination was made of the claims and a test audit was carried out at certain pay offices, which resulted in a credit to Indian revenues of £59 11s. 7d.

As a result of questions raised in audit on the claims of the previous year, further sums amounting to £139 4s. have been credited.

Aden.

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

The accounts for 1931-32 have been examined and queries raised in audit are still under consideration. Of the amount of £10,565 0s. 2d. referred to in paragraph 7 of Section II of the last Report as over-advanced to the Imperial Government in respect of that year, £10,000 has been set off against advances for 1932-33 and will be found credited in the account under "Receipts: VII. Transport and Miscellaneous"; the balance, £565 0s. 2d., remains unadjusted pending settlement of the queries raised.

The accounts for 1932-33, which are still under examination, show a total cost amounting to £346,271 19s. 10d. An advance of £116,000 was made to the Imperial Government and, subject to any adjustments arising out of my examination, a credit of £576 0s. 1d. is due to Indian revenues. The total shown in the accounts for 1932-33 under this head is £119,958 13s. 1d. The difference between that amount and the advance of £116,000, viz. £3,958 13s. 1d., is made up of the following two items:—

	£	s.	d.
Contribution by the Government of India towards cost of police, 1931-32	2,518	1	3
Contribution by the Government of India towards cost of construction of police barracks, 1932-33, less adjustment for 1931-32	1,440	11	10

The circumstances in which these charges arise are referred to in paragraph 7 of Section II of the last Report.

The contribution therein mentioned of £8,000 a year towards the cost of police, which became payable in respect of the year 1932-33, was duly credited, and is brought to account under "Receipts: Police."

The Imperial Government have also agreed to contribute—

- (1) a rental of £500 a year, with arrears from 1930-31, for the use of existing police barracks;
- (2) 40 per cent. of the capital expenditure of the Aden Civil Hospital authorised in 1930-31, together with an annual sum of £1,500 (as from 1931-32 and subject to review at the end of 1933-34) towards the current maintenance of the hospital;
- (3) an annual allowance of £500 in consideration of the exemption from Indian income tax of personnel at Aden paid from the Imperial Exchequer and liable to British income tax.

The several receipts under this agreement have been duly credited and have been brought to account either finally or through the Account Current.

9.—(i) As explained in paragraph 8 (i) of Section II of the last Report, India completed in 1931-32 the payments towards her share, namely, 1.02 per cent., of the Endowment Fund of £5,000,000 estimated to be necessary to provide for the maintenance of war graves in perpetuity. Interest on this contribution towards the Fund became available with effect from 1st April 1932 to meet India's share of the Commission's maintenance charges. War graves.

The audited accounts of the Commission from 10th May 1917 (date of Charter) to 31st March 1932 have been received and show a balance in favour of India, but correspondence is still proceeding with regard to certain items.

In submitting the estimates of expenditure for 1932-33 the Commission stated that about 73 per cent. of their requirements represented estimated expenditure in France and Belgium, but as these were based on an exchange of 100 French francs to the pound, whereas the actual exchange was then 86, it had been necessary to include an additional item for loss on exchange, of which India was asked to bear a proportion. The Secretary of State agreed on condition that the Government of India were not committed to any subsequent payments of this nature. The 1933-34 estimates were drawn up in a similar way, and the Secretary of State consented to share the charge for depreciation in exchange on the same condition. It was agreed that the sums in question, namely, £500 and £480 respectively, should be deducted from the balance due to Indian revenues.

The Commission pointed out that owing to the revision of percentages, based on the final figures of the number of graves, one of the participating Governments had been called upon to contribute additional sums, and as it was not anticipated that these debit balances would be collected before 1935, they asked, and the Secretary of State agreed, that the liquidation of India's credit balance should be deferred until that time.

(ii) Certain expenditure is incurred in India on behalf of the Imperial War Graves Commission in the upkeep of graves in that country, and the Commission agreed to discharge their liability in this respect by a composition payment of Rs. 19,500 per annum from October 1929. In paragraph 8 (ii) of Section II of the last Report it was mentioned that claims on this account had not yet been made owing to the non-receipt from India of the certificates required by the Commission in support of the charges. A certificate covering the period to 31st October 1931 has since been furnished, and the amount of £2,925 (Rs. 39,000 at 1s. 6d.) was received and is included in the account under review.

Pensionary charges recoverable from the War Office.

10.—(i) An annual claim is made against the War Office for a proportion of the pensionary charges of Indian Service personnel in respect of periods of employment chargeable to that Department. The amount received in 1932-33 on this account includes adjustments for the years 1926-27 to 1929-30 and an advance of £204,538 for 1932-33.

Queries were raised in audit, with regard to the Imperial service of individual officers, which resulted in present and prospective additional receipts of more than £5,000.

Erroneous commencing date of Imperial liability.

(ii) In scrutinising these claims use is made of Statements furnished by the Military Accountant-General showing the periods of service rendered by Indian Army officers with the Headquarters Staff of the training battalions in India affiliated to battalions lent to the War Office. The earliest commencing date of such service recorded in the Statements was noticed to be 1st March 1922, which is the agreed date from which pensionary liability of the War Office in respect of Indian troops became operative under the post-war settlement with regard to non-effective charges between the Imperial and Indian Governments. I pointed out that in the case of the officers concerned the liability commenced from the date on which the respective training battalions commenced to function, as such, in the course of the reorganisation of units which took place after the war. Amended Statements were accordingly obtained embodying the actual dates, which are in most cases somewhat earlier than 1st March 1922.

The allocation of pension charges will be correspondingly modified in India's favour in a considerable number of cases.

Under-recovery of pay charges and pension contributions in respect of a unit on foreign service.

11. It was stated in paragraph 9 of Section II of the last Report that as a result of a question raised in audit with regard to certain pension contributions in respect of a battalion serving in the Federated Malay States, it had come to notice that no proportion either of the effective or the non-effective cost of the headquarters of the training battalion in India had been recovered.

It is understood that the requisite claims are now being raised.

Payments to War Office in respect of surplus personnel.

12. As the result of measures of retrenchment and reorganisation undertaken in 1931, the establishments of British Infantry and Royal Artillery in India were reduced. The changes were put into force at once and certain drafts ready to proceed to India were accordingly not required. The men thus retained at home were supernumerary to Imperial requirements, and it was agreed to refund to the War Office the additional expense involved in their maintenance while awaiting absorption into the Home Establishment. The amount of £25,000 paid to the War Office and included under "Army: I. Fighting Services" is the calculated cost of maintenance for an agreed period of three months.

Retrenchment was also made of certain administrative and staff posts in India, and the amount of £11,000 under "Military Engineer Services" is the approximate amount of pay and pension liability, for an agreed period of one year, in respect of Royal Engineer officers similarly rendered supernumerary to home requirements.

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

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

A provisional advance of £1,400,000 was made, which, together with the advances of like amount made in the preceding five years, will not be adjusted, but will, under the comprehensive settlement described in paragraph 1 above, be treated as final.

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

£42,500 was advanced on this account in respect of payments during 1932-33, and £2,318 14s. 4d. was received in adjustment of the accounts for 1931-32.

The accounts for 1932-33 have been audited and the balance of £1,172 19s. 3d. was paid in 1933-34.

16. War Office: for unemployment insurance:—

£85,000 was advanced on account of the Indian share of payments by the War Office to the Unemployment Insurance Fund during 1932-33 and £10,331 15s. 1d. was received in adjustment of the account for 1931-32, making the total charge for that year £90,748 3s. 10d.

It was mentioned in paragraph 16 of Section II of the last Report that I was making enquiries as to the basis on which Indian payments on this account are made. These enquiries related both to the method of calculation adopted in assessing the contributions made by the Defence Departments of the Imperial Government and also to the desirability of reviewing India's liability to bear a share of those contributions.

With regard to the method of calculation, I am satisfied on the information furnished that the payments made by the Defence Departments are calculated in accordance with the terms of the various Acts of Parliament imposing the charge and are, with the addition of a Treasury contribution of 50 per cent., no more than adequate to reimburse the Unemployment Insurance Fund for the liability incurred by the Fund in respect of ex-service personnel.

The question of reviewing India's liability for a share of these payments is receiving attention in the light of altered circumstances foreshadowed in the Unemployment Bill at present before Parliament.

17. War Office: on account of clothing and necessaries in possession of British troops transferred to and from Indian stations:—

The advance of £6,500 referred to in paragraph 17 of Section II of the last Report has been adjusted.

It has been found convenient, with effect from 1st January 1932, that the claims in respect of clothing and necessaries should be compiled for the periods January to March and April to December of each year.

A net amount of £1,665 19s. 2d. was paid in respect of the period January to March 1932. An advance of £4,550 was made to the War Office in March 1933 to meet the approximate amount due from Indian revenues for the period April to December 1932. Detailed statements relating to the expenditure incurred during the period in question are now under audit.

18. War Office: Sea Transport:—

(i) £430,000 was advanced in 1931-32 and £394,000 in 1932-33 against expenditure incurred by the Imperial Government on account of Indian trooping in those years. Questions raised in audit on the troop service account for 1930-31 resulted in a recovery of £100. An examination of the claims relating to 1931-32 is not yet complete.

(ii) As explained in paragraph 1 above, it is one of the terms of the comprehensive settlement made on the basis of the Report of the Indian Defence Tribunal that the Sea Transport subsidy of £130,000 a year should be merged in the general Imperial contribution of £1,500,000

a year to Indian defence expenditure. This question having been settled, the Inter-Departmental Committee which, as stated in paragraph 18 of Section II of the last Report, was reassembled in order to review the working of the Indian and Imperial joint troop service, is expected to resume its sittings at an early date. In the meantime departmental discussions, in which my Department has been represented, have, in accordance with the desire of the Committee, been continued with regard to certain questions which had been brought to its notice at my suggestion.

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

The accounts relating to the period 1927-28 to 1929-30 have now been finally adjusted; advances in respect of subsequent years, including £1,159,782 for 1932-33, are subject to adjustment.

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

A provisional advance of £111,000 was made, which, together with previous similar advances on this account, will not be adjusted, but will, under the settlement described in paragraph 1 above, be treated as final.

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

A further advance of £21,000 was made in respect of 1932-33. This, together with the advances detailed in last year's Report, is subject to adjustment when the method of discharging the liability, which is still under discussion, has been settled.

INDIA AUDIT OFFICE,
20th March 1934.

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 1932 to 31st March 1933.

MADRAS.

1. For the year 1932-33 provision for Voted expenditure by the Secretary of State on behalf of the Government of Madras was included in a single composite grant (No. XXXVII) for Home expenditure.

2. Under Voted there was a net aggregate saving of £2,388 out of the Budget allotment of £4,005. The largest individual savings were £1,743 and £396 for "Law charges in connection with appeals from India" under "Land Revenue (Reserved)" and "Administration of Justice (Reserved)" respectively.

India Audit Office,
24th January 1934.

W. A. STURDY,
Auditor.

BOMBAY.

1. For the year 1932-33 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bombay was included in a single composite grant (No. 34) for Home expenditure.

2. Under Voted the net aggregate saving of £367 out of the Budget allotment of £1,200 was mainly attributable to the saving of £166 out of the allotment of £202 under "General Administration—Leave Salaries and Sundry Items (Reserved)."

India Audit Office,
24th January 1934.

W. A. STURDY,
Auditor.

BENGAL.

1. For the year 1932-33 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bengal was included in a single composite grant (No. 30) for Home expenditure.

2. Under Voted there was a saving of £1,388 out of the Budget provision of £3,603 allotted to the Secretary of State. This saving is the net result of various excesses and savings distributed over the detailed sub-heads, the more noticeable being:—

Head of Service.	Grant.	Expenditure.	
	£	£	£
Land Revenue—Law charges in connection with Appeals from India (reserved) -	1,410	130	saving 1,280
Medical—Leave Salaries (transferred) -	873	391	" 482
Superannuation—Portions of pensions of Military and Marine officers in respect of civil employment (reserved) -	570	976	excess 406

India Audit Office,
24th January 1934.

W. A. STURDY,
Auditor.

UNITED PROVINCES OF AGRA AND OUDH.

1. For the year 1932-33 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. 33) for Home expenditure.

2. There was an excess of Voted expenditure over Budget provision of £559 under the sub-head "Land Revenue—Law charges in connection with appeals from India (reserved)" and of £418 under the sub-head "Superannuation—Portions of pensions of Military officers in respect of civil employment (reserved)."

The total Budget provision, viz. £2,025, for Voted expenditure by the Secretary of State was exceeded by £830 which was more than covered by reappropriations amounting to £870 from the High Commissioner's portion of the grant.

India Audit Office,
24th January 1934.

W. A. STURDY,
Auditor.

PUNJAB.

1. For the year 1932-33 provision for Voted expenditure by the Secretary of State on behalf of the Government of the Punjab was made by means of a single composite grant (No. 41).

2. Under Voted the saving of £207 out of the provision of £2,205, which included a supplementary grant of £630, was mainly attributable to a saving of £178 under "Administration of Justice—Law charges in connection with Appeals from India, &c. (Reserved)."

India Audit Office,
24th January 1934.

W. A. STURDY,
Auditor.

BURMA.

1. For the year 1932-33 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. Under Voted the difference between grant and expenditure under the individual sub-heads was in most cases relatively high. The largest variation occurred in "Part D—Medical—Leave Salaries," where there was an excess of £693, which was met to the extent of £690 by reappropriation; savings sufficient to cover the remaining unadjusted excess of £3 existed in the High Commissioner's portion of the grant.

India Audit Office,
24th January 1934.

W. A. STURDY,
Auditor.

BIHAR AND ORISSA.

1. For the year 1932-33 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 £496 out of the grant of £3,900 was mainly attributable to the saving of £504 of the allotment of £1,230 under "Administration of Justice" (Reserved)—Law Charges in connection with Appeals from India."

India Audit Office,
24th January 1934.

W. A. STURDY,
Auditor.

NORTH-WEST FRONTIER PROVINCE.

1. In exercise of the powers conferred by subsection (1) of section 52A of the Government of India Act, the Governor-General in Council, with the sanction of His Majesty, directed that the North-West Frontier Province should be constituted a Governor's Province. The new status of the Province became effective for accounting purposes with effect from 18th April 1933.

2. Expenditure by the Secretary of State on behalf of the North-West Frontier Province was of comparatively small amount, the only Voted item being a sum of £16 under "Administration of Justice (reserved)," for which a provision of £30 was made in a Supplementary Grant voted by the Legislative Council.

India Audit Office,
24th January 1934.

W. A. STURDY,
Auditor.

No. 4.

**ESTIMATED ACCOUNT of the Receipts and Disbursements
of the Secretary of State in Council of India on account of
the Central Government of India, from 1st April 1933 to
31st March 1934.**

***No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the
from 1st April 1933**

RECEIPTS.

REVENUE.

RAILWAY REVENUE ACCOUNT:

STATE RAILWAYS:			
Bengal-Nagpur Railway: Dividends on Government holding	-	-	£ 188
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of Surplus Profits	-	-	7,655
			<u>7,843</u>

INTEREST:

Interest realised from investment of Cash Balance, &c.	-	-	-	-	98,724
Interest, Discount, &c., on Gold Standard Reserve holding	-	-	-	-	334,591
					<u>433,315</u>

Carried forward - - - - - 441,158

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

Secretary of State in Council of India on account of the Central Government of India,
to 31st March 1934.

DISBURSEMENTS.

EXPENDITURE.				£
CUSTOMS:				
Sundry items	-	-	-	339
TAXES ON INCOME:				
Sundry items	-	-	-	1,541
FORESTS:				
Sundry items	-	-	-	7
RAILWAY REVENUE ACCOUNT:				
STATE RAILWAYS—INTEREST ON DEBT, &c.:				
		Interest on Debt.	Manage-ment.	£
Bombay Baroda and Central India Railway	-	385,084	3,767	
Burma Railways	-	37,500	375	
East Indian Railway	-	1,760,995	7,972	
Eastern Bengal Railway (including Bengal Central Railway)	-	125,871	356	
Great Indian Peninsula Railway	-	965,172	2,839	
Indian Midland Railway	-	18,365	158	
Madras Railway	-	362,193	269	
Oude and Rohilkund Railway	-	315,996	3,187	
Scinde Punjab and Delhi Railway	-	367,148	779	
South Indian Railway	-	146,635	1,418	
Interest at 3·3252 per cent. on 55,720,115½. taken as Capital Outlay in this Country to 31st March 1917 on State Railways and at 5·84876 per cent. on 39,146,435½. taken as Capital Outlay in this Country from 1st April 1917 to 31st March 1934		4,142,386	—	
		8,627,345	21,120	8,648,465
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:				
Assam-Bengal Railway	-	-	79,390	
Bengal-Nagpur Railway	-	-	256,190	
Tirhoot Railway (Bengal and North Western Railway)	-	-	76,250	
Bombay "Baroda and Central India Railway"	-	-	4,076	
Madras and Southern Mahratta Railway	-	-	94,998	
South Indian Railway	-	-	282,538	
			145,513	938,965
STATE RAILWAYS—WORKING EXPENSES:				
Rental paid to South Behar Railway Company	-	-	30,000	
Sundry items	-	-	1,258	
				31,258
MISCELLANEOUS RAILWAY EXPENDITURE:				
Sundry items	-	-	-	11,971
				9,630,649
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:				
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:				
Payments to His Majesty's Treasury for Mail Service	-	-	-	28,000
Sundry items	-	-	-	289
				28,289
INTEREST ON DEBT:				
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE -				
				14,116,647
Deduct:—Chargeable to—				
State Railways—Interest on Debt	-	-	-	8,627,345
				5,489,302
Difference between par value and cost price of India 6 per cent. Bonds purchased for cancellation				
				193,615
MANAGEMENT OF DEBT				
				233,164
Deduct:				
Chargeable to State Railways:				
Management charges on Railway Specific Debt	-	-	-	21,120
Miscellaneous	-	-	-	17,129
				5,962,090
				15,822,915
Carried forward				

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary
from 1st April 1933 to

RECEIPTS—*continued.*

Revenue—*continued.*

		£
Brought forward	-	441,158
POLICE:		
Contribution by Imperial Government to cost of Aden Police	-	8,000
MEDICAL:		
Contribution by Imperial Government to cost of Aden Civil Hospital	-	1,500
MISCELLANEOUS DEPARTMENTS:		
Miscellaneous receipts	-	1
CIVIL WORKS:		
Contribution by Imperial Government as rent of buildings at Aden	-	500
SUPERANNUATION ALLOWANCES AND PENSIONS:		
Dividends on Securities of Widows' Funds of the Home Establishment of the East India Company, and subscriptions in respect of the India Office Provident Fund	-	2,569
Subscriptions in respect of the Indian Military Funds, &c.	-	420
Subscriptions, &c., towards Indian Civil Service Family Pensions	-	649
		3,638
STATIONERY AND PRINTING:		
Miscellaneous Receipts	-	279
MISCELLANEOUS:		
Miscellaneous Receipts in aid of India Office	-	2,503
Miscellaneous Home Receipts	-	576
Receipt on account of Diplomatic and Consular Service	-	16,707
" " Divisible Expenditure at Aden	-	2,134
		21,920
Carried forward	-	476,996

of State in Council of India on account of the Central Government of India,
31st March 1934—cont.

DISBURSEMENTS—continued.

Expenditure—continued.		£
Brought forward		15,622,915
INTEREST ON OTHER OBLIGATIONS:		
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount Sinking Fund	-	509
GENERAL ADMINISTRATION:		
Home Establishment, &c.	£ 208,366	£
Less: Contribution by His Majesty's Treasury	-101,210	
	<u>107,156</u>	
Administration in India:		
Miscellaneous expenditure	5,978	
	<u>113,134</u>	
AUDIT:		
Home Establishment	15,251	
Less: Contribution by His Majesty's Treasury	-3,139	
Portion charged to High Commissioner	-7,250	
	<u>4,862</u>	
JUSTICE:		
Sundry items	-	3,580
JAILS:		
Sundry items	-	449
POLICE:		
Sundry items	-	212
PORTS AND PILOTAGE Sundry items		
	-	1,328
ECCLESIASTICAL:		
Sundry items	-	67
POLITICAL:		
Sundry items	-	10,757
WATCH AND WARD: Sundry items		
	-	1,217
SCIENTIFIC DEPARTMENTS:		
Sundry items	-	2,396
MEDICAL:		
Sundry items	-	104
PUBLIC HEALTH:		
Sundry items	-	5,576
AVIATION:		
Sundry items	-	6,093
MISCELLANEOUS DEPARTMENTS: Sundry items		
	-	2,666
CIVIL WORKS: Sundry items		
	-	574
TERRITORIAL AND POLITICAL PENSIONS:		
Members of the Family of the late Maharajah Duleep Singh	6,917	
Members of the Bengal Nizamut Family	468	
	<u>7,385</u>	
SUPERANNUATION ALLOWANCES AND PENSIONS:		
General	126,385	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund	246,364	
	<u>372,749</u>	
STATIONERY AND PRINTING:		
Stationery, Printing, and Bookbinding for the India Office, &c.	7,205	
Less: Contribution by His Majesty's Treasury	-3,496	
	<u>3,709</u>	
MISCELLANEOUS:		
Contribution towards expenses of the Secretariat of the League of Nations	103,773	
Miscellaneous expenditure	45,149	
	<u>148,922</u>	
Carried forward	-	16,309,404
		K

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary
from 1st April 1933 to

RECEIPTS—*continued.*

Revenue—*continued.*

	Brought forward	£
DEFENCE SERVICES—EFFECTIVE:	-	476,996
ARMY:		£
Contribution by the Imperial Government to cost of Indian Defence	-	1,500,000
Consolidated Clothing Allowances	-	1,012
Amount received from the Imperial Government on account of Indian Regiments lent for service in the Colonies	-	46,025
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	-	38,638
Receipts in connection with Transport of Troops and Concession Passages	-	6,559
Miscellaneous: Effective	-	27,090
		1,619,354
ROYAL AIR FORCE:		
Stores brought from India with Airmen, &c.	-	1,294
MARINE:		
Miscellaneous	-	376
MILITARY ENGINEER SERVICES:		
Miscellaneous	-	4
DEFENCE SERVICES—NON-EFFECTIVE:		
ARMY:		
Contribution by the Imperial Government in respect of pensionary charges of Indian troops, &c.	-	234,525
Subscriptions towards Indian Military Service Family Pensions	-	52,113
Miscellaneous: Non-Effective	-	9,354
		295,992
MARINE:		
Miscellaneous	-	962
EXTRAORDINARY RECEIPTS:		
Reparations	-	179
Repayment of Persian Loan	-	245,000
		245,179
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)	-	2,640,157

of State in Council of India on account of the Central Government of India,
31st March 1934—cont.

DISBURSEMENTS—continued.

Expenditure—continued.

	£	£
Brought forward	-	16,309,404
DEFENCE SERVICES—EFFECTIVE:		
ARMY:		
Payments to War Office for British Troops serving in India -	1,250,000	
Discharge Gratuity and Deferred Pay of British Troops -	44,108	
Pay and Allowances of British Soldiers attending Vocational Courses -	21,388	
Furlough Allowances of British Troops serving in India -	145,767	
Furlough Allowances: Indian Army: Regimental -	217,827	
Unemployment Insurance: Army -	96,926	
National Health Insurance: Army -	38,350	
Contributory Pensions Act, 1925 -	115,050	
Marriage Allowances and Allotments: British Troops -	249,191	
Indian Army -	25,715	
Pay of Second Lieutenants on appointment -	12,274	
Consolidated Clothing Allowances -	746	
Miscellaneous Fighting Units -	2,016	
Educational and Instructional: Furlough Allowances and miscellaneous expenditure -	33,941	
Indian Army Service Corps: Furlough Allowances and miscellaneous expenditure -	80,683	
Remount Depots: Furlough Allowances and miscellaneous expenditure -	3,026	
Medical Services: Furlough Allowances and miscellaneous expenditure -	118,838	
Veterinary: Furlough Allowances and miscellaneous expenditure -	2,873	
Arsenals: Furlough Allowances and miscellaneous expenditure -	34,827	
Miscellaneous Administrative Services -	10,301	
Manufacturing Establishments: Miscellaneous expenditure -	4,881	
Staff: Furlough Allowances and miscellaneous expenditure -	68,562	
Stores taken to India with troops: Clothing -	11,211	
Ordnance -	30,139	
Contribution towards Aden expenditure -	115,500	
Sea Transport and Concession Passages and Land Transport -	419,170	
Miscellaneous -	2,303	
	3,155,613	
ROYAL AIR FORCE:		
Air Ministry for Troops serving in India -	210,000	
Discharge Gratuities -	953	
Furlough Allowances -	8,142	
Educational and Instructional Charges -	8,451	
National Health Insurance -	1,218	
Unemployment Insurance -	1,320	
Contributory Pensions Act, 1925 -	3,654	
Marriage Allowances and Allotments -	80,976	
Stores taken to India with Airmen -	795	
Consolidated Clothing Allowances -	893	
Cost of Sea Transport -	63,531	
Miscellaneous -	238	
	380,171	
MARINE:		
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c. -	100,192	
Royal Indian Marine Furlough Pay -	15,917	
Sundry items -	5,922	
	122,031	
MILITARY ENGINEER SERVICES:		
Furlough Pay of Royal Engineer personnel -	-	25,722
DEFENCE SERVICES—NON-EFFECTIVE:		
ARMY:		
Payments to War Office for Retired Pay, &c., of British Forces for service in India -	1,198,108	
Pensions and Gratuities to Europeans and their families -	2,050,789	
Pensions and Gratuities to Indians and their families -	925	
Indian Military Service Family Pensions -	306,110	
Miscellaneous -	8,118	
	3,564,050	
ROYAL AIR FORCE:		
Air Ministry for personnel serving in India (Non-Effective Charge) -	-	34,700
MARINE:		
Royal Indian Marine Retired Pay and Miscellaneous Pensions -	-	47,277
	7,329,564	
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)	-	23,638,963

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary
from 1st April 1933 to

RECEIPTS—*continued.*

TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward) £ 2,640,157

DEBT.

PERMANENT DEBT INCURRED:

	£	£	£
India 5 per cent. Stock (1942-47)	-	-	39,483
India 5½ per cent. Stock (1936-38)	-	-	104,711
India 4½ per cent. Stock (1950-55)	-	-	140,350
India 4½ per cent. Stock (1953-68)	-	-	28,347
India 4 per cent. Stock (1948-53)	-	-	6,953
India 6 per cent. Bonds (1933-35)	-	-	12,925
	}	Discount written off to Revenue	332,769
India 4 per cent. Stock (1948-53)	-	-	11,700,000
India 3½ per cent. Stock (1954-59)	-	-	7,220,000
	}	Receipts during the year	18,920,000
			19,252,769

UNFUNDED DEBT:

Subscriptions to the Indian Military Widows' and Orphans' Fund	-	-	7,146
Subscriptions to the Superior Services (India) Family Pension Fund	-	-	9,503
			16,649

DEPOSITS AND ADVANCES.

GOLD STANDARD RESERVE:

	£		
British Government Securities paid off, &c.	-	-	85,880,001
Dividends on investments, Discount on Treasury Bills, &c.	-	-	465,246
Transfer from Treasury Balance	-	-	11,626,000
			97,971,247

PAPER CURRENCY RESERVE:

Transfer from Treasury Balance	-	-	6,189,369
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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	-	-	174
Joint Consultative Committee	-	-	21,100
Miscellaneous expenditure	-	-	1,652
			22,926

SUSPENSE ACCOUNTS:

Bengal and North-Western Railway 5 per cent. Debenture Stock Discount	-	-	4,584
Investments in Railway Debentures from Treasury Balance	-	-	485,365
Miscellaneous	-	-	64,085
			554,034

MISCELLANEOUS DEPOSITS:

Income Tax	-	-	925,405
Madras and Southern Mahratta Railway (Mysore Railway): Interest on Debenture Stock	-	-	48,000
Miscellaneous	-	-	18,917
			992,322
			105,729,898

Carried forward - - 127,639,473

of State in Council of India on account of the Central Government of India,
31st March 1934—cont.

DISBURSEMENTS—continued.

TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward) - - - £ 23,638,968

EXPENDITURE NOT CHARGED TO REVENUE.

	Discharge of Debentures.	Stores, Establish- ment charges, &c. (Net).	
	£	£	
CAPITAL OUTLAY ON RAILWAYS:			
STATE RAILWAYS WORKED BY COMPANIES:			
Assam-Bengal Railway	-	52,069	
Bombay, Baroda and Central India Railway	-	148,663	
Bengal-Nagpur Railway	152,000	137,945	
Madras and Southern Mahratta Railway	-	133,250	
Rohilkhand and Kumaon Railway	-	12,239	
South Indian Railway	-	195,820	
Bengal and North-Western Railway	-	46,111	
	152,000	726,097	
			878,097
DEBT.			
PERMANENT DEBT:			
INDIA 5½ PER CENT. STOCK (1932) DISCHARGED	-	2,602	
INDIA 6 PER CENT. BONDS (1932-33) DISCHARGED	-	450	
INDIA 6 PER CENT. BONDS (1933-35) DISCHARGED	-	2,617,700	
INDIA 6 PER CENT. BONDS (1933-34) DISCHARGED	-	9,959,500	
			12,580,252
ANNUITIES IN PURCHASE OF RAILWAYS (CAPITAL PORTION):			
East Indian Railway	-	486,546	
Eastern Bengal Railway	-	45,761	
Great Indian Peninsula Railway	-	820,850	
Madras Railway	-	217,363	
Scinde Punjab and Delhi Railway	-	139,992	
			1,710,512
SINKING FUNDS:			
East Indian Railway	-		
Eastern Bengal Railway	-		200,000
Scinde Punjab and Delhi Railway	-		
			14,490,764
UNFUNDED DEBT:			
Indian Military Widows' and Orphans' Fund	-	6,135	
Superior Services (India) Family Pension Fund	-	7,567	
			13,702
DEPOSITS AND ADVANCES.			
GOLD STANDARD RESERVE:			
Investments in British Securities	-	97,636,985	
Interest credited to Revenue	-	334,591	
			97,971,576
PAPER CURRENCY RESERVE: Investments in British Securities	-	-	6,189,369
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:			
Recoverable from the Imperial Government:			
Expenditure in England in connection with			
Joint Consultative Committee	-	20,498	
Miscellaneous expenditure	-	2,708	
			23,206
SUSPENSE ACCOUNTS:			
Investments in Railway Debentures from Treasury Balance	-	485,365	
Purchase of India Stock and Bonds	-	4,278,873	
Miscellaneous	-	64,564	
			4,828,802
MISCELLANEOUS DEPOSITS:			
Income Tax	-	928,521	
Madras and Southern Mahratta Railway (Mysore Railway): Interest on De- benture Stock	-	48,000	
Miscellaneous	-	19,996	
			996,817
			110,009,770
Carried forward	-	-	149,031,301

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary
from 1st April 1933 to

RECEIPTS—continued.

	£	£
Brought forward		127,639,473.
REMITTANCE.		
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA :		
War Office :	£	£
Repayments in respect of		
Additional Indian troops at Hong Kong	1,430	
Payments in India on A.F.O. 1706	36,365	
Remittances of Asiatic Artillery, &c.	23,619	
Pensions issued in India	48,140	
	109,554	
Admiralty :		
Repayments in respect of		
Advances in India on account of Naval Services	55,744	
Pensions issued in India	920	
	56,664	
Air Ministry :		
Repayments in respect of		
Funds supplied to R.A.F., Iraq	586,050	
Payments on A.F.O. 1706	1,116	
Funds for Command Accountant, R.A.F., Aden	133,500	
	720,666	
Board of Trade :		
Repayments in respect of		
Lighthouses in the Red Sea	4,228	
Balances on Indian Shipping Masters' Accounts	426	
Transports	6,130	
	10,784	
Other Imperial Government Departments :		
Repayments in respect of		
Postal and Money Order transactions with Colonial Administrations	321,377	
Pensions, &c., issued in India on behalf of H.M. Paymaster-General	9,045	
Bills drawn in India on account of Emigration of Coolies and African Protectorates	41,836	
Political Expenditure at Aden recoverable from Colonial Office	10,881	
Opium shipped to Hong Kong, and the Straits Settlements	288,397	
Payments in India chargeable to Ministry of Pensions	31,093	
Miscellaneous	131,110	
	833,739	
Other Remittance Transactions :		
Opium supplied to the Siamese Government	365,329	
Miscellaneous	20,526	
	385,855	
Secretary of State's Bills and other Transfers :		
Sterling purchased in India	45,157,998	
Sale of Silver	3,910,554	
Sterling obtained in London	60,513	
	49,128,865	
		51,246,127
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT		178,885,600.
RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS :		
Madras		90
Bengal		2
		92
		178,885,692
BALANCE, 1ST APRIL 1933 (Including Gold Standard Reserve, £897)		9,679,588
		£188,565,280.

of State in Council of India on account of the Central Government of India,
31st March 1934—*cont.*

DISBURSEMENTS—*continued.*

	Brought forward	£	149,031,801
REMITTANCE.			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA :			
War Office :		£	£
Payments in England on I.A.F. 602	13,257		
Effects of deceased Officers and Men of the British Army	4,668		
			17,925
Air Ministry :			
Payments in England on I.A.F. 602			2,856
Board of Trade :			
Basses and Minicoy Light Vessel Dues			1,260
Other Imperial Government Departments :			
Postal and Money Order Transactions with the United Kingdom	258,000		
Miscellaneous	51,041		
			309,041
Other Remittance Transactions :			
Commutations of Military and Marine Retired Pay	103,958		
Remittances by British Troops for deposit in the Post Office Savings Bank	81,627		
Rohilkund and Kumaon Railway Company : Interest on new 4 per cent. Debenture Stock allocated to State Works, &c.	23,562		
Mission to Court of Persia : Bills and Telegraphic Transfers	47,000		
Miscellaneous	71,730		
			327,877
Transfers through Gold Standard Reserve		11,626,000	
Transfers through Paper Currency Reserve		6,189,369	
			18,474,328
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER			5,423,617
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT			172,929,246
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS :			
Madras			15,421
Bombay			26,753
Bengal			21,625
United Provinces of Agra and Oudh			18,794
Panjab			21,877
Burma			34,744
Bihar and Orissa			9,279
Central Provinces and Berar			8,884
Assam			7,530
North-West Frontier Province			641
			165,548
TOTAL DISBURSEMENTS			173,094,794
BALANCE, 31ST MARCH 1934 (including Gold Standard Reserve, £568).			15,470,486
			£188,565,280

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 1933 to 31st March 1934.

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	North-West Frontier Province.	Totals.
	£	£	£	£	£	£	£	£	£	£	£
RECEIPTS.											
MEDICAL - - - - -	90	—	—	—	—	—	—	—	—	—	90
MISCELLANEOUS - - - - -	—	—	2	—	—	—	—	—	—	—	2
TOTALS - - - - -	90	—	2	—	—	—	—	—	—	—	92
DISBURSEMENTS.											
LAND REVENUE: Law charges - - - - -	594	707	1,444	1,124	—	601	450	—	—	—	4,920
GENERAL ADMINISTRATION: Sundry items - - - - -	1,039	2,885	1,258	972	1,064	976	1,174	483	750	413	11,014
ADMINISTRATION OF JUSTICE: Sundry items - - - - -	115	48	467	185	272	12	241	—	—	16	1,356
JAILS AND CONVICT SETTLEMENTS: Sundry items - - - - -	250	—	—	244	142	—	—	—	—	—	636
POLICE: Sundry items - - - - -	30	60	97	90	90	2,126	—	—	58	—	2,551
EDUCATION: Sundry items - - - - -	—	—	—	315	—	—	—	—	—	—	315
PORTS AND PILOTAGE: Sundry items - - - - -	—	12	304	—	—	—	—	—	—	—	316
MEDICAL: Sundry items - - - - -	—	1,292	33	898	602	801	—	812	—	—	4,438
PUBLIC HEALTH: Sundry items - - - - -	—	22	—	—	—	215	—	—	—	—	237
CIVIL WORKS: Sundry items - - - - -	373	—	—	—	—	—	—	—	—	72	445
SUPERANNUATION: Sundry items - - - - -	13,020	21,727	18,022	14,966	19,596	28,564	7,414	7,589	6,722	140	137,760
MISCELLANEOUS: Sundry items - - - - -	—	—	—	—	—	1,449	—	—	—	—	1,449
TOTAL DISBURSEMENTS (Revenue) - - - - -	15,421	26,753	21,625	18,794	21,766	34,744	9,279	8,884	7,530	641	165,437
CAPITAL EXPENDITURE.											
HYDRO-ELECTRIC SCHEME: Leave pay - - - - -	—	—	—	—	111	—	—	—	—	—	111
TOTALS - - - - -	15,421	26,753	21,625	18,794	21,877	34,744	9,279	8,884	7,530	641	165,548

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 1933; the Debt and Interest created in the Year ended the 31st March 1934; the Debt and Interest reduced in that Year; and the Total Amount of Debt, and the Annual Interest thereon, on the 31st March 1934; 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 1933; 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 1933:—			
DEBT BEARING INTEREST.			
<i>Permanent Debt :</i>			
	£ s. d.		£ s. d.
India 5½ per Cent. Stock, 1936-38 - - - - -	17,041,795 4 11	5½	937,298 14 10
India 5 per Cent. Stock, 1942-47 - - - - -	10,000,000 0 0	5	500,000 0 0
India 4½ per Cent. Stock, 1950-55 - - - - -	39,852,418 9 0	4½	1,793,358 16 7
India 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, 1933-35 - - - - -	2,617,900 0 0	6	157,074 0 0
India 6 per Cent. Bonds, 1935-37 - - - - -	11,952,500 0 0	6	717,150 0 0
India 6 per Cent. Bonds, 1933-34 - - - - -	9,965,000 0 0	6	597,900 0 0
East Indian Railway Irredeemable Debenture Stock - - - - -	1,435,650 0 0	4½	64,604 5 0
East Indian Railway New Debenture Stock - - - - -	8,000,000 0 0	3	240,000 0 0
East Indian Railway Debenture Stock - - - - -	7,000,000 0 0	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935-55 - - - - -	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock - - - - -	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock - - - - -	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock - - - - -	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock - - - - -	3,500,000 0 0	3½	122,500 0 0
Burma Railway 3 per Cent. Debenture Stock - - - - -	1,250,000 0 0	3	37,500 0 0
TOTAL Permanent Debt, and Annual Interest thereon, on 31st March 1933	314,322,435 14 3		12,201,116 12 7
<i>Railway Annuities :</i>			
East Indian Railway : Annuity terminating in 1953 - - - - -	15,441,897 4 5	4·2994	663,916 2 8
Eastern Bengal Railway : Annuity terminating in 1957 - - - - -	1,857,799 17 7	3·85	71,525 19 0
Soinde Punjab and Delhi Railway : Annuity terminating in 1958 - - - - -	6,083,543 16 10	3·825	232,695 10 10
Great Indian Peninsula Railway : Annuity terminating in 1948 - - - - -	15,911,354 11 6	2·85	453,473 12 2
Madras Railway : Annuity terminating in 1956 - - - - -	7,769,705 4 6	3·5125	272,910 17 6
TOTAL Capital Liability in course of Discharge, and Annual Interest thereon, on 31st March 1933	47,064,300 14 10		1,694,522 2 2
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1933	361,386,736 9 1		13,895,638 14 9
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932 - - - - -	6,804 4 6		—
India 6 per Cent. Bonds, 1932 - - - - -	1,400 0 0		—
	8,204 4 6		—
DEBT CREATED IN THE YEAR 1933-34:—			
DEBT BEARING INTEREST.			
<i>Permanent Debt :</i>			
India 4 per Cent. Stock, 1948-53 - - - - -	12,000,000 0 0	4	480,000 0 0
India 3½ per Cent. Stock, 1954-59 - - - - -	7,443,299 0 0	3½	260,515 9 4
	19,443,299 0 0		740,515 9 4
DEBT NOT BEARING INTEREST.			
India 6 per Cent. Bonds, June 1933 - - - - -	200 0 0	—	—
India 6 per Cent. Bonds, December 1933 - - - - -	5,500 0 0	—	—
	£ 380,843,989 13 7		14,636,154 4 1
LIABILITY FOR BRITISH WAR LOAN 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	£ 100,000,000 0 0		—
Less, reductions to 31st March 1933 - 83,278,996 17 7	83,278,996 17 7		—
Outstanding on the 1st April 1933 -	16,721,003 2 5	—	—
	£ 16,721,003 2 5		—

† Payment of interest suspended from 1st July 1931.

including the capital liability in course of discharge by means of Railway Annuities, created in the Year ended the 31st March 1934; the Debt and Interest reduced in on the 31st March 1934; 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 1933-34:—			
DEBT BEARING INTEREST.			
<i>Permanent Debt:</i>			
Purchased with the Sinking Funds created pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2 (a):—			
India 5½ per Cent. Stock, 1936-38	183,736 8 9	5½	10,105 10 1
India 6 per Cent. Bonds, June 1933, discharged	2,617,900 0 0	6	157,074 0 0
India 6 per Cent. Bonds, December 1933, discharged	9,965,000 0 0	6	597,900 0 0
TOTAL Permanent Debt, and Annual Interest thereon, reduced in the year ended 31st March 1934	12,766,636 8 9		765,079 10 1
<i>Railway Annuities:</i>			
East Indian Railway: Annuity terminating in 1953	486,545 17 9	4.2994	20,925 15 1
Eastern Bengal Railway: Annuity terminating in 1957	45,761 0 9	3.85	1,762 9 0
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	139,991 12 5	3.825	5,354 13 7
Great Indian Peninsula Railway: Annuity terminating in 1948	820,849 12 0	2.85	23,394 4 3
Madras Railway: Annuity terminating in 1956	217,362 10 2	3.5125	7,634 16 9
TOTAL Capital Liability, and Annual Interest thereon, reduced during the year ended 31st March 1934	1,710,510 13 1		59,071 18 8
TOTAL Debt, and Annual Interest thereon, reduced during the year ended 31st March 1934	14,477,147 1 10		824,151 8 9
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	2,602 9 4	—	—
India 6 per Cent. Bonds, June 1932	450 0 0	—	—
TOTAL DEBT ON 31st MARCH 1934*:	3,052 9 4		—
DEBT BEARING INTEREST.			
<i>Permanent Debt:</i>			
India 5½ per Cent. Stock, 1936-38	16,858,058 16 2	5½	927,193 4 9
India 5 per Cent. Stock, 1942-47	10,000,000 0 0	5	500,000 0 0
India 4½ per Cent. Stock, 1950-55	39,852,418 9 0	4½	1,793,358 16 7
India 4½ per Cent. Stock, 1958-68	17,500,000 0 0	4½	787,500 0 0
India 4 per Cent. Stock, 1948-53	12,000,000 0 0	4	480,000 0 0
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3½ per Cent. Stock, 1954-59	7,443,299 0 0	3½	260,515 9 4
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, 1935-37	11,952,500 0 0	6	717,150 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	8½	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 1934	320,999,098 5 6		12,176,552 11 10
<i>Railway Annuities:</i>			
East Indian Railway: Annuity terminating in 1953	14,955,351 6 8	4.2994	642,990 7 6
Eastern Bengal Railway: Annuity terminating in 1957	1,812,038 16 10	3.85	69,763 10 0
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	5,943,552 4 5	3.825	227,340 17 5
Great Indian Peninsula Railway: Annuity terminating in 1948	15,090,504 19 6	2.85	430,079 7 10
Madras Railway: Annuity terminating in 1956	7,552,342 14 4	3.5125	265,276 0 9
TOTAL Capital Liability in course of discharge, and Annual Interest thereon, on 31st March 1934	45,353,790 1 9		1,635,450 3 6
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1934	366,352,888 7 3		13,812,002 15 4
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	4,201 15 2	—	—
India 6 per Cent. Bonds, 1932	950 0 0	—	—
India 6 per Cent. Bonds, June 1933	200 0 0	—	—
India 6 per Cent. Bonds, December 1933	5,500 0 0	—	—
* For Analysis, see overleaf.	£ 860,843,939 13 7		14,636,154 4 1
LIABILITY FOR BRITISH WAR LOAN TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
Reduction during 1933-34			
Outstanding on the 31st March 1934	16,721,003 2 5	—	—
£ 16,721,003 2 5			

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 1934.

	Capital of Debt.		Rate per Cent.	Annual Interest on Debt.		
	£	s. d.		£	s. d.	
<i>Debt, exclusive of that incurred for Railways shown below:</i>						
India 5½ per Cent. Stock, 1936-38	-	-	5½	-	-	
India 5 per Cent. Stock, 1942-47	1,000,000	0 0	5	-	-	
India 4½ per Cent. Stock, 1950-55	9,487,539	19 11	4½	-	-	
India 4 per Cent. Stock, 1948-53	2,000,000	0 0	4	-	-	
India 3½ per Cent. Stock	47,993,573	13 7	3½	-	-	
India 3 per Cent. Stock, 1954-59	2,977,319	12 0	3	-	-	
India 3 per Cent. Stock	25,768,003	16 9	3	-	-	
India 2½ per Cent. Stock	11,087,339	12 0	2½	-	-	
India 6 per Cent. Bonds, 1935-37	1,000,000	0 0	6	-	-	
<i>Debt incurred for Railway purposes:</i>						
<i>Debt bearing interest—</i>						
India 5½ per Cent. Stock, 1936-38	16,858,063	19 10	5½	-	-	
India 5 per Cent. Stock, 1942-47	9,000,000	0 0	5	-	-	
India 4½ per Cent. Stock, 1950-55	30,384,878	9 1	4½	-	-	
India 4 per Cent. Stock, 1948-53	17,500,000	0 0	4	-	-	
India 4 per Cent. Stock, 1953-58	10,000,000	0 0	4	-	-	
India 3½ per Cent. Stock	40,674,310	15 3	3½	-	-	
India 3 per Cent. Stock, 1954-59	4,465,979	8 0	3	-	-	
India 3 per Cent. Stock	51,258,181	7 11	3	-	-	
India 2½ per Cent. Stock	472,646	14 10	2½	-	-	
India 6 per Cent. Bonds, 1935-37	10,952,500	0 0	6	-	-	
East Indian Railway Irredeemable Debenture Stock	1,435,650	0 0	4½	-	-	
East Indian Railway New Debenture Stock	8,000,000	0 0	3	-	-	
East Indian Railway Debenture Stock	7,000,000	0 0	3½	-	-	
East Indian Railway Debenture Stock, 1935-55	8,500,000	0 0	4½	-	-	
Eastern Bengal Railway Debenture Stock	348,668	0 0	4	-	-	
South Indian Railway Debenture Stock	425,000	0 0	4½	-	-	
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450	0 0	4	-	-	
Great Indian Peninsula Railway Debenture Stock	3,500,000	0 0	3½	-	-	
Burma Railway Debenture Stock	1,250,000	0 0	3	-	-	
East Indian Railway Annuity	14,955,351	6 8	4*2394	-	-	
Eastern Bengal Railway Annuity	1,812,038	16 10	3*85	-	-	
Scinde Punjab and Delhi Railway Annuity	5,843,662	4 5	3*825	-	-	
Great Indian Peninsula Railway Annuity	16,090,504	19 6	2*85	-	-	
Madras Railway Annuity	7,652,342	14 4	3*5125	-	-	
		101,273,771	10 7	-	3,449,743	17 8
		265,079,116	16 8	-	10,362,258	17 8
		368,352,888	7 3	-	13,812,002	15 4

CHARGES for the MANAGEMENT of DEBT, paid during the Year ended 31st March 1934.

Average Amount of India Stocks on which Interest was paid during the year 1933.

	Bank of England.		Bank of Ireland.		
	£	s. d.	£	s. d.	
India 5½ per Cent. Stock, 1936-38	17,033,938	6 8	8,455	2 6	
India 5 per Cent. Stock, 1942-47	9,950,000	0 0	50,000	0 0	
India 4½ per Cent. Stock, 1950-55	39,708,202	4 9	144,216	4 3	
India 4 per Cent. Stock, 1948-53	17,453,699	0 2	46,300	19 10	
India 4 per Cent. Stock, 1953-58	-	-	12,500	0 0	
India 3½ per Cent. Stock	86,188,845	10 2	2,479,038	18 8	
India 3 per Cent. Stock	76,031,729	4 9	992,455	19 11	
India 2½ per Cent. Stock	11,480,773	1 4	59,213	5 6	
	£	257,847,187	7 10	3,792,180	10 8
India 6 per Cent. Bonds, 1935-37	£	11,952,500	0 0	-	-

BANK OF ENGLAND.

Charge for Management for the year 1933:

	£	s. d.	£	s. d.
On £257,847,187 7s. 10d. India Stocks, at £300 per million per annum	77,354	3 1		
" £11,952,500 India Bonds at £100 per million per annum	1,195	5 0		
" £12,000,000 India 4 per Cent. Stock, 1948-53, from 19 to 26 Sept. 1933, at £300 per million per annum	78	18 1		
" £11,975,000 India 4 per Cent. Stock, 1948-53, from 27 Sept. to 31 Dec. 1933 at £300 per million per annum	944	17 6		
" £3,161,000 India 6 per Cent. Bonds, 1933-34, from 1 Jan. to 15 Dec. at £100 per million per annum	301	7 6		
" £1,965,900 India 6 per Cent. Bonds, 1933-35, from 1 Jan. to 15 June 1933 at £100 per million per annum	88	17 4		
" £9,660,766 Indian Railway Debenture Stocks, at £300 per million per annum	2,898	4 5		
Charge for issue for the Year 1933-34:				
On £12,000,000 India 4 per Cent. Stock, 1948-53, at £750 per million	9,000	0 0		
Charge for redemption:—				
India 6 per Cent. Bonds, June 1933, £1,965,900 at £150 per million	294	17 9		
India 6 per Cent. Bonds, Dec. 1933. £3,161,000 at £150 per million	474	3 0		
			92,630	13 8

BANK OF IRELAND.

Charge for Management for the Year 1933:

On £3,792,180 10s. 8d. India Stocks, at £360 per million per annum	1,365	2 1	1,365	2 1
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IMPERIAL BANK OF INDIA.

Charge for Management for the Year 1933:

(On Rs. 7,96,15,800 Indian Government Rupee Loans, at £300 per ten million Rupees, on the basis of a minimum charge of £5,000 per annum	-	-	5,000	0 0
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EAST INDIAN RAILWAY COMPANY.

Charge for Management for the year ended 31st March 1934:

On £18,500,000 East Indian Railway Debenture Stocks, at £230 per million per annum	-	-	4,255	0 0	
			£	103,250	15 9

INDIA OFFICE.
May 1934.

SIDNEY TURNER,
Accountant-General.

No. 6.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1933 and 31st March 1934. (*Section 26 (2), Government of India Act.*)

SALARIES.

(Bonus payable unless otherwise stated.)

Staff Officer for Establishment Duties. New temporary post. Salary to be £400—15—500 (Man) or £300—15—400 (Woman). Post held at present by a Higher Clerical Officer.

Four additional Clerical Officers, in lieu of four Clerks, Special Class. One Clerical Officer, and one Clerk, Special Class, supernumerary, to be absorbed on occurrence of vacancies.

Personal Allowance of £30 to a Clerical Officer (Woman) in the Correspondence Department increased to £50.

Typists. Posts temporarily increased to 31.

Keeper of Oriental Printed Books and Manuscripts. New post. Salary to be £500.

Expatriation Allowance of £50 (without bonus) to Clerk, Oriental Side, Library.

Clerk (Unestablished) in the Library. To proceed by increments of £10 beyond his present scale of £150—10—200 to a maximum of £250.

Legal Adviser and Solicitor to the Secretary of State. Present incumbent appointed on an Unestablished basis. To be paid a salary of £1,320.

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

Additional Unestablished Messenger in lieu of an Established Messenger.

Additional Girl Messenger.

Two additional Porters.

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

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1933-34.

Name.	Rank.	Age.	Service.	Salary (Stabilized Pay).	Cause.	Amount.	
						Granted.	Ceased.
SUPERANNUATION ALLOWANCES.		Years.	Years.	£ s. d.		£ s. d.	£ s. d.
Allen, Edwin John Austin.	Inspector of Stores, India Store Department.	—	—	—	Temporarily re-employed.	—	43 16 10 S.13 0 1
Banks, Sidney John	Assistant Inspector of Stores, India Store Department.	—	—	—	Death	—	111 7 6 S.56 16 9
Bowden, William James	Assistant to the Inspector of Military Equipment and Clothing.	—	—	—	Ditto	—	250 0 0 S.98 2 6
Gorvin, John Thomas	Engineer, India Store Department.	—	—	—	Ditto	—	134 17 11 S.95 9 0
Greenwood, John William.	Inspector of Stores, India Store Department.	—	—	—	Ditto	—	266 13 4 S.112 7 2
Hopkins, Egbert Silas	Principal	—	—	—	Ditto	—	387 10 0 S.108 11 0
Neel, Edmund, C.I.E.	Secretary	—	—	—	Ditto	—	600 0 0
Seabrooke, Sir James Herbert, K.C.I.E.	Joint Secretary	—	—	—	Ditto	—	672 10 0
Solis, Enrique Juan Christobal.	Formerly Second Class Clerk, India Office.	—	—	—	Ditto	—	*3 0 0
Baker, John	Messenger, India Store Department.	65	41	184 12 0	Age	65 0 0 S. 27 6 0	—
Body, Charles Stuart	Superintending Executive Officer, India Audit Office.	57	38	891 1 0	Ill-health	356 5 0 S. 67 0 0	—
Candwell, George William.	Inspector of Stores, India Store Department.	60	29	505 7 0	Age	145 0 0 S. 38 3 10	—
Chamier, Sir Edward Maynard Deschamps, K.C.S.I., K.O.I.E.	Legal Adviser and Solicitor to the Secretary of State.	66	15	1,346 6 0	Ditto	225 0 0 S.27 8 7	—
Cresswell, John	Higher Clerical Officer	61	12	505 7 0	Ditto	60 0 0 S.15 16 0	—
Curtis, Joseph	Inspector of Taxes, Higher Grade, Inland Revenue, formerly Second Class Clerk, India Office.	60	—	—	Ditto	*3 0 9	—
Kitching, Fanny Rushall, M.B.E.	Chief Superintendent of Typists.	60	43	305 19 0	Ditto	153 6 8 S. 50 12 8	—
Lee, John Herbert Collins.	Second Office Keeper	65	26	259 6 4	Ditto	62 15 7 S. 21 10 0	—
Marten, Frank Richard, O.B.E.	Assistant Solicitor	60	33	1,043 19 0	Ditto	371 5 0 S. 59 7 7	—
Nesbit, George, O.B.E., M.C.	Clerical Officer	64	11	287 5 0	Ditto	29 8 8 S.10 1 4	—
Seton, Sir Malcolm Cotter Carlston, K.C.B.	Deputy Under Secretary of State.	61	35	2,200 0 0	Ditto	1,283 6 8	—
Stringer, John Alfred	Superintending Executive Officer, India Audit Office.	55	36	833 14 0	Ill-health	315 0 0 S.60 3 4	—
Sturdy, William Arthur, C.B.E.	Auditor of the Home Accounts of the Secretary of State in Council.	57	39	1,633 2 0	Ditto	731 5 0 S. 64 17 8	—
Whitten, Isnao	Messenger, Office of the High Commissioner for India.	65	22	206 6 1	Age	40 12 1 S.16 2 7	—
Wilkins, Frederick John	Clerical Officer	65	11	287 0 0	Ditto	29 8 1 S. 10 1 2	—
Williams, Robert Edward	Clerical Officer	65	12	298 9 0	Ditto	33 10 10 S. 11 4 7	—
TOTAL						4,383 19 8	3,154 2 1
INCREASE						£1,229 17 7	

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

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

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

Name.	Rank.	Age.	Service.	Salary (Stabilized Pay).	Cause.	Amount.	
						Granted.	Ceased.
COMPENSATION ALLOWANCE.							
		<i>Years.</i>	<i>Years.</i>	<i>£ s. d.</i>		<i>£ s. d.</i>	<i>£ s. d.</i>
Travis, Henry Edward	Inspector of Stores, India Store Department.	—	—	—	Death	—	186 13 4 S. 49 3 3
TOTAL						—	235 16 7
DECREASE						£235 16 7	
COMPASSIONATE ALLOWANCES.							
Coles, Emma	Housemaid	—	—	—	Death	—	41 18 7
Hills, James Chandler	Lift Attendant	—	—	—	Ditto	—	53 4 7 S. 26 14 6
Campbell, Alexander	Attendant	65	40	168 19 10	Age	62 8 11 S. 22 1 1	—
Sale, Edward Fossey	Fireman	65	28	183 16 4	Ditto	53 7 9 S. 10 19 0	—
TOTAL						148 16 9	121 17 8
INCREASE						£26 19 1	

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 1934-35.

	1934-35.			1933-34.			Increase.	Decrease.
	Pensions granted.	Portion commuted.	Net Amount payable.	Pensions granted.	Portion commuted.	Net Amount payable.		
	£	£	£	£	£	£		
Superannuation allowances	40,400	712	39,688	39,170	712	38,458	1,230	—
Compensation allowances	3,256	618	2,638	3,492	618	2,874	—	236
Compassionate allowances	1,551	—	1,551	1,524	—	1,524	27	—
£	45,207	1,330	43,877	44,186	1,330	42,856	1,257	236

INCREASE - - £1,021

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 1934; and ESTIMATE of the AMOUNT required for SALARIES and other EXPENSES in the Year ending 31st March 1935.

	1934-35.	1933-34.	INCREASE.	DECREASE.
INDIA OFFICE.				
SALARIES AND ALLOWANCES	£ 196,726	£ 185,719	£ 11,007	—
LAW CHARGES	150	144	6	—
POSTAGE AND TELEGRAMS TO INDIA	8,325	7,688	637	—
OFFICE CONTINGENCIES	14,550	14,037	513	—
HEALTH, UNEMPLOYMENT, AND CONTRIBUTORY PENSIONS INSURANCE	525	729	—	204
STATIONERY, PRINTING, AND BOOKBINDING	10,650	7,205	3,445	—
MISCELLANEOUS (HOME ADMINISTRATION)	450	293	157	—
OFFICE OF AUDITOR.				
SALARIES AND ALLOWANCES	15,656	15,334	322	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)	—	—	—	—
	£ 247,032	231,149	16,087	204
NET INCREASE			£15,883	
SUPERANNUATION AND RETIRED ALLOWANCES	£ 45,207*	44,166*	1,021	—

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

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

Numbers.			1934-35.	1933-34.	INCREASE.	DECREASE.
1 April 1933.	1 April 1934.					
2	2	Secretary of State, Parliamentary Under Secretary of State (*) -	—	—	—	—
13	13	Permanent Under Secretary of State, Deputy Under Secretary of State, Assistant Under Secretaries of State and Members of Council	25,409	20,437	4,972	—
139	143	Correspondence Department	76,466	74,112	2,354	—
122	124	Accountant-General's Department	45,955	45,188	767	—
11	11	Record Department	3,846	3,841	5	—
19	19	Telegraph and Mails Branch	6,039	5,804	235	—
60	62	Typing Branch	9,035	8,725	310	—
20	19	Miscellaneous Officers, &c.	10,902	9,774	1,128	—
61	61	Office Keepers and Messengers	9,187	9,250	—	63
37	37	Housekeeper, Housemaids, and Charwomen	2,744	2,725	19	—
28	30	Artificers and Labourers employed at the India Office	6,623	5,358	1,265	—
1	1	Casual Assistance, Overtime, and Sunday Pay	520	505	15	—
513	522		£ 196,726	185,719	11,070	63

NET INCREASE - £11,007

(*) 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. The amount of estimated remuneration for 1934-35 has been based on a bonus cost-of-living figure of 50 from 1st April to 30th June 1934, and 52½ as from 1st July 1934.

Numbers.		SALARIES, WAGES, AND ALLOWANCES.	1934-35.	1933-34.
1 April 1933.	1 April 1934.		£	£
UNDER SECRETARIES OF STATE, &c.				
1	1	Permanent Under Secretary of State -	£3,000 (¹)	2,813
1	1	Deputy Under Secretary of State -	£2,200 (¹)	2,063
2	2	Assistant Under Secretaries of State (²)	£1,200—100—1,500	3,113
9	9	Members of Council (³) -	£1,200	12,544
13	13			
			£ 25,409	20,437

(¹) Abated by 10 per cent. The estimate for 1934-35 assumes that this abatement will be 5 per cent. as from 1st July 1934.

(²) One is also Clerk of the Council.

(³) The three Indian Members receive an allowance of £600 a year each. The amount of £17,420 is the estimated remuneration of 12 Members of Council, the maximum number fixed by section 3 (1) of the Government of India Act. Where bonus is not payable in addition, the salary is abated by 10 per cent. The estimate for 1934-35 assumes that this abatement will be 5 per cent. as from 1st July 1934, as at (¹) above.

1 April 1933.	1 April 1934.	CORRESPONDENCE DEPARTMENT (including Financial, Public and Judicial, Military, Political, Services and General, Economic and Overseas).	SALARIES, WAGES, AND ALLOWANCES.	1934-35.	1933-34.
				£	£
8	8	Assistant Secretaries (¹) -	£1,000—50—1,200	14,582	14,484
19	19	Principals (²) (³) -	£700—25—900	19,168	18,839
11	11	Assistant Principals (⁴) -	£200—20—240	4,216	3,773
1	1	Administrative Officer for Currency duties -	£240—25—500		
1	1	Administrative Officer (⁵) -	£750—25—800	925	891
1	1	Staff Officer for Establishment Duties (⁶) -	£400—15—500	731	726
1	1	Chief Executive Officer (⁷) -	£300—15—400	423	324
2	2	Superintending Executive Officers -	£800—25—900	1,106	1,100
4	4 (⁸)	Higher Executive Officers -	£550—20—700	1,535	1,502
6	6	Executive Officers (Training Grade) (⁹) -	£400—15—500	3,046	2,475
10	10	Higher Clerical Officers (men) -	£100—10—130	2,575	2,479
1	—	Higher Clerical Officer (woman) -	£130—15—400	4,699	4,626
51 (¹⁰)	57 (¹⁰)	Clerical Officers (men) (¹¹) -	£300—15—400	—	78
16	15	Clerical Officers (women) (¹²) -	£230—10—300	15,219	14,185
3	1	Clerks, Special Class -	£80—5—100	3,093	3,294
—	1	Girl Messenger (¹³) -	£100—10—120	171	396
			£120—15—150	43	33
			£150—10—250		
			£80—5—120		
			£120—£7 10s.—£180		
			47s. 7d.—2s. 6d.—65s. 1d.		
			a week (inclusive)		
			13s. to 26s. a week (inclusive)		
			(according to age)		
SECRETARY, MILITARY DEPARTMENT, AND STAFF.					
1	1	Secretary -	£1,200	1,352	1,346
1	1	Personal Assistant to the Secretary (¹⁴) -	£500	627	623
1	1	G.S.O. I. -	—	1,380	1,329
POLITICAL AIDE-DE-CAMP TO THE SECRETARY OF STATE.					
1	1	Political Aide-de-Camp to the Secretary of State (¹⁴) (¹⁵) -	£800	952	947
1	1	Assistant to the Political Aide-de-Camp (¹⁶) -	£350—15—500	673	662
139	143			£ 76,466	74,112

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

(²) Three are acting as Assistant Secretaries.

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

(⁴) One receives an allowance of £150 as Assistant Private Secretary to the Secretary of State; two receive an allowance of £150 each as Private Secretaries to the Permanent Under Secretary of State and the Parliamentary Under Secretary of State respectively; one receives an allowance of £80 as Resident Clerk; and one receives an allowance of £50 as one of the Editors of the "India Office List." Three are acting as Principals.

(⁵) Receives a personal allowance of £100.

(⁶) New temporary post in lieu of a Higher Clerical Officer.

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

(⁸) Excluding one temporarily on loan from Accountant-General's Department.

(⁹) One receives an allowance of £50 as one of the Editors of the "India Office List."

(¹⁰) Includes four Temporary Clerks employed on 1st April 1933 and five on 1st April 1934.

(¹¹) One receives an allowance of £10 for extra duties, one receives an allowance of £20 for assisting the Clerk of the Codes, and one receives an allowance of £20 for assisting the Editors of the "India Office List."

(¹²) One receives an allowance of £50 for special duties, and one receives an allowance of £20 for assisting the Editors of the "India Office List."

(¹³) Appointment on temporary basis.

(¹⁴) Non-pensionable appointment.

(¹⁵) Salary of £800 is inclusive of £200 consolidated travelling allowance.

(¹⁶) Present incumbent paid on scale £400—15—500, extended by increments of £15 to £550.

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

Numbers.		SALARIES, WAGES, AND ALLOWANCES—continued.	1934-35.	1933-34.	
1 April 1933.	1 April 1934.		£	£	
ACCOUNTANT-GENERAL'S DEPARTMENT.					
1	1	Accountant-General ⁽¹⁾ - - - -	£1,000-50-1,200	1,352	1,346
1	1	Deputy Accountant-General - - - -	£850-25-1,000	1,152	1,146
1	1	Assistant Accountant-General - - - -	£750-25-850	1,002	997
5	5	Superintending Executive Officers - - - -	£550-20-700	4,035	3,913
13	13	Higher Executive Officers ⁽²⁾ - - - -	£400-15-500	7,918	7,804
13	13	Executive Officers (Training Grade) ⁽³⁾ - - - -	£100-10-130 £130-15-400	5,482	5,420
8	8	Higher Clerical Officers (men) - - - -	£300-15-400	4,072	4,043
3	3	Higher Clerical Officers (women) - - - -	£230-10-300	1,173	1,155
55	54	Clerical Officers (men) ⁽⁴⁾ ⁽⁵⁾ - - - -	£80-5-100 £100-10-120 £120-15-150 £150-10-250	14,691	14,472
19	23	Clerical Officers (women) ⁽⁶⁾ - - - -	£80-5-120 £120-£7 10s.-£180	4,729	4,436
1	—	Clerk, Special Class - - - -	47s. 7d.-2s. 6d.-65s. 1d. a week (inclusive)	—	112
1	1	Comptometer Operator ⁽⁷⁾ - - - -	28s. a week-2s.-36s. a week	138	135
1	1	Keeper of Records - - - -	£130-5-150	211	209
122	124		£	45,955	45,188

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

(2) One is on loan to the Financial Department.

(3) One receives an allowance of £40 as Assistant to the Clerk of the Council. One is acting as Higher Executive Officer.

(4) Includes two Temporary Clerks.

(5) One is acting as Executive Officer (Training Grade).

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

(7) Non-pensionable appointment.

		RECORD DEPARTMENT.			
1	1	Superintendent - - - -	£550-20-700	839	830
1	1	Parliamentary Clerk - - - -	£400-15-500	628	623
1	1	Higher Clerical Officer ⁽¹⁾ - - - -	£300-15-400	520	568
2	3	Clerical Officers (men) - - - -	£80-5-100 £100-10-120 £120-15-150 £150-10-250	678	560
3	3	Clerical Officers (women) - - - -	£80-5-120 £120-£7 10s.-£180	735	710
1	—	Clerk, Special Class - - - -	51s. 3d.-2s. 6d.-68s. 9d. a week (inclusive)	—	118
1	1	Keeper of Records - - - -	£150-£7 10s.-£175	235	223
1	1	Keeper of Military Records - - - -	£130-5-150	211	209
11	11		£	3,846	3,841

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

		TELEGRAPH AND MAILS BRANCH.			
1	1	Superintendent ⁽¹⁾ - - - -	£400-15-500	677	654
2	2	Higher Clerical Officers ⁽²⁾ - - - -	£300-15-400	1,028	1,003
12	12	Clerical Officers (men) ⁽³⁾ ⁽⁴⁾ - - - -	£80-5-100 £100-10-120 £120-15-150 £150-10-250	3,646	3,480
1	1	Clerical Officer (woman) ⁽⁵⁾ - - - -	£80-5-120 £120-£7 10s.-£180	259	247
2	2	Clerks, Special Class ⁽⁶⁾ - - - -	47s. 7d.-2s. 6d.-65s. 1d. a week (inclusive)	367	370
1	1	Girl Messenger ⁽⁷⁾ - - - -	13s. to 26s. a week (inclusive) according to age.	62	50
19	19		£	6,039	5,804

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

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

(3) Includes one Temporary Clerk who receives an allowance of £20 for Telegraph Duties.

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

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

(6) One receives an allowance of £20 for Telegraph Duties.

(7) Appointment on temporary basis.

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

Numbers.		SALARIES, WAGES, AND ALLOWANCES—continued.	1934-35.	1933-34.	
1 April 1933.	1 April 1934.		£	£	
TYPING BRANCH.					
1	1	Chief Superintendent - - - -	£200—£7 10s.—£230	279	283
3	3	Superintendents - - - -	£150—£7 10s.—£180	734	717
25	26	Shorthand Typists ⁽¹⁾ ⁽²⁾ - - - -	28s. a week—2s. 6d.—46s. a week.	4,235	4,093
26	27	Typists ⁽³⁾ ⁽⁴⁾ - - - -	22s. to 28s. a week, according to age—2s.—36s. a week.	3,385	3,205
2	2	Hectographists ⁽⁵⁾ - - - -	36s. 8d.—2s.—48s. 8d. a week (inclusive).	256	257
3	3	Girl Messengers ⁽⁶⁾ - - - -	13s. to 26s. a week (inclusive), according to age.	146	170
60	62		£	9,085	8,725

⁽¹⁾ Includes one Temporary Shorthand-Typist.

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

⁽³⁾ Includes seven Temporary Typists.

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

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

⁽⁶⁾ Appointments on temporary basis.

		MISCELLANEOUS OFFICERS, &c.					
1	1	Railway Adviser and Government Director of Indian Railway Companies ⁽¹⁾ - - - -	£1,000—50—1,200	£	£	204	203
1	1	Assistant Government Director of Indian Railway Companies ⁽²⁾ - - - -	£750—25—800			945	936
1	—	Librarian ⁽³⁾ - - - -	£600			731	305
1	—	Assistant Librarian - - - -	£400			—	211
—	1	Keeper of Oriental Printed Books and MSS ⁽⁴⁾ - - - -	£500			628	422
1	1	Sub-Librarian - - - -	£300			391	388
1	1	Clerical Officer employed in the Library (man) - - - -	£80—5—100 £100—10—120 £120—15—150 £150—10—250			324	315
1	1	Clerical Officer employed in the Library (woman) - - - -	£80—5—120 £120—£7 10s.—£180			249	244
1	1	Clerk, Oriental Side, Library ⁽⁵⁾ - - - -	£100—10—200			380	347
1	1	Clerk, Unestablished, Library - - - -	£150—10—250			277	262
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State ⁽⁶⁾ - - - -	£600			752	747
1	1	Member of the Medical Board ⁽⁶⁾ - - - -	£450			589	584
1	1	Additional Member of Medical Board ⁽⁶⁾ - - - -	£145 10s. (inclusive)			147	146
1	1	Clerical Assistant to the Medical Adviser ⁽⁷⁾ - - - -	£100—10—180			291	285
1	1	Legal Adviser and Solicitor to the Secretary of State ⁽⁸⁾ - - - -	£1,320			1,472	793
1	1	Assistant Solicitor - - - -	£450—25—600			617	759
1	1	Professional Legal Clerk, Legal Adviser and Solicitor's Department - - - -	£230—15—305 £305—20—400			318	367
1	1	Clerical Officer employed in the Legal Adviser and Solicitor's Department - - - -	£200—10—250			318	304
1	1	Surveyor and Clerk of the Works - - - -	£400—15—500			562	541
1	1	Information Officer ⁽⁹⁾ - - - -	⁽⁹⁾ £900—50—1,100 (inclusive).			1,079	992
1	1	Assistant to the Information Officer ⁽¹⁰⁾ - - - -	£300—15—400			628	623
20	19		£			10,902	9,774

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

⁽²⁾ Scale personal to present incumbent.

⁽³⁾ The post of Librarian has remained unfilled since 1st September 1933.

⁽⁴⁾ New post. Post of Assistant Librarian at present in abeyance.

⁽⁵⁾ Present incumbent is paid as a Clerical Officer; and receives an Expatriation allowance of £50 without bonus, abated at present by 5 per cent.

⁽⁶⁾ Non-pensionable appointment.

⁽⁷⁾ Inclusive salary not to be less than £205 a year with periodical increments.

⁽⁸⁾ Salary personal to present incumbent, who holds the post on an unestablished basis. For the period 1st June 1933 to 11th November 1933 the duties of the post were performed by an officer on deputation, paid by the High Commissioner for India.

⁽⁹⁾ Reduced by 7½ per cent. at £900 and £950 and by 10 per cent. at £1,000 onwards. The estimated remuneration for 1934-35 assumes that one-half of this reduction only will obtain as from 1st July 1934.

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

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

Numbers.				1934-35.	1933-34.
1 April 1933.	1 April 1934.				
SALARIES, WAGES, AND ALLOWANCES—continued.					
OFFICE KEEPERS AND MESSENGERS.					
				£	£
1	1	Head Office Keeper -	{ £200—10—260 } { With apartments. }	344	341
1	1	Second Office Keeper ⁽¹⁾	£150—5—175	249	246
4	3	Messengers, First Class ⁽²⁾	£105—£2 10s.—£120 (with uniform)	388	623
13	13	Messengers ⁽²⁾	£90—5—130 (with uniform)	2,398	2,358
42	43	Unestablished Messengers ⁽⁴⁾	29s.—1s.—34s. a week (with uniform)	5,808	5,682
61	61			£ 9,187	9,250

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

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

⁽³⁾ One receives £5 for assisting the Keeper of Military Records.

⁽⁴⁾ Eight employed on Record duties are paid on the scale 34s.—1s.—38s. a week; and one receives £5 for assisting the Keeper of Records, Accountant-General's Department.

HOUSEKEEPER, HOUSEMAIDS AND CHARWOMEN.					
				£	£
1	1	Housekeeper	£120 With apartments	174	172
30	30	Housemaids ⁽¹⁾	18s. a week	2,140	2,111
6	6	Charwomen	18s. a week	430	442
37	37			£ 2,744	2,725

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

28	30	{ ARTIFICERS AND LABOURERS EMPLOYED AT THE INDIA OFFICE }	{ At varying rates, based on wages paid by H.M. Office of Works }	6,623	5,358
1	1	CASUAL ASSISTANCE ⁽¹⁾ , OVERTIME AND SUNDAY PAY	—	520	505

⁽¹⁾ Cost of Temporary Clerks and Typing Staff blocking vacancies on the Permanent Establishment for 1933-34 (£2,219) and estimated cost for 1934-35 (£2,342) included under appropriate departments.

	1934-35.	1933-34.	INCREASE.	DECREASE.
CONTINGENCIES OF THE INDIA OFFICE.				
	£	£	£	£
Rates and Taxes	4,170	4,115	55	—
Repairs, Furniture, and Fittings	1,995	1,933	62	—
Coal and Firewood	900	907	—	7
Gas and Electric Lighting and House Articles	1,440	1,226	214	—
Postage and Inland Telegrams	960	908	52	—
Travelling Expenses	200	187	13	—
Newspapers, Books, Parliamentary Papers, &c.	1,170	1,160	10	—
Advertisements	600	644	—	44
Telephones	1,150	1,193	—	43
Messengers' Uniforms	300	258	42	—
Messengers' Allowances for Night Watching	330	329	1	—
Miscellaneous	1,335	1,177	158	—
	£ 14,550	14,037	607	94
	NET INCREASE -			£513

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.				1934-35.	1933-34.
1 April 1933.	1 April 1934.			£	£
1	1	Auditor ⁽¹⁾ - - - - -	—	1,638	1,271
1 ^(*)	1	Assistant to the Auditor - - -	£850—25—1,000	1,129	1,346
4	4	Superintending Executive Officers ^(*) -	£550—20—700	3,230	3,305
6	6	Higher Executive Officers ^(*) - - -	£400—15—500	3,549	3,548
6	7 ^(*)	Executive Officers (Training Grade) (men)-	{ £100—10—130 £130—15—400 }	1,843	1,926
1	1	Executive Officer (Training Grade) (woman)	£100—10—300	288	273
12	12	Clerical Officers (men) ^(*) - - -	{ £80—5—100 £100—10—120 £120—15—150 £150—10—250 }	3,386	3,085
1	1	Clerical Officer (woman) - - -	{ £80—5—120 £120—£7 10s.—£180 }	249	239
1	1	Clerk, Special Class - - - - -	47s. 7d.—2s. 6d.—65s. 1d. a week (inclusive).	171	172
1	1	Comptometer Operator ^(†) - - - - -	28s. a week—2s.—36s. a week.	129	130
1	1	Girl Messenger ^(*) - - - - -	13s. to 26s. a week (inclusive) according to age.	44	39
35	36		£	15,656	15,334

INCREASE - £322

(1) Salary £1,200, with allowance of £300.

(2) Incumbent paid on old scale of £800—50—1,000, and received personal allowance of £200.

(3) Two are paid on the scale of Senior Clerks (Old Establishment), viz., £550—20—750.

(4) One receives an allowance of £100 for Audit of the Accounts of the Guaranteed Railway Companies.

(5) Includes one supernumerary to Establishment, to be absorbed on the occurrence of a vacancy.

(6) One receives an allowance of £4 for special duties.

(7) Present incumbent graded as Established Typist.

(8) Appointment on temporary basis.