

No. 72-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1922—*contd.*

HEAD VIII.—MISCELLANEOUS CHARGES.		Expenditure during 1921-22.
Head VIII.—Miscellaneous Charges.		R
CHARGES IN INDIA.		
A.—TRANSPORT OF TROOPS AND CARRIAGE OF STORES :—		
Movements of troops—		
(i) Railway charges		1,04,62,808
(ii) Sea and Inland Water charges		9,00,412
(iii) Mechanical Transport charges		6,187
(iv) Other road charges		6,12,946
Miscellaneous		18,66,911
TOTAL A.		1,88,49,364
B.—MISCELLANEOUS —		
Losses		—24,90,714
Donations and grants-in aid for various purposes		50,808
Charitable and subsistence allowances		10,400
Compensation for losses		—9,44,116
Sundry charges		4,82,506
TOTAL B.		—28,81,917
TOTAL CHARGES IN INDIA		1,09,57,647
CHARGES IN ENGLAND.		
Secretary of State—		£
Indian Troop Service	711,449	
Cost of Sea Transport not charged to Troop Service	122,867	
Pay of Indian Military Officers interchanged with Colonial Military Officers	24	
Expenditure in connection with the Indian Contingent at the Peace Celebrations	71,408	
War 1914: Expenditure adjustable against terminal receipt from the War Office	14,950	
Expenditure in connection with the Army in India Committee	190	
Contribution towards the cost of the Indian Memorial Gateway at Brighton	2,000	
Expenditure in connection with the Maintenance of the graves of soldiers of Indian Expeditionary Forces	11,493	
Miscellaneous expenditure	15,001	
Payment to the War Office in respect of Savings, due to the War, under Minor Heads of Military Expenditure in England (Refund)	—19,300	
TOTAL CHARGES IN ENGLAND	930,082	
Ditto converted into Rs. at £ 1 = Rs. 10		93,00,820
Exchange on Expenditure in England under Head VIII	47,83,648	
" " " " " on Stores	1,08,48,759	
TOTAL CHARGES UNDER VIII—MISCELLANEOUS CHARGES		1,51,27,302
		3,53,85,769

No. 72-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1922—contd.

				Expenditure during 1921-22.
Head IX.—Non-effective charges.				
CHARGES IN INDIA.				
A.—REWARDS FOR MILITARY SERVICES—				
Payments to officers and men on the active list in connection with the Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc.				1,65,579
Annuities and gratuities				7,11,198
Special payments (<i>janghi namas</i>) to Indian officers and men for services in connection with the great war				8,18,486
Decorations and medals				5,258
TOTAL A.				17,00,513
B.—PENSIONS—				
Payments in India:—				
Retired, wound and invalid pensions and gratuities to British officers and men				28,44,378
Retired, wound, invalid and family pensions and gratuities to Indian officers and men				2,94,18,170
Family pensions and compassionate allowances to Europeans				9,08,735
Pensions and gratuities to civilians				16,87,614
European War, 1914				1,496
TOTAL B.				2,48,55,888
TOTAL CHARGES IN INDIA				3,65,55,901
CHARGES IN ENGLAND.				
	Secretary of State.	High Commissioner.	Total.	
Payments to the Imperial Government on account of Retired Pay, Pensions, etc., of His Majesty's British Forces for service in India for the year 1921-22	£ 1,055,000	£ ...	£ 1,055,000	
Pay of Non-effective Colonels of Royal Artillery	2,250	...	2,250	
Pay and Pensions of Non-effective and Retired officers of the Indian Service	1,852,248	...	1,852,248	
Compassionate Allowances of Officers removed from the Service, etc.	1,860	...	1,860	
Pension of Non-commissioned Officers and men	3,066	...	3,066	
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duties	132,539	...	132,539	
Pensions of Widows and Families of Officers, etc., of the Indian Service	84,198	...	84,198	
Gratuities to the Widows and Families of Officers killed in action	940	...	940	
Miscellaneous gratuities	155	...	155	
Cost of Medals	35	...	35	
Indian Military Service Family Pensions	187,662	...	187,662	
Pensions of Army Mechanics, etc.	...	16,888	16,888	
TOTAL	3,319,948	16,888	3,336,836	
DITTO CONVERTED INTO RS. AT £1 = RS. 10				3,33,68,368
EXCHANGE ON EXPENDITURE IN ENGLAND				1,71,61,820
TOTAL CHARGES UNDER HEAD IX—NON-EFFECTIVE CHARGES				3,70,86,079

No. 72D—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1922.

	D Auxiliary Force.	E Territorial Force.	TOTAL.
	R	R	R
Part B.—Auxiliary and Territorial Forces.			
CHARGES IN INDIA.			
Pay and allowances of officers with King's Commissions	18,94,848	39,058	19,33,906
Pay and allowances of British Soldiers	71,014	2,981	73,945
Pay and allowances of warrant officers and non-commissioned officers of the permanent staff	2,06,366	...	2,06,366
Pay and allowances of officers and men under training	17,54,123	28,577	17,82,699
Pay and allowances of clerks and servants	1,88,168	3,333	1,91,501
Expenditure on account of officers' chargers	...	...	...
Provisions	65,678	8,494	74,172
Clothing	6,01,695	17,088	6,18,781
Fuel and light	9,541	447	9,988
Ordnance equipment	11,83,775	2,186	11,85,911
Medical stores	2,231	—379	1,855
Miscellaneous stores	25,337	240	25,577
Special expenditure on account of families of British soldiers	—1,604	...	—1,604
Transportation charges	5,86,018	10,985	5,96,968
Miscellaneous expenses	2,33,075	2,816	2,40,891
TOTAL CHARGES UNDER PART B.—AUXILIARY AND TERRITORIAL FORCES	68,25,267	1,15,674	69,40,941

XXXVII and 49—Marine.

Under these heads are included the transactions of the Royal Indian Marine Department. Prior to 1906-7 the receipts and charges of this department were recorded under the Civil Heads 'XVIII and 21—Marine' (since charged to 'XX and 27—Ports and Pilotage').

REVENUE.

The main item of revenue occurs under the head 'Dockyard Services and Supplies,' representing receipts on account of work done by the Royal Indian Marine for other Departments, Local Governments, and the Royal Navy. Contributions towards family pensions of the Royal Indian Marine Service are also credited under this head.

EXPENDITURE.

The main headings of expenditure are enumerated in the Abstract Account No. 73-A. These do not call for any detailed explanation.

The expenditure debited in the Home accounts is mainly on account of (1) an annual contribution of £100,000 towards the expenses of His Majesty's ships employed in the Indian Seas, (2) Marine stores and (3) pensions and furlough allowances of the Royal Indian Marine Service.

No. 78.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1922.

	R
Recoveries on account of Dockyard supplies services to Provincial Government, etc.	16,62,567
Hire of vessels	31,77,435
Sale proceeds of vessels and Stores	3,32,511
Other items	1,23,460
Recoveries on account of Indian Service Family Pensions	21,861
TOTAL RECEIPTS IN INDIA	53,17,834
IN ENGLAND.	
<i>Secretary of State.</i>	
Amount due from the Imperial Government in respect of passages to India	£ 53,379
per R. J. M. S. "Dufferin"	
Converted into Rs. at £1 = Rs. 10	5,33,787
Exchange on Receipts in England	2,74,534
TOTAL RECEIPTS	61,25,655

No. 73-A.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1922.

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No. 78-A.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1922—*contd.*

	Brought forward	Rs. 45,29,608
Victualling of officers and men employed Afloat :	R	
Provisions and money allowances in lieu thereof	8,16,255	
Purchase of water for Royal Indian Marine vessels	82,115	
	TOTAL	8,98,370
Marine Stores and Coal :	R	
Stores and coal for Royal Indian Marine	40,20,107	
Stores and coal unallocated (stock)	7,32,998	
		47,53,105
IN ENGLAND :	£	
<i>High Commissioner.</i>		
Stores for India	213,883	
Ditto converted into Rs. at £1 = Rs. 10	21,38,835	
Exchange on ditto	11,00,030	
	TOTAL	79,91,970
MISCELLANEOUS :	Rs.	
Payments in India.		
Freight on Europe Stores	560	
Piloting and towing of Royal Indian Marine Ships	72,290	
Passage and conveyance of officers and men	42,123	
Repairs to Royal Indian Marine Ships at out-stations	1,32,972	
Supplies to His Majesty's ships of war in Indian seas	4,27,934	
Miscellaneous items	4,29,483	
		11,15,392
Payments in England.		
<i>Secretary of State.</i>		
Contribution towards the expenses of His Majesty's ships employed in the Indian Seas	100,000	
Advance on account of repair and equipment of surplus war vessels presented by the Admiralty	25,500	
Miscellaneous expenditure	3,889	
	TOTAL	129,389
	Ditto converted into Rs. at £1 = Rs. 10	12,93,889
	Exchange on Ditto	6,65,466
	TOTAL	80,74,747
Non-effective charges.		
Payments in India	1,47,305	
Payments in England	235,305	
	Ditto converted into Rs. at £1 = Rs. 10	3,53,049
	Exchange on Ditto	1,81,579
	TOTAL	6,81,931
TOTAL MARINE CHARGES		1,71,76,626
CHARGES IN INDIA		1,10,20,093
CHARGES IN ENGLAND		40,83,559
EXCHANGE ON EXPENDITURE IN ENGLAND		20,90,974

XXXVIII and 50—Military Works.

The buildings, roads and other works required for purposes of the Army and the defence of India and the receipts connected therewith which are mainly in the shape of rents of buildings are dealt with under this head which bears the same relation to the head "Army" as the head "Civil Works" bears to other civil heads of expenditure. Prior to 1906-7, the Military Works Services formed an integral part of the Public Works Department.

2. The different varieties of Military Works on which the expenditure is incurred are exhibited in Account No. 74B., while expenditure on the repairs of these works is shown in Account No. 74C. Charges in connection with the maintenance and working expenses of water supply, electrical and other installations are included under the sub-head "Miscellaneous", (see Account No 74D.)

No. 74.—ABSTRACT ACCOUNT OF MILITARY WORKS RECEIPTS during the Year 1921-22.

HEADS OF REVENUE.	No. of Items.	Director of Military Works.	Delhi Province.	Madras (for Coorg only).	Bombay.	Bengal.	United Provinces.	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Central India.	Assam.	TOTAL.
Rents of buildings	1	R 9,54,084	R 34,171	R 46	R 161	R 41	R 3,241	R 2,380	R 1,792	R 1,27,361	R 1,403	R 786	R . . .	R 625	R 11,26,581
" furniture	1a	4,790	..	..	..	..	..	..	..	..	..	..	..	..	4,790
Sales of buildings	2	83,055	..	..	..	..	..	..	..	10,692	..	..	..	..	93,747
" barrack furniture	3	43,502	..	..	43	..	..	239	..	765	..	..	..	4	44,253
" tools and plant	4	29,599	894	..	..	..	..	..	..	..	..	..	..	..	80,493
" produce	5	14,550	..	..	193	..	..	..	..	..	..	45	..	..	14,588
" old materials	6	1,36,448	861	..	994	8	..	5	..	51	..	..	..	..	1,37,867
Value of materials received from old buildings	7	1,03,650	..	..	614	..	..	..	1,379	2,538	..	..	..	120	1,08,531
Unclaimed deposits	8	968	..	..	..	..	..	..	..	4	..	..	..	..	1,062
Recoveries on account of electric installations	9	2,15,648	6,676	..	..	..	..	..	..	1,027	..	..	..	..	2,23,351
Recoveries on account of water-supply	10	1,53,646	2,132	..	1,139	..	..	..	..	3,206	24	..	..	35	1,90,212
Fines, refunds and miscellaneous	11	1,44,780	4,201	..	18,955	7	949	..	..	1,315	..	..	..	4	1,70,121
TOTAL	12	19,14,230	48,435	46	22,129	56	4,190	2,624	3,171	1,47,849	1,427	831	..	686	21,45,676

No. 74-B.—CLASSIFIED ABSTRACT OF EXPENDITURE ON MILITARY WORKS.—NEW BUILDINGS AND ROADS during the year ended 1st March 1922.

	Accommodation for Officers.	Accommodation for British Troops.	Accommodation for Indian Troops.	British Station House.	Indian Station House.	Accommodation for Royal Air Force.	Accommodation for Mechanical Transport.	Training and Educational Institutions.	Depots.	Ordnance Factories.	Miscellaneous Accommodations.	Royal Vials.	Sanitation and drainage.	Water Supply.	Electric Installations.	Frontier Bands.	Defence Works, etc.	Land.	Renovals.	Total.	Deduct outlay from contribution.	Net total.
Director of Military Works.	15,94,554	33,19,396	64,44,504	3,13,728	1,56,913	5,60,510	13,16,349	3,63,470	6,70,145	17,48,404	18,65,377	51,929	3,37,232	12,06,719	17,57,865	18,79,949	4,61,563	1,65,975	2,29,380	2,44,75,965	18,98,361	2,30,77,604
Delhi Province	18,896	70,389	9,159	2,83,643	2,609	...	...	1,17,331	...	...	10,352	...	13,496	37,301	1,35,370	33,753	...	...	4,318	6,51,546	1,774	6,49,772
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	216	...	...	218	...	218
Bombay	1,064	13,577	3,35,594	2,201	...	...	79,386	...	...	...	20,968	...	...	49,535	...	...	691	...	...	67,088	...	67,088
Military Accommodation Scheme.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,792	...	4,59,760	...	4,59,760
Bengal	...	...	...	...	...	...	...	...	...	...	6,191	...	...	...	...	...	...	...	...	6,191	...	6,191
Port Blair	...	4,765	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,765	...	4,765
United Provinces	...	...	5,804	...	...	...	...	3,397	...	...	...	...	383	448	...	...	...	...	...	10,031	...	10,031
Rajputana	...	15,873	143	4,038	714	...	...	1,535	...	...	1,457	...	...	3,437	...	...	...	210	...	27,465	1,535	25,870
Punjab	...	...	-2,730	...	...	...	...	...	...	...	81,233	...	...	...	...	...	...	...	...	78,483	...	78,483
Burma	24,201	32,361	4,463	1,465	1,298	...	...	...	...	...	16,931	...	1,301	4,509	34,670	...	...	...	...	1,21,103	...	1,21,103
Bihar and Orissa.	...	...	...	...	...	...	...	...	...	...	8,027	...	...	...	...	...	...	...	...	8,027	...	8,027
Central Provinces.	...	...	...	...	...	...	...	...	...	...	196	...	...	...	...	...	...	...	...	196	3,762	-3,566
Central India	...	...	17	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17	...	17
Assam	...	...	...	...	...	...	...	...	...	...	14,941	...	...	...	...	...	...	...	...	14,941	...	14,941
GRAND TOTAL.	16,87,741	84,43,778	68,04,530	5,80,068	1,61,528	5,60,510	13,97,735	1,85,739	6,70,145	17,48,404	20,25,783	51,929	3,53,311	12,87,949	19,17,805	19,13,701	4,69,472	1,99,977	2,33,707	2,59,15,766	14,05,432	2,45,00,334

No. 74-C.—CLASSIFIED ABSTRACT ACCOUNT OF EXPENDITURE ON MILITARY WORKS—REPAIRS during the year ended 31st March 1922.

HEADS OF EXPENDITURE.	Director of Military Works.	Delhi Province.	Madras (for Coorg only).	Bombay.	Bengal.	Port Blair.	United Provinces.	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Central India.	Assam.	Total.
Repairs to Buildings.	R 60,44,550	R 1,04,325	R 153	R 45,803	R 7,733	R 3,196	R 8,121	R 65,586	R 1,47,886	R 1,70,984	R 3,932	R 2,337	R 87	R 13,339	R 66,18,340
Repairs to Roads.	34,80,420	37,815	..	13,410	6,742	..	1,980	4,871	..	56,715	740	718	28	6,061	96,09,500
TOTAL	95,24,970	1,42,140	153	59,213	14,478	3,196	10,101	70,757	1,47,886	2,27,699	4,672	3,055	115	19,400	1,02,37,840
Deduct—Outlay from Contributions.	2,98,338	15,138	..	..	..	..	310	..	..	..	..	..	..	..	3,13,836
NET TOTAL	92,26,532	1,27,002	153	59,213	14,473	3,196	9,791	70,757	1,47,886	2,27,699	4,672	3,055	115	19,400	99,14,004

No. 74-D.—CLASSIFIED ABSTRACT OF EXPENDITURE ON MILITARY WORKS—MISCELLANEOUS during the Year ended 31st March 1922.

Maintenance and Working Expenses of Water Supply.	20,28,155	59,775	..	92,472	15	..	516	980	..	53,217	..	..	..	..	22,30,080
Maintenance and Working Expenses of Electric line allocation.	14,45,562	78,953	..	336	14,191	..	..	..	..	2,038	..	..	..	..	16,41,410
Maintenance and Working Expenses of Refrigerating and Ice plants.	1,34,210	..	..	..	..	..	..	..	..	..	..	..	..	..	1,34,210
Rents for hired accommodation for Troops and Subordinates.	2,60,803	81	..	..	..	..	..	..	..	7,984	..	..	..	..	2,68,728
Taxes Compensation for deficient and inferior Accommodation.	2,64,603	121	..	..	..	..	134	..	..	8,739	..	..	..	..	2,71,785
Payments to Railways for Sidings and Platforms.	1,42,745	—54	..	..	5,786	..	..	..	..	..	7,059	..	..	..	1,53,913
Purchase and Repairs of Furniture and Miscellaneous Services.	85,476	..	..	..	..	..	..	..	..	..	..	..	..	..	85,486
	20,21,65	6,908	..	1,470	18,287	264	..	10,949	..	..	..	..	..	150	20,41,606
	6,51,943	5,21,219	..	1,671	..	..	..	2,120	..	25,905	..	110	..	96	12,31,361
TOTAL	70,32,429	6,67,003	..	96,911	38,318	275	644	17,783	..	95,833	7,059	110	261	3,903	79,61,579
Deduct—Outlay from Contribution.	90,889	3,983	..	..	..	..	..	..	..	..	..	..	..	..	94,773
NET TOTAL	69,41,540	6,63,120(a)	..	96,911	38,318	275	644	17,783	..	95,833	7,059	110	261	3,903	78,66,807

(a) Includes Rs. 4,97,178 for Begal Vakil.

No. 74-E.—ABSTRACT ACCOUNT OF EXPENDITURE ON MILITARY WORKS ESTABLISHMENT during the year ended 31st March 1922 with the Percentage it bears to the Total Outlay on Works and Repairs.

HEADS OF EXPENDITURE.	Director of Military Works.	Delhi Province.	Madras (for Comg only).	BOMBAY.		Bengal.	Port Blair.	United Provinces.	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Central India.	Assam.	Total.
				Bombay Proper.	Military Accommodation Scheme.											
Establishment at Army Headquarters.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Military Works Directorate	6,39,348	...	...	...	53,535	...	...	...	...	...	...	...	...	...	...	6,92,883
Account Office	1,57,123	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,57,123
Establishment at Commands and Districts.	74,49,522	...	...	...	73,776	...	...	...	...	...	...	...	...	...	...	76,28,298
Electrical and Mechanical Depot	31,834	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31,834
Barrack Department	4,23,579	...	...	...	...	...	210	...	773	...	...	...	...	...	15	4,24,576
Total	86,01,406	...	...	...	1,32,311	...	210	...	772	...	...	...	...	...	15	87,34,714
Add—Charges by other Departments.	6,87,864	1,12,104	86	45,258	...	11,602	1,745	5,486	22,625	25,049	83,544	4,447	438	92	12,502	9,12,751
Deduct—Charges to other Departments.	6,53,109	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,52,109
TOTAL INDIA	85,37,161	(a) 1,12,104	86	45,258	1,32,311	11,602	1,955	5,486	23,407	25,049	83,544	4,447	438	92	12,517	89,95,856
Add—Leave Allowances paid in England.	1,319	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,319
TOTAL ESTABLISHMENT CHARGES—MILITARY WORKS	85,38,480	1,12,104	85	45,258	1,32,311	11,602	1,955	5,486	23,407	25,049	83,544	4,447	438	92	12,517	89,96,875
Percentage of Total Establishment on Total Works and Repairs (including Miscellaneous) as shown in Account No. 74A.	21.75	7.79	22.60	20.28	30.09	19.50	23.68	26.80	20.46	11.07	18.79	22.51	37.24	23.41	3.73	21.28

(a) Includes Rs. 26,803 for expenditure on Royal Visit.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1921-22.

Section L.—Contributions and Assignments between Central Government and Provincial Governments.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.	
				MAJOR HEAD TOTAL.	
				Central.	Provincial.
				R	R
Contributions and Assignments to the Central Government by Provincial Governments.	75	Contributions and Assignments to the Central Government by Provincial Governments.	422	+12,97,80,938	--12,97,80,938
Miscellaneous Adjustments between Central and Provincial Governments.	76	Miscellaneous Adjustments, etc.	425	+91,771	--91,771
		TOTAL		+12,98,72,704	--12,98,72,704

This section which replaces the adjusting head "Transfers between Central and Provincial revenues" comprises two separate major heads, viz. :—

- (i) Contributions and assignments to the Central Government by Provincial Governments.
- (ii) Miscellaneous adjustments between Central and Provincial revenues.

Under the former head are recorded the fixed contributions payable by the Provincial Governments to the Central Government under Rules 17 and 18 of the Devolution Rules. These transfers are varied only under the terms of the Devolution Rules. The head also includes assignments made by the Provincial Government to the Central Government in 1921-22 on account of Income-tax in terms of Rule 15 of the Devolution Rules as it was in force during that year, but these assignments have been discontinued with effect from the 1st of April 1922, (see Note on Income-Tax). The second head is confined to miscellaneous adjustments between the Central and the Provincial Governments in respect of services rendered by the one to the other, which cannot conveniently be exhibited under the appropriate service heads.

2. In these accounts, transfers between the Central and Provincial Governments are shown as *plus* and *minus* entries on the receipt side, as the transactions represent a *transfer* of revenue from one Government to another. This method of exhibition differs from that followed in the purely Central and Provincial accounts published in their respective Budgets in which the figures are exhibited as receipts and payments.

No. 75—ACCOUNT OF CONTRIBUTIONS AND ASSIGNMENTS to the CENTRAL GOVERNMENT by PROVINCIAL GOVERNMENTS during the year 1921-22. (a)

NATURE OF CONTRIBUTION.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total.
	R	R	R	R	R	R	R	R	R	R
Contributions to provide for the deficiency of Central Revenue as compared with Central Expenditure.	3,48,00,000	56,00,000	63,00,000	2,40,00,000	1,75,00,000	64,00,000	...	22,00,000	15,00,000	9,38,10,000
Assignments in consideration of the allocation to Provincial Revenues of a share of the proceeds of Income-tax collected in 1931-32.	35,81,000	99,84,539	92,05,000	21,57,691	13,81,639	29,46,805	9,97,372	8,77,800	9,37,097	3,14,80,933
TOTAL CONTRIBUTIONS AND ASSIGNMENTS TO THE CENTRAL GOVERNMENT.	3,83,81,000	1,55,86,539	1,55,05,000	2,61,57,691	1,88,81,639	93,46,805	9,97,372	30,77,800	18,37,097	12,97,81,933

(a) The expenditure under this head is wholly "Reserved."

No. 76--ACCOUNT of MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL and PROVINCIAL GOVERNMENTS during the year 1921-22.

[Credits + Debits—to Provincial Revenues.]

	R	R
GOVERNMENT OF MADRAS.		
<i>Central to Provincial.</i>		
Assignment on account of the provincialisation of the Lawrence Memorial School, Coimbatore.	2,30,000	
To meet charges in connection with the audit of the Hyderabad and Secunderabad Local Fund Accounts.	3,315	
Assignment towards the cost of the appointment of a Scientific Officer to assist the planting Industries in Southern India.	2,345	
TOTAL	2,35,660	
<i>Provincial to Central. (Reserved.)</i>		
Amount due to the Government of India for 1920-21 in respect of additional taxation imposed under Income-tax.	19,67,000	
Assignment on account of cost of English Stores debited wholly to the Central head "Salt" instead of one-third to "Salt" and two-thirds to "Excise".	9,766	
Assignment on account of cost of training of Forest probationers in England	73,271	
TOTAL	20,50,037	
NET PROVINCIAL TO CENTRAL		-18,14,477
GOVERNMENT OF BOMBAY.		
<i>Central to Provincial.</i>		
Assignment due to the Provincial Government on account of income-tax assignments for 1919-1920 and 1920-1921.	26,86,800	
Assignment on account of printing work done by the Bombay Government for Military and Marine Departments during 1920-21.	23,638	
Assignment in connection with the provincialisation of the Gujarat College at Ahmedabad.	14,667	
TOTAL	26,74,600	
<i>Provincial to Central.</i>		
Assignment on account of cost of training of Forest probationers in England. (Transferred.)	37,270	
Assignment for cost of supervision of Oyster culture. (Reserved)	138	
TOTAL	37,408	
NET CENTRAL TO PROVINCIAL		+ 26,37,192
NET TOTAL CARRIED OVER		+ 8,22,715

No. 76.—ACCOUNT of MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL and PROVINCIAL GOVERNMENTS during the year 1921-22.

[Credits + Debits —to Provincial Revenues.]

	R	R
Net Total Brought forward		+8,22,715
GOVERNMENT OF BENGAL.		
<i>Provincial to Central. (Reserved.)</i>		
Assignment on account of rent of Premises No. 9, Hare Street, Calcutta	9,550	
Assignment on account of cost of training of Forest probationers in England	23,876	
Total		—33,426
GOVERNMENT OF UNITED PROVINCES.		
<i>Provincial to Central. (Reserved.)</i>		
Assignment on account of cost of training of Forest probationers in England		—47,843
GOVERNMENT OF PUNJAB.		
<i>Provincial to Central. (Reserved.)</i>		
Assignment on account of cost of training of Forest probationers in England	23,090	
Amount due to the Central Government on account of Income-Tax assignments for 1919-20 and 19-20-21.	12,98,000	
Total		—13,21,090
GOVERNMENT OF BURMA.		
<i>Central to Provincial.</i>		
Amount due to Provincial Government on account of Income-Tax assignments for 1920-21.	+6,70,000	
<i>Provincial to Central.</i>		
Assignment on account of the cost of training of Forest probationers in England	—81,208	
NET CENTRAL TO PROVINCIAL		+5,88,792
Net Total Carried over		+4,148

No. 76.—ACCOUNT of MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL and PROVINCIAL REVENUES during the year 1921-22.

[Credits + Debits—to Provincial Revenues.]

Net Total Brought forward		+ 4,148
GOVERNMENT OF BIHAR AND ORISSA.		
<i>Central to Provincial.</i>		
Contribution in connection with the establishment of a High school and girls school at Pusa.	7,500	
TOTAL	7,500	
<i>Provincial to Central.</i>		
Grants-in-aid towards the hospital attached to the Agricultural Research Institute at Pusa. (<i>Transferred.</i>)	1,400	
Assignment on account of cost of training of Forest probationers in England. (<i>Reserved</i>)	26,662	
TOTAL	28,062	
NET PROVINCIAL TO CENTRAL		—20,562
GOVERNMENT OF CENTRAL PROVINCES AND BERAR.		
<i>Provincial to Central (Reserved).</i>		
Amount due to the Central Government on account of Income-tax assignments for 1920-21	25,500	
Assignment on account of cost of training of Forest probationers in England	37,800	
TOTAL		—63,300
GOVERNMENT OF ASSAM.		
<i>Provincial to Central (Reserved).</i>		
Assignment on account of cost of training of Forest probationers in England		—12,067
NET ASSIGNMENTS FROM PROVINCIAL TO CENTRAL		—91,771

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1921-22.

Section H. H.—Civil Works—not charged to Revenue.

Revenue Rs20,50,235.

Expenditure Rs4,65,99,814.

MAJOR HEAD.	No. of Account.	DETAILS OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				R	R	R
Initial Expenditure on New Capital at Delhi.	77	INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI--	429			1,35,27,418
		Detailed Account of Works Expenditure--				
	77A	Other Buildings	480	17,47,198		
	77B	Communications	480	92,097		
	77C	Miscellaneous Public Improvements	480	1,07,514		
	77D	Sanitation	481	13,86,057		
	77E	Miscellaneous	481	7,72,508		
	77F	Maintenance during Construction	481	9,72,869		
Bombay Development Scheme	78	Receipts	483		20,50,235	
	78A	Expenditure	484			3,09,75,855
Civil Works (Not charged to Revenue).	79	Expenditure	486			13,97,041
Other Provincial Works not charged to Revenue	79A	Expenditure	487			7,00,000
		TOTAL		...	20,50,235	4,65,99,814

As explained in the note on Section H—Civil Works, the expenditure recorded in this section relates to special capital projects of buildings, communications or allied works of lasting public utility undertaken by the Central or Provincial Government, from resources outside the revenue account. The essential conditions precedent to the opening of a capital major head outside the revenue account are that the expenditure must be of a capital nature under the ordinary principles of accounting, subject in the case of Local Governments to the proviso, that funds are to be expended on projects for which money may be borrowed under the Local Government (Borrowing) Rules. One of the important restrictions imposed by those rules is that the expenditure must be so large that it cannot be met from current revenues.

The capital major heads included in this section are :—

- (1) 57—Initial Expenditure on New Capital at Delhi.
- (2) 59—Bombay Development Scheme.
- (3) 60—Civil Works not charged to Revenue.
- (4) 60 A—Other Provincial Works not charged to Revenue.

Of these (1) is Central and (2), (3) and (4) are Provincial.

57.—Initial expenditure on New Capital at Delhi.

This head was opened in the accounts for 1912-13 for the record of capital expenditure directly incurred on the construction and equipment of the permanent Capital at Delhi. The initial expenditure incurred in 1912 and 1913 and the recurring charges of subsequent years in connection with the provision of temporary accommodation for the Government of India at Delhi pending the construction of the New Capital has been charged within the revenue accounts under "Civil Works". In the same way, charges incurred in administrative and commercial departments in connection with the foundation of the New Capital are treated as departmental expenditure chargeable to the departments concerned. Thus, expenditure on the land and buildings required for the New Cantonment at Delhi, and any corresponding receipts, appear under the Army and Military Works heads, respectively. The capital expenditure involved in the rearrangements of the railway system adjoining the New City is treated as capital outlay on railway construction.

The various items of expenditure, initial and recurring, falling under different major heads, as well as any receipts which form a direct set-up against that expenditure are brought together in a *pro forma* account which is maintained to work out the net cost on account of the change of Capital.

No. 77.—ACCOUNT of INITIAL EXPENDITURE on NEW CAPITAL at DELHI during, and to end of, the year 1921-22.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
A.—Salaries and Allowances—(a)	R	R
(a) Preliminary Investigation—		
(i) Gazetted Officers	..	2,03,579
(ii) Non-Gazetted Officers	...	14,276
(b) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	10,15,560	44,90,424
(ii) Non-Gazetted Officers	6,87,786	28,16,512
(c) Miscellaneous Officers (including all others) employed on the Project		
(i) Gazetted Officers	38,650	2,78,289
(ii) Non-Gazetted Officers	39,402	2,54,970
B.—Travelling Allowances of Officers and Establishment—(a)		
(a) Preliminary Investigation—		
(i) Gazetted Officers	...	23,161
(ii) Non-Gazetted Officers	...	1,954
(b) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	84,192	4,26,275
(ii) Non-Gazetted Officers	55,926	2,55,197
(c) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	7,246	36,452
(ii) Non-Gazetted Officers	3,243	12,998
C.—Supplies, Services and Contingencies—(a)		
(a) Preliminary Investigations	...	50,624
(b) Public Works and Electrical Officers employed on the Project	65,262	3,58,543
(c) Miscellaneous Officers	1,113	39,409
TOTAL A, B. & C.	19,48,479	98,57,968
Deduct—Credits from other Heads of Account	2,71,901	20,19,113
NET TOTAL A, B. & C.	(a) 16,76,578	78,49,855
D.—Works Expenditure—		
(i) Buildings—		
(a) Government House	8,80,796	28,22,055
(b) Secretariats	18,19,877	47,48,824
(c) Other Buildings (Account No. 77 A)	17,47,193	1,17,91,701
(d) Legislative Chambers	54,064	54,064
(ii) Communications (Account No. 77 B)	92,097	12,13,609
(iii) Miscellaneous Public Improvements (Account No. 77 C)	1,07,514	7,97,628
(iv) Electric Light and Power	1,83,828	1,83,828
(v) Irrigation	15,11,511	21,81,617
(vi) Sanitation including Storm Water Drains, Sewerage and Sewage disposal, Water supply, and conservancy. (Account No. 77 D)	18,36,057	47,60,012
(vii) Tools and Plant (b)	(b) 18,66,998	68,21,913
(viii) Stock and Suspense	17,57,123	77,28,243
(ix) Miscellaneous, including surveys, camps and general preliminary expenditure connected with works (Account No. 77 E)	7,72,508	68,98,134
(x) Maintenance during construction (Account No. 77 F)	9,72,869	34,79,397
Railway Diversion	84,840	76,714
E.—Acquisition of Land taken up for the Project	24,021	33,92,923
F.—Other Miscellaneous Expenditure	...	6,168
Deduct—Receipts on Capital Account	8,09,952	20,74,008
GRAND TOTAL	1,85,27,418	6,17,27,161
	(c)	

(a) Vide Account No. 80, page 442.

(b) " 81 " 444.

(c) Includes Rs. 7,99,664 on account of adjustment of exchange.

No. 77A.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(i) (C) OTHER BUILDINGS
during, and to end of, the year 1921-22.

HEADS OF ACCOUNT	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Central Buildings—		
(i) Viceroy's Court	84,144	6,88,988
(ii) Great Place	59,560	4,55,149
(iii) Furniture and Fittings	...	67,088
(iv) Central Vista	43,102	3,63,910
B.—Other Government Offices	...	...
C.—Residential Buildings	10,51,309	96,71,408
D.—Medical Buildings	...	...
E.—Police Buildings	...	...
F.—Fire Station	...	...
G.—Miscellaneous Civil Buildings	610	59,010
H.—Military Buildings	—994	4,71,861
I.—Other Buildings	9,372	14,218
Total D(i) (C) Other Buildings	17,47,113	1,17,91,701

No. 77B.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(ii) COMMUNICATIONS
during, and to end of, the year 1921-22.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Constructing Avenues	3,528	44,290
B.—Arteries	28,258	9,27,288
C.—Miscellaneous Roads	—280	38,667
D.—Service Roads	22,074	89,040
E.—Roads on Ridge	...	...
F.—Dust-proof treatment	...	11,396
G.—Through Communications	38,522	1,02,988
Total D(ii) Communications	92,097	12,18,609

No. 77C.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(iii) Miscellaneous Public Improvements
during, and to end of, the year 1921-22.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.— Parks and Gardens	86,312	6,48,605
B.—Recreation Parks	18,196	84,150
C.—Fountains	3,008	66,873
D.—Road Chrouses	...	...
E.—Lairapat Reservoir	...	...
Total D(iii) Miscellaneous Public Improvements	1,07,514	7,97,628

No. 77D.—DETAILED ACCOUNT of WORKS EXPENDITURE—D (vi) Sanitation during, and to end of, the year 1921-22.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Storm water drains	1,16,553	17,34,758
(ii) Sewerage and Sewage disposal	4,21,889	12,80,572
(iii) Water supply	6,73,722	14,71,779
(iv) Conservancy	1,24,591	3,72,908
Total Sanitation	13,36,755	47,60,017

No. 77E.—DETAILED ACCOUNT of WORKS EXPENDITURE—D (ix) Miscellaneous during, and to end of, the year 1921-22.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Survey and Preliminary	5,721	97,187
B.—Preparation of site	98,523	24,68,231
C.—Experiments and models	38,820	1,17,562
D.—Service Roads	8,038	5,89,184
E.—Water supply and other general services	4,55,833	22,01,830
F.—Medical and sanitary	37,964	1,31,485
G.—Miscellaneous	1,27,604	12,88,195
Total Miscellaneous	7,72,503	68,93,124

No. 77F.—DETAILED ACCOUNT of WORKS EXPENDITURE—D (x) Maintenance during Construction during, and to end of, the year 1921-22.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Maintenance of buildings	1,84,847	5,88,995
(ii) Maintenance of roads	1,30,517	4,82,392
(iii) Maintenance of parks and gardens, etc.	1,76,829	6,61,267
(iv) Irrigation and domestic water supply	2,19,085	5,33,696
(v) Conservancy and sanitation	38,319	2,51,828
(vi) Hospitals and dispensaries	8,550	53,787
(vii) Renewal of coolie camps	...	10,810
(viii) Renewing hospitals and dispensaries	...	3,148
(ix) Storm water drains	9,321	25,007
(x) Entertainment of chowkidars for general purposes	13,336	61,005
(xi) Running expenses of electric power plant for general purposes	1,06,733	3,09,502
(xii) Running expenses of Imperial Delhi Railway for general purposes	17,506	2,92,772
(xiii) Tractors and lorries	2,392	69,314
(xiv) Miscellaneous and general	20,384	1,35,717
Total D(x) Maintenance during construction	9,72,869	34,79,397

58.—Bombay Development Scheme.

The expenditure head 'Bombay Development Scheme' and the corresponding receipt head were opened in the accounts for 1920-21 for the record of the transactions in connection with the large programme of development and reclamation work undertaken by the Government of Bombay for the housing of the industrial population in Bombay. The Scheme is being financed by a special loan raised for the purpose by the Local Government supplemented by $\frac{4}{10}$ ths of the gross revenue derived from a Town Duty on raw cotton imported into the city of Bombay by sea or land from any part of India at the rate of one rupee for every bale weighing approximately $3\frac{1}{2}$ cwts.

The expenditure on the various projects forming integral parts of the Bombay Development Scheme is set forth in Account No. 78A.

No. 78.—ACCOUNT of RECEIPTS from BOMBAY DEVELOPMENT SCHEME during the year 1921-22.

Heads of Account.	Receipts during the year 1920-21.
	B
Town duty on raw cotton	19,58,907
Miscellaneous receipts	91,328
Total. .	20,50,235

No. 78 A.—ACCOUNT of EXPENDITURE ON BOMBAY DEVELOPMENT SCHEME during, and to end of the year 1921-22.

Heads of Account.	Expenditure during the year. *	Total expenditure to end of the year.
A.—WORKS AND ACQUISITION.	R	R
Back Bay Reclamation	1,58,44,181	1,99,87,325
Housing Schemes	52,15,905	52,15,905
Other Bombay Schemes	12,27,415	12,27,415
Suburban Schemes	42,42,565	50,56,308
General Schemes	10,82,742	20,99,308
<i>General.</i>		
Miscellaneous	10,308	10,308
TOTAL A—WORKS AND ACQUISITION	2,76,23,116	3,35,96,565
B.—ESTABLISHMENT	14,37,937	16,74,189
TOTAL	14,37,937	16,74,189
C.—TOOLS AND PLANT	8,80,866	11,20,455
D.—GRANTS-IN-AID AND ADVANCES TO LOCAL BODIES	22,796	22,796
E.—SUSPENSE	10,10,642	10,13,797
GRAND TOTAL	3,09,75,355	3,74,27,502

80.—Civil Works not charged to Revenue.

This account sets forth the expenditure on the various capital projects falling under the general heading of buildings and communications, undertaken by Provincial Governments in exercise of the borrowing powers conferred on them under the Reforms Scheme. The outlay on Civil Works charged to Revenue is accounted for under 'Section H'.

No. 79.—ACCOUNT of EXPENDITURE ON CIVIL WORKS NOT CHARGED TO REVENUE during
and to end of the year 1921-22.

	EXPENDITURE DURING THE YEAR.			Expenditure to end of the year.
	PROVINCIAL—TRANSFERRED.			
	Government of Madras.	Government of United Pro- vinces.	TOTAL.	
	R	R	R	R
WORKS.				
Buildings—				
Forest	4,553	...	4,553	4,553
Registration	2,547	...	2,547	2,547
Commissioners and District officers	4,446	...	4,446	4,446
Jails and Convict Settlements	55,000	...	55,000	55,000
Police	7,186	...	7,186	7,186
Education	3,60,130	...	3,60,130	3,60,130
Medical	1,03,636	...	1,03,636	1,03,636
Agriculture	37,265	...	37,265	37,265
Industries	11,468	555	12,023	12,023
Civil Works	5,410	...	5,410	5,410
Miscellaneous Departments	2,32,850	...	2,32,850	2,32,850
Total Civil Works—Buildings	8,24,441	555	8,24,996	8,24,996
Communications	...	2,01,941	2,01,941	2,01,941
Establishment (See Account No. 80)	2,99,600	52,231	3,51,831	3,51,831
Tools and Plant (See Accounts No. 81)	6,271	11,952	18,223	18,223
TOTAL	8,05,271	64,253	8,70,524	8,70,524
GRAND TOTAL	11,30,312	2,66,729	13,97,041	13,97,041

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS.
1921-1922.

Public Works Establishment and Tools and Plant.

Expenditure Rs.34,19,613.

	No. of Account.	DETAIL OF ACCOUNT.	Page.	AMOUNT OF EACH ACCOUNT.	
				Detail	Expenditure.
Public Works Establishment	80	Expenditure	443	...	4,59,92,878
Public Works Tools and Plant	81	.. . . .	445	...	74,26,735
					5,34,19,613

Establishment and Tools and Plant charges in the Public Works Department and the method of distribution thereof among the various major heads.

Establishments employed by the Public Works Department are generally joint establishments employed on works charged under two or more major heads. The establishment charges of a Public Works division or office are in the first instance recorded under a single major head under which the division or office is classified for the purpose. At the end of the year they are distributed amongst the various accounts which record the expenditure of the Public Works Department in proportion to the works expenditure under each head affected. Any special establishment, however, which is wholly employed on a work is entirely charged to that work and is not included in these *pro rata* calculations. Similarly the cost of purely revenue establishments employed entirely on the management of irrigation, navigation, etc., works and assessment, etc., of connected revenue, is charged direct to the Irrigation revenue account.

2. Similar remarks apply also to the charges on account of ordinary tools and plant used in the Public Works Department. The cost of special tools and plant, i.e., tools, plant, machinery, etc., obtained to meet the special requirements of a particular work or project, is treated as a direct charge to the work or project concerned.

No. 80.—ABSTRACT ACCOUNT of EXPENDITURE on ESTABLISHMENT of the PUBLIC
to the total expenditure

Particulars.	INDIA GENERAL.					Baluchistan.	North-West Frontier Province.	MADRAS.		BOMBAY.	Serial No.
	Works under Director of Military Works.	Permanent Works, Delhi.	Delhi Province.	Viceroyal Estates.	Total.			Madras Proper.	Coorg.	Ordinary Public Works.	
Establishment.	R	R	R	R	R	R	R	R	R	R	
Chief Engineer . . .	...	1,54,138	...	...	1,54,138	...	...	4,03,007	...	8,19,100	1
Special Officers . . .	...	5,94,121	18,987	...	6,13,108	...	...	3,13,412	...	4,14,322	2
Superintending Engineer . .	...	83,926	...	...	83,926	...	57,359	3,64,739	5,000	5,17,781	3
Executive Establishment . .	...	3,59,811	...	51,026	4,10,837	55,279	4,15,420	39,43,446	91,958	55,62,061	4
Medical Establishment . .	...	20,085	...	...	20,085	...	16,397	...	...	...	5
Special Survey Establishment .	...	...	...	...	...	...	...	...	...	...	6
Special Revenue Establishment .	...	...	549	...	549	...	2,27,078	...	...	2,29,698	7
Non-Gazetted and Miscellaneous Establishment (Delhi).	...	7,36,448	1,24,517	...	8,60,965	...	...	...	...	...	8
TOTAL ESTABLISHMENT .	...	19,48,479	1,44,053	51,026	21,43,558	55,279	7,16,249	50,27,604	96,958	79,43,917	9
Add—Charges by other Departments.	66,366	...	2,01,437	2,642	2,70,451	2,05,362	3,58,878	24,23,147	1,796	1,77,968	10
Deduct—Charges to other Departments.	...	2,71,901	...	69	2,71,970	106	4,407	36,46,846	5,626	9,06,896	11
GRAND TOTAL .	66,366	16,76,578	3,45,490	53,695	21,42,039	2,60,535	10,70,125	48,08,905	93,128	63,13,964	12
Distribution of the Grand Total above.											
Irrigation, Navigation, etc.—											
Capital	...	...	...	...	...	11,697	45,970	2,52,206	...	11,53,794	13
Revenue (Working Expenses) .	...	...	...	...	...	23,449	8,54,642	10,91,119	...	13,85,960	14
Works for which no Capital Accounts are kept.	...	...	...	...	...	18,292	11,140	10,84,820	1,796	6,63,651	15
Civil Works, Central . . .	66,366	...	3,45,490	53,695	4,65,461	2,07,097	3,58,878	53,655	91,332	1,98,684	16
Civil Works, Provincial . .	...	...	...	...	...	...	...	20,27,503	...	29,06,955	17
Civil Works not charged to Revenue	...	...	...	...	...	...	...	2,99,600	...	...	18
New Capital at Delhi . . .	...	16,76,578	...	...	16,76,578	...	...	...	...	...	19
TOTAL .	66,366	16,76,578	3,45,490	53,695	21,42,039	2,60,535	10,70,125	48,08,905	93,128	63,13,964	20
Works and Repairs.											
Irrigation, Navigation, etc.—											
Capital	...	...	...	...	...	26,802	99,788	5,05,425	...	37,86,096	21
Revenue (Working Expenses) .	...	...	...	...	...	22,018	4,68,912	21,70,843	...	23,55,648	22
Works for which no Capital Accounts are kept.	...	...	...	...	...	474	24,176	21,17,808	4,238	38,97,899	23
Civil Works, Central . . .	3,12,573	...	19,98,517	5,97,386	29,08,476	10,52,127	19,26,672	1,10,787	2,15,401	6,35,449	24
Civil Works, Provincial . .	...	...	...	...	...	...	...	53,49,044	...	1,47,46,812	25
Civil Works not charged to Revenue	...	...	...	...	...	...	...	8,24,441	...	...	26
New Capital at Delhi . . .	...	89,77,804	...	...	89,77,804	...	...	...	...	...	27
TOTAL WORKS AND REPAIRS .	3,12,573	89,77,804	19,98,517	5,97,386	1,18,86,280	11,01,221	25,14,518	1,10,78,298	2,19,639	2,51,22,414	28
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS.	21.24	18.67	17.28	8.97	18.08	23.65	42.86	48.41	42.40	25.13	29

WORKS DEPARTMENT during the year ended 31st March 1922, with the percentage it bears on WORKS and REPAIRS.

Serial No.	BENGAL.			UNITED PRO- VINCES.		Punjab.	Barma.	Bihar and Orissa.	CENTRAL PROVINCES AND BHMAR.			Assam.	TOTAL.
	Bengal Proper.	Viceroy's Estates.	Port Blair.	United Provinces Proper.	Bajpottana.				Central Provinces Proper.	Central India.	Hyderabad.		
	R	R	R	R	R	R	R	R	R	R	R	R	R
1	4,98,369	...	...	6,10,077	...	7,73,675	3,79,188	2,86,074	2,28,480	...	...	1,52,190	37,49,248
2	1,46,849	...	...	3,65,338	...	3,87,731	1,08,238	2,19,737	43,163	...	...	22,584	23,74,537
3	3,08,788	...	...	4,76,313	87,825	4,93,577	6,26,360	2,96,788	4,21,151	52,689	...	68,641	38,38,507
4	18,74,717	...	33,178	40,78,081	1,58,320	69,59,763	39,70,168	13,80,860	23,02,080	1,04,418	14,394	7,65,442	3,30,68,872
5	9,584	...	...	42,547	...	2,11,444	...	7,625	...	...	...	6,196	3,13,898
6	8,381	...	...	12,898	4,825	...	5,546	...	33,061	...	...	...	64,306
7	4,19,772	...	...	12,58,935	3,248	31,08,744	3,27,786	3,25,587	1,58,171	...	...	...	60,58,558
8	...	...	...	...	...	...	...	...	...	...	...	...	8,60,045
9	32,61,410	...	33,178	67,83,879	2,29,018	1,19,34,784	54,17,236	24,16,871	31,86,056	1,57,107	14,394	10,13,053	4,86,29,201
10	2,31,801	27,634	...	2,29,927	35,806	2,65,982	5,82,413	12,19,600	64,960	...	...	14,180	61,13,885
11	8,08,917	...	1,068	6,18,049	94,544	5,12,597	22,66,804	11,75,474	75,833	1,260	1,061	57,770	96,50,308
12	26,84,294	27,634	31,210	61,95,557	1,69,870	1,16,88,119	37,32,845	24,60,797	31,75,183	1,55,857	13,333	9,69,463	4,59,92,878
13	1,92,841	...	...	10,35,490	4,555	4,10,417	1,67,842	16,908	8,44,471	...	...	...	41,35,633
14	3,78,860	...	...	32,39,836	31,320	82,60,019	4,81,894	9,87,453	5,48,814	...	...	...	1,70,47,866
15	3,64,687	...	...	47,093	4,385	10,78,896	5,50,756	1,10,196	2,84,277	...	...	14,180	42,39,109
16	85,465	27,634	31,210	55,957	1,29,170	2,07,749	43,235	98,928	7,411	1,55,857	13,333	89,235	28,18,996
17	16,68,441	...	...	17,75,800	...	17,31,538	24,39,118	12,07,812	14,90,210	...	...	8,65,948	1,62,22,825
18	...	...	...	52,281	...	...	...	...	...	...	...	...	3,51,881
19	...	...	...	...	...	...	...	...	...	...	...	...	16,76,876
20	26,84,294	27,634	31,210	61,95,557	1,69,870	1,16,88,119	37,32,845	24,60,797	31,75,183	1,55,857	13,333	9,69,463	4,59,92,878
21	9,82,696	...	...	33,40,921	22,987	10,62,850	7,13,564	32,444	22,02,220	...	...	...	1,28,17,168
22	7,93,820	...	...	20,26,741	70,821	72,81,138	6,56,057	5,87,802	2,85,659	...	...	...	1,67,19,689
23	9,67,199	...	...	67,831	1,176	6,48,892	14,51,439	2,63,290	1,42,624	...	...	44,569	31,26,025
24	6,48,127	1,58,505	86,417	2,18,251	6,51,905	19,09,165	2,17,835	1,04,551	20,479	6,97,286	1,48,307	2,80,792	1,22,38,532
25	1,19,95,606	...	...	73,34,481	...	1,03,07,127	1,19,10,439	39,57,201	40,19,575	...	...	27,21,942	7,23,42,327
26	...	...	...	2,02,496	...	...	...	...	...	...	...	...	10,26,997
27	...	...	...	...	...	...	...	...	...	...	...	...	89,77,804
28	1,53,43,546	1,53,505	86,417	1,31,86,221	7,48,789	2,12,04,172	1,49,47,384	50,05,416	57,60,557	6,97,286	1,48,307	29,47,803	18,32,48,867
29	17'49	18'00	36'12	46'99	22'75	15'12	24'37	49'17	46'96	22'35	8'98	31'61	24'58

No. 81.—DETAILED ACCOUNT of EXPENDITURE on Ordinary TOOLS and PLANT of the
ACCOUNTS during the year

PARTICULARS.	INDIA GENERAL.					Baluchistan.	North-West Frontier Province.	MADRAS.	
	Works under Director of Military Works.	Permanent works, Delhi.	Delhi Province.	Viceroy's States.	Total.			Madras Proper.	Coorg.
	R	R	R	R	R	R	R	R	R
NEW SUPPLIES.									
Scientific Instruments and Drawing Materials.	...	4,849	...	262	5,111	...	...	2,549	875
Plant and Machinery	...	17,24,318	3,40,606	299	20,65,223	573	...	26,079	244
Tools	...	...	...	499	499	—253	...	16,175	888
Navigation Plant	...	...	...	...	...	...	...	...	...
Camp equipage	...	...	13,200	...	13,200	...	...	383	...
Live-stock	...	...	...	...	...	...	...	649	...
Office Furniture	...	2,007	1,093	...	3,100	...	...	8,387	...
Miscellaneous	...	22,810	...	...	22,810	...	11,675	34,285	...
TOTAL NEW SUPPLIES	...	17,53,984	3,54,899	1,060	21,09,943	320	11,675	88,457	1,507
REPAIRS AND CARRIAGE.	...	1,13,842	7,099	355	1,21,296	907	...	88,289	4,416
TOTAL	...	18,67,826	3,61,998	1,415	22,31,239	1,227	11,575	1,76,756	5,923
—Charges by other Departments	3,701	—828	...	2	2,875	12,868	27,926	6,271	108
Add—Recoveries of Expenditure adjusted as receipts.	...	...	...	...	...	...	...	7,464	...
TOTAL	3,701	18,66,998	3,61,998	1,417	22,34,114	14,095	39,601	1,90,491	6,031
Deduct—Charges to other Departments	...	...	844	...	844	...	...	...	...
GRAND TOTAL	3,701	18,66,998	3,61,154	1,417	22,33,270	14,095	39,601	1,90,491	6,031
Distribution of the Grand Total above.									
Irrigation, Navigation, etc.,—									
Capital	...	...	...	...	...	546	1,757	3,279	...
Revenue (Working Expenses)	...	...	...	...	...	388	9,492	15,619	...
Works for which no Capital Account are kept.	...	...	...	...	...	288	426	15,244	108
Civil Works, Central	3,701	...	3,61,154	1,417	3,66,272	12,878	27,626	17	5,923
Civil Works, Provincial	...	...	...	...	...	...	...	1,49,968	...
Civil Works, not charged to Revenue.	...	...	...	...	...	...	...	6,271	...
New Capital at Delhi	...	18,66,998	...	...	18,66,998	...	...	...	...
TOTAL AS IN THE ABOVE	3,701	18,66,998	3,61,154	1,417	22,33,270	14,095	39,601	1,90,491	6,031

PUBLIC WORKS DEPARTMENT and its distribution to Heads of the FINANCE AND REVENUE ending 31st March 1922.

BOMBAY.	BENGAL.			UNITED PROVINCES		CENTRAL PROVINCES AND BIKANER.							
Ordinary Public Works Department.	Bengal Proper.	Viceroyal Estates.	Port Blair.	United Provinces Proper.	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces proper	Central India.	Hyderabad.	Assam.	TOTAL.
R	R	R	R	R	R	R	R	R	R	R	R	R	R
1,14,129	3,314	...	...	83,682	123	525	11,152	1,649	12,470	...	56	10	2,35,145
4,58,520	85,402	...	4,041	4,10,088	18,910	1,58,014	3,72,465	27,894	3,71,205	87,858	...	...	40,86,576
2,05,295	18,475	503	400	98,916	6	95,669	2,31,429	6,989	56,141	6,574	142	61,530	7,99,378
3,630	1,02,171	...	...	2,337	...	3,833	17,990	7,474	878	...	...	...	1,37,813
50,151	288	...	...	76,777	...	186	16	...	66	...	...	...	1,41,067
2,140	11	...	...	23,446	123	...	5,367	...	124	...	...	...	31,859
65,391	7,488	...	74	24,064	148	11,765	9,955	3,248	12,508	25	...	824	1,46,977
14,522	...	...	...	...	...	4,08,652	3,323	25,890	...	...	...	...	4,69,327
9,13,878	2,17,209	503	4,515	7,19,310	19,309	6,78,144	6,51,597	21,864	1,53,892	44,457	158	62,364	59,98,142
2,48,842	1,39,397	...	106	1,24,420	14,006	78,683	4,11,815	99,592	1,51,764	7,351	477	63,243	15,55,064
11,62,720	3,57,106	503	4,621	8,43,730	33,315	7,56,777	10,63,412	1,20,956	6,05,156	51,808	675	1,25,607	75,53,206
3,249	7,673	1,987	...	...	3,377	...	67,192	39,216	510	...	...	12,963	1,86,245
...	...	...	...	...	...	...	...	...	...	...	...	...	7,464
11,65,989	3,64,779	2,490	4,621	8,43,730	36,692	7,56,777	11,30,604	1,50,172	6,05,696	51,808	675	1,35,670	77,46,915
63,325	6,686	...	...	12,562	9,130	20,887	2,04,371	1,671	275	29	...	...	3,20,180
11,02,144	3,58,093	2,490	4,621	8,31,168	27,562	7,35,890	9,26,333	1,58,501	6,05,421	51,779	675	1,33,570	74,26,735
1,82,417	33,089	...	...	2,31,394	784	82,756	27,909	1,069	2,17,988	...	...	...	7,82,998
58,947	32,858	...	...	65,975	2,445	3,01,218	26,158	26,134	18,836	...	...	...	5,50,389
1,04,410	44,198	...	...	3,184	137	24,648	51,308	9,790	34,120	...	...	1,776	2,90,287
30,236	11,126	2,490	4,621	12,587	24,185	9,629	9,216	3,171	1,624	51,779	675	11,187	5,85,541
7,81,134	3,86,923	...	...	5,03,126	...	3,17,500	8,10,842	1,18,337	3,32,853	...	...	1,25,607	33,26,299
...	...	...	...	11,952	...	...	...	...	...	...	...	...	18,223
...	...	...	...	...	...	...	...	...	...	...	...	...	18,86,998
11,02,144	3,58,093	2,490	4,621	8,31,168	27,562	7,35,890	9,26,333	1,58,501	6,05,421	51,779	675	1,33,570	74,26,735

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1921-22.

Sections N. to W.—Debt, Deposits, and Advances.

Receipts, Rs. 8,03,42,83,619. Disbursements, Rs. 7,37,83,16,568.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	Receipts.	Disbursements.
		CENTRAL.		R	R
N. Public Debt . . .	82	Statement of Public Debt . . .	450	2,17,80,69,513	1,68,61,39,405
	82B	Statement of utilisation of Debt . . .	455	...	...
O. Unfunded Debt . . .	83	Special Loans . . .	457	...	12,206
"	84	Treasury Notes . . .	457	...	...
"	85	Deposits of Service Funds . . .	458	16,34,129	15,12,969
"	86	Post Office cash certificates . . .	458	27,72,09,340	28,10,71,401
		Savings Bank Deposits . . .	480	...	...
P. Deposits and Advances . . .	88	Deposits of Local Funds . . .	462	19,73,96,564	20,40,60,961
"	90	Deposits of Branch Line Companies . . .	465	7,36,040	7,17,179
"	89	Deposits of Sinking Funds for Central Loans . . .	464	1,54,00,000	1,36,75,346
"	89A	Other Sinking Fund Deposits . . .	464	8,00,544	...
"	94	Exchange on Remittance Account . . .	474	11,86,82,631	...
"	App. A	Gold Standard Reserve . . .	...	97,08,37,536	97,08,68,619
"		Paper Currency Reserve . . .	...	40,50,96,077	40,45,96,478
"		Departmental and Judicial Deposits . . .	472	79,79,05,846	79,05,18,618
"		Advances . . .	...	15,72,00,013	17,48,85,150
"	Appendix A.	Suspense Accounts . . .	...	6,59,57,764	3,02,46,896
"		Miscellaneous . . .	...	6,21,48,115	1,04,77,868
Q. Loans and Advances by the Central Government . . .	95	Advances, Repayments, and Balances . . .	476	32,12,613	33,59,848
S. Loans between Central and Provincial Governments . . .	82	Receipts and Payments . . .	451	77,18,222	7,15,46,657
T. Remittances . . .	Appendix A.	Inland Money Orders . . .	...	84,87,76,838	85,28,83,998
"		Other Local Remittances . . .	...	...	64,20,043
"		Other Departmental Accounts . . .	...	5,004	3,72,588
"		Remittances between Civil Treasuries and Departments . . .	...	68,96,65,326	70,35,40,066
"	97	Remittance Account between England and India . . .	489	67,89,21,828	62,17,16,106
U. Secretary of State's Bills and sterling Bills on London . . .	...	Sterling Bills on London . . .	...	...	...
V. Balance of Provincial Governments . . .	App. A	Balances of Provincial Governments . . .	...	...	3,53,00,691
W. Cash Balance . . .	99	Opening and Closing Balances . . .	490	21,04,55,220	34,65,96,987
		TOTAL CENTRAL . . .		7,68,23,29,022	7,15,99,84,066
		PROVINCIAL.			
N. Public Debt . . .	82A	Statement of Public Debt . . .	454	4,19,42,205	...
Q. Deposits and Advances . . .	87	Famine Insurance Fund . . .	461	46,12,580	3,24,146
"	89	Sinking Funds for Provincial Loan . . .	464	9,38,233	...
"	89A	Other Sinking Fund Deposits . . .	464	278	...
"	App. A	Suspense Accounts . . .	...	3,00,00,000	9,48,030
R. Loans and Advances by Provincial Governments . . .	96	Advances, Repayments and Balances . . .	482	4,07,75,406	8,35,04,251
S. Loans between Central and Provincial Governments . . .	82A	Ditto ditto . . .	454	7,15,46,657	77,18,222
V. Balances of Provincial Governments . . .	10&11	Opening and closing balances . . .	34&35	16,21,38,538	12,68,37,847
		TOTAL PROVINCIAL . . .		35,19,54,597	21,83,32,502
		TOTAL CENTRAL AND PROVINCIAL . . .		8,03,42,83,619	7,37,83,16,568

Section N.—Public Debt.**Section S.—Loans between Central and Provincial Governments.**

The Public Debt of India may be treated under the following heads :—

- (a) The debt of the Central Government.
- (b) The debt of the several Provincial Governments.
- (c) The classification of the debt.

The Public Debt of the Central Government.

The Public Debt of the Central Government is divided in the accounts into two classes :—(a) Permanent Debt and (b) Floating Debt. 'Permanent Debt' includes all debt, which at the time when it is raised has a currency of more than 12 months. The term 'Floating Debt' is applied to borrowings of a purely temporary nature such as treasury bills and ways and means advances from the Imperial Bank or the Gold Standard reserve with a currency of not more than 12 months. Prior to 1921-22 short-term loans of five years or less including the purely floating debt in the form of treasury bills and ways and means advances were classed as 'Temporary Debt.'

3. The Public Debt of the Central Government consists of rupee loans raised in India and sterling loans raised in England. At the end of 1921-22, the rupee loans bearing interest amounted to Rs. 4,16 crores and the similar sterling loans to £205 million, or a total interest bearing debt of Rs. 6,21 crores, the sterling figures being converted into rupees at the rate of rupees ten per pound. There is besides a small balance of debt, not bearing interest amounting to (Rs. 83,10,938 in India and £14,921 on England) Rs. 84,60,151 which represents the unclaimed balance of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge. The amounts unclaimed are usually retained in the accounts of Government as debt for twenty years from the date of discharge of the loans ; after this period the unclaimed balances are written off the debt account by credit to Revenue, payments of amounts subsequently claimed being also charged to Revenue.

4. Funds are also raised by the Secretary of State by the issue of Debentures through Railway Companies working State lines. The interest on these is guaranteed by the Secretary of State, but they are not in the nature of direct obligations incurred by him and are not therefore included in the Public Debt of the Government of India. The funds raised in this manner amounted at the end of the year 1921-22 to £40,266,548. (See Account No. 25-A.)

5. Rule 3 of the Local Government (Borrowing) Rules framed under the Government of India Act, confers on the Central Government such powers as may be necessary to secure the co-ordination of public issues of the several Governments in India and to minimise the disadvantages of competition between the various borrowing authorities. In such cases and also where a Local Government has not the advantage of a borrowing market of its own, the Central Government generally comes to the assistance of the Local Governments by the grant of loans and advances from its own resources. These loans, etc., are deducted from the total Central Debt in Account No. 82 and are shown as Provincial debt in Account No. 82 A.

Public Debt of Provincial Governments.

6. The Public Debt of the Provincial Governments consists of two sections, viz.—

- (a) Loans raised in the open market.
- (b) Loans and advances by the Central Government. (See paragraph 5 above.)

Under the borrowing powers conferred on them by Section 30 (1A) of the Government of India Act, 1919, the Local Governments are now empowered to raise loans in the open market, a privilege which was, prior to the Reforms, reserved by the Government of India. The purposes for which and the conditions under which loans may be raised by Local Governments are laid

down in the Local Government (Borrowing) Rules. Up to the end of 1921-22 only two Local Governments, *viz.*, the Governments of Bombay and the United Provinces raised loans in the open market in exercise of these new powers.

The head "Loans and Advances by the Central Government" includes besides the loans granted by the Central Government after the inauguration of the Reforms Scheme (see paragraph 5 above) the very substantial sums on account of Irrigation Capital outlay incurred by the Central Government to the end of 1920-21 and the unredemmed portion of the Provincial Loan Account, the former of which hitherto figured as Irrigation Debt of the Central Government. The Devolution Rules prescribe the gradual redemption of the liabilities involved in the Provincial Loan Account.

Classification of Public Debt.

7. The bulk of the debt of India has been raised for the construction of Railways and Irrigation Works, the yield of which normally exceeds the interest payable on the corresponding portion of the debt. Accordingly the debt of India was prior to 1921-22, classified in the Finance and Revenue Accounts as (1) Railway Debt, (2) Irrigation Debt and (3) Other Debt, to which two other divisions were added in recent years, *viz.*, (4) New Capital at Delhi and (5) Bombay Development Loan. Of the above, items (4) and (5) cannot strictly be regarded as separate divisions of the Public Debt as no interest is charged to the accounts of these projects in respect of the capital expended thereon. On the other hand, new divisions have come into existence owing to the application for the first time of borrowed funds to capital expenditure in the Telegraph Department and to capital works undertaken by Provincial Governments in exercise of the borrowing powers conferred on them under the Reforms Scheme. The statement regarding classification of debt has therefore been recast so as to show in respect of each Government:—

- (1) The total debt.
- (2) The expenditure debited to the capital accounts of Commercial Departments.
- (3) The excess of (1) over (2), known as "Ordinary Debt"

The calculation of the figures of capital debited to Commercial Departments is shown in account no. 82-B, that relating to Railways, which is rather complicated, being detailed in the foot-note (a) to the account.

The amounts entered as capital debited to Commercial Departments include all actual outlay in those departments provided from Government sources, irrespectively of whether it has been financed by loans raised by Government or otherwise. The following are the sources apart from loans from which such capital outlay is financed:—

- (1) Ordinary Revenue.
- (2) Surplus cash balances.
- (3) Savings Bank deposits.
- (4) Net receipts under deposits and advances.

Till the abolition of the Famine Insurance Grant of £1 million on the introduction of the Reforms Scheme, the portion of the grant which was not devoted to outlay on relief measures and on protective works was also utilised for the construction of productive works.

8 It follows from the foregoing explanation that ordinarily the funds devoted to capital expenditure in any year exceed the money raised for the purpose, and that the actual method explained above of calculating the amount of debt utilised for Commercial Departments results in a gradual increase of this amount and an equivalent decrease in the unproductive debt corresponding roughly to the extent to which funds raised otherwise than by borrowing are devoted to capital outlay on commercial undertakings. The operation is reversed in years in which, owing to unfavourable financial conditions, funds obtained by loans are used in the ordinary disbursements of Government.

No. 82.—ACCOUNT OF PUBLIC DEBT OF THE GOVERNMENT OF INDIA showing the ADDITIONS to, and DISCHARGES of DEBT, during the Year ended 31st March 1922, and the amount of DEBT at the commencement and close of the Year.

		IN INDIA.				IN ENGLAND.			
		LOANS BEARING INTEREST.				LOANS BEARING INTEREST.			
		Permanent Debt.				Permanent Debt.			
		Amount, 1st April 1921.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1922.	
		R	R	R	R	R	R	R	
6 per cent. Bonds 1921		29,35,34,700	11,39,75,300	...	11,30,75,300	...	...	11,30,75,300	
6 " " " 1920		25,46,18,800	—	...	25,28,26,200	...	...	25,28,26,200	
5 " " " 1928		3,71,00,700	37,89,74,400	...	37,89,74,400	...	...	37,89,74,400	
5 " " " 1925		1,37,95,900	14,100	...	32,46,52,900	...	...	32,46,52,900	
5 " " " 1923		1,65,58,425	...	...	3,71,00,700	...	...	3,71,00,700	
5 " " " 1923		24,27,10,500	...	11,800	11,27,85,900	...	...	11,27,85,900	
5 " " " 1923		21,0,41,200	...	...	1,65,58,425	...	...	1,65,58,425	
5 " " " 1923		1,0,60,000	...	...	24,27,22,300	...	...	24,27,22,300	
5 " " " 1923		1,50,00,000	...	...	21,0,41,200	...	...	21,0,41,200	
5 " " " 1923		47,00,000	...	...	1,00,90,000	...	...	1,00,90,000	
5 " " " 1923		38,00,000	...	...	1,50,0,000	...	...	1,50,0,000	
5 " " " 1923		4,99,86,000	...	...	47,00,000	...	...	47,00,000	
5 " " " 1923		9,90,01,200	...	...	4,99,86,000	...	...	4,99,86,000	
5 " " " 1923		20,98,28,500	...	...	9,90,01,200	...	...	9,90,01,200	
5 " " " 1923		28,40,56,991	...	...	20,98,28,500	...	...	20,98,28,500	
5 " " " 1923		34,16,39,200	...	...	28,40,56,991	...	...	28,40,56,991	
5 " " " 1923		84,71,000	...	...	34,16,39,200	...	...	34,16,39,200	
5 " " " 1923		44,53,500	...	...	84,71,000	...	...	84,71,000	
5 " " " 1923		31,44,24,000	...	...	44,53,500	...	...	44,53,500	
5 " " " 1923		6,55,80,050	...	...	31,44,24,000	...	...	31,44,24,000	
5 " " " 1923		2,60,86,16,366	49,13,55,300	71,07,100	6,55,80,050	...	...	6,55,80,050	
		TOTAL PERMANENT DEBT IN INDIA				5,49,32,358	73,07,030	3,01,32,19,276	
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East Indian Railway Debenture Stock 4½ per cent.	1,435,860	...	...	...	1,435,860
South Indian Railway Debenture Stock 4½	485,000	...	...	...	485,000
Great Indian Peninsula Railway Debenture Stock 4 per cent.	2,701,450	...	...	...	2,701,450
Liability for British Government 5 per cent. War Loan (1920-47) taken over by India.	20,705,357	...	...	...	20,705,357
TOTAL PERMANENT DEBT IN ENGLAND	191,314,325	14,844,536	7,643	1,049,159	205,113,661
LOANS NOT BEARING INTEREST.					
India 5 per cent. Stock	9,305	...	...	...	9,305
India 4 per cent. Stock	5,616	...	...	...	5,616
TOTAL DEBT IN ENGLAND NOT BEARING INTEREST	14,921				14,921
TOTAL DEBT IN ENGLAND	191,299,404	14,844,536	7,643	1,049,159	205,128,488
TOTAL DEBT CONVERTED INTO RS. AT 41-10	1,91,32,92,467	14,84,45,361	76,430	1,04,91,556	2,05,12,84,895
TOTAL PUBLIC DEBT OF THE GOVERNMENT OF INDIA	5,73,51,31,908	2,18,28,43,481	71,83,530	1,09,65,31,091	6,23,13,94,978
DEBT—LOANS RAISED ON BEHALF OF PROVINCIAL GOVERNMENTS—See Account No. 82 A.	71,49,97,090	7,15,46,657	...	77,18,222	77,88,35,408
NET DEBT OF THE CENTRAL GOVERNMENT	5,02,01,36,846	2,11,12,91,804	71,83,530	1,08,88,12,869	5,44,25,59,477

(a) £23,784 India 7 per cent. stock converted into 47,643 India 3 per cent. stock on 5th October 1921

(b) Sinking Funds created pursuant to Section 51 of Acts 43 and 43, Vict. C. 206, and Section 2 (a) of Acts 44 and 45, Vict. C. 53, and the application thereof.

India Debt created and issued under Acts 48 and 43, Vict. C. 43, 44 and 45, Vict. C. 53, and 48 and 49, Vict. C. 26, in redemption of liabilities charged on the Revenues of India:

India 4 per cent. Stock	.....	.....	.....	.....	.....
India 4 per cent. Rupee Debt, Rs.104,730	.....	.....	.....	.....	.....
India 3½ per cent. Stock					
India 3 per cent. Stock					
INDIA DEBT CREATED AND ISSUED					
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No. 82A.—ACCOUNT of PUBLIC DEBT of the SEVERAL PROVINCIAL GOVERNMENTS showing the ADDITIONS TO, and DISCHARGE of DEBT during the year ended 31st March 1922, and the amounts of DEBT at the COMMENCEMENT and CLOSE of the year.

	Amount, 1st April 1921.	Additions to Debt.	Total.	Debt Discharged.	Amount, 31st March 1922.
	₹	₹	₹	₹	₹
GOVERNMENT OF MADRAS.					
Loans and Advances by the Government of India.			.		
Advances on account of outstanding Provincial Loan Account.	1,09,85,882	...	1,09,85,882	9,50,000	1,00,35,882
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921.	8,75,25,746	...	8,75,25,746	...	8,75,25,746
Other Loans and Advances	...	1,14,85,991	1,14,85,991	...	1,14,36,991
TOTAL DEBT OF THE GOVERNMENT OF MADRAS .	9,85,11,628	1,14,85,991	10,99,97,619	9,50,000	10,90,47,619
GOVERNMENT OF BOMBAY.					
Loans raised in open Market.					
PERMANENT DEBT.					
4½ per cent Bombay Development Loan	9,38,93,300	...	9,38,93,300	...	9,38,93,300
TOTAL LOANS RAISED IN OPEN MARKET .	9,38,93,300	...	9,38,93,300	...	9,38,93,300
Loans and Advances by the Government of India.					
Advances on account of outstanding Provincial Loan Account.	3,21,03,280	...	3,21,03,280	10,00,000	3,11,03,280
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921.	8,90,60,548	...	8,90,60,548	...	8,90,60,548
Other Loans and Advances	...	3,80,00,000	3,80,00,000	...	3,80,00,000
TOTAL LOANS AND ADVANCES BY THE GOVERNMENT OF INDIA.	12,11,63,828	3,80,00,000	15,91,63,828	10,00,000	15,81,63,828
TOTAL DEBT OF THE GOVERNMENT OF BOMBAY .	21,50,57,128	3,80,00,000	25,30,57,128	10,00,000	25,20,57,128
Carried over: {					
	9,38,93,300	...	9,38,93,300	...	9,38,93,300
	21,96,75,446	4,94,85,991	26,91,61,447	19,50,000	26,72,11,447

No. 82A.—ACCOUNT of PUBLIC DEBT of the SEVERAL PROVINCIAL GOVERNMENTS showing the ADDITIONS TO, and DISCHARGE of DEBT during the year ended 31st March 1922, and the amounts of DEBT at the COMMENCEMENT and CLOSE of the year.

	Amount, 1st April 1921.	Additions to Debt.	Total.	Debt Discharged.	Amount, 31st March 1922.
	R	R	R	R	R
Brought forward	9,38,93,300	...	9,38,93,300	...	9,38,93,300
	21,96,75,456	4,94,85,991	26,91,61,447	19,50,000	26,72,11,447
GOVERNMENT OF BENGAL.					
Loans and Advances by the Government of India.					
Advances in respect of Irrigation Capital expenditure up to 31st March 1921.	1,18,21,132	...	1,18,21,132	...	1,18,21,132
Other Loans and Advances		50,00,000	50,00,000	...	50,00,000
TOTAL DEBT OF THE GOVERNMENT OF BENGAL.	1,18,21,132	50,00,000	1,68,21,132	...	1,68,21,132
GOVERNMENT OF UNITED PROVINCES.					
Loans raised in Open Market.					
6 per cent. United Provinces Development Loan	...	4,19,42,205	4,19,42,205	...	4,19,42,205 ^(a)
TOTAL LOANS RAISED IN OPEN MARKET	..	4,19,42,205	4,19,42,205	...	4,19,42,205
Loans and Advances by the Government of India.					
Advances on account of outstanding Provincial Loan Account.	2,96,63,212	...	2,96,63,212	25,50,000	2,71,13,212
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921.	12,19,45,487		12,19,45,487	...	12,19,45,487
Other Loans and Advances	...	23,00,000	23,00,000	23,00,000	...
TOTAL LOANS AND ADVANCES OF THE GOVERNMENT OF INDIA.	15,16,08,699	23,00,000	15,39,08,699	48,50,000	14,90,58,699
TOTAL DEBT OF THE GOVERNMENT OF THE UNITED PROVINCES.	15,16,08,699	4,42,42,205	19,58,50,904	48,50,000	19,10,00,904
Carried over	9,38,93,300	4,19,42,205	12,58,35,505	...	13,58,35,505
	38,31,05,287	5,67,85,991	43,98,91,278	68,00,000	43,30,91,278

(a) Differs from the balance shown in the Statement of Public Debt for the half-year ended 31st March 1922 on account of adjustments not included therein.

No. 82A.—ACCOUNT of PUBLIC DEBT of the SEVERAL PROVINCIAL GOVERNMENTS showing the ADDITIONS TO, and DISCHARGE of DEBT during the year ended 31st March 1922, and the amounts of DEBT at the COMMENCEMENT and CLOSE of the year.

	Amount, 1st April 1921.	Additions to Debt.	TOTAL.	Debt Discharged.	Amount, 31st March 1922.
	R	R	R	R	R
Brought forward	9,38,93,300	4,19,42,205	13,58,35,505	...	13,58,35,505
	38,31,05,287	5,67,85,991	43,98,91,278	68,00,000	43,30,91,278
GOVERNMENT OF PUNJAB.					
Loans and Advances by the Government of India.					
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921.	21,85,99,645	...	21,85,99,645	...	21,85,99,645
Other Loans and Advances	...	1,00,38,166	1,00,38,166	...	1,00,38,166
TOTAL DEBT OF THE GOVERNMENT OF PUNJAB	21,85,99,645	1,00,38,166	22,86,37,811	...	22,86,37,811
GOVERNMENT OF BIHAR AND ORISSA.					
Loans and Advances by the Government of India.					
Advances on account of outstanding Provincial Loan Account	70,69,212	...	70,69,212	4,56,166	66,13,046
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	5,98,20,716	...	5,98,20,716	...	5,98,20,716
TOTAL DEBT OF THE GOVERNMENT OF BIHAR AND ORISSA	6,68,89,928	...	6,68,89,928	4,56,166	6,64,33,762
GOVERNMENT OF THE CENTRAL PROVINCES AND BEEHAR.					
Loans and Advances by the Government of India.					
Advances on account of outstanding Provincial Loan Account	(a) 92,41,111	...	92,41,111	4,62,056	87,79,055
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	3,71,61,089	...	3,71,61,089	...	3,71,61,089
Other Loans and Advances	...	47,22,500	47,22,500	...	47,22,500
TOTAL DEBT OF THE GOVERNMENT OF THE CENTRAL PROVINCES	4,64,02,200	47,22,500	5,11,24,700	4,62,056	5,06,62,644
GRAND TOTAL	80,88,90,360	11,34,88,862	92,23,79,222	77,18,222	91,46,61,000
SUMMARY.					
Total Loans raised in open market	9,38,93,300	4,19,42,205	13,58,35,505	...	13,58,35,505
Total Loans and Advances by the Government of India.	71,49,97,060	7,15,46,657	78,65,43,717	77,18,222	77,88,25,495
Grand Total	80,88,90,360	11,34,88,862	92,23,79,222	77,18,222	91,46,61,000

(a) Differs from the closing balance of Provincial Loan Account on 31st March 1921 on account of subsequent adjustments.

(b) For distribution of the Total Debt between Irrigation, Forest, Ordinary Debt, etc., see Account No. 82B.

Section O.—Unfunded Debt.

The term 'Unfunded Debt' in the Government accounts is applied to a number of interest bearing obligations relating to funds deposited with Government for various purposes. These are :—

Special Loans—The bulk of the obligations recorded under this head relate to endowments made by the late King of Oudh for the payment of pensions and stipends to his dependents. The British Government has guaranteed these payments and allows interest at rates which were fixed when the endowments were created. The remaining items consist generally of endowments for specific purposes of religious or charitable character, e.g., the maintenance of choultries for travellers, asylums for the poor, etc., which were accepted by Government from private persons at various times.

Treasury Notes.—The main item under this head relates to certain endowments for temples, the liability for which was taken over by the British Government when they acquired the territory of the Bhonsla Rajas of Nagpur. About 1865 the Government decided to issue treasury notes in respect of the capital of the endowments and to pay the annual grants in the form of interest on these notes.

Service funds.—These represent the balances of certain funds intended for the benefit of Government servants but not under the control of Government, which are allowed to deposit their funds with Government on favourable terms as to interest. The funds of this character at present in existence are the Uncovenanted Service Family Pensions Funds in Bengal and Bombay, the Madras Military Assistant Surgeon's Fund and the Bengal and Madras Service Family Pension Fund. The Indian Military Widows' and Orphans' Fund though under Government control is classed under this group for the sake of convenience.

Savings Banks deposits and special accounts.—The items included under this head may be classed as follows :—

- (i) Post Office savings banks, i.e., savings banks established at Post Offices throughout the country with a view to encourage thrift among the ordinary public. Deposits are received into them subject to certain limitations and bear interest at a fixed rate, at present 3 per cent.
- (ii) Post Office Cash Certificates, i.e. certificates issued for money paid into Post Office, the money being returnable at the end of five years with bonus working to an average yield of $5\frac{1}{2}$ per cent. per annum. The principal is also repaid on demand at any time within the five years but without a bonus during the first year and at a bonus based on a reduced rate of yield from the second year till the maturity of the certificates.
- (iii) State provident funds, i.e. funds established for the benefit of Government servants including those of State and Companies' Railways. Deposits are compulsory for certain classes of servants and optional for others; interest on deposits is allowed at favourable rates, and in the case of railways, the deposits by the employees are supplemented by contributions from Railway funds; the accumulated deposits are paid to the depositors on the termination of their service with Government and temporary withdrawals are permitted in the interval in certain circumstances.
- (iv) Funds of certain provident associations (mostly under private management) which Government has consented to receive at savings banks rates of interest. Among these funds may be mentioned the General Family Pension Fund, the Hindu Family Annuity Fund, the Bengal Christian Family Pension Fund and the Postal Insurance and Life Annuity Fund. The last of these is a Life Insurance fund under Government management for the benefit of its servants, in which assurances are permitted up to a maximum of Rs10,000 for each life assured.

No. 83—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS
* DISCHARGED, and the BALANCES, for the Year ended 31st March 1922.

	Balance, 1st April 1921.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1922.
INDIA, GENERAL.					
	R	R	R	R	R
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	48,000	...	48,000	...	48,000
Appropriation for the maintenance of Madho Rao (4 p. c.)	6,68,000	...	6,68,000	...	6,68,000
8 per cent. Perpetual Loan (Madras)	1,54,000	..	1,54,000	...	1,54,000
6 per cent. Perpetual Loan (Madras)	80,500	...	80,500	...	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,769	...	41,769	...	41,769
Deposits of the Monegar Choultry (4 per cent.)	66,878	...	66,878	...	66,878
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	...	10,000	...	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.)	40,000	...	40,000	...	40,000
TOTAL	11,09,147	...	11,09,147	...	11,09,147
BOMBAY.					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)	9,11,548	...	9,11,548	...	9,11,548
UNITED PROVINCES.					
Endowments by the late King of Oudh, 1st Loan (6 p. c.)	28,18,968	...	28,18,968	7,572	28,11,396
Endowments by the late King of Oudh, 3rd Loan (5 p. c.)	99,82,556	...	99,82,556	4,684	99,77,872
Endowments by the late King of Oudh, 6th Loan (4 p. c.)	14,13,803	...	14,13,808	...	14,13,808
Endowments by the late King of Oudh, Charity Fund (4 per cent.)	3,00,000	...	3,00,000	...	3,00,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	2,00,000	...	2,00,000	...	2,00,000
TOTAL	1,47,15,327	...	1,47,15,327	12,256	1,47,03,071
PUNJAB.					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)	10,000	...	10,000	...	10,000
GRAND TOTAL	1,67,46,022	...	1,67,46,022	12,256	1,67,33,766

No. 84—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the
BALANCES, for the Year ended 31st March 1922.

	Balance, 1st April 1921.	Issues in 1921-22.	TOTAL.	Payments in 1921-1922.	Balance, 31st March 1922.
	R	R	R	R	R
INDIA, GENERAL.					
Treasury Notes at 3½ per cent. on account of Soldiers Savings Bank Deposits	2,500	...	2,500	...	2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.)	3,73,800	...	3,73,800	...	3,73,800
Non-transferable Treasury Notes at 4 per cent.	71,619	...	71,619	...	71,619
TOTAL	4,47,919	...	4,47,919	...	4,47,919

(a) Differs from last year's closing balance for correction since made.

No. 85.—ACCOUNT of SUMS received from SERVICE FUNDS bearing INTEREST, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1922.

	Balance, 1st April 1921.	Receipts in 1921-22.	TOTAL.	Re-payments in 1921-22.	Balance, 31st March 1922.
	R	R	R	R	R
INDIA, GENERAL.					
Bengal Uncovenanted Service Family Pension Fund .	1,24,40,959	8,26,048	1,32,67,005	12,16,786	1,20,50,217
Bengal and Madras Service Family Pension Fund .	(a) 8,14,704	1,05,616	8,20,320	81,656	8,88,066
TOTAL	1,32,55,663	9,31,664	1,41,87,325	12,48,442	1,29,38,882
DEPARTMENTAL.					
Indian Military Widows' and Orphans' Fund . .	(a) 4,89,134	3,95,305	8,84,439	2,259	(c) 8,82,180
TOTAL	1,37,44,797	13,26,967	1,50,71,764	12,50,702	1,38,21,082
MADRAS.					
Military Assistant Surgeons' Fund	3,47,900	20,607	3,68,507	17,317	8,51,190
BOMBAY.					
Uncovenanted Service Family Pension Fund . .	(a) 34,15,610	2,68,657	36,84,267	2,38,223	34,46,044
TOTAL INDIA R	1,75,08,307	16,16,281	1,91,24,588	15,06,242	1,76,18,286
ENGLAND.					
	£	£	£	£	£
Indian Military Widows' and Orphans' Fund . .	1,300	1,790	3,090	673	(c) 2,417

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS including POST OFFICE CASH CERTIFICATES, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1922.

	Balance, 1st April 1921.	Receipts in 1921-1922.	Transfers.	TOTAL.	Repayments in 1921-1922.	Transfers.	Balance, 31st March 1922.
	R	R	R	R	R	R	R
POST OFFICE CASH CERTIFICATES.	(a) 4,77,78,755	47,98,217	...	5,25,76,972	91,41,448	...	(b) 4,84,35,524
POST OFFICE SAVINGS BANK.	22,86,36,172	17,72,27,298	...	40,58,63,470	18,32,30,575	...	22,26,32,895
STATE RAILWAY PROVIDENT INSTITUTIONS.							
CIVIL.							
India, General	2,28,239	3,08,420	...	5,36,659	88,480	...	4,48,179
DEPARTMENTAL.							
India, General	(a) 4,92,87,288	1,07,31,805	...	6,00,19,093	1,29,84,015	...	4,70,35,078
Bombay	19,966	2,841	...	22,807	...	...	22,807
Assam	60,818	11,910	...	72,728	15,439	...	57,289
TOTAL	4,93,68,017	1,07,46,556	...	6,01,14,573	1,29,99,454	...	4,71,15,119
TOTAL STATE RAILWAY PROVIDENT INSTITUTIONS	4,95,96,255	1,10,54,976	...	6,06,51,229	1,30,87,984	...	4,75,63,245
COMPANIES RAILWAYS' PROVIDENT FUND.							
India, General	10,06,39,642	6,12,44,206	...	16,18,83,848	1,33,93,695	...	14,84,90,153
CIVIL ENGINEERS' PROVIDENT FUND.							
CIVIL.							
India, General	62,065	18,296	...	78,961	71,025	1,172	6,764
Madras	1,17,906	3,068	...	1,21,849	33,684	26,494	61,441
Bombay	78,288	8,114	...	86,402	4,130	...	82,272
Bengal	1,44,509	57,818	...	2,01,327	...	...	2,01,887
United Provinces	82,111	6,170	...	88,281	32,984	...	55,297
Punjab	1,64,860	26,288	...	1,91,148	2,250	...	1,88,898
Burma	99,549	13,827	...	1,13,376	...	34,464	78,912
Bihar and Orissa	2,64,861	21,576	...	2,86,437	39,542	40,306	2,66,014
Central Provinces and Berar	(a) 64,384	7,001	...	71,385	2,160	...	70,081
TOTAL	10,58,750	1,61,146	...	12,19,902	1,85,775	1,02,516	9,31,611
DEPARTMENTAL.							
India, General	8,20,647	40,350	...	8,60,997	1,63,848	...	7,97,149
TOTAL CIVIL ENGINEERS' PROVIDENT FUND	13,35,403	2,01,196	...	15,36,599	3,49,623	1,02,516	11,84,460
Carried over	42,80,86,228	25,45,25,893	...	68,25,02,121	21,92,03,275	1,02,516	46,82,55,830

(a) Differs from last year's closing balance for correction since made.

(b) Vide footnote (f), page 451.

(c) The correct method of exhibition of the Rupee and Sterling balances of this Fund is under consideration.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1922—*contd.*

	Balance, 1st April 1921.	Receipts in 1921-1922.	Transfers.	TOTAL.	Re-payment in 1921-22.	Transfers.	Balance, 31st March 1922.
	R	R	R	R	R	R	R
Brought forward	42,80,36,228	25,45,25,893	..	68,25,62,121	21,92,03,275	1,02,516	46,32,56,830
FOREST OFFICERS' PROVIDENT FUND.							
India, General	(a) 71,027	23,883	...	94,915	30,405	...	64,510
Madras	(a) 25,568	1,150	...	26,718	8,215	...	18,503
Bombay	4,499	649	...	5,148	...	...	5,148
Bengal	...	...	...	...	...	...	...
United Provinces	21,721	32,303	...	54,024	...	...	54,024
Punjab	49,161	2,138	...	51,299	36,350	...	15,009
Burma	1,62,271	91	...	1,62,362	41,142	...	1,21,220
Bihar and Orissa	12,012	2,219	...	14,231	...	...	14,231
Central Provinces	(a) 40,173	1,133	...	41,306	26,952	...	14,354
Assam	12,559	3,236	...	15,895	...	992	14,903
TOTAL F. O. P. FUND	3,99,091	60,927	...	4,60,018	1,43,064	992	3,21,062
POLICE OFFICERS' PROVIDENT FUND							
India, General	38,218	3,489	...	41,707	5,139	...	36,568
Baluchistan	...	...	...	...	...	...	...
Madras	1,11,288	13,553	...	1,24,841	...	24,016	1,00,825
Bombay	(a) 25,185	2,238	...	27,423	5,587	...	21,836
Bengal	86,471	4,406	...	90,877	...	9,036	81,841
United Provinces	14,890	2,123	...	16,813	4,098	...	12,715
Punjab	13,917	1,236	...	15,153	1,562	...	13,591
Burma	97,281	12,944	...	1,10,225	390	28,777	83,058
Bihar and Orissa	63,023	7,904	...	70,927	17,411	...	53,516
Central Provinces	1,79,261	23,210	...	2,02,471	15,092	39,577	1,47,806
TOTAL	6,79,332	71,103	...	6,50,435	49,279	99,406	5,01,156
GENERAL PROVIDENT FUND							
(CIVIL).							
India, General	57,94,288	15,18,489	1,172	72,18,924	7,31,789	...	64,87,135
Baluchistan	1,93,183	40,390	...	2,33,573	51,576	...	1,81,997
Madras	75,70,067	17,29,388	50,510	93,49,965	10,09,703	2,906	83,40,262
Bombay	(a) 86,26,697	21,01,812	...	1,07,28,509	8,12,070	...	99,16,439
Bengal	(a) 78,65,024	20,18,511	9,036	98,83,571	7,30,422	...	91,53,149
United Provinces	72,37,476	15,38,645	...	87,76,121	9,29,775	...	78,46,346
Punjab	(a) 57,01,141	12,23,061	...	69,24,202	6,68,809	...	62,55,393
Burma	(a) 42,06,381	8,46,798	61,241	50,53,420	5,61,457	...	44,91,963
Bihar and Orissa	(a) 39,15,747	9,59,293	40,386	48,75,426	4,75,101	...	44,00,325
Central Provinces	36,38,832	9,05,196	39,577	45,83,605	4,10,464	...	41,73,141
Assam	16,95,605	4,86,049	992	21,82,646	2,38,243	...	19,44,403
TOTAL CIVIL	5,63,59,616	1,33,70,612	2,02,914	6,99,33,142	66,28,869	2,906	6,33,04,273
DEPARTMENTAL.							
India, General	(a) 87,67,809	88,34,287	...	1,76,02,096	24,17,845	...	1,51,84,251
TOTAL G. P. FUND	6,51,27,425	1,72,04,899	2,02,914	8,23,35,238	90,41,214	2,906	7,32,94,024
OTHER MISCELLANEOUS PROVIDENT							
(CIVIL) FUNDS (b).							
India, General	(a) 33,840	22,077	...	55,917	228	...	56,145
Madras	57,314	29,715	2,906	89,935	18,269	...	71,666
Bombay	66,281	49,258	...	1,15,539	10,227	...	1,05,312
Bengal	1,51,891	3,29,046	...	4,80,937	2,90,004	...	1,90,933
United Provinces	68,226	35,388	...	1,03,614	7,309	...	1,10,923
Punjab	96,018	29,325	...	1,25,343	17,937	...	1,07,406
Burma	(a) 38,392	2,298	...	40,690	1,889	...	38,801
Bihar and Orissa	43,085	15,816	...	58,901	11,813	...	47,088
Central Provinces	3,339	5,378	...	8,717	...	...	8,717
TOTAL CIVIL	5,58,470	5,36,751	2,906	10,95,127	3,63,704	...	7,31,423
DEPARTMENTAL.							
India, General	19,349	60,710	...	80,059	5,656	...	74,403
TOTAL OTHER M. P. FUND	5,77,819	5,97,461	2,906	11,75,186	3,69,360	...	8,05,826
CEMETERY ENDOWMENT FUND.							
India, General	26,799	1,443	...	28,242	...	...	28,242
Baluchistan	5,246	460	...	5,706	...	...	5,706
North-West Frontier Province	6,511	400	...	7,011	...	...	7,011
Madras	43,116	4,455	...	47,571	...	...	47,571
Bombay	82,499	2,049	...	84,548	...	...	84,548
Bengal	43,070	570	...	43,640	...	...	43,640
United Provinces	1,16,097	4,093	...	1,20,190	...	...	1,20,190
Punjab	62,261	3,234	...	65,495	...	...	65,495
Burma	23,575	615	...	24,190	...	...	24,190
Bihar and Orissa	19,869	561	...	20,430	...	...	20,430
Central Provinces	17,241	1,070	...	18,311	...	...	18,311
Assam	6,695	275	...	6,970	...	...	6,970
TOTAL	4,63,280	20,050	...	4,83,330	...	...	4,83,330
Carried over	49,51,73,175	27,24,86,333	2,05,820	76,78,65,328	22,89,00,192	2,05,820	53,88,55,316

(a) Differs from last year's closing balance for correction since made.

(b) Includes Forest Revenue officers' Provident Fund and Sub-Inspectors' of Schools Provident Fund in Bengal.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1922—*conold.*

	Balance, 1st April 1921.	Receipts in 1921-1922.	Transfers.	TOTAL.	Repayments in 1921-1922.	Transfers.	Balance, 31st March 1922.
	R	R	R	R	R	R	R
BANKS ACCOUNTS— <i>contd.</i> Brought forward	49,51,78,175	27,21,86,333	2,05,820	76,78,45,323	22,88,06,192	2,05,820	53,88,58,816
FINANCIAL DEPARTMENT PROVIDENT FUND.	(a)1,32,011	8,745	...	1,40,756	80,670	...	60,086
OPIUM DEPARTMENT PROVIDENT FUND. United Provinces	(a)7,178	605	...	7,783	...	...	7,788
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND.	(a)1,11,458	11,008	...	1,22,596	35,370	...	87,166
INDIAN CIVIL SERVICE PROVIDENT FUND.							
India, General	1,58,848	1,28,081	...	2,86,879	60,975	...	2,25,904
Baluchistan	6,403	2,177	...	8,580	...	...	8,580
Madras	2,67,352	1,42,837	...	4,10,219	38,970	...	3,73,249
Bombay	(a)2,82,350	1,47,896	...	4,30,246	55,896	...	3,74,350
Bengal	(a)2,87,766	1,14,794	...	4,02,560	9,457	...	3,93,103
United Provinces	(a)3,57,051	1,84,343	...	5,41,394	81,212	...	4,60,762
Punjab	2,68,273	1,68,135	...	4,36,408	40,517	...	3,75,841
Muzra	2,18,661	1,24,391	...	3,43,052	7,611	...	3,35,441
Bihar and Orissa	(a)1,87,169	95,244	...	2,82,413	26,987	...	2,55,766
Central Provinces and Berar	(a)1,49,732	75,944	...	2,25,676	42,677	...	1,83,039
Assam	(a)80,821	53,751	...	1,34,572	20,298	...	1,14,366
Total	22,54,716	12,28,173	...	34,82,889	3,32,498	...	31,00,391
DEPARTMENTAL.							
India, General	(a)15,955	11,107	...	27,062	4,481	...	22,551
TOTAL INDIAN CIVIL SERVICE PROVIDENT FUND	22,70,671	12,39,280	...	35,09,951	3,86,979	...	31,22,972
TOTAL BANKS ACCOUNTS	49,76,94,493	27,37,46,031	2,05,820	77,16,46,344	22,93,00,211	2,05,820	54,21,31,813
SPECIAL ACCOUNTS.							
GENERAL FAMILY PENSION FUND.							
India, General	39,395	53,061	...	92,456	52,337	...	40,080
Baluchistan	...	405	...	405	405	...	...
HINDU FAMILY ANNUITY FUND.							
India, General	35,904	1,01,205	...	1,37,109	1,11,578	...	25,531
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH.							
Bombay	(a)28,710	16,854	...	45,564	83,145	...	12,419
LOCAL FUND PENSION FUND.							
Bombay	1,18,206	87,402	...	1,53,668	14,845	...	1,38,823
BENGAL CHRISTIAN FAMILY PENSION FUND.							
India, General	5,224	81,914	...	37,138	26,107	...	11,031
POSTAL INSURANCE AND LIFE ANNUITY FUND.							
India, General	1,69,21,939	27,90,518	...	1,97,12,482	14,61,035	...	1,82,51,447
POST OFFICE DEPARTMENTAL GUARANTEE FUND.							
India, General	7,651	51,718	...	44,067	51,084	...	7,017
TOTAL SPECIAL ACCOUNTS	1,71,39,757	30,83,132	...	2,02,22,889	17,50,566	...	1,84,72,323
TOTAL INDIA	51,48,34,250	27,68,29,163	2,05,820	79,15,69,233	23,10,59,777	2,05,820	56,06,03,636
England:—	£	£	£	£	£	£	£
Indian Civil Service Provident Fund	...	38,018	...	38,018	1,163	...	36,855

(a) Differs from last year's closing balance for correction since made.

No. 87—ACCOUNT of the Famine Insurance Fund for the year ended 31st March 1922.

		ADDITIONS DURING THE YEAR.					WITHDRAWALS DURING THE YEAR.				Balance, 31st March 1922.
		Unexpended Balance of Grant for the year. (See Account No. 67-A)	Re-payment of Principal of Takavi Loans. (See Account No. 96.)	Interest. (See Account No. 96.)	Recoveries of Famine Expenditure.	TOTAL.	For Expenditure on Famine Relief. (See Account No. 67-A)	For Contributions of Protective Irrigation and other works for the prevention of Famine. (See Account No. 67-A)	For the grant of Takavi Loans. (See Account No. 96.)	TOTAL.	
Balance, 1st April 1921.	R	R	R	R	R	R	R	R	R	R	R
Government of Madras	..	..	..	..	..	..	..	..	..	..	..
" Bombay	..	..	..	..	..	..	..	..	..	..	..
" Bengal	..	2,00,260	..	..	4,237	2,04,497	..	..	..	..	2,04,497
" United Provinces	..	31,65,607	..	..	3,451	31,69,058	..	..	..	..	31,69,058
" Punjab	..	..	..	..	..	..	..	..	..	..	..
" Burma	..	64,571	..	..	..	64,571	..	..	..	..	64,571
" Bihar and Orissa	..	11,01,002	57,180	3,087	..	11,61,219	..	..	3,20,911	3,20,911	8,40,308
" Central Provinces and Berar	..	..	..	..	3,235	3,235	3,235	..	..	3,235	..
" Assam	..	10,000	..	..	..	10,000	..	..	..	..	10,000
Total	..	45,41,449	57,180	3,087	10,923	46,12,580	3,235	..	3,20,911	3,24,146	42,88,434

Note: 1—For an explanation of the nature of transactions brought to account under this head, see paragraph 5 of the Note on Famine Relief and Insurance, Page 324.

No. 88.—ACCOUNT showing RECEIPTS, PAYMENTS, AND BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1922.

This is a banking account showing the balances of Local Funds, and of such Municipalities as are allowed to bank with Government treasuries.

	Balance, 1st April 1921.	Receipts in 1921-22	TOTAL.	Repayments in 1921-22.	Balance, 31st March 1922.
	R	R	R	R	R
DISTRICT FUNDS.					
India, General	(a) 2,59,045	3,38,614	5,92,659	3,67,015	2,25,644
North-West Frontier Province	2,86,451	9,32,035	12,18,486	10,19,971	1,98,515
Madras	88,91,472	2,69,77,110	3,58,68,582	2,96,58,288	62,10,294
Bombay	(a) 85,03,873	1,66,82,740	1,91,83,113	1,51,63,768	40,22,345
Bengal	34,43,101	1,14,63,018	1,49,06,119	1,20,96,119	23,10,000
United Provinces	(a) 75,54,847	1,88,00,928	2,62,15,775	1,94,10,831	68,04,944
Punjab	45,87,732	1,35,26,513	1,81,14,245	1,46,00,109	35,14,046
Barma	45,15,539	68,97,282	1,14,12,821	66,95,313	47,17,508
Bihar and Orissa	37,02,111	1,07,09,417	1,44,11,528	1,02,25,068	41,86,460
Central Provinces and Berar	13,01,839	65,65,170	78,67,009	64,79,129	13,87,880
Assam	9,39,202	29,61,118	39,00,320	29,10,762	9,89,558
TOTAL DISTRICT FUNDS	3,92,34,712	11,44,68,945	15,86,93,657	11,85,26,408	8,51,67,249
MUNICIPAL FUNDS.					
India, General	1,64,327	6,65,796	8,30,123	7,26,247	1,03,876
Baluchistan	85,808	12,35,905	13,21,773	13,13,714	8,069
North-West Frontier Province	20,71,413	23,10,705	43,82,118	33,21,083	10,61,035
Madras	16,07,768	57,93,400	74,01,168	61,10,975	12,90,213
Bombay	11,75,267	73,17,436	84,92,703	74,23,081	10,69,622
Bengal	13,23,430	44,89,663	58,13,093	45,39,611	12,74,082
United Provinces	21,70,605	84,44,993	1,06,15,598	86,51,748	19,63,850
Punjab	(a) 50,26,299	1,12,40,786	1,62,67,085	1,19,50,422	43,16,663
Barma	(a) 27,38,792	59,89,154	87,27,946	62,00,393	25,27,553
Bihar and Orissa	10,65,795	24,05,100	34,70,895	26,31,617	8,39,278
Central Provinces and Berar	7,70,359	41,68,359	49,38,718	40,84,333	8,54,385
Assam	2,30,347	7,69,397	10,00,344	8,30,171	1,70,173
TOTAL MUNICIPAL FUNDS	1,84,25,730	5,48,41,294	7,32,67,034	5,77,94,100	1,54,72,934
CANTONMENT FUNDS.					
India, General	1,224	37,538	38,762	37,360	1,402
North-West Frontier Province	2,40,970	6,90,269	9,37,239	7,13,290	2,23,949
Madras	2,32,946	19,21,001	21,53,947	16,34,318	5,19,629
Bombay	2,93,364	12,88,452	15,81,816	14,00,285	1,81,531
Bengal	20,359	1,29,070	1,55,929	1,33,985	21,944
United Provinces	2,91,038	15,31,718	18,23,346	14,58,344	3,65,002
Punjab	2,82,309	9,32,650	11,65,049	9,04,751	2,60,298
Barma	27,134	1,88,698	2,15,832	2,00,476	15,356
Bihar and Orissa	12,884	55,922	68,806	55,976	12,830
Central Provinces and Berar	1,14,427	5,95,493	7,10,420	6,10,440	99,980
Assam	1,700	22,949	24,649	19,689	4,960
TOTAL CANTONMENT FUNDS	14,82,025	73,94,760	88,76,785	71,68,914	17,07,871
OTHER FUNDS.					
India, General	2,21,331	8,59,151	10,80,482	8,98,116	1,82,366
Baluchistan	2,34,315	4,25,074	6,59,389	5,21,072	1,38,317
North-West Frontier Province	2,42,106	1,98,914	4,41,020	2,61,254	1,79,766
Madras	(a) 10,25,787	54,42,812	64,68,599	48,92,191	15,76,408
Bombay	(a) 11,42,370	39,17,587	50,59,957	39,96,408	10,63,549
Bengal	7,00,017	15,10,559	25,10,576	19,52,368	5,58,208
United Provinces	4,00,834	10,45,889	14,52,923	9,73,217	4,79,706
Punjab	1,95,835	3,05,233	5,00,568	3,34,568	1,66,000
Barma	8,66,498	13,60,881	27,17,379	18,11,086	9,06,293
Bihar and Orissa	24,48,033	33,48,115	57,96,148	33,83,522	24,12,626
Central Provinces and Berar	8,05,276	14,32,825	22,38,101	14,68,134	7,69,967
Assam	58,031	64,325	1,22,356	77,583	44,773
TOTAL OTHER FUNDS	83,47,933	2,07,01,555	2,90,42,498	2,05,71,539	84,70,959
GRAND TOTAL	6,74,83,460	19,73,96,564	23,48,80,024	20,40,60,961	6,08,19,063

(a) Differs from last year's closing balance for correction since made.

Deposits of Sinking Funds.

Sinking Fund Deposits for the purpose of these accounts, are divided into three categories :—

- (a) Deposits of Sinking Funds for Central Loans.
- (b) " " " " for Provincial Loans.
- (c) Other Sinking Fund Deposits.

2. As explained in the Note on Sinking Funds under 'Section E—Debt Services' (page 220), the heads (a) and (b) are credited with the amounts set apart each year for the Sinking Funds created for Central and Provincial loans by charge to the Revenue expenditure head 'Sinking Funds', (see Account No. 45) and are debited with charges connected with the purchase of securities of those loans for the purpose of cancellation. On actual cancellation of the stock, the nominal value of the cancelled securities is shown as debt discharged in Accounts Nos. 82 and 82A.

3 The amounts shown under the head 'Other Sinking Fund Deposits' represent funds constituted for the discharge of loans taken from Government by some public bodies, and the payments made by those bodies are held in a deposit account pending the maturity of the Sinking Funds.

No. 89—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE in the year ended 31st March 1922, on ACCOUNT of SINKING FUNDS for CENTRAL and PROVINCIAL LOANS; and the APPLICATIONS thereof for the REDUCTION OF DEBT.

	Balance, 1st April 1921.	Amount appropriated from Revenue (See Account No. 45).	Total.	Amount expended in purchase of Securities.	Balance, 31st March 1922.
	R	R	R	R	R
Central.					
INDIA GENERAL.					
Sinking Fund for 5 per cent. War Loan 1929-47 . . .	—2,31,881	54,00,000	51,68,119	40,48,107	11,35,012
Sinking Fund for 5 per cent. Loan of 1945-55 . . .	1,31,501	1,00,00,000	1,01,31,501	96,32,239	4,99,262
Total Central . . .	—1,00,380	1,54,00,000	1,52,99,620	1,36,75,346	16,24,274
Provincial.					
GOVERNMENT OF BOMBAY.					
Sinking Fund for 6½ per cent. Bombay Development Loan	...	9,38,933	9,38,933	...	9,38,933
TOTAL PROVINCIAL . . .	...	9,38,933	9,38,933	...	9,38,933
TOTAL CENTRAL AND PROVINCIAL . . .	—1,00,380	1,63,38,933	1,62,38,553	1,36,75,346	25,63,207

No. 89A.—ACCOUNT of OTHER SINKING FUND DEPOSITS for the year ended 31st March 1922.

	Balance, 1st April 1921.	Credits in 1921-22.	Total.	Debits in 1921-22.	Balance, 31st March 1922.
	R	R	R	R	R
Central.					
BOMBAY.					
Amount paid by the Bombay Port Trust for the repay- ment of the Victoria Dock Loan	50,32,827	3,00,544	53,32,871	...	53,32,871
TOTAL CENTRAL . . .	50,32,827	3,00,544	53,32,871	...	53,32,871
Provincial.					
GOVERNMENT OF CENTRAL PROVINCES.					
Amount paid by the Lord Bishop of Nagpur for repay- ment of Loan	2,406	278	2,684	...	2,684
TOTAL PROVINCIAL . . .	2,406	278	2,684	...	2,684
TOTAL CENTRAL AND PROVINCIAL . . .	50,34,783	3,00,822	53,35,565	...	53,35,565

No. 90.—ACCOUNT OF PAYMENTS INTO AND WITHDRAWALS FROM TREASURIES BY BRANCH LINE COMPANIES DURING AND TO END OF THE YEAR 1921-22.

Name of Railway.	BALANCE, 1st APRIL 1921.		DURING 1921-22		TO END OF 1921-22		BALANCE, 31st MARCH 1922.	
	At debit.	At credit.	Receipts.	Withdrawals.	Receipts.	Withdrawals.	At debit.	At credit.
	2	3	4	5	6	7	8	9
1								
Ahmedabad Dholka	...	75	...	...	974,960	974,965	...	75
Ahmedabad Parantij	...	19,753	1,000	925	23,014.0	23,816.83	...	19,837
Amritsar—Patti—Kasur	613	...	72,000	20,879	28,114.83	27,630.25	...	5,708
Baipsa's Talband	...	18,434	16,023	27,987	14,711.73	14,647.08	...	6,440
Brahmarutra Siltannur	...	...	...	...	27,662.74	27,659.4	...	...
Branch line companies under the Audit of Government Examiner, East Indian Railway.	...	...	...	...	...	...	...	...
Charamnath—Silghat	9,432	...	...	18,643	1,108,493	1,10,034.98	...	...
Dhond Baramati	...	2,078	...	...	28,625.23	28,762.53	23,130	...
Hardwar—Dehra	...	18,916	37,200	36,908	5,49,832	5,46,754	...	3,078
Idar Road—Bramakbed	17,860	...	...	...	29,228.48	29,089.41	...	14,208
Kalighat—Falla	...	...	...	...	11,146.13	11,324.63	17,850	...
Katkhul—Lalibazar	...	22,802	3,472.77	4,312.28	17,711.48	17,711.48	...	...
Katkhul—Lalibazar	...	4,244	10,000	12,931	5,981.97	6,294.6	61,749	...
Katkhul—Lalibazar	...	8,447	...	...	7,260.07	7,240.85	...	...
Mandla—Bhon	...	...	11,000	13,289	21,550.00	21,500.53	...	2,013
Central Provinces	11,555	...	...	...	41,225.37	41,364.31	13,844	8,447
Charamnath—Silghat	...	...	...	...	48,223.82	48,238.3	...	...
Charamnath—Silghat	...	...	...	...	25,500.05	25,500.05	...	...
Charamnath—Silghat	...	4,830	4,000	7,029	14,381.29	14,381.29	...	1,801
Charamnath—Silghat	...	10	1,237.73	1,26,383	9,19,000	9,19,000	...	...
Charamnath—Silghat	...	23,474	...	...	14,381.29	14,381.29	...	23,474
Charamnath—Silghat	...	...	10,308	6,313	69,111.83	66,572.49	7,46,066	...
Charamnath—Silghat	7,50,561	18,195	1,237.73	1,050	18,810.00	18,747.25	...	6,975
Charamnath—Silghat	...	...	1,56,000	53,129	1,21,361.30	1,21,361.30	...	62,501
Charamnath—Silghat	80,337	...	...	...	...	...	...	...
Total	8,20,378	1,97,458	7,56,040	7,17,179	6,93,36,888	7,00,00,948	8,62,939	1,98,879

NOTE.—This is merely a banking account showing the receipts and payments of certain Branch Line Companies in which Government has no capital interest, vide paragraph 6 of the Note on Railways, Page 103.

No. 90A.—STATEMENT showing the APPROPRIATIONS for the REDUCTION of CREATED SECURITIES in the PAPER CURRENCY RESERVE and the APPLICATION thereof in the year ended 31st March 1922.

The Paper Currency Reserve was established to secure the convertibility of currency notes. This reserve is entirely separate from the Treasury balances.

The term 'created securities' is applied to securities created by the Government of India and issued to the Paper Currency Reserve as distinguished from securities purchased in the open market. The amount of such securities held in the Reserve on the 31st March 1922 was Rs. 57,89,00,000 (cost price being Rs. 55,07,93,625). (see Account No. 82).

Under the permanent constitution of the Paper Currency Reserve, the amount of 'created securities' that can be held in the Reserve has been fixed at a maximum of Rs. 12 crores, and with a view to secure that the present holding of such securities in the Reserve is reduced within a reasonable period to the amount permissible under the permanent provisions of the Paper Currency Act it was provided that the interest derived from securities in the Paper Currency Reserve should be applied from the 1st of April 1921 to the reduction of these securities. This provision has, however, been temporarily suspended for two years by the Indian Finance Act of 1922, and the moneys applied to reduction of 'created securities' consist of the excess in the assets of the Gold Standard Reserve over £40 millions together with gain by exchange thereon, and exchange gains accruing on remittances through or on behalf of the Paper Currency and the Gold Standard Reserves.

	R
Balance on 1st April 1921	...
Appropriations during 1921-22—	
Exchange on remittances through the Paper Currency Reserve (See Account No. 94)	1,22,78,609
Excess in the assets of the Gold Standard Reserve over £40 million (See Account No. 92)	1,41,86,915
Exchange on Do. Do (See Account No. 94)	76,00,913
TOTAL APPROPRIATIONS	3,40,66,437
Amounts utilised for the reduction of Created Securities in the Paper Currency Reserve	3,35,63,836
Balance at Credit on 31st March 1922	5,00,601

Profit and loss on Rupee Coinage.

The silver purchased for coinage is for convenience placed in the Currency Reserve generally on delivery to the Secretary of State in London or on shipment to India and remains there during the process of coinage. Payments for the silver purchased (whether in England or elsewhere) are usually made out of the Home Treasury cash balances and charged in the Home Accounts under the head 'Remittance account between England and India'. The response to this head is given in the Indian Accounts when the opposite payment is made from the Currency Reserve to the Treasury. This is done on receipt of intimation from the Secretary of State of the shipment of any consignment of silver or in some cases on the delivery of the silver in the Mints in India. The purchased silver is thus treated as a part of the Currency Reserve and is described in the Currency accounts as 'Silver bullion in transit or under coinage', as the case may be. In the latter case, i.e., when the silver is taken up in the Mints for coinage purposes, the following adjustments are also made in the Indian Treasury Accounts. The purchase price of silver is credited to the head (1) 'Currency Silver in process of Coinage' (a sub-head of Section P.—Deposits and Advances—Coinage Accounts) to correspond with the debit under the same head in the Currency accounts, and the outturn value of the silver is debited to the head (2) 'Bullion Advances for Coinage' (also a sub-head under 'Coinage Accounts'), the difference between the outturn value and the invoice value of the silver being simultaneously credited or debited to the head "Profit on Rupee Coinage" (also a sub-head under 'Coinage Accounts') according as there is a gain or loss in the consignment of silver. As the coinage proceeds and rupees are made over to the Currency Reserve in replacement of the value received therefrom, the adjustment in the treasury account in the case of (1) and (2) is reversed. If there is a profit in the consignment, the repayment to the Currency Reserve is completed and the head "Currency Silver in process of Coinage" is cleared before the debit balance under "Bullion advances for coinage" is fully wiped out. The outstanding balance under the latter head is adjusted when the surplus rupees coined are made over to Treasury. The head "Profit on Rupee Coinage" is also debited with all the charges incidental to the purchase of silver and coinage, such as, freight, insurance, etc., as well as fixed seigniorage of 2 per cent. on the outturn of rupees for the cost of mintage, which is credited as Mint receipts (see Account No. 68). The net profit as thus deduced is transferred to the Deposit head "Gold Standard Reserve" by debit to "Profit on Rupee Coinage" (see also Account No. 92). But if there is a loss in the consignment on account of high price of silver, the rupee outturn falls short of the value transferred from Currency Reserve to Treasury and the deficiency representing loss on coinage is made good by cash payment from Treasury to Currency, the debit in the Treasury account being taken against "Currency Silver in process of Coinage", and the head is thus fully cleared. The debit balance under "Profit on Rupee Coinage" together with incidental charges debited to this head as mentioned above is finally transferred to "Exchange on Remittance Account", (see Account No. 94).

No. 91.—ACCOUNT of PROFIT on new RUPEE COINAGE for the Year ended 31st March 1922.

SILVER PURCHASED DURING THE YEAR				SILVER TAKEN UP FOR COINAGE DURING THE YEAR ON WHICH THERE WAS A PROFIT.			DEDUCT—CHARGES CONNECTED WITH SILVER PURCHASES AND COINAGE.				NET PROFIT ON NEW RUPEE COINAGE.	
Quantity oz.	Payment made in			Purchase price.	Output value.	Difference represent- ing gross profit.	In England.		In India.		Total.	
	England.	India.	TOTAL.					Equi- valent in				
	£	₹	£	₹	₹	₹	£	₹	₹	₹		₹
190,344	2,782	38,244	11,026	1,25,735	5,60,968	1,35,171	39	396	11,230	11,025		(a) 1,22,546

(a) Not transferred to the Gold Standard Reserve as the coinage has not been effected.

No. 91A.—ACCOUNT of LOSS on new RUPEE COINAGE for the Year ended 31st March 1932.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR ON WHICH THERE WAS A LOSS							
Quantity oz.	PAYMENT MADE IN			Purchase price	CHARGES CONNECTED WITH PURCHASE AND COINAGE.			Total Charges.	Output value.	DIFFERENCE REPRESENTING LOSS.	
	England.	India.	Total.		England.	India.	Total.				
	£	£	£	R	£	R	R	R	R	R	
...	...	...	...	...	...	...	...	...	...	2,60,91,448 (b)	

(b) Represents writeback of loss over adjusted in previous year (vide Account no. 94).

No. 92.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD STANDARD RESERVE, for the Year ended 31st March 1922

Balance, 1st April 1921.	Net Profit on Rupee Coinage (See Acct. No. 91).	Interest and dividends on investments, and discount on bills paid off on maturity.	Profit by exchange on Council Bills the proceeds of which have been appropriated to the Gold Standard Reserve.	TOTAL	Charges.	Appropriated for reduction of Created Securities in the Paper Currency Reserve (See Acct. No. 90A)	Balance, 31st March 1922.
	£	£	£	£	£	£	£
89,169,174	(c) 1	1,706,386	...	40,863,161	..	1,418,891	89,447,470

(c) Represents arrears adjustment.

No. 92-A.—STATEMENT showing the form in which the BALANCE of the GOLD STANDARD RESERVE was held on 31st March 1922.

	£	1
In 5 per cent. National War Bonds redeemable 1st October 1922 the face value of	6,414,000	
In 4 per cent. consolidated stock the face value of	1,000,000	
In Tanawal Government 3 per cent. Guaranteed Stock 1923-53 the face value of	1,082,023	
In Guaranteed 2½ per cent. Stock the face value of	438,000	
In 5 per cent. National War Bonds redeemable on 1st April 1923 the face value of	2,750,000	
In 5 per cent. New South Wales Bonds and Stock redeemable on 16th August 1922 the face value of	129,000	
British Treasury Bills the face value of	28,849,000	
TOTAL FACE VALUE	40,662,743	
Total estimated value of securities mentioned above on 31st March 1922		40,140,132
Cash at the Bank of England		1,716
TOTAL		(d) 40,141,807

(d) Differs from the closing balance shown in Account No. 92 by £274,437 representing rise in the market value of the securities as compared with the cost price.

No. 93—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1922.

The transactions brought to account under this head relate mainly to deposits received from the public in the course of Government business, e.g., deposits made in revenue courts in connection with revenue administration, deposits in civil or criminal courts, deposits for work done by Government for public bodies, etc. The deposits of municipalities hitherto included under this head are now shown under 'Deposits of Local Funds'. (See Account No. 88.)

	Balance, 1st April 1921.	Receipts in 1921-1922.	TOTAL.	Payments in 1921-1922.	Balance, 31st March 1922.
INDIA, GENERAL.	R	R	R	R	R
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 6,12,443	4,50,371	10,61,814	7,38,485	3,03,329
Civil Court Deposits	(a) 1,30,000	5,65,573	7,05,573	5,50,178	1,55,395
Criminal Court Deposits	1,738	12,018	17,356	14,122	3,234
Personal Deposits	(a) 1,55,972	91,76,936	93,42,908	36,89,307	56,53,601
Forest Deposits		8,813	8,813		8,813
Public Works Deposits	5,01,424	9,52,910	14,54,334	10,11,866	4,42,468
Renewal and Enforcement Fees on Government Promissory Notes	(a) 108	3,373	3,479	3,411	68
Peace Flag Fund	2,043	...	2,043		2,043
Grant made by the British Cotton-growing Association	1,435	...	1,435		1,435
Trust Interest Fund	8,04,381	2,08,45,121	2,00,40,793	1,93,31,559	7,08,334
Deposits of deceased officers and men of the Indian Army	(a) 1,32,121	56,747	1,88,868	35,609	1,53,199
Deposits on account of Enemy Property	(a) 1,42,835	15,652	1,58,487	15,504	1,42,983
Deposit pertaining to Hostile Firms	1,14,405	1	1,14,406	1,14,406	...
Unclaimed General Provident Fund Deposits	527	52	579	...	579
Royalty on suspended patents belonging to enemy subjects	13,388		13,388	13,388	...
<i>Other Deposits.</i>					
Military Deposits	(a) 2,11,97,964	4,60,97,132	6,72,95,096	4,06,07,336	2,66,87,760
Trust Interest Account (Military)	(a) 6,284	28,206	34,490	24,523	9,967
Marine Deposits	11,42,447	12,60,732	24,03,179	3,10,137	20,93,042
State Railway Deposits	3,17,76,992	12,98,79,380	16,16,56,372	12,92,83,237	3,23,73,135
State Railway Fine Fund (Railway Revenue Accounts)	(a) 1,61,086	4,55,714	6,16,800	5,06,232	1,10,568
Posts and Telegraphs Deposits	52,19,693	6,24,19,643	6,76,39,336	6,41,10,115	35,29,221
Trust Interest Account (Posts and Telegraphs)	(a) 364	11,243	11,607	11,425	182
TOTAL	6,03,31,996	27,22,22,118	33,27,54,114	2,03,11,200	7,23,82,914
BALUCHISTAN.					
<i>Civil Deposits.</i>					
Revenue Deposits	43,200	1,03,600	1,46,800	1,09,600	37,200
Personal Deposits	6,27,082	55,41,118	61,68,200	57,43,092	4,25,108
Civil Courts Deposits	75,728	16,39,731	17,15,459	95,601	16,19,858
Trust Interest Fund	...	9,289	9,288	9,288	...
Renewal and Enforcement Fees on Government Promissory Notes	...	9	9	9	...
TOTAL	7,46,010	72,93,746	80,39,756	59,58,190	20,81,566
Carried forward:	6,12,78,006	27,95,15,864	34,07,93,870	26,63,29,390	7,44,64,480

(a) Differs from last year's closing balance for correction since made.

No. 93. —ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1922—*contd.*

	Balance, 1st April 1921.	Receipts in 1921-22.	TOTAL.	Payments in 1921-1922.	Balance, 31st March 1922.
	R	R	R	R	R
Brought forward	6,12,78,006	27,95,15,864	34,07,93,870	26,63,29,390	7,44,64,480
NORTH-WEST FRONTIER PROVINCE.					
<i>Civil Deposits.</i>					
Revenue Deposits	8,37,919	19,61,951	27,99,870	18,58,668	9,41,202
Personal Deposits	11,50,275	67,75,934	79,26,239	70,56,628	8,69,611
Trust Interest Fund	626	82,024	82,650	82,268	382
Public Works Deposits	82,184	83,857	1,66,041	88,341	77,700
Renewal and Enforcement Fees on Government Promissory Notes	...	15	15	8	7
Deposits on account of Enemy Property	15,468	72	15,540	150	15,390
Special War Deposits	2	...	2	2	...
TOTAL	20,86,474	89,03,683	1,09,90,057	90,95,015	18,95,012
MADRAS.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 57,60,526	60,55,335	1,18,15,861	69,08,655	49,12,276
Civil Court Deposits	91,63,793	1,49,72,570	2,41,36,363	1,45,31,679	96,04,684
Criminal Court Deposits	(a) 3,23,550	3,74,480	7,03,030	3,86,908	3,16,122
Personal Deposits	(a) 2,97,767	3,46,23,951	3,67,21,718	9,44,54,561	22,67,157
Trust Interest Fund	(a) 1,56,533	31,61,868	33,21,401	31,04,703	2,16,698
Deposits for work done for public bodies or individuals	2,03,726	4,56,541	6,60,267	4,41,205	2,25,062
Deposits of the Tea Cess Fund	2,303	80,732	83,035	77,349	5,183
Public Works Deposits	(a) 6,71,444	20,61,243	27,32,687	19,90,563	7,42,124
Renewal and Enforcement Fees on Government Promissory Notes	—4,489	4,986	517	401	116
Unclaimed General Provident Fund Deposits	2,913	...	26,913	1,048	25,865
Deposits pertaining to Hostile Firms	84,196	...	84,196	150	83,046
Deposits on account of Enemy Property	(a) 16,40,568	60,581	17,21,149	38,132	16,83,017
Sale proceeds of Dye-stuffs received under Peace Treaty	1,47,109	2,92,480	4,39,589	...	4,39,589
Shipping Master's Deposits	...	3,730	3,730	2,030	1,661
Deposits for Government Loan	...	100	100	100	...
TOTAL	2,02,82,959	6,21,76,603	8,24,59,562	6,18,82,023	2,05,77,539
BOMBAY.					
<i>Civil Deposits.</i>					
Bombay Development Deposits	6,504	4,48,134	4,54,638	1,78,333	2,76,305
Deposits for Government Loans	...	2,11,525	2,11,525	2,11,525	...
Revenue Deposits	(a) 15,03,941	47,67,211	62,71,152	46,28,441	17,44,711
Civil Court Deposits	28,32,001	1,00,04,962	1,28,36,963	95,84,174	33,02,789
Criminal Court Deposits	1,23,416	2,42,145	3,70,560	2,38,865	1,31,705
Personal Deposits	60,41,348	9,15,96,707	9,75,42,015	9,30,10,869	46,81,676
Marine Deposits	(a) 51,819	1,27,252	1,79,121	1,79,120	1
Forest Deposits	3,21,621	3,33,281	6,54,902	3,57,342	2,97,560
Trust Interest Fund	72,708	32,54,245	33,26,953	32,76,150	50,803
Deposits for work done for public bodies or individuals	8,58,259	26,10,488	29,08,007	24,41,757	7,26,940
Deposits of the Tea Cess Fund	(a) 1,188	7,891	9,079	8,680	399
Public Works Deposits	18,04,313	42,21,432	60,25,745	39,59,699	20,66,046
Renewal and Enforcement Fees on Government Promissory Notes	—275	2,252	1,977	1,530	447
Deposits pertaining to Hostile Firms	1,00,13,678	2,70,109	1,02,83,687	8,83,883	92,99,894
Deposits on account of Enemy Property	17,03,031	10,84,149	27,84,188	2,10,572	25,73,611
Deposits for the purchase of Gold	(a) 5	...	5	5	...
Deposits on account of Indian Mines Gold	—1,50,348	38,52,469	37,26,081	37,26,081	...
Sale proceeds of Dye-stuffs received under Peace Treaty	6,58,781	7,86,033	13,98,764	6,84,849	6,03,895
Shipping Master's Deposits	...	43,747	43,747	16,785	30,962
TOTAL	2,53,43,972	12,38,45,852	14,91,89,824	12,32,47,170	2,59,42,654
Carried over	10,89,91,411	47,44,41,902	58,34,33,313	46,05,53,638	12,28,79,686

(a) Differs from last year's closing balance for corrections since made.

No. 98.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1922—*contd.*

	Balance, 1st April 1921.	Receipts in 1921-1922.	TOTAL.	Payments in 1921-1922.	Balance, 31st March 1922.
	R	R	R	R	R
Brought forward	10,89,91,411	17,44,41,902	58,84,33,313	46,05,53,628	12,28,79,685
HENGAL.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 27,74,824	23,20,756	55,95,380	33,46,831	22,48,530
Civil Court Deposits	a 96,77,587	1,92,04,022	2,88,81,609	1,88,81,368	99,80,241
Criminal Court Deposits	2,84,206	2,04,256	5,28,462	3,16,441	2,12,021
Personal Deposits	(a) 91,83,923	10,54,17,827	11,48,01,750	10,40,88,224	1,07,13,526
Trust Interest Fund	(a) 57,120	2,63,429	3,20,549	2,54,417	66,133
Deposits for work done for public bodies or individuals	23,90,817	1,13,73,315	1,34,64,173	1,11,88,671	22,76,502
Deposits of the Tea Cess Fund	33,154	6,74,604	7,07,758	6,83,312	24,446
Forest Deposits	(a) 915	3	988	3	985
Public Works Deposits	8,91,134	15,82,910	24,77,044	14,85,946	10,11,098
Deposits of Jute Cess Collections	1,81,495	8,42,357	10,23,852	7,94,296	2,29,556
Unclaimed General Provident Fund Deposits	(a) 5,148	32	25,180	3,043	21,527
Renewal and Enforcement Fees on Government Promissory Notes	189	640	829	618	211
Deposits pertaining to Hostile Firms	(a) 73,29,403	93,142	74,22,545	32,79,833	41,42,712
Deposits on account of Enemy Property	57,57,142	3,16,521	60,73,663	32,50,000	28,23,663
Deposits of Lac Cess Collections	...	18,424	18,424	...	18,424
Shipping Master's Deposits	...	293	293	112	181
<i>Other Deposits.</i>					
State Railway Deposits	14,922	...	14,922	2,555	12,347
TOTAL	3,52,04,559	14,30,2,532	18,18,37,391	14,75,55,249	3,37,82,142
UNITED PROVINCES.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 20,62,409	46,45,859	67,07,768	19,21,139	17,86,579
Civil Court Deposits	86,10,672	1,61,05,738	2,37,46,410	1,54,16,981	32,50,329
Criminal Court Deposits	1,52,928	3,12,913	4,65,839	3,06,411	1,60,428
Personal Deposits	33,82,784	4,21,56,019	4,55,88,803	4,20,00,382	28,78,421
Trust Interest Fund	(a) 19,142	6,81,983	7,01,125	6,67,702	33,423
Unclaimed General Provident Fund Deposits	(a) 285	...	285	41	244
Deposits for work done for public bodies or individuals	2,76,116	9,28,412	12,04,528	8,69,204	3,35,324
Forest Deposits	(a) 3	77	80	81	—1
Public Works Deposits	(a) 17,30,945	44,32,813	61,63,758	48,65,238	17,95,520
Renewal and Enforcement Fees on Government Promissory Notes	(a) 322	533	855	555	310
Deposits pertaining to Hostile Firms	2,78,223	21,356	2,09,579	4,968	2,94,611
Deposits on account of Enemy Property	(a) 10,102	547	30,649	...	30,649
Deposits on account of Gold Purchases	(a) 2,000	...	2,000	2,000	...
TOTAL	1,65,75,939	6,82,85,750	8,48,61,689	6,92,95,852	1,55,65,837
PUNJAB.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 56,83,064	1,25,59,935	1,82,42,999	1,25,04,184	57,38,815
Personal Deposits	35,20,515	2,94,54,980	3,29,75,495	3,02,41,655	27,33,840
Trust Interest Fund	28,061	3,38,140	3,67,101	3,89,928	27,173
Deposits for Government Loans (Temporary)	600	...	600	600	...
Public Works Deposits	(a) 11,55,216	23,78,252	36,38,468	22,30,414	18,18,014
Deposits pertaining to Hostile Firms	674	...	674	674	...
Deposits on account of Enemy Property	1,53,459	7,792	1,61,291	30	1,61,261
Renewal and Enforcement Fees on Government Promissory Notes	69	133	207	129	78
Deposits for work done for public bodies or individuals	...	1,32,233	1,32,233	1,32,233	...
Deposits on account of Gold Purchases	1,245	1,250	5	4	1
Special War Deposits	...	5	...	80,041	(b) —80,035
TOTAL	1,05,51,353	4,48,67,726	5,54,19,079	4,25,19,032	98,99,147
BURMA.					
<i>Civil Deposits.</i>					
Revenue Deposits	13,19,251	30,86,817	53,06,068	37,89,925	15,16,143
Civil Court Deposits	(a) 7,89,605	14,70,830	22,59,995	15,71,068	6,88,897
Personal Deposits	a 18,19,175	2,39,82,745	2,58,31,920	2,21,34,368	36,97,552
Deposits on account of Enemy Property	(a) 27,00,002	9,725	27,15,727	22,06,195	5,09,533
Mining Deposits	(a) 5,494	2,528	8,022	6,074	1,948
Trust Interest Fund	(a) 1,309	95,850	659	93,881	2,778
Deposits for work done for public bodies or individuals	...	11,747	11,747	5,304	6,443
Public Works Deposits	9,71,946	9,09,622	18,81,568	10,57,477	8,24,091
Renewal and Enforcement Fees on Government Promissory Notes	a 69	41	110	56	64
Deposits pertaining to Hostile Firms	419	1,55,925	1,56,434	1,89,008	(c) —32,574
<i>Other Deposits.</i>					
State Railway Deposits	678	...	678	...	678
TOTAL	76,44,088	3,06,24,840	3,82,68,928	3,10,58,386	72,15,542
Carried over	18,20,27,630	76,12,92,750	94,33,20,400	75,29,78,047	18,93,42,353

(a) Differs from last year's closing balance for correction since made.

(b) Debt balance due to an error—adjusted which will be rectified in 1922-23.

(c) Debit balance is the result of adjustment of a debit of Rs. 6,11-0 in Secretary of State's accounts for 1921-22, the corresponding credits for which were afforded in the Indian accounts for 1922-23.

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS for the Year ended 31st March 1922—*conold.*

	Balance, 1st April 1921.	Receipts in 1921-1922.	TOTAL.	Payments in 1921-1922.	Balance, 31st March 1922.
	R	R	R	R	R
Brought forward	18,30,27,650	76,12,92,750	94,33,20,400	76,89,78,047	18,95,48,353
BIHAR AND ORISSA.					
<i>Civil Deposits.</i>					
Revenue Deposits	12,93,449	15,10,905	28,04,444	17,41,098	10,63,346
Civil Court Deposits	(a) 82,25,818	60,41,067	92,74,875	57,61,823	36,10,668
Criminal Court Deposits	(a) 4,70,137	3,69,118	7,99,555	2,98,856	6,02,009
Personal Deposits	26,18,765	1,08,08,064	1,81,88,429	1,04,18,518	27,69,941
Trust Interest Fund	(a) 126	49,156	49,282	83,945	15,387
Deposits for work done for public bodies and individuals	2,31,262	2,86,914	5,18,216	2,96,728	2,22,628
Public Works Deposits	(a) 5,69,026	7,37,083	13,03,109	7,25,810	6,77,799
Renewal and Enforcement Fees on Government Promissory Notes	(a) 42	180	222	138	59
Unclaimed General Provident Fund Deposits	1,500		1,500		1,500
Deposits on account of Enemy Property.	7,67,365	3,718	3,11,083	18,206	2,97,877
Famine Charitable Relief Fund	21,271	819	21,590	4,844	16,746
<i>Other Deposits.</i>					
State Railway Deposits	10,693	...	10,693	...	10,693
TOTAL	88,86,366	1,93,75,274	2,82,61,642	1,02,94,446	89,57,196
CENTRAL PROVINCES AND BOMBAY.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 5,40,980	18,05,689	18,46,019	10,83,478	8,13,146
Civil Court Deposits	(a) 14,00,842	46,42,829	60,43,671	48,29,978	17,13,693
Personal Deposits	5,96,328	66,86,273	72,82,601	86,48,074	6,84,527
Forest Deposits	431	7,122	7,553	7,008	545
Trust Interest Fund	80,699	2,33,271	2,93,970	2,78,494	15,476
Deposits for work done for public bodies or individuals	51,363	748	52,111	885	51,226
Public Works Deposits	6,51,810	7,69,316	18,11,126	8,17,827	4,98,299
Renewal and Enforcement Fees on Government Promissory Notes	27	208	235	208	27
TOTAL	32,02,480	1,30,85,406	1,68,37,886	1,31,15,947	37,31,939
ASSAM.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 4,55,376	5,45,927	10,01,803	6,09,494	3,91,809
Civil Court Deposits	(a) 2,98,908	2,40,629	5,69,537	3,97,258	1,42,279
Personal Deposits	(a) 8,88,454	25,50,253	34,88,707	28,10,884	6,27,873
Trust Interest Fund	(a) 25	74	40	49	...
Deposits for work done for public bodies or individuals	57,952	27,688	85,640	80,224	55,416
Public Works Deposits	(a) 1,47,282	1,80,264	3,27,546	3,19,293	1,08,253
Renewal and Enforcement Fees on Government Promissory Notes	6	28	34	27	7
Unclaimed General Provident Fund Deposits	(a) 3,004	217	3,221	2,997	224
Labour Board Cess Fund	483	3,414	3,897	3,075	522
<i>Other Deposits.</i>					
Deposits (Railway Revenue Account)	15,372	58,898	69,266	51,896	17,369
State Railway Fine Fund	...	29	29	20	...
Deposits (Railway Capital Accounts)	116	...	146	...	146
TOTAL	18,66,938	36,02,416	54,49,374	41,25,176	19,44,198
GRAND TOTAL	19,59,63,456	79,79,03,816	99,33,89,809	79,06,18,616	80,83,76,686

(a) Differs from last year's closing balance for correction since made.

Exchange on Remittance Account.

Since the 1st April 1920 the accounts have been prepared on the basis of the rate of 2s. per rupee for the conversion of English sterling transactions into rupees. The sterling value of the rupee has however fluctuated largely since that date, the average rate for the year 1921-22 being 1s. 3.8487587d. per rupee. In consequence of these variations large sums have been brought to account as credits and debits on account of exchange in respect of transactions involving remittance of funds to and from the Secretary of State.

2. The present procedure for the allocation between different heads of exchange gains or losses is as follows. All exchange is brought to account in the first instance under the deposit head "Exchange on Remittance Account", (see Account No. 94). Adjustments are then made, both in the Central and Provincial Accounts, transferring the exchange in respect of receipts and expenditure in England to the Major heads, Revenue and Capital, under which the transactions in England occur. The effect of this adjustment is that the adjustments on account of exchange in respect of the revenue and expenditure of non-Commercial Services which were hitherto shown in lump under the revenue or expenditure head 'XXIX or 40--Exchange' are now distributed over the respective heads of revenue and expenditure. (See Accounts Nos. 2, 3, 5 and 6.)

3. These adjustments are made monthly, the calculations being based on the average of the Calcutta daily market rates for immediate telegraphic transfers on London, which is taken as the standard for effecting remittances to England to meet expenditure in that country. The treatment of the balance left under the deposit head after these adjustments are made is decided each year by the Government of India, whether it would be kept in suspense or the whole treated as final loss or gain.

In the accounts for 1921-22, owing to certain practical difficulties, the system of monthly adjustment referred to above has not been followed in the case of Central Government's transactions relating to non-commercial revenue and service heads, the adjustment of exchange under such heads being made on the basis of the average rate for the year, *vide* paragraph 1 above.

No. 94.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNTS for the year ended 31st March 1922.

India.	CREDIT.	DEBIT.
	R	R
Balance on 1st April 1921	...	22,84,89,345 (a)
Transactions during 1921-22—		
Recoverable War Expenditure and other Military transactions	...	6,28,29,088
Admiralty transports and other Marine transactions	...	28,66,995
Gold transactions—Loss on Indian Mines Gold	...	17,95,790
Bills and Telegraphic transfers drawn by Mesopotamia	...	2,72,01,075
Hostile firms and enemy property	...	45,256
Opium supplied to Colonial Governments	...	42,35,780
Other transactions with Colonial Governments and Protectorates	...	52,826
Cancellation of overbuying guarantee	59,202	...
Postal and Money Order transactions	...	1,12,78,504
Lighting and Buoying in the Persian Gulf	...	68,831
Foreign money transactions	36,823	...
Advances to Emigration Agents and Supplies to His Majesty's Ships	...	11,62,156
Capitalised value of Iraq pensions	...	79,225
Persia Bills	1,23,628	...
Interest appropriated to Paper Currency Reserve	...	76,00,913
Transfers through the Paper Currency Reserve	...	1,22,76,609
Loss on coinage	2,60,91,448	...
Government of India Rupee Loan	...	45,31,685
Miscellaneous	27,89,909	...
TOTAL	2,91,04,110	13,65,49,288
Net loss by exchange during the year		10,64,45,148
Deduct Transfers—		
Central Transactions :—		
Railways { Capital	6,81,76,678	
Revenue	5,16,98,225	
Posts and Telegraphs	45,52,414	
Irrigation { Capital	68	
Revenue	12,717	
New Capital at Delhi	7,99,64	
Other transactions—Central	3,01,75,146	
Ditto Provincial	1,47,15,488	
Total loss transferred		22,01,37,779
NET CREDITS BROUGHT TO ACCOUNT UNDER THIS HEAD DURING THE YEAR	11,36,82,61	...
BALANCE HELD UNDER SUSPENSE ON 31st MARCH 1922	...	11,48,06,714

(a) Differs from last year's closing balance for correction since made.

Section Q.—Loans and Advances by the Central Government.

The loans and advances brought to account in this section relate solely to transactions with the public. Loans and advances made from Central resources to the Provincial Governments are shown as deductions from the Public Debt account of the Government of India, (see Account No. 82). The rate of interest charged on these loans and advances is normally 6 per cent. though it is occasionally varied for special reasons. Similar loans and advances made from Provincial Revenues are recorded in 'Section R—Loans and Advances by Provincial Governments.'

No. 95.—ACCOUNT of LOANS and ADVANCES, by the Central Government showing the amounts ADVANCED and REPAYD during the Year ended 31st March 1922, and the amount of such LOANS at the COMMENCEMENT and CLOSE of the Year.

	Amount, 1st April 1921.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1922.	Amount of Interest received and credited to Revenue. (See Account No. 49).
	R	R	R	R	R	R
Loans to Indian States	11,85,550	75,000	12,60,550	4,68,072	7,92,478	62,341
Loans to Presidency Corporations including Port Trusts	(a) 8,14,27,704	...	8,14,27,704	12,27,706	8,01,99,998	31,57,413
Loans to Mofussil Municipalities	(a) 9,77,751	7,00,000	16,77,751	51,098	16,26,653	39,747
Loans to Landholders and other Notabilities	(a) 38,34,019	...	38,34,019	1,56,379	36,77,640	1,60,923
Regimental and other Loans (Military)	6,87,878	1,91,823	7,79,701	4,45,553	3,34,048	17,208
Loans to District and other Local Fund Committees	13,077	15,000	28,077	1,241	26,836	638
Advances under Special Laws	3,27,202	4,294	3,31,496	26,213	3,05,283	21,868
Advances to Cultivators	17,15,244	23,73,731	40,88,975	7,01,468	33,87,507	29,991
Loans to District Boards for Railway Construction	7,13,015	...	7,13,015	42,883	6,70,132	28,092
Miscellaneous Loans and Advances	90,810	...	90,810	88,300	2,510	3,640
GRAND TOTAL	9,08,72,250	38,59,848	9,42,32,098	32,12,613	9,10,19,485	36,31,554
Distribution of the Grand Total—						
India General	(b) 40,96,922	8,22,399	44,19,321	14,83,404	29,35,917	1,60,772
Baluchistan	(b) 96,329	19,30,827	20,27,156	36,435	19,90,721	1,460
North-West Frontier Province	9,66,112	11,06,622	20,62,734	2,91,368	17,71,366	26,790
Madras	1,92,16,860	...	1,92,16,860	6,39,654	1,85,77,206	8,30,819
Bombay	3,63,26,143	...	3,63,26,143	2,31,907	3,60,94,236	12,79,687
Bengal	(c) 3,01,79,894	...	3,01,79,894	5,29,845	2,96,50,049	12,29,026

O. to V. — Debt, Deposits, etc.,

(a) Differs from last year's closing balance for corrections since made.
 (b) owing to the transfer of balance from India General books to those of Baluchistan.
 (c) by Rs. 24,22,000 owing to the transfer to this head of balances of loans to the Nawab of Deesa and Sir Prodyot Kumar Tagore hitherto shown under Loans and Advances by Provincial Government.

Section R.—Loans and Advances by Provincial Governments.

The Provincial Advance and Loan Account had its origin in 1888-89. The account as it was then constituted was a double account, (1) between the Central and the Provincial Governments, and (2) between the Provincial Government and the Local Body or other borrower. The funds from which these loans and advances were made by the Provincial Governments were treated as being provided by the Government of India from their balances. The Provincial Governments were charged interest at rates varying from $3\frac{1}{2}$ to $5\frac{1}{2}$ per cent. on the mean outstanding balances of loans at the beginning and the end of each year while the interest actually received was credited to Provincial Revenues, any writes off of irrecoverable loans and advances being also charged to them.

2. With effect from the 1st of April 1921, the entire responsibility for the financing of the Provincial Loan Account has been transferred to the Local Governments, the balances outstanding on this account on the 31st March 1921 being treated as assets of the Provincial Governments concerned. Such of the moneys relating to the old Provincial Loan Account as were not repaid out of Provincial balances before the 1st of April 1921 have been treated as advances made by the Central to the Provincial Governments, (see Account No. 82-A). These advances carry interest at rates calculated on the average rates carried by the total amounts owed on this account by different Governments, and are ordinarily repayable in annual instalments before the expiry of twelve years counting from 1921-22.

3. As explained in the Note on Famine Relief and Insurance (page 324) the balances of the Famine Insurance Funds may be utilised in the grant of loans to cultivators. The grant of such loans and the repayment of the principals thereof are in the first instance debited and credited to this account. At the end of the year, lump sum transfers are made from this head to the head 'Famine Insurance Fund' for the transactions relating to that Fund, (see Account No. 87). This explains the *deduct* entries appearing in this account.

No. 96 —ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAID during the year ended 31st March 1922, and the amount of such LOANS at the COMMENCEMENT and CLOSE of the year.

	Amount, 1st April 1921.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1922.	Amount of interest received and credited to Revenue. (See Account No. 43.)
	R	R	R	R	R	R
GOVERNMENT OF MADRAS.						
Loans to Presidency Corporations including Port Trusts	...	20,01,980	20,01,980	87,077	19,34,908	...
Loans to Mofussil Municipalities	(a) 80,04,470	7,51,790	87,56,260	2,09,454	35,46,808	1,33,823
Loans to District and other Local Fund Committees	(a) 3,90,312	3,34,650	7,24,962	25,428	6,99,534	23,069
Loans to Indian States, Land holders and other Notabilities	1,89,183	38,537	2,27,720	45,181	1,77,589	8,386
Advances under Special Laws	...	...	...	...	...	...
Advances to Cultivators	(a) 65,45,837	23,16,553	88,62,390	10,18,818	78,44,072	3,04,629
Loans to Local Board for Railway Con- struction	(a) 8,19,906	6,70,000	14,89,906	1,03,678	13,86,228	31,770
Miscellaneous Loans and Advances	36,174	1,42,056	1,78,230	88,257	89,978	...
TOTAL	1,09,85,862	62,50,566	1,72,36,448	15,57,343	1,56,79,105	5,60,576
GOVERNMENT OF BOMBAY.						
Loans by the Bombay Development Depart- ment	5,79,50,000	4,12,00,000	9,91,50,000	1,61,07,745	8,30,42,255	31,53,107
Loans to Mofussil Municipalities	(a) 53,55,236	—4,38,322	49,16,914	1,73,045	47,43,869	2,33,593
Loans to Port Funds	6,98,101	1,00,000	7,98,101	1,08,135	6,89,966	27,082
Loans to District and other Local Fund Committees	4,05,122	...	4,05,122	26,258	3,78,864	16,697
Loans to Indian States, Land-holders and other Notabilities	(a) 31,86,857	2,31,345	34,18,202	3,37,352	30,80,850	1,91,043
Advances under Special Laws	(a) 4,21,270	21,865	4,43,135	19,914	4,23,221	14,393
Advances to Cultivators	2,13,03,347	75,98,384	2,89,02,331	54,24,493	2,34,77,738	10,91,912
Miscellaneous Loans and Advances	(a) 7,33,847	4,52,757	11,86,604	24,493	11,61,612	16,924
TOTAL	9,00,53,280	4,91,66,529	13,92,19,809	2,23,21,484	11,69,98,375	47,49,272
Carried over	10,10,89,182	5,54,17,095	15,64,56,257	2,37,78,777	13,26,77,480	53,09,243

(a) Differs from last year's closing balance for correction since made.

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAYED during the year ended 31st March 1922 and the amount of such LOANS at the COMMENCEMENT and CLOSE of the year.

	Amount, 1st April 1921.	Amount advanced	TOTAL.	Amount Repaid.	Amount, 31st March 1922.	Amount of interest received and credited to Revenue (see Account No. 42).
	R	R	R	R	R	R
Brought forward	10,10,99,162	5,54,17,095	15,61,56,257	2,37,78,777	13,26,77,480	53,09,848
GOVERNMENT OF BENGAL.						
Loans to Mofussil Municipalities	40,23,494	4,28,400	44,43,894	3,89,366	41,07,538	1,66,269
Loans to Port Funds	4,63,670	...	4,63,670	17,026	4,46,044	18,547
Loans to District and other Local Fund Committees	18,26,743	...	18,26,743	22,169	18,04,674	1,25,949
Loans to Indian States, Land-holders and other Notabilities	(b) 23,201	...	23,201	2,864	20,337	938
Advances under Special Laws	8,90,939	4,597	4,04,536	54,083	3,50,453	4,305
Advances to Cultivators	20,81,656	1,93,906	22,75,562	10,10,757	12,58,805	1,01,380
Miscellaneous Loans and advances	35,000	3,180	38,240	34,207	3,073	—2,112
TOTAL	88,53,708	6,25,083	94,78,846	14,87,139	79,91,714	4,15,766
GOVERNMENT OF UNITED PROVINCES.						
Loans to Mofussil Municipalities	1,04,76,015	36,44,800	1,41,20,815	6,01,403	1,35,19,412	4,54,172
Loans to District and other Local Fund Committees	1,61,478	...	1,61,478	22,725	1,38,753	6,580
Loans to Indian States, Land-holders and other Notabilities	34,53,257	1,87,000	40,40,257	1,30,187	33,90,070	1,61,331
Advances under Special Laws	(a) 7,07,570	20,508	7,37,084	1,29,858	6,07,226	35,143
Advances to Cultivators	1,37,44,117	29,97,210	1,67,41,327	51,96,666	1,15,44,662	8,05,796
Miscellaneous Loans and Advances	(a) 7,20,769	...	7,20,769	1,32,154	5,98,611	28,770
TOTAL	2,96,03,212	68,59,518	3,65,21,730	62,32,996	3,02,88,734	74,93,792
Carried over	13,95,66,187	6,29,00,696	20,24,56,333	8,14,98,905	17,00,57,938	72,19,476

(a) Differs from last year's closing balance for correction since made.

(b) Do. do. owing to the transfer of balance Rs. (34,22,000) to Loans and Advances by the Central Government.
side note (c) to Account No 95].

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amount ADVANCED and REPAYED during the year ended 31st March 1922, and the amount of such LOANS at the COMMENCEMENT and CLOSE of the year.

	Amount, 1st April 1921.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1922.	Amount of Interest received and credited to Revenue (See Account No. 48).
	₹	₹	₹	₹	₹	₹
Brought forward	13,95,56,187	6,29,00,696	20,24,56,833	3,14,98,905	17,09,57,928	72,19,406
GOVERNMENT OF PUNJAB.						
Loans to Mofussil Municipalities	27,44,005	2,40,000	29,84,005	2,66,845	27,17,160	1,24,872
Loans to District and other Local Fund Committees	...	...	...	...	...	...
Loans to Indian States, Land-holders and other Notabilities	1,41,853	..	1,41,853	4,989	1,36,864	8,289
Advances under Special Laws	...	..	...	...	...	...
Advances to Cultivators	23,31,631	60,24,694	83,56,325	10,30,296	73,26,029	77,598
Miscellaneous Loans and advances	72,074	64,508	1,36,582	47,578	89,004	2,225
TOTAL	62,59,063	63,29,202	1,16,18,265	13,49,703	1,02,68,557	2,12,979
GOVERNMENT OF BURMA.						
Loans to Mofussil Municipalities	(a) 13,10,631	1,56,835	14,67,466	31,116	13,86,350	69,295
Loans to Port Funds	67,769	1,00,000	1,67,769	14,124	1,53,645	2,711
Loans to Indian States Land-holders and other Notabilities	(a) 24,401	21,863	46,264	18,134	28,130	975
Advances under Special Laws	...	...	...	...	...	...
Advances to Cultivators	56,33,904	22,18,450	78,52,354	22,04,514	56,47,540	3,79,961
Miscellaneous Loans and Advances	1,07,357	24,808	1,31,665	20,640	1,11,025	3,965
TOTAL	71,44,062	25,21,453	96,65,518	23,38,828	73,26,690	4,58,907
Carried over	15,19,89,262	7,17,51,354	22,37,40,616	3,51,87,441	18,85,53,175	78,89,292

(a) Differs from last year's closing balance for correction since made.

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAYED during the year ended 31st March, 1922, and the amount of such LOANS at the COMMENCEMENT and CLOSE of the year.

	Amount 1st April 1921.	Amount Advanced.	TOTAL.	Amount. Repaid.	Amount 31st March 1922.	Amount of Interest received and credited to Revenue (See Account No. 42).
	R	R	R	R	R	R
Brought forward	15,19,89,262	7,17,51,354	22,37,40,616	3,51,87,441	18,85,63,176	73,89,292
GOVERNMENT OF BIHAR AND ORISSA.						
Loans to Mofussil Municipalities	(a) 5,47,000	85,000	6,32,000	60,491	5,62,509	21,486
Loans to District and other Local Fund Committees	85,95,957	7,55,000	43,50,957	79,112	12,71,545	92,096
Loans to Indian States Land holders and other Notabilities	(a) 1,28,927	...	1,28,927	52,300	76,638	4,440
Advances under special Laws	80,389	22,476	1,02,865	20,861	88,014	2,615
Advances to Cultivators	(a) 27,10,989	7,40,720	34,51,659	15,38,478	19,13,181	1,70,787
Miscellaneous Loans and Advances	...	...	...	...	...	...
TOTAL	70,69,212	16,03,196	86,72,408	17,60,621	69,11,787	3,01,378
<i>Deduct—Transactions in connection with Taxati Loans financed from Public Insurance Fund (See Account No. 87)</i>	...	3,20,911	3,20,911	57,180	2,63,731	3,037
Net	70,69,212	12,82,285	83,51,497	17,03,441	66,48,056	2,98,241
GOVERNMENT OF CENTRAL PROVINCES AND BEHAR.						
Loans to Mofussil Municipalities	(a) 27,25,528	1,90,000	29,15,528	1,61,456	27,54,072	96,830
Loans to Indian States, Land-holders and other Notabilities	1,20,098	...	1,20,098	676	1,19,422	1,552
Advances under Special Laws	...	...	...	...	...	...
Advances to Cultivators	61,14,421	81,94,662	1,43,09,083	34,20,741	1,08,88,342	2,07,819
Miscellaneous Loans and Advances	2,10,313	9,99,986	9,10,299	71,817	8,38,462	...
TOTAL	91,70,360	90,84,648	1,82,55,008	36,54,720	1,46,00,288	2,96,201
Carried over	16,87,98,834	8,21,18,267	25,09,17,101	3,01,45,862	26,95,01,519	85,88,784

(a) Differs from last year's closing balance for correction since made.

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts **ADVANCED** and **REPAID** during the year ended 31st March 1922, and the amount of such **LOANS** at the **COMMENCEMENT** and **CLOSE** of the year.

	Amount 1st April 1921.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount 31st March 1922.	Amount of interest received and credited to Revenue (See Account No. 42.)
	R	R	R	R	R	R
Brought forward	16,82,28,834	8,21,18,287	25,03,47,121	4,05,45,602	20,98,01,519	86,83,784
GOVERNMENT OF ASSAM						
Loans to Mofussil Municipalities	1,76,643	...	1,76,643	8,671	1,67,972	8,254
Loans to District and other Local Fund Committee	42,523	...	42,523	3,519	39,004	2,126
Loans to Indian State Land-holders and other Notabilities	3,06,225	30,000	3,36,225	31,023	3,05,202	1,592
Advances to Cultivators	11,29,350	8,47,964	14,77,314	1,88,591	12,90,723	32,906
Miscellaneous Loans and Advances	...	8,000	8,000	...	8,000	...
TOTAL	16,54,741	3,85,964	20,40,705	2,29,804	18,10,901	44,881
GRAND TOTAL	16,98,83,575	8,25,04,251	25,23,87,826	4,07,75,406	21,16,12,420	86,28,615
DISTRIBUTION OF GRAND TOTAL.						
Government of Madras	1,49,85,882	62,50,566	1,72,36,448	15,57,343	1,56,79,105	5,60,576
" " Bombay	9,00,53,280	4,91,66,629	13,92,19,809	2,22,21,434	11,69,98,375	47,49,272
" " Bengal	88,53,763	6,25,083	94,78,846	14,87,132	79,91,714	4,15,766
" " United Provinces	2,06,43,212	68,58,518	3,65,21,730	62,82,996	3,02,88,734	14,93,792
" " Punjab	52,82,063	63,29,202	1,16,11,265	13,49,708	1,02,61,557	2,12,979
" " Burma	71,44,062	25,21,456	96,65,518	23,38,823	73,26,690	4,56,907
" " Bihar and Orissa	70,69,212	16,03,196	86,72,408	17,60,621	69,11,787	3,01,273
" " Central Provinces and Berar	91,70,360	90,84,648	1,82,55,008	36,54,720	1,46,00,288	3,96,201
" " Assam	16,54,741	3,85,964	20,40,705	2,29,504	18,10,901	44,881
TOTAL	16,98,83,575	8,25,04,251	25,23,87,826	4,07,75,406	21,16,12,420	86,28,615
Deduct.—Transaction in connection with Takavi Loans financed from Famine Insurance Fund (See Account No. 87)	...	3,20,911	3,20,911	37,180	2,63,731	3,037
Net	16,98,83,575	8,25,04,251	25,23,87,826	4,07,75,406	21,16,12,420	86,28,615

Remittance Accounts between India and England.

All receipts and payments in England on account of the Central and Provincial Governments in India are, if they relate to revenue and expenditure heads, adjusted under the final heads in the Home Accounts. The present Account which is a mere adjusting account, is used mainly for the settlement of transactions with His Majesty's Imperial Government. These are brought together in the account under a separate group head "His Majesty's Imperial Government in London" in Part I, classified as far as possible according to the different Departments of His Majesty's Government with which the Governments in India have transactions. The various descriptive heads under which these transactions are shown indicate the nature thereof.

2. The transactions referred to above involve cash recoveries from or cash repayments to His Majesty's Imperial Government against corresponding payments or receipts in India on behalf of that Government and are dealt with through the medium of the Secretary of State. Transactions of quite a different nature which have no concern with His Majesty's Imperial Government are also adjusted through the Remittance Account either because (i) they represent direct or indirect cash remittances from India to England or *vice versa* of funds belonging to India, or (ii) they require final adjustment in the Indian accounts.

3. Under class (i) of the preceding paragraph come remittances through Council and Reverse Bills, remittances of actual specie and withdrawal of funds from the Paper Currency Reserve and the Gold Standard Reserve in India or England against corresponding payments into those Reserves in England or India. Of these, the remittances through Council Bills bulk so largely, as a normal method of remittance of funds from India to England for the requirements of the Home Treasury, that it has been decided to show them in a separate account, and this decision has been extended to Reverse Bills which represent remittances in the opposite direction, *i.e.*, from England to India. There were however no sales of Council or Reverse Bills during 1921-22.

4. All other transactions adjusted through the Remittance Account come under class (ii) of paragraph 2 above. The transactions appearing in the High Commissioner's accounts belong exclusively to this class, and with the gradual extension of his functions as agent of the Government of India, such transactions with the Secretary of State will gradually be diminished and eventually extinguished.

**No. 97.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS
and the BALANCES unadjusted at**

		UNADJUSTED BALANCES.		No. of Items.
		1st APRIL 1921.		
		Debits.	Credits.	
Part I.—Account Current with the Secretary of State for India.		£	£	
<i>His Majesty's Imperial Government.</i>				
War Office—				
Indian Force in North China		28,540	...	1
Additional Indian troops for service at Hong Kong		5,535	...	2
Remittances paid in India on behalf of Asiatic Artillery at Hong Kong and Singapore		4,202	...	3
Enlistment of Natives of India for service in the Colonies		404	...	4
Indian Native Regiments lent for service in the Colonies		2,023	...	5
Payments in India on A. F. O. 1706		...	...	6
Payments in England on I. A. F. 603		...	...	7
Allowments paid in England by Regimental Paymasters on behalf of British Soldiers on the Indian Establishment		...	34,953	8
Expenditure in India on account of Expeditionary Force and other War Services		4,774	...	9
Miscellaneous Remittances and Effects and Credits of British Officers and Soldiers		...	...	10
Admiralty—				
Admiralty Transports		...	2,148,389	11
Tugs shipped from India		...	...	12
Advances in India on account of Naval Services		...	...	13
Advances to the Senior Marine Transport Officer, Suez		...	...	14
Foreign Office—				
Lighting and buoying the Persian Gulf		45,395	...	15
Surveying the Persian Gulf		...	180	16
Persian Gulf Radio Office		...	1,295	17
Defence Works at Aden		...	...	18
Troops lent for service in Persia		...	...	19
South Persia Military Police		72,779	...	20
Surplus Revenues of the occupied territories in Mesopotamia		20,546	...	21
Funds supplied to H. M.'s Minister at T-heran		...	...	22
Advances to His Britannic Majesty's Consuls		...	...	23
Ministry of Health—				
National Health Insurance Contributions		29,556	...	24
Board of Trade—				
Light Buoys Light Vessel Dues		...	8,453	25
Balances of Indian Shipping Masters' Accounts		...	110,732	26
Turkish Lighthouses in the Red Sea		2,560	...	27
Other Imperial Government Departments—				
Postal and Money Order Transactions		6,148,803	...	28
Supplies to the Ministry of Munitions		...	45,086	29
Advances to the Treasury Chest Officer, Colombo		...	151,562	30
Motor Ambulances, Aircraft, etc., procured by Indian Princes and others		13,333	...	31
Pensions, etc., issued in India to officers and men (Naval and Military) or their dependants		98,701	...	32
Bills drawn in India on account of Emigration of Coolies and African Protectorates		76,786	...	33
Miscellaneous payments and receipts in India on account of African Protectorates		...	...	34
Opium shipped to Hong Kong, the Straits Settlements, and Siam		...	...	35
Bills and Telegraphic transfers drawn on India by the High Commissioner for Mesopotamia		...	...	36
German rupees shipped from East Africa to India		...	...	37
Current notes returned to India from East Africa		...	...	38
Miscellaneous		1,535,571	...	39
Adjustment with the Central Clearing Office (Enemy Debts)		...	...	40
Expenditure on account of lascars ex-Enemy vessels		26,291	...	41
Remittances to Command Paymaster, Straits Settlements		...	...	42
TOTAL HIS MAJESTY'S IMPERIAL GOVERNMENT		8,883,984	2,505,481	

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1922 the commencement and close of that Year.

No. of Item.	1921-22.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st MARCH 1922.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
1	25,580	12,240	..	4,980	37,250	...
2	1,017	1,008	...	12	5,532	...
3	16,181	56	...	13,784	6,683	...
4	57	8	...	506	...	111
5	4,688	2,848	...	1,058	2,711	...
6	870,870	4,164	...	1,200,520	...	322,814
7	...	287,335	491,793	...	204,458	...
8	37,637	18,520	—521	...	...	11,397
9	19,543,210	9,088,548	...	10,953,408	40,008	...
10	3,174	18,700	16,065	...	539	...
11	587,557	67,230	288,777	...	...	1,344,285
12	...	...	...	...	...	...
13	83,933	283	...	258,480	23,170	...
14	...	...	...	...	...	...
15	13,505	...	...	9,391	49,506	...
16	...	...	...	...	...	130
17	2,818	3,042	...	1,308	...	2,827
18	...	...	...	...	...	...
19	...	...	...	...	...	...
20	—130,050	82,154	...	...	...	130,427
21	21,750,338	20,549,594	...	...	1,407,285	...
22	...	...	...	...	...	...
23	64	1	...	...	63	...
24	155	22,276	58,000	...	65,435	...
25	40	7,834	7,356	...	...	8,421
26	2,079	80,080	150,202	...	...	14,531
27	11,490	...	...	5,807	7,452	...
28	...	...	...	...	...	...
29	1,908,914	667,342	...	8,449,348	...	1,081,488
30	4,160	...	30,898	...	...	18,918
31	...	...	3,200	...	16,588	151,462
32	136,656	6,568	...	99,214	129,578	...
33	101,818	...	...	157,919	20,696	...
34	1,167	13,156	...	9,937	...	21,926
35	819,795	...	...	819,795	...	...
36	5,517,867	29	...	5,462,922	64,916	...
37	...	54,073	...	...	...	54,073
38	...	...	...	...	...	...
39	871,849	156,543	204,513	9,0892	1,584,493	...
40	28,815	21,710	...	7,105	...	...
41	...	...	...	...	26,201	...
42	...	...	...	...	...	1
	52,418,377	31,109,362	1,275,278	28,419,444	3,691,198	3,152,846

No. 97—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS
and the BALANCES unadjusted at

UNADJUSTED BALANCES.		No. of Items
1st APRIL 1921.		
Debits.	Credits.	
£	£	
8,888,984	2,505,481	
Brought forward		
His Majesty's Indian Government in London.		
PURCHASE OF BULLION IN ENGLAND—		
Gold	1	43
Silver	1,393	44
Shipment of Bullion from India		45
Transfers through Gold Standard Reserve		46
Transfers through Paper Currency Reserve	1	47
OTHER REMITTANCE TRANSACTIONS—		
Exchange Adjustment on Remittance Transactions		48
Egyptian Currency coined at Indian Mints	906	49
Australian Currency coined at Indian Mints	3	50
Currency returned from India to countries of issue	37,894	51
Hire of Transports on account of Australia and New Zealand	53,694	52
Payments on account of Australian personnel	43,976	53
Payments on account of Australian Horses		54
Australian Wool shipped for Cawnpore Mills		55
Wheat shipped from Australia and New Zealand		56
Hire of Transports, Suez Canal Dues, etc.	15	57
Aden Reinforcements		58
Purchase of mules for War Purposes		59
Stores shipped to India under War Indents	1,073	60
Stores supplied on direct demands from India		61
Stores supplied in connection with Munitions		62
Purchase of Ford Cars	181	63
Miscellaneous charges on store (War)		64
Extension of Ordnance Factories in India		65
Stores charged to Local Funds and Indian States	116	66
Nickel for coinage purposes	1	67
Remittances by Administrators-General		68
Effects of deceased soldiers and others	1,041	69
Remittances by British Soldiers for deposit in the Post Office Savings Bank or investment in British Securities		70
Indo-European Telegraphs: Remittances		71
Remittances for payment by the India Office		72
Allotments of Pay: British and Indian Services		73
Mission to the Court of Persia: Bills and Telegraphic Transfers		74
Pay and Pensions chargeable to Local Funds	846	75
Sale of opium shipped to England	2,500	76
Purchase of Java Molasses		77
" " " Quinine		78
Sale of Burma Rice		79
Enemy ships employed under the control of the Director, Royal Indian Marine		80
Recoveries on account of allotments paid in India	4,649	81
Expenses of Indian Cafets at Sandhurst		82
General Provident Fund	3	83
Indian Civil Service Provident Fund		84
Miscellaneous Provident Funds		85
Bengal and Madras Service Family Pension Fund		86
Purchase and equipment of the Hospital Ship <i>Loyalty</i>		87
Allotments of pay Civilian Artificers		88
Liquidators of Hostile Firms	11,098	89
Exchange of Indian Currency Notes	2,897	90
Payments to the Imperial Bank of Persia against kran credits		91
Interest appropriated to the Paper Currency Reserve for reduction of created securities		92
Government of India 6 per cent. Rupee Loan 1921		93
East Indian Railway Company: Share of surplus profits		94
Rohilkhand and Kumaon Railway—Interest on 4 per cent. debenture stock etc.		95
Assisted Siding for the Baluchistan Chrome Company		96
Miscellaneous	8,977	97
Family and Miscellaneous Remittances (including allotments of pay, etc., of officers and men with Expeditionary Forces)	3,809	98
Transactions in connection with Relief Funds	5,181	99
Stores supplied for Mesopotamia Railway		100
Funds for East Africa	41,817	101
Gold shipped to India from Australia and New Zealand	8,801	102
Aviation stores	10,001	103
Australian staff corps officers attached to British Units in India		104
TOTAL HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON	193,074	237,456
TOTAL PART I—ACCOUNT CURRENT WITH THE SECRETARY OF STATE	9,077,068	2,742,937

NOTE:—Portions of balances shown are properly attributable to other heads and will be

between INDIA and ENGLAND, the TRANSACTIONS during the year ended 31st March 1922 the commencement and close of that year.

No. of Ind.	1921-22.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st MARCH 1922.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
	52,413,377	31,109,362	1,775,278	28,419,444	3,691,198	3,162,846
43	140	110,046	109,913	...	...	...
44	1,398	4,375	1,384	...	...	...
45	...	...	...	...	...	...
46	...	...	...	...	...	...
47	2,520,185	29,006	...	2,501,159	...	1
48	10	20,318	20,308	...	...	...
49	...	...	...	...	...	996
50	...	...	...	...	8	...
51	9,953	583	...	18,045	22,689	...
52	90	6,808	...	7,778	39,208	...
53	800	...	...	1,671	...	44,838
54	...	...	...	...	...	...
55	...	...	...	...	...	...
56	...	870	370	...	...	...
57	...	7,468	7,443	...	...	...
58	79	4,937	2,927	...	...	1,981
59	...	27	27	...	...	...
60	...	...	...	...	1,073	...
61	...	...	...	...	...	...
62	...	...	...	...	...	...
63	...	...	...	...	121	...
64	...	...	...	...	...	...
65	...	29	145	...	...	783
66	...	...	...	...	116	...
67	...	...	...	...	1	...
68	...	6	...	...	...	1,047
69	390	4,699	4,635	...	826	...
70	153	8,650	8,180	...	...	317
71	...	4,915	5,982	...	1,087	...
72	1,302	18,679	11,490	...	113	...
73	71	26,234	29,621	...	3,458	...
74	...	28,000	28,000	...	...	...
75	...	4,150	7,698	...	4,892	...
76	142	2,041	...	-1,899	2,500	...
77	...	...	...	...	...	...
78	96	83,304	83,208	...	...	...
79	250,258	...	...	150,253	...	...
80	-14,673	209	248	14,809	...	220,011
81	1,066	172	...	906	4,577	...
82	88	999	400	...	...	561
83	200	251	250	...	181	...
84	601	23,440	26,174	233	8,081	...
85	32	...	...	34	...	2
86	21	660	660	21	...	...
87	...	...	...	...	...	1
88	...	151	10,761	...	10,610	...
89	...	4,017	941	...	2,022	...
90	2,638	5,521	3	...	12	...
91	...	...	...	...	...	...
92	1,418,690	...	...	1,418,690	...	...
93	817,007	3	...	817,004	...	...
94	...	68,359	68,359	...	...	...
95	...	25,581	25,581	...	...	...
96	...	27,081	27,081	...	...	...
97	509,231	244,149	17,668	140,099	151,628	...
98	...	...	...	...	3,509	...
99	...	...	...	...	5,181	...
100	...	-1	...	...	...	...
101	...	...	...	...	41,317	...
102	...	...	...	...	8,801	...
103	...	10,000	...	...	1	...
104	5,610	145	...	...	5,465	...
	5,430,008	770,867	499,955	5,062,044	316,608	270,438
	57,343,885	31,879,729	1,775,283	33,488,488	4,007,806	3,423,284

transferred thereto, when revision of accounts now in progress is completed.

No. 97.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS and the BALANCES unadjusted at

		UNADJUSTED BALANCES		No. of Items
		1st April 1921.		
		Debits.	Credits.	
		£	£	
Brought forward		9,077,058	2,742,937	
Part II—Account Current with the High Commissioner for India.				
<i>His Majesty's Imperial Government.</i>				
Miscellaneous		..	...	106
TOTAL HIS MAJESTY'S IMPERIAL GOVERNMENT		...	...	
<i>His Majesty's Indian Government in London.</i>				
Expenses of Indian cadets at Sandhurst		...	...	106
Pay and Pensions chargeable to Local Funds		...	...	107
Stores shipped to India under War Indents		...	...	108
Exchange of Indian Currency notes and coins		...	...	109
Stores supplied on direct demands from India		...	...	110
Stores supplied on direct demands from Aden		...	...	111
Stores supplied in connection with Munitions		...	...	112
Purchase of 6 inch Howitzer Batteries and Ammunition		...	...	113
Stores supplied on old indents		...	...	114
Seize Batteries in India—Mechanical Transport vehicles from the Army of the Rhine		...	...	115
Purchase of Ford Cars		...	...	116
Miscellaneous charges on stores (war)		...	...	117
Extension of Ordnance Factories in India		...	20	118
Stores charged to Local Funds and Indian States		...	...	119
Nickel for coinage purposes		...	...	120
Remittances by Administrators General		...	6,484	121
Purchase of Java Molasses		...	...	122
Enemy ships under the control of the Director, Royal Indian Marine		...	...	123
Indian Civil Service Provident Fund		...	...	124
General Provident Fund		...	...	125
Teak shipped from India		...	...	126
Miscellaneous		11,924	...	127
TOTAL HIS MAJESTY'S INDIAN GOVERNMENTS IN LONDON		11,924	6,504	
TOTAL PART II—ACCOUNT CURRENT WITH THE HIGH COMMISSIONER		11,924	6,504	
TOTAL ACCOUNT CURRENT BETWEEN INDIA AND ENGLAND		9,088,982	2,749,441	
DITTO IN INDIAN CURRENCY				

GOVERNMENT OF INDIA, FOR THE YEAR 1921-22.

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between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1922 the commencement and close of that Year.

No. of Item.	1921-22.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st MARCH 1922.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
	57,843,385	31,870,729	1,775,233	33,438,488	4,007,806	3,423,384
105	13,407	...	...	...	13,407	...
	13,407	...	...	...	13,407	...
106	...	354	...	...	...	354
107	...	6,582	6,582	...	...	...
108	...	234,093	234,093	...	...	...
109	...	1	1	...	...	...
110	...	730,347	730,347	...	...	...
111	...	434	434	...	...	...
112	...	1,824	1,823	...	...	1
113	...	147,483	147,483	...	...	...
114	19	560,987	563,301	...	2,383	...
115	...	48,851	48,851	...	...	...
116	...	183,244	202,659	...	19,415	...
117	...	5,148	5,148	...	...	...
118	990	2,665	1,528	...	...	167
119	48,876	362,064	315,188	...	...	...
120	...	8,871	8,871	...	...	...
121	...	...	71,916	70,065	...	4,633
122	...	...	6,480	...	6,480	...
123	646	904	904	646	...	...
124	978	155	...	...	823	...
125	3,909	3,225	3,012	8,896	...	...
126	40,945	...	...	40,945	...	...
127	34,399	95,935	57,222	10,453	...	2,343
	133,762	2,993,167	2,405,823	130,305	29,031	7,998
	147,169	2,993,167	2,405,823	130,305	42,433	7,998
	57,990,554	34,272,896	4,181,056	33,619,293	4,050,244	3,431,282
	57,990,554	34,272,896	4,181,056	33,619,293		

No. 99.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year ended 31st March 1922.

	Balance, 1st April 1921.	Balance, 31st March 1922.
INDIA.		
Cash in District Treasuries.		
India, General	36,58,260	22,82,685
Baluchistan	13,18,773	10,93,169
N.-W. Frontier Province	9,90,527	11,00,731
Madras	1,81,14,601	1,17,89,831
Bombay	1,01,06,882	96,21,733
Bengal	50,56,663	36,21,974
United Provinces	82,92,487	66,82,123
Punjab	61,68,441	48,42,895
Burma	1,06,81,443	70,41,533
Bihar and Orissa	35,30,829	26,10,905
Central Provinces and Berar	55,93,733	40,78,694
Assam	27,40,492	16,09,083
TOTAL CASH IN DISTRICT TREASURIES	7,42,48,076	5,58,25,091
Cash in Imperial Bank of India and its Branches	6,41,08,825	20,07,63,079
TOTAL INDIA	13,83,56,901	25,66,13,170
ENGLAND.		
Secretary of State	7,093,154	8,559,234
High Commissioner	116,678	136,123
TOTAL ENGLAND £	7,209,832	8,695,357
TOTAL ENGLAND CONVERTED INTO Rs. at £1=Rs. 10	72,098,319	86,953,817
GRAND TOTAL	21,04,55,220	24,55,66,987

If this amount £ 4,883 represents the funds of the Gold Standard Reserve.
£ 1,775 " " "

DELHI;
The 23rd March 1922. }

M. F. GAUNTHER,
Auditor General in India.

APPENDICES.

APPENDIX A.

Finance and Revenue Accounts

OF THE

Government of India

FOR

1921-22.

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107. REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	500

No. 100.—ACCOUNT of the **AGGREGATE** of **BALANCES** of **PUBLIC MONEY** in the **TREASURIES** by the Central Government during the Year 1921-1922, including the amounts of **ADVANCES** several **PROVINCES** and the **TOTAL BALANCE** in the

	No. of Account	India, General (including Baluchistan.)	Madras.	Bombay.	Bengal.	No. of item.
		R	R	R	R	
Revenue	5	34,10,27,608	9,56,68,544	24,66,64,045	25,33,09,643	1
Exchange added to Revenue		2,05,81,072	...	...	...	2
Railway Capital not charged to Revenue— Capital contributed by Railway Companies and Indian States towards construction of State Railways	25	...	...	...	...	3
Exchange	A	18,88,170	...	...	...	4
Public Debt Incurred : PERMANENT DEBT— <i>Sterling debt—</i> 7 per cent. stock 5½ per cent. stock <i>Rupce Debt—</i> 6 per cent. Bonds 1926 6 per cent. Bonds 1931 6 per cent. Bonds 1930 5½ per cent. Bonds 1928 5½ per cent. Bonds 1920 5½ per cent. Bonds 1921	82	37,89,74,400 11,30,75,300 —7,08,500 14,100 —200 —2,000	...	...	...	5 6 7 8 9 10 11 12
TOTAL		49,12,53,100	...	...	...	13
FLOATING DEBT INCURRED— Treasury Bills :— Issued to Public Issued to the Paper Currency Reserve Other Floating Loans	82	76,35,45,000 62,95,80,000 16,00,00,000	...	...	...	14 15 16
TOTAL		1,54,30,45,000	...	...	...	17
TOTAL PUBLIC DEBT INCURRED		2,03,43,98,100	...	...	...	18
Unfunded Debt— Deposits of Service Funds Post Office Cash Certificates Savings Bank Deposits	85	13,20,977 47,98,217 25,82,58,232	20,607 12,24,781	2,68,657 23,77,173	...	19 20 21
TOTAL		26,43,83,416	10,45,388	26,45,830	25,24,646	22
Deposits and Advances— Deposits of Local Funds Deposits of Branch Line Companies Sinking Funds for Central Loans Other Sinking Fund Deposits Gold Standard Reserve Paper Currency Reserve Departmental and Judicial Deposits Advances Suspense Accounts Exchange on Remittance Account Miscellaneous	88 90 89 89 A ... 93 101 102 94 103	35,57,078 7,36,040 1,54,00,000 ... 3,40,64,437 27,95,15,864 6,83,88,864 6,07,50,338 11,36,82,631 5,24,07,103	4,01,34,323 6,21,76,603 84,21,677 8,38,634 ...	2,82,00,216 ... 3,00,644 ... 12,38,45,862 1,10,30,867 11,14,183 1,94,110	1,78,92,810 14,30,72,532 28,10,456 7,30,096 ...	23 24 25 26 27 28 29 30 31 32 33
TOTAL		62,85,62,355	11,10,71,237	16,46,91,771	16,46,35,424	34
Imperial Bank Deposits	85	18,62,22,660	—6,40,92,176	—7,77,26,044	—21,00,70,024	35
Loans and Advances by the Central Government. Loans between Central and Provincial Governments.	92	15,19,839	6,39,664	2,31,907	5,29,846	36
		...	9,60,000	10,00,000	...	37
Remittances— Inland Money Orders Other Departmental Accounts Net Receipts by Civil Treasuries from— Railways Net Receipts from Civil Treasuries by— Posts and Telegraphs Marine Military and Military Works Remittance Account between England and India	104 104 104 104 104 104 104 107	84,87,76,638 —49,861 —6,74,58,029 5,54,90,744 2,34,59,882 56,98,40,510 38,40,10,068	...	...	...	38 39 40 41 42 43 44
TOTAL		1,75,40,69,952	4,86,14,367	1,54,42,710	—83,38,906	45
Total Receipts		5,23,26,53,072	19,46,97,014	35,29,50,219	20,74,90,627	46
OPENING BALANCE	99	6,80,80,818	1,61,14,601	1,01,00,882	50,56,63	47
GRAND TOTAL		5,30,17,33,820	21,08,11,615	36,30,67,101	21,25,47,290	48

of INDIA on the 31st March 1922; the amount of Public DEBT, INCURRED and DISCHARGED and REPAYMENTS on VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the INDIAN TREASURIES on the 31st March 1922.

No. of Item.	United Provinces.	Punjab and N.-W. Frontier Province	Burma.	Bihar and Orissa	Central Provinces and Berar.	Assam.	TOTAL INDIA.	ENGLAND (Sterling) converted into rupees at £1 = Rs 10).	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R
1	3,79,92,441	3,28,60,458	6,05,29,498	50,56,856	98,11,381	86,04,107	1,09,14,24,581	4,01,44,664	1,15,21,50,317
2	...	...	...	...	...	...	2,05,81,072		
3	...	...	...	...	...	...	...	45,09,000	68,88,170
4	...	...	...	...	...	...	18,88,170		
5	...	...	...	...	...	...	...	7,50,00,000	7,50,00,000
6	...	...	...	...	...	...	...	6,86,71,418	6,86,71,418
7	...	...	...	...	...	...	87,89,74,400	...	87,89,74,400
8	...	...	...	...	...	...	11,30,76,800	...	11,30,76,800
9	...	...	...	...	...	...	—7,08,600	...	—7,08,600
10	...	...	...	...	...	...	14,100	...	14,100
11	...	...	...	...	...	...	—200	...	—200
12	...	...	...	...	...	...	—2,000	...	—2,000
13	...	...	...	...	...	...	49,18,53,100	14,86,71,418	68,50,24,518
14	...	...	...	...	...	...	76,36,16,000	...	76,36,16,000
15	...	...	...	...	...	...	62,96,00,000	...	62,96,00,000
16	...	...	...	...	...	...	15,00,00,000	...	15,00,00,000
17	...	...	...	...	...	...	1,64,30,45,000	...	1,64,30,45,000
18	...	...	...	...	...	...	2,03,43,8,100	14,36,71,118	2,17,80,69,518
19	...	...	...	...	...	...	16,16,231	17,898	16,84,129
20	...	...	...	...	...	...	47,88,217	...	47,88,217
21	18,06,086	14,43,892	10,19,964	11,02,115	10,19,838	5,55,221	27,20,89,946	8,80,177	27,24,11,123
22	18,06,086	14,43,892	10,19,964	11,02,115	10,19,838	5,55,221	27,84,45,394	8,98,076	27,83,43,699
23	2,93,83,728	3,18,71,105	1,49,36,015	1,65,19,554	1,27,61,847	38,18,389	19,73,96,561	...	19,73,96,561
24	...	...	...	...	...	...	7,36,040	...	7,36,040
25	...	...	...	...	...	...	1,64,00,000	...	1,64,00,000
26	...	...	...	...	...	...	3,00,644	...	3,00,644
27	...	...	...	...	...	...	...	87,08,37,636	87,08,37,636
28	...	...	...	...	...	...	3,40,64,437	37,10,81,640	40,60,96,077
29	6,82,86,760	5,37,71,309	3,06,24,840	1,98,75,274	1,36,35,406	36,02,416	79,79,06,846	...	79,79,06,846
30	56,16,464	2,25,99,119	68,79,756	8,89,090	43,52,920	9,57,073	13,25,76,766	2,46,23,447	15,72,00,013
31	1,222	47,128	48,960	87,146	1,60,160	6,919	6,32,81,086	2,73,678	6,69,57,764
32	...	...	...	...	...	...	11,56,2,631	...	11,56,2,631
33	11,221	...	496	...	...	21 9	5,26,76,082	94,73,038	6,21,48,116
34	10,32,98,385	10,99,04,991	5,24,90,070	3,68,71,361	3,15,10,333	83,85,896	1,40,80,21,796	1,87,80,89,333	2,78,66,61,129
35	5,90,39,789	20,47,76,079	10,36,38,480	52,06,770	—22,86,484	...	...	...	...
36	...	291,368	...	...	...	...	32,12,613	...	32,12,613
37	48,60,000	...	...	4,55,180	4,62,060	...	77,18,722	...	77,18,222
38	...	...	...	...	...	...	84,87,76,638	...	84,87,76,638
39	...	...	...	...	...	64,865	5,004	...	6,004
40	2,62,81,300	4,73,73,668	11,72,169	34,91,296	—10,25,066	6,45,281	5,08,74,190	...	5,08,74,190
41	...	...	...	...	...	...	5,54,90,744	...	5,54,90,744
42	...	...	...	...	...	...	2,31,59,882	...	2,34,59,882
43	...	...	...	...	...	...	55,98,40,510	...	55,98,40,510
44	5,82,515	8,71,329	6,96,735	1,39,162	3,67,180	75,717	34,27,28,968	33,61,92,930	67,89,21,888
45	2,68,13,815	4,82,44,997	18,68,701	33,51,134	—15,78,880	—5,14,999	1,88,11,75,926	33,61,92,930	2,21,73,68,856
46	23,46,99,515	89,60,20,755	1,22,39,756	4,53,36,147	3,89,49,244	1,19,30,525	6,72,68,65,874	1,90,35,46,416	8,63,04,12,289
47	—82,92,487	71,58,968	1,06,61,443	35,30,829	55,93,738	27,40,492	13,87,56,901	7,20,98,319	21,04,55,320
48	24,29,91,362	40,30,79,723	2,29,20,199	4,88,66,976	4,45,42,982	1,46,71,017	6,86,52,22,775	1,97,56,41,734	8,84,06,67,609

No. 100.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES by the CENTRAL GOVERNMENT during the Year 1921-1922, including the AMOUNTS of ADVANCES PROVINCES, and the TOTAL BALANCE in the INDIAN

	No. of Ac- count.	India, General (including Baluchistan).	Madras.	Bombay.	Bengal.	No. of Items.
Expenditure						
Exchange charged on Expenditure.	5	R 79,85,13,297	R 1,60,24,909	R 7,29,26,110	R 98,78,790	1
Railways, Irrigation, Posts and Telegraphs and other Capital not charged to Revenue—		15,70,17,575	...	...	...	2
Construction of State Railways	25	2,42,12,731	...	...	...	3
Exchange	C	6,97,79,572	...	...	...	4
Payments for Discharge of Debt on account of	25	...	...	...	...	5
Exchange	A	2,55,276	...	...	...	6
Construction of Irrigation Works	34	...	...	...	...	7
Exchange	...	...	...	...	...	8
Capital outlay on Indian Postal and Telegraph Department	40A	81,61,617	...	...	...	9
Initial Expenditure on New Capital at Delhi	77	1,11,30,575	...	...	...	10
Exchange	...	7,99,064	...	...	...	11
TOTAL		11,48,68,888	...	...	...	12
Public Debt Discharged—						
PERMANENT DEBT—						
Rupies Debt—						
5½ p. c. War Bonds, 1920	...	38,09,785	...	...	...	13
5½ p. c. War Bonds, 1921	...	15,35,92,150	...	...	...	14
5½ p. c. War Bonds, 1922	...	3,56,46,575	...	...	...	15
5½ p. c. War Bonds, 1925	...	400	...	...	...	16
6 p. c. War Loan (1929-47)	...	64,86,125	...	...	...	17
5 p. c. Loan of 1945-55	82	1,15,13,200	...	...	...	18
4 p. c. Loans	...	12,00,000	...	...	...	19
3½ p. c. "	...	9,958	...	...	...	20
3 p. c. "	...	96,200	...	...	...	21
Government Stock notes	...	...	...	...	...	22
TOTAL		21,23,54,893	...	...	...	23
FLOATING DEBT DISCHARGED:						
Treasury Bills—						
Issued to Public	82	68,05,85,000	...	...	...	24
Issued to Paper Currency Reserve	...	68,32,00,000	...	...	...	25
Other Floating Loans	...	15,60,00,000	...	...	...	26
TOTAL		1,47,97,85,000	...	...	...	27
TOTAL PUBLIC DEBT DISCHARGED		1,68,61,39,893	...	...	...	28
Unfunded Debt—						
Special Loans	83	...	...	...	...	29
Deposits of Service Funds	85	12,50,702	17,317	2,88,223	...	30
Post Office Cash Certificates	86	91,41,448	...	...	...	31
Savings Bank Deposits	86	21,50,58,346	11,06,841	9,86,800	10,85,888	32
TOTAL		22,54,50,496	11,24,168	11,75,023	10,85,888	33
Deposits and Advances—						
Deposits of Local Funds	88	38,63,524	4,21,07,722	2,79,89,547	1,87,21,478	34
Deposits of Branch Line Companies	90	7,17,179	...	...	...	35
Sinking Funds for Central Loans	89	1,36,75,846	...	...	...	36
Gold Standard Reserve	...	10	...	...	...	37
Paper Currency Reserve	...	3,35,63,838	...	...	...	38
Departmental and Judicial Deposits	93	20,63,29,390	6,18,82,023	12,32,47,170	14,75,55,249	39
Advances	101	6,02,16,871	97,47,495	3,18,26,171	25,12,418	40
Suspense Accounts	102	2,53,22,614	2,30,482	16,07,370	15,06,403	41
Miscellaneous	103	8,15,626	809	...	...	42
TOTAL		40,40,03,396	11,40,56,981	18,46,70,258	17,02,95,548	43
Loans and Advances by the Central Government	95	22,53,326	...	...	...	44
Loans between Central and Provincial Governments	82	...	1,14,85,991	3,80,00,000	50,00,000	45
Remittances—						
Inland Money Orders	104	85,28,83,993	...	...	...	46
Other local Remittances	104	1,55,60,106	39,91,600	1,31,39,012	2,30,18,235	47
Other Departmental Accounts	104	22,42,46,037	1,41,18,185	15,93,72,890	2,77,39,517	48
Net Payments into Civil Treasuries by—						
Railways	104	7,03,13,080	...	1,666	2,555	49
Net Issues from Civil Treasuries to—						
Posts and Telegraphs	104	1,60,18,236	3,35,30,568	1,73,65,979	8,22,619	50
Marine	104	11,66,619	79,440	2,27,38,842	14,19,806	51
Military and Military Works	104	8,07,46,508	2,63,89,850	13,62,68,830	52,69,407	52
Remittance Account between England and India	107	51,13,79,209	2,77,896	5,31,68,689	87,67,103	53
TOTAL		1,70,93,23,766	6,18,01,168	6,61,81,984	88,99,660	54
Balances of Provincial Governments	11	...	45,79,077	5,31,988	1,43,15,423	55
Total Disbursements		5,09,75,59,987	19,90,72,234	35,34,35,363	20,89,25,316	56
CLOSING BALANCE	99	20,41,63,933	1,17,39,331	98,21,738	36,31,974	57
GRAND TOTAL		5,30,17,23,920	21,08,11,615	36,30,57,101	21,26,57,290	58

of INDIA on the 31st March 1922; the AMOUNT of PUBLIC DEBT INCURRED and DISCHARGED and REPAYMENTS on various ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRINCIPALITIES on the 31st March 1922—concl'd.

No. of Item.	United Provinces.	Punjab and N.-W. F. Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	ENGLAND (Sterling converted into rupees at £1 = Rs. 10).	GRAND TOTAL.
1	R	R	R	R	R	R	R	R	R
2	2,59,17,437	2,33,39,917	1,31,43,022	2,10,909	39,78,432	29,24,436	96,63,52,319 16,70,17,575	30,52,82,123	1,42,86,52,017
3	...	...	...	...	...	...	2,42,12,734	13,56,46,629	22,96,38,935
4	...	...	...	...	...	...	6,97,79,572	...	...
5	...	...	...	...	...	...	...	5,00,000	7,85,276
6	...	...	...	...	...	...	2,85,276	...	...
7	...	1,17,986	...	...	...	...	1,17,986	126	1,18,180
8	...	68	...	...	...	...	68	...	81,61,617
9	...	...	...	...	...	...	81,61,617	...	...
10	...	...	...	...	...	...	1,11,30,575	16,97,779	1,35,27,418
11	...	...	...	...	...	...	7,09,064	...	...
12	...	1,18,034	...	...	...	...	11,44,86,892	13,77,44,534	25,22,31,426
13	...	...	...	...	...	...	38,09,785	...	38,09,785
14	...	...	...	...	...	...	15,35,92,150	...	15,35,92,150
15	...	...	...	...	...	...	3,56,46,575	...	3,56,46,575
16	...	...	...	...	...	...	400	...	400
17	...	...	...	...	...	...	64,86,125	...	64,86,125
18	...	...	...	...	...	...	1,15,13,200	...	1,15,13,200
19	...	...	...	...	...	...	12,00,000	...	12,00,000
20	...	...	...	...	...	...	9,958	...	9,958
21	...	...	...	...	...	...	96,200	...	96,200
22	...	...	...	...	...	...	12	...	12
23	...	...	...	...	...	...	21,23,54,405	...	21,23,54,405
24	...	...	...	...	...	...	66,05,85,000	...	66,05,85,000
25	...	...	...	...	...	...	66,32,00,000	...	66,32,00,000
26	...	...	...	...	...	...	15,00,00,000	...	15,00,00,000
27	...	...	...	...	...	...	1,47,37,85,000	...	1,47,37,85,000
28	...	...	...	...	...	...	1,68,61,89,405	...	1,68,61,89,405
29	12,206	...	...	...	...	...	12,206	...	12,206
30	...	...	...	...	...	...	15,00,242	6,727	15,12,969
31	...	...	...	...	...	...	91,41,448	...	91,41,448
32	10,55,408	7,64,535	6,12,489	5,70,834	5,03,305	2,73,888	22,19,18,329	11,624	22,19,29,953
33	10,67,614	7,64,536	6,12,489	5,70,834	5,03,305	2,73,888	23,25,78,225	18,351	23,25,96,576
34	9,04,94,140	7,31,05,513	1,49,13,278	1,62,95,583	1,26,43,026	38,38,165	20,40,60,961	...	20,40,60,961
35	...	...	...	...	...	...	7,17,179	...	7,17,179
36	...	...	...	...	...	...	1,36,75,346	...	1,36,75,346
37	...	...	...	...	...	...	10	97,08,68,609	97,08,68,619
38	...	...	...	...	...	...	2,35,63,836	37,10,81,640	40,45,95,476
39	6,92,95,852	5,42,14,977	3,10,53,386	1,92,94,446	1,31,15,947	41,25,176	79,05,13,616	...	79,05,13,616
40	67,78,047	2,57,14,224	4,60,933	9,23,570	50,63,949	10,95,024	15,03,37,702	2,40,47,448	17,43,85,150
41	3,16,132	8,64,691	3,76,207	...	10,078	12,574	3,02,45,836	...	3,02,45,836
42	...	...	...	...	...	...	8,15,935	1,01,61,933	1,04,77,868
43	10,68,84,171	11,42,99,405	6,28,07,789	7,05,13,599	3,08,82,995	9,71,1329	1,22,34,91,481	1,37,61,06,390	2,59,95,41,111
44	...	11,06,622	...	...	...	...	33,50,848	...	33,50,848
45	23,00,000	1,00,88,166	...	...	47,22,500	...	7,15,46,657	...	7,15,46,657
46	...	...	...	...	...	...	85,28,83,993	...	85,28,83,993
47	-1,89,09,907	27,48,997	5,53,365	45,50,934	65,50,407	1,36,15,430	64,20,043	...	64,20,043
48	65,30,571	-39,39,634	-65,21,486	-80,98,268	-70,01,592	-33,12,154	3,72,583	...	3,72,583
49	-5,000	...	...	...	...	-78,097	7,02,29,094	...	7,02,29,094
50	4,81,34,723	4,17,40,932	-5,25,96,800	1,06,96,760	-1,46,94,548	-1,22,14,618	5,51,12,141	...	5,51,12,141
51	136	-2,236	6,72,264	-6,830	2,287	-101	2,37,36,845	...	2,37,36,845
52	8,68,79,454	19,58,6,783	1,05,52,392	19,80,577	1,11,20,279	6,17,906	55,44,61,986	...	55,44,61,986
53	78,980	1,90,597	21,12,134	8,957	29,008	3,048	57,99,05,540	4,18,10,566	62,17,16,106
54	12,20,99,026	23,52,25,439	-1,52,28,130	91,32,170	-39,94,459	-13,8,389	2,14,31,22,225	4,18,10,566	2,18,40,32,791
55	-2,25,58,419	1,27,13,959	-54,52,544	-1,71,431	44,26,315	21,60,810	1,05,71,978	2,47,25,713	3,63,00,691
56	23,63,09,829	30,76,36,097	1,58,78,636	4,62,56,071	4,44,40,088	1,80,61,934	6,80,86,19,505	1,88,56,90,917	8,49,43,00,523
57	65,82,123	54,48,026	70,41,563	26,10,905	40,78,894	16,09,033	25,61,13,170	8,09,58,817	34,65,66,987
58	24,29,91,952	40,30,79,723	2,29,20,199	4,88,66,978	4,45,42,982	1,40,71,917	6,86,52,22,775	1,97,56,14,734	8,84,08,67,509

	R	H	84,21,677	1,10,90,867	28,40,455	58,16,424	2,25,99,419	68,79,755	8,89,090	49,52,920	9,57,053	18,26,76,666
Ditto ditto, Straits Settlements			13,30,689									13,30,689
Ditto ditto, Hong-Kong			31,250									31,250
Ditto ditto, Federated Malay States			7,72,825									7,72,825
Ditto ditto, Kedah State			2,06									2,009
Account Current with Indian States—							1,04,63,880					
Ditto ditto, Civil			4,79,172		9,21,917							1,88,15,453
Ditto ditto, Posts and Telegraphs			2,58,61,384									2,58,61,384
Ditto ditto, ditto			15,37,985									15,37,985
Charges on account of Quarantine Officers recoverable from the Persian Government			26,295									26,295
Coinage Accounts—								3,71,940				
Small Coin Depot Balances (Net)				8,89,950					15,195			12,78,085
Bullion Advances for Coinage (Net)			37,40,547	8,11,086								45,51,633
Bronze Coinage Accounts (Net)			97,081									97,081
Nickel Coinage Accounts (Net)				5,99,531								5,99,531
Currency Silver in process of coinage (Net)			3,70,663									3,70,663
Profit on Rupee Coinage Account (Net)			82,601	40,882								1,23,483
TOTAL INDIA			84,21,677	1,10,90,867	28,40,455	58,16,424	2,25,99,419	68,79,755	8,89,090	49,52,920	9,57,053	18,26,76,666
ENGLAND—												
REPAYMENT OF ADVANCES—												
Repayment by the War Office—												
Expenditure in England in connection with Military Expenditure in War Areas—												
In Iraq												
In Palestine and Egypt												
At Constantinople												
Repayment by the Imperial Government of Expenditure in England in connection with												
Pay of Second Lieutenants on appointment to the Indian Army												
Indian Contingent at the Peace celebration												
Repayment in respect of stores, etc., for Iraq Administration												
Portion of advances for the purposes of the Persian Government												
Portion of investment in Indian Railway Debentures subsequently realised												
Miscellaneous.												
Do.												
TOTAL RECEIPTS IN ENGLAND												
CONVERTED INTO Rs. at 21 - Rs. 10												
TOTAL RECEIPTS												

	Ra.
(a. Peshawar District	1,38,087
" Khat	8,899
" Lahore	13,02,033
" Wazir Force	2,8,270
Baluchistan District	3,74,411
Southern Commandant and Poona District	4,53,874
Naryas District	37,761
Allahabad Independent Brigade Areas	11,809
Supply Circle	84,214
Royal Air Force	21,060
Non-Military Pay and Pension Accounts	25,00,037
Total	51,79,560

No. 101.—Account of Repayment of Advances and Advances Repayable, for the Year ended 31st March 1922.

	India, General (including Baluchistan).		Madras.		Bombay.		Rengal.		United Provinces.		Panjab and N.W. Frontier Province.		Burma.		Bihar and Orissa.		Central Provinces and Berar.		Assam.		TOTAL.	
	R		R		R		R		R		R		R		R		R		R		R	
Disbursements.																						
CENTRAL																						
ADVANCES—																						
Civil Advances	1,03,58,285		19,40,667		16,66,680		8,04,678		22,19,87		19,37,011		18,08,971		4,31,789		23,70,008		3,04,186		2,40,56,789	
Advances for Rest Camps			16,156						4,39,729		1,770				99,579				8,409		17,926	
Special Advances	11,58,867		1,60,451				38,095		30,88,152		3,04,255		46,33,102				1,277				2,10,062	
Forest Advances	12,04,865		35,68,940		32,82,457		10,00,256		16,312		78,74,011				3,60,696		26,24,200		6,72,986		2,92,66,370	
Other Miscellaneous Advances																					15,312	
REVENUE ADVANCES—																						
Advances for Survey Operations			12,55,019		4,92,203						10,100								326		17,88,702	
Salt and Excise Advances			3,30,664		1,30,072				28,326												4,60,741	
Opium Advances																					28,326	
Stock Account—Opium			10,961		28,82,854										10,726		39,687				28,83,316	
Do. — Gunja	6,203		33,376																		88,992	
Advances, Recoverable, Posts and Telegraphs	97,19,097																				37,02,037	
Ditto, Military (Net) (a)	53,60,000																				53,60,000	
Advance Recoverable, Public Works							23,080				8,50,737				16,962						3,90,789	
PERMANENT ADVANCES—																						
Permanent Advances, Civil	44,161		30,011		1,07,964		14,148		56,747		21,070		23,860		3,888		28,777		939		3,32,443	
Ditto, Posts and Telegraphs	30,367																				30,367	
ACCOUNTS WITH FOREIGN STATES—																						
H.M.'s Colonial Government, Ceylon	6,82,254																				6,82,254	
Do. do. Mauritius	50,07,619																				50,07,619	
Do. do. Straits Settlements	2,74,552																				2,74,552	
Do. do. Hong-Kong	34,268																				34,268	
Do. do. Federated Malay States	11,06,213																				11,06,213	
Do. do. Kedah State	2,129																				2,129	
Account Current with Indian States—																						
Civil	6,88,749		23,86,301		8,00,843		6,32,116				1,43,37,157										1,82,44,165	
Posts and Telegraphs	2,55,40,038																				2,55,40,038	
Ditto with Iraq Administration	28,68,160																				28,68,160	
Charges on account of Quarantine Officers recovered from the Persian Government	27,784																				27,784	

COINAGE ACCOUNTS—														
Mint Certificates (Net)	3,68,008	3,51,691	...	...	...	...	...	...	...	...	...	...	...	3,51,891
Nickel Coinage Account (Net)	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Brass Coinage Account (Net)	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Small Coin Depot Balances (Net)	91,27,504	2,24,40,394	...	...	...	...	...	...	...	...	...	...	...	2,24,40,394
Currency Silver in process of Coinage (Net)	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	97,47,496	3,18,26,171	25,12,418	67,78,047	2,57,14,224	54,50,938	9,33,570	50,83,949	10,95,921	15,08,37,702	...	...	...	...
Total India	9,02,16,671	3,18,26,171	25,12,418	67,78,047	2,57,14,224	54,50,938	9,33,570	50,83,949	10,95,921	15,08,37,702	...	...	...	...
ENGLAND—														
ADVANCES REPAYABLE—														
Recoverable from the War Office :														
Expenditure in England in connection with Military Expenditure in War Areas :														
In Iraq	...	...	...	...	...	...	...	...	...	...	...	...	...	...
In Palestine and Egypt	...	...	...	...	...	...	...	...	...	...	...	...	...	...
At Constantinople	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Recoverable from the Imperial Government :														
Expenditure in England in connection with :														
Pay of Second Lieutenants on appointment to the Indian Army	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Pay of Indian Army Officers lent for duty under the Admiralty	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Indian Contingent at the Peace Celebrations	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Mortgage of expenditure in England in connection with	...	...	...	...	...	...	...	...	...	...	...	...	...	...
South Persian Military Police	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Lighting and buoying the Persian Gulf	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Persian Gulf Radio Offices	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Expenditure at Aden	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Troops serving in Persia	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Investment in Indian Railway Debentures	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Stores etc. for Iraq Administration	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Loan to London School of Medicine for Women in connection with Indian Women Students	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Expenditure on behalf of the Civil Administration of Iraq	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Expenditure on behalf of the Command Paymaster in Iraq and Egypt	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total England	2,232,479	2,232,479	152,267	2,404,746	2,404,746	2,404,746	2,404,746	2,404,746	2,404,746	2,404,746	2,404,746	2,404,746	2,404,746	2,404,746
CONVERTED INTO Rs. AT Rs. 10														
TOTAL DISBURSEMENTS														
Rs.														
...	2,34,828	...	...	...	...	...	...	...	...	...	...	...	...	...
...	8,26,801	...	...	...	...	...	...	...	...	...	...	...	...	...
...	5,7,233	...	...	...	...	...	...	...	...	...	...	...	...	...
...	61,627	...	...	...	...	...	...	...	...	...	...	...	...	...
...	5,43,773	...	...	...	...	...	...	...	...	...	...	...	...	...
...	79,082	...	...	...	...	...	...	...	...	...	...	...	...	...
...	7,73,607	...	...	...	...	...	...	...	...	...	...	...	...	...
...	26,13,482	...	...	...	...	...	...	...	...	...	...	...	...	...
...	98,406	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	63,00,000	...	...	...	...	...	...	...	...	...	...	...	...	...

a) Northern Command and Rawalpindi District
 Western Command and Sind Rajputana District
 Bombay District
 Central Provinces District
 Eastern Command and United Provinces District
 Presidency and Assam District
 Burma District
 Central War Accounts
 War Accounts (Factories)

No. 102.—SUSPENSE ACCOUNTS for the Year ended 31st March 1923.

RECEIPTS.											
Central—											
India, General (including Baluchistan).	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and NW Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	R	TOTAL.
R	R.	R	R	R	R	R	R	R	R	R	
2,66,801	1,61,743	...	3,97,287	...	...	48,803	69,240	...	2,632	38,47,304	
11,17,747	...	...	...	...	...	...	...	8,867	...	11,17,747	
...	16,896	2,83,371	52,439	1,212	5,152	157	9,838	...	...	8,867	
...	...	...	...	10	...	...	...	...	...	3,97,665	
5,791	...	...	...	...	...	...	...	...	...	10	
5,26,23,349	...	...	...	...	...	...	...	...	...	6,791	
10,71,083	...	...	...	...	...	...	...	...	...	6,26,23,349	
2,232	...	...	...	...	...	...	...	...	...	10,71,083	
...	1,00,000	...	...	...	...	...	...	...	...	2,232	
...	...	...	...	...	...	...	...	...	...	1,00,000	
6,24,002	7,06,703	...	...	...	...	...	...	61,950	...	13,12,664	
5,72,624	1,306	24,109	...	...	...	...	...	...	...	5,72,624	
...	...	...	...	...	...	...	...	...	...	25,415	
(a) 19,11,710	1,59,689	...	2,80,770	...	41,978	...	8,368	89,394	1,526	5,81,668	
1,56,299	...	...	...	...	...	...	...	...	...	19,11,710	
...	...	...	...	...	...	...	...	...	...	1,56,299	
...	...	...	...	...	...	...	...	...	...	761	
6,07,50,836	3,32,631	11,11,183	7,30,996	1,222	47,128	48,900	87,416	1,60,160	6,919	6,52,84,086	
...	...	3,00,00,000	...	...	...	...	...	...	...	3,00,00,000	
...	...	3,00,00,000	...	...	...	...	...	...	...	3,00,00,000	
6,07,50,338	3,38,684	3,11,14,183	7,30,093	1,222	47,128	48,900	87,445	1,60,160	6,919	9,32,84,086	
Central— High Commissioner— Bills payable— Liabilities in respect of stores supplied up to the end of the financial year 267,368 and charged to service heads but not yet paid for RECEIPTS IN ENGLAND CONVERTED INTO Rs. at £ 1 = Rs. 10											
ENGLAND											
TOTAL RECEIPTS { Central { Provincial											
9,59,57,704 6,59,57,704 3,00,00,000											

[illegible]

N^o. 103. — ACCOUNT of RECEIPTS and DISBURSEMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1922.

RECEIPTS.										Total.	
Central.										Total.	
Miscellaneous -										Total.	
Mysoore Railway Debenture Sinking Fund										3,97,490	
Government Account										5,92,77,592	
Total India										6,26,75,082	
ENGLAND :-										High Commissioner.	
Enemy Ships employed under the control of the High Commissioner										664,804	
Burma War Fund :										664,804	
British Treasury Bills maturing										98,689	
Discount on British Treasury Bills										1,311	
Ottoman Public Debt Deposit :										100,000	
British Treasury Bills maturing										188,414	
Discount on British Treasury Bills										1,586	
Mysoore Debenture Stock Sinking Fund :										140,000	
Proceeds of sale of £53,100 India 3½ per cent. stock transferred from India										30,692	
Dividends on investments										2,460	
Receipts in respect of Indian Cadets at Sandhurst										33,052	
Receipts in respect of the Currie Scholarship.										3,725	
Receipts in respect of the Norman Memorial Fund										35	
Recoveries in respect of amounts due to Command Paymasters in Iraq and Egypt										17	
Miscellaneous										599	
										5,071	
TOTAL RECEIPTS IN ENGLAND										282,499	
Do. CONVERTED INTO Rs. AT Rs. 10 = Rs. 10										664,804	
TOTAL RECEIPTS										917,303	
										94,72,082	
										6,21,48,115	

No. 104.—ABSTRACT ACCOUNT OF REMITTANCES during the Year ended 31st March 1922.

	Credits.	Debits.	India, General (including Baluchistan).	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Receipts.													
MONEY ORDERS	84,87,76,838	...	84,87,76,838	...	...	...	...	...	...	...	...	...	84,87,76,838
OTHER DEPARTMENTAL ACCOUNTS—													
Transfers between Indian Postal and Telegraph Department and Indo-European Telegraphs	9,06,248	9,01,244	5,004	...	...	...	...	...	...	...	...	...	5,004
Accounts Current between Marine and Military	34,296	34,296	...	...	...	...	...	...	...	...	...	...	...
Transfers between Public Works Office	1,37,80,049	1,37,80,049	...	...	...	...	...	...	...	...	...	...	...
Transfers Railway Department	91,21,21,416	91,21,21,416	54,865	...	...	...	...	...	...	...	...	54,865	...
TOTAL	92,68,42,009	92,68,37,005	40,861	...	...	...	...	...	...	...	...	...	5,004
NET RECEIPTS BY CIVIL TREASURIES FROM RAILWAYS—													
Accounts Current between Civil and Railway, Civil Accounts	93,40,42,027	88,31,67,837	5,74,58,029	4,74,67,816	1,14,38,941	92,55,032	2,62,31,300	4,73,73,008	11,72,169	34,96,296	19,25,066	6,45,281	5,08,74,190
TOTAL	93,40,42,027	88,31,67,837	5,74,58,029	4,74,67,816	1,14,38,941	92,55,032	2,62,31,300	4,73,73,008	11,72,169	34,96,296	19,25,066	6,45,281	5,08,74,190
NET RECEIPTS FROM CIVIL TREASURIES BY POSTS AND TELEGRAPHS, MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Posts and Telegraphs, Posts and Telegraphs Accounts	50,87,13,615	45,02,22,874	5,54,90,744	...	...	...	...	...	...	...	...	...	5,54,90,744
Accounts Current between Civil and Marine, Marine Accounts	8,14,20,022	79,60,140	2,34,59,883	...	...	...	...	...	...	...	...	...	2,34,59,883
Accounts Current between Civil and Military, Military Accounts	79,48,84,602	23,60,43,992	55,98,40,610	...	...	...	...	...	...	...	...	...	55,98,40,610
TOTAL	1,38,50,18,142	68,32,27,006	63,87,91,136	...	...	...	...	...	...	...	...	...	63,87,91,136
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	34,27,28,958	...	33,40,10,068	10,46,551	40,03,769	9,46,126	5,82,515	8,71,329	6,96,635	1,39,163	3,57,186	75,717	34,27,28,958

Disbursements.													
MONEY ORDERS	...	55,28,83,993	85,38,83,993	...	...	...	...	...	...	...	...	...	85,28,83,993
Other Local Remittances	3,40,47,92,135	8,41,12,178	—1,55,60,208	...	...	...	...	...	...	...	...	...	64,23,045
OTHER DISBURSEMENTS—													
Accounts Current between Civil and Military	2,39,35,82,535	2,33,87,62,856	22,40,63,874	—1,41,18,185	—15,98,72,890	—2,77,39,517	65,30,571	—39,39,631	—65,21,485	—80,98,268	—70,01,892	—38,12,154	1,80,430
Accounts Current between Military and Military	66,75,16,678	56,77,08,803	1,92,125	...	...	...	...	...	...	...	...	...	1,92,125
Transfers between Military Works Officers	12,06,834	12,06,802	38	...	...	...	...	...	...	...	...	...	38
TOTAL	2,90,73,06,077	2,90,76,78,660	22,42,46,037	—1,44,18,185	—15,98,72,890	—2,77,39,517	65,30,571	—39,39,631	—65,21,485	—80,98,268	—70,01,892	—38,12,154	3,72,583
NET PAYMENTS INTO CIVIL TREASURIES BY RAILWAYS—													
Accounts Current between Civil and Railway, Railway Accounts	83,06,83,883	90,09,12,952	7,03,13,080	...	1,666	—2,555	—5,000	...	...	...	...	—78,097	7,03,13,080
TOTAL	83,06,83,883	90,09,12,952	7,03,13,080	...	1,666	—2,555	—5,000	...	...	...	...	—78,097	7,03,13,080
NET INCREASE ON CIVIL TREASURIES TO POSTS AND TELEGRAPHS, MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Posts and Telegraphs, Civil Accounts	45,07,36,633	50,58,48,777	—1,00,18,233	3,35,30,868	1,73,65,979	—8,22,319	4,81,24,723	4,17,40,932	—5,23,96,870	1,00,96,760	—1,46,94,548	—1,23,14,618	5,51,12,141
Accounts Current between Civil and Marine, Civil Accounts	77,39,150	3,14,76,025	—11,65,619	79,440	2,27,38,842	14,19,605	135	—2,233	6,72,264	—6,830	2,257	—104	2,27,36,845
Accounts Current between Civil and Military, Civil Accounts	30,13,15,987	55,57,17,923	8,07,46,508	2,83,39,850	13,53,8,830	52,69,407	5,52,76,454	12,35,56,753	1,05,52,992	19,80,577	1,11,20,279	—6,17,906	55,44,81,986
TOTAL	75,97,91,763	1,39,51,02,725	6,35,81,653	6,19,49,556	17,54,73,651	58,06,304	13,50,04,372	27,53,25,479	—4,13,72,141	1,06,70,507	—35,71,982	—1,25,96,516	63,39,10,972
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	57,99,05,940	61,43,79,209	2,77,595	5,31,68,669	87,57,103	71,890	10,90,597	21,12,184	8,957	29,008	3,018	57,99,05,940

No. 105.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1922.

Abstract.

	Net Receipts + Payments—
	Rs
INDIA, GENERAL (including Baluchistan)	+ 1,55,60,206
MADRAS	—39,91,600
BOMBAY	+ 1,31,39,012
BENGAL	—2,20,18,285
UNITED PROVINCES	+ 1,69,09,907
PUNJAB and North-West Frontier Province	—27,48,997
BURMA	—5,53,365
BIHAR AND ORISSA	—45,50,934
CENTRAL PROVINCES AND BERRAR	—65,50,407
ASSAM	—1,36,15,630
TOTAL	—64,20,043

No. 105—OTHER LOCAL REMITTANCES during the Year ended 31st March 1922—*contd.*

	INDIA, GENERAL (INCLUDING BALUCHISTAN).			MADRAS.			BOMBAY.			BENGAL.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.
	R	R	R	R	R	R	R	R	R	R	R	R
Details.												
REMITTANCES BETWEEN DISTRICTS—												
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant-General or Comptroller—												
Cash Remittances between Treasuries	1,81,79,240	1,31,79,240	...	4,71,03,567	4,71,03,567	...	14,51,90,363	14,51,90,363	...	13,68,53,370	13,68,53,370	...
Forest Remittances	20,53,162	18,98,212	+ 1,55,950	99,21,348	99,37,873	- 16,525	73,16,462	73,13,315	+ 3,13,145	30,56,515	30,54,897	+ 1,618
Customs Remittances	...	...	...	2,91,08,135	2,19,99,493	+ 8,937	12,45,19,157	12,45,27,194	- 8,037	16,17,41,270	16,17,41,558	- 287
Salt Remittances	...	...	...	1,73,81,218	1,75,87,669	+ 38,649	2,62,53,764	2,62,55,034	- 1,270	...	...	...
Post Office Remittances—												
Transfers between Postal and Telegraph Officers	25,98,77,867	25,02,35,331	+ 6,12,536	...	...	...	...	...	...	...	...	...
Treasury Suspense Account	74,42,65,228	74,42,65,228	- 7,39,414	...	...	...	...	...	...	...	...	...
Mint Remittances	1,46,90,200	1,46,97,206	- 6,886	...	...	...	1,59,59,469	1,62,34,786	- 2,75,317	...	...	...
Small Coin Depot Remittances	75,13,052	75,03,101	+ 9,951	39,36,855	39,36,855	...	55,54,989	55,38,909	+ 16,080	...	...	...
Miscellaneous Remittances	12,18,794	43,72,149	- 1,54,355	4,59,307	4,62,142	- 2,835	4,54,116	39,99,235	+ 3,55,531	8,58,123	8,45,055	+ 12,438
Public Works Remittances	...	...	...	1,69,66,399	1,72,20,737	- 2,53,358	4,00,93,188	4,01,33,789	- 40,611	2,24,67,572	2,21,98,817	+ 2,71,235
Military Works Remittances	80,94,373	84,32,290	- 3,37,887	...	...	...	...	...	...	21,574	21,784	- 160
Judicial Remittances	...	...	...	...	...	...	...	...	...	...	...	...
REMITTANCES BY BILLS—												
Supply Bills since April 1873	13,60,331	14,34,582	- 74,051	43,81,131	44,01,607	- 20,476	1,25,79,291	1,27,66,905	- 1,87,614	1,73,33,960	1,73,53,400	- 19,500
Foreign Supply Bills	1,38,81,232	1,39,18,209	- 36,977	64,324	63,624	+ 1,200	1,22,51,741	1,21,58,136	+ 93,605	1,34,600	...	...
Remittance Transfer Receipts since April 1873	32,01,429	33,54,763	- 1,43,334	62,14,939	64,50,043	- 2,35,109	1,50,16,506	1,50,42,359	- 25,853	87,81,764	84,72,437	+ 3,09,327
Foreign Remittance Transfer Receipts	1,28,64,086	1,44,20,612	- 15,56,526	13,41,392	14,29,017	- 87,625	60,83,709	63,34,491	- 2,50,782	6,16,024	6,20,721	- 4,697
Emigrants' Remittance Receipts	410	320	+ 90	...	...	...	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	12,55,79,673	10,55,97,091	+ 1,99,82,582	91,578	35,72,456	- 34,80,858	3,23,79,420	1,91,73,457	+ 1,32,05,703	3,02,20,445	6,05,87,712	- 2,25,58,267
Central Adjusting Account	12,12,28,160	12,84,03,523	- 21,75,363	...	...	...	...	...	...	...	...	...
TOTAL	1,82,89,53,157	1,31,33,92,951	+ 1,55,50,206	13,01,73,493	13,41,65,093	- 39,91,600	14,80,61,565	14,49,17,553	+ 1,31,33,012	38,92,03,226	41,19,21,461	- 2,20,18,235

No. 105—OTHER LOCAL REMITTANCES during the Year ended 31st March 1922—*contd.*

	UNITED PROVINCES.			PUNJAB AND NORTH-WEST FRONTIER PROVINCE.			BENGA.			BIHAR AND ORISSA.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
Details—<i>contd.</i>	R	R	R	R	R	R	R	R	R	R	R	R
REMITTANCES BETWEEN DISTRICTS—<i>contd.</i>												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER— <i>contd.</i>												
Cash Remittances between Treasuries	15,98,16,357	15,98,15,357	...	35,73,77,454	35,73,77,414	...	7,16,54,525	7,16,54,355	...	5,55,16,558	5,55,16,558	...
Forest Remittances	1,28,60,567	1,28,40,088	-88,431	98,83,031	98,99,769	-16,708	3,04,82,341	3,07,06,142	-2,23,801	13,25,394	15,32,349	-8,955
Customs Remittances	...	...	...	...	...	...	3,23,42,379	3,28,38,104	+4,273	...	...	...
Small Coin Depot Remittances	60,43,221	60,38,821	+4,400	12,95,875	12,95,775	+100	13,78,440	13,78,440	...	7,91,716	8,04,166	-12,450
Miscellaneous Remittances	20,85,784	11,39,732	+9,46,052	3,662	...	+3,662	...	...	...	16,14,393	15,99,168	+15,435
P. W. Remittances	2,36,41,802	2,39,22,062	-2,40,260	3,02,57,839	3,02,05,446	+52,393	2,14,85,822	2,13,57,788	+1,28,034	81,10,038	83,24,729	-2,14,691
North-West Frontier Suspense Account	...	...	...	5,50,23,775	5,50,23,775	...	...	...	...	...	...	...
Opium Remittances	1,01,80,794	1,01,81,166	-372	...	...	...	...	...	...	...	...	...
Excise Remittances	...	9,30,112	-9,30,112	...	...	...	...	...	...	...	...	...
REMITTANCES BY BILLS—												
Supply Bills since April 1873	28,00,345	28,02,180	-1,835	20,16,584	20,17,802	-1,018	70,21,216	71,02,516	-81,300	2,96,800	2,96,800	...
Foreign Supply Bills	2,08,400	2,09,502	-1,042	2,05,172	1,95,872	+9,300	83,350	83,550	-200	1,45,500	1,41,200	+4,300
Remittance Transfer since April 1873	76,47,389	78,65,438	-2,18,049	1,01,56,043	1,01,53,335	+2,707	98,85,252	1,01,18,297	-4,33,045	43,11,412	43,16,058	-4,644
Foreign Remittance Transfer Receipts	79,63,575	81,98,824	-2,35,049	97,52,101	1,00,46,945	-2,94,844	4,55,750	4,32,530	+23,220	11,39,560	13,10,142	-70,582
REMITTANCES ADJUSTED ON THE CEN-TRAL BOOKS—												
Foreign Remittances	3,63,60,274	66,65,629	+1,96,74,225	2,59,500	27,58,089	-25,04,589	3,11,500	2,81,906	+29,594	2,57,51,270	3,00,15,607	-42,61,337
TOTAL	25,96,47,658	24,07,37,751	+1,89,09,907	48,62,28,066	48,89,74,053	-27,45,987	17,54,00,635	17,59,54,000	-5,53,365	10,23,06,140	10,67,37,074	-45,50,934

No. 105—OTHER LOCAL REMITTANCES during the Year ended 31st March 1921—*conold.*

CENTRAL PROVINCES AND BEHAR.				ASSAM.			
Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.		
R	R	R	R	R	R	R	
Details—conold.							
REMITTANCES BETWEEN DISTRICTS—conold.							
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—conold.							
Cash Remittances between Treasuries	6,94,525	6,92,825	...	2,69,05,306	2,69,15,306	...	
Forest Remittances	66,94,022	64,38,160	+ 2,55,862	22,53,946	22,37,765	+ 16,181	
Small Coin Dept Remittances	...	...	- 1,826	8,44,938	8,34,968	+ 9,970	
Miscellaneous Remittances	8,90,430	9,82,886	- 92,456	3,30,079	3,47,886	- 17,807	
Public Works Remittances	1,04,51,757	1,04,70,495	- 18,738	32,30,214	31,84,391	+ 45,823	
REMITTANCES BY BILLS—							
Supply Bills since April 1873	1,15,000	1,10,000	+ 5,000	...	82,659	- 2,909	
Foreign Supply Bills	1,31,950	1,31,850	+ 100	28,34,101	27,65,601	+ 78,500	
Remittance Transfer Receipts since April 1873	46,13,551	46,09,907	+ 3,644	5,11,853	6,01,028	+ 10,235	
Foreign Remittance Transfer Receipts	13,24,224	14,17,628	- 93,404	2,27,046	2,76,575	- 49,529	
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—							
Foreign Remittances	1,59,97,647	2,23,66,927	- 63,69,280	6,02,18,448	1,47,39,956	- 1,37,18,143	
Central Adjusting Account	...	...	...	5,713	954	+ 4,759	
Total	4,09,14,706	4,74,65,118	- 65,50,412	4,33,11,489	6,69,37,119	- 1,36,15,630	

TABLE NO. 106.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1922.

	Credits.	Debits.	India, General (including Baluchistan.)	Indian Stores Department.	Madras.	Bombay.	Bengal.	United Pro- vinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	R	R	R	R.s.	R	R	R	R	R	R	R	R	R	R
ACCOUNTS CURRENT BETWEEN CIVIL AND CIVIL—														
ACCOUNT BETWEEN—														
India and Madras—														
India Accounts	6,87,26,853	8,57,87,543	-1,80,61,690	...	...	...	...	...	...	...	...	...	...	-455
Madras Accounts	8,94,48,536	6,83,87,271	...	...	+1,80,61,265	...	...	...	...	...	...	...	...	+5,781
India and Bombay—														
India Accounts	85,11,40,857	1,01,70,43,036	-1,639,02,179	...	...	-16,59,07,986	...	...	...	...	...	...	...	-4,578
Bombay Accounts	1,01,68,35,990	86,03,27,700	...	...	...	...	...	...	...	...	...	...	...	-18,277
India and Bengal—														
India Accounts	2,24,40,906	2,72,14,917	-47,63,911	...	...	...	...	...	...	...	...	...	...	+1,997
Bengal Accounts	2,71,93,164	2,24,13,801	...	...	+47,49,363	...	...	...	...	...	...	...	...	-86,210
India & U. P.—														
India Accounts	2,38,40,978	3,59,35,058	-1,30,94,085	...	...	...	...	...	...	...	...	...	...	+8,498
United Provinces Accounts	3,59,91,538	2,21,15,739	...	...	...	...	...	...	...	...	...	...	...	+1,180
India and Punjab and N.-W. F.—														
India Accounts	3,22,20,272	3,04,87,759	+17,32,473	...	...	...	...	...	...	...	...	...	...	+5,541
Punjab and N.-W. F. Accounts	3,04,15,960	3,17,46,436	...	...	...	...	...	+1,30,75,508	-17,30,476	...	...	...	...	-200
India and Burma—														
India Accounts	1,13,94,596	1,76,15,331	-62,20,735	...	...	...	...	...	...	...	...	...	...	+61,35,525
Burma Accounts	1,74,40,604	1,13,04,479	...	...	...	...	...	...	...	...	...	...	...	+6,65,968
India and Bihar and Orissa—														
India Accounts	28,99,163	95,61,282	-66,62,119	...	...	...	...	...	...	...	...	...	...	+1,180
Bihar and Orissa Accounts	95,51,863	28,95,900	...	...	...	...	...	...	...	...	...	...	...	+68,62,892
India and C. P. and Berar—														
India Accounts	31,60,181	1,00,11,893	-68,51,712	...	...	...	...	...	...	...	...	...	...	+5,541
C. P. and Berar Accounts	97,29,956	28,87,064	...	...	...	...	...	...	...	...	...	...	...	+42,90,624
India and Assam—														
India Accounts	7,96,633	50,81,616	-42,84,983	...	...	...	...	...	...	...	...	...	...	+2
Assam Accounts	50,80,848	7,90,324	...	...	...	...	...	...	...	...	...	...	...	-200
India and Indian Stores Dept.—														
India Accounts	3,42,461	8,96,633	-5,54,172	+5,54,174	...	...	...	...	...	...	...	...	...	+1
Indian Stores Dept. Accounts	8,86,944	3,44,770	...	...	...	...	...	...	...	...	...	...	...	-200
Madras and Bombay—														
Madras Accounts	4,72,271	37,97,090	...	...	-33,24,729	+33,24,529	...	...	...	...	...	...	...	+1
Bombay Accounts	38,37,720	5,13,191	...	...	...	...	...	...	...	...	...	...	...	-1
Madras and Panga—														
Madras Accounts	57,618	2,23,846	...	...	-1,69,226	...	...	...	...	...	...	...	...	+1
Bengal Accounts	2,32,056	62,827	...	...	...	...	...	...	...	...	...	...	...	-1
Madras and United Provinces—														
Madras Accounts	2,80,218	2,54,180	...	...	+16,068	...	...	...	...	...	...	...	...	+1
U. P. Accounts	2,64,644	2,80,712	...	...	...	...	...	-16,068	...	...	...	...	...	-1
Madras and Punjab and N.-W. F.—														
Madras Accounts	6,70,781	81,860	...	...	+1,88,934	...	...	...	...	...	...	...	...	+1
Punjab and N.-W. F. Accounts	2,16,206	4,06,189	...	...	...	...	...	...	-1,99,923	...	...	...	...	+1

No. 10A.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1922—contd.

[illegible]