

EAST INDIA (HOME ACCOUNTS)

HOME ACCOUNTS
OF THE GOVERNMENT OF INDIA

India Office,
17th May 1935.

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



LONDON

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EAST INDIA (HOME ACCOUNTS).

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No. 1.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE
1st April 1933 to

RECEIPTS.

	£	s.	d.
REVENUE.			
TAXES ON INCOME:			
Refund of costs in an appeal case		30	3 6
RAILWAYS:			
STATE RAILWAYS:			
Bengal-Nagpur Railway: Dividends on Government holding in the Company's Stock	£	s.	d.
	188	8	8
SUBSIDIZED COMPANIES:			
Rohilkund and Kumaon Railway: Government share of surplus profits from 1st April 1932 to 31st March 1933	7,655	7	1
			7,843 15 9
Carried forward	£		7,873 19 3

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

		£	s.	d.
Brought forward		-	-	7,873 19 3
RECEIPTS— <i>continued.</i>				
REVENUE— <i>continued.</i>				
INTEREST :				
		£	s.	d.
Interest realised from investment of Cash Balance	-	94,514	14	7
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government	-	3,675	0	0
Interest, &c., on Gold Standard Reserve holding appropriated to Revenue	-	334,590	15	7
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, &c.	-	332	0	11
Fees on transfers of East Indian Railway Company's Debenture Stock	-	201	13	3
				433,314 4 4
Details of charge of £14,116,646 17s. 10d. 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.
India 5 per cent. Stock (1942-47)	-	539,481	4	10
India 5½ per cent. Stock (1936-38)	-	1,036,983	16	5
India 4½ per cent. Stock (1950-55)	-	1,933,679	5	7
India 4½ per cent. Stock (1953-58)	-	815,839	2	4
India 3½ per cent. Stock	-	3,102,787	14	5
India 3 per cent. Stock	-	2,310,465	3	6
India 2½ per cent. Stock	-	288,472	11	6
India 4 per cent. Stock (1948-53)	-	186,951	6	9
India 6 per cent. Bonds (1933-34)	-	412,312	12	8
India 6 per cent. Bonds (1933-35)	-	84,589	9	0
India 6 per cent. Bonds (1935-37)	-	717,150	0	0
				11,428,712 7 0
Interest portion of Annuities created in purchase of Railways (see details on page 24):—				
East Indian Railway	-	658,709	6	8
Eastern Bengal Railway	-	71,075	18	3
Great Indian Peninsula Railway	-	447,631	6	10
Madras Railway	-	271,015	7	8
Scinde Punjab and Delhi Railway	-	231,321	11	1
				1,679,753 10 6
Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract:—				
Burma Railways 3 per cent. Debenture Stock	-	37,499	9	9
East Indian Railway Irredeemable 4½ per cent. Debenture Stock	-	64,576	2	4
Do. 3 per cent. new Debenture Stock	-	239,991	16	11
Do. 3½ per cent. Debenture Stock	-	244,988	15	9
Do. 4½ per cent. Debenture Stock, 1935-55	-	157,497	18	8
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock	-	13,946	6	0
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock	-	108,057	19	10
Do. 3½ per cent. Debenture Stock	-	122,497	11	7
South Indian Railway Irredeemable 4½ per cent. Debenture Stock	-	19,124	19	6
				1,008,181 0 4
				£14,116,646 17 10
Carried forward		-	-	£ 441,188 3 7

on account of the Central Government of India, from 1st April 1933 to 31st March 1934—continued.

		Brought forward		£ s. d.	
		-	-	-	9,660,824 19 0
DISBURSEMENTS—continued.					
EXPENDITURE—continued.					
INTEREST ON ORDINARY DEBT:		£	s.	d.	£ 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)		14,116,646	17	10	
Deduct—Chargeable to State Railways—Interest on Debt (see page 5)		8,627,345	6	2	
					5,489,301 11 8
Difference between par value and cost price of India 6 per cent. Bonds (1933-34 and 1933-35) purchased for cancellation					193,615 9 0
Management of Debt		93,481	15	0	
Deduct—Chargeable to State Railways—Management of Railway Specific Debt (see page 5)		21,119	12	4	
					72,362 2 8
Expenses in connection with issue of 4 per cent. Stock (1948-53)					188,913 5 0
" " " 3½ " " (1954-59)					149,711 0 0
Expenses in connection with redemption of 6 per cent. Bonds					769 0 9
Cost of advertisement and postages, 4 per cent. Stock (1948-53)					1,842 3 5
" " " 3½ " " (1954-59)					1,939 17 7
Stamp duty on Transfers and Powers of Attorney, &c.					15,287 6 2
					6,113,741 16 3
INTEREST ON OTHER OBLIGATIONS:					
Interest on balance of the Indian Military Widows' and Orphans' Fund					21,971 6 4
Interest on balance of Superior Services (India) Family Pension Fund					20,996 3 5
Bengal and North-Western Railway: 5 per cent. Debenture Stock: Discount Sinking Fund					508 13 7
					43,476 3 4
GENERAL ADMINISTRATION:					
<i>England.</i>					
Salaries of the Permanent Under Secretary of State, Deputy 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		185,475	6	5	
Law Charges		144	0	8	
Postage and telegrams to India and other places abroad		7,677	13	4	
Contributions towards National Health Insurance, Unemployment Insurance and Contributory Pensions		729	7	3	
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements and petty charges		14,077	4	1	
Miscellaneous expenditure		293	0	11	
		208,396	12	8†	
Deduct—Contribution by His Majesty's Treasury		101,210	0	0	
					107,186 12 8
<i>India.</i>					
Heads of Provinces (including Governor-General), &c.:					
Leave allowance of Member of Executive Council		994	1	9	
Voyage and equipment allowance of new Finance Member		467	0	0	
Leave allowance of Surgeon to the Viceroy		318	14	1	
Pay of Acting Resident at Aden		368	6	3	
Moiety of cost of car for Resident at Aden and of expenses in connection with Aden Residency		430	12	5	
Miscellaneous expenditure		13	14	11	
Secretariat and Headquarters Establishments:		2,592	9	5	
Leave allowances, &c.		459	2	11	
Miscellaneous: Indian Civil Service (Examination expenses) and miscellaneous expenditure		3,264	17	10	
					6,316 10 2
AUDIT:					
<i>England:</i>					
Salaries of Auditor and Assistants, under the Government of India Act, s. 27					15,250 15 2
Deduct—Contribution by His Majesty's Treasury		3,139	0	0	
Portion charged to the High Commissioner for India		7,250	0	0	
					10,389 0 0
JUSTICE: Moiety of salaries of members of Judicial Committee of the Privy Council and legal expenses					4,861 15 2
JAILS AND CONVICT SETTLEMENTS:					3,580 0 10
Pay of officers on leave from India and miscellaneous expenditure					449 14 5
					15,940,437 11 10
Carried forward					£ 15,940,437 11 10

† The Commission paid to the Brokers to the Secretary of State on the purchase or sale of securities on account of the Gold Standard Reserve, Paper Currency Reserve, Investments from Treasury Balance, &c., amounting in 1933-34 to £11,496 19s. 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

Brought forward	-	-	£	s.	d.	441,188	3	7
RECEIPTS—continued.								
REVENUE—continued.								
POLICE :								
Contribution from Imperial Government in respect of Aden Permanent Armed Police for 1933-34						8,000	0	0
MEDICAL :								
Contribution by Imperial Government towards cost of civil hospital at Aden for 1933-34						1,500	0	0
Adjustment of pay of an officer						78	5	1
						1,578	5	1
MISCELLANEOUS DEPARTMENTS :								
Miscellaneous receipt						1	0	0
CIVIL WORKS :								
Contribution by Imperial Government as rent of buildings at Aden for 1933-34						500	0	0
SUPERANNUATION ALLOWANCES AND PENSIONS :								
Widows' Funds of the Home Establishment of the East India Company : Dividends, Adjustment of Income Tax, &c.						2,142	12	7
Subscriptions in respect of the India Office Provident Fund						426	11	5
Subscriptions in respect of the—						£	s.	d.
Bengal Military Orphan Society						107	0	4
Bengal Military Fund						88	2	2
Madras Military Fund						150	15	0
Bombay Military Fund						74	6	7
						420	4	1
Subscriptions and Donations : Indian Civil Service Family Pensions						648	17	0
						3,638	5	1
Carried forward						-	-	£
						454,905	13	9

on account of the Central Government of India, from 1st April 1933 to 31st March 1934—continued.

	£	s.	d.	£	s.	d.
Brought forward	-	-	-	15,940,437	11	10
DISBURSEMENTS—continued.						
EXPENDITURE—continued.						
POLICE: Examination expenses, &c., in connection with appointments to the Police Service	-	-	-		211	18 8
PORTS AND PILOTAGE: Pay of Officers on leave from India	-	-	-		1,327	10 9
ECCLESIASTICAL: Miscellaneous expenditure	-	-	-		66	16 11
POLITICAL:						
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 (1931-32)-	1,207	1	8			
Contribution to Diplomatic and Consular Establishments in Persia and to the Consulates at Jeddah and Momein	1,687	10	0			
Contribution to expenses of the Consulate at Chiengmai, Siam	1,000	0	0			
Pay of Consul-General at Kashgar	1,870	11	11			
Pay, &c., of Officers on leave	2,129	15	1			
Miscellaneous expenditure	2,862	4	2			
FRONTIER WATCH AND WARD:						
Pay and allowances of Officers on leave from India and miscellaneous expenditure	-	-	-		10,757	2 10
SCIENTIFIC DEPARTMENTS:						
Expenses attending the preparation of "Fauna Indica"	1,391	14	6			
Contingent expenses of the India Museum Collection at Kew	723	0	0			
Pay of Officers on leave from India	121	4	5			
Miscellaneous expenditure	160	0	0			
MEDICAL:						
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford	-	-	-		2,395	18 11
PUBLIC HEALTH:						
Contributions towards International Bureau of Public Health	1,273	13	11			
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	4,175	18	10			
Miscellaneous expenditure	0	18	6			
AVIATION:						
Balance of cost of Mooring Tower at Karachi	4,934	10	9			
Contribution to the International Commission for Air Navigation and expenses	630	8	1			
Share of salary and allowances of officer in charge of Civil Aerodrome, Karachi	528	0	0			
MISCELLANEOUS DEPARTMENTS:						
Expenditure of the India Office Library	1,894	17	3			
Expenditure of the Record Department of the India Office	410	18	5			
Grant to the Royal Asiatic Society	210	0	0			
Grant in aid of the publication of the "Encyclopædia of Islam"	400	0	0			
CIVIL WORKS:						
Contribution to the British Standards Institution	550	0	0			
Miscellaneous expenditure	24	0	2			
TERRITORIAL AND POLITICAL PENSIONS:						
Members of the Family of the late Maharajah Duleep Singh	6,916	13	4			
Members of the Bengal Nizamnt Family	468	6	8			
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions for Distinguished and Meritorious Services	974	16	2			
Pensions, &c., on retirement of Officers of the following classes:—						
India Office:						
Superannuation	35,680	16	5			
Compensation (on reduction of staff)	2,500	18	6			
Compassionate and Injury	1,834	13	2			
Gratuities under the Superannuation Act, 1909	5,519	6	9			
Judges of the High Courts in India	45,535	14	10			
Indian Civil Service	125	13	9			
Military and Marine Officers in respect of Civil employment	1,106	13	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	67,702	19	7			
Pensions payable in respect of the India Office Provident Fund	2,085	14	3			
Compassionate and Miscellaneous Pensions	7,706	17	6			
Gratuities: Civil	399	14	0			
Pensions and Allowances payable in respect of—	750	0	0			
Bengal Military Orphan Society	126,388	3	5			
Bengal Military Fund	40,294	8	1			
Madras Military Fund	53,409	2	3			
Bombay Military Fund	81,713	1	0			
Madras Medical Fund	50,367	17	7			
Indian Navy Fund	15,639	4	9			
	5,083	14	5			
	246,507	8	1			
					372,895	11 6
Carried forward	-	-	-	£	16,352,024	8 6

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

	£	s.	d.
Brought forward	-	-	454,905 13 9
RECEIPTS—continued.			
REVENUE—continued.			
STATIONERY AND PRINTING:			
Miscellaneous receipts	-	-	278 11 11
MISCELLANEOUS:			
	£	s.	d.
Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consular Establishments in Persia (balance for 1930-31 and advance for 1931-32)	16,707	0	0
Receipts in respect of divisible expenditure at Aden	5,551	4	1
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	503	5	2
Miscellaneous Home Receipts	466	19	7
			25,228 8 10
DEFENCE SERVICES: EFFECTIVE:			
ARMY:			
I. FIGHTING SERVICES:			
Imperial Government's contribution towards the Defence of India	1,500,000	0	0
Amount received from the Imperial Government in respect of—			
Capitation rate payable on account of Indian Regiments lent for service in the Colonies	46,024	18	1
Consolidated Clothing Allowances, 1932-33	1,011	16	2
Voyage Pay of Officers moved in Imperial interests	3,000	0	0
Leave pay contribution	6,040	19	11
Adjustment of advances on account of—			
Marriage Allowances and Allotments (1932-33)	6,994	16	1
National Health Insurance (1932)	632	0	0
Contributory Pensions Act (1932)	1,896	0	0
Other Receipts:			
Discharge Purchase Money	499	15	0
Pension Act contributions in respect of British soldiers	538	5	1
Recoveries of over-issues in previous years of pay, &c.	1,240	16	3
Carried forward	£ 1,567,879	6	7
Carried forward	-	-	£ 480,412 14 6

on account of the Central Government of India, from 1st April 1933 to 31st March 1934—continued.

		£	s.	d.	
Brought forward		-	-	-	16,352,024 8 6
DISBURSEMENTS—continued.					
EXPENDITURE—continued.					
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding for the India Office, &c.	-	7,132	14	4	
Deduct—Contribution by His Majesty's Treasury	-	3,496	0	0	
					3,636 14 4
MISCELLANEOUS:					
Contribution towards Expenses of the Secretariat of the League of Nations	-	103,772	16	11	
League of Nations Assembly and Committees	-	2,349	6	8	
International Labour Conference	-	891	5	3	
World Economic Conference	-	2,141	10	6	
International Conference on Disarmament	-	3,892	10	1	
Round Table Conference (No. 3)	-	71	4	9	
Joint Select Committee (Indian Delegation)	-	15,323	8	7	
" " " (Burma Delegation)	-	1,136	16	3	
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	-	1,125	0	0	
Relief and repatriation of destitute Indians	-	2,437	4	9	
Commission on pensions and leave allowances paid abroad	-	498	4	11	
Books and Newspapers supplied to India	-	374	4	7	
Cost of insignia of Indian Orders	-	742	3	7	
Charges for actuarial work performed for the India Office	-	415	0	0	
Pay and expenses of Officers specially employed	-	1,446	18	2	
Contribution to International Copyright Union	-	158	7	6	
Contribution to International Relief Union	-	2,506	7	11	
Sundry items	-	1,142	9	1	
					148,929 19 6
TOTAL CIVIL EXPENDITURE					16,504,591 2 4
DEFENCE SERVICES: EFFECTIVE:					
ARMY:					
I. FIGHTING SERVICES:					
Payments to the War Office in respect of H.M.'s British Forces serving in India: For the year 1933-34	-	1,250,000	0	0	
Discharge Gratuity and Deferred Pay of British Troops:					
Payments to the War Office:		£	s.	d.	
For the year 1933-34	-	42,000	0	0	
" " 1932-33	-	1,172	19	3	
Payments to N.C.O.'s &c., formerly on the Indian Unattached List	-	935	0	0	
					44,107 19 3
Pay and allowances, &c. of British soldiers attending Vocational Courses	-	21,387	19	1	
Furlough allowances of British Regiments serving in India:					
Officers	-	86,160	3	2	
Other ranks	-	59,593	8	3	
					145,753 11 5
Furlough allowances: Indian Army: Regimental	-	218,195	17	3	
National Health Insurance:		£	s.	d.	
Advances for year 1933	-	28,650	0	0	
" " 1934	-	9,700	0	0	
					38,350 0 0
Unemployment Insurance:		£	s.	d.	
Contribution for the year 1933-34	-	90,000	0	0	
Balance, 1932-33	-	6,925	18	5	
					96,925 18 5
Payment to Ministry of Health under the Contributory Pensions Act, 1925 (of which a moiety is recovered from issues of pay)	-	115,050	0	0	
Marriage allowances and allotments:		£	s.	d.	
British Troops	-	249,191	3	1	
Indian Army	-	25,792	16	8	
					274,983 19 9
Consolidated Clothing Allowances (1932-33)	-	745	12	8	
Pay and allowances of Second Lieutenants on appointment	-	12,274	3	6	
Fighting units: Miscellaneous	-	2,016	5	2	
					2,219,791 6 6
Carried forward					2,219,791 6 6
					16,504,591 2 4

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

		£	s.	d.
Brought forward		-	-	-
RECEIPTS— <i>continued.</i>				
REVENUE— <i>continued.</i>				
DEFENCE SERVICES: EFFECTIVE— <i>continued.</i>				
ARMY— <i>continued.</i>				
Brought forward		1,567,879	6	7
II. ADMINISTRATIVE SERVICES:				
Educational Establishments:				
Fees, &c., received in respect of Cadets at the Royal Military College, Sandhurst		3,443	15	0
Medical Services:				
Refund by War Office of charges in respect of Lodging, Fuel and Light on account of I.M.S. Officers at the R.A.M.C. College, Millbank		1,189	15	10
Recoveries of over-issues in previous years of pay, &c.:				
		£	s.	d.
Educational		36	19	7
Arsenals		34	11	2
Medical		107	0	5
Miscellaneous Services		53	4	0
		231	15	2
Hospital stoppages recovered from officers on leave		294	0	11
Contribution by the Imperial Government for the year 1933-34 in respect of the Military Attaché at Meshed		950	0	0
IV. STAFF:				
Recoveries of over-issues in previous years of pay, &c.		95	17	1
V. PURCHASE AND SALE OF STORES:				
Stores brought from India with troops:				
Clothing		9,097	15	5
Ordnance		29,539	15	8
		38,637	11	1
VI. SPECIAL SERVICES:				
Recoveries and adjustments of payments in previous years to Surplus Officers of the Indian Army		2,117	7	11
VII. TRANSPORTATION AND MISCELLANEOUS:				
Miscellaneous Receipts in connection with transport of troops		1,087	15	2
Miscellaneous Receipts in connection with concession passages		5,501	5	0
		1,621,428	9	9
Carried forward		2,101,841	4	3

on account of the Central Government of India, from 1st April 1933 to 31st March 1934—continued.

		Brought forward		£	s.	d.	£	s.	d.	
DISBURSEMENTS—continued.							2,219,791	6	6	
EXPENDITURE—continued.							16,504,591	2	4	
DEFENCE SERVICES: EFFECTIVE—continued.										
ARMY—continued.										
II. ADMINISTRATIVE SERVICES:										
Educational:										
Training Establishments:										
Furlough allowances: Officers		£	s.	d.	£	s.	d.			
" " Other ranks		24,742	12	9						
Miscellaneous		100	14	1						
		700	0	0	25,543	6	10			
Army Education:										
Furlough allowances: Officers		2,261	19	10						
" " Other ranks		2,022	5	5						
Miscellaneous		4,112	10	9	8,396	16	0			
Supply and Transport:										
Indian Army Service Corps: Furlough allowances: Officers					51,169	5	0			
" " Other ranks					29,337	9	8			
" " Miscellaneous					176	3	7			
								80,682	18	3
Remount Depots:										
Furlough allowances: Officers					2,426	16	11			
" " Other ranks					599	8	4			
Miscellaneous										
Veterinary:										
Furlough allowances: Royal Army Veterinary Corps: Officers					2,872	19	0			
" " Other ranks										
Miscellaneous										
								3,026	5	3
Arsenals:										
Furlough allowances: Indian Army Ordnance Corps, &c.:										
Officers					9,224	3	8			
Other ranks					25,586	10	1			
Miscellaneous					16	8	2			
								34,827	1	11
Medical Services:										
Furlough allowances: Royal Army Medical Corps					17,761	5	11			
" " Indian Medical Service, &c.					46,307	14	7			
" " Indian Medical Department					6,561	14	7			
Sterling Overseas Pay: Indian Medical Service					31,388	6	0			
Pay, &c., of Lieutenants on appointment to the I.M.S.					13,627	16	0			
Cost of medical treatment of officers on leave					2,407	0	6			
Miscellaneous expenditure					672	3	10			
								118,726	1	5
Miscellaneous Administrative Services:										
Furlough allowances					8,809	10	4			
Miscellaneous expenditure					1,491	3	7			
								10,300	13	11
III. MANUFACTURING ESTABLISHMENTS:										
Furlough allowances and miscellaneous expenditure:										
Ordnance and Clothing Factories					655	17	4			
Grass Farms					2,030	13	4			
Medical Depôts and Workshops					1,784	4	8			
Dairy Farms					409	14	4			
								4,880	9	8
IV. STAFF:										
Indian Orderlies to His Majesty the King										
Furlough allowances:					1,852	15	3			
Army Headquarters: Officers		£	s.	d.						
" " Other ranks		13,463	18	0						
Commands: Officers		2,368	8	4						
" " Other ranks		11,750	4	7						
Districts and Brigades: Officers		3,793	6	4						
" " Other ranks		24,285	19	0						
		7,058	15	3	62,720	11	6			
Sterling Overseas Pay					4,143	4	11			
Miscellaneous expenditure					50	0	1			
								68,766	11	9
V. PURCHASE AND SALE OF STORES:										
Stores taken to India with Troops: Clothing					11,211	1	6			
" " Ordnance					30,138	10	1			
								41,349	11	7
VII. TRANSPORTATION AND MISCELLANEOUS:										
Sea Transport charges					392,820	12	0			
Concession Passages					23,863	2	10			
Military charges for Aden: Contribution to Imperial Govt., &c.					115,500	0	0			
Embarkation and Transport Staff:										
Furlough Allowances: Officers		£	s.	d.						
" " Men		207	6	6						
Miscellaneous		842	6	0						
		102	15	6	1,152	8	0			
Land Transport Charges					2,485	6	2			
Miscellaneous expenditure					1,151	5	10			
								536,972	14	10
Carried forward								3,156,136	16	11
								16,504,591	2	4

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

		£	s.	d.
Brought forward - - - - -		2,101,841	4	3
RECEIPTS—continued.				
REVENUE—continued.				
DEFENCE SERVICES: EFFECTIVE—continued.				
ROYAL AIR FORCE:				
Stores brought from India with Airmen:				
Clothing - - - - -		£	s.	d.
Ordnance - - - - -		222	6	0
		119	16	2
Consolidated Clothing Allowances of Airmen returning from India: 1932 - - - - -		522	7	0
Fees in respect of cadets at Cranwell College - - - - -		375	0	0
Miscellaneous receipts - - - - -		55	5	8
				1,294 14 10
MARINE:				
Miscellaneous receipts - - - - -				375 11 5
MILITARY ENGINEER SERVICES:				
Miscellaneous receipts - - - - -				4 2 7
DEFENCE SERVICES: NON-EFFECTIVE:				
ARMY:				
Recoveries from the War Office in respect of Retired Pay. &c., of Indian Troops, &c., lent to it:				
		£	s.	d.
For the year 1933-34 - - - - -		211,414	0	0
Adjustments: 1927-28 - - - - -		- 379	0	0
1928-29 - - - - -		- 961	0	0
1929-30 - - - - -		- 745	0	0
1930-31 - - - - -		7,390	0	0
1931-32 - - - - -		11,959	0	0
1932-33 - - - - -		4,973	0	0
				233,651 0 0
Other pensionary contributions - - - - -				874 9 7
Subscriptions towards Indian Military Service Family Pensions - - - - -				52,167 11 7
Recoveries from Civil Revenues in respect of pensions charged to Military Services in previous years - - - - -				7,433 8 9
Adjustments of over-issues and miscellaneous receipts - - - - -				2,046 15 6
				296,173 5 5
MARINE:				
Miscellaneous receipts - - - - -				962 5 6
EXTRAORDINARY RECEIPTS:				
Reparation receipts - - - - -				179 0 5
Refund by Persian Government of Loan - - - - -		245,000	0	0
				245,179 0 5
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward) -		£	2,645,830	4 5

on account of the Central Government of India, from 1st April 1933 to 31st March 1934—continued.

		£	s.	d.	£	s.	d.	
Brought forward - - -		3,156,136	16	11	16,504,591	2	4	
DISBURSEMENTS—continued.								
EXPENDITURE—continued.								
DEFENCE SERVICES: EFFECTIVE—continued.								
ROYAL AIR FORCE:								
		£	s.	d.				
Payments to the Air Ministry in respect of personnel serving in India: For the year 1933-34 - - -		210,000	0	0				
Discharge Gratuities, 1932-33 - - -		953	0	0				
Furlough allowances - - -		8,141	11	3				
Cost of Sea Transport - - -		63,530	14	7				
National Health Insurance:	£ s. d.							
1933 - - -	900 0 0							
1934 - - -	300 0 0							
1932 (Balance) - - -	18 2 0							
Unemployment Insurance (1932-33) - - -		1,218	2	0				
Payment to Ministry of Health under Contributory Pensions Act (of which a moiety is recovered from issues of pay) - - -		1,320	0	0				
Marriage allowances and allotments - - -		3,654	6	0				
Educational Charges - - -		80,975	13	7				
Consolidated Clothing Allnces. of Airmen proceeding to India		8,451	9	5				
Stores taken to India with Airmen:	£ s. d.							
Clothing - - -	469 18 11							
Ordnance - - -	325 7 4							
Miscellaneous expenditure - - -		795	6	3				
		237	18	9				
					380,171	1	10	
MARINE:								
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c. - - -		100,192	5	2				
Royal Indian Marine Furlough Pay - - -		15,916	14	11				
Miscellaneous expenditure - - -		5,936	1	8				
					122,045	1	9	
MILITARY ENGINEER SERVICES:								
Furlough Pay of personnel of the Royal Engineers - - -		24,953	12	8				
Miscellaneous expenditure - - -		257	11	10				
					25,211	4	6	
DEFENCE SERVICES: NON-EFFECTIVE:								
ARMY:								
Payments to the War Office on account of Retired Pay, Pensions, &c., of H.M.'s British Forces, for service in India:								
For the year 1933-34 - - -	£	1,149,817	0	0				
Adjustments: 1927-28 - - -		-86	0	0				
1928-29 - - -		-47	0	0				
1929-30 - - -		702	0	0				
1930-31 - - -		36,574	0	0				
1931-32 - - -		16,067	0	0				
1932-33 - - -		-4,319	0	0				
		1,198,708	0	0				
Less Voyage Pay - - -		-600	0	0				
					1,198,108	0	0	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - -		1,815,134	13	9				
Wound Pensions and Gratuities - - -		11,017	7	1				
Compassionate Allnces. of Officers removed from Service, &c. - - -		1,353	10	8				
Pensions of Non-commissioned Officers and men - - -		924	16	1				
Gratuities: Army - - -		9,240	10	11				
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty - - -		120,526	9	10				
Pensions of Widows & Families of Officers, &c., of Indian Service - - -		98,090	7	3				
Cost of Medals, &c. - - -		1,490	0	7				
Medical treatment of retired Officers, &c. - - -		6,661	14	6				
		3,262,547	10	8				
Indian Military Service Family Pensions - - -		306,291	0	4				
					3,568,838	11	0	
ROYAL AIR FORCE:								
Payment to the Air Ministry in respect of personnel serving in India, &c. - - -		34,700	8	8				
MARINE:								
		£	s.	d.				
Royal Indian Marine Retired Pay - - -		47,163	9	10				
Compassionate and Miscellaneous Pensions - - -		167	18	0				
Indian Navy Retired Pay - - -		0	17	6				
Miscellaneous - - -		2	11	3				
					47,334	16	7	
					3,650,873	16	3	
					7,334,438	1	3	
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward) - - -								
					£	23,839,029	3	7

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

Brought forward - - - - £ 2,645,830 s. 4 d. 5

RECEIPTS—*continued.*

CAPITAL NOT CHARGED TO REVENUE.

DEBT.

PERMANENT DEBT INCURRED:

	For Railway Construction.		For General Purposes.			
	£	s. d.	£	s. d.	£	s. d.
India 4 per cent. Stock (1948-53): Loan of £12,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in May 1933:						
Receipts in the year - - - -	9,750,000	0 0	1,950,000	0 0	11,700,000	0 0
India 3½ per cent. Stock (1954-59): Loan of £10,000,000 created under East India Loans Act, 1923, and previous Acts, and issued in November 1933:						
Receipts in the year - - - -	4,422,990	10 7	2,948,660	7 0	7,371,650	17 7
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 - - - -	56,103	11 4	27,012	16 6		
£20,000,000 India 4½ per cent. Stock issued in May 1923 - - - -	48,648	19 5	8,585	2 3		
Loans created under East India Loans Act, 1923, and previous Acts:					140,350	9 6
£7,500,000 India 4½ per cent. Stock issued in January 1928 - - - -	11,694	19 10	—	—		
£10,000,000 India 4½ per cent. Stock issued in January 1929 - - - -	16,652	6 3	—	—		
					28,347	6 1
£7,000,000 India 6 per cent. Bonds issued in May 1930 - - - -	11,078	17 0	1,846	9 6	12,925	6 6
£12,000,000 India 5½ per cent. Stock issued in February 1931 - - - -	66,416	9 3	—	—	66,416	9 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) - - - -	38,294	14 7	—	—	38,294	14 7
£10,000,000 India 5 per cent. Stock issued in April 1932 - - - -	35,534	19 2	3,948	6 7	39,483	5 9
£12,000,000 India 4 per cent. Stock issued in May 1933 - - - -	5,793	14 1	1,158	14 10	6,952	8 11
UNFUNDED DEBT:						
Indian Military Widows' and Orphans Fund (Sterling Branch):						
Subscriptions and interest on balance - - - -			74,320	3 10		
Superior Services (India) Family Pension Fund:						
Subscriptions and interest on balance - - - -			58,736	17 3		
					133,057	1 1
					19,537,477	19 3
Carried forward - - - -					£ 22,183,308	3 8

on account of the Central Government of India, from 1st April 1933 to 31st March 1934—continued.

		Brought forward			£ s. d.		
					23,839,029 3 7		
DISBURSEMENTS—continued.							
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	-	-	52,068	9	7		
Bombay Baroda and Central India Railway	-	-	148,663	6	7		
Bengal-Nagpur Railway	-	-	137,946	1	5		
Madras and Southern Mahratta Railway	-	-	133,249	11	10		
*Rohilkund and Kumaon Railway	-	-	12,238	14	10		
South Indian Railway	-	-	195,819	17	4		
*Bengal and North-Western Railway	-	-	46,110	11	7		
					726,096	13	2
CAPITAL CONTRIBUTED BY RAILWAY COMPANIES TOWARDS OUTLAY ON STATE RAILWAYS:							
Discharge of Debentures—Bengal-Nagpur Railway	-	-	—			152,000	0 0
						878,096	13 2
DEBT.							
PERMANENT DEBT DISCHARGED:							
India 5½ per cent. Stock (1932)	-	-	2,602	9	4		
India 6 per cent. Bonds (1932-33)	-	-	450	0	0		
India 6 per cent. Bonds (1933-35)	-	-	2,617,700	0	0		
India 6 per cent. Bonds (1933-34)	-	-	9,959,500	0	0		
					12,580,252	9	4
Capital portion of Annuities created in purchase of Railways (see details on page 24):							
East Indian Railway	-	-	486,545	17	9		
Eastern Bengal Railway	-	-	45,761	0	9		
Great Indian Peninsula Railway	-	-	820,849	12	0		
Madras Railway	-	-	217,362	10	2		
Scinde Punjab and Delhi Railway	-	-	139,991	12	5		
					1,710,510	13	1
Purchase of India 5½ per cent. Stock with the State Railways Sinking Funds (see details on page 24)							
					200,000	0	0
					14,490,763	2	5
UNFUNDED DEBT:							
Indian Military Widows' and Orphans' Fund (Sterling Branch)	-	-	6,603	4	3		
Superior Services (India) Family Pension Fund	-	-	10,015	15	10		
					16,619	0	1
					14,507,382	2	6
Carried forward					39,224,507 19 3		

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

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

		Brought forward			£	s.	d.	
					22,183,308	3	8	
RECEIPTS—continued.								
DEPOSITS AND ADVANCES (for details of Balances, see page 26).								
GOLD STANDARD RESERVE:								
		£	s.	d.	£	s.	d.	
Cost price of—								
£82,625,000 British Treasury Bills maturing or realised	-	82,511,505	16	1				
Proceeds of sale of—								
£2,000,000 Treasury 3 per cent. Bonds, 1934-42	-	2,065,140	16	7				
Redemption money of—								
£1,095,000 Treasury 4½ per cent. Bonds, 1934	-	1,095,000	0	0				
£239,200 Treasury 3 per cent. Bonds, 1933-42	-	239,200	0	0				
		85,910,846	12	8				
Dividends on investments, discount on Treasury Bills, &c.	-	434,400	8	7				
Transfers from Home Treasury	-	11,626,000	0	0	97,971,247	1	3	
PAPER CURRENCY RESERVE:								
Transfers from Home Treasury	-				6,189,368	13	7	
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:								
Repayment by the Imperial Government of:								
Expenditure in England in connection with								
Pay of Indian Army officers lent to H.M. Government	-	167	11	8				
Pay of Second Lieutenants on appointment to the Indian Army	-	174	9	0				
Sums advanced by H.M. Treasury in connection with the								
Joint Select Committee	-	21,100	0	0				
Miscellaneous	-	2,254	3	2	23,696	3	10	
SUSPENSE ACCOUNTS:								
Investments in Railway Debentures from Treasury Balance -		485,365	0	0				
Bengal and North-Western Railway, appropriation from								
Revenue in respect of Discount on the 5 per cent. Debenture								
Stock (State Portion)	-	4,584	9	9				
Miscellaneous	-	64,084	19	7	554,034	9	4	
MISCELLANEOUS DEPOSITS:								
British Income Tax collected on behalf of H.M. Imperial								
Government	-	925,405	0	5				
Currie Scholarship for Indian Forest Students	-	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	-	4,168	5	3				
Hospital Saving Association	-	197	16	0				
Post Office Sanatorium Society	-	14	17	8				
Civil Service Sports Society	-	30	6	0				
Civil Service Benevolent Fund	-	44	9	3				
Madras and Southern Mahratta Railway (Mysore Railway):								
Interest on Debenture Stock	-	48,000	0	0				
Miscellaneous	-	14,038	13	10	992,288	16	9	
					105,730,635	4	9	
Carried forward					£	127,913,943	8	5

on account of the Central Government of India, from 1st April 1933 to 31st March 1934—*continued.*

		£	s.	d.
Brought forward		39,224,507	19	3
DISBURSEMENTS—<i>continued.</i>				
DEPOSITS AND ADVANCES (for details of Balances, see page 26).				
GOLD STANDARD RESERVE:				
Investments in the purchase of				
£77,900,000 British Treasury Bills -	77,790,523	15	0	
£1,000,000 Treasury 5 per cent. Conversion Bonds (1944-64)	1,181,131	13	0	
£3,175,000 Treasury 2½ per cent. Bonds (1937)	3,248,277	0	5	
£5,325,000 Treasury 4½ per cent. Conversion Bonds (1940-44)	5,878,062	17	6	
£3,000,000 Treasury 3 per cent. Bonds (1934-42)	3,087,594	2	6	
£5,325,000 Treasury 2 per cent. Bonds (1935-38)	5,332,786	4	7	
£1,095,000 Treasury 4½ per cent. Bonds (1934)	1,118,609	10	0	
	97,636,985	3	0	
Appropriation to Revenue	334,590	15	7	97,971,575 18 7
PAPER CURRENCY RESERVE:				
Investments in purchase of				
British Treasury Bills				6,189,368 13 7
ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:				
Recoverable from the Imperial Government:				
Expenditure in England in connection with				
Pay of Indian Army Officers lent to Imperial Government				
	44	9	3	
Round Table Conference	726	18	1	
Joint Select Committee	20,623	10	8	
Miscellaneous	2,576	19	1	23,971 17 1
SUSPENSE ACCOUNTS:				
Investments in Railway Debentures from Treasury Balance				
	485,365	0	0	
Purchase of India Stock and Bonds	4,278,873	8	10	
Miscellaneous	64,562	6	4	4,828,800 15 2
MISCELLANEOUS DEPOSITS:				
British Income Tax paid to H.M. Imperial Government	928,821	9	7	
Norman Memorial Fund	8	6	6	
Sir Pertab Singh Memorial Fund	300	0	0	
Pollock Memorial Fund	18	0	0	
Insurance Premia paid to Civil Service Insurance Society	4,224	14	6	
Hospital Saving Association	193	7	9	
Post Office Sanatorium Society	14	17	8	
Civil Service Sports Society	30	9	0	
Civil Service Benevolent Fund	43	14	0	
Madras and Southern Mahratta Railway (Mysore Railway):				
Interest on Debenture Stock	48,000	0	0	
Miscellaneous	15,262	12	10	996,917 11 10
				110,010,634 16 3
Carried forward				£ 149,235,142 15 6

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

	£	s.	d.	£	s.	d.
Brought forward - -	2,120,894	7	11	127,913,943	8	5
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 - - - - -	45,157,998	4	7			
Sterling obtained in London - - - - -	60,312	10	0			
Sale of silver - - - - -	3,910,553	15	11			
				51,249,758	18	5
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - - - - -				£ 179,163,702	6	10
RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details <i>see</i> pages 29 and 31.)						
Madras - - - - -	89	13	2			
Bengal - - - - -	1	10	11			
				91	4	1
TOTAL RECEIPTS - - - - -				£ 179,163,793	10	11
Balance on the 1st April 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
				£ 188,843,381	16	11

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

INDIA OFFICE,
August 1934.

on account of the Central Government of India, from 1st April 1933 to 31st March 1934—*continued.*

	£	s.	d.	£	s.	d.
Brought forward -	736,081	19	8	149,235,142	15	6
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 - - - - -	11,626,000	0	0			
Transfers through Paper Currency Reserve - - - - -	6,189,368	13	7			
				18,551,450	13	3
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER FOR INDIA - - - - -						
				5,423,595	13	11
TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - £						
				173,210,189	2	8
DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS. (For details see pages 29 to 38.)						
Madras - - - - -	15,420	14	2			
Bombay - - - - -	26,753	9	3			
Bengal - - - - -	21,624	19	1			
United Provinces of Agra and Oudh - - - - -	18,794	5	7			
Punjab - - - - -	21,876	18	0			
Burma - - - - -	34,743	13	5			
Bihar and Orissa - - - - -	9,279	4	10			
Central Provinces and Berar - - - - -	8,884	7	2			
Assam - - - - -	7,603	8	3			
North-West Frontier Province - - - - -	641	1	10			
				165,622	1	7
TOTAL DISBURSEMENTS - £						
				173,375,811	4	3
Balance on the 31st March 1934, held as follows:—						
Cash at the Bank of England and in the hands of sub-accountants -	1,094,455	5	3*			
British Treasury Bills - - - - -	14,373,115	7	5			
				15,467,570	12	8
£						
				188,843,381	16	11

* Including £568 8s. 6d. 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,
1st March 1935.

E. L. BALL,
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. 1,146,287 18 10	£ s. d. -1,401 9 3	£ s. d. 1,368 11 10	£ s. d. 1,145,255 4 5
Eastern Bengal Railway : Annuity terminating in 1957, at the rate of 6 <i>l.</i> 3 <i>s.</i> 4*79 <i>d.</i> for 100 <i>l.</i> Stock of the Company	116,860 14 8	-26 0 1	11 4 5	116,836 19 0
Great Indian Peninsula Railway : Annuity terminating in 1948, at the rate of 6 <i>l.</i> 18 <i>s.</i> 6*776 <i>d.</i> for 100 <i>l.</i> Stock of the Company	1,268,518 0 6	-60 1 7	14 19 11	1,268,480 18 10
Madras Railway : Annuity terminating in 1956, at the rate of 5 <i>l.</i> 7 <i>s.</i> 10*795 <i>d.</i> for 100 <i>l.</i> Stock of the Company	488,381 5 8	-3 7 10	—	488,377 17 10
Scinde Punjab and Delhi Railway : Annuity terminating in 1958, at the rate of 5 <i>l.</i> 3 <i>s.</i> 8*141 <i>d.</i> for 100 <i>l.</i> Stock of the Company	371,381 8 6	-106 5 2	57 5 2	371,313 3 6
£	3,390,397 8 2	-1,585 0 11	1,462 1 4	3,390,264 3 7*

* Charged as Capital redeemed during 1933-34, see page 17, £1,710,510 18*s.* 1*d.*, Interest on Capital, see page 6, £1,679,758 10*s.* 6*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. India 5½ per cent. Stock. (1936-38).	Cost.		
		East Indian Railway.	Eastern Bengal Railway.	Scinde Punjab and Delhi Railway.
STATE RAILWAYS—SINKING FUNDS: Created pursuant to Acts 42 & 43 Vict. c. 206. s. 51, and 44 & 45 Vict. c. 53, s. 2 (a)	£ s. d.	£ s. d.	£ s. d.	£ s. d.
East Indian Railway	109,889 2 5	119,050 0 0	—	—
Eastern Bengal Railway	8,778 8 8	—	9,550 0 0	—
Scinde Punjab and Delhi Railway	65,598 18 1	—	—	71,400 0 0
£	183,736 8 9	119,050 0 0	9,550 0 0	71,400 0 0
			£200,000 0 0	

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

	Bombay Baroda and Central India Railway.	East Indian Railway.	Eastern Bengal Railway (including Bengal Central Railway).	Great Indian Peninsula Railway (includ- ing Indian Midland Railway).	Madras Railway.	Oude and Rohilkund Railway.	Scinde Punjab and Delhi Railway.	South Indian Railway.	Burma Railways.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
STATE RAILWAYS—INTEREST ON DEBT:										
On India 6 per cent. Bonds (1933-34)	--	--	--	--	--	- 82 19 10†	--	--	--	
On India 6 per cent. Bonds (1933-35)	--	--	--	--	--	- 54 1 3	--	--	--	
On India 4½ per Cent. Stock	--	--	--	--	--	- 192 7 0	--	--	--	
On India 3½ per Cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	58,635 3 4	258,952 5 4	14,050 14 8	18,364 18 0	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	13,464 4 8	97,896 10 0	--	308,034 4 8	- 15,261 3 4	119,886 13 8	--	
On India 2½ per Cent. Stock issued in redemption of portion of Debentures and Debenture Stock	--	- 3,799 16 0	- 883 8 0	--	--	10,763 1 4	- 2,427 7 0	7,623 13 0	--	
On unredeemed Annuity Capital outstanding on 31st March 1924	--	817,033 2 0	84,693 3 10	636,730 2 8	330,878 12 2	--	272,761 18 10	--	--	
	385,083 11 0	1,053,930 1 4	111,924 15 2	752,901 10 8	362,193 10 2	315,995 18 8	367,148 6 2	137,510 6 8	--	3,476,777 19 5
On Railway Debenture Stock	--	707,054 13 8	13,946 6 0	280,555 11 5	--	--	--	19,124 19 6	37,499 9 9	1,008,181 0 4
£	385,083 11 0	1,760,984 15 0	125,871 1 2	983,547 2 1	362,193 10 2	315,995 18 8	367,148 6 2	146,635 6 2	37,499 9 9	4,484,958 19 9

* 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 1933 to 31st March 1934—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 1933 to 31st March 1934—*continued* (Appendix).

APPENDIX II.

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

DEBIT BALANCES.

	Balance, 1st April 1933.		Transactions during 1933-34.				Balance, 31st March 1934.	
	£	s. d.	Payments.		Receipts.		£	s. d.
Pay of Second Lieutenants on appointment -	174	9 0	—	—	174	9 0	—	—
Pay of Indian Army Officers lent to Imperial Government Accounts with Imperial Government: Miscellaneous	123	2 5	44	9 3	167	11 8	—	—
Round Table Conference -	678	12 11	2,576	19 1	2,254	3 2	1,001	8 10
Joint Select Committee -	-726	18 1	726	18 1	—	—	—	—
Expenditure consequent on disturbances in Persia -	—	—	20,623	10 8	21,100	0 0	-476	9 4
Suspense: Miscellaneous -	17,938	4 9	—	—	—	—	17,938	4 9
Mysore Debenture Stock Sinking Fund—Investment Account -	4,788	1 1	64,562	6 4	64,084	19 7	5,265	7 10
Pollock Memorial Fund: Investment Account -	64,355	9 6*	—	—	—	—	64,355	9 6*
Investments in Railway Debentures from Treasury Balance -	356	10 9	—	—	—	—	356	10 9
Purchase of India Stock and Bonds -	—	—	485,365	0 0	485,365	0 0	—	—
TOTAL -	—	—	4,278,873	8 10	—	—	4,278,873	8 10
TOTAL -	£	87,687 12 4	4,852,772	12 3	573,146	3 5	4,367,314	1 2

CREDIT BALANCES.

Bengal and North-Western Railway 5 per cent. Debenture Stock (State portion) Discount Sinking Fund -	11,582	4 10	—	—	4,584	9 9	16,166	14 7
Currie Scholarship for Forest Students -	18	0 5	—	—	54	8 4	72	8 9
Norman Memorial Fund -	6	2 8	8	6 6	16	16 0	14	12 2
Sir Pertab Singh Memorial Fund -	550	0 0	300	0 0	300	0 0	550	0 0
Pollock Memorial Fund -	357	13 9	18	0 0	18	4 0	357	17 9
Mysore Debenture Stock Sinking Fund -	64,355	9 6*	—	—	—	—	64,355	9 6*
Income Tax -	8,234	9 1	928,821	9 7	925,405	0 5	4,817	19 11
Hospital Saving Association -	43	0 3	193	7 9	197	16 0	47	8 6
Post Office Sanatorium Society Civil Service Insurance Society -	—	—	14	17 8	14	17 8	—	—
Civil Service Sports Society -	971	11 9	4,224	14 6	4,168	5 3	915	2 6
Miscellaneous Deposits -	7	6 0	30	9 0	30	6 0	7	3 0
British War Loan Interest retained -	4,397	16 1	15,262	12 10	14,038	13 10	3,173	17 1
Civil Service Benevolent Fund	418,025	1 7	—	—	—	—	418,025	1 7
TOTAL -	9	7 0	43	14 0	44	9 3	10	2 3
TOTAL -	£	508,558 2 11	948,917	11 10	948,873	6 6	508,513	17 7

* 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 1933 to 31st March 1934.

CENTRAL GOVERNMENT OF INDIA.

EXPENDITURE.

	£	s.	d.	
CUSTOMS: Contribution to the International Customs Tariffs Bureau, 1933-34	-	-	-	338 11 2
TAXES ON INCOME: Expenditure in connection with appeals from India	-	-	-	1,540 18 0
FOREST: Subscription of Forest Research Institute, Dehra Dun, to International Union of Forest Research Organisations (1934)	-	-	-	7 2 3
RAILWAY REVENUE ACCOUNT:				
STATE RAILWAYS: INTEREST ON DEBT, &c.:		£	s.	d.
Management of Railway Specific Debt	-	21,119	12	4
STATE RAILWAYS: WORKING EXPENSES:		£	s.	d.
Rental paid to the South Behar Railway Company	30,000	0	0	
Subscription to International Railway Congress	293	15	0	
Furlough pay and allowances of officers on leave from India	690	3	7	
Miscellaneous charges	0	3	2	
		30,984	1	9
MISCELLANEOUS RAILWAY EXPENDITURE:				
Pensions of former employees in London Offices of East Indian Railway and Great Indian Peninsula Railway	-	146	1	3
Pensionary charges of military officers in respect of railway employment	-	207	6	0
Pay, &c., of Railway expert from England	-	250	0	0
Miscellaneous charges	-	30	17	10
				52,737 19 2
POSTS AND TELEGRAPHS REVENUE ACCOUNT:				
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:				
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	-	28,000	0	0
Miscellaneous expenditure	-	289	0	0
				28,289 0 0
INTEREST ON ORDINARY DEBT:				
Management of Debt	93,481	15	0	
Deduct: Management of Railway Specific Debt	-	21,119	12	4
		72,362	2	8
Expenses in connection with issue of 4 per cent. Stock (1948-53)	-	188,913	5	0
Expenses in connection with issue of 3½ per cent. Stock (1954-59)	-	149,711	0	0
Expenses in connection with redemption of 6 per cent. Bonds	-	769	0	9
Cost of advertisement, &c. of 4 per cent. Stock (1948-53)	-	1,842	3	5
Cost of advertisement, &c. of 3½ per cent. Stock (1954-59)	-	1,939	17	7
Stamp duty on Transfers and Powers of Attorney, &c.	-	15,287	6	2
				430,824 15 7
GENERAL ADMINISTRATION:				
<i>England:</i>				
Law Charges	-	144	0	8
Postage and Telegrams to India and other places abroad	-	7,677	13	4
Office contingencies: Rates, furniture and repairs, fuel, lighting, postage other than to India, inland telegrams, advertisements, and petty charges	-	13,265	3	5
		21,086	17	5
Deduct: Contribution by His Majesty's Treasury	-	9,083	0	0
				12,003 17 5
<i>India:</i>				
Heads of Provinces:				
Pay of Acting Resident at Aden	-	368	6	3
Moiety of cost of car for Resident at Aden and of expenses in connection with Aden Residency	-	408	1	9
Miscellaneous expenditure	-	13	14	11
				790 2 11
Secretariat, &c.: Leave allowances	-	-	-	46 12 2
Miscellaneous: Indian Civil Service (Examination expenses) and miscellaneous expenditure	-	-	-	3,164 13 10
ADMINISTRATION OF JUSTICE:				
Legal expenses	-	-	-	4 14 0
JAILS AND CONVICT SETTLEMENTS:				
Pay of an Officer on leave from India and miscellaneous expenditure	-	-	-	397 6 3
POLICE:				
Examination expenses in connection with appointments to the Police Service	-	-	-	207 9 10
SCIENTIFIC DEPARTMENTS:				
Expenses attending the preparation of "Fauna Indica"	-	1,391	14	6
Contingent expenses of the India Museum Collection at Kew	-	250	0	0
Miscellaneous expenditure	-	10	0	0
				1,651 14 6
Carried forward	-	-	-	£ 532,004 17 1

EXPENDITURE—continued.		£	s.	d.	£	s.	d.
Brought forward		-	-	-	532,004	17	1
MEDICAL :							
Cost of the maintenance of a Lunatic at the Coton Hill Hospital, Stafford		-	-	-	103	15	0
PUBLIC HEALTH :							
Contributions towards International Bureau of Public Health		-	-	1,273	13	11	
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		-	-	4,175	18	10	
Miscellaneous expenditure		-	-	0	18	6	
					5,575	11	3
AVIATION :							
Balance of cost of mooring tower at Karachi		-	-	4,934	10	9	
Contribution to the International Commission for Air Navigation, and expenses		-	-	630	8	1	
Share of salary and allowances of officer in charge of Civil Aerodrome, Karachi		-	-	528	0	0	
					6,092	18	10
MISCELLANEOUS DEPARTMENTS :							
Expenditure of the India Office Library		-	-	1,894	17	3	
Expenditure of the Record Department of the India Office		-	-	141	2	5	
Grant to the Royal Asiatic Society		-	-	210	0	0	
Grant in aid of the publication of the "Encyclopædia of Islam"		-	-	400	0	0	
					2,645	19	8
CIVIL WORKS :							
Contribution to the British Standards Institution		-	-	550	0	0	
Miscellaneous expenditure		-	-	24	0	2	
					574	0	2
SUPERANNUATION ALLOWANCES AND PENSIONS :							
Pensions of Military Officers in respect of civil employment		-	-	-	-	-	1,637 7 11
STATIONERY AND PRINTING :							
Stationery, Printing and Bookbinding for the India Office, &c.		-	-	7,132	14	4	
Deduct : Contribution by His Majesty's Treasury		-	-	3,496	0	0	
					3,636	14	4
MISCELLANEOUS :							
Contribution towards expenses of the Secretariat of the League of Nations		-	-	103,772	16	11	
League of Nations Assembly and Committees		-	-	278	15	3	
International Conferences :							
Labour		-	-	354	5	4	
Disarmament		-	-	645	8	0	
World Economic and Monetary		-	-	179	9	3	
Round Table Conference		-	-	71	4	9	
Joint Select Committee (Indian Delegation)		-	-	9,844	9	7	
Joint Select Committee (Burma Delegation)		-	-	1,106	5	0	
Contribution towards the School of Oriental Studies		-	-	1,125	0	0	
Relief and repatriation of destitute Indians		-	-	2,437	4	9	
Commission on pensions and leave allowances paid abroad		-	-	498	4	11	
Books and Newspapers supplied to India		-	-	374	4	7	
Cost of insignia of Indian Orders		-	-	742	3	7	
Charges for actuarial work performed for the India Office		-	-	415	0	0	
Contribution towards International Copyright Union		-	-	158	7	6	
Contribution to International Relief Union		-	-	2,506	7	11	
Sundry items		-	-	1,078	16	7	
					125,588	3	11
TOTAL VOTED EXPENDITURE CHARGEABLE AGAINST REVENUE					£	677,859	8 2
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.							
RAILWAY CAPITAL ACCOUNT :							
CONSTRUCTION OF STATE RAILWAYS :				£	s.	d.	
<i>State Railways worked by Companies :</i>							
Stores, Establishment Charges, &c. :							
Assam-Bengal Railway		-	-	52,068	9	7	
Bombay Baroda and Central India Railway		-	-	148,663	6	7	
Bengal-Nagpur Railway		-	-	137,946	1	5	
Madras and Southern Mahratta Railway		-	-	133,249	11	10	
Rohilkund and Kumaon Railway		-	-	12,238	14	10	
South Indian Railway		-	-	195,819	17	4	
Bengal and North-Western Railway		-	-	46,110	11	7	
					726,096	13	2
TOTAL VOTED EXPENDITURE ON ACCOUNT OF THE CENTRAL GOVERNMENT OF INDIA					£	1,403,956	1 4

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the SECRETARY OF STATE IN COUNCIL OF INDIA on account of the GOVERNMENT OF MADRAS, from the 1st April 1933 to the 31st March 1934.

RECEIPTS.		£ s. d.	
MEDICAL:			
Write-back of pay of an Officer (charged in 1932-33)	- -	89	13 2
DISBURSEMENTS.			
LAND REVENUE (<i>Reserved</i>):		Voted.	Non-Voted.
Law Charges in connection with Appeals from India	- -	£ s. d.	£ s. d.
		593 18 0	-
GENERAL ADMINISTRATION (<i>Reserved</i>):			
HEADS OF PROVINCES, &c.:	£ s. d.		
Leave salary of Adjutant of Governor's Body-guard	397 19 10		
" " Aides-de-Camp to Governor	53 6 10		
			451 6 8
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers	- - - -	587 18 6	-
		587 18 6	451 6 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	- - - -	67 19 3	-
		115 9 3	-
JAILS AND CONVICT SETTLEMENTS (<i>Reserved</i>):			
Leave pay of an Officer	- - - -	249 12 8	-
POLICE (<i>Reserved</i>):			
Outfit allowance of an Officer on appointment	- - - -	-	30 0 0
CIVIL WORKS (<i>Transferred</i>):			
Leave pay, &c. of an Officer	- - - -	372 17 3	-
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military Officers in respect of Civil employment	- - - -	532 13 4	12,486 18 6
		2,452 9 0	12,968 5 2
TOTAL	- - - -	£15,420 14 2	

INDIA OFFICE,
August 1934.

SIDNEY TURNER,
Accountant-General.

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

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BAILL,
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 1933 to the 31st March 1934.

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	-	706 10 0	—
GENERAL ADMINISTRATION (<i>Reserved</i>):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:			
Voyage and equipment allowance of Governor	£ s. d.		
on appointment	2,000 0 0		
Passages of Surgeon and Aide-de-Camp to Governor	105 0 0		
Leave salary of Aide-de-Camp to Governor	156 4 1		
Leave pay, &c., of members of the Governor's Band	-	115 8 3	2,261 4 1
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers	-	509 1 1	—
		624 9 4	2,261 4 1
ADMINISTRATION OF JUSTICE (<i>Reserved</i>):			
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	-	47 10 0	—
POLICE (<i>Reserved</i>):			
Outfit allowances of officers on appointment	-	—	60 0 0
PORTS AND PILOTAGE (<i>Reserved</i>):			
Portion of leave salary of an officer	-	—	11 16 9
MEDICAL (<i>Transferred</i>):			
Leave pay of officers	-	304 9 1	987 19 1
PUBLIC HEALTH (<i>Transferred</i>):			
Leave pay of an Officer	-	—	22 6 8
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military Officers in respect of Civil employment	-	422 2 11	21,305 1 4
		2,105 1 4	24,648 7 11
TOTAL	-	£26,753 9 3	

INDIA OFFICE,
August 1934.

SIDNEY TURNER,
Accountant-General.

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

INDIA AUDIT OFFICE,
23rd January 1935.

E. I. BALL,
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 1933 to the 31st March 1934.

RECEIPTS.		£ s. d.	
MISCELLANEOUS:			
Refund of overseas pay of an Officer in India	- - -		1 10 11
DISBURSEMENTS.			
		Voted.	Non-Voted.
		£ s. d.	£ s. d.
LAND REVENUE (<i>Reserved</i>):			
Law Charges in connection with Appeals from India	- - -	1,443 19 7	—
GENERAL ADMINISTRATION (<i>Reserved</i>):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:			
	£ s. d.		
Leave Salary of Commandant of Bodyguard	- 222 3 11		
„ A.D.C.'s to Governor	- 324 7 0		
Pay and Marriage Allowance and Allotment of members of the Governor's Band	- - - - -	80 11 1	546 10 11
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers	- - - - -	630 18 10	—
		711 9 11	546 10 11
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	- - - - -	419 9 8	—
		466 19 8	—
POLICE (<i>Reserved</i>):			
Leave pay of an Officer and outfit allowances of Officers on appointment	- - - - -	36 17 4	60 0 0
PORTS AND PILOTAGE (<i>Reserved</i>):			
Leave pay of Officers	- - - - -	—	303 15 10
MEDICAL (<i>Transferred</i>):			
Leave pay of an Officer	- - - - -	—	32 11 9
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military and Marine Officers in respect of Civil employment	- - - - -	1,639 10 4	16,006 13 7
Pensions of widows of Officers killed in execution of duty	- - - - -	—	376 10 2
		1,639 10 4	16,383 3 9
		4,298 16 10	17,326 2 3
TOTAL	- - - - -	£21,624 19 1	

INDIA OFFICE,
August 1934.

SIDNEY TURNER,
Accountant-General.

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

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
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 1933 to the 31st March 1934.

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	-	1,123 13 0	—
GENERAL ADMINISTRATION (<i>Reserved</i>):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS, AND MINISTERS:			
Leave salary of A.D.C.'s to Governor	-	—	244 6 7
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers	-	727 14 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	-	137 6 8	—
		184 16 8	—
JAILS AND CONVICT SETTLEMENTS (<i>Reserved</i>):			
Maintenance of convicts transferred from India	-	243 10 2	—
POLICE (<i>Reserved</i>):			
Outfit allowance of Officers on appointment	-	—	90 0 0
EDUCATION (<i>Transferred</i>):			
Leave pay of an Officer	-	315 16 2	—
MEDICAL (<i>Transferred</i>):			
Leave pay of Officers	-	170 9 9	728 7 9
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military Officers in respect of Civil employment	-	1,083 9 8	13,882 1 1
		3,849 10 2	14,944 15 5
TOTAL	-	£18,794 5 7	

INDIA OFFICE,
August 1934.

SIDNEY TURNER,
Accountant-General.

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

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
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 1933 to the 31st March 1934.

RECEIPTS.				
<i>Nil.</i>				
DISBURSEMENTS.			Voted.	Non-Voted.
	£	s.	£	s.
		d.	£	s.
			d.	d.
GENERAL ADMINISTRATION (<i>Reserved</i>):				
HEADS OF PROVINCES:				
Leave salary of Governor	139	5	8	
" " Aide-de-Camp to Governor	373	5	2	
MISCELLANEOUS:				
Subventions to Universities for training of Indian Civil Service Probationers	552	1	6	512 10 10
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	224	5	3	
	271	15	3	
JAILS AND CONVICT SETTLEMENTS (<i>Reserved</i>):				
Maintenance of a convict transferred from India	142	4	2	
POLICE (<i>Reserved</i>):				
Outfit allowances of Officers on appointment				90 0 0
MEDICAL (<i>Transferred</i>):				
Leave salaries and allowances of Officers	601	12	1	
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):				
Pensions of Military Officers in respect of Civil employment	435	7	1	19,160 17 10
TOTAL EXPENDITURE CHARGEABLE TO REVENUE	£	2,003	0	1
NOT CHARGEABLE TO REVENUE.				
CIVIL WORKS (<i>Transferred</i>):				
HYDRO-ELECTRIC SCHEME: CAPITAL EXPENDITURE:				
Leave salary and allowances of an officer*				110 9 3
* Captain N. Boddington for period 1st March to 11th June 1933.				
				2,003 0 1
				19,873 17 11
TOTAL				£21,876 18 0

INDIA OFFICE,
August 1934.

SIDNEY TURNER,
Accountant-General.

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

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
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 1933 to the 31st March 1934.

RECEIPTS.			
<i>Nil.</i>			
DISBURSEMENTS.		Voted.	Non-Voted.
		£ s. d.	£ s. d.
LAND REVENUE (<i>Reserved</i>):			
Law charges in connection with an Appeal from India	- -	600 11 0	—
GENERAL ADMINISTRATION (<i>Reserved</i>):			
HEADS OF PROVINCES:			
Leave salary of Private Secretaries to Governor	£ s. d. 431 12 7		
" " Aide-de-Camp to Governor	6 5 4	—	437 17 11
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers	- - - - -	537 14 9	—
		537 14 9	437 17 11
ADMINISTRATION OF JUSTICE (<i>Reserved</i>):			
Law Charges in connection with Appeals from India	- -	11 11 6	—
POLICE (<i>Reserved</i>):			
Outfit allowances of Officers on appointment	- - -	—	60 0 0
Leave salaries of Officers	- - -	—	2,065 8 8
		—	2,125 8 8
MEDICAL (<i>Transferred</i>):			
Leave pay of Officers	- - - - -	—	801 2 1
PUBLIC HEALTH (<i>Transferred</i>):			
Leave pay of an Officer	- - - - -	215 5 2	—
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military and Marine Officers in respect of Civil employment	- - - - -	292 4 10	28,271 19 8
MISCELLANEOUS (<i>Reserved</i>):			
Expenditure in connection with the Burma Delegation to the Joint Select Committee	- - - - -	1,106 5 0	343 12 10
		2,763 12 3	31,980 1 2
TOTAL	- - -	£34,743 13 5	

INDIA OFFICE,
August 1934.

SIDNEY TURNER,
Accountant-General.

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

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
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 1933 to the 31st March 1934.

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:			
Kumar Kamakhya Narain Singh <i>v.</i> Abhiman Singh and another		61 8 6	—
Patait Dina Nath Sahi <i>v.</i> Sonapura Wards Estate		4 14 0	—
Babu Nachim Narain <i>v.</i> Syed Ibrahim Hussain		338 18 6	—
Baijnath Jugal Kishore <i>v.</i> Maharajah Sris Chandra Nandi		39 17 6	—
Bindeshwari Charan Singh <i>v.</i> Dhargully Encumbered Estate		4 14 0	—
		449 12 6	—
GENERAL ADMINISTRATION (<i>Reserved</i>):			
HEADS OF PROVINCES:		£ s. d.	
Leave salary of Member of Executive Council		750 0 0	
" " A.D.C. to Governor		22 8 9	
		—	772 8 9
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers		401 10 2	—
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		193 18 1	—
		241 8 1	—
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military Officers in respect of Civil employment		—	7,414 5 4
		1,092 10 9	8,186 14 1
TOTAL		£9,279 4 10	

INDIA OFFICE,
August 1934.

SIDNEY TURNER,
Accountant-General.

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

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
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 1933 to the 31st March 1934.

RECEIPTS.			
<i>Nil.</i>			
DISBURSEMENTS.		Voted.	Non-Voted.
		£ s. d.	£ s. d.
GENERAL ADMINISTRATION (<i>Reserved</i>):			
HEADS OF PROVINCES, EXECUTIVE COUNCILS AND MINISTERS:			
Outfit allowance of Governor - - - - -		—	200 0 0
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers - - - - -		283 4 2	—
MEDICAL (<i>Transferred</i>):			
Leave pay of Officers - - - - -		385 2 1	427 6 0
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military Officers in respect of Civil employment -		525 4 0	7,063 10 11
TOTAL - - - - -		1,193 10 3	7,690 16 11
		£8,884 7 2	

INDIA OFFICE,
August 1934.

SIDNEY TURNER,
Accountant-General.

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

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
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 1933 to the 31st March 1934.

RECEIPTS.			
<i>Nil.</i>			
DISBURSEMENTS.			
GENERAL ADMINISTRATION (<i>Reserved</i>):		Voted.	Non-Voted.
HEADS OF PROVINCES:		£ s d.	£ s d.
Leave Salary of Private Secretary to Governor	-	—	684 1 5
MISCELLANEOUS:			
Subventions to Universities for training of Indian Civil Service Probationers	-	139 16 3	—
POLICE (<i>Reserved</i>):			
Leave salary of an Officer	-	—	57 10 3
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pensions of Military Officers in respect of Civil employment	-	—	6,722 0 4
		139 16 3	7,463 12 0
TOTAL	-	£7,603 8 3	

INDIA OFFICE,
August 1934.

SIDNEY TURNER,
Accountant-General.

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

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
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 1933 to the 31st March 1934.

RECEIPTS.			
<i>Nil.</i>			
DISBURSEMENTS.			
GENERAL ADMINISTRATION (<i>Reserved</i>):		Voted.	Non-Voted.
HEADS OF PROVINCES, &c.:		£ s. d.	£ s. d.
Leave salary of Governor	- - - - -	—	412 10 0
ADMINISTRATION OF JUSTICE (<i>Reserved</i>):			
Law charges	- - - - -	16 0 0	—
CIVIL WORKS (<i>Transferred</i>):			
Leave pay of an Officer	- - - - -	—	72 11 10
SUPERANNUATION ALLOWANCES AND PENSIONS (<i>Reserved</i>):			
Pension of the widow of an officer killed in the execution of duty	-	—	140 0 0
TOTAL		16 0 0	625 1 10
		£641 1 10	

INDIA OFFICE,
August 1934.

SIDNEY TURNER,
Accountant-General.

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

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
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 1933-34.

RAILWAY REVENUE ACCOUNT:				Grant.	Expenditure.	Expenditure compared with Grant.	
GRANT No. 14:						Less than granted.	More than granted.
STATE RAILWAYS—INTEREST ON DEBT:				£	£	£	£
Bombay Baroda and Central India Railway.	Non-voted	...	...	385,125	385,084	41	—
	Voted	...	...	3,750	3,767	—	17
Burma Railways...	Non-voted	...	...	37,500	37,500	—	—
	Voted	...	...	375	375	—	—
East Indian Railway	Non-voted	...	...	1,761,000	1,760,985	15	—
	Voted	...	...	8,025	7,972	53	—
Eastern Bengal Railway (including Bengal Central Railway).	Non-voted	...	...	125,925	125,871	54	—
	Voted	...	...	375	356	19	—
Great Indian Peninsula Railway	Non-voted	...	...	965,175	965,182	—	7
	Voted	...	...	2,850	2,839	11	—
Indian Midland Railway	Non-voted	...	...	18,375	18,365	10	—
	Voted	...	...	150	158	—	8
Madras Railway	Non-voted	...	...	362,175	362,193	—	18
	Voted	...	...	300	269	31	—
Oude and Rohilkund Railway	Non-voted	...	...	316,050	315,996	54	—
	Voted	...	...	3,150	3,187	—	37
Scinde Punjab and Delhi Railway	Non-voted	...	...	367,125	367,148	—	23
	Voted	...	...	825	779	46	—
South Indian Railway	Non-voted	...	...	146,625	146,635	—	10
	Voted	...	...	1,425	1,418	7	—
(1) Interest on Capital Outlay not charged to Revenue.	Non-voted	O.	4,158,000	4,148,400	4,142,386	6,014	—
		S.	—9,600*				
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES (Non-voted):							
Assam-Bengal Railway		O.	81,525	79,425	79,390	35	—
		S.	—2,100*				
Bengal-Nagpur Railway		O.	258,825	256,200	256,190	10	—
		S.	—2,625*				
Bengal and North-Western Railway (Tirhoot Railway).			76,275	76,275	76,250	25	—
Bengal and North-Western Railway (Tirhoot Railway) (Sinking Fund).			4,125	4,076	4,076	49	—
Bombay Baroda and Central India Railway...			95,025	94,998	94,998	27	—
Madras and Southern Mahratta Railway		O.	284,025	282,525	282,538	—	13
		S.	—1,500*				
South Indian Railway		O.	147,525	145,560	145,513	—	13
		S.	—2,025*				
Totals	Non-voted	O.	9,590,400	9,572,550	9,566,300	6,334	84
		S.	—17,850				
	Voted			21,225	21,120	167	62
STATE RAILWAYS—WORKING EXPENSES:							
GRANT No. 4:				£	£	£	£
(2) Miscellaneous	Non-voted	S.	...	225*	274	+49	+49
	Voted		...	375	984	+609	+600*
GRANT No. 5:							
Rental paid to the South Behar Railway Company	Voted		...	30,000	30,000	—	—
MISCELLANEOUS RAILWAY EXPENDITURE:							
GRANT No. 11:							
(3) Miscellaneous	Non-voted	O.	11,100	11,400	11,337	-63	-63
		S.	300*				
	Voted		...	1,500	634	-866	+225*
GRANT No. 23:							
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:							
Payments under the Postal arrangement with the Lords of His Majesty's Treasury.	Voted		...	28,050	28,000	-50	-50
(4) Sundry items	Non-voted		...	525	—	-525	-525
	Voted		...	825	289	-536	-536
Totals	Non-voted		...	525	—	-525	-525
	Voted		...	28,875	28,289	-586	-585

* Advised 19th March 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The saving resulted partly from a smaller capital outlay during the year 1933-34 than had been anticipated and partly from a reduction in the rate of interest, arising out of a new issue of India Stock.

(2) Excesses due to payment of leave salaries: the final excesses were caused by payments to officers who arrived on leave late in the year.

(3) Voted.—Provision was made for the pay and expenses of a British railway official who visited India to advise on application of rationalised methods to Indian State Railways; the expenditure has fallen mainly into 1934-35.

(4) Saving made from provision for expenses of delegation to Cairo Conference. The bulk of the expenditure is now expected to fall into 1934-35 and to be wholly votable.

GRANT No. 25:**INTEREST ON ORDINARY DEBT:**

		£	Grant. £	Expenditure. £	Excess + Saving— £	Net modification by reappropria- tion, withdrawal or surrender. £	Remainder unadjusted + or — £
Interest on Loans contracted in England under various Acts.	Non-voted { O. ...	11,632,050	11,429,175	11,428,712	-463	—	-463
	{ S. ...	-202,875*					
India Bonds purchased for can- cellation: difference between par value and cost price.	Non-voted S. ...	...	193,650*	193,615	-35	—	-35
India Stock and Bonds: Discount on instalments prepaid.	Non-voted { O. ...	5,400	—	—	—	—	—
	{ S. ...	-5,400*					
Interest portion of Railway An- nuities.	Non-voted ...	...	1,670,925	1,679,754	-171	—	-171
Interest on outstanding liabilities of Railway Companies taken over on purchase.	Non-voted ...	...	1,008,225	1,008,181	-44	—	-44
Interest on Liabilities assumed in respect of British Government War Loan.	Non-voted { O. ...	658,800	—	—	—	—	—
	{ S. ...	-658,800*					
(1) Deduct—Interest on Debt: Rail- ways.	Non-voted { O. ...	8,643,075	8,633,475	8,627,345	+6,130	—	+6,130
	{ S. ...	-9,600*					
(2) Management of Debt ...	Voted ...	...	205,200	432,875	+227,675	+235,500*	-7,825
Deduct—Management Charges: Railways.	Voted ...	...	21,225	21,120	+105	—	+105
Miscellaneous ...	Voted ...	...	19,500	19,069	-431	—	-431
Totals ...	{ Non-voted { Gross ...	...	14,310,975	14,310,262	-713	—	-713
	{ Deductions ...	...	8,633,475	8,627,345	+6,130	—	+6,130
	{ Net ...	...	5,677,500	5,682,917	+5,417	—	+5,417
	{ Voted ...	...	203,475	430,824	+227,349	+235,500	-8,151

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

Indian Military Widows' and Orphans' Fund, and Superior Services (India) Family Pension Fund.	Non-voted { O. ...	48,300	43,200	42,967	-233	—	-233
	{ S. ...	-5,100†					
Bengal and North-Western Rail- way 5 per cent. Debenture Stock: Discount Sinking Fund.	Non-voted ...	...	525	509	-16	—	-16
Totals	43,725	43,476	-249	—	-249

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

Sundry items ...	Voted	525	574	+49	25 50§	-26
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GRANT No. 74:**SUPERANNUATION:****Superannuation and Retired Allowances:**

(3) India Office Establishment ...	Non-voted { O. ...	56,850	59,175	55,328	-3,847	—	-3,847
	{ S. ...	2,325†					
High Court Judges ...	Non-voted { O. ...	750	150	126	-24	—	-24
	{ S. ...	-600†					
Indian Civil Service... Military, Medical, and Navy Funds.	Non-voted ...	...	1,125	1,107	-18	—	-18
	Non-voted { O. ...	249,750	247,500	246,508	-992	—	-992
	{ S. ...	-2,250†					
(4) Pensions of Military and Marine Officers in respect of Civil employment and miscellaneous pensionary payments.	Non-voted { O. ...	63,600	68,400	68,190	-210	—	-210
	{ S. ...	4,800†					
	Voted ...	...	1,125	1,637	+512	+600‡	-88
Totals ...	{ Non-Voted ...	...	376,350	371,259	-5,091	—	-5,091
	{ Voted ...	...	1,125	1,637	+512	+600	-88

* Advised 29th March 1934.

† Advised 28th March 1934.

‡ Advised 1st February 1934.

§ Advised 28th November 1933.

|| Advised 24th February 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) See explanation (1) on previous page.
- (2) The excess over the Budget figure was caused by the issue of a second India Loan during the year; £7,500 of the expenses involved has fallen into 1934-35.
- (3) The saving is mainly due to payments, expected in 1933-34, falling into the following year.
- (4) Voted.—Excess due to further retirements of military officers who had served in civil capacities, but regarding whose pensions no information was available when the Budget was framed.

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

				Grant.	Expenditure.	Excess +	Net modification	Remainder	
				£	£	Saving -	by reappropriation, withdrawal or surrender.	unadjusted	
				£	£	£	£	+ or -	
				£	£	£	£	£	
A. INDIA OFFICE ESTABLISHMENT:									
A 1. Salaries	...	Non-voted	O. ...	192,600	189,300	-3,825	—	-3,825	
			S. ...	-3,300					
A 2. Deduct: Recoverable from Home Government.		Non-voted	...	-92,100	92,127	-27	—	-27	
B. INDIA OFFICE EXPENSES:									
B 1. Postage and Telegrams to India		Voted	...	...	6,825	7,678	+853	+975	-122
B 2. National Health Insurance	...	Non-voted	O. ...	450	675	729	+54	—	+54
			S. ...	225					
B 3. Office Contingencies	...	Non-voted	O. ...	975	900	812	-88	—	-88
			S. ...	-75					
B 4. Miscellaneous expenditure	...	Voted	...	...	13,275	13,265	-10	—	-10
		Non-voted	O. ...	450	300	293	-7	—	-7
			S. ...	-150					
B 5. Deduct: Recoverable from Home Government.		Voted	...	...	9,075	9,083	-8	—	-8
C. INDIA AUDIT ESTABLISHMENT:									
C 1. Salaries	...	Non-voted	O. ...	16,575	15,450	15,251	-199	—	-199
			S. ...	-1,125					
C 2. Deduct: Recoverable from Home Government.		Non-voted	...	...	3,150	3,139	+11	—	+11
C 3. Deduct: Chargeable to High Commissioner.		Non-voted	O. ...	7,500	7,275	7,250	+25	—	+25
			S. ...	-225					
D. EXPENDITURE IN CONNECTION WITH THE LEAGUE OF NATIONS:									
D 1. Grant-in-aid towards expenses of Secretariat.		Voted	...	...	108,150	108,773	-4,377	-4,350	-27
D 2. Other expenditure	...	Non-voted	O. ...	1,950	2,100	2,071	-29	—	-29
			S. ...	150					
		Voted	...	...	525	279	-246	-225	-21
E. MISCELLANEOUS CIVIL CHARGES:									
E 1. Customs	...	Voted	...	...	375	339	-36	—	-36
E 2. Taxes on Income	...	Voted	...	...	2,400	1,541	-859	-825	-34
E 3. Forest	...	Voted	...	...	75	7	-68	—	-68
E 4. General Administration (India)		Non-voted	O. ...	1,200	2,475	2,315	-160	—	-160
			S. ...	1,275					
E 5. Justice	...	Voted	...	...	3,375	4,001	+626	+300	+326
		Non-voted	...	...	3,600	3,575	-25	—	-25
		Voted	...	...	—	5	+5	+75	-70
E 6. Jails and Convict Settlements	...	Non-voted	S. ...	...	75	52	-23	—	-23
		Voted	...	...	225	397	+172	+225	-53
E 7. Police	...	Non-voted	...	...	75	5	-70	—	-70
		Voted	...	...	300	207	-93	-75	-18
E 8. Ports and Pilotage	...	Non-voted	O. ...	375	1,275	1,328	+53	—	+53
			S. ...	900					
E 9. Scientific Departments	...	Non-voted	O. ...	525	750	744	-6	—	-6
			S. ...	225					
		Voted	...	...	3,300	1,652	-1,648	-1,500	-148

EXPLANATIONS of the causes of variation between Expenditure and Grant.

A. 1. The final saving is mainly due to salaries payable in March 1934 not being drawn within the year; there were also savings through posts being left unfilled.

B. 1. Expenditure was exceptionally heavy in the early part of the year, largely on account of telegrams in connection with constitutional reforms; in the later months it was slightly lower than had been anticipated.

B. 2. The payments made in the year included arrears for the preceding year, and current advances were made at a higher figure than before in order to avoid similar arrear claims in future.

B. 4. The saving reflects economies in legal expenses.

D. 1. Gold currency for payment of the contribution was obtained at a lower cost than had seemed probable when the Budget was framed.

D. 2. Voted.—Economies effected in the previous year were maintained in 1933-34.

E. 2. The expenditure represents the cost of a number of Privy Council appeals; the amount of such charges, depending largely on the time taken in hearing the case, cannot be accurately foreseen.

E. 4. Voted.—The excess over the Budget grant was caused by sundry payments to the Colonial Office in connection with the civil administration of Aden; the final excess is due to charges which arose too late for formal reappropriation to be made from the savings which exist under "Other Charges."

E. 5. Voted.—Legal expenses were incurred which had not been foreseen when the Budget was framed.

E. 6. Voted.—The officer, for whose leave pay provision was made, was granted an extension of leave.

E. 9. Voted.—The saving is due to the discontinuance of the contribution to the Imperial Institute, for which £900 was provided, and to the non-completion of certain scientific publications within the year.

GRANT No. 86—cont.		E. MISCELLANEOUS CIVIL CHARGES—cont.		£	Grant.	Expenditure.	Excess +	Net modification	Remainder	
				£	£	£	Saving -	by reappropriation,	unadjusted	
				£	£	£	£	or withdrawal	+ or -	
				£	£	£	£	or surrender.	£	
E 10.	Medical	...	Non-voted	900	—	—	—	—	—	
			{ O. ...							
			{ S. ...	-900						
			Voted	...	150	104	-46	—	-46	
E 11.	Public Health	...	Voted	...	4,725	5,576	+851	+900	-49	
E 12.	Aviation	...	Voted	...	750	6,093	+5,343	+5,400	-57	
E 13.	Miscellaneous Departments	...	Non-voted	...	300	270	-30	—	-30	
			{ Voted	...	3,975	2,646	-1,329	-1,275	-54	
E 14.	Stationery and Printing	...	Voted	...	10,800	7,133	-3,667	-3,300	-367	
	Deduct contribution by Home Government.		Voted	...	3,450	3,496	-46	—	-46	
Miscellaneous:										
E 15.	International Labour Conference.	Con-	Non-voted	...	600	537	-63	—	-63	
			{ Voted	...	525	354	-171	-150	-21	
E 16.	World Economic and Monetary Conference.		Non-voted	...	300	1,050	1,962	+912	+912	
			{ O. ...							
			{ S. ...	750						
			Voted	...	75	180	+105	+150	-45	
E 17.	Disarmament Conference	...	Non-voted	...	2,700	3,247	+547	—	+547	
			{ Voted	...	—	645	+645	+675	-30	
E 18.	Indian Round Table Conference.	Con-	Voted	...	—	71	+71	+75	-4	
E 19.	Indian Delegation to Select Committee.	Joint	Non-voted	...	2,100	5,400	5,484	+84	+84	
			{ S. ...	3,300						
			Voted	...	9,900	9,845	-55	—	-55	
E 20.	Burma Delegation to Select Committee.	Joint	Non-voted	...	300	31	-269	—	-269	
			{ Voted	...	—	1,106	+1,106	+1,200	-94	
E 21.	International Relief Union	...	Voted	...	—	2,506	+2,506	+2,550	-44	
E 22.	Secret Service Expenditure	...	Non-voted	...	8,550	8,500	-50	—	-50	
E 23.	Grant-in-aid	...	Voted	...	1,125	1,125	—	—	—	
E 24.	Relief and repatriation of destitute Indians.	...	Voted	...	1,800	2,437	+637	+675	-38	
E 25.	Other Charges	...	Non-voted	...	1,800	1,650	-140	—	-140	
			{ S. ...	-150						
			Voted	...	5,325	3,267	-2,058	-1,425	-633	
Totals				...	130,575	135,000	131,675	-3,325	—	-3,325
			{ S. ...	4,425*						
			Voted	...	165,675	163,797	-1,878	—	-1,878	
			{ O. ...	...	—	—	—	-750	+750
			{ Saving surrendered	...	—	—	—	-750	-1,128	

* Advised 23rd March 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

E. 11. Contribution to the International Bureau of Public Health on a gold franc basis with retrospective effect involved additional expenditure; the cost of the Jeddah Agency was also somewhat greater than had been anticipated.

E. 12. Payment of £4,985 in respect of the Mooring Tower at Karachi, for which no provision had been made, was requested in Department of Industries and Labour letter No. W. 60, dated 6th February 1934. In addition, expenditure in connection with the International Commission for Air Navigation was heavier than had been expected.

E. 13. Voted.—The saving is due to non-completion within the year of volumes of "Calendars of Court Minutes," "English Factories in India" and India Office Library catalogues.

E. 14. The saving is accounted for by postponement of charges to a later year.

E. 16. Non-voted.—The excess arises as a result of the payment in England of the deputation pay of the Finance Member of the Governor-General's Council, for which provision had not been made.

E. 17. The continuance of the Conference to the end of the year had not been foreseen.

E. 19. Non-voted.—Pay was issued to the Secretary to the Indian delegation for a longer period than had been anticipated.

E. 20. Non-voted.—Provision made for official advisers proved to be unnecessary.

E. 20. Voted.—Information regarding this delegation was not available in time for Budget provision to be made.

E. 21. The payment of India's contribution to the Union, not provided for in the Grant, was made after consultation with the Government of India, Department of Education, Health and Lands (*vide* telegram F. 28/1/24 G., dated 26th February 1934).

E. 24. The expenditure reflects the increase in the number of destitutes, and includes £1,099 in respect of repatriations from Jeddah.

E. 25. Voted.—The Budget provided £1,485 for the cost of actuarial work which was, however, not completed in the year. There was also a saving of £284 in the cost of books supplied to India.

						Non-voted Expenditure.		Expenditure compared with Grant.	
						Grant.	Expenditure.	Less than granted.	More than granted.
						£	£	£	£
ECCLESIASTICAL:									
	Sundry items...	...	...	...	...	75	67	8	—
(1) POLITICAL:									
	Sundry items...	...	...	...	...
			O.	...	8,700	12,300	10,757	1,543	—
			S.	...	3,600*				
(2) WATCH AND WARD:									
	Sundry items...	...	...	...	...	1,500	1,285	215	—
TERRITORIAL AND POLITICAL PENSIONS:									
(3) Members of the family of the late Maharajah Duleep Singh.									
	Members of the family of the late Maharajah Duleep Singh.	...	...	...	...	7,500	6,917	583	—
	Members of the Bengal Nizamut family...	...	...	...	...	525	468	57	—

Military Expenditure (Non-voted).

DEFENCE SERVICES—EFFECTIVE CHARGES:

ARMY:									
	Payments to War Office for British Troops serving in India.	...	O.	...	1,400,025	1,250,025	1,250,000	25	—
			S.	...	-150,000				
	Discharge Gratuity and Deferred Pay of British Troops.	...	O.	...	42,450	43,125	44,108	—	983
			S.	...	675				
	Vocational training of British Troops	...	O.	...	24,000	22,800	21,388	1,412	—
			S.	...	-1,200				
	Furlough Allowances and Voyage Pay of British Troops serving in India:								
	Officers...	...	O.	...	93,000	90,900	86,160	4,740	—
			S.	...	-2,100				
	Other ranks	...	O.	...	57,000	53,500	59,593	—	1,093
			S.	...	1,500				
	Furlough Allowances:								
	Indian Army Regimental	...	O.	...	246,000	225,000	218,196	6,804	—
			S.	...	-21,000				
	National Health Insurance	...	O.	...	33,250	33,400	33,350	50	—
			S.	...	150				
	Unemployment Insurance	...	O.	...	85,050	96,975	96,926	49	—
			S.	...	11,925				
	Contributory Pensions Act, 1925	...	O.	...	114,600	115,050	115,050	—	—
			S.	...	450				
	Marriage Allowances and Allotments:								
	British Troops	...	O.	...	264,000	250,800	249,191	1,609	—
			S.	...	-13,200				
	Indian Army	...	O.	...	31,500	25,500	25,793	—	293
			S.	...	-6,000				
	Pay of Second Lieutenants on appointment.	...	O.	...	10,800	12,800	12,274	326	—
			S.	...	1,800				
	Consolidated Clothing Allowances	...	O.	...	1,200	1,050	746	304	—
	Fighting Units: Miscellaneous	...	S.	...	1,125	2,325	2,016	309	—
	Military Training Establishments:								
	Pay, officers'	...	O.	...	23,700	24,300	24,743	—	443
			S.	...	600				
	Other charges	...	O.	...	1,200	1,050	801	249	—
			S.	...	-150				
	Army Education:								
	Pay, officers'	...	O.	...	6,900	2,700	2,262	438	—
			S.	...	-4,200				
	Other charges	...	O.	...	4,350	6,000	6,135	—	135
			S.	...	1,650				

*Advised 20th February 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) Saving due to smaller charges than expected for miscellaneous expenditure.
- (2) Provision was based on experience in previous years.
- (3) Less than a full year's pension was paid within the financial year.

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. These charges are, however, subject to fluctuation on account of variations not only in the amount of leave taken but also in the amount of advances of pay required.

Military Expenditure (Non-voted)—cont.					Expenditure compared with Grant.					
DEFENCE SERVICES—EFFECTIVE CHARGES—cont.					Grant.	Expenditure.	Less than	More than		
ARMY—cont.					£	£	£	£	£	£
Indian Army Service Corps :										
Pay, officers'	...	...	...	O. ...	49,800	50,100	51,169	—		1,069
				S. ...	300					
Other charges	...	...	...	O. ...	26,250	29,400	29,514	—		114
				S. ...	3,150					
Remount Depots :										
Pay, officers'	...	...	...	O. ...	2,700	2,400	2,427	—		27
				S. ...	-300					
Other charges	...	...	...	O. ...	525	675	599	76		—
				S. ...	150					
Veterinary Services :										
Pay, officers'	...	...	...	O. ...	2,400	3,000	2,873	127		—
				S. ...	600					
Other charges	...	...	...	O. ...	300	—	—	—		—
				S. ...	-300					
Arsenals :										
Pay, officers'	...	...	...	O. ...	10,500	9,300	9,224	76		—
				S. ...	-1,200					
Other charges	...	...	...	O. ...	29,400	27,000	25,603	1,397		—
				S. ...	-2,400					
Medical Services :										
Pay, officers'	...	...	...	O. ...	64,500	68,700	64,069	4,631		—
				S. ...	4,200					
Overseas pay and other charges	...	...	...	O. ...	43,050	53,100	54,657	—		1,557
				S. ...	10,050					
Sundry Administrative Services : Pay and miscellaneous.						10,725	10,301	424		—
Medical Store Depots and Workshops : Furlough Allowances and miscellaneous.						1,800	1,784	16		—
Ordnance and Clothing Factories : Furlough Allowances and Miscellaneous.					O. ...	1,500	300	656	—	356
				S. ...	-1,200					
Grass Farms : Furlough Allowances and miscellaneous.					O. ...	3,300	2,100	2,031	69	—
				S. ...	-1,200					
Dairy Farms : Furlough Allowances and miscellaneous.					S. ...	...	450	410	40	—
Staff : Army Headquarters :										
Pay, officers'	...	...	...	O. ...	...	13,800	13,464	336		—
Pay, other ranks	...	...	...	O. ...	3,000	2,400	2,368	32		—
				S. ...	-600					
Staff of Commands :										
Pay, officers'	...	...	...	O. ...	12,600	11,400	11,750	—		350
				S. ...	-1,200					
Pay, other ranks	...	...	...	O. ...	3,300	3,900	3,793	107		—
				S. ...	600					
Staff of Districts and Brigades :										
Pay, officers'	...	...	...	O. ...	32,100	26,100	24,286	1,814		—
				S. ...	-6,000					
Pay, other ranks	...	...	...	O. ...	8,700	7,500	7,059	441		—
				S. ...	-1,200					
Staff : Overseas Pay and miscellaneous					O. ...	7,500	6,046	704		—
				S. ...	-750					
Stores taken to India, with Troops :										
(1) Clothing	...	...	...	O. ...	...	15,000	11,211	3,789		—
Ordnance	...	...	...	O. ...	...	30,600	30,139	461		—
Contributions towards Aden Expenditure					O. ...	134,100	117,000	115,500	1,500	—
				S. ...	-17,100					
(2) Sea Transport and Concession Passages					O. ...	515,025	431,100	416,684	14,416	—
				S. ...	-83,925					
Land Transport	...	...	...	O. ...	2,100	2,400	2,485	—		85
Embarkation and Transport Staff :										
Pay, officers'	...	...	...	O. ...	1,200	75	207	—		132
				S. ...	300					
Pay, other ranks	...	...	...	O. ...	1,200	900	842	58		—
				S. ...	-1,125					
				S. ...	600					
				S. ...	300					

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The saving is due partly to a fall in prices and partly to the number of soldiers proceeding to India being smaller than had been anticipated.

(2) A larger amount than usual of the cost of trooping for the season has fallen into the following year; in addition, there was a greater decrease than had been expected in the cost of concession passages as compared with the previous year.

Military Expenditure (Non-voted)—cont.				Expenditure compared with Grant.			
DEFENCE SERVICES—EFFECTIVE CHARGES—cont.				Grant.	Expenditure.	Less than granted.	More than granted.
				£	£	£	£
ARMY—cont.							
Transport and Miscellaneous: Miscellane- ous.	{	O. ...	1,500	1,200	1,254	—	54
		S. ...	—300				
Military Engineer Services: Pay of R.E. personnel, &c. ...	{	O. ...	27,300	26,100	25,211	889	—
		S. ...	—1,200				
ROYAL AIR FORCE:							
Air Ministry for Troops serving in India	{	O. ...	107,100	210,000	210,000	—	—
		S. ...	102,900				
Discharge Gratuities ...	{	O. ...	1,125	975	953	22	—
		S. ...	—150				
Furlough and Voyage Pay ...	{	O. ...	10,500	9,000	8,142	858	—
		S. ...	—1,500				
Educational Charges ...	{	O. ...	...	8,700	8,451	249	—
National Health Insurance ...		S. ...	...			
Unemployment Insurance ...	{	O. ...	1,200	1,350	1,320	30	—
		S. ...	150				
Contributory Pensions Act, 1925 ...	{	O. ...	3,600	3,675	3,654	21	—
		S. ...	75				
Marriage Allowances and Allotments ...	{	O. ...	70,200	80,100	80,976	—	876
		S. ...	9,900				
Consolidated Clothing Allowances ...	{	O. ...	975	900	893	7	—
		S. ...	—75				
Cost of Sea Transport ...	{	O. ...	26,100	63,000	63,531	—	531
		S. ...	36,900				
Stores taken to India ...	{	O. ...	975	750	795	—	45
		S. ...	—225				
Miscellaneous ...	{	O. ...	750	600	238	362	—
		S. ...	—150				
MARINE:							
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, &c.	{	O. ...	101,400	100,800	100,192	608	—
		S. ...	—600				
Royal Indian Marine Furlough Pay ...	{	O. ...	...	16,500	16,917	583	—
Sundry items ...		S. ...	5,250				
	{	O. ...	5,250	5,100	5,936	—	836
		S. ...	—150				
Totals—Effective Charges ...	{	O. ...	3,855,825	3,725,025	3,683,564	50,458	8,997
		S. ...	—130,800				
DEFENCE SERVICES — NON - EFFECTIVE CHARGES:							
ARMY:							
(1) Payments to War Office for Retired Pay, &c., of British Forces for service in India.	{	O. ...	1,199,625	1,201,350	1,198,108	3,242	—
		S. ...	1,725				
Pay and Pensions of Non-Effective and Retired Officers of the Indian Service.	{	O. ...	1,818,000	1,815,000	1,815,135	—	135
		S. ...	—3,000				
Gratuities of Military Officers ...	{	O. ...	18,000	9,000	9,241	—	241
		S. ...	—9,000				
Wound Pensions and Gratuities Miscellaneous Pensions ...	{	O. ...	223,650	220,725	220,895	—	170
		S. ...	—2,925				
(2) Indian Military Service Family Pensions	{	O. ...	313,500	310,500	306,291	4,209	—
		S. ...	—3,000				
Miscellaneous—Non-Effective ...	{	O. ...	8,700	7,650	8,152	—	502
		S. ...	—1,050				
ROYAL AIR FORCE:							
Air Ministry: Non-Effective Charges ...	{	O. ...	23,250	34,500	34,700	—	200
		S. ...	11,250				
MARINE:							
Royal Indian Marine Retired Pay and Miscellaneous payments.	{	O. ...	49,725	48,525	47,335	1,190	—
		S. ...	—1,200				
Totals—Non-Effective Charges ...	{	O. ...	3,665,850	3,658,650	3,650,874	9,024	1,246
		S. ...	—7,200				
TOTAL—DEFENCE SERVICES ...	{	O. ...	7,521,675	7,383,675	7,334,438	59,482	10,245
		S. ...	—138,000*				

* Advised 8th and 20th March 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) The difference is mainly accounted for by an adjustment (on a provisional basis) of the account with the War Office for the previous year.

(2) The normal increase expected during the year was not realised; it is anticipated that a larger increase than the normal will consequently occur in 1934-35.

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 ...	...	27,000	22,860	-4,140	-4,125	-15
General Purposes	...	34,800	29,209	-5,591	-5,100	-491
Bombay, Baroda, and Central India Railway:						
Works ...	...	69,000	21,546	-47,454	-44,850	-2,604
General Purposes	...	139,800	127,117	-12,683	-4,500	-8,183
Bengal-Nagpur Railway:						
Works ...	...	18,600	23,651	+5,051	+6,450	-1,399
General Purposes	...	115,800	114,294	-1,506	+2,025	-3,531
Madras and Southern Mahratta Railway:						
Works ...	...	90,600	42,977	-47,623	-44,100	-3,523
General Purposes	...	117,900	90,273	-27,627	-23,550	-4,077
Rohilkund and Kumaon Railway:						
Works ...	...	2,700	2,207	-493	-375	-118
General Purposes	...	12,300	10,032	-2,268	-975	-1,293
South Indian Railway:						
Works ...	...	101,100	90,780	-10,320	-4,575	-5,745
General Purposes	...	99,900	105,040	+5,140	+5,400	-260
Bengal and North-Western Railway:						
Works ...	...	2,700	683	-2,017	+825	-2,842
General Purposes	...	46,800	45,428	-1,372	—	-1,372
Totals ...	Voted ...	879,000	726,097	-152,903	-117,450	-35,453

		Grant.	Expenditure.	Expenditure compared with Grant.	
		£	£	Less than granted. £	More than granted. £
PAYMENTS FOR DISCHARGE OF DEBENTURES:					
Bengal-Nagpur Railway	... Non-voted... S.†...	152,025	152,000	25	—

† Advised 19th March 1934.

INDIA OFFICE,
22nd November 1934.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,
1st March 1935.E. L. BALL,
Auditor.

GOVERNMENT OF MADRAS.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1933-34.

GRANT No. XXXVII.		£	Grant. £	Expenditure. £	Excess (+) or Saving (-). £	Net modification by reappr- priation, withdrawal or surrender. £	Remainder undisposed of or £
(1)	LAND REVENUE (<i>Reserved</i>):	£	900	594	-306	+30†	-336
	Law Charges in connection with appeals from India. Voted	...	...	...	...	...	...
(2)	GENERAL ADMINISTRATION (<i>Reserved</i>):						
	Leave Salaries ... Non-voted	{ O. ... 300	465	451	-14	—	-14
	University subventions ... Voted	{ S. ... 165†	570	588	+18	+30†	-12
(3)	ADMINISTRATION OF JUSTICE (<i>Reserved</i>):						
	Sundry items ... Voted	...	450	115	-335	-330†	-5
(4)	JAILS AND CONVICT SETTLEMENTS (<i>Reserved</i>):						
	Leave Salaries ... Voted	...	—	250	+250	+255†	-5
(5)	POLICE (<i>Reserved</i>):						
	Sundry items ... Non-voted	...	30	30	—	—	—
(6)	SCIENTIFIC DEPARTMENTS (<i>Transferred</i>):						
	"Flora of Madras" ... Voted	...	210	—	-210	-210†	—
(7)	CIVIL WORKS (<i>Transferred</i>):						
	Leave Salaries ... Voted	...	—	373	+373	+345†	+28
(8)	SUPERANNUATION (<i>Reserved</i>):						
	Portions of pensions of Military Officers in respect of civil employment, &c. Non-voted	{ O. ... 11,325	12,510	12,487	-23	—	-23
	... S. ... 1,185*	...	...	...	...	...	...
	... Voted	...	540	533	-7	—	-7
	Totals ... Non-voted	{ O. ... 11,655	13,005	12,968	-37	—	-37
	... S. ... 1,350	...	2,670	2,453	-217	+120	-337
	... Voted	...	...	...	...	...	...

* Vide Madras Government Order No. R. 104, dated 15th February 1934.

† " " " " No. R. 305, dated 13th March 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) Budget provision was made for an important appeal case, which proved, however, to be much less expensive than had been anticipated.
- (3) Budget provision was made for the expenses of an appeal which is now expected to reach hearing in 1934-35.
- (4) Information regarding this expenditure was not available in time for Budget provision to be made.
- (6) Work not completed in the year.
- (7) Information regarding this expenditure was not available when the Budget was framed. The final excess, which could have been met from savings under other heads, was caused by a payment which was expected to fall in the following year.

INDIA OFFICE,
22nd November 1934.SIDNEY TURNER,
Accountant-General.

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

INDIA AUDIT OFFICE,
23rd January 1935.E. L. BALL,
Auditor.

GOVERNMENT OF BOMBAY.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1933-34.

		Grant.	Expenditure.	Excess (+) or Saving (-).	Net modi- fication by reappro- priation, withdrawal or surrender.	Remainder unadjusted + or -
		£	£	£	£	£
GRANT No. 35.						
(1)	LAND REVENUE (<i>Reserved</i>): Law Charges in connection with Appeals from India.	Voted ...	390	707	+317	+450* -133
(2)	GENERAL ADMINISTRATION (<i>Reserved</i>): Leave Salaries and Sundry items	{ Non-voted { O. 2,199 S. 66*	2,265	2,261	-4	-4
	University Subventions ...	{ Voted ... Voted ...	150 480	115 509	-35 +29	-30* +30* -1
(3)	ADMINISTRATION OF JUSTICE (<i>Reserved</i>): Sundry items ...	Voted ...	60	48	-12	-12
(4)	POLICE (<i>Reserved</i>): Outfit Allowances ...	Non-voted ...	60	60	-	-
(5)	PORTS AND PILOTAGE (<i>Reserved</i>): Leave Salary ...	Non-voted, S. ...	12*	12	-	-
(6)	MEDICAL (<i>Transferred</i>): Leave Salaries ...	{ Non-voted { O. 1,050 Voted ... { S. -30* Voted ...	1,020 600	988 304	-32 -296	-32 -285* -11
(7)	PUBLIC HEALTH (<i>Transferred</i>): Leave salary ...	Non-voted, S. ...	24*	22	-2	-2
(8)	SUPERANNUATION (<i>Reserved</i>): Portion of pensions of Military Officers in respect of civil employment.	{ Non-voted { O. 20,700 Voted ... { S. 630* Voted ...	21,330 60	21,305 422	-25 +362	-25 +363* -1
(9)	Rounding ...	{ Non-voted { O. -9 Voted ... { S. 12* Voted ...	3 -15	-3 +15	-3 +15	-3 +15
Totals...		{ Non-voted { O. 24,000 Voted ... { S. 714† Voted ...	24,714 1,725	24,648 2,105	-66 +380	-66 +528† -148

* Vide Finance Department, No. P. 89-G., dated 16th March 1934.

† The net supplementary non-voted appropriation was £675 only, and the voted re-appropriation £525 only, allowance having been made for expected gains on exchange.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Two appeal cases, one provided for in the Budget and one by re-appropriation, each proved less expensive than had been anticipated.

(6) Non-voted.—The officer for whose pay Budget provision was made returned to India earlier than had been expected.

Voted.—One officer did not arrive on leave during the year.

(8) Voted.—New cases of pension chargeable against the Province arose during this financial year.

(9) Voted.—The excess under "Rounding" is covered by savings elsewhere.

INDIA OFFICE,
22nd November 1934.SIDNEY TURNER,
Accountant-General.

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

INDIA AUDIT OFFICE,
23rd January 1935.E. L. BALL,
Auditor.

GOVERNMENT OF BENGAL.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1933-34.

GRANT No. 30.		£	Grant. £	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 ...	...	1,320	1,444	+124	+150†	-26
(2)	GENERAL ADMINISTRATION (<i>Reserved</i>):						
	HEADS OF PROVINCES:						
	Leave salaries and sundry items						
	Non-voted { O. 1,002		600	547	-53	—	-53
	S. -402†						
	Voted ...	...	90	80	-10	—	-10
	MISCELLANEOUS:						
	Subventions to Universities ... Voted ...	...	600	631	+31	+33†	-2
(3)	ADMINISTRATION OF JUSTICE (<i>Reserved</i>):						
	Sundry items ... Voted ...	...	60	467	+407	+360†	+47
(4)	POLICE (<i>Reserved</i>):						
	Leave and outfit allowances ...		60	60	—	—	—
	Non-voted ...	...	—	37	+37	+45*†	-8
	Voted ...	...	—	—	—	-6*	+6
	Emergency deductions from Leave Salaries. Voted ...	...	—	—	—	—	—
(5)	PORTS AND PILOTAGE (<i>Reserved</i>):						
	Leave salaries ... Non-voted. S. ...	...	327†	324	-3	—	-3
	Emergency deductions from Leave salaries. Non-voted. S. ...	...	-21†	-20	+1	—	+1
(6)	MEDICAL (<i>Transferred</i>):						
	Leave salaries ... Non-voted. S. ...	...	33†	33	—	—	—
	Voted ...	...	333	—	-333	-333*†	—
	Emergency deductions from Leave Salaries. Voted ...	...	-6	—	+6	+6*	—
(7)	SUPERANNUATION (<i>Reserved</i>):						
	Portions of pensions of Military and Marine Officers in respect of civil employment.						
	Non-voted { O. 15,900		16,380	16,383	+3	—	+3
	S. 480†						
	Voted ...	...	810	1,639	+829	+384†	+445
	Totals ... Non-voted { O. 16,962		17,379	17,327	-52	—	-52
	S. 417						
	Voted ...	...	3,207	4,298	+1,091	+639	+452

* Vide Government of Bengal (Finance Department) No. 2618-F.B., dated 23rd May 1933.

† " " " " " " 1589-F.B., dated 13th March 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) The final saving resulted from difficulty in estimating appeal costs.
 (2) Non-Voted.—An expected claim for allowances has not yet been made.
 (3) Excess caused by expenditure which was expected to fall in 1934-35.
 (4) and (6) Voted.—The greater part of the pay for which provision had been made under "Medical" was borne by the Central Government; the remainder proved to be chargeable to "Police."
 (7) Voted.—Excess due to new admissions of Indian Medical Department officers to pension.
 Note.—The excesses not covered by reappropriation could have been met from savings in the portion of the Grant under the control of the High Commissioner for India.

INDIA OFFICE,
22nd November 1934.SIDNEY TURNER,
Accountant-General.

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

INDIA AUDIT OFFICE,
23rd January 1935.E. L. BALL,
Auditor.
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GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1933-34.

			Grant.	Expenditure.	Excess (+) or Saving (-).	Net modi- fication by reappro- priation, withdrawal, or surrender.	Remainder unadjusted, + or -
		£	£	£	£	£	£
GRANT No. 19.							
(1)	LAND REVENUE (<i>Reserved</i>): Law Charges in connection with Appeals from India.	Voted { O. S.	300 1,218	1,124	-94	+102(a)	-196
(2)	GENERAL ADMINISTRATION (<i>Reserved</i>): Leave Allowances	Non-voted { S.	135(b)	253	244	-9	-9
	Subventions to Universities ...	Voted { O. S.	690 39(c)	729	728	-1	-1
(3)	ADMINISTRATION OF JUSTICE (<i>Reserved</i>): Law Charges in connection with Appeals, and sundry items.	Voted { O. S.	60 126(c)	186	185	-1	-1
(4)	JAILS AND CONVICT SETTLEMENTS (<i>Reserved</i>): Maintenance of prisoners ...	Voted { O. S.	300 -54(c)	246	244	-2	-2
(5)	POLICE (<i>Reserved</i>): Outfit Allowances	Non-voted { O. S.	60 30(b)	90	90	-	-
(6)	EDUCATION (<i>Transferred</i>): Leave Salary	Voted S.	...	315(c)	315	-	-
(7)	MEDICAL (<i>Transferred</i>): Leave Salaries	{ Non-voted S. Voted S.	... ...	729(b) 171(c)	728 170	-1 -1	-1 -1
(8)	SUPERANNUATION (<i>Reserved</i>): Portions of pensions of Military Officers in respect of civil employment.	{ Non-voted { O. Voted { O. S.	11,700 2,220(b) 1,110 -36(c)	13,920 1,074	13,882 1,084	-38 +10	-38 +10
Totals ...		{ Non-voted { O. Voted { O. S.	11,760 3,232 2,460 1,479	14,992 3,939	14,944 3,850	-48 -89	-48 +102 -191

(a) Vide Government of the United Provinces (Finance Department), No. B. 2155, dated 8th February 1934.

(b) " " " " " " B. 239, dated 16th February 1934.

(c) " " " " " " B. 239, dated 10th March 1934.

(d) " " " " " " F.L. 1109, dated 15th March 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) One of the appeal cases proved much less expensive than had been anticipated.

(8) Voted.—The Supplementary grant was £12 less than the estimated requirements. The resulting excess could, however, have been met from savings under other heads.

INDIA OFFICE,
22nd November 1934.

SIDNEY TURNER,
Accountant-General.

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

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

GOVERNMENT OF BURMA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1933-34.

				Final Appropriation.	Actual Expenditure.	Excess (+) or Saving (-)	Net modification by reappropriation, withdrawal, or surrender.	Remainder unadjusted, + or -
				£	£	£	£	£
PART A (1) LAND REVENUE (Reserved):								
Law Charges in connection with Appeals from India.	Voted	...	...	99	601	+502	{ +48(c) +483(e) }	-29
(2) SUPERANNUATION (Reserved):								
Portions of pensions of Military Officers in respect of civil employment.	{ Non-voted	{ O. 24,075 S.(d) 402 S.(g) 3,798	{ 28,275 28,272					
	{ Voted	{	{ 330 292					
Total	{ Non-voted	{	{ 28,275 28,272					
	{ Voted	{	{ 429 893					
PART B (3) GENERAL ADMINISTRATION (Reserved):								
HEADS OF PROVINCES:								
Leave salaries	Non-voted	{ O. 2,025 S. -1,593(a)	{ 432 438					
MISCELLANEOUS:								
I.C.S.: University Subventions.	Voted	...	510	538	+28	+30(c)	-2	
(4) JUSTICE (Reserved):								
Law Charges in connection with Appeals from India.	Voted	...	—	12	+12	{ +9(c) +231(e) }	-228	
(5) POLICE (Reserved):								
Leave salaries, &c.	Non-voted	...	2,400	2,126	-274	—	-274	
(6) MISCELLANEOUS (Reserved):								
Burma Delegation to the Joint Select Committee.	{ Non-voted	{ S. 1,002(b) S. -402(d)	{ 600 343					
	{ Voted	{	{ — 1,106					
Total	{ Non-voted	{	{ 3,432 2,907					
	{ Voted	{	{ 510 1,656					
PART D (7) MEDICAL (Transferred):								
Leave salaries	{ Non-voted	{ O. 135 S. 675(h)	{ 810 801					
	{ Voted	{	{ 60 —					
(8) PUBLIC HEALTH (Transferred):								
Leave salaries	Voted	...	639	215	-424	-423(a)	-1	
Total	{ Non-voted	{	{ 810 801					
	{ Voted	{	{ 699 215					

(a) Advised 27th January 1934. (b) Advised 31st January 1934. (c) Advised 5th February 1934. (d) Advised 1st March 1934. (e) Advised 10th March 1934. (f) Advised 20th March 1934. (g) Advised 21st March 1934. (h) £366 advised 17th February and £309 advised 9th and 14th March 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

- (1) The final saving reflects the difficulty of estimating the cost of appeals at all closely.
- (2) Voted.—Saving due to the death of a pensioner.
- (3) Non-voted.—Excess due to payment of arrears of leave salary to an ex A.D.C.
- (4) The expenditure provided for is now expected to fall into 1934-35.
- (5) The provision was based on experience in previous years.
- (6) Non-voted.—The cost of employing official advisers was less than had been anticipated. Voted.—Advances drawn in Burma by some of the delegates reduced the amount issuable in England.

INDIA OFFICE,
22nd November 1934.

SIDNEY TURNER,
Accountant-General.

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

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

GOVERNMENT OF BIHAR AND ORISSA.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1933-34.

GRANT No. 9.				£	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	...	...	...	390	450	+60	+90*	-30
(2) GENERAL ADMINISTRATION (<i>Reserved</i>):									
Leave Salaries	...	...	Non-voted.	S.	774†	772	-2	—	-2
Subventions to Universities	...	Voted	...	...	390	402	+12	+12*	—
(3) ADMINISTRATION OF JUSTICE (<i>Reserved</i>):									
Sundry items	...	Voted	...	...	150	241.	+91	+120*	-29
(4) POLICE (<i>Reserved</i>):									
Outfit allowance	...	Non-voted	{ O.	30	—	—	—	—	—
			{ S.	-30†	—	—	—	—	—
(5) SUPERANNUATION (<i>Reserved</i>):									
Portion of pensions of Military Officers in respect of civil employment.	Non-voted	...	...	...	7,425	7,414	-11	—	-11
Totals	...	{ Non-voted	{ O.	7,455	8,199	8,186	-13	—	-13
		{ Voted	{ S.	744	930	1,093	+163	+222	-59

* Vide Government of Bihar and Orissa, No. 3410 F., dated 9th March 1934.
† " " " " 3622 F., dated 13th March 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) and (3) The variations reflect the general difficulty in estimating the cost of appeal cases at all closely.

INDIA OFFICE,
22nd November 1934.

SIDNEY TURNER,
Accountant-General.

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

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

GOVERNMENT OF CENTRAL PROVINCES AND BERAR.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1933-34.

GRANT No. 31.				Grant.	Actual	Excess (+)	Net modi-	Remainder
(1) GENERAL ADMINISTRATION (<i>Reserved</i>):				£	Expenditure.	or	fication	unadjusted,
					£	Saving (-).	by reappro-	+ or -
						£	riation,	£
							withdrawal	£
							or surrender.	
Outfit allowance of the Governor	Non-voted	S.	...	201*	200	-1	—	-1
University subventions	...	Voted	{ O. 300	285	283	-2	—	-2
			{ S. -15*					
(2) MEDICAL (<i>Transferred</i>):								
Leave salaries	...	...	{ Non-voted S. ...	426*	427	+1	—	+1
			{ Voted S. ...	387*	385	-2	—	-2
(3) SUPERANNUATION (<i>Reserved</i>):								
Portion of pensions of Military Officers in respect of civil employment.	...	...	{ Non-voted { O. 4,875	7,080	7,064	-16	—	-16
			{ S. 2,205*					
			{ Voted ...	540	525	-15	—	-15
Totals	...	...	{ Non-voted { O. 4,875	7,707	7,691	-16	—	-16
			{ S. 2,832					
			{ Voted { O. 840	1,212	1,193	-19	—	-19
			{ S. 372					

* Vide Government of the Central Provinces (Finance Department) No. 894 /BX, dated 8th March 1934.

INDIA OFFICE,
22nd November 1934.

SIDNEY TURNER,
Accountant-General.

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

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
Auditor.

GOVERNMENT OF ASSAM.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1933-34.

GRANT No. 34.				£	Grant. £	Actual Expenditure. £	Excess (+) or Saving (-). £	Net modi- fication by reappro- priation, withdrawal or surrender. £	Remainder unadjusted, + or - £
(1) GENERAL ADMINISTRATION (<i>Reserved</i>):				£					
Leave Salaries Non-voted	{	O.	480	636	710	+74	—	+74	
		S.	156*						
Emergency deductions from Leave Salaries. Non-voted			...	-26	-26	—	—	—	
University subventions ... Voted			...	150	140	-10	—	-10	
(2) POLICE (<i>Reserved</i>):									
Leave pay Non-voted	{	O.	30	60	58	-2	—	-2	
		S.	30*						
(3) PUBLIC HEALTH (<i>Transferred</i>):									
Leave Salaries Voted			...	212	—	-212	-211*	-1	
Emergency deductions from Leave Salaries. Voted			...	-11	—	+11	+11*	—	
(4) SUPERANNUATION (<i>Reserved</i>):									
Portion of pensions of Military Officers in respect of civil employment. Non-voted	{	O.	6,375	6,750	6,722	-28	—	-28	
		S.	375*						
TOTALS Non-voted	{	O.	6,859	7,420	7,464	+44	—	+44	
		S.	561						
Voted			...	351	140	-211	-200	-11	

* Vide Government of Assam, No 1105 F. (b.), dated 17th March 1934.

EXPLANATIONS of the causes of variation between Expenditure and Grant.

(1) Non-voted.—Furlough pay of the Private Secretary to the Governor, which had been treated as an Army charge, proved to be chargeable against the Province; the estimates were accordingly revised, but the provision was inadequate.

(3) Voted.—The payments provided for in the Budget have fallen into 1934-35.

INDIA OFFICE,
22nd November 1934.SIDNEY TURNER,
Accountant-General.

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

INDIA AUDIT OFFICE,
23rd January 1935.E. L. BALL,
Auditor.

GOVERNMENT OF THE NORTH-WEST FRONTIER PROVINCE.

APPROPRIATION ACCOUNT OF THE SECRETARY OF STATE IN COUNCIL OF INDIA
FOR THE YEAR 1933-34.

	Grant.	Actual Expenditure.	Excess (+) or Saving (-)	Net modi- fication by reappro- priation, withdrawal or surrender.	Remainder unadjusted, + or -
	£	£	£	£	£
GRANT No. 25.					
(1) GENERAL ADMINISTRATION (<i>Reserved</i>):					
Leave Allowance of Governor ... Non-voted S.	450*	413	-37	—	-37
 (2) ADMINISTRATION OF JUSTICE (<i>Reserved</i>):					
Law Charges in connection with Voted ... appeals.	60	16	-44	—	-44
 (3) CIVIL WORKS (<i>Transferred</i>):					
Leave Salaries Non-voted S.	75*	72	-3	—	-3
 (4) SUPERANNUATION (<i>Reserved</i>):					
Pension of widow of a Military Officer Non-voted ... in respect of his civil employment.	150	140	-10	—	-10
<hr/>					
Totals	£ 675	£ 625	-50	—	-50
{ Non-voted { O. 150					
{ S. 525					
{ Voted ... 60	60	16	-44	—	-44

* Vide Government of the North-West Frontier Province (Finance Department) No. 7589, dated 13th March 1934.

INDIA OFFICE,
22nd November 1934.

SIDNEY TURNER,
Accountant-General.

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

INDIA AUDIT OFFICE,
23rd January 1935.

E. L. BALL,
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 1933 to 31st March 1934; 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 23rd January 1935.

SECTION I.—CIVIL.**RAILWAY REVENUE ACCOUNT—RECEIPTS.**

1. The receipt of £7,655 7s. 1d. under the sub-heading "Subsidised Companies" is the Government moiety of the surplus net earnings of the Rohilkund and Kumaon Railway Company's main line for 1932-33, calculated in the manner provided in the contract between the Secretary of State and the Company. In computing the surplus profits, the Company included as a charge against net earnings an amount of Rs. 1,964 sanctioned by the Board of Directors in aid of the celebrations of the Company's Jubilee, but as no ground existed for Government participation in this expenditure, its inclusion was questioned in audit.

Surplus profits,
Rohilkund and
Kumaon Railway.

The Company eventually agreed to exclude the item, and have given the necessary credit in the division of profits account for the year 1933-34.

RAILWAY REVENUE ACCOUNT—PAYMENTS.

2. Section 65 of the Great Indian Peninsula Railway Purchase Act, 1900, provides for refund to the Secretary of State of any annuities paid to the trustees which remain in their hands unclaimed for a period of 10 years. This section had been interpreted by the trustees as applying only where "a period of ten years had elapsed, in respect of which none of the half-yearly instalments had been paid," and consequently they had not surrendered sundry isolated amounts which had remained unclaimed for 10 years and upwards.

Unclaimed
annuities.

I questioned this interpretation, and the amounts in question were eventually refunded to the Secretary of State.

3. The sum of £21,119 12s. 4d. which appears in the Account under "State Railways—Interest on Debt, &c.—Management of Railway Specific Debt," represents the cost incurred in the management of Railway debenture stock and India stock raised for or appropriated to specific Railway expenditure. The evaluation and charge to the Railway Revenue Account of this item, which has hitherto been included in the charges recorded under "Interest on Ordinary Debt," follows a suggestion made by my predecessor some years ago, the adoption of which has been delayed pending the settlement of various other questions affecting Railway revenues.

Change in
classification.

POSTS AND TELEGRAPHS REVENUE ACCOUNT.

4. It was mentioned in paragraph 2 of Section I of the last Report that the equity of the present arrangements for apportioning the cost of the Eastern Mail Service was under investigation. Correspondence on the subject is still proceeding, and advances to the General Post Office are being continued at the rate of £28,000 per annum subject to adjustment when the net cost has been ascertained.

Eastern Mail
Service.

INTEREST (RECEIPTS).

Loan to Persia.

5. The amount of £3,675 shown under this head the is final three months' interest on a moiety of a loan of £490,000 made jointly by the Imperial and Indian Governments to the Persian Government. The loan was repaid in June 1933. (See paragraph 16.)

INTEREST ON ORDINARY DEBT.

Interest on liability assumed in respect of British Government War Loan.

6. The Treasury, in view of the continued uncertainties of the situation in regard to War Debts, agreed to the suspension of the payments of interest due on 1st June and 1st December 1933 in respect of India's liability for British War Loan. The sum of £418,025 1s. 7d., being the interest due on 1st December 1932, which, as explained in paragraph 4 of Section I of the last Report, was transferred to a suspense account by debit to revenue, remains at credit of that account, but no similar transfers have been made in respect of the payments falling due in 1933-34.

Management of Debt.

7. I have raised a question with regard to the amount paid for the management of that portion of Indian Government Rupee Debt, the interest on which is issued in this country.

The matter is under investigation.

GENERAL ADMINISTRATION.

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

8. The grant-in-aid by the Treasury towards the expenses of the India Office 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, and was continued on the same basis for the year 1932-33 with an additional modification in respect of abatements in certain salaries not carrying cost-of-living bonus. It was further continued with this modification for the year 1933-34. The amount received was £119,000 less £10,167 in respect of bonus variations and £988 in respect of abatements of salaries, and is shown in the accounts in reduction of payments under the following heads :—

	£
General administration	101,210
Audit	3,139
Stationery and printing	3,496

AVIATION.

Airship station, Karachi.

9. It was mentioned in paragraph 7 of Section I of the last Report that the outstanding balance of the claim of the Air Ministry for the cost of the mooring mast erected at the air station at Karachi was in process of adjustment. The amount in question, viz. £4,934 10s. 9d., was paid to the Air Ministry in March 1934.

SUPERANNUATION ALLOWANCES AND PENSIONS.

Premature retirement.

10. In recent years a number of causes have contributed to bring about the premature retirement of officers in various branches of Government service. Where the terms of the premature retirement include an element of compensation it is the normal practice to provide that the special terms shall be granted only to such officers as have not rendered themselves liable to retirement from the Service, on ordinary terms, by reason of inefficiency. I have had occasion to draw attention to the necessity of obtaining evidence that this proviso is satisfied, and in a case in which it was found not to be satisfied a saving of more than £1,000 was effected.

Increase of small pensions.

11. In a case in which an over-issue of £181 7s. 4d. had been made through the non-disclosure of means by a pensioner, sanction had been obtained to recover by instalments. As it appeared to be intended to treat any balance that might remain outstanding at the date of death as irrecoverable, I drew attention to a previous case in which recovery had been made from the estate. The pensioner has since died with a balance outstanding at the date of death of £159 15s. 1d., which, in accordance with the precedent mentioned, has been recovered from the estate.

A pensioner in receipt of the increase inherited a large sum of money which she gave away. As she retained no interest in the legacy and had no income but her pension, it was proposed to continue the increase. It was pointed out in audit that only so much increase should be paid as would have been admissible if the legacy had been retained by the pensioner and invested. This view was adopted, and after further enquiry as to the amount of the legacy the increase was withdrawn with effect from the date on which probate had been granted.

MISCELLANEOUS (PAYMENTS).

12. In paragraph 8 of Section I of the last Report it was mentioned that as the result of a question raised in audit, the rates of subsistence allowance issued to the personnel of the Indian Delegations to the Disarmament Conference and League of Nations Assembly were reduced towards the end of 1932-33. During the year under review the operation of the new rates effected a saving of about £260. International conferences.

13. £8,500 was placed at the disposal of the Secretary of State during 1933-34 for Secret Service. The whole amount was expended and the balance in hand on 31st March 1934 was £1,057 17s. 10d. Secret Service.

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

RAILWAY CAPITAL ACCOUNT.

14. It was brought to notice during the audit of the South Indian Railway Company's Accounts that the Consulting Engineers' charges on contracts for the conversion into broad gauge of the Shoranur-Ernakulam Railway, which should have been charged to the Cochin Durbar, had erroneously been drawn from the Secretary of State. Erroneous charge for inspection.

I questioned the charge, and the sum of £440 3s. 9d. was refunded to the Secretary of State in September 1934.

EXTRAORDINARY RECEIPTS.

15. The amount of £179 0s. 5d. shown in the account as reparation receipts is the share of India in the net profit of the Bank of International Settlements for 1932-33. The position in regard to the suspension of German reparation payments remains as described in paragraph 12 of Section I of the last Report, and the suspension of non-German reparations has been further extended until 15th June 1935. Reparation receipts.

16. The amount of £490,000 lent to the Persian Government before the War by the British and Indian Governments jointly was repaid in June 1933, and a moiety credited to Indian revenues. The outstanding balance of money lent to Persia from Indian revenues is thus reduced to £2,122,270 1s. 8d. Loans to Persia.

REMITTANCE (RECEIPTS).

17. In consequence of a request made in 1929 by the King of the Hedjaz to the British Government for the immediate supply of certain munitions for which repayment would be made in due course, it was arranged that his requirements should be met from stocks held in India, these being the most convenient source of supply available. The Government of India in providing the munitions considered that they were acting as agents of the British Government, but the position was not made clear at the time of the transaction, which was carried out in conditions of extreme urgency. The repayment by the purchaser having been delayed, the British Government were asked to assume liability and for a long time declined, but ultimately consented to do so to the extent of two-thirds (£20,958 3s.) of the cost of the munitions. This amount was received in August 1933 and is included in the Munitions supplied to the King of the Hedjaz.

account under the heading "Receipts from Imperial Government Departments; Miscellaneous Advances in India." Efforts are being continued to secure repayment of the whole amount, together with interest, from the purchaser.

18. In paragraph 13 of Section I of the last Report mention was made of an outstanding claim for an amount of £3,426 17s. 5d. on account of expenditure incurred in the maintenance and repatriation in 1921 of European refugees who had entered India from Central Asia during the war. The claim has been accepted in principle by the Governments concerned, but no payment has yet been made. The British Government are continuing to press for a settlement through diplomatic channels.

APPROPRIATION AUDIT.

Repatriation of
refugees from
India.

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

Under Grant 86 (Voted) there was a saving of £1,878 out of the provision of £165,675. As in previous years, there were relatively considerable differences between Grant and Expenditure under some of the individual subheads, e.g. :—

Miscellaneous Civil Charges :—	£
E 9. Scientific Departments - - -	saving 1,648
E 12. Aviation - - -	excess 5,343
E 14. Stationery and Printing (net) - - -	saving 3,713
E 21. International Relief Union - - -	excess 2,506
E 25. Other Charges - - -	saving 2,058

This is the third successive year in which relatively large savings under "Scientific Departments" and "Stationery and Printing" have been noted in the Reports.

There was an excess of £9 over the amount finally allotted to the Secretary of State under Grant 4. I have been informed that no savings are available to cover this excess, which accordingly requires to be regularised by a Vote of the Assembly.

Under "Non-Voted" considerable modification of the original appropriations was found to be necessary during the course of the year, but the final appropriations were on the whole in fairly close approximation to the actual expenditure under the various subheads.

SECTION II.—MILITARY.

Indian Defence
Contribution.

1. The first payment of the annual contribution of £1,500,000 towards Indian defence expenditure prescribed in the settlement resulting from the recommendations of the Indian Defence Tribunal (summarised in paragraph 1 of Section II of the last Report) was received in March 1934.

Arrear claims.

2. As mentioned in the last Report, one of the terms of the settlement was that "all arrears, as between the India Office and the respective Imperial Departments, connected with these matters" up to 1st April 1933 should be cancelled. In the negotiations leading up to the settlement it had been agreed that a claim by the Air Ministry for the conveyance of Royal Air Force personnel to India in 1919-20 should not be treated as an arrear charge connected with these matters, but should be paid in full.

This claim was first presented in 1922, but was rejected by the India Office, in the first instance on the ground that it was covered by the Sea Transport contribution paid to the War Office under a special war arrangement, and later on the ground that in any case it should be brought within the scope of the No-Payment Settlement with regard to arrear claims arising out of the war (see paragraphs 3 and 4 of my predecessor's Report,

1930-31). The Air Ministry, on the other hand, have consistently maintained that the claim was in respect of the post war organisation of the Royal Air Force in India and was thus outside the scope either of the Sea Transport Agreement or the No-Payment Settlement.

The amount—£34,310 10s.—was paid to the Air Ministry in March 1934.

3. The separate major heads which hitherto existed for each arm of the Military Services now described as the Defence Services, viz. Army (including Royal Air Force), Marine, and Military Engineering Services, with subdivisions in each case for effective and non-effective transactions, have been replaced by separate major heads for effective and non-effective transactions respectively, with sub-heads in either case for the Army, Royal Air Force, Marine and Military Engineer Services.

Changes of classification.

4. The maximum privilege leave admissible in any year under military regulations being three months, attention was drawn in audit to the fact that an officer had been granted in one year privilege leave for periods of two months and one month 23 days respectively. The whole of the second period was found to have been granted in error and was converted into leave on private affairs at a lower rate of pay, the overpayment being recovered from the officer.

Privilege leave.

An officer, seconded from the Royal Air Force to a military appointment, was permitted, before reverting to the Royal Air Force establishment, to avail himself of two months' privilege leave under military regulations and, in addition, 82 days' full pay leave which he had earned under Royal Air Force regulations before his secondment. His total leave was thus in excess of the maximum period, namely, 91 days, admissible to Royal Air Force officers pending reversion to the Imperial establishment. As a result of audit action it was decided that in future similar cases officers should be restricted to the maximum allowed under Royal Air Force regulations.

5. Attention was drawn to two cases in which Indian Army officers took long leave to this country, returned to duty in India for periods of 2 days and 14 days respectively, and were then granted leave pending retirement, with the result that the aggregate leave granted, if the short intervening periods of duty are disregarded, greatly exceeded the limit of 12 months prescribed for the grant of leave pending retirement. Moreover, these officers, as a result of the postponement of the date of retirement consequent on the grant of the extended leave, qualified for increases of pension of £36 10s. and £55 a year respectively; both drew upon their passage accounts for return passages, the cost of which would otherwise have accrued to Government on their retirement, and one of them avoided the refund of about £160 study allowance which would have been enforceable if he had retired at the earlier date.

Grant of leave pending retirement.

The grant of leave in these cases is within the letter of the regulations. The suggestion that amendment of the latter should be considered was not, however, pursued, but the Government of India, whose attention was drawn to the cases by the Secretary of State, issued a memorandum to the authorities concerned, pointing out that the grant of such leave, in the absence of any special circumstances, is clearly opposed to the spirit of the rules, and is, therefore, in effect, an evasion of them, and asking that in future greater care should be exercised in scrutinising applications for leave pending retirement.

6. On vacating an appointment at the Staff College, Camberley, an Indian Army officer was granted leave before his return to India, and his leave pay was charged to Indian revenues. It was pointed out in audit that, as he had been lent to the Imperial Government, his leave pay should have been charged to Imperial revenues for the period up to the date on which he would have joined for duty in India had he not been granted leave. Steps have been taken to effect the necessary adjustment with the War Office.

Leave pay of an officer after service under the Imperial Government incorrectly charged to India.

7. The rules covering prolonged absence from duty on account of illness of military staff officers employed at the India Office, sanctioned in 1923, were based on the Indian Staff Leave rules, which at that time allowed an officer to take eight months' furlough, in addition to annual leave, during

Leave rules for military staff officers employed at the India Office.

his tenure. Attention was drawn in audit to the fact that although the Staff Leave rules had since been amended so as to reduce the maximum amount of furlough during a normal tenure from eight to six months, the leave terms for officers at the India Office had not been brought into line with the revised rules. It was decided that for future incumbents the period of furlough admissible during a normal tenure should be restricted to six months under the same conditions as are applicable under the Indian Staff Leave rules.

Incorrect authorisations of higher rates of furlough pay.

8. In order to qualify for "higher rates of furlough pay," certain classes of British Service officers on the Indian Establishment must have completed one tour of duty in India and have undertaken to complete a second tour as far as lies within their power. A number of instances having been brought to notice in which higher furlough rates had been erroneously authorised in Indian last pay certificates, I suggested that evidence of the undertaking having been given should be provided in all cases, the more especially as any overpayment to an officer who had not given the undertaking would not be detected until he left India (before the completion of the second tour) possibly some years later. The question is under consideration in consultation with the authorities in India.

Erroneous rate of pay on promotion to Major-General.

9. Attention was drawn to the case of an officer who, having been promoted Major General while holding the appointment of a Commander of an Infantry Brigade, should, under the particular regulation applicable to his case, have continued to draw pay as Colonel Commandant for three months from the date of notification of his promotion, but who had been erroneously paid in India at the rate for a Major-General for that period. The amount overpaid has been recovered from the officer in India.

Royal Artillery soldiers on Vocational Training.

10. I questioned the practice which had previously been followed of accepting as a charge against Indian revenues the pay of Royal Artillery soldiers on Vocational Training Courses in respect of periods after their units had left the Indian Establishment, and expressed the view that India's liability for such personnel should in all cases follow the pay of their unit. The War Office accepted this view and refunded £135 0s. 10d. on account of overcharges that had been made against Indian revenues.

Admissibility of command pay on transports.

11. Indian Army officers doing duty on transports are entitled to the command pay or extra duty pay attached thereto only if they are not already in receipt under Indian regulations of command or additional pay during the voyage and are not on privilege leave from staff appointments. The restriction had been extended to British Service officers in so far as it related to command or additional pay, but the letter to the War Office on the subject omitted mention of staff pay included in privilege leave rates of pay. Attention was drawn in audit to cases in which British Service officers on duty on transports during the trooping season 1931-32 had drawn extra duty pay although already in receipt either of command pay or of privilege leave pay from a staff appointment. The regulations have been amended to cover both classes of case and the necessary steps have been taken in consultation between the India Office and the War Office to prevent the recurrence of such overpayments.

Aden.

12. The amounts of £565 0s. 2d. and £576 0s. 1d. mentioned in paragraph 8 of Section II of the last Report as having been over-advanced to the Imperial Government in respect of the years 1931-32 and 1932-33 in respect of the contribution from Indian revenues to the cost of the military and political administration of Aden, remain unadjusted pending settlement of queries raised.

The accounts for 1933-34, which are under examination, show a total cost of £342,103 14s. 8d., and the share of India as £114,034 11s. 7d. As advances have been made amounting to £115,500, there is, subject to any adjustments arising from the examination of the accounts, a balance due from the Imperial Government of £1,465 8s. 5d.

As mentioned in the last Report, the annual amount of £1,500—shown under "Medical (Receipts): Contribution by the Imperial Government towards cost of Civil Hospital at Aden"—was subject to review at the end of 1933-34. As the result of this review the contribution has been

increased to £1,875 per annum from 1934-35, subject to further review at the end of three years, unless the administrative control of Aden is transferred to the Imperial Government before then.

13. In paragraph 9 of Section II of the last Report it was mentioned that, owing to the fall in the exchange value of sterling the interest derived by the War Graves Commission from their Endowment Fund was insufficient to meet their expenditure, which is incurred mainly in France and Belgium; and that the Secretary of State had agreed that up to the end of 1933-34 India would bear a proportion of the loss on exchange, on condition that the Government of India were not committed to any subsequent payments of this nature. Owing to the continuance of depreciation, the Secretary of State has since consented to India bearing a proportion of the loss on exchange that will be incurred up to the end of 1935-36, on the same condition. These contributions are set off against the credit balance due to India, which, according to the accounts received from the Commission, stood at £1,477 10s. 6d. at the 31st March 1934. War graves.

The composition payment of Rs. 19,500 per annum made by the Commission for expenditure certified to have been incurred in India on the upkeep of graves on their behalf, had at the date of the last Report been received up to and for the year ended 31st October 1931. In the year under review £1,462 10s. (Rs. 19,500 at 1s. 6d.) was received in respect of the year ended 31st October 1932 on production of the requisite certificate from India, and towards the end of March 1934 the Commission made an advance of £1,400 on account of the year ended 31st October 1933 in anticipation of the certificate, which arrived in May 1934. Steps have been taken in India to accelerate so far as is possible the despatch of these certificates.

14. 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 1933-34 on this account includes adjustments for the years 1927-28 to 1932-33 (those for the last of these years being still subject to audit) and an advance of £211,414 for 1933-34. Pensionary charges recoverable from the War Office.

Queries were raised in audit with regard to Imperial service of individual officers, which resulted in present and prospective additional receipts of more than £2,500.

15. The grant of pensions to the widows of deceased officers of the Indian Army is normally dependent on the means of the applicant. Owing to difficulties in ascertaining a widow's means which frequently arise from delay in winding up the husband's estate it is the practice where eligibility is doubtful to make first grants of pension on a provisional basis, subject to review when the pensioner's means for a complete financial year can be accurately ascertained. In a case of this nature, where the means as finally determined were such as to render the widow ineligible, pension had been withdrawn from the commencement of the pension year in which the statement of means was received. I pointed out that it should have been withdrawn from the date on which it was granted, and a further sum of £89 was recovered. Widows' pensions: Provisional awards.

16. In dealing with applications from Warrant Officers for permission to commute a part of pension, it is the practice of the India Office, following that of the War Office, to accept the statement of age given by the applicant on enlistment, but in the case of Commissioned Officers, including those promoted from the ranks, the production of a birth certificate is required. As a result of a question raised in audit in the case of a Departmental Officer who had applied to commute part of his pension in this country, it transpired that it was the practice in India to accept, for the purpose of the commutation of the pensions of Departmental Officers promoted from the ranks, the statement of age given on recruitment. On being informed of the practice of the Home Departments, the Government of India decided to adopt it, and to require the production of birth certificates in similar cases in future. Age for commutation purposes.

Premature retirement.

17. In connection with premature retirements of officers on special terms with a view to alleviating redundancy in certain ranks, it is a recognised principle that such terms should not be given to officers who would be removable on ordinary terms by reason of inefficiency. I have pointed out certain cases already dealt with, and therefore closed, in which there seemed to be some doubt whether this condition had been observed, and have emphasized the necessity of safeguarding its observance in future.

Claims against Federated Malay States.

18. I have not yet been informed of the result of the claims raised against the Federated Malay States in respect of the arrear charges referred to in paragraph 11 of Section II of the last Report.

Payments to Imperial Government.

19. 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.

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

The sum of £1,250,000 under this head is a provisional payment of the estimated amount due from India under the recommendations of the Indian Defence Tribunal. The details of the War Office claim are worked out in a series of elaborate and comprehensive statements which were last revised in 1931. The compilation then made was submitted, after examination in India, to the Tribunal as a document on which both parties were agreed subject to the specific reservations on which the recommendations of the latter were sought. Extensive modifications have been necessary, not only to give effect to the principles laid down by the Tribunal, but to meet changes in prices, establishments and other variable conditions. The task of revision has been carried out in the War Office and the results have been submitted by the India Office to detailed examination and criticism in which my Office has co-operated. While the work of compilation appears to have been done with impartiality and thoroughness, some difference of view with regard to the proper apportionment of particular charges has become manifest. Certain recommendations of the Tribunal related primarily to the initial charges in connection with recruits and the cost of their training while in the recruit stage, which are the largest items covered by the Capitation Rate; but the Rate also covers considerable expenditure of a miscellaneous nature with regard to some of which it is disputable whether, and, if so, to what extent, these recommendations should be regarded as applicable. Also, in the re-examination of the calculations, questions have emerged as to the appropriateness of certain of the methods of calculation adopted in 1931, but since the calculations were submitted to the Tribunal as agreed, controversy has arisen with regard to the nature and extent of any rectifications that can be claimed at this date.

Pending further discussion of the points at issue, it has not yet been possible to arrive at a final figure for the capitation charge. It is, however, contemplated that when the rate has been settled it shall, in the absence of major changes, apply without revision for the six years commencing 1st April 1933.

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

£42,000 was advanced on this account in respect of payments during 1933-34, and £1,172 19s. 3d. was paid in respect of the balance due for 1932-33, making the total charge for that year £43,672 19s. 3d.

The accounts for 1933-34 are under examination.

22. War Office: for unemployment insurance:—

£90,000 was advanced on account of the Indian share of payments by the War Office to the Unemployment Insurance Fund during 1933-34 and £6,925 18s. 5d. was paid in respect of the balance due for 1932-33, making the total charge for that year £91,925 18s. 5d.

The accounts for 1933-34 are under examination.

It was mentioned in paragraph 16 of Section II of the last Report that the question of India's liability with regard to unemployment insurance was under review in connection with the Unemployment

Insurance Bill, which has since become law. Unsuccessful efforts having been made to secure remission or reduction of these charges, it was decided that it was not possible to contest further the liability for a share, proportionate to the Indian Establishment, of the charges imposed on Army Votes by the new Act which came into force with effect from the 1st July 1934.

23. War Office : for marriage allowances and allotments :—

£249,191 3s. 1d. was paid in 1933-34 for marriage allowances and allotments disbursed by Army Paymasters in respect of British troops in India. £6,994 16s. 1d. was received in adjustment of amounts over-advanced in 1932-33, making the actual amount expended in respect of that year £253,775 2s. 10d.

A general examination was made of the claims, and a test audit was carried out at certain pay offices. A number of minor errors were discovered, which have been adjusted or are in process of adjustment.

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

The advance of £4,550 referred to in paragraph 17 of Section II of the last Report has been adjusted.

A net amount of £1,333 17s. 1d. was paid in respect of the period January to March 1933. An advance of £2,450 was made to the War Office in March 1934 to meet the amount due from Indian revenues for the period April to December 1933. Detailed statements relating to the expenditure incurred during the period in question are now under audit.

25. War Office : Sea Transport :—

(i) The advances detailed in last year's Report have been adjusted and a further amount of £332,000 for expenditure incurred by the Imperial Government on account of Indian trooping has been advanced in 1933-34. The claims relating to 1932-33 are still under examination in my Department.

(ii) In paragraph 18 (ii) of Section II of the last Report it was mentioned that departmental discussions were proceeding with regard to certain questions connected with the working of the Joint Trooping Service, which was instituted in 1925 in place of the separate Indian and War Office services which existed before the war. In these discussions an attempt has been made to find an explanation of the fact to which my predecessor had drawn attention, viz. that on a comparison of trooping costs under the Joint Service with pre-war costs the Indian costs per head of establishment had risen in a higher proportion than the War Office costs. I am now satisfied that the explanation of this discrepancy lies mainly in factors not connected with the institution of the Joint Service. In the case of the War Office the general rise in transport costs has been partially counteracted by a more economical distribution of overseas garrisons, while in the case of India its effect has been enhanced by the fact that recruiting difficulties have necessitated the despatch of drafts with a lower average of unexpired colour service than before the war.

Investigation is still proceeding with regard to other aspects of the Joint Service.

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

The advances in respect of the years 1930-31 to 1932-33 have been adjusted on a provisional basis pending the settlement of certain questions of principle, and a further advance of £1,149,817 was made to the War Office in respect of 1933-34.

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

The amount of £210,000 under this head was intended to be adjusted later on the basis of detailed calculations giving effect to the recommendations of the Indian Defence Tribunal. On the production

of the calculations by the Air Ministry it was realised that they must be subjected to protracted examination in the course of which controversial questions were likely to arise. The Air Ministry accordingly offered India the option of making either provisional payments subject to revision when agreement should be reached on the appropriate figure, or final payments for a term of three or five years not subject to such revision. In the course of negotiations it was agreed that the annual payment, whether provisional or final, should be a flat rate of £210,000 per annum or alternatively a capitation rate of £100 per head of the Royal Air Force strength in India. As it was considered improbable that any abatements likely to be secured in the Air Ministry detailed claim would produce so favourable a figure it was decided to accept the option of final payments for a term of five years commencing with 1933-34, the flat rate of £210,000 being adopted, in accordance with a suggestion made by me, as being likely to prove rather more advantageous to Indian revenues than the alternative of £100 per head.

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

A further advance, in respect of 1933-34, of £34,500 was made to the Air Ministry, the method of assessing the liability not yet having been settled (see paragraph 21 of Section II of the last Report).

INDIA AUDIT OFFICE,
1st March 1935.

E. L. BALL,
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 1933 to 31st March 1934.

MADRAS.

1. For the year 1933-34 provision for Voted expenditure by the Secretary of State on behalf of the Government of Madras was included in a single composite grant (No. XXXVII) for Home expenditure.

2. Under Voted the difference between grant and expenditure under the individual sub-heads was in most cases relatively high. In the aggregate, however, there was a saving of only £217 out of the Budget allotment of £2,670.

India Audit Office,
23rd January 1935.

E. L. BALL,
Auditor.

BOMBAY.

1. For the year 1933-34 provision for Voted expenditure by the Secretary of State on behalf of the Government of Bombay was included in a single composite grant (No. 35) for Home expenditure.

2. Under Voted there was an excess of £380 over the Budget provision of £1,725 allotted to the Secretary of State. The excess, which was covered by reappropriation from the High Commissioner's portion of the grant, is the net result of various excesses and savings distributed over the detailed sub-heads, e.g. :—

Head of Service	Grant	Expenditure	
Land Revenue—Law charges in connection with Appeals from India (reserved) -	£ 390	£ 707	excess 317
Medical—Leave Salaries (transferred) -	600	304	saving 296
Superannuation—Portion of pensions of Military Officers in respect of Civil employment (reserved) -	60	422	excess 362

India Audit Office,
23rd January 1935.

E. L. BALL,
Auditor.

BENGAL.

1. For the year 1933-34 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 an excess of £1,091 over the Budget provision of £3,207 allotted to the Secretary of State. The excess was met to the extent of £639 by reappropriation from the High Commissioner's portion of the grant, in which, as indicated in the note to the Account, there existed further savings sufficient to cover the balance remaining unadjusted. The excess is the net result of various excesses and savings distributed over the detailed sub-heads, e.g. :—

Head of Service	Grant	Expenditure	
Administration of Justice—Sundry Items (reserved) -	£ 60	£ 467	excess 407
Medical—Leave Salaries (transferred) -	333	Nil	saving 333
Superannuation—Portions of pensions of Military and Marine Officers in respect of Civil Employment (reserved) -	810	1,639	excess 829

India Audit Office,
23rd January 1935.

E. L. BALL,
Auditor.

UNITED PROVINCES OF AGRA AND OUDH.

1. For the year 1933-34 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. 19) for Home expenditure.

2. Under Voted the saving of £89 out of the provision of £3,939, which included a supplementary grant of £1,479, was mainly attributable to a saving of £94 under the sub-head "Land Revenue—Law charges in connection with Appeals from India (reserved)."

India Audit Office,
23rd January 1935.

E. L. BALL,
Auditor.

PUNJAB.

1. For the year 1933-34 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. 42).

2. Under Voted there was a saving of only £37 out of the Secretary of State's final allotment of £2,040, which included a supplementary grant of £15. The saving is the net result of various excesses and savings distributed over the detailed subheads, e.g. :—

Head of Service	Grant	Expenditure	
Administration of Justice—Law charges in connection with Appeals from India, &c. (reserved) - - - -	£ 450	£ 272	£ saving 178
Medical—Leave Allowances (transferred)	870	602	saving 268
Superannuation—Pensions of military officers in respect of civil employ (reserved) - - - -	90	435	excess 345

India Audit Office,
23rd January 1935.

E. L. BALL,
Auditor.

BURMA.

1. For the year 1933-34 provision for Voted expenditure by the Secretary of State on behalf of the Government of Burma was included in only three of the four Departmental Grants voted by the Legislative Council.

2. Under Parts A and B, Voted, there were excesses of £464 and £1,146 respectively, which were covered by reappropriation; under Part D there was a saving of £484. These differences were mainly attributable to the variation of expenditure from grant which occurred under the following sub-heads :—

Head of Service	Grant	Expenditure	
Part A.—Land Revenue—Law charges in connection with Appeals from India (reserved) - - -	£ 99	£ 601	£ excess 502
Part B.—Miscellaneous—Burma delegation to the Joint Select Committee (reserved) - - -	Nil	1,106	excess 1,106
Part D.—Public Health—Leave Salaries (transferred) - - -	639	215	saving 424

India Audit Office,
23rd January 1935.

E. L. BALL,
Auditor.

BIHAR AND ORISSA.

1. For the year 1933-34 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. 9) for Home expenditure.

2. Under Voted there was an excess of £163 over the Secretary of State's Budget provision of £930. The excess, which was covered by reappropriation, was mainly attributable to expenditure of £241 against provision of £150 under "Administration of Justice (Reserved) --Sundry Items."

India Audit Office,
23rd January 1935.

E. L. BALL,
Auditor.

***No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the
from 1st April 1934**

RECEIPTS.

REVENUE.

RAILWAY REVENUE ACCOUNT:

	£	£
STATE RAILWAYS:		
Bengal-Nagpur Railway: Dividends on Government holding	168	
SUBSIDIZED COMPANIES:		
Rohilkund and Kumaon Railway: Government share of Surplus Profits	9,690	
	9,690	9,878

INTEREST:

Interest realised from investment of Cash Balance, &c.	129,666	
Interest, Discount, &c., on Gold Standard Reserve holding	1,064,618	
	1,194,284	1,194,284

Carried forward - - - - - 1,204,162

* 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 1935.

DISBURSEMENTS.

EXPENDITURE.		£	
CUSTOMS:			
Sundry items	- - - - -		361
TAXES ON INCOME:			
Sundry items	- - - - -		1,000
FORESTS:			
Sundry items	- - - - -		8
RAILWAY REVENUE ACCOUNT:		- Interest on	Manage-
STATE RAILWAYS—INTEREST ON DEBT, &c.:		Debt.	ment.
		£	£
Bombay Baroda and Central India Railway	- - - - -	365,083	3,767
Burma Railways	- - - - -	37,500	375
East Indian Railway	- - - - -	1,761,015	7,972
Eastern Bengal Railway (including Bengal Central Railway)	- - - - -	125,871	356
Great Indian Peninsula Railway	- - - - -	965,182	2,840
Indian Midland Railway	- - - - -	18,365	157
Madras Railway	- - - - -	362,193	269
Oude and Rohilkund Railway	- - - - -	316,133	3,188
Scinde Punjab and Delhi Railway	- - - - -	367,148	779
South Indian Railway	- - - - -	146,635	1,418
Interest at 3·3252 per cent. on £55,720,115 taken as Capital Outlay in this Country to 31st March 1917 on State Railways and at 5·37381 per cent. on £39,210,213 taken as Capital Outlay in this Country from 1st April 1917 to 31st March 1935	- - - - -	3,959,688	—
		8,445,013	21,121
			8,466,134
STATE RAILWAYS—INTEREST ON CAPITAL DEPOSITED BY COMPANIES:			
Assam-Bengal Railway	- - - - -		65,427
Bengal-Nagpur Railway	- - - - -		239,705
Tirhoot Railway (Bengal and North Western Railway)	- - - - -		76,250
	(Sinking Fund)		4,076
Bombay Baroda and Central India Railway	- - - - -		94,998
Madras and Southern Mahratta Railway	- - - - -		230,025
South Indian Railway	- - - - -		139,580
			900,061
STATE RAILWAYS—WORKING EXPENSES:			
Sundry items	- - - - -		723
PAYMENTS TO WORKED LINES:			
Rental paid to South Behar Railway Company	- - - - -		30,000
MISCELLANEOUS RAILWAY EXPENDITURE:			
Sundry items	- - - - -		13,926
			9,410,844
POSTS AND TELEGRAPHS: REVENUE ACCOUNT:			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT:			
Payments to His Majesty's Treasury for Mail Service	- - - - -		28,000
Sundry items	- - - - -		1,891
			29,891
INTEREST ON DEBT:			
TOTAL INTEREST ON LOANS CONTRACTED IN ENGLAND AND ON LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE			14,181,148
Deduct:—Chargeable to—			
State Railways—Interest on Debt	- - - - -		- 8,445,013
			5,736,135
MANAGEMENT OF DEBT			105,301
Deduct:			
Chargeable to State Railways:			
Management charges on Railway Specific Debt	- - - - -		- 21,121
Miscellaneous	- - - - -		21,506
			5,841,821
Carried forward	- - - - -		15,283,925

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary
from 1st April 1934 to

RECEIPTS— <i>continued.</i>	
Revenue— <i>continued.</i>	£
Brought forward	1,204,162
POLICE:	
Contribution by Imperial Government to cost of Aden Police	8,000
MEDICAL:	
Contribution by Imperial Government to cost of Aden Civil Hospital	1,875
MISCELLANEOUS DEPARTMENTS:	
Miscellaneous receipts	10
CURRENCY, MINT AND EXCHANGE:	
Paper Currency Reserve: Dividends on Investments	58,297
CIVIL WORKS:	
Miscellaneous Receipts	1,683
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	2,323
Subscriptions in respect of the Indian Military Funds, &c.	842
Subscriptions, &c., towards Indian Civil Service Family Pensions	3,678
Contributions towards leave allowances, &c., of Civil officers lent for foreign service	394
	7,237
STATIONERY AND PRINTING:	
Miscellaneous Receipts	133
MISCELLANEOUS:	
Miscellaneous Receipts in aid of India Office	2,974
Miscellaneous Home Receipts	26
Receipt on account of Diplomatic and Consular Service	13,018
" " Divisible Expenditure at Aden	3,571
	19,589
Carried forward	1,300,986

of State in Council of India on account of the Central Government of India,
31st March 1935—cont.

DISBURSEMENTS—continued.

Expenditure—continued.		£
	Brought forward	15,283,925
INTEREST ON OTHER OBLIGATIONS:		
Bengal and North-Western Railway 5 per cent. Debenture Stock Discount Sinking Fund		694
GENERAL ADMINISTRATION:		
Home Establishment, &c.	£ 215,851	£
Less: Contribution by His Majesty's Treasury	-101,379	
	114,472	
Administration in India:		
Miscellaneous expenditure	6,274	120,746
AUDIT:		
Home Establishment	15,557	
Less: Contribution by His Majesty's Treasury	-3,149	
Portion charged to High Commissioner	-7,000	5,408
JUSTICE:		
Sundry items		1,119
JAILS:		
Sundry items		600
POLICE:		
Sundry items		214
PORTS AND PILOTAGE: Sundry items		
		802
ECCLESIASTICAL:		
Sundry items		83
POLITICAL:		
Sundry items		6,406
WATCH AND WARD: Sundry items		
		1,232
SCIENTIFIC DEPARTMENTS:		
Sundry items		2,855
MEDICAL:		
Sundry items		847
PUBLIC HEALTH:		
Sundry items		5,820
AGRICULTURE:		
Sundry items		257
AVIATION:		
Sundry items		1,141
MISCELLANEOUS DEPARTMENTS: Sundry items		
		2,702
CURRENCY, MINT AND EXCHANGE:		
Sundry items		356
CIVIL WORKS: Sundry items		
		527
TERRITORIAL AND POLITICAL PENSIONS:		
Members of the Family of the late Maharajah Duleep Singh	7,500	
Members of the Bengal Nizamut Family	420	7,920
SUPERANNUATION ALLOWANCES AND PENSIONS:		
General	139,820	
Pensions and Allowances payable in respect of the Indian Military and Medical Funds, and the Indian Navy Fund	232,015	371,835
STATIONERY AND PRINTING:		
Stationery, Printing, and Bookbinding for the India Office, &c	10,614	
Less: Contribution by His Majesty's Treasury	-3,496	7,118
MISCELLANEOUS:		
Contribution towards expenses of the Secretariat of the League of Nations	107,803	
Miscellaneous expenditure	22,881	130,684
Carried forward		15,953,291

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ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary
from 1st April 1934 to

RECEIPTS—*continued.*

Revenue—*continued.*

	Brought forward	£
DEFENCE SERVICES—EFFECTIVE:	-	1,300,986
ARMY:		£
Contribution by the Imperial Government to cost of Indian Defence	-	1,500,000
Consolidated Clothing Allowances	-	896
Amount received from the Imperial Government on account of Indian Regiments lent for service in the Colonies	-	32,000
Clothing, accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment	-	29,865
Receipts in connection with Transport of Troops and Concession Passages	-	6,824
Miscellaneous: Effective	-	50,572
		1,620,157
ROYAL AIR FORCE:		
Stores brought from India with Airmen, &c.	-	2,110
ROYAL INDIAN NAVY:		
Miscellaneous	-	374
MILITARY ENGINEER SERVICES:		
Miscellaneous	-	55
 DEFENCE SERVICES—NON-EFFECTIVE:		
ARMY:		
Contribution by the Imperial Government in respect of pensionary charges of Indian troops, &c.	-	254,685
Subscriptions towards Indian Military Service Family Pensions	-	49,665
Miscellaneous: Non-Effective	-	12,462
		316,812
ROYAL INDIAN NAVY:		
Miscellaneous	-	281
 EXTRAORDINARY RECEIPTS:		
Reparations	-	166
TOTAL RECEIPTS ON ACCOUNT OF REVENUE (carried forward)	-	3,240,941

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary
from 1st April 1934 to

RECEIPTS—*continued.*

TOTAL RECEIPTS ON ACCOUNT OF REVENUE (brought forward) £ 3,240,941

DEBT.

PERMANENT DEBT INCURRED:

	£	£	£
India 5 per cent. Stock (1942-47)	41,750		
India 5½ per cent. Stock (1936-38)	111,368		
India 4½ per cent. Stock (1950-55)	148,057		
India 4½ per cent. Stock (1958-68)	29,804		
India 4 per cent. Stock (1948-53)	14,348		
India 3½ per cent. Stock (1954-59)	4,948		
	350,275		
India 3½ per cent. Stock (1954-59): Receipts during the year	-	2,328,349	
		2,678,624	

UNFUNDED DEBT:

Subscriptions to the Indian Military Widows' and Orphans' Fund	-	7,632	
Subscriptions to the Superior Services (India) Family Pension Fund	-	11,245	
		18,877	

DEPOSITS AND ADVANCES.

GOLD STANDARD RESERVE:

	£		
British Government Securities paid off, &c.	72,280,966		
Dividends on investments, Discount on Treasury Bills, &c.	671,078		
		72,952,044	

PAPER CURRENCY RESERVE:

British Government Securities paid off, &c.	39,530,419		
Transfer from Treasury Balance	7,517,291		
		47,047,710	

ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:

Repayment by the Imperial Government in respect of Miscellaneous expenditure	-		1,327
--	---	--	-------

SUSPENSE ACCOUNTS:

Bengal and North-Western Railway 5 per cent. Debenture Stock Discount	4,770		
Miscellaneous	9,102		
		13,872	

MISCELLANEOUS DEPOSITS:

Income Tax	830,885		
Madras and Southern Mahratta Railway (Mysore Railway): Interest on Debenture Stock	48,000		
Miscellaneous	54,513		
		932,898	
		120,947,851	
Carried forward	-	-	126,886,293

of State in Council of India on account of the Central Government of India,
31st March 1935—cont.

DISBURSEMENTS—continued.

TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (brought forward) - - - £ 23,264,849

EXPENDITURE NOT CHARGED TO REVENUE.

CAPITAL OUTLAY ON RAILWAYS:

STATE RAILWAYS WORKED BY COMPANIES:

	Discharge of Debentures.	Stores, Establishment charges, &c. (Net).
	£	£
Assam-Bengal Railway - - - - -	300,000	43,974
Bombay, Baroda and Central India Railway - - - - -	—	251,424
Bengal-Nagpur Railway - - - - -	—	240,580
Madras and Southern Mahratta Railway - - - - -	—	175,852
Rohilkhand and Kumaon Railway - - - - -	—	13,607
South Indian Railway - - - - -	—	218,619
Bengal and North-Western Railway - - - - -	—	93,269
	300,000	1,037,325

1,337,325

DEBT.

PERMANENT DEBT:

INDIA 5½ PER CENT. STOCK (1932) DISCHARGED - - - - -	£ 2,204	
INDIA 6 PER CENT. BONDS (1932-33) DISCHARGED - - - - -	500	
INDIA 6 PER CENT. BONDS (1933-35) DISCHARGED - - - - -	100	
INDIA 6 PER CENT. BONDS (1933-34) DISCHARGED - - - - -	5,500	
		8,304

ANNUITIES IN PURCHASE OF RAILWAYS (CAPITAL PORTION):

East Indian Railway - - - - -	507,690	
Eastern Bengal Railway - - - - -	47,540	
Great Indian Peninsula Railway - - - - -	844,410	
Madras Railway - - - - -	225,064	
Scinde Punjab and Delhi Railway - - - - -	145,397	
		1,770,101

SINKING FUNDS:

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

1,978,405

UNFUNDED DEBT:

Indian Military Widows' and Orphans' Fund - - - - -	6,638	
Superior Services (India) Family Pension Fund - - - - -	8,857	
		15,495

DEPOSITS AND ADVANCES.

GOLD STANDARD RESERVE:

Investments in British Securities - - - - -	£ 71,885,857	
Interest credited to Revenue - - - - -	1,064,618	
		72,950,475

PAPER CURRENCY RESERVE: Investments in British Securities - - - - - 47,047,710

ACCOUNTS WITH H.M. IMPERIAL GOVERNMENT:

Recoverable from the Imperial Government:		
Miscellaneous expenditure - - - - -		2,153

SUSPENSE ACCOUNTS:

Purchase of India Stock and Bonds - - - - -	7,340,891	
Miscellaneous - - - - -	53,895	
		7,394,286

MISCELLANEOUS DEPOSITS:

Income Tax - - - - -	831,317	
Madras and Southern Mahratta Railway (Mysore Railway): Interest on De-		
benture Stock - - - - -	48,000	
Miscellaneous - - - - -	53,661	
		932,978

128,327,602

Carried forward - - - - - 154,923,676

ESTIMATED ACCOUNT of the Receipts and Disbursements of the Secretary
from 1st April 1934 to

RECEIPTS—*continued.*

Brought forward £
126,886,293

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA :

	£	£
War Office :		
Repayments in respect of		
Additional Indian troops at Hong Kong -	1,795	
Payments in India on A.F.O. 1706	16,589	
Remittances of Asiatic Artillery, &c.	21,060	
Pensions issued in India	35,460	
	74,904	
Admiralty :		
Repayments in respect of		
Advances in India on account of Naval Services -	48,644	
Pensions issued in India	901	
	49,545	
Air Ministry :		
Repayments in respect of		
Funds supplied to R.A.F., Iraq	634,425	
Payments on A.F.O. 1706	979	
Funds for Command Accountant, R.A.F., Aden	129,675	
	765,079	
Board of Trade :		
Repayments in respect of		
Lighthouses in the Red Sea	4,287	
Balances on Indian Shipping Masters' Accounts	130	
Transports	9,196	
	13,613	
Other Imperial Government Departments :		
Repayments in respect of		
Postal and Money Order transactions with Colonial Administrations	334,248	
Pensions, &c., issued in India on behalf of H.M. Paymaster-General	8,129	
Bills drawn in India on account of Emigration of Coolies and African Protectorates	36,084	
Political Expenditure at Aden recoverable from Colonial Office	9,008	
Opium shipped to Hong Kong, and the Straits Settlements	145,797	
Payments in India chargeable to Ministry of Pensions	33,730	
Miscellaneous	95,082	
	662,078	
Other Remittance Transactions :		
Miscellaneous		33,015
Secretary of State's Bills and other Transfers :		
Sterling purchased in India	37,542,000	
Sale of Silver	3,018,458	
Sterling obtained in London	33,926	
	40,594,384	
		42,192,618
TOTAL RECEIPTS ON ACCOUNT OF THE CENTRAL GOVERNMENT		169,078,911

RECEIPTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS :

Madras		3
Bombay		4
United Provinces		841
Bihar and Orissa		20
		868

BALANCE, 1ST APRIL 1934 (Including Gold Standard Reserve, £568)
169,079,779
15,467,570
£184,547,349

of State in Council of India on account of the Central Government of India,
31st March 1935—*cont.*

DISBURSEMENTS—*continued.*

Brought forward - - - - - £
154,923,676

REMITTANCE.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:

	£	£
War Office:		
Payments in England on I.A.F. 602 - - - - -	43,508	
Effects of deceased Officers and Men of the British Army - - - - -	3,114	
	<u>46,622</u>	46,622
Air Ministry:		
Payments in England on I.A.F. 602 - - - - -		3,196
Board of Trade:		
Basses and Minicoy Light Vessel Dues - - - - -		1,086
Other Imperial Government Departments:		
Postal and Money Order Transactions with the United Kingdom - - - - -	225,000	
Miscellaneous - - - - -	60,708	
	<u>285,708</u>	285,708
Other Remittance Transactions:		
Commutations of Military and Marine Retired Pay - - - - -	110,531	
Remittances by British Troops for deposit in the Post Office Savings Bank - - - - -	96,975	
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works, &c. - - - - -	22,022	
Mission to Court of Persia: Bills and Telegraphic Transfers - - - - -	51,000	
Miscellaneous - - - - -	75,937	
	<u>356,465</u>	356,465
Transfers through Paper Currency Reserve - - - - -		693,077
		<u>7,517,291</u>
REMITTANCES BY THE SECRETARY OF STATE TO THE HIGH COMMISSIONER - - - - -		5,507,176

TOTAL DISBURSEMENTS ON ACCOUNT OF THE CENTRAL GOVERNMENT - - - - - 168,641,220

DISBURSEMENTS ON ACCOUNT OF PROVINCIAL GOVERNMENTS:

Madras - - - - -	20,219
Bombay - - - - -	24,330
Bengal - - - - -	28,447
United Provinces of Agra and Oudh - - - - -	20,099
Punjab - - - - -	23,825
Burma - - - - -	39,468
Bihar and Orissa - - - - -	11,782
Central Provinces and Berar - - - - -	8,211
Assam - - - - -	8,220
North-West Frontier Province - - - - -	1,505
	<u>186,106</u>

TOTAL DISBURSEMENTS - - - - - 168,827,326

BALANCE, 31ST MARCH 1935 (including Gold Standard Reserve, £2,137) - - - - - 15,720,023

£184,547,349

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 1934 to 31st March 1935.

	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.											
LAND REVENUE	£ —	£ —	£ —	£ 841	£ —	£ —	£ 20	£ —	£ —	£ —	£ 861
MISCELLANEOUS	3	4	—	—	—	—	—	—	—	—	7
TOTALS	3	4	—	841	—	—	20	—	—	—	868
DISBURSEMENTS.											
LAND REVENUE: Law charges	841	5	2,127	1,213	—	—	902	—	—	—	5,088
IRRIGATION: Sundry items	—	—	—	—	—	—	—	—	—	267	267
GENERAL ADMINISTRATION: Sundry items	4,851	526	3,706	1,549	2,751	1,577	1,796	842	246	—	17,844
ADMINISTRATION OF JUSTICE: Sundry items	818	217	1,929	976	463	668	70	81	—	28	5,250
JAILS AND CONVICT SETTLEMENTS: Sundry items	113	28	—	155	135	—	—	—	—	—	431
POLICE: Sundry items	60	30	599	60	60	4,603	30	—	968	—	6,410
PORTS AND PILOTAGE: Sundry items	—	24	119	—	—	—	—	—	—	—	143
SCIENTIFIC: Sundry items	207	—	—	—	—	—	—	—	—	—	207
MEDICAL: Sundry items	61	381	84	1,086	165	1,254	1,262	366	140	—	4,799
PUBLIC HEALTH: Sundry items	—	—	—	—	—	—	—	—	249	—	249
CIVIL WORKS: Sundry items	361	—	—	—	—	—	—	—	—	—	361
SUPERANNUATION: Sundry items	12,907	23,119	19,883	15,060	20,251	31,110	7,722	6,922	6,617	1,210	144,801
MISCELLANEOUS: Sundry items	—	—	—	—	—	256	—	—	—	—	256
TOTAL DISBURSEMENTS	20,219	24,330	28,447	20,099	23,825	39,468	11,782	8,211	8,220	1,505	186,106

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 1934; the Debt and Interest created in the Year ended the 31st March 1935; the Debt and Interest reduced in that Year; and the Total Amount of Debt, and the Annual Interest thereon, on the 31st March 1935; 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 1934; 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 1934:—			
DEBT BEARING INTEREST.			
<i>Permanent Debt :</i>			
	£ s. d.		£ s. d.
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
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 4 per Cent. Stock, 1948-53	12,000,000 0 0	4	480,000 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, 1958-63	17,500,000 0 0	4½	787,500 0 0
India 5 per Cent. Stock, 1942-47	10,000,000 0 0	5	500,000 0 0
India 5½ per Cent. Stock, 1936-38	16,858,058 16 2	5½	927,193 4 9
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	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	848,666 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 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	227,341 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		—
	10,851 15 2		—
DEBT CREATED IN THE YEAR 1934-35:—			
DEBT BEARING INTEREST.			
<i>Permanent Debt :</i>			
India 3½ per Cent. Stock, 1954-59	2,556,701 0 0	3½	89,484 10 8
	£ 368,920,441 2 5		13,901,487 6 0
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		—
Less, reductions to 31st March 1934	83,278,996 17 7		—
Outstanding on the 1st April 1934	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 1935; the Debt and Interest reduced in on the 31st March 1935; 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 1934-35:—			
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 5 per Cent. Stock, 1942-47	175,420 3 8	5	8,771 0 0
TOTAL Permanent Debt, and Annual Interest thereon, reduced in the year ended 31st March 1935	175,420 3 8		8,771 0 0
<i>Railway Annuities:</i>			
East Indian Railway: Annuity terminating in 1953	507,689 10 4	4·2994	21,820 17 2
Eastern Bengal Railway: Annuity terminating in 1957	47,539 15 10	3·85	1,829 12 8
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	145,397 10 0	3·825	5,561 9 3
Great Indian Peninsula Railway: Annuity terminating in 1948	844,410 10 0	2·85	24,065 14 0
Madras Railway: Annuity terminating in 1956	225,064 8 1	3·5125	7,905 8 1
TOTAL Capital Liability, and Annual Interest thereon, reduced during the year ended 31st March 1935	1,770,101 14 3		61,183 1 2
TOTAL Debt, and Annual Interest thereon, reduced during the year ended 31st March 1935	1,945,521 17 11		69,954 1 2
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	2,204 0 9	—	—
India 6 per Cent. Bonds, June 1932	500 0 0	—	—
India 6 per Cent. Bonds, June 1933	100 0 0	—	—
India 6 per Cent. Bonds, December 1933	5,500 0 0	—	—
	8,304 0 9		—
TOTAL DEBT ON 31st MARCH 1935* :—			
DEBT BEARING INTEREST.			
<i>Permanent Debt:</i>			
India 2½ per Cent. Stock	11,539,986 6 10	2½	288,499 13 2
India 3 per Cent. Stock	77,024,185 4 8	3	2,310,725 11 2
India 3½ per Cent. Stock	88,667,884 8 10	3½	3,103,375 19 1
India 3½ per Cent. Stock, 1954-59	10,000,000 0 0	3½	350,000 0 0
India 4 per Cent. Stock, 1948-53	12,000,000 0 0	4	480,000 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 5 per Cent. Stock, 1942-47	9,824,579 16 4	5	491,229 0 0
India 5½ per Cent. Stock, 1936-38	16,858,058 16 2	5½	927,193 4 9
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	3½	245,000 0 0
East Indian Railway Debenture Stock, 1935-55	3,500,000 0 0	4½	157,500 0 0
Eastern Bengal Railway Debenture Stock	348,666 0 0	4	13,946 12 9
South Indian Railway Debenture Stock	425,000 0 0	4½	19,125 0 0
Great Indian Peninsula Railway Irredeemable Debenture Stock	2,701,450 0 0	4	108,058 0 0
Great Indian Peninsula Railway Debenture Stock	3,500,000 0 0	3½	122,500 0 0
Burma Railway 3 per Cent. Debenture Stock	1,250,000 0 0	3	37,500 0 0
TOTAL Permanent Debt bearing Interest, and Annual Interest thereon, on 31st March 1935	323,380,379 1 10		12,257,266 2 6
<i>Railway Annuities:</i>			
East Indian Railway: Annuity terminating in 1953	14,447,661 16 4	4·2994	621,169 10 4
Eastern Bengal Railway: Annuity terminating in 1957	1,764,499 1 0	3·85	67,933 17 4
Scinde Punjab and Delhi Railway: Annuity terminating in 1958	5,798,154 14 5	3·825	221,779 8 2
Great Indian Peninsula Railway: Annuity terminating in 1948	14,246,094 9 6	2·85	406,913 13 10
Madras Railway: Annuity terminating in 1956	7,327,278 6 3	3·5125	257,370 12 8
TOTAL Capital Liability in course of discharge, and Annual Interest thereon, on 31st March 1935	43,583,688 7 6		1,574,267 2 4
TOTAL Debt bearing Interest, and Annual Interest thereon, on 31st March 1935	366,964,067 9 4		13,831,533 4 10
DEBT NOT BEARING INTEREST.			
India 5½ per Cent. Stock, 1932	1,997 14 5		—
India 6 per Cent. Bonds, 1932	450 0 0		—
India 6 per Cent. Bonds, June 1933	100 0 0		—
* For Analysis, see overleaf.	£ 368,920,441 2 5		13,901,487 6 0
LIABILITY FOR BRITISH WAR LOAN TAKEN OVER AS INDIA'S FINANCIAL CONTRIBUTION TO THE WAR.			
Reduction during 1934-35	—	—	—
Outstanding on the 31st March 1935	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 1935.

	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 2½ per Cent. Stock	11,067,339	12 0	-	-	2½	276,883	9 9
India 3 per Cent. Stock	25,765,003	16 9	-	-	3	773,040	2 3
India 3½ per Cent. Stock	47,993,573	13 7	-	-	3½	1,679,775	1 7
India 3½ per Cent. Stock, 1954-59	4,000,000	0 0	-	-	3½	140,000	0 0
India 4 per Cent. Stock, 1948-53	2,000,000	0 0	-	-	4	80,000	0 0
India 4½ per Cent. Stock, 1950-55	9,467,539	19 11	-	-	4½	426,039	6 0
India 5 per Cent. Stock, 1942-47	1,000,000	0 0	-	-	5	50,000	0 0
India 5½ per Cent. Stock, 1936-38	-	5 3 8	-	-	5½	-	0 5 8
India 6 per Cent. Bonds, 1935-37	1,000,000	0 0	-	-	6	60,000	0 0
<i>Debt incurred for Railway purposes:</i>							
Debt bearing Interest—							
India 2½ per Cent. Stock	472,646	14 10	-	-	2½	11,818	3 5
India 3 per Cent. Stock	51,256,181	7 11	-	-	3	1,537,685	8 11
India 3½ per Cent. Stock	40,674,310	15 3	-	-	3½	1,423,600	17 6
India 3½ per Cent. Stock, 1954-59	6,000,000	0 0	-	-	3½	210,000	0 0
India 4 per Cent. Stock, 1948-53	10,000,000	0 0	-	-	4	400,000	0 0
India 4½ per Cent. Stock, 1950-55	30,384,878	9 1	-	-	4½	1,367,319	10 7
India 4½ per Cent. Stock, 1958-68	17,600,000	0 0	-	-	4½	787,500	0 0
India 5 per Cent. Stock, 1942-47	8,824,579	16 4	-	-	5	441,229	0 0
India 5½ per Cent. Stock, 1936-38	16,854,063	19 10	-	-	5½	927,193	10 5
India 6 per Cent. Bonds, 1935-37	10,952,500	0 0	-	-	6	657,150	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	-	-	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 Debenture Stock	1,250,000	0 0	-	-	3	37,500	0 0
East Indian Railway Annuity	14,447,661	16 4	-	-	4·2994	621,169	10 4
Eastern Bengal Railway Annuity	1,764,499	1 0	-	-	3·85	67,933	17 4
Scinde Punjab and Delhi Railway Annuity	5,798,154	14 5	-	-	3·825	221,779	8 2
Great Indian Peninsula Railway Annuity	14,246,094	9 6	-	-	2·85	406,013	13 10
Madras Railway Annuity	7,327,278	6 3	-	-	3·5125	257,370	12 8
264,667,615 10 9							
366,964,067 9 4							
10,345,995 10 11							
13,831,533 4 10							

CHARGES for the MANAGEMENT of DEBT, paid during the Year ended 31st March 1935.

Average Amount of India Stocks on which Interest was paid during the year 1934.

	Bank of England.		Bank of Ireland.	
	£	s. d.	£	s. d.
India 5½ per Cent. Stock, 1936-38	16,871,441	7 5	9,968	17 6
India 5 per Cent. Stock, 1942-47	9,861,467	17 3	50,000	0 0
India 4½ per Cent. Stock, 1950-55	39,712,032	10 10	140,385	18 2
India 4½ per Cent. Stock, 1958-68	17,437,648	5 1	62,351	14 11
India 4 per Cent. Stock, 1948-53	11,973,500	0 0	26,500	0 0
India 3½ per Cent. Stock, 1954-59	-	-	552,200	0 0
India 3½ per Cent. Stock	86,138,939	9 3	2,528,944	19 7
India 3 per Cent. Stock	75,966,496	5 2	1,057,688	19 6
India 2½ per Cent. Stock	11,480,778	14 8	59,207	12 2
£	269,442,304	9 8	4,487,248	1 10
India 6 per Cent. Bonds, 1935-37	£	11,952,500	0 0	-

BANK OF ENGLAND.

	£	s. d.	£	s. d.
Charge for Management for the year 1934:				
On £269,442,304 9s. 8d. India Stocks, at £300 per million per annum	80,832	13 9		
„ £11,952,500 India Bonds at £100 per million per annum	1,195	5 0		
„ £10,000,000 India 3½ per Cent. Stock, 1954-59, for 18 days, £9,947,800 for 1 day and £9,447,800 for 238 days, at £300 per million per annum	2,004	5 2		
„ £9,660,766 Indian Railway Debenture Stocks, at £300 per million per annum	2,898	4 5		
Charge for issue for the Year 1934-35:				
On £10,000,000 India 3½ per Cent. Stock, 1954-59, at £750 per million	7,500	0 0		
			94,430	8 4

BANK OF IRELAND.

Charge for Management for the Year 1934:				
On £4,487,248 1s. 10d. India Stocks, at £360 per million per annum	1,615	6 6	1,615	6 6

IMPERIAL BANK OF INDIA.

Charge for Management for the Year 1934:				
On Rs. 8,18,16,650 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

EAST INDIAN RAILWAY COMPANY.

Charge for Management for the year ended 31st March 1935:				
On £18,500,000 East Indian Railway Debenture Stocks, at £230 per million per annum	-	-	4,255	0 0
			£	105,300 14 10

No. 6.—STATEMENT showing New or Increased SALARIES or PENSIONS granted or created in *England* between 1st April 1934 and 31st March 1935. (*Section 26 (2), Government of India Act.*)

SALARIES.

(Salaries, whenever quoted, are in terms of "full" consolidation—see note on page 89 on consolidation of Home Civil Service remuneration.)

Administrative Officer for Statistical Questions. New post in lieu of an Assistant Principal. Salary to be £797—905.

Chief Executive Officer. Present incumbent to proceed beyond his personal maximum of £1,115, by two annual increments, to £1,161.

Additional Clerical Officer in lieu of Clerk (Unestablished) in the Library.

Two additional Clerks, Special Class. Cadre of Clerical Officers correspondingly reduced.

Assistant Keeper of Oriental Printed Books and Manuscripts. New post. Salary to be £515. Post of Assistant Librarian at present in abeyance.

Sub-Librarian. To be paid on a scale of £250—18—500, in lieu of a salary of £396.

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

One additional Unestablished Messenger in lieu of one Established Messenger.

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

SUPERANNUATION AND RETIRED ALLOWANCES.

DETAILS of INCREASE and DIMINUTION in 1934-35.

Name.	Rank.	Age.	Service.	Salary (Stabilized Pay).	Cause.	Amount.				
						Granted.	Ceased.			
SUPERANNUATION ALLOWANCES.						Years.	Years.	£ s. d.	£ s. d.	£ s. d.
Andrews, William	Staff Clerk	—	—	—	Death	—	—	—	271	0 0
Biden, William Maxwell	Supervisor, India Store Department.	—	—	—	Ditto	—	—	—	268	2 6
Cooper, Harry Albert	Auditor of the Home Accounts of the Secretary of State in Council.	—	—	—	Ditto	—	—	—	742	12 5
Phelps, William Edmundson.	Deputy Superintendent India Store Department.	—	—	—	Ditto	—	—	—	360	0 0
Sale, Sir Stephen George, K.C.I.E.	Legal Adviser and Solicitor to the Secretary of State.	—	—	—	Ditto	—	—	—	200	0 0
Stoker, George Herbert, C.I.E., O.B.E.	Chief Accounting Officer to the High Commissioner for India.	—	—	—	Ditto	—	—	—	583	13 0
Wilkins, Frederick John	Clerical Officer	—	—	—	Ditto	—	—	—	39	9 3
Woolford, Charles Bowles.	Inspector of Stores, India Store Department.	—	—	—	Ditto	—	—	—	120	0 5
Birch, Rosina Amelia	Typist	45	12	150 17 10*	Ill-health	30	3 7	—	—	—
Campbell, Arthur Frederick Travers, O.B.E.	Superintending Executive Officer, India Audit Office.	62	41	905 3 0	Age	452	11 6	—	—	—
Clough, John William	Deputy Accountant-General.	61	42	1,161 2 0	Ditto	580	11 0	—	—	—
Dann, William James	Messenger	65	19	225 5 2	Ditto	53	10 0	—	—	—
Devin, Nina Grace	Higher Clerical Officer	60	13	396 17 0	Ditto	85	19 8	—	—	—
Hassall, Albert Edward	Keeper of Records	65	26	222 14 7*	Ditto	72	7 9	—	—	—
Kershaw, Sir Louis James, K.C.S.I., C.I.E.	Deputy Under Secretary of State.	65	19	1,822 1 4*	Ditto	432	14 10	—	—	—
May, William Joseph	Messenger	65	22	222 19 9	Ditto	61	6 5	—	—	—
Smallwood, John Warren	Sub-Librarian	58	15	396 17 0	Ill-health	74	8 2	—	—	—
Stewart, Alfred Joseph	Higher Clerical Officer	60	42	515 18 0	Age	257	19 0	—	—	—
Stoker, George Herbert, C.I.E., O.B.E.	Chief Accounting Officer to the High Commissioner for India.	60	37	1,261 19 0	Ditto	583	13 0	—	—	—
Towle, Arthur Henry, O.B.E.	Principal Inspector of Taxes, Inland Revenue, formerly Second Class Clerk, India Office.	—	—	—	Ditto	4	5 9†	—	—	—
TOTAL						—	2,689 10 8	—	2,584 17 7	—
INCREASE						—	£104 13 1	—	—	—
COMPASSIONATE ALLOWANCES.										
May, Frank	Cleaner	—	—	—	Death	—	—	—	79	10 4
Shepherd, Alexander William.	Labourer, India Store Department.	—	—	—	Ditto	—	—	—	35	19 7
Waghorn, David	Engineer	—	—	—	Ditto	—	—	—	40	2 0
Buzzard, Mary	Housemaid	64	34	75 3 6	Age	42	11 8	—	—	—
Mataraly, Henry Frederick.	General Foreman and Timekeeper.	65	37	303 17 5	Ditto	140	10 10	—	—	—
Piper, Alice Kate	Housemaid	60	26	75 3 6	Ditto	32	11 9	—	—	—
TOTAL						—	215 14 3	—	155 11 11	—
INCREASE						—	£60 2 4	—	—	—

* Average for the last three years

† 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.

ANNUAL AMOUNT OF PENSIONS FOR THE YEAR 1935-36.

	1935-36.			1934-35.			Increase.	Decrease.
	Pensions granted.	Portion commuted.	Net Amount payable.	Pensions granted.	Portion commuted.	Net Amount payable.		
	£	£	£	£	£	£		
Superannuation allowances -	40,505	712	39,793	40,400	712	39,688	105	—
Compensation allowances -	3,256	618	2,638	3,256	618	2,638	—	—
Compassionate allowances -	1,611	—	1,611	1,551	—	1,551	60	—
£	45,372	1,330	44,042	45,207	1,330	43,877	165	—

INCREASE - - £165

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 1935; and ESTIMATE of the AMOUNT required for SALARIES and other EXPENSES in the Year ending 31st March 1936.

	1935-36.	1934-35.	INCREASE.	DECREASE.
INDIA OFFICE.				
	£	£	£	£
SALARIES AND ALLOWANCES	199,855	188,714	11,141	—
LAW CHARGES	150	123	27	—
POSTAGE AND TELEGRAMS TO INDIA	8,025	8,279	—	254
OFFICE CONTINGENCIES	14,925	14,996	—	71
HEALTH, UNEMPLOYMENT, AND CONTRIBUTORY PENSIONS INSURANCE	525	887	128	—
STATIONERY, PRINTING, AND BOOKBINDING	8,100	10,614	—	2,514
MISCELLANEOUS (HOME ADMINISTRATION)	450	303	147	—
OFFICE OF AUDITOR.				
SALARIES AND ALLOWANCES	15,730	15,585	145	—
CONTINGENCIES (INCLUDED IN THOSE OF THE INDIA OFFICE)	—	—	—	—
	£ 247,760	239,001	11,598	2,839
NET INCREASE			£8,759	
SUPERRANNUATION AND RETIRED ALLOWANCES	£ 45,372*	45,207*	165	—

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

INDIA OFFICE.
SUMMARY of SALARIES, WAGES, and ALLOWANCES

Numbers.			1935-36.	1934-35.	INCREASE.	DECREASE.
1 April 1934.	1 April 1935.		£	£	£	£
2	2	Secretary of State, Parliamentary Under Secretary of State ⁽¹⁾ -	—	—	—	—
13	14	Permanent Under Secretary of State, Deputy Under Secretary of State, Assistant Under Secretaries of State and Members of Council	25,950	20,439	5,511	—
143	141	Correspondence Department	76,761	74,484	2,277	—
124	123	Accountant-General's Department	46,693	45,698	995	—
11	12	Record Department	4,034	3,870	164	—
19	19	Telegraph and Mails Branch	6,051	5,969	82	—
62	64	Typing Branch	9,559	9,033	526	—
18	19	Miscellaneous Officers, &c.	11,159	10,565	574	—
61	61	Office Keepers and Messengers	9,624	9,235	389	—
37	37	Housekeeper, Housemaids, and Charwomen	2,921	2,754	167	—
30	30	Artificers and Labourers employed at the India Office	6,544	6,099	445	—
1	1	Casual Assistance, Overtime, and Sunday Pay	559	548	11	—
521	523		£ 199,855	188,714	11,141	—

NET INCREASE - £11,141

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

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

DETAILS OF THE FOREGOING.

The money provision in each case represents the total remuneration paid in 1934-35 and payable in 1935-36.

The scales of salary of persons employed on the Establishment of the Secretary of State in Council and in the India Audit Office have been consolidated on lines similar to those laid down for the Home Civil Service.

Consolidation of Home Civil Service remuneration was effected as from 1st July 1934 on the terms set out in paragraphs 352, 353, 355 and 356 of the Report of the Royal Commission on the Civil Service, 1929-31, or with reference to a cost-of-living figure of 55 where more favourable, subject to the proviso that the remuneration so arrived at should be subject to the appropriate abatement so long as half the emergency reductions continue in force. The money provision in Estimates for 1935 represents remuneration so abated, up to the 30th June 1935, after which date full consolidated rates will be paid.

Where the minima and maxima of the consolidated scales contain odd shillings, these have been omitted.

Numbers.		SALARIES, WAGES, AND ALLOWANCES.	1935-36.	1934-35.
1 April 1934.	1 April 1935.		£	£
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) -	£1,360-1,650	3,062
9	10	Members of Council (3) -	£1,200	12,501
13	14		£ 25,950	20,439

(1) Abated by 5 per cent. to 30th June 1935.

(2) One is also Clerk of the Council.

(3) The three Indian Members receive an allowance of £600 a year each. The amount of £17,730 is the estimated remuneration of 12 Members of Council, the maximum number fixed by section 3 (1) of the Government of India Act. Two are each paid a salary of £1,200 abated by 5 per cent. to 30th June 1935. In other cases the salary of £1,200 is raised to the consolidation figure of £1,360.

1 April 1934.	1 April 1935.	CORRESPONDENCE DEPARTMENT (including Financial, Public and Judicial, Military, Political, Services and General, Economic and Overseas).		1935-36.	1934-35.
				£	£
8	8	Assistant Secretaries (1) -	£1,161-1,360	14,683	14,538
19	18	Principals (2) (3) -	£847-1,058	18,329	18,070
11	12	Assistant Principals (4) -	£277-634	3,913	3,335
1	1	Administrative Officer for Currency duties -	£905-953	952	925
—	1	Administrative Officer for Statistical Questions (5) -	£797-905	522	720
1	1	Administrative Officer (6) -	£515-634	737	731
1	1	Staff Officer for Establishment Duties -	£396-515	446	423
1	1	Chief Executive Officer (7) -	£953-1,058	1,146	1,113
2	2	Superintending Executive Officers -	£680-847	1,412	1,479
4	4 (8)	Higher Executive Officers -	£515-634	2,952	3,047
6	6	Executive Officers (Training Grade) (9) -	£152-515	2,283	2,449
10	10	Higher Clerical Officers (men) -	£396-515	5,319	4,702
57 (10)	51	Clerical Officers (men) (11) -	£93-337	14,641	14,171
15	14	Clerical Officers (women) (12) -	£93-252	3,206	2,956
1	5	Clerks, Special Class -	50s. 2d.—75s. a week	897	845
1	1	Girl Messenger (13) -	{ 13s. to 26s. a week (according to age) }	39	37
SECRETARY, MILITARY DEPARTMENT, AND STAFF.					
1	1	Secretary -	£1,360	1,359	1,352
1	1	Personal Assistant to the Secretary (14) -	£634	633	627
1	1	G.S.O. I. -	—	1,354	1,339
POLITICAL AIDE-DE-CAMP TO THE SECRETARY OF STATE.					
1	1	Political Aide-de-Camp to the Secretary of State (15) -	£961 (15)	959	952
1	1	Assistant to the Political Aide-de-Camp (16) -	£456-634	679	673
143	141		£ 76,761	74,484	

(1) Three are paid as Secretaries (Old Establishment).

(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; and two receive an allowance of £80 each as Resident Clerks. Three are acting as Principals.

(5) New post in lieu of an Assistant Principal.

(6) Receives a personal allowance of £100.

(7) Present incumbent paid on scale £905-1,161

(8) One is on loan from Accountant-General's Department.

(9) One is acting as Higher Executive Officer and receives an allowance of £50 as one of the Editors of the "India Office List."

(10) Included five Temporary Clerks, since appointed Clerks, Special Class.

(11) One receives an allowance of £40 as Assistant to the Clerk of the Council, 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." One is acting as Executive Officer (Training Grade).

(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 is inclusive of £200 consolidated travelling allowance.

(16) Present incumbent paid on scale £515-634, extended to £680.

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

Numbers.		SALARIES, WAGES, AND ALLOWANCES—continued.	1935-36.	1934-35.	
1 April 1934.	1 April 1935.		£	£	
ACCOUNTANT-GENERAL'S DEPARTMENT.					
1	1	Accountant-General ⁽¹⁾ - - -	£1,161—1,360	1,359	1,352
1	1	Deputy Accountant-General - - -	£1,011—1,161	1,044	1,111
1	1	Assistant Accountant-General - - -	£905—1,011	913	967
5	5	Superintending Executive Officers - - -	£680—847	4,116	4,033
13	13	Higher Executive Officers ⁽²⁾ - - -	£515—634	8,004	7,909
13	13	Executive Officers (Training Grade) ⁽³⁾ - - -	£152—515	5,831	5,512
8	9	Higher Clerical Officers (men) - - -	£396—515	4,409	4,122
3	2	Higher Clerical Officers (women) - - -	£313—396	736	1,091
54 ⁽⁴⁾	51	Clerical Officers (men) - - -	£93—337	14,743	14,065
23	23	Clerical Officers (women) ⁽⁵⁾ - - -	£93—252	4,832	4,692
—	2	Clerks, Special Class - - -	50s. 2d.—75s. a week	350	503
1	1	Comptometer Operator ⁽⁶⁾ - - -	45s.—57s. a week	142	130
1	1	Keeper of Records - - -	£190—215	214	211
124	123		£	46,693	45,698

- (¹) The Accountant-General is also Controller of Pension Funds.
(²) One is on loan to the Financial Department. Authorised number 14.
(³) One receives an allowance of £50 as one of the Editors of the India Office List.
(⁴) Included two Temporary Clerks, since appointed Clerks, Special Class.
(⁵) One receives an allowance of £3 for special duties.
(⁶) Non-pensionable appointment.

		RECORD DEPARTMENT.			
1	1	Superintendent - - -	£680—847	845	839
1	1	Parliamentary Clerk - - -	£515—634	633	627
1	1	Higher Clerical Officer - - -	£396—515	404	519
3	3	Clerical Officers (men) - - -	£93—337	707	679
3	4	Clerical Officers (women) - - -	£93—252	1,006	764
1	1	Keeper of Records - - -	£215—246	225	231
1	1	Keeper of Military Records - - -	£190—215	214	211
11	12		£	4,034	3,870

		TELEGRAPH AND MAILS BRANCH.			
1	1	Superintendent ⁽¹⁾ - - -	£515—634	699	676
2	2	Higher Clerical Officers ⁽²⁾ - - -	£396—515	1,058	1,028
12 ⁽³⁾	10	Clerical Officers (men) ⁽⁴⁾ - - -	£93—337	3,106	3,221
1	2	Clerical Officer (woman) ⁽⁵⁾ - - -	£93—252	536	419
2	3	Clerks, Special Class ⁽⁶⁾ - - -	50s. 2d.—75s. a week	594	563
—	1	Temporary Woman Clerk ⁽⁷⁾ - - -	32s.—44 a week	58	—
1	—	Girl Messenger ⁽⁸⁾ - - -	13s. to 26s. a week according to age.	—	62
19	19		£	6,051	5,969

- (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) Included one Temporary Clerk, since appointed Clerk, Special Class.
(⁴) Eight each receive an allowance of £20 for Telegraph Duties.
(⁵) Two each receive an allowance of £20 for Telegraph Duties.
(⁶) Two each receive an allowance of £20 for Telegraph Duties.
(⁷) Employed on manipulative work. Girl Messenger ceased to be employed.
(⁸) Appointment on temporary basis.

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

Numbers.		SALARIES, WAGES, AND ALLOWANCES—continued.	1935-36.	1934-35.
1 April 1934.	1 April 1935.		£	£
TYPING BRANCH.				
1	1	Chief Superintendent - - - -	£277—£313	291 279
3	3	Superintendents - - - -	£215—£252	753 733
26	24 ⁽¹⁾	Shorthand Typists ⁽²⁾ - - - -	40s.—72s. a week	4,201 4,166
27	31 ⁽²⁾	Typists ⁽²⁾ - - - -	36s.—57s. a week	3,869 3,467
2	3	Hectographists ⁽²⁾ - - - -	32s.—50s. 10d. a week	336 258
3	2	Girl Messengers ⁽²⁾ - - - -	13s. to 26s. a week according to age.	109 130
62	64		£	9,559 9,033

(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 nine Temporary Typists.

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

(⁵) Paid as Temporary Women Clerks, Grade III or IV.

(⁶) Appointments on temporary basis.

		MISCELLANEOUS OFFICERS, &c.		£	£
—	—	Railway Adviser and Government Director of Indian Railway Companies ⁽¹⁾ - - - -	£1,161—1,360	204	203
1	1	Assistant Government Director of Indian Railway Companies ⁽²⁾ - - - -	£905—953	952	945
—	—	Librarian ⁽³⁾ - - - -	£739	—	—
—	—	Assistant Librarian ⁽³⁾ - - - -	£515	—	—
1	1	Keeper of Oriental Printed Books and MSS ⁽⁴⁾ - - - -	£634	737	731
—	1	Assistant Keeper of Oriental Printed Books and MSS ⁽⁵⁾ - - - -	£515	515	341
1	—	Sub-Librarian ⁽⁶⁾ - - - -	£250—500	210	297
1	3	Clerical Officers employed in the Library (men) - - - -	£93—337	952	576
1	1	Clerical Officer employed in the Library (woman) - - - -	£93—252	252	249
1	1	Clerk, Oriental Side, Library ⁽⁷⁾ - - - -	£155—277	386	381
1	—	Clerk, Unestablished, Library - - - -	£215—337	—	91
1	1	President, Medical Board, India Office, and Medical Adviser to Secretary of State ⁽⁸⁾ - - - -	£761	759	752
1	1	Member of the Medical Board ⁽⁹⁾ - - - -	£597	595	589
1	1	Additional Member of Medical Board ⁽⁹⁾ - - - -	£150	149	147
1	1	Clerical Assistant to the Medical Adviser ⁽⁹⁾ - - - -	£155—252	298	291
1	1	Legal Adviser and Solicitor to the Secretary of State ⁽¹⁰⁾ - - - -	£1,480	1,478	1,471
1	1	Assistant Solicitor - - - -	£575—738	644	616
1	1	Professional Legal Clerk, Legal Adviser and Solicitor's Department - - - -	£313—515	340	318
1	1	Clerical Officer employed in the Legal Adviser and Solicitor's Department - - - -	£277—337	333	319
1	1	Surveyor and Clerk of the Works - - - -	£515—634	586	562
1	1	Information Officer ⁽⁸⁾ - - - -	(¹¹) £950—50—1,150	1,136	1,079
1	1	Assistant to the Information Officer ⁽¹²⁾ - - - -	£396—515	633	627
18	19		£	11,159	10,585

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

(²) Scale personal to present incumbent.

(³) The posts of Librarian and Assistant Librarian are at present temporarily in abeyance.

(⁴) Receives an allowance of £100 while performing the duties of Librarian.

(⁵) New post.

(⁶) Post was unfilled at 1st April 1935.

(⁷) Present incumbent is paid as a Clerical Officer; and receives an Expatriation allowance of £50, abated at present by 2½ per cent.

(⁸) Non-pensionable appointment.

(⁹) Inclusive salary not to be less than £212 10s. a year with periodical increments.

(¹⁰) Salary personal to present incumbent, who holds the post on an unestablished basis.

(¹¹) Present salary is reduced by 5 per cent. to 30th June 1935. Includes an allowance of £50 to cover expenses of entertainment.

(¹²) 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.				1935-36.	1934-35.
1 April 1934.	1 April 1935.				
SALARIES, WAGES, AND ALLOWANCES— <i>continued.</i>					
OFFICE KEEPERS AND MESSENGERS.					
				£	£
1	1	Head Office Keeper -	{ £277—349 With apartments. }	339	344
1	1	Second Office Keeper ⁽¹⁾ -	£215—246	221	249
3	1	Messengers, First Class ⁽²⁾ -	£160—£178 (with uniform)	196	388
13	15	Messengers ⁽³⁾ -	£145—190 (with uniform)	2,672	2,505
43	43	Unestablished Messengers ⁽⁴⁾ -	47s. 6d.—55s. 6d. a week (with uniform)	6,196	5,749
61	61			£ 9,624	9,235

⁽¹⁾ Present incumbent is paid a salary equivalent to £252.

⁽²⁾ In addition to salary, present incumbent receives an allowance of £15 as Hall Porter.

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

⁽⁴⁾ Eight employed on Record duties are paid on the scale 55s. 6d.—61s. a week; and one receives £5 for assisting the Keeper of Records, Accountant-General's Department.

HOUSEKEEPER, HOUSEMAIDS AND CHARWOMEN.					
1	1	Housekeeper -	£178 With apartments	178	175
30	30	Housemaids ⁽¹⁾ -	29s. 6d. a week	2,286	2,136
6	6	Charwomen -	29s. 6d. a week	457	443
37	37			£ 2,921	2,754

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

30	30	{ ARTIFICERS AND LABOURERS EMPLOYED AT THE INDIA OFFICE }	{ At varying rates, based on wages paid by H.M. Office of Works }	6,544	6,099
1	1	CASUAL ASSISTANCE, OVERTIME AND SUNDAY PAY	—	559	548

CONTINGENCIES OF THE INDIA OFFICE.				1935-36.	1934-35.	INCREASE.	DECREASE.
				£	£	£	£
Rates and Taxes	-	-	-	4,160	4,026	134	—
Repairs, Furniture, and Fittings	-	-	-	2,005	2,473	—	468
Coal and Firewood	-	-	-	900	920	—	20
Gas and Electric Lighting, and House Articles	-	-	-	1,390	1,242	148	—
Postage and Inland Telegrams	-	-	-	910	895	15	—
Travelling Expenses	-	-	-	200	165	35	—
Newspapers, Books, Parliamentary Papers, &c.	-	-	-	1,250	1,434	—	184
Advertisements	-	-	-	800	847	—	47
Telephones	-	-	-	1,200	1,170	30	—
Messengers' Uniforms	-	-	-	300	254	46	—
Messengers' Allowances for Night Watching	-	-	-	330	329	1	—
Miscellaneous	-	-	-	1,480	1,241	239	—
				£ 14,925	14,996	648	719
NET DECREASE -						£71	

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.				1935-36.	1934-35.
1 April 1934.	1 April 1935.			£	£
1	1	Auditor ⁽¹⁾ - - - - -	£1,360	1,648	1,639
1	1	Assistant to the Auditor ⁽²⁾ - - -	£1,011—1,161	1,216	1,129
4	4	Superintending Executive Officers ⁽³⁾ -	£680—847	3,142	3,250
6	6	Higher Executive Officers ⁽⁴⁾ - - -	£515—634	3,584	3,556
7 ⁽⁵⁾	6	Executive Officers (Training Grade) (men)-	£152—515	1,755	1,869
1	1	Executive Officer (Training Grade) (woman)	£152—396	303	287
12	12	Clerical Officers (men) ⁽⁶⁾ - - - - -	£93—337	3,454	3,261
1	1	Clerical Officer (woman) - - - - -	£93—252	252	249
1	1	Clerk, Special Class - - - - -	50s. 2d.—75s. a week	182	171
1	1	Comptometer Operator ⁽⁷⁾ - - - - -	45s. a week—57s. a week	136	130
1	1	Girl Messenger ⁽⁸⁾ - - - - -	13s. to 26s. a week according to age.	58	44
36	35		£	15,730	15,585

INCREASE - £145

(1) Receives an allowance of £300.

(2) Receives personal allowance of £100.

(3) One is paid on the scale of Senior Clerks (Old Establishment), viz., £680—905.

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

(5) Included one, supernumerary to Establishment, since absorbed into a vacancy.

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

(7) Present incumbent graded as Established Typist.

(8) Appointment on temporary basis.