

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

A.—FORCES IN INDIA PROPER												
UNIT AND AVERAGE STRENGTH (ALL RANKS).	British Cavalry (7 <sup>1</sup> / <sub>2</sub> units of 6,703 men).	Indian Cavalry (21 units of 15,443 men).	Royal Horse Artillery (104 units of 1,820 men).	Royal Field Artillery (488 units of 13,443 men).	Pack Artillery Brigade (6 units of 7,733 men).	Medium Artillery Brigades (11 units of 1,833 men).	Coast Defences (6 units of 774 men).	Frontier Garrison Artillery (1 unit of 397 men).	Training Centres, Artillery Depôts (3 units of 1,324 men).	Engineers (6 units of 8,438 men).	Pioneers (114 units of 8,348 men).	British Infantry (45 units of 48,146 men).
Head I.—Maintenance of Standing Army.	R	R	R	R	R	R	R	R	R	R	R	R
I.—FIGHTING SERVICES.												
Pay and Allowances of Officers with King's Commission . . . . .	12,38,755	31,53,271	2,59,577	22,47,863	11,40,787	4,40,237	1,44,118	71,174	1,85,442	11,17,000	13,70,803	83,30,771
Pay and Allowances of British Soldiers . . .	51,34,330		11,25,737	85,55,447	9,01,474	13,51,068	3,88,561	2,153	54,210	4,91,817	...	4,40,61,480
Pay and Allowances of Indian Officers and Hauks . . . . .		37,42,030	1,22,521	7,27,594	15,67,730	57,453	76,058	1,02,187	3,89,547	24,90,691	18,94,307	6,54,833
Pay and Allowances of Civilians and followers	3,61,277	7,17,943	96,994	6,75,422	1,43,814	79,014	10,838	8,823	29,230	87,758	41,673	8,31,780
Provisions for British Troops . . . . .	12,58,545	..	2,81,349	21,77,674	2,15,795	3,29,650	92,842	487	12,594	1,34,464	...	1,36,18,305
Provisions for Indian troops and followers .	35,943	11,96,635	62,633	4,04,181	7,00,474	35,981	30,412	39,214	1,34,996	9,26,988	9,94,927	3,15,588
Feed of animals . . . . .	12,85,484	33,21,726	3,93,828	25,54,097	11,10,546	1,35,106	53	1,999	1,24,383	3,84,508	63,413	5,63,343
Maintenance of officers' chargers . . . . .	1,31,903	1,35,065	21,427	81,053	27,519	13,966	87	1,893	6,090	30,159	15,721	94,034
Clothing of British Troops . . . . .	6,24,201	...	1,43,017	10,63,488	1,14,070	1,65,013	46,329	57	3,556	52,405	...	59,73,730
Clothing of Indian Troops and followers . .	9,321	8,99,064	34,739	2,09,969	4,61,156	18,936	17,572	31,331	1,06,599	5,73,344	8,34,393	1,34,526
Replacement of animals . . . . .	7,96,403	17,86,363	2,76,129	19,35,105	5,04,735	77,867	82	..	19,500	2,53,753	6,091	1,56,341
Maintenance of Ordnance equipment . . . .	3,07,750	6,93,580	1,38,277	14,29,293	4,62,801	99,817	65,933	3,647	12,081	2,00,099	1,60,480	13,31,752
Fuel and light . . . . .	99,205	2,06,543	29,688	3,69,708	2,57,068	27,581	14,811	6,493	16,105	1,15,439	1,19,733	9,06,733
Medical, Veterinary and miscellaneous stores .	26,079	22,259	4,393	29,595	14,040	3,384	1,115	223	5	9,478	16,595	84,576
Running expenses of Mechanical Transports attached to units . . . . .	...	..	...	...	...	1,494	...	...	...	5,156	...	137
Special expenditure on account of families of British troops . . . . .	-1,61,478	...	-75,427	-2,66,763	-33,361	-57,071	-11,915	334	3,498	4,972	...	-35,54,011
Transport charges . . . . .	2,63,766	8,88,524	66,393	7,19,203	2,79,432	1,01,881	39,836	18,980	53,710	2,03,110	2,68,068	18,80,566
Miscellaneous . . . . .	1,05,504	3,39,197	46,465	2,50,332	75,517	48,573	19,154	4,907	85,779	3,53,349	1,34,736	6,38,939
TOTAL I.—FIGHTING SERVICES . . . . .	1,15,18,081	1,70,91,191	30,27,289	2,31,92,169	79,85,597	29,70,510	9,34,881	2,35,171	12,79,319	74,41,310	57,34,438	7,66,94,146
Cost per unit . . . . .	15,61,766	8,13,866	2,84,329	4,76,551	13,35,433	2,66,419	1,55,319	2,95,171	6,39,659	8,39,194	4,93,645	17,69,734
Cost per head . . . . .	1,713	1,197	1,643	1,725	1,628	1,795	1,399	744	896	333	635	1,597

for the year ended 31st March 1924—contd.

AND BURMA.					B.—FORCES IN ADEN						C.—FORCES IN SOUTH AND EAST PERSIA.	D.—INDIAN UNITS SERVING IN THE COLONIES	Total.
Indian Infantry (117 1/4 units of 97,323 men).	Armoured Car Companies (64 units of 1,181 men).	Signal Service (17 units of 5,870 men).	Reservists (13,251 men).	Total	Indian Cavalry (1 unit of 116 men)	Royal Garrison Artillery (4 units of 534 men). (Coast defences.)	Engineers (3 units of 96 men)	British Infantry (1 unit of 744 men)	Indian Infantry (1 unit of 896 men)	Total	Indian Infantry (1 unit of 896 men)	Indian Infantry (2 units)	
R	R	R	R	R	R	R	R	R	R	R	R	R	R
1,48,48,445	3,41,668	9,84,825		3,58,75,328	12,000	1,45,960	12,480	1,80,470	1,30,800	4,61,610	—32,908	2,32,208	3,65,36,748
	11,89,599	29,00,903	807	6,70,87,616	..	4,41,860	40,270	7,68,000		12,76,110			6,83,63,726
3,88,17,468		9,10,889	7,16,981	3,72,70,109	75,830	40,760	27,170	16,080	2,70,550	4,39,460	72,071	6,11,074	3,82,93,614
6,76,208	70,010	1,40,545		39,70,229	2,520	16,190	520		8,990	28,100	10,098	16,988	40,84,815
...	2,83,536	5,81,664		1,80,11,875	..	95,060	6,020	1,80,400		2,81,500		...	1,82,93,875
1,04,70,261	11,688	3,69,102		1,57,19,034	11,230	17,690	7,140	2,240	84,820	1,22,270	1,13,318	29,240	1,59,83,862
10,66,825		5,95,088	...	1,15,80,149	30,720		..	9,180	6,300	46,200	11,872	73	1,16,38,000
1,66,446	...	13,625		7,39,080	1,040	4,680	520	4,680	4,160	15,080	1,875	420	7,56,155
	1,29,570	2,90,919		86,86,535	...	46,850	3,120	86,780	..	1,38,250			87,44,785
21,49,806	2,928	2,51,221	11,468	1,06,87,851	8,080	11,490	4,740	590	59,210	84,050	39,350	80,436	1,06,91,687
1,43,724	...	5,38,087	...	64,91,090		..	..	2,860	1,980	4,840			64,95,930
24,94,464	39,573	3,20,097		77,59,673	3,130	17,800	2,900	26,090	24,540	72,960	69,474	16,717	79,17,824
16,70,044	18,879	1,48,328		39,92,146	1,640	9,400	1,500	13,850	12,860	39,210	15,175	4,011	49,59,542
1,23,598	16,435	7,098		3,60,664		3,970	250	7,240		11,460	2,605	24	3,74,752
..	2,55,038	1,45,557		4,07,382									4,07,382
	—51,121	—2,38,366		—24,72,044		10,810	2,870	20,480		34,160			—24,37,884
28,76,275	52,141	2,46,353	483	32,69,337	11,890	12,340	1,000	25,740	13,020	63,820	2,29,067	15,486	85,18,260
16,11,311	146,544	1,22,813	7,810	46,69,629	8,950	20,800	6,020	85,400	12,350	78,280	63,923	24,596	42,34,390
6,76,12,417	24,07,965	68,91,551	7,37,589	23,73,65,672	1,62,000	8,06,280	1,32,560	13,76,800	6,46,620	21,99,360	2,95,235	9,30,625	24,20,89,894
5,75,833	2,79,459	4,69,563			1,62,000	2,24,070	61,880	13,76,900	6,38,620		5,96,235	4,65,312	
699	2,974	1,418	56		1,396	1,679	1,277	1,853	713		714	514	

K.—Military Receipts and Services.

## No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

HEAD I.—MAINTENANCE OF STANDING ARMY.	A.—FORCES IN INDIA PROPER AND BURMA.					B.—FORCES	
	Supply Companies.	Animal Transport.	Mechanical Transport Units.	Medical Services.	Total.	Supply Companies.	Animal Transport.
	R	R	R	R	R	R	R
<b>II.—Administrative Units.</b>							
Pay and Allowances of Officers with King's Commission . . . . .	2,82,165	10,49,964	12,82,620	1,34,051	26,88,800	29,400	...
Pay and Allowances of British Soldiers . . . . .	1,94,427	2,82,114	12,81,650	7,75,705	25,33,896	18,000	...
Pay and Allowances of Indian Officers and Banks . . . . .	24,981	20,80,720	12,98,650	3,28,150	37,12,501	...	26,000
Pay and Allowances of Civilians and followers . . . . .	1,55,839	10,38,857	8,22,233	1,38,546	21,55,525	44,000	...
Provisions for British Troops . . . . .	20,603	21,224	1,91,453	1,11,893	3,45,173	1,000	...
Provisions for Indian Troops and followers . . . . .	16,829	18,56,866	3,54,836	3,45,906	25,74,437	8,000	13,000
Feed of Animals . . . . .	2,593	65,51,921	268	...	65,54,782	...	23,500
Maintenance of Officers' chargers . . . . .	4,500	12,291	...	1,909	18,700	1,100	...
Clothing of British Troops . . . . .	7,543	98,336	98,889	57,071	2,01,842	400	...
Clothing of Indian Troops and followers . . . . .	3,961	14,61,671	2,51,285	2,14,613	19,31,510	...	3,000
Replacement of Animals . . . . .	...	13,80,272	...	481	13,30,753	...	4,100
Maintenance of Ordnance Equipment . . . . .	9,558	19,49,163	1,01,731	17,945	20,78,397	1,500	3,000
Fuel and Light . . . . .	8,972	3,09,838	73,999	48,306	4,41,115	5,000	2,500
Medical, Veterinary and Miscellaneous Stores . . . . .	17,202	69,712	42,594	...	1,29,508	1,000	2,500
Running expenses of Mechanical Transports attached to units . . . . .	...	...	21,27,378	...	21,27,378	...	...
Special expenditure on account of families of British Troops . . . . .	16,901	23,245	—1,11,370	—42,114	—1,13,338	2,600	...
Transport charges . . . . .	4,27,135	4,65,403	2,15,868	95,203	12,03,109	9,000	30,000
Miscellaneous . . . . .	23,085	54,560	93,096	34,986	2,05,727	9,000	2,400
<b>TOTAL CHARGES UNDER HEAD I (II)</b> . . . . .	<b>12,16,297</b>	<b>1,85,71,157</b>	<b>80,74,710</b>	<b>22,52,651</b>	<b>3,01,14,815</b>	<b>1,30,000</b>	<b>1,09,000</b>

for the year ended 31st March 1924—contd.

IN ADEN.		C.—FORCES IN SOUTH AND EAST PERSIA.					D.—INDIAN UNITS SERVING IN THE COLONIES.	TOTAL.
Total.	Supply Companies.	Animal Trans- port.	Mechanical Transport Units.	Medical Services.	Total.	Animal Transport.		
R	R	R	R	R	R	R	R	
29,400	...	...	...	...	...	—3,821	27,14,379	
18,000	762	...	—1,183	...	—371	...	25,51,525	
6,000	...	1,764	—951	...	813	—12,639	37,26,675	
44,000	—8,190	...	1,984	...	—6,256	—1,819	21,86,450	
1,000	...	...	—74	...	—74	...	3,46,099	
21,000	1,688	1,222	—576	...	2,282	...	25,97,719	
22,500	...	4,681	...	...	4,681	...	65,81,963	
1,100	...	...	...	...	...	...	19,800	
400	...	...	...	...	...	...	2,02,242	
3,000	9	—512	28	...	—475	...	19,34,035	
4,100	...	...	...	...	...	...	13,34,853	
4,500	1,517	...	...	...	1,517	...	20,84,414	
7,500	998	801	97	...	1,396	...	4,50,011	
3,500	2,000	...	...	...	2,000	...	1,35,008	
...	...	...	1,886	...	1,886	...	21,29,264	
2,600	...	...	...	...	...	...	—1,10,738	
39,000	1,14,073	361	429	...	1,14,863	...	13,56,972	
11,400	19,102	90	33	...	19,235	...	2,36,352	
2,39,800	1,81,909	7,907	1,671	...	1,41,487	<sup>(a)</sup> —18,279	3,04,77,023	

(a) Represents write-back of amounts adjusted erroneously in previous year.

K.—Military Receipts and Services.

No. 76D — DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1921  
— contd.

HEAD I—MAINTENANCE OF STANDING ARMY	Governor-General's Body Guard.	Governor-General's Band.	Nepal Escort.	Sundry items.	Total.
	R	R	R	R	R
<b>III.—Miscellaneous Units and Services.</b>					
Pay and Allowances of Officers with King's commission.	80,108	...	4,583	2,42,871	2,77,512
Pay and Allowances of British Soldiers . . . . .	...	46,957	.	...	46,957
Pay and Allowances of Indian Officers and Ranks . . .	39,921	...	28,539	...	68,460
Pay and Allowances of Civilians and followers . . .	8,764	672	706	...	10,142
Provisions for British Troops . . . . .	...	8,911	...	...	8,911
Provisions for Indian Troops and followers . . . . .	17,019	...	14,010	1,34,775	1,65,804
Feed of animals . . . . .	31,621		1,222	...	32,843
Maintenance of Officers' chargers . . . . .	1,725	...	...	...	1,725
Clothing of British Troops . . . . .	...	4,322	...	...	4,322
Clothing of Indian Troops and followers . . . . .	31,791	...	1,941	...	33,732
Replacement of animals . . . . .	4,250	...	...	...	4,250
Maintenance of Ordnance Equipment . . . . .	6,783	...	...	...	6,783
Fuel and Light . . . . .	1,526	168	4	...	1,698
Medical, Veterinary and Miscellaneous Stores . . . .	9		83	...	92
Special expenditure on account of families of British Troops	...	3,168	...	...	3,168
Transport charges . . . . .	11,128	1,855	2,817	...	20,800
Payments to War Office on account of Stores taken to India by British Troops	.	...	...	—8,34,266	—8,34,266
Miscellaneous . . . . .	9,942	3,363	1,243	78,853	93,421
<b>TOTAL CHARGES UNDER HEAD I (III)</b> .	<b>1,99,587</b>	<b>64,431</b>	<b>50,098</b>	<b>—8,77,767</b>	<b>—63,651</b>
Conversion of Silladar Cavalry Regiment to Non-Silladar cavalry.	...	...	..	2,69,451	2,69,451

## No. 75 D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—contd.

Summary.		TOTAL.
Head II.—Cost of Educational, etc., Establishments and Working Expenses of Hospitals, Depots, etc.		R
CHARGES IN INDIA.		
A. EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS . . . . .		86,84,689
B. ARMY EDUCATION . . . . .		29,61,274
C. WORKING EXPENSES OF HOSPITALS . . . . .		2,13,53,202
D. WORKING EXPENSES OF DEPÔTS, ETC. . . . .		4,19,52,343
E. WORKING EXPENSES OF MANUFACTURING ESTABLISHMENTS . . . . .		6,30,895
F. INSPECTIONS OF STORES . . . . .		9,86,459
G. MILITARY ACCOUNTS OFFICES . . . . .		95,95,459
H. ECCLESIASTICAL ESTABLISHMENTS . . . . .		6,55,860
I. ADMINISTRATION OF CANTONMENTS . . . . .		14,87,699
J. MISCELLANEOUS . . . . .		9,71,251
TOTAL CHARGES IN INDIA . . . . .		8,92,79,142

CHARGES IN ENGLAND.	Secretary of State.	High Commissioner.	Total
Educational and Instructional charges : Miscellaneous expenditure . . . . .	£	£	£
Hospitals :—	38,352	...	38,352
Furlough allowances : Royal Army Medical Corps . . . . .			20,665
Furlough allowances : Indian Medical Service and other medical personnel . . . . .			48,595
Pay, etc., of Lieutenants on appointment to the Indian Medical Service . . . . .			2,878
Miscellaneous expenditure . . . . .			4,236
Veterinary :—	76,377	...	76,377
Furlough allowances : Royal Army Veterinary Corps . . . . .	4,571	...	4,571
Arsenals :—			
Furlough allowances : Royal Army Ordnance Corps . . . . .			486
Furlough allowances : Indian Ordnance Corps . . . . .			33,814
Miscellaneous expenditure . . . . .			934
Ordnance Factories—	35,234	..	35,234
Separation allowances issued to wives of Civilian Artificers . . . . .			986
Cost of recruitment of Civilian artificers, etc. . . . .			5,279
Miscellaneous :—	6,265	...	6,265
Final pay, Travelling Expenses, etc., of Civilians employed in Army Departments including Ordnance Factories in India . . . . .	...	1,128	1,128
Leave and Deputation Salaries do. do. . . . .	...	50,505	50,505
Passage to India . . . . .	...	736	736
Stores for India—			
Military Farms . . . . .	...	1,030	1,030
Manufacture of 37 Howitzer Equipment . . . . .	...	502	502
TOTAL CHARGES IN ENGLAND . . . . .	160,799	53,901	214,700

DITTO CONVERTED INTO RS. AT £1 = RS. 10 . . . . .		21,47,000
EXCHANGE ON DITTO . . . . .		9,74,181
TOTAL CHARGES UNDER HEAD II . . . . .		9,24,00,323

K.—Military Receipts and Services.

## No. 72-D.—DETAILED ACCOUNT of ARMY CHARGES

HEAD II—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS.	Supervising and Inspecting Staff	Staff College, Quetta.	Small Arms Schools.	Physical Training Schools.	Equitation Schools.	Senior Officers' Schools.	Machine Gun School.	Artillery School.
<b>A.—Educational and Instructional Establishments.</b>	R	R	R	R	R	R	R	R
<b>SUPERVISING AND INSPECTING STAFF</b>								
<i>Commandant, Small Arms Schools.</i>								
Pay and allowances of officers with King's Commission	19,422	...	..	...	..	..	...	...
Pay and allowances of office establishment	3,300	..	..	...	...	...	...	...
Transportation charges	1,609	...	...	...	..	...	...	...
Incidental expenses	1,038	..	...	...	..	...	...	..
Miscellaneous	480	...	..	...	...	...	...	..
Total	25,799	...	...	..	...	..	...	..
<i>Inspector of Physical Training</i>								
Pay and allowances of officers with King's Commission	92,478	...	...	...	...	...	...	...
Pay and allowances of office establishment	2,900	..	..	..	...	...	...	...
Transportation charges	5,706	...	...	..	...	...	...	...
Incidental expenses	556	...	...	...	...	...	...	...
Miscellaneous	280	...	...	..	...	...	...	..
Total	41,980	...	...	...	...	...	...	..
<b>TOTAL SUPERVISING AND INSPECTING STAFF.</b>	<b>67,779</b>	...	..	..	...	...	...	...
<b>EDUCATIONAL INSTITUTIONS.</b>								
<i>Students—</i>								
Pay and allowances of officer students (seconded)	...	5,45,487	...	...	...	...	...	...
Pay and allowances of students of other ranks (seconded)	..	..	...	..	...	...	...	...
Pay and allowances of other pupils	..	...	...	...	...	...	...	...
Provisions for students	..	..	1,058	..	849	...	...	...
Clothing for students	...	...	...	..	...	...	...	...
Miscellaneous	..	57,806	...	...	...	...	...	...
<i>Instructional charges—</i>								
Pay and allowances of officers with King's Commission	..	1,23,557	2,19,750	43,359	98,836	1,46,910	51,206	32,702
Pay and allowances of British soldiers	...	..	56,275	24,190	10,188	...	11,242	11,205
Pay and allowances of Indian officers and soldiers	..	...	18,062	2,996	5,113	...	3,085	1,452
Pay and allowances of other Instructional Staff (including fees)	..	..	618	...	...	...	...	2,400
Instructional stores and equipment	..	...	578	2,202	...	...	...	...
Capitation payment to Provincial Governments	..	...	...	...	...	...	...	...
Miscellaneous	..	6,713	2,511	53	4,181	2,245	1,235	1,291
Carried over	...	7,33,568	2,98,742	72,889	1,19,767	1,49,155	66,748	49,650

for the year ended 31st March 1924.

Armoured Motor Centre.	Royal Artillery Equitation School.	Military Chemical Laboratory in India	Army Signal School.	Mechanical Transport Training School	Army Veterinary School.	Supply and Transport Training School.	School of Cookery.	Central Clerks' School.	Cost of Education of Military Pupils at Medical Colleges and Schools.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R	R
...	...	...	...	...	...	...	...	...	...	19,422
...	...	...	...	...	...	...	...	...	...	3,800
...	...	...	...	...	...	...	...	...	...	1,609
...	...	...	...	...	...	...	...	...	...	1,038
...	...	...	...	...	...	...	...	...	...	430
...	...	...	...	...	...	...	...	...	...	25,799
...	...	...	...	...	...	...	...	...	...	22,478
...	...	...	...	...	...	...	...	...	...	2,900
...	...	...	...	...	...	...	...	...	...	5,766
...	...	...	...	...	...	...	...	...	...	556
...	...	...	...	...	...	...	...	...	...	280
...	...	...	...	...	...	...	...	...	...	41,080
...	...	...	...	...	...	...	...	...	...	67,779
...	...	...	...	...	...	...	...	...	...	5,45,487
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	46,643	...	...	...	...	78,988	1,28,631
...	...	...	...	24,680	...	...	...	...	7,225	88,912
...	...	...	...	7,340	...	...	...	...	7,026	14,866
...	...	...	...	...	...	...	...	...	...	57,806
62,618	...	...	26,517	51,410	31,200	40,301	10,368	...	...	9,38,724
30,999	...	...	18,516	55,385	3,500	1,890	11,242	...	...	2,34,632
...	...	...	6,286	53,524	...	208	...	...	290	71,006
...	...	...	...	7,906	819	280	...	...	16,808	28,726
...	...	...	...	...	...	90	...	...	2,41,860	2,44,320
...	...	...	...	...	...	...	...	...	1,52,734	1,52,734
...	...	...	...	...	1,514	1,027	...	...	...	20,770
93,612	...	...	51,319	2,29,888	37,033	43,796	21,605	...	5,04,426	24,71,013

K.—Military Receipts and Services.

## No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

HEAD II.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS.	Supervising and Inspecting Staff.	Staff College, Quetta.	Small Arms Schools.	Physical Training Schools.	Equestrian Schools.	Senior Officers' Schools.	Machine Gun School.	Artillery School.
	R	R	R	R	R	R	R	R
<b>A—Educational and Instructional establishments—contd.</b>								
Brought forward—Supervising and Inspecting Staff	67,779	...	...	...	...	...	...	...
Brought forward	...	7,53,563	2,98,742	72,889	1,19,167	1,49,156	68,768	49,050
<b>EDUCATIONAL INSTITUTIONS—contd.</b>								
<i>General Maintenance charges</i>								
Medical charges	...	8,177	117	...	1,387	47	24	...
Provisions for Staff	...	4,198	16,421	5,218	6,905	1,338	6,507	8,029
Clothing for Staff	...	439	6,802	12,302	2,830	426	1,707	1,883
Accommodation	...	...	18	...	...	...	...	...
Fuel, light, water and miscellaneous stores	...	2,337	4,752	2,320	2,478	2,630	—46	694
Animals	...	...	4,583	263	55,058	3,295	49	1,640
Special expenditure on account of families of British soldiers	...	384	5,203	7,194	1,009	666	1,865	1,847
Miscellaneous	...	...	10,863	1,726	5,245	1,209	29,732	36
<i>Administrative Charges.</i>								
Pay and allowances of officers with King's Commission	...	68,232	55,305	31,599	37,299	48,646	27,326	40,135
Pay and allowances of British soldiers	...	13,759	33,135	6,977	10,455	8,983	12,504	10,422
Pay and allowances of Indian officers and ranks	...	1,280	3,335	1,143	6,463	1,506	1,069	2,367
Pay and allowances of clerks and other establishments	...	12,361	14,222	7,075	37,556	11,884	4,895	4,040
Transportation charges	...	42,828	20,443	11,569	8,334	9,972	3,812	6,238
Miscellaneous	...	25,541	14,853	3,547	21,626	12,842	2,494	5,285
<b>TOTAL EDUCATIONAL INSTITUTIONS</b>	...	9,08,149	4,88,789	1,63,822	3,15,832	2,42,002	1,58,206	1,26,977
<b>MISCELLANEOUS.</b>								
Annual Training grant	...	...	...	...	...	...	...	...
Grant for purchase of field firing stores	...	...	...	...	...	...	...	...
Artillery target grant	...	...	...	...	...	...	...	...
Assault-at arms grant	...	...	...	...	...	...	...	...
Practice ammunition for artillery	...	...	...	...	...	...	...	...
Practice Small Arms Ammunition	...	...	...	...	...	...	...	...
Upkeep of bayonet fighting equipment	...	...	...	...	...	...	...	...
Upkeep of riding school jumps, etc., in units	...	...	...	...	...	...	...	...
Hand and Rifle Grenades and Trench mortar ammunition for practice	...	...	...	...	...	...	...	...
Pay of Indian Surveyor Instructors at Rurki	...	...	...	...	...	...	...	...
Instruction in Signalling, etc.	...	...	...	...	...	...	...	...
Transportation and other charges of Sandhurst candidates	...	...	...	...	...	...	...	...
<b>TOTAL MISCELLANEOUS</b>	...	...	...	...	...	...	...	...
<b>TOTAL CHARGES UNDER HEAD II—A.</b>	67,779	9,08,149	4,88,789	1,63,822	3,15,832	2,42,002	1,58,206	1,26,977

for the year ended 31st March 1924.

Armoured Motor Centre.	Army Signal School.	Mechanical Transport Training School.	Army Veterinary Schools	Supply and Transport Training School.	School of Cookery.	Central Clerks' School.	Cost of Education of Military Pupils at Medical Colleges and Schools.	Miscellaneous.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R
...	...	...	...	...	...	...	...	...	67,779
93,612	51,319	2,29,888	37,933	43,796	21,405	...	5,04,426	...	24,71,013
18	...	141	35	...	25	...	300	...	5,271
12,870	9,401	16,335	81	638	1,268	...	...	...	84,209
5,284	2,149	14,677	41	...	1,116	...	50	...	49,636
...	...	...	...	2,701	283	...	...	...	2,997
3,348	2,185	6,123	221	485	292	...	5	...	27,824
...	...	155	...	...	...	...	...	...	65,043
1,188	2,226	—6,347	570	860	2,829	...	...	...	19,494
772	37,780	1,397	609	415	302	...	...	...	40,086
16,206	5,601	35,454	...	33,847	...	...	...	...	3,99,700
42,338	10,529	...	700	4,546	...	...	...	...	1,49,858
...	1,904	57	...	...	...	...	...	...	19,447
2,854	4,317	4,489	1,346	1,314	1,836	...	...	...	1,07,683
42,743	4,024	53,729	704	1,188	824	...	368	...	2,06,227
5,859	2,303	5,622	114	1,835	2,762	...	20,361	...	1,28,049
2,27,172	1,31,743	3,61,720	41,453	96,625	33,142	...	5,25,510	...	38,24,043
...	...	...	...	...	...	...	...	5,56,328	5,56,328
...	...	...	...	...	...	...	...	12,112	12,112
...	...	...	...	...	...	...	...	24,473	24,473
...	...	...	...	...	...	...	...	8,942	8,942
...	...	...	...	...	...	...	...	11,13,174	11,13,174
...	...	...	...	...	...	...	...	30,16,464	30,16,464
...	...	...	...	...	...	...	...	34,941	34,941
...	...	...	...	...	...	...	...	7,150	7,150
...	...	...	...	...	...	...	...	13,037	13,037
...	...	...	...	...	...	...	...	2,601	2,601
...	...	...	...	...	...	...	...	1,012	1,012
...	...	...	...	...	...	...	...	2,634	2,634
...	...	...	...	...	...	...	...	47,92,838	47,92,838
2,27,072	1,34,743	3,61,720	41,453	96,625	33,142	...	5,25,510	47,92,838	36,81,689

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD II.—COST OF EDUCATIONAL, Etc., ESTABLISHMENTS.										
	Supervising and Inspecting Staff.	Garrison, Regimental and Detachment Schools for British Troops.	Garrison, etc., Schools for Indian Troops.	School of Education, British Wing.	School of Education, Indian Wing.	Lawrence Royal Military School	Lawrence Military Asylum, Murree.	Lawrence Military Asylum, Mount Abu.	Prince of Wales' Royal Indian Military College.	Miscellaneous.
	R	R	R	R	R	R	R	R	R	R
<b>B.—Army Education.</b>										
SUPERVISING AND INSPECTING STAFF.										
Pay and allowances of officers with King's Commission . . . . .	2,20,383	1,40,952	...	...	...	...	...	...	...	3,61,335
Pay and allowances of British soldiers . . . . .	13,264	3,30,907	...	...	...	...	...	...	...	4,44,171
Pay and allowances of Indian officers and soldiers . . . . .	12,748	508	90,153	...	...	...	...	...	...	1,03,409
Pay and allowances of other establishment . . . . .	5,276	2,43,344	43,592	...	...	...	...	...	...	2,92,512
Provisions . . . . .	932	33,705	37,104	...	...	...	...	...	...	71,741
Clothing . . . . .	953	14,035	6,491	...	...	...	...	...	...	21,479
Transportation charges . . . . .	31,540	36,661	3,769	...	...	...	...	...	...	66,270
Incidental and miscellaneous expenses . . . . .	3,157	3,07,581	1,12,687	...	...	...	...	...	...	4,28,425
<b>TOTAL</b>	<b>2,88,553</b>	<b>11,01,693</b>	<b>2,94,096</b>							<b>16,84,342</b>
<b>SCHOOLS.</b>										
<i>Students—</i>										
Provisions for students . . . . .	...	...	...	...	...	96,106	...	...	34,628	1,30,734
Clothing for students . . . . .	...	...	...	...	...	...	...	...	1,647	1,647
<i>Instructional charges—</i>										
Pay and allowances of officers with King's Commission . . . . .	...	...	...	96,311	36,281	...	...	...	41,136	1,73,728
Pay and allowances of British soldiers . . . . .	...	...	...	1,859	150	8,058	2,226	6,501	...	18,794
Pay and allowances of Indian officers and soldiers . . . . .	...	...	...	...	20,889	...	...	...	...	20,819
Pay and allowances of other instructional staff (including fees) . . . . .	...	...	...	...	...	72,421	...	4,002	43,214	1,19,637
Instructional stores and equipment . . . . .	...	...	...	2,501	—429	...	...	...	1,000	3,072

*General Maintenance charges—*

Medical charges . . . . .	...	...	...	...	18,536	7,297	...	5,383	...	29,216
Provisions for Staff . . . . .	...	...	...	1,078	9,537	1,002	740	1,053	479	13,889
Clothing for Staff . . . . .	...	...	...	465	2,890	559	183	302	296	4,705
Accommodation . . . . .	...	...	...	185	...	...	...	...	150	335
Fuel, light, water and miscellaneous stores . . . . .	...	...	...	4,603	1,716	...	...	40	6,571	12,930
Special expenditure on account of families of British soldiers . . . . .	...	...	...	592	...	3,115	1,139	90	630	4,382
Miscellaneous . . . . .	...	...	...	...	506	...	...	...	105	611

*Administrative charges—*

Pay and allowances of officers with King's Commission . . . . .	...	...	...	32,805	28,322	10,942	...	...	...	72,069
Pay and allowances of British soldiers . . . . .	...	...	...	5,405	...	4,120	...	...	4,382	13,907
Pay and allowances of Indian officers and ranks . . . . .	...	...	...	...	11,589	...	...	...	1,186	12,775
Pay and allowances of clerks and other establishments . . . . .	...	...	...	15,696	9,560	31,049	...	...	16,857	78,162
Transportation charges . . . . .	...	...	...	2,685	7,746	333	143	209	927	12,043
Miscellaneous . . . . .	...	...	...	23,380	5,183	1,29,845	25	9,096	15,479	1,83,610

## MISCELLANEOUS.

TOTAL

British Army School Scholarships . . . . .	...	...	...	...	...	...	...	...	12,866	12,866
Donations, etc., to educational institutions . . . . .	...	...	...	...	...	...	...	...	23,175	23,175
Libraries for educational training . . . . .	...	...	...	...	...	...	...	...	30,594	30,594
Technical equipment . . . . .	...	...	...	...	...	...	...	...	607	607
Provision of vernacular newspapers . . . . .	...	...	...	...	...	...	...	...	1,429	1,429
Regimental munnahis . . . . .	...	...	...	...	...	...	...	...	59,177	59,177
Language rewards— (i) for British officers . . . . .	...	...	...	...	...	...	...	...	94,910	94,910
(ii) for Indian officers . . . . .	...	...	...	...	...	...	...	...	26,613	26,613
Assistance to unattached list ranks towards the education of their children . . . . .	...	...	...	...	...	...	...	...	5,434	5,434
Central District and Brigade libraries . . . . .	...	...	...	...	...	...	...	...	9,075	9,075
Central Library, Army Headquarters . . . . .	...	...	...	...	...	...	...	...	2,500	2,500
Pay and allowances of officers studying in China, Japan, etc. . . . .	...	...	...	...	...	...	...	...	69,014	69,014
Fees and allowances of examiners . . . . .	...	...	...	...	...	...	...	...	23,581	23,581
Fees and allowances to military students studying at the Punjab Veterinary College to qualify as veterinary assistants . . . . .	...	...	...	...	...	...	...	...	6,866	6,866
Board of Examiners . . . . .	...	...	...	...	...	...	...	...	20,056	20,056

TOTAL

TOTAL CHARGES UNDER HEAD II-B

2,88,553	11,01,693	2,94,096	1,86,381	1,33,940	3,66,086	9,763	21,295	1,74,070	3,85,397	3,85,397
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**FINANCE AND REVENUE ACCOUNTS, ETC., FOR THE YEAR 1923-24.**

**No. 75-D.—DETAILED ACCOUNT of "ARMY CHARGES" for the year ended 31st March 1924—contd.**

<b>HEAD II.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS.</b>	<b>India proper and Burma.</b>	<b>Aden.</b>	<b>South and East Persia.</b>	<b>TOTAL.</b>
	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
<b>C.—Working Expenses of Hospitals.</b>				
<b>CHARGES IN INDIA.</b>				
<b>Patients—</b>				
Provisions and Diets . . . . .	28,39,080	50,000	16,666	29,05,746
Clothing . . . . .	5,33,145	3,000	1,158	5,37,303
Surgery and Dispensary—				
a) Drugs and dressing instruments . . . . .	10,67,189	5,000	5,391	10,77,580
(b) Wines and spirits . . . . .	45,207	...	164	45,371
(c) Other charges . . . . .	1,63,576	...	265	1,63,841
(d) Maintenance of ordnance equipment . . . . .	4,21,197	...	1,438	4,22,635
Washing of clothing, bedding, etc. . . . .	29,944	...	...	29,944
Accommodation . . . . .	39,582	...	...	39,582
Fuel, light and water . . . . .	5,25,551	..	...	5,25,551
Barraek furniture, utensils, bedding and blankets . . . . .	86,600	...	3,957	90,557
Convalescent homes for officers . . . . .	22,241	...	...	22,241
Punkha pulling and tattie watering establishments . . . . .	25,539	...	...	25,539
<b>Staff—</b>				
Pay and allowances of officers, Royal Army Medical Corps . . . . .	33,38,343	69,000	15,039	34,22,432
Pay and allowances of officers, Indian Medical Service . . . . .	39,79,880	18,000	...	39,97,880
Pay and allowances of dental officers . . . . .	1,58,826	...	...	1,58,826
Pay and allowances of Assistant Surgeons . . . . .	13,99,309	20,820	...	14,20,129
Pay and allowances of nurses . . . . .	7,70,023	...	...	7,70,023
Pay and allowances of Sub-Assistant Surgeons . . . . .	8,19,796	8,040	6,581	8,34,367
Pay and allowances of Royal Army Medical Corps Banks . . . . .	4,287	...	...	4,287
Pay and allowances of Matrons (for family hospitals) . . . . .	24,549	1,000	...	25,549
Pay and allowances of subordinate Indian personnel . . . . .	15,61,874	14,000	—23,922	15,61,952
Provisions for Staff . . . . .	10,18,935	16,000	637	10,35,572
Clothing for Staff . . . . .	3,51,728	5,000	118	3,56,846
Accommodation . . . . .	55,961	...	...	55,961
Fuel, light and water . . . . .	1,20,755	2,000	90	1,22,845
Barraek furniture, utensils, bedding and blankets . . . . .	23,945	600	...	24,545
Special expenditure on account of families of British soldiers . . . . .	7,872	2,000	...	9,872
Punkha pulling and tattie watering establishments . . . . .	30,557	...	...	30,557
Miscellaneous . . . . .	1,72,639	11,800	...	1,83,939
<b>Administration—</b>				
Transportation charges . . . . .	10,85,374	.	8,352	10,93,726
Miscellaneous . . . . .	3,65,963	...	1,748	3,67,711
<b>TOTAL CHARGES UNDER HEAD II—C</b>	<b>2,10,89,767</b>	<b>2,25,760</b>	<b>37,682</b>	<b>2,13,53,209</b>

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD II—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS.	Arsenals and Depôts	Clothing and Boot Depôts.	Directorate of Stocks.	Supply Depôts.	Medical Store Depôts.	Veterinary Hospitals.	Remount Depôts and Breeding Operations.	Central Mechanical Transport Store Depôt.	TOTAL
D.—Working Expenses of Depôts, etc.	R	R	R	R	R	R	R	R	R
CHARGES IN INDIA.									
<b>I.—Depôts proper—</b>									
Staff—									
Pay and allowances of officers with King's Commission . . . . .	7,09,391	43,950	149	17,30,600	1,08,051	3,67,222	2,64,874	85,720	33,09,957
Pay and Allowances of Assistant Surgeons and Sub-Assistant Surgeons . . . . .	..	..	..	..	62,745	..	..	..	62,745
Pay and allowances of departmental officers . . . . .	1,65,242	19,310	..	..	..	..	..	..	1,85,082
Pay and allowances of British soldiers . . . . .	14,33,668	61,236	..	8,91,790	..	22,490	76,419	1,745	24,87,348
Pay and allowances of British artificers (civilians) . . . . .	1,30,013	7,454	..	1,169	..	..	..	..	1,39,636
Pay and allowances of Indian officers, etc. . . . .	3,303	..	..	26,730	..	2,02,181	63,782	..	2,95,896
Pay and allowances of Indian artificers . . . . .	46,037	..	..	1,340	73,719	..	..	10,330	1,31,426
Pay and allowances of clerks and office servants . . . . .	3,63,582	38,200	4,080	5,71,405	1,65,619	28,915	3,64,997	45,020	15,81,718
Pay and allowances of Indian store-keepers . . . . .	..	1,440	..	1,66,711	1,046	..	..	39,151	2,08,378
Pay and allowances of Indian followers (including lascars) . . . . .	1,91,325	13,358	..	2,95,975	15,488	15,714	5,09,894	17,481	10,59,286
Temporary labour . . . . .	7,85,848	1,08,785	..	5,32,595	9,040	..	..	15,291	14,81,559
Food and food allowances of staff . . . . .	2,32,790	4,339	..	1,20,866	22	69,587	21,495	4,103	4,53,202
Clothing and clothing allowances of staff . . . . .	1,01,086	2,02	..	28,902	355	47,642	15,009	..	1,95,196
Other stores for staff . . . . .	16,615	3,617	..	14,302	..	..	950	..	36,484
Special expenditure on account of families of British soldiers . . . . .	1,04,633	4,169	..	94,390	414	774	7,095	..	2,11,475
Feed of animals . . . . .	..	..	..	..	..	25,044	..	..	25,044
Replacement of animals . . . . .	..	..	..	..	..	940	..	..	940
Maintenance of ordnance equipment . . . . .	..	..	..	38	..	..	..	..	38
Other Administration Charges—									
Transportation charges . . . . .	23,97,926	1,60,986	63	62,07,481	2,03,193	1,61,530	3,63,331	1,24,940	96,19,502
Miscellaneous . . . . .	1,31,064	18,173	12	3,41,894	28,079	19,907	2,08,927	5,914	7,53,970
Patients—									
Forage . . . . .	..	..	..	..	..	3,00,953	..	..	3,00,956
Drugs, Medicines, Surgical instruments and appliances . . . . .	..	..	..	..	..	52,442	..	..	52,442
Shoeing . . . . .	..	..	..	..	..	106	..	..	106
Losses—									
Loss of cash . . . . .	492	..	..	..	..	..	..	..	492
Loss of stores in transit . . . . .	7,41,087	3,35,140	..	4,73,446	58,671	..	10,228	1,526	16,20,098
Loss of stores in charge . . . . .	18,25,708	13,97,948	..	16,16,705	73,626	..	27,553	13,164	47,52,336
Loss by fluctuation in price of stores . . . . .	37,16,485	8,03,553	..	15,263	11,64,941	..	5,24,718	3,188	42,41,934
Loss in issue of stores at concessional rates . . . . .	5,99,159	1,60,346	..	5,09,354	19,574	..	1,69,382	2	14,57,817
Loss on sale of surplus stores . . . . .	62,277	..	..	772	..	..	..	..	63,049
Loss on turn over & maintenance of mobilization reserve . . . . .	..	..	..	37,101	..	..	..	..	37,101

Expenditure on experiments carried out in Ordnance Factories on behalf of the Director of Equipment and Ordnance Stores	10,637	...	...	...	...	...	...	10,637
Loss arising from cancellation of demands on Ordnance Factories	12,341	...	...	...	...	...	...	12,341
Loss by Casualties and Castings	...	...	...	...	...	...	...	17,06,279
Purchase, maintenance, maturing and breeding of animals	...	...	...	...	...	...	...	59,66,660
General Standing charges—								
Medical charges	72	...	...	...	...	...	61,688	589
Accommodation	32,736	180	...	7,725	4,588	339	7,480	...
Machinery and Plant—								
Repairs and replacements	995	2,335	...	2,418	...	...	2,198	...
Miscellaneous	4,19,976	35,204	...	6,41,825	1,00,439	45,419	3,41,605	18,368
Workshops—								
Direct charges—								
Labour	7,68,998	21,250	...	7,379	31,464	...	1,55,643	...
Deduct work done for workshops	97,406	...	...	...	1,130	...	...	...
Deduct (or add) increase (or decrease) under unfinished work	2,39,954	...	...	...	...	...	...	...
Material	1,83,71,870	14,40,076	...	88,480	5,68,529	...	10,49,266	...
Deduct work done for workshops	69,939	...	...	...	4,135	...	...	...
Deduct (or add) increase (or decrease) under unfinished work	12,21,902	...	...	...	17,178	...	...	...
General and indirect charges—								
Machinery—								
Repairs and replacements	...	...	...	...	20,850	...	...	20,850
Power	...	...	...	...	27,907	...	...	27,907
Accommodation	...	...	...	...	9,906	...	...	9,906
Maintenance of equipment	1,66,714	...	...	4,108	...	...	2,920	...
Loss by fluctuation in prices	—2,719	...	...	...	...	...	...	...
Fuel, light, water and miscellaneous stores	1,23,208	15,951	...	2,478	...	...	61,944	...
Supervising establishment and miscellaneous labour	...	...	...	...	62,087	...	41,048	...
Deduct amount obtained from sale of scrap, etc.	31,719	2,711	...	...	...	...	5,481	...
Outturn—								
Deduct value of work charged to units and other parties	2,48,448	...	...	...	5,235	...	...	...
Deduct value of manufactured or repaired articles transferred to Head IV	1,94,83,331	12,81,726	...	94,015	6,98,904	...	59,94,225	...
Increase (+) or decrease (—) in value of stores and unfinished work held by workshops	37,16,645	—4,42,946	...	—28,327	—3,633	...	9,468	...
TOTAL CHARGES IN INDIA UNDER HEAD II-D.	1,89,86,305	13,65,443	4,304	1,43,10,930	—4,02,044	13,61,258	59,39,616	3,86,532
								4,19,62,343

**No 75-D—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—contd.**

HEAD II.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS.	Bakeries.	Butcheries.	Grass Farms.	Dairy Farms.	Army Clothing Factories and Storage Depôts.	Army Ordnance Factories.	Base Mechanical Transport Workshops.	TOTAL.
	R	R	R	R	R	R	R	R
<b>E.—Working Expenses of Manufacturing Establishments.</b>								
Direct operating charges—								
Labour (including pay and other charges of Indian establishment permanent and temporary)	2,27,288	4,705	3,89,442	5,74,988	7,63,335	24,91,600	...	44,51,348
Materials	20,68,326	4,86,198	40,46,659	15,86,347	57,28,144	2,12,78,646	...	8,51,94,820
General Standing charges—								
Accommodation	148	263	98,008	88,168	...	14,560	...	1,96,747
Plant, machinery and implements	6,955	1,754	1,74,798	1,22,520	...	4,35,185	...	7,41,210
Animals	...	...	4,01,703	10,902	...	...	...	4,12,605
Miscellaneous stores and expenses	68,350	8,736	2,51,445	48,532	..	15,92,376	...	19,49,439
Land	...	...	93,260	...	...	...	...	93,260
Administration charges—								
Pay and other charges of supervising establishment	...	...	5,12,700	3,05,522	4,63,900	34,77,811	17,78,962	65,38,955
Cost Accounting Staff	...	...	...	...	92,806	4,91,701	...	5,84,507
Transportation charges	60,642	9,688	9,90,608	2,55,693	2,47,698	8,16,984	1,15,998	34,97,301
Miscellaneous	9,786	1,082	74,303	70,508	68,985	1,03,900	2,87,559	6,14,078
Losses—								
(a) Loss of cash	...	...	6,135	...	...	...	...	6,135
(b) Loss of stores in transit	352	8,428	10,086	8,928	2,54,913	29,595	...	3,12,302
(c) Loss of stores in charge	21,385	19,243	1,19,202	19,873	1,82,293	3,09,021	...	6,20,967
(d) Loss by fluctuation in prices of stores	24,790	17,266	2,11,692	—78,079	—9,982	8,789	...	1,69,476
(e) Loss in issue of stores at concessional rates	3,212	...	87,050	—6,023	2,12,123	12,65,590	...	15,11,952
(f) Loss on sale of Surplus Stores	...	...	—13,944	—756	..	...	...	—14,700
Deduct—Sums recovered by sale of byproducts	273	466	...	...	...	53,531	...	54,290
Deduct—Value of outturn transferred to Head IV	31,93,366	2,98,579	1,05,85,588	47,31,655	65,52,134	1,33,46,787	...	3,87,08,107
Deduct—Value of work charged to units and other parties	...	...	..	..	...	1,59,09,040	...	1,59,09,040
Increase or decrease in value of stores held	+72,462	+93,334	—17,769	7,45,592	...	...	...	—5,97,565
<b>TOTAL CHARGES UNDER HEAD II-E</b>	<b>—6,30,048</b>	<b>3,51,632</b>	<b>—81,99,552</b>	<b>—24,75,127</b>	<b>14,00,071</b>	<b>30,01,400</b>	<b>21,82,519</b>	<b>6,30,895</b>

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD II.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS.	Technical Inspector of Mechanical Transport.	Military Food Laboratory.	Inspector of Equipment and General Stores.	Inspectors of Lethal Weapons, etc.	Inspector of Remounts.	TOTAL.
	R	R	R	R	R	R
<b>F.—Inspection of Stores.</b>						
Pay and allowances of officers with King's Commission, etc.	43,081	24,059	74,029	1,26,703	38,452	3,06,324
Pay and allowances of British soldiers, etc. . . . .	120	19,347	41,089	1,74,538	...	2,35,044
Pay and allowances of office establishment . . . . .	4,784	...	14,260	50,335	2,806	72,185
Pay and allowances of other subordinate Indian establishments.	663	3,967	2,201	1,24,460	...	1,31,291
Provisions . . . . .	.	2,109	1,662	3,039	.	6,810
Clothing. . . . .	38	138	673	1,510	...	2,359
Expenditure on account of officers' charges . . . . .	...	...	..	...	777	777
Special expenditure on account of families of British soldiers.	...	3,631	2,876	6,491	..	12,998
Running expenses of motor vehicles—						
(a) Petrol . . . . .	2,093	..	387	1,320	...	3,800
(b) Lubricants . . . . .	500	...	43	...	...	543
(c) Tyres . . . . .	2,047	...	165	1,317		3,529
(d) Repairs . . . . .	522	...	74	1,630	...	2,226
Travelling and out-station allowances . . . . .	7,452	1,336	3,175	10,837	5,129	27,929
Incidental and miscellaneous expenses . . . . .	2,811	13,180	33,458	1,26,548	1,450	1,77,447
Transport charges by rail, etc. . . . .	498	1,885	700	...	114	3,197
<b>TOTAL CHARGES UNDER HEAD II-F.</b>	<b>64,609</b>	<b>69,652</b>	<b>1,74,742</b>	<b>6,28,728</b>	<b>48,728</b>	<b>9,86,459</b>

**K.—Military Receipts and Services.**

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March  
1924—contd.

HEAD II—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS.	Military Accountant General	Command, District and Brigade Offices	Army Factory Accounts Office.	Special Offices.	TOTAL.
	R	R	R	R	R
<b>G.—Military Account Offices.</b>					
Pay and allowances of officers . . . . .	1,72,630	15,82,211	1,32,372	...	18,87,213
Pay and allowances of establishment . . . . .	3,80,779	60,39,009	5,93,572	...	70,13,360
Transportation charges . . . . .	32,058	5,09,028	31,005	...	5,72,091
Pension payments . . . . .	...	1,58,822	...	...	1,58,822
Military Treasure Chest offices . . . . .	..	17,789	..	...	17,789
Miscellaneous . . . . .	47,192	5,52,542	14,006	...	6,13,740
Add—Share of Cost of office of the Controller of Surplus Stores Accounts debitable to Indian Revenues . . . . .	...	...	...	54,019	54,019
Deduct—Amount on account of Cost Accounting Staff in Factories chargeable to Head II-E. . . . .	...	...	—5,84,507	...	—5,84,507
Deduct—Amount debited to Head V—Waziristan and Wano Occupation and Operations . . . . .	...	—2,81,108	...	...	—2,81,108
Deduct—Percentage charges for services rendered by Military Engineering Services . . . . .	...	—1,24,904	...	...	—1,24,904
Deduct—Percentage charges for services rendered by Military Accounts Department to Foreign and Political Department . . . . .	...	—1,416	...	...	—1,416
<b>TOTAL</b>	<b>6,32,659</b>	<b>84,01,973</b>	<b>1,86,448</b>	<b>54,019</b>	<b>92,75,099</b>
Amount payable to H. M.'s Imperial Government . . . . .					8,20,860*
<b>TOTAL CHARGES UNDER HEAD II-G.</b>					<b>95,95,459</b>

\* Represents part of the amount written back on account of excess debit in previous year

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD II.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS.		Expenditure during 1923-24.
		R
<b>H.—Ecclesiastical Establishments—</b>		
PRESBYTERIAN CHURCH—		
Pay and allowances of Presbyterian chaplains attached to Scottish regiments . . . . .		59,548
Capitation allowances to Presbyterian ministers . . . . .		4,020
Travelling and out-station allowances . . . . .		7,012
Other transportation charges . . . . .		1,414
Incidental expenses . . . . .		1,171
	TOTAL	73,165
CHURCH OF ROME—		
Allowances to chaplains . . . . .		2,79,028
Horse and travelling allowances . . . . .		39,852
Other transportation charges . . . . .		2,916
Incidental expenses . . . . .		20,572
	TOTAL	3,86,168
WESLEYAN CHURCH—		
Allowances to chaplains . . . . .		63,758
Horse and travelling allowances . . . . .		36,721
Other transportation charges . . . . .		4,918
Incidental expenses . . . . .		3,163
Capitation allowances to Wesleyan chaplains for ministering to Non-Conformists other than Wesleyan . . . . .		17,477
	TOTAL	1,26,032
BAPTIST AND CONGREGATIONAL CHURCHES—		
Allowances to chaplains . . . . .		3,086
Horse and travelling allowances . . . . .		1,272
Incidental expenses . . . . .		22
	TOTAL	4,380
INDIAN RELIGIOUS TEACHERS IN INDIAN UNITS—		
Pay and allowances . . . . .		99,072
Other charges . . . . .		16,448
	TOTAL	1,16,120
	TOTAL HEAD II-H	6,56,860
<b>I.—Administration of Cantonments—</b>		
CANTONMENT MAGISTRATES—		
Pay and allowances of Cantonment Magistrates, Assistant Cantonment Magistrates and Extra Assistant Cantonment Magistrates . . . . .		6,67,457
Pay and allowances of clerks and other subordinate establishments . . . . .		1,33,242
Transportation charges . . . . .		26,816
Miscellaneous . . . . .		2,84,716
GRANT-IN-AID TO CANTONMENT FUNDS, CANTONMENT HOSPITALS, ETC.—		
India Proper and Burma . . . . .		3,87,936
Aden . . . . .		24,000
PURCHASE AND RENT OF LAND—		
India Proper and Burma . . . . .		8,834
	TOTAL CHARGES UNDER HEAD II-I	14,87,394
<b>K.—Military Receipts and Services.</b>		

**No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March  
1924—contd.**

HEAD II.—COST OF EDUCATIONAL, ETC., ESTABLISH- MENTS.	Recruiting staff.	Hill Santi- taria and Depots.	Supply and Transport Record Office, etc.	Veterinary Record Office.	Provost Marshal's establish- ment, etc.	TOTAL.
	R	R	R	R	R	R
<b>I.—Miscellaneous—</b>						
Pay and allowances of officers with King's Commission . . . . .	2,07,094	1,01,784	96,683	1,200	...	4,06,761
Pay and allowances of British other ranks . . . . .	...	50,038	18,254	...	180	68,472
Pay and allowances of Indian soldiers . . . . .	54,339	...	...	...	...	54,339
Pay and allowances of other establishments . . . . .	25,685	90,545	45,918	3,158	...	1,65,806
Provisions . . . . .	3,644	5,211	441	...	...	9,296
Clothing . . . . .	2,921	4,898	91	...	...	7,910
Transportation charges . . . . .	1,19,530	22,138	13,841	...	...	1,55,009
Special expenditure on account of families of British soldiers . . . . .	...	1,568	1,368	...	...	2,956
Miscellaneous . . . . .	66,801	72,829	9,432	591	1,824	1,51,477
<b>TOTAL</b> . . . . .	<b>4,80,014</b>	<b>3,49,011</b>	<b>1,85,548</b>	<b>4,949</b>	<b>2,004</b>	<b>10,21,526</b>
<b>Deduct—Amount recoverable from His Majesty's Govern- ment</b> . . . . .	<b>50,271</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>50,271</b>
<b>TOTAL CHARGES UNDER HEAD II-J</b> . . . . .	<b>4,29,743</b>	<b>3,49,011</b>	<b>1,85,548</b>	<b>4,949</b>	<b>2,004</b>	<b>9,71,255</b>

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

		Total.
		Rs
<b>Head III.—Army Headquarters, Staff of Commands, etc.</b>		
SUMMARY.		
CHARGES IN INDIA.		
A.—ARMY HEADQUARTERS . . . . .		62,99,488
B.—STAFF OF COMMANDS . . . . .		19,50,041
C.—STAFF OF DISTRICTS AND BRIGADES . . . . .		95,80,619
D.—EMBARKATION STAFF . . . . .		3,00,005
E.—RAILWAY TRANSPORT STAFF . . . . .		55,084
F.—MISCELLANEOUS . . . . .		9,66,375
TOTAL CHARGES IN INDIA		2,01,52,512
CHARGES IN ENGLAND.		
<i>Secretary of State.</i>		£
Indian Orderlies to His Majesty the King . . . . .		2,412
Furlough allowances . . . . .		37,428
Miscellaneous Expenditure . . . . .		825
TOTAL CHARGES IN ENGLAND . . . . .		40,665
Ditto converted into Rs at £1 = Rs. 10 . . . . .		4,06,647
Exchange on ditto . . . . .		1,89,335
TOTAL HEAD III		2,07,48,494

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD III.—ARMY HEAD- QUARTERS STAFF OF COMMANDS, ETC.	Command- er-in- Chief and Personal Staff	Military Secretary's Branch.	General Staff Branch.	Adjutant General's Branch.	Quarter- master General's Branch.	Ordnance Branch.	Establish- ment Officer, Army Head- quarters.	TOTAL.
	R	R	R	R	R	R	R	R
<b>A.—Army Headquarters—</b>								
Pay and allowances of Commander-in-Chief . . . . .	99,996	...	...	...	...	...	...	99,996
Pay and allowances of officers with King's Commissions (including Surgeons and Aides-de-Camp) . . . . .	62,791	82,731	7,65,166	7,07,651	10,16,660	1,11,220	...	27,46,219
Pay and allowances of personal assistants, clerks, etc. . . . .	21,767	1,05,360	2,54,519	5,89,175	10,66,227	1,17,576	...	21,04,624
Expenditure on account of Officers' chargers . . . . .	5,728	1,540	17,945	8,131	9,006	105	.	42,455
Tour expenses . . . . .	1,25,446	...	15,007	...	...	...	...	1,40,453
Other transportation charges . . . . .	1,752	5,162	1,43,243	90,433	1,57,552	5,617	...	4,03,759
Miscellaneous . . . . .	24,135	23,558	4,22,908	65,959	1,31,030	11,404	82,988	7,61,962
<b>TOTAL CHARGES UNDER HEAD III-A.</b> . . . . .	<b>3,41,616</b>	<b>2,18,351</b>	<b>16,18,788</b>	<b>14,11,349</b>	<b>23,80,475</b>	<b>2,45,922</b>	<b>82,988</b>	<b>62,99,488</b>
			Northern Command.	Southern Command.	Western Command.	Eastern Command.		TOTAL.
			R	R	R	R		R
<b>B.—Staff of Commands—</b>								
Pay and allowances of officers with King's Commissions . . . . .			5,80,088	4,93,854	2,62,636	4,34,557		18,71,135
Pay and allowances of British soldier clerks (including those for District and Subordinate offices) . . . . .			74,974	75,403	40,019	35,789		2,26,185
Pay and allowances of Civilian clerks, servants, etc. . . . .			33,398	31,492	28,184	26,445		1,19,509
Provisions . . . . .			11,496	5,560	5,875	2,371		25,302
Clothing . . . . .			3,762	2,551	2,881	1,213		10,407
Special expenditure on account of families of British soldiers . . . . .			5,246	3,896	4,128	3,105		21,375
Expenditure on account of officers' chargers . . . . .			12,500	14,050	9,296	11,658		47,504
Tour expenses . . . . .			30,930	29,704	19,682	61,728		1,42,044
Other transportation charges . . . . .			60,441	56,267	98,345	37,695		2,52,748
Miscellaneous . . . . .			68,553	32,753	1,01,669	31,757		2,34,732
<b>TOTAL CHARGES UNDER HEAD III-B</b> . . . . .			<b>8,31,378</b>	<b>7,50,530</b>	<b>6,72,715</b>	<b>6,46,318</b>		<b>29,50,941</b>

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD III.—ARMY HEAD- QUARTERS, ETC	I Pesh- war	II Kohat	III Rawal- pindi.	IV Labore.	V Central Provinces.	VI Poona.	VII Bombay.	VIII Madras	IX Wastria- tan	X Baluchis- tan.	XI Sind Rajput- ana.	XII United Provinces	XIII Allahabad Brigade	XIV Presi- dency.	XV Burma.	Total excluding Aden.	XVI Aden.	GRAND TOTAL.
<b>C.—Staff of Districts and Brigades.</b>	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Pay and allowances of officers with King's Commissions . . . . .	5,36,573	2,63,298	4,86,161	5,66,469	3,84,546	5,08,431	1,79,055	2,47,583	5,97,141	4,78,352	2,90,673	7,00,376	97,974	1,92,830	2,46,669	57,69,631	74,400	58,44,031
Pay and allowances of Assistant and Sub-Assistant Surgeons . . . . .	5,938	...	5,181	4,298	2,800	9,820	1,008	..	...	7,427	...	8,127	...	...	...	44,599	...	44,599
Pay and allowances of clerks and servants . . . . .	1,03,539	50,652	1,32,396	1,27,957	79,672	1,15,877	44,738	81,100	1,62,971	1,28,974	61,974	1,38,548	21,196	53,524	72,196	13,50,214	7,500	13,57,714
Provisions . . . . .	13,495	3,495	16,583	5,929	5,075	8,419	4,056	7,140	9,415	15,421	2,177	4,392	797	1,327	6,173	1,03,894	900	1,04,794
Clothing . . . . .	3,708	2,457	2,528	4,781	4,915	3,524	765	2,311	5,007	4,704	1,180	3,480	444	818	1,987	42,604	300	42,904
Special expenditure on account of families of British soldiers . . . . .	2,047	1,063	9,917	4,713	2,465	5,783	—814	5,759	2,112	4,463	3,733	6,724	1,394	4,093	1,169	54,611	...	54,611
Expenditure on account of officers' chargers . . . . .	18,480	9,231	18,024	12,402	11,347	14,020	2,145	13,501	5,391	16,444	7,592	15,092	2,807	7,069	8,709	1,62,254	...	1,62,254
Transportation charges . . . . .	59,212	30,804	52,310	1,07,221	53,368	55,121	35,049	71,975	1,11,158	1,26,779	55,420	96,422	14,563	41,631	38,410	9,49,442	1,000	9,50,442
Miscellaneous . . . . .	2,93,716	29,275	83,162	1,65,329	50,744	39,339	22,895	38,519	48,990	63,346	37,953	70,074	10,179	28,352	26,197	10,07,770	11,500	10,19,270
<b>TOTAL CHARGES UNDER HEAD III—C. . . . .</b>	<b>10,36,703</b>	<b>3,69,273</b>	<b>7,96,162</b>	<b>9,98,999</b>	<b>5,91,982</b>	<b>7,60,334</b>	<b>2,88,897</b>	<b>4,67,688</b>	<b>9,42,185</b>	<b>8,35,910</b>	<b>4,60,702</b>	<b>10,33,235</b>	<b>1,49,343</b>	<b>3,29,144</b>	<b>4,01,510</b>	<b>94,55,019</b>	<b>95,600</b>	<b>95,50,619</b>

K.—Military Receipts and Services.  
319

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March  
1924—*contd.*

HEAD III.—ARMY HEADQUARTERS, ETC.	Burma.	Bombay.	Karachi.	Calcutta.	Madras.	TOTAL.
	R	R	R	R	R	R
<b>D.—Embarkation Staff—</b>						
Pay and allowances of officers with King's Commissions.	...	92,669	13,527	...	...	1,06,196
Pay and allowances of Assistant Surgeons .		7,762		..	...	7,762
Pay and allowances of clerks and servants	4,456	30,850	10,799	5,575	3,842	55,022
Provisions . . . . .	231	2,847	498	249	195	4,020
Clothing. . . . .	72	913	263	122	176	1,550
Special expenditure on account of families of British soldiers.	291	41	562	...	— 4	890
Transportation charges . . . . .	460	18,408	13,497	268	1,072	33,705
Miscellaneous . . . . .	2	86,151	3,625	622	260	90,860
<b>TOTAL CHARGES UNDER HEAD III-D.</b>	<b>5,512</b>	<b>2,39,141</b>	<b>42,976</b>	<b>6,836</b>	<b>5,540</b>	<b>3,00,005</b>

	Expenditure during 1923-24.
	R
<b>E.—Railway Transport Staff—</b>	
Pay and allowances of officers with King's Commissions . . . . .	20,492
Pay and allowances of clerks and servants . . . . .	12,239
Provisions. . . . .	1,061
Clothing . . . . .	285
Special expenditure on account of families of British soldiers . . . . .	—832
Transportation charges . . . . .	19,210
Miscellaneous . . . . .	2,827
<i>Deduct—</i> Amount recoverable from His Majesty's Government . . . . .	—198
<b>TOTAL CHARGES UNDER HEAD III-E</b>	<b>55,084</b>

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD III.—ARMY HEADQUARTERS, ETC.	MILITARY PRISONS AND DETENTION BARRACKS.		Personal Staff of Governor General.	Miscellaneous Establish- ments (Garrison Quarter- masters, Rest Camps, etc.).	Temporary Staff employed with the late Board of Industries, etc.	TOTAL.
	India proper and Burma.	Aden.				
	R	R	R	R	R	R
<b>F.—Miscellaneous—</b>						
Pay and allowances of officers with King's Com- missions . . . . .	22,069	...	90,915	73,578	...	1,86,562
Pay and allowances of British soldiers . . . . .	75,091	3,810	...	32,421	...	1,11,122
Pay and allowances of Indian officers and ranks . . . . .	...	...	..	...	...	..
Pay and allowances of clerks and servants . . . . .	4,280	...	..	29,054	...	33,284
Provisions . . . . .	33,955	720	...	1,15,313	...	1,49,988
Clothing . . . . .	4,945	260	...	27,981	...	33,186
Special expenditure on account of families of British soldiers . . . . .	8,488	810	...	372	...	9,670
Expenditure on account of officers' chargers . . . . .	...	...	3,116	...	...	3,116
Transportation charges . . . . .	4,328	...	29	12,727	...	17,084
Miscellaneous . . . . .	23,869	260	...	87,740	3,10,504	4,22,363
<b>TOTAL CHARGES UNDER HEAD III-F. . . . .</b>	<b>1,76,965</b>	<b>5,660</b>	<b>94,060</b>	<b>3,79,186</b>	<b>3,10,504</b>	<b>9,66,375</b>

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924.

483

HEAD IV.—STOCK ACCOUNTS.	A Provisions.	B Forage.	C Fuel and Light.	D Petrol and Lubricants.	E Miscellaneous Stores.	F Medicines and Surgical Instruments.	G Clothing.	H Ordnance.	I Ordnance Factories.	J Mechanical Transport.	K Animals.	L Suspense.	Total.
HEAD IV.—STOCK ACCOUNTS.	R	R	R	R	R	R	R	R	R	R	R	R	R
Additions by purchase . . . . .	3,29,19,422	1,09,51,232	63,16,916	46,84,214	24,99,524	29,83,369	1,45,83,321	1,65,53,868	60,22,279	27,56,719	17,17,352	...	10,19,88,216
Additions by manufacture, etc. . . . .	81,67,474	1,39,99,705	12,915	...	17,41,450	6,98,904	78,33,860	2,08,50,934	1,33,46,787	...	28,49,410	...	6,95,01,439
Additions by transfers . . . . .	7,48,89,761	3,76,87,107	51,06,453	1,05,83,432	1,61,98,321	61,20,636	4,87,29,663	15,57,79,028	5,61,419	99,41,443	3,55,16,405	...	40,11,23,568
Transfers from Part B . . . . .	...	...	...	...	...	...	58,967	11,13,262	...	...	...	...	11,72,229
Additions by receipt in possession of men arriving in India from England, etc. . . . .	98,429	392	101	4,763	19,016	19,893	6,51,056	36,17,023	..	9,363	9,25,992	...	53,46,028
Additions by miscellaneous credits . . . . .	31,09,502	15,26,522	2,26,456	2,87,176	28,56,067	19,64,617	60,48,549	2,25,04,297	7,94,956	24,15,987	79,65,833	...	4,96,99,962
Reductions by issues to units and estab- lishments . . . . .	3,99,86,956	2,81,50,967	61,60,400	30,01,516	26,67,765	18,73,606	1,74,83,794	4,41,49,992	2,26,14,542	13,04,278	87,82,613	..	17,55,75,729
Reductions by transfer . . . . .	7,10,78,365	3,41,11,058	45,27,839	1,13,67,730	1,79,12,175	51,52,672	4,78,25,943	15,37,43,970	5,88,411	75,56,399	3,47,46,518	...	38,86,11,080
Transfers to Part B . . . . .	...	...	...	...	...	...	1,34,195	20,09,321	...	...	...	...	21,43,516
Reductions by issues on repayment . . . . .	60,38,689	9,43,859	5,97,377	3,30,784	7,10,043	27,39,849	77,33,506	82,30,735	34,38,481	3,67,487	13,88,229	...	3,25,19,039
Reductions by issues to overseas garrisons	26,22,250	15,532	619	45,196	4,14,138	6,823	1,03,973	4,19,691	...	5	27,417	...	36,55,644
Reductions by issues in possession of men proceeding to England, etc. . . . .	36,794	3,445	2,911	19,727	474	703	3,79,151	17,15,395	...	6,003	59,244	...	22,23,847
Reductions by sale of surplus stores . . . . .	8,743	...	3	...	529	4,516	...	...	...	...	...	...	13,591
Reductions by various losses . . . . .	30,60,283	26,13,594	4,16,103	7,81,331	22,75,432	8,18,350	59,09,992	3,00,16,464	11,22,942	25,27,831	34,84,175	...	5,30,26,497
Suspense Account . . . . .	...	...	...	...	...	...	...	...	...	...	..	-74,65,807	-74,65,807
Net debt (+) or credit (-), representing increase or decrease in stocks . . . . .	-36,47,492	-16,72,797	-43,411	+13,301	-66,078	+12,00,900	-16,65,138	-1,98,67,156	-70,38,936	+33,61,509	+4,86,796	-74,65,807	-3,64,08,308

CHARGES IN ENGLAND.

Secretary of State.	High Com- missioner.	Total.
£	£	£
81,808	1,083,749	1,115,552

Ditto converted into Rs. at £1=Rs. 10 . . . . . \*1,11,55,524

TOTAL CHARGES UNDER HEAD IV . . . . . -2,52,47,784

\*. Exchange on this amount has been taken to head VI.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

K.—Military Receipts and Services.

Head V.—Special Services.					Tibet Frontier.	Surplus Troops under Demobilization.	Aden Operations.	Waziristan and Waco Occupation and Operations.	Surplus Officers of the Indian Army retired under Army Instruction (India) No. 500 of 1922.	Malabar Disturbances.	TOTAL.
CHARGES IN INDIA.					R	R	R	R	R	R	R
Pay charges of extra establishments —											
(a) Fighting services . . . . .					5,676	2,11,697	—3,99,579	4,68,007	...	1,337	3,87,188
(b) Administrative services . . . . .					1,364	48,482	1,07,199	48,45,163	...	...	50,02,208
Batta . . . . .					1,871	1,040		3,64,358	...	1,078	3,68,347
Food . . . . .					65,999	25,565	—9,666	15,54,378	...	1,319	16,37,595
Forage . . . . .					261	19,817	3,380	6,80,609	...	...	7,04,067
Fuel and light . . . . .					1,055	2,628	2,279	2,63,122	...	...	2,69,084
Clothing . . . . .					7	19,668	1,837	1,31,682	...	...	1,53,194
Animals . . . . .					833	18,262	—8,273	—11,81,445	...	...	—11,70,623
Medical and Veterinary stores . . . . .					...	88	...	3,73,239	...	...	3,73,327
Ordnance . . . . .					...	9,867	8,971	2,59,090	...	...	2,77,928
Miscellaneous stores . . . . .					9,635	15	35	5,98,328	...	1,238	6,09,301
Conveyance charges . . . . .					17,131	1,36,261	1,621	23,93,825	...	10,145	25,58,983
Miscellaneous charges . . . . .					2,280	1,00,675	6,91,218	12,61,679	...	—1,866	20,53,986
Pay charges . . . . .					...	...	...	...	7,23,753	...	7,23,753
Travelling expenses and cost of passages . . . . .					...	...	...	...	3,99,071	...	3,99,071
Hospital expenses . . . . .					...	...	...	...	9,271	...	9,271
Gratuities . . . . .					...	...	...	...	12,81,930	...	12,81,930
Allowances . . . . .					...	...	...	...	2,07,467	...	2,07,467
Miscellaneous . . . . .					...	...	...	...	2,49,790	...	2,49,790
TOTAL CHARGES IN INDIA . . . . .					1,06,112	5,94,065	4,99,022	1,20,12,035	28,71,282	13,301	1,60,95,817
CHARGES IN ENGLAND.								Secretary of State.	High Commissioner.	Total.	
								£	£	£	
Gratuities and Allowances of Surplus Officers of the Indian Army . . . . .								612,690	...	612,690	
Waziristan Operations—Gratuities . . . . .								2,123	...	2,123	
Stores for India—North-West Frontier . . . . .								...	—3,240	—3,240	
TOTAL CHARGES IN ENGLAND . . . . .								£ 614,813	—3,240	611,573	
Ditto converted into Rs. at £1 = Rs. 10 . . . . .										61,15,731	
Exchange on ditto . . . . .										27,53,252	
TOTAL CHARGES UNDER HEAD V . . . . .										2,49,64,800	

No. 75-D — DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

HEAD VI.—MISCELLANEOUS CHARGES.				Expenditure during 1923-24.
Head VI.—Miscellaneous Charges.				Rs
CHARGES IN INDIA.				
A.—TRANSPORT OF TROOPS AND CARRIAGE OF STORES —				
Passage money on account of officers and others to and from England	.	.	.	55,248
Passage money on account of officers and others proceeding to the colonies	.	.	.	47,259
Movements of troops—				
(i) Railway charges	.	.	.	20,15,066
(ii) Sea and Inland Water charges	.	.	.	2,68,709
(iii) Mechanical Transport charges	.	.	.	7,526
(iv) Other road charges	.	.	.	46,172
Miscellaneous	.	.	.	1,07,717
TOTAL A				25,48,597
B.—MISCELLANEOUS —				
Losses	.	.	.	—69,36,418
Donations and grants-in aid for various purposes	.	.	.	44,247
Charitable allowances	.	.	.	11,827
Compensation for losses	.	.	.	1,90,789
Sundry charges	.	.	.	16,54,696
TOTAL B				—50,35,499
Deduct— Amount allocated to other heads	.	.	.	32,55,720
TOTAL CHARGES IN INDIA				—57,42,622
CHARGES IN ENGLAND.				
	Secretary of State.	High Commissioner.	Total.	
	£	£	£	
Indian Troop Service	582,002	...	582,002	
Cost of Sea Transport not charged to Troop Service or Royal Air Force	30,569	...	30,569	
Land Transport charges	681	...	681	
War 1914—Expenditure adjustable against terminal receipt from the War Office	3,392	...	3,392	
Maintenance of the graves of Soldiers of the Indian Expeditionary forces	12,543	...	12,543	
Contribution towards the cost of the Indian Memorial at Brighton	2,428	...	2,428	
Cost of Transport of Indian Soldiers serving in Egypt in 1919 and 1920 on pilgrimage to Mecca	16,372	...	16,372	
Miscellaneous expenditure	8,221	...	8,221	
Stores for India :—				
Publications and Miscellaneous	..	3,686	3,686	
TOTAL CHARGES IN ENGLAND	656,208	3,686	659,894	
Ditto converted into Rs. at £1 = Rs. 10				65,98,935
Exchange on expenditure in England under head VI	.	.	30,33,829	80,90,019
Exchange on expenditure in England on Stores	.	.	50,56,189	
TOTAL CHARGES UNDER HEAD VI				89,46,331

**No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—contd.**

			Expenditure during 1923-24.
<b>Head VII.—Non-effective charges</b>			<b>R</b>
<b>CHARGES IN INDIA</b>			
<b>1.—REWARDS FOR MILITARY SERVICES—</b>			
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.			1,69,876
Annuities and gratuities			27,764
Special payments ( <i>jangi inams</i> ) to Indian officers and men for service in connection with the great war			12,53,604
Decorations and medals			8,66,551
TOTAL A.			23,17,795
<b>3.—PENSIONS—</b>			
<b>Payments in India:—</b>			
Retired, wound and invalid pensions and gratuities to British officers and men			26,54,793
Retired, wound, invalid and family pensions and gratuities to Indian officers and men			8,31,67,960
Family pensions and compassionate allowances to Europeans			7,49,905
Pensions and gratuities to civilians			18,76,693
TOTAL B.			3,84,49,351
TOTAL CHARGES IN INDIA			4,07,67,146
<b>CHARGES IN ENGLAND.</b>	Secretary of State.	High Commissioner.	Total.
	£	£	£
Payments to the War Office on account of Retired Pay, Pensions, etc., of His Majesty's British Forces, for service in India For the year 1923-24	1,130,238	...	1,130,238
Pay of Non-effective Colonels of Royal Artillery	2,252	...	2,252
Pay and Pensions of Non-effective and Retired Officers of the Indian Service	2,049,768	...	2,049,768
Gratuities to surplus Cavalry Officers of the Indian Army	6,250	...	6,250
Compassionate Allowances of Officers removed from the Service, etc.	1,512	...	1,512
Pensions of Non-commissioned Officers and men	3,821	..	3,821
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty	141,829	...	141,829
Pensions of Widows and Families of Officers, etc., of the Indian Service	80,053	..	80,053
Gratuities to the Widows and Families of Officers killed in action	1,000	...	1,000
Miscellaneous gratuities	470	...	470
Cost of Medals	65	...	65
Indian Military Service Family Pensions	202,312	...	202,312
Pensions of Civilians in respect of service in Army Departments, etc.	...	25,118	25,118
Commutation in respect of above	...	2,296	2,296
TOTAL CHARGES IN ENGLAND	3,619,570	27,414	3,646,984
DITTO CONVERTED INTO RS. AT £1 = Rs. 10			3,64,69,838
EXCHANGE ON DITTO			1,67,04,394
TOTAL CHARGES UNDER HEAD VII			9,99,41,378

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March  
1924—contd.

	TOTAL.
	R
<b>Part B.—Auxiliary and Territorial Forces.</b>	
SUMMARY.	
A.—STAFF AT ARMY HEADQUARTERS . . . . .	53,785
B.—STAFF AT HEADQUARTERS OF COMMANDS . . . . .	1,12,784
C.—STAFF AT HEADQUARTERS OF DISTRICTS . . . . .	89,596
D.—AUXILIARY FORCE . . . . .	78,58,692
E.—TERRITORIAL FORCE . . . . .	18,00,070
F.—STOCK ACCOUNT . . . . .	8,18,542
G.—MISCELLANEOUS . . . . .	3,18,086
TOTAL PART B	1,05,41,555

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

GOVERNMENT OF INDIA, FOR THE YEAR 1924.

443

	A Staff at Army Headquarters.	B Staff at Headquarters of Commands.	C Staff at Headquarters of Districts.	D Auxiliary Force.	E Territorial Force.	TOTAL
<b>Part B.—Auxiliary and Territorial Forces.</b>	R	R	R	R	R	R
Pay and allowances of officers with King's Commissions . . . . .	38,219	98,323	57,042	6,85,758	5,02,360	13,81,711
Pay and allowances of warrant officers and non-commissioned officers of the permanent staff . . . . .	...	...	...	11,83,890	1,28,184	13,17,074
Pay and allowances of officers and men under training . . . . .	...	...	...	29,24,814	3,88,305	32,63,119
Pay and allowances of clerks and servants . . . . .	11,761	8,824	12,335	3,99,642	83,241	5,15,803
Expenditure on account of officers' chargers . . . . .	233	2,479	2,266	2,124	...	7,092
Provisions . . . . .	...	144	6,189	2,04,811	1,52,793	3,63,937
Clothing . . . . .	...	153	225	2,66,532	1,76,347	4,43,257
Fuel and light . . . . .	...	...	...	52,967	14,676	67,643
Ordnance equipment . . . . .	...	...	...	1,97,952	53,544	2,51,496
Medical stores . . . . .	...	...	...	9,879	57	9,936
Miscellaneous stores . . . . .	...	...	...	37,138	16,977	54,115
Special expenditure on account of families of British soldiers . . . . .	..	50	—239	57,515	10,969	68,295
Transportation charges . . . . .	3,572	2,693	9,712	8,00,684	2,29,119	10,45,980
Miscellaneous expenses . . . . .	...	118	2,076	5,24,766	93,489	6,20,469
<b>TOTAL CHARGES UNDER PART B—AUXILIARY AND TERRITORIAL FORCES</b>	<b>53,785</b>	<b>1,12,784</b>	<b>89,596</b>	<b>73,53,692</b>	<b>18,00,070</b>	<b>94,00,927</b>

E.—Military Receipts and Services.  
3 8 2

## No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924.

PART B.—AUXILIARY AND TERRITORIAL FORCES.	Clothing.	Ordnance.	Total.
	R	R	R
<b>F.—Stock Account—</b>			
Additions by purchase . . . . .	4,265	2,509	6,774
Additions by transfers—			
(i) Transfers from Part A . . . . .	1,34,230	19,01,732	(a) 20,35,97
(ii) Other Transfers . . . . .	5,64,800	17,65,250	23,29,550
Additions by miscellaneous credits . . . . .	60,109	7,20,889	7,80,998
Reductions by issues to units, etc . . . . .	3,94,310	4,83,315	8,77,625
Reductions by transfers—			
(i) Transfers to Part A . . . . .	58,967	10,74,823	(a) 11,33,790
(ii) Other transfers . . . . .	84,571	11,14,014	11,98,585
Reductions by issues on repayment, etc. . . . .	16,601	19,734	36,335
Reductions by various losses . . . . .	77,548	10,10,568	10,88,116
Net debit (+) or credit (—) representing increase or decrease in stock . . . . .	+1,80,916	+6,87,626	+8 18,542
<b>G.—Miscellaneous . . . . .</b>			3,13,086
<b>TOTAL HEAD G. .</b>			<b>3,13,086</b>

(a) Differences as compared with Part A are under investigation.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

			Total
			R
<b>PART C.—ROYAL AIR FORCE.</b>			
CHARGES IN INDIA.			
SUMMARY.			
A.—MAINTENANCE OF SQUADRONS . . . . .			68,63,908
B.—COST OF EDUCATIONAL, ETC., ESTABLISHMENTS AND WORKING EXPENSES OF HOSPITALS, DEPÔTS, ETC. .			27,00,586
C.—STAFF AT ROYAL AIR FORCE HEADQUARTERS AND AT WING HEADQUARTERS, ETC. . . . .			11,12,627
D.—STOCK ACCOUNT . . . . .			—2,71,282
E.—MISCELLANEOUS . . . . .			—5,72,086
F.—PAYMENTS IN ENGLAND OTHER THAN HOME STORES . . . . .			—5,39,625
H.—WORKS . . . . .			29,78,786
I.—NON-EFFECTIVE . . . . .			3,479
TOTAL CHARGES IN INDIA . . . . .			1,22,76,398
CHARGES IN ENGLAND.			
	Secretary of State.	High Commissioner.	TOTAL.
Payments to the Air Ministry in respect of personnel serving in India: For the year 1923-24 . . . . .	£ 99,700	£ ...	£ 99,700
Furlough allowances . . . . .	10,602	...	10,602
Marriage allowances and allotments . . . . .	37,418	...	37,418
Waziristan Operations—Gratuities . . . . .	444	...	444
Miscellaneous expenditure . . . . .	2,061	...	2,061
Stores for India—Aviation . . . . .	...	368,820	368,820
TOTAL CHARGES IN ENGLAND . . . . .	150,225	368,820	519,045
DO. CONVERTED INTO Rs. AT £1 = Rs. 10 . . . . .			51,90,456
EXCHANGE ON DO. . . . .			28,40,822
TOTAL . . . . .			1,98,07,171

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March  
1924—contd.

PART C.—ROYAL AIR FORCE.		Expenditure during 1923-24.
<b>A.—Maintenance of Squadrons—</b>		
Pay and allowances of officers with King's Commissions . . . . .		11,89,711
Pay and allowances of British soldiers . . . . .		12,87,872
Pay and allowances of Indian clerks, store-keepers and artificers . . . . .		7,203
Pay and allowances of Indian followers . . . . .		1,16,383
Provisions for British troops . . . . .		2,49,086
Provisions for Indian followers . . . . .		2,607
Kit and clothing allowances . . . . .		1,16,808
Clothing . . . . .		57,689
Maintenance of ordnance equipment . . . . .		54,625
Fuel and light . . . . .		20,321
Miscellaneous stores . . . . .		8,611
Running expenses of Aeroplanes and Aero-engines—		
(a) Value of petrol consumed . . . . .		2,78,114
(b) Value of lubricants consumed . . . . .		27,239
(c) Aviation stores . . . . .		32,29,012
Running expenses of Mechanical Transport attached to units—		
(a) Value of petrol consumed . . . . .		85,182
(b) Value of lubricants consumed . . . . .		13,000
(c) Cost of repairs (including miscellaneous Mechanical Transport stores consumed) . . . . .		2,63,043
Special expenditure on account of families . . . . .		2,54,569
Transportation charges . . . . .		28,498
Miscellaneous . . . . .		24,463
TOTAL CHARGES UNDER HEAD A.		68,68,908

**No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1934—contd.**

<b>PART C.—ROYAL AIR FORCE.</b>	<b>Royal Air Force Schools.</b>	<b>Working expenses of Hospitals.</b>	<b>Air- craft Depôt.</b>	<b>Air- craft Park.</b>	<b>Indian Technical Air Company.</b>	<b>Miscellane- ous.</b>	<b>TOTAL.</b>
	<b>₹</b>	<b>₹</b>	<b>₹</b>	<b>₹</b>	<b>₹</b>	<b>₹</b>	<b>₹</b>
<b>B.—Cost of Educational, etc., Establishments and Working Expenses of Hospitals, Depôts, etc.—</b>							
Pay and allowances of officers with King's Commissions . . . . .	...	58,728	2,88,635	70,640	...	...	4,12,988
Pay and allowances of British soldiers . . . . .	...	11,725	8,13,719	2,04,743	...	...	10,80,192
Pay and allowances of Indian officers and ranks . . . . .	..	...	593	...	...	...	593
Pay and allowances of Indian clerks, store-keepers and artificers . . . . .	...	...	59,447	15,747	...	...	75,194
Pay and allowances of Indian followers . . . . .	...	...	89,869	18,166	...	...	1,08,035
Provisions for British troops . . . . .	...	755	1,62,145	41,783	...	...	2,04,683
Provisions for Indian troops . . . . .	...	...	785	...	...	..	785
Provisions for Indian followers . . . . .	...	...	9,165	988	...	...	10,143
Feed of animals . . . . .	...	...	...	...	...	...	...
Kit and clothing allowances . . . . .	...	832	65,058	17,748	...	..	83,638
Clothing . . . . .	..	...	33,193	6,618	...	..	29,811
Replacement of animals . . . . .	...	...	...	...	...	...	...
Maintenance of ordnance equipment . . . . .	...	...	2,05,285	4,960	...	...	2,10,245
Fuel and light, . . . . .	...	...	17,043	2,480	...	...	19,523
Medical and Veterinary stores . . . . .	...	5,890	...	...	...	...	5,890
Miscellaneous stores . . . . .	...	...	2,304	2,142	...	...	4,446
Running expenses of Aeroplanes and Aero-engines—							
(a) Value of petrol consumed . . . . .	...	...	48,894	43,869	...	...	92,763
(b) Value of lubricants consumed . . . . .	...	...	13,528	...	...	...	13,528
(c) Aviation Stores . . . . .	...	...	53,401	26,390	...	..	79,791
Running expenses of Mechanical Transport attached to units—							
(a) Value of petrol consumed . . . . .	...	...	49,742	2,785	...	..	52,527
(b) Value of lubricants consumed . . . . .	...	...	10,851	11,388	...	...	22,239
(c) Cost of repairs (including miscellaneous Mechanical Transport stores consumed) . . . . .	...	...	94,395	85,451	...	...	129,846
Special expenditure on account of families . . . . .	...	—707	—1,80,973	—43,803	..	...	—2,25,483
Transport charges . . . . .	...	5	1,50,229	78,828	...	...	2,59,062
Educational Training Grants . . . . .	...	..	..	...	...	1,940	1,940
Regimental Munshis . . . . .	...	...	...	...	...	1,430	1,430
Miscellaneous . . . . .	...	58,570	15,587	7,740	..	...	76,897
<b>TOTAL CHARGES UNDER B.</b> . . . . .	..	1,80,798	20,17,825	5,48,598	...	3,370	27,00,586

**K.—Military Receipts and Services**

**No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—contd.**

PART C.—ROYAL AIR FORCE.	Royal Air Force Head-quarters.	Wing Head-quarters.	TOTAL.
	R	R	R
<b>C.—Staff at Royal Air Force Headquarters, and at Wing Headquarters.</b>			
Pay and allowances of officers with King's Commissions . . . . .	2,83,396	1,87,435	4,70,831
Pay and allowances of British soldiers . . . . .	69,328	59,544	1,28,867
Pay and allowances of Indian clerks, store-keepers and artificers . . . . .	53,877	6,261	59,638
Pay and allowances of Indian followers . . . . .	6,915	3,201	10,116
Provisions for British troops . . . . .	8,456	18,856	22,812
Kit and clothing allowances . . . . .	3,508	6,057	9,560
Clothing . . . . .	1,101	4,694	5,795
Replacement of animals . . . . .	...	...	...
Maintenance of ordnance equipment . . . . .	2,338	5,789	8,127
Fuel and light . . . . .	1	2,915	2,916
Miscellaneous stores . . . . .	...	47	47
<b>Running expenses of Aeroplanes and Aero-engines—</b>			
Value of petrol and lubricants consumed . . . . .	...	2,467	2,467
Aviation Stores . . . . .	51	1,431	1,482
<b>Running expenses of Mechanical Transport attached to units—</b>			
(a) Value of petrol consumed . . . . .	54	6,839	6,893
(b) Value of lubricants consumed . . . . .	...	343	343
(c) Cost of repairs (including miscellaneous Mechanical Transport stores consumed) . . . . .	..	6,287	6,287
Special expenditure on account of families . . . . .	—11,913	—14,616	—26,529
Transport charges . . . . .	43,706	10,394	54,100
Miscellaneous . . . . .	57,185	12,857	70,042
<b>TOTAL CARRIED OVER</b>	<b>5,17,493</b>	<b>2,15,801</b>	<b>8,33,294</b>

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

PART C.—ROYAL AIR FORCE,		TOTAL.
<b>C.—Staff at Royal Air Force Headquarters—</b>		
	Brought forward	8,33,294
<b>CONTROLLER OF ACCOUNTS—</b>		
Pay and allowances of officers . . . . .		52,508
Pay and allowances of establishments . . . . .		1,81,091
Transportation charges . . . . .		28,896
Pension payments . . . . .		3,002
Miscellaneous . . . . .		13,836
TOTAL .		2,79,833
TOTAL CHARGES UNDER HEAD C. .		11,12,627

K.—Military Receipts and Services.

8 L

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924.

STOCK ACCOUNTS.	A Aviation Stores.	B Mechanical Transport Stores.	C Provisions.	D Fuel and Light.	E Petrol and Lubricant aviation.	F Petrol and Lubricant Mechanical Transport.	G Miscellaneous Stores.	H Medicine and Medical Stores.	I Clothing.	J Ordnance.	K Suspense.	Total.
	R	R	R	R	R	R	R	R	R		R	R
<b>D.—STOCK ACCOUNTS.</b>												
Additions by purchase . . . . .	30,79,626	2,31,248	1,27,580	21,410	138	245	205	...	347	629	...	34,61,428
Additions by transfer . . . . .	1,60,06,478	17,14,892	35,170	5,432	40,359	6,177	18,870	362	49,128	2,42,074	..	1,81,18,942
Transfers from Part A . . . . .	7,73,125	2,238	1,89,460	39,247	4,19,610	2,04,404	2,49,603	2,188	1,39,715	1,82,491	...	22,02,081
Additions by receipt in possession of men arriving in India from England, etc. . . . .	5,06,717	...	...	...	...	...	...	...	9,953	24,209	...	5,40,879
Additions by miscellaneous credits . . . . .	36,28,017	2,31,629	3,491	626	9,150	7,803	23,930	17	33,422	2,36,567	..	41,74,652
Reductions by issues to units and establishments . . . . .	33,32,670	4,35,828	2,95,923	54,849	4,11,536	1,82,769	14,050	2,191	1,01,696	2,73,929	...	51,05,441
Reductions by transfer . . . . .	1,62,26,076	16,82,423	32,417	3,588	26,291	18,158	21,405	24	25,767	3,45,860	...	1,83,82,009
Transfers to Part A . . . . .	15,481	7,827	5,768	1,947	3,756	1,755	2,23,288	10	13,133	96,553	...	3,72,518
Reductions by issues on repayment . . . . .	40,073	363	5,958	4,133	660	875	50	...	46,688	2,562	..	1,03,362
Reductions by issues in possession of men proceeding to England, etc. . . . .	690	...	...	...	...	...	...	...	6,657	6,452	..	13,699
Reductions by various losses . . . . .	25,63,199	5,34,255	3,589	515	5,301	7,430	16,076	243	58,261	3,57,737	...	35,46,606
Suspense Account . . . . .	...	...	...	...	...	...	...	...	...	...	—12,45,629	—12,45,629
Net debit (+) or credit (—), representing increase or decrease in stocks . . . . .	+18,15,874	—4,80,689	+9,046	+1,688	+21,713	+7,642	+17,739	+99	—21,637	—3,97,123	—12,45,629	—2,71,282

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—*contd.*

PART C.—ROYAL AIR FORCE.		TOTAL.
		R
<b>E.—Miscellaneous—</b>		
CHARGES IN INDIA—		
Losses—		
Loss of cash . . . . .		2,476
Loss of Stores in transit . . . . .		1,435
Loss by fluctuation in prices of Stores . . . . .		4,04,598
Loss of Stores in charge . . . . .		— 98,884
Loss on issue of Stores at concessional rates . . . . .		10,319
Compensation for losses . . . . .		2,228
Language Rewards for British Officers . . . . .		314
Arrear charges . . . . .		339
Fractional differences . . . . .		59
TOTAL CHARGES E		— 5,72,086
<b>F.—Payments in England for other than Home Stores :—</b>		
Payments to the Air Ministry on account of Stores taken to India by Airmen . . . . .		— 5,39,625
TOTAL CHARGES F		— 5,39,625

**K.—Military Receipts and Services.**

**No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1924—contd.**

PART C—ROYAL AIR FORCE.		TOTAL.
<b>H.—Works Expenditure —</b>		<b>R</b>
(a) WORKS—		
(1) Wing headquarters, etc., Peshawar . . . . .		3,98,339
(2) One Squadron at Kohat . . . . .		4,51,974
(3) Wing headquarters, Risalpore . . . . .		1,57,813
(4) Second Squadron, Risalpore . . . . .		80,757
(5) Wing headquarters, etc., Quetta . . . . .		1,64,904
(6) Squadrons, etc., at Ambala . . . . .		17,037
(7) Aircraft Depot, Karachi . . . . .		10,33,887
(8) Operation post for 2 squadrons, Miranshah . . . . .		96,562
(9) Completion Aircraft Park, Lahore . . . . .		...
(10) Construction of landing ground, Landikotal . . . . .		...
(11) Construction of landing ground, Razmak . . . . .		38,407
(12) Electrification, Royal Air Force building, Ambala . . . . .		92,754
(13) Irrigation, etc., of aerodrome, Risalpore . . . . .		...
(14) Minor Works . . . . .		57,214
Total (a)		25,89,208
(b) STANDING CHARGES—		
(i) Repairs and renewals—		
(1) Repairs to buildings . . . . .		55,392
(2) Repairs to Roads in Cantonments . . . . .		6,478
(3) Repairs to Roads outside Cantonments . . . . .		2,316
(4) Repairs to furniture . . . . .		1,908
(5) Miscellaneous repairs . . . . .		37,825
Total b(i)		1,04,419
(ii) Maintenance of installations, including working expenses, repairs and renewals—		
(1) Water supply . . . . .		21,786
(2) Electrical . . . . .		23,081
Total b(ii)		48,817
(iii) General charges—		
(1) Rent of buildings . . . . .		237
(2) Rates and taxes . . . . .		...
(3) Railway siding and platforms . . . . .		1,694
(4) Rent for land . . . . .		1,916
(5) Care of vacant buildings . . . . .		905
Total b(iii)		5,813
Total (b)		1,54,049
(c) Establishments . . . . .		1,95,336
(d) Tools and plants . . . . .		40,294
Total; Head H		29,78,786
<b>I.—Non-effective charges</b>		<b>3,479</b>

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**XXXVII and 49—Marine.**

Under these heads are included the transactions of the Royal Indian Marine Department.

**REVENUE.**

The main items of revenue occur under the heads 'Dockyard Services and Supplies', which represents (1) receipts on account of work done by the Royal Indian Marine for other departments, Local Governments, and the Royal Navy; (2) other items of which the main portion is due to adjustment of coal profits and (3) sale proceeds of vessels and stores.

**EXPENDITURE.**

The main headings of expenditure are enumerated in the Abstract Account No. 76-B. These do not call for any detailed explanation.

The expenditure debited in the Home Accounts is mainly on account of (1) an annual contribution 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. 76A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1924.

RECEIPTS IN INDIA.	R
Recoveries on account of Dockyard Supplies and Services to Provincial Governments, etc. .	6,71,991
Hire of vessels . . . . .	2,40,658
Sale proceeds of vessels and Stores . . . . .	8,07,764
Other items . . . . .	7,84,067
Recoveries on account of Indian Service Family Pensions . . . . .	18,887
<b>TOTAL RECEIPTS</b>	<b>24,78,367</b>

## No. 76B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1924.

General Supervision and Accounts :	R	Rs
Allowance to Naval Commander-in-Chief on the Indian Station . . . . .	9,166	
Director of the Royal Indian Marine . . . . .	1,46,313	
Marine Audit Establishment . . . . .	2,10,358	
		8,65,837
<b>Marine Survey</b>		1,26,513
<b>Miscellaneous Shore Establishment</b> . . . . .		1,00,659
	Kidderpore.	Bombay.
	R	R
<b>Dockyards :</b>		
Commander of the Yard's Department . . . . .	...	78,476
Chief Constructor's Department . . . . .	...	1,27,001
Chief Engineer's Department . . . . .	...	1,30,667
Marine Store Officer's Department . . . . .	...	1,16,277
Electrical Engineer's Department . . . . .	...	29,732
Dockyard Dispensary . . . . .	...	6,847
Wages of Artificers and Labourers . . . . .	...	7,15,860
Miscellaneous expenses . . . . .	...	14,765
Care and Maintenance Party, Kidderpore . . . . .	2	...
Dockyard Police Force . . . . .	...	1,27,892
<b>TOTAL</b> . . . . .	2	18,47,517
		13,47,519
<b>Salaries and Allowances of Officers and men afloat :—</b>	R	
Pay of Officers and Warrant Officers . . . . .	4,99,627	
Pay of men . . . . .	6,23,031	
Miscellaneous charges . . . . .	1,42,008	
	12,64,666	
<b>CHARGES IN ENGLAND :</b>	£	
<i>Secretary of State.</i>		
Royal Indian Marine Furlough pay . . . . .	19,491	
Converted into Rs. at £1 = Rs. 10 . . . . .		1,94,908
Exchange on ditto . . . . .		89,088
<b>Total</b> . . . . .		15,48,662
<b>Victualling of officers and men employed afloat :—</b>	R	
Provisions and money allowances in lieu thereof . . . . .	4,19,903	
Purchase of water for Royal Indian Marine vessels . . . . .	34,763	
<b>Total</b> . . . . .		4,54,666
<b>Carried over</b> . . . . .		39,43,856

No. 76B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1924—*contd.*

	Brought forward	R
		39,48,856
<b>Marine Stores and Coal :—</b>	R	
CHARGES IN INDIA.		
Stores and coal for Royal Indian Marine	14,80,403	
Stores and coal unallocated (stock)	12,566	
Total	14,92,969	
CHARGES IN ENGLAND.		
<i>High Commissioner.</i>	£	
Stores for India	68,717	
Ditto converted into Rs. at £1=Rs. 10	6,87,174	
Exchange on ditto	3,24,676	
<b>Purchase and Hire of ships and vessels :—</b>	Total	25,04,819
Purchase of ships and vessels		18,945
<b>Miscellaneous :—</b>		
CHARGES IN INDIA.	R	
Freight on Europe Stores	8,064	
Piloting and towing of Royal Indian Marine Ships	34,139	
Passage and conveyance of officers and men	38,906	
Repairs, etc., to Royal Indian Marine Ships at out-stations	34,628	
Supplies to His Majesty's Ships of War in Indian Seas	1,120	
Miscellaneous items	6,00,191	
Total	7,11,808	
CHARGES IN ENGLAND.		
<i>Secretary of State.</i>	£	
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, etc.	100,040	
Expenditure in connection with surplus war vessels acquired from the Admiralty	5,813	
Miscellaneous expenditure	1,730	
Total	107,383	
Ditto converted into Rs. at £1=Rs. 10	10,73,835	
Exchange on ditto	4,86,774	
Total		22,72,417
<b>Non-effective charges :—</b>		
Charges in India	R	
	1,08,086	
CHARGES IN ENGLAND.		
<i>Secretary of State.</i>	£	
Royal Indian Marine Retired Pay	54,582	
Indian Navy Retired Pay	687	
Total	55,219	
Ditto converted into Rs. at £1=Rs. 10	5,52,191	
Exchange on ditto	2,54,111	
Total		9,14,888
<b>TOTAL MARINE CHARGES</b>		96,54,425
<b>CHARGES IN INDIA</b>		59,91,668
<b>CHARGES IN ENGLAND</b>		25,08,108
<b>EXCHANGE</b>		11,54,649
<b>TOTAL CHARGES AS ABOVE</b>		96,54,425

**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 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 Engineer Services formed an integral part of the Public Works Department.

2. The details of receipts are exhibited in Account No. 77. The different varieties of Military Engineer Services of a capital nature are exhibited in Account No. 77-B., while expenditure on the repairs and maintenance of these works and other miscellaneous charges which are not of a capital nature are shown in Account No. 77C.

No. 77.— ABSTRACT ACCOUNT of MILITARY WORKS RECEIPTS during the Year 1923-24.

HEADS OF REVENUE.	No. of Items.	Engineer in Chief.	Delhi Province.	MADRAS.		Bombay.	Bengal.	United Provinces.	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
				Madras Proper.	Coorg.										
Rents of buildings . . . . .	1	R 12,88,697	R 1,018	R ...	R 9	R 1,709	R 272	R 600	R 1,884	R 5,877	R 2,729	R 966	R 402	R 454	R 13,04,617
„ furniture . . . . .	2	24,769	...	...	...	...	...	...	...	...	...	...	...	...	24,769
Sales of buildings . . . . .	3	50,53,627	...	...	...	4,115	...	506	...	6,425	88	...	...	...	50,56,525
„ furniture . . . . .	4	61,096	...	...	...	510	...	2,471	145	...	1	...	...	1	64,224
„ tools and plant . . . . .	5	28,749	...	...	...	7	...	...	...	2,422	...	...	...	...	31,178
„ produce . . . . .	6	8,770	...	...	...	175	...	4,042	...	112	...	16	...	...	13,114
„ old materials . . . . .	7	2,07,801	...	...	...	...	11	91	37	3,452	46	...	...	102	2,11,940
Value of materials received from old buildings . . . . .	8	88,464	...	...	...	...	...	5	...	2,834	48	...	...	18	91,369
Unclaimed deposits . . . . .	9	18,636	...	...	...	...	...	...	...	...	...	...	...	...	18,636
Electric current recoveries . . . . .	10	5,85,113	65	...	...	...	...	...	...	...	97	...	...	...	5,86,275
Recoveries on account of water-supply . . . . .	11	3,59,295	...	...	2	1,485	...	...	...	36	100	...	...	52	3,60,950
Fines, refunds and miscellaneous . . . . .	12	2,53,897	7,643	...	...	27,893	...	15	25	5,880	1,621	24	...	136	2,97,134
TOTAL . . . . .		79,78,914	8,726	...	11	27,664	283	7,724	2,091	27,038	4,730	1,005	402	1,143	80,59,731

# No. 77-A—ABSTRACT ACCOUNT of EXPENDITURE ON MILITARY ENGINEER SERVICES during the Year 1923-24.

HEADS OF EXPENDITURE.	Engineer-in-Chief.	Delhi Province.	MADRAS.		BOMBAY.		Bengal.	Port Blair.	United Provinces.	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
			Madras Proper.	Coorg.	Bombay Proper.	Military Accommodation Scheme.										
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Works (Capital Expenditure No. 77B)	2,17,15,153	5,99,094	2	214	45,730	19,80,675	460	...	300	5,766	59,171	4,743	62,625	...	1,31,139	2,46,05,082
Standing charges (Recurring expenditure No. 77 C)	1,52,96,404	8,975	1,974	1,199	1,26,298	1,713	57,182	5,233	5,498	33,960	1,45,454	22,222	5,538	3,108	24,803	1,57,39,311
Establishment (No. 77-D)	59,14,222	49,711	1,068	428	39,865	2,20,483	11,240	1,295	1,823	11,338	41,136	6,025	15,811	794	52,006	63,67,295
Tools and Plant	1,96,813	8,135	39	76	1,933	1,239	865	73	164	1,028	1,693	407	1,372	139	4,068	2,18,044
Suspense	33,43,265	1,34,621	...	...	...	3,480	..	...	...	...	...	...	...	...	..	34,79,396
Total	3,97,74,337	5,31,294	3,083	1,917	2,13,826	22,07,600	69,747	6,601	7,785	52,042	2,47,454	33,397	85,396	4,041	2,11,816	4,34,50,336
Deduct—Contributions.	58,000	...	...	...	...	...	...	..	...	...	...	...	...	...	...	58,000
„ Receipts taken in reduction of Expenditure	...	...	...	...	...	22,07,600	...	..	...	...	..	..	...	...	...	22,07,600
Total	3,97,16,337	5,31,294	3,083	1,917	2,13,826	...	69,747	6,601	7,785	52,042	2,47,454	33,397	85,396	4,041	2,11,816	4,11,84,736
Deduct—English Cost of Stores	9,12,236	...	...	...	...	...	...	...	...	...	...	...	..	...	...	9,12,236
NET INDIA—MILITARY ENGINEER SERVICES.	3,88,04,101	5,31,294	3,083	1,917	2,13,826	...	69,747	6,601	7,785	52,042	2,47,454	33,397	85,396	4,041	2,11,816	4,02,72,500

## CHARGES IN ENGLAND—

Furlough Pay of personnel of the Royal Engineers	£	£	£
Stores for India	15,550	...	15,550
Leave and Deputation Salaries	...	54,496	54,496
Miscellaneous.—Final payments to Temporary Engineers, Military Engineer Services.	...	1,966	1,966
	...	230	230
TOTAL CHARGES IN ENGLAND	£	15,550	56,692
			72,242

Do. converted into Rs. at £1 = Rs. 10 . . . 7,22,414

Exchange on ditto . . . 3,24,839

TOTAL CHARGES MILITARY ENGINEER SERVICES . . . 4,18,19,783

No. 77-B—CLASSIFIED ABSTRACT of EXPENDITURE ON MILITARY ENGINEER SERVICES—WORKS during the year ended 31st March 1924.

HEADS OF EXPENDITURE.	Engineer-in-Chief	MADRAS.		BOMBAY.			Bengal.	Port Blair	United Provinces.	Rajputana	Punjab.	Burma.	Bihar and Orissa	Central Provinces and Berar.	Assam.	Total.
		Delhi Province.	Madras Proper	Coorg.	Bombay Proper.	Military Accommodation Scheme.										
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
I.—Officers' quarters and messes . . . . .	9,47,892	24,355	...	...	...	5,58,479	...	...	..	...	...	230	..	...	..	15,30,956
II.—Accommodation for fighting troops and Auxiliary services :—																
British troops . . . . .	13,09,751	—1,445	...	...	...	...	...	...	...	...	..	158	..	...	...	13,08,464
Indian troops . . . . .	37,93,327	...	..	...	..	3,99,355	...	...	...	...	..	4,020	..	...	1,21,502	43,15,204
Miscellaneous accommodation . . . . .	15,39,832	...	...	...	...	10,52,827	...	...	...	...	24,161	139	..	..	...	25,86,959
Auxiliary Force . . . . .	1,00,702	..	..	...	...	...	...	..	...	...	...	..	20,165	...	9,637	1,30,504
Indian Territorial Force . . . . .	..	...	...	...	...	..	...	...	...	..	..	..	..	..	..	..
Total . . . . .	67,43,612	—1,445	..	...	..	14,22,182	...	...	...	...	24,161	4,317	20,165	..	1,31,139	83,44,131
III.—Hospitals :—																
British . . . . .	2,90,567	64,684	...	...	...	...	...	..	..	..	..	..	..	..	...	3,55,251
Indian . . . . .	74,746	...	...	...	...	...	...	...	..	..	...	..	...	...	...	74,746
Total . . . . .	3,65,313	64,684	...	...	..	...	...	..	..	..	..	..	...	...	..	4,29,997
IV.—Ancillary Services :—																
Depôts and Factories . . . . .	12,81,718	..	...	...	35,048	14	...	..	..	..	..	173	3,165	...	...	13,20,298
Training and Educational Institutions . . . . .	2,56,319	1,41,952	...	...	...	...	...	...	...	..	..	..	..	...	..	3,98,251
Marine, including Admiralty Buildings . . . . .	1,72,586	...	...	...	...	...	...	...	...	...	...	..	..	...	...	1,72,586

Buildings . . . . .	69,167	...	...	...	...	...	...	...	...	...	3	...	...	...	...	69,170
Farms Department Buildings . . . . .	23,764	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23,764
Total . . . . .	18,03,554	1,41,932	...	...	35,048	14	...	...	...	...	3	153	3,465	...	...	19,84,169
V.—General Works—																
Water supply . . . . .	14,86,658	3,41,178	...	...	465	...	...	...	...	...	...	...	...	...	...	18,28,301
Drainage and Sanitation . . . . .	60,537	2,180	...	...	...	...	...	...	...	...	...	...	...	...	...	62,717
Electric Installations . . . . .	11,32,373	14,757	...	...	-9,826	...	...	...	...	...	2,927	...	...	...	...	11,40,231
Ice Plants . . . . .	17,894	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,894
Roads in Cantonment . . . . .	13,624	3,732	...	...	...	...	...	...	...	...	...	...	...	...	...	17,356
Total . . . . .	27,11,086	3,61,847	...	...	-9,361	...	...	...	...	...	2,927	...	...	...	...	30,66,492
VI.—Special Works—																
Roads outside Cantonments including encamping grounds and rest-houses . . . . .	61,60,692	...	...	...	...	...	...	...	...	...	...	...	-2,708	...	...	61,57,984
Railway including sidings and platforms and rope-ways . . . . .	-7,216	...	...	...	...	...	...	...	...	...	...	...	...	...	...	-7,216
Mobilization Works . . . . .	61,402	...	...	...	...	...	...	...	...	...	...	...	...	...	...	61,402
Defences . . . . .	4,96,723	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,96,723
Total . . . . .	67,11,601	...	...	...	...	...	...	...	...	...	...	...	-2,708	...	...	67,08,893
VII.—Land Acquisition . . . . .	2,06,863	...	...	...	...	...	...	...	...	...	4,256	...	41,703	...	...	2,52,822
VI I.—Capital expenditure on furniture and equipment . . . . .																
2,58,019	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,58,019
IX.—Minor Works . . . . .																
19,67,223	7,721	2	214	20,043	...	460	...	300	5,766	27,824	43	...	...	...	...	20,29,596
GRAND TOTAL—WORKS . . . . .	2,17,15,163	5,99,094	2	214	45,730	19,80,675	460	...	300	5,766	59,171	4,743	62,625	...	1,31,139	2,46,05,032

No. 77C.—CLASSIFIED ABSTRACT ACCOUNT of EXPENDITURE ON MILITARY ENGINEER SERVICES—STANDING CHARGES during the year ended 31st March 1924.

HEADS OF EXPENDITURE	Engineer-in-Chief.	Delhi Province.	MADRAS.		BOMBAY.		Bengal.	Port Blair	United Provinces.	Rajputana.	Punjab.	Burma	Bihar and Orissa	Central Provinces and Berar.	Assam	TOTAL.
			Madras Proper.	Coorg.	Bombay Proper	Military Accommodation Scheme										
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
X.—Repairs and Renewals :—																
Buildings . . . . .	46,77,737	7,448	1,578	330	24,458	1,243	14,824	4,885	2,029	19,745	64,831	6,992	3,271	2,732	6,948	48,39,050
Roads . . . . .	30,94,084	...	...	...	18,030	...	7,162	...	3,547	5,131	6,917	4,366	2,163	345	6,062	31,47,857
Furniture . . . . .	10,17,704	...	...	...	1,099	...	...	348	...	3,412	2,881	...	...	...	495	10,25,949
Miscellaneous not included under the previous heads, e.g. rifle ranges, drains, landing grounds, etc.	7,05,286	...	396	869	3,153	470	604	...	1,123	360	12,324	2,702	128	...	9,840	7,37,255
Total	94,94,811	7,448	1,974	1,199	46,740	1,713	22,590	5,233	6,699	28,648	87,003	14,060	5,561	3,077	23,345	97,50,101
XI.—Maintenance of installations including working expenses :—																
Water supply . . . . .	21,64,478	...	...	...	77,300	...	1,876	...	...	1,099	1,455	4,419	...	...	1,217	22,51,872*
Electrical . . . . .	21,83,212	1,527	...	...	...	...	17,040	...	...	...	22,374	740	...	...	...	22,21,893
Ice-making and refrigeration	1,33,964	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,33,964
Miscellaneous . . . . .	26,040	...	...	...	...	...	...	...	...	...	...	...	...	...	...	26,040
Total	45,07,692	1,527	...	...	77,300	...	13,916	...	...	1,099	23,859	5,159	...	...	1,217	46,36,769
XII.—General charges :—																
Rents for hired buildings	2,90,785	...	...	...	336	...	...	...	...	...	30,998	1,237	...	...	30	3,23,336
Payments on account of compensation for quarters	1,50,370	...	...	...	745	...	...	...	42	3,090	...	323	27	...	...	1,54,597
Rates and Taxes . . . . .	2,63,322	...	...	...	...	...	15,434	...	...	...	3,503	371	...	...	11	2,82,640
Railway sidings and platforms	2,19,647	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,19,647
Rent for land . . . . .	1,90,537	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,90,537
Care of vacant buildings	1,79,240	...	...	...	1,177	...	242	...	...	1,023	92	1,072	...	31	...	1,82,877
Total	12,93,901	...	...	...	2,258	...	15,676	...	42	4,113	34,592	3,003	27	31	41	13,53,684
GRAND TOTAL	1,52,96,404	8,975	1,974	1,199	1,26,298	1,713	57,182	5,233	6,741	33,860	1,45,454	22,222	5,588	3,108	24,603	1,57,40,554
Deduct—Outlay from contributions . . . . .	...	...	...	...	...	...	...	...	1,243	...	...	...	...	...	...	1,243
NET TOTAL STANDING CHARGES	1,52,96,404	8,975	1,974	1,199	1,26,298	1,713	57,182	5,233	5,498	33,860	1,45,454	22,222	5,588	3,108	24,603	1,57,39,311

No. 77-D.—ABSTRACT ACCOUNT of EXPENDITURE on MILITARY ENGINEER SERVICES—ESTABLISHMENT during the year ended 31st March 1924 with the Percentage it bears to the Total Outlay on Works and Standing Charges.

HEADS OF EXPENDITURE.	Engineer-in-Chief.	Delhi Province.	MADRAS.		BOMBAY.		Bengal.	Fort Blair.	United Provinces.	Rajputana.	Panjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
			Madras Proper.	Coor.	Bombay Proper.	Military Accommodation Scheme.										
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
<b>ESTABLISHMENT</b>																
Permanent . . . . .	60,64,486	...	...	...	...	...	...	...	...	425	...	...	...	...	...	60,66,911
Temporary . . . . .	15,80,708	...	...	...	...	...	...	210	...	524	...	...	...	...	...	15,81,242
Unallocated Expenditure . . .	11,02,672	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,02,672
<b>Total</b> . . . . .	65,44,522	...	...	...	...	...	...	210	...	749	...	...	...	...	...	65,45,481
<b>Add—Charges by other Departments.</b>	19,399	49,711	1,068	428	39,865	2,20,483	11,240	1,085	1,823	10,039	41,136	6,025	15,811	794	52,006	4,71,513
<b>Deduct—Charges to other Departments.</b>	6,49,699	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,49,699
<b>TOTAL INDIA</b> . . . . .	59,14,222	49,711	1,068	428	39,865	2,20,483	11,240	1,295	1,823	11,378	41,136	6,025	15,811	794	52,006	63,67,295
<b>Add—Leave Allowance, etc., paid in England</b>	2,60,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,60,000
<b>TOTAL ESTABLISHMENT CHARGES—MILITARY ENGINEER SERVICES.</b>	61,74,222	49,711	1,068	428	39,865	2,20,483	11,240	1,295	1,823	11,378	41,136	6,025	15,811	794	52,006	66,27,295
<b>Percentage of Total Establishment on Total Works and Standing Charges as shown in Account No. 77-A.</b>	16.68	8.18	54.05	30.29	23.17	11.12	19.50	24.75	31.44	28.74	20.10	22.31	23.18	25.55	33.39	16.43

K.—Military Receipts and Services.

GOVERNMENT OF INDIA, FOR THE YEAR 1923-24.

## GOVERNMENT OF INDIA.

# FINANCE AND REVENUE ACCOUNTS, 1923-24.

## Section L.—Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS	Page.	AMOUNT OF EACH ACCOUNT	
				MAJOR HEAD TOTAL.	
				Central	Provincial.
				R	R
Contributions to the Central Government by Provincial Governments.	78	Contributions to the Central Government by Provincial Governments.	466	+9,20,00,000	—9,20,00,000
Miscellaneous Adjustments between Central and Provincial Governments.	79	Miscellaneous Adjustments, etc.	469	—36,44,060	+36,44,060
		TOTAL		+8,83,55,940	—8,83,55,940

The nomenclature of this Section was altered with effect from 1922-23 from 'Contributions and Assignments between Central Government and Provincial Governments' to 'Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments' in view of the abolition of Provincial assignments on account of Income Tax in terms of revised Rule 15 of the Devolution Rules (see Note under Income Tax).

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

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

Under the former head are recorded the fixed contributions payable by the Provincial Governments to the Central Government under Rule 18 of the Devolution Rules. These transfers are varied only under the terms of the Devolution Rules. 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 or voluntary contributions by Provincial to Central, 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. 78—ACCOUNT of CONTRIBUTIONS to the CENTRAL GOVERNMENT by PROVINCIAL GOVERNMENTS during the year 1923-24. (a)

466

FINANCE AND REVENUE ACCOUNTS OF THE

	Government of Madras.	Government of Bombay.	Government of Bengal	Government of United Provin- ces	Government of Punjab.	Government of Burma.	Government of Central Provin- ces and Berar.	Government of Assam	TOTAL.
	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	(b)	2,40,00,000	1,75,00,000	64,00,000	22,00,000	15,00,000	9,20,00,000
TOTAL CONTRIBUTIONS TO THE CENTRAL GOVERNMENT	3,48,00,000	56,00,000	...	2,40,00,000	1,75,00,000	64,00,000	22,00,000	15,00,000	9,20,00,000

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

(b) Contribution remitted for three years commencing from 1922-23.

**No. 79—ACCOUNT of MISCELLANEOUS ADJUSTMENTS between CENTRAL and PROVINCIAL GOVERNMENTS during the year 1923-24.**

[Credits + Debits—to Provincial Revenues.]

	R	R
<b>Government of Madras.</b>		
<i>Central to Provincial.</i>		
In connection with the provincialisation of the Lawrence Memorial School, Ootacamund .	3,40,000	
Towards the cost of the appointment of a Scientific Officer to assist the planting Industries in Southern India. .	2,345	
To cover the excess debit to the head—“Excise” in the Home Accounts for 1921-22 on account of leave salaries of officers of the combined Salt and Excise Department .	6,416	
On account of Income Tax assignments of 1921-22 . . . . .	5,65,069	
<b>TOTAL .</b>	<b>9,14,830</b>	
<i>Provincial to Central (Reserved.)</i>		
On account of cost of training of Forest probationers in England . . . . .	46,876	
<b>Net Central to Provincial .</b>		<b>+ 8,67,954</b>
<b>Government of Bombay.</b>		
<i>Central to Provincial.</i>		
On account of Income Tax assignments of 1922-23 . . . . .	18,49,585	
Readjustment of the cost of training of Forest Probationers in England during 1921-22 .	4,665	
In respect of interest on the securities belonging to the Gujarat College . . . . .	14,667	
On account of the famine fodder operations of 1918-19 . . . . .	14,00,472	
<b>TOTAL .</b>	<b>27,69,389</b>	
<i>Provincial to Central (Reserved.)</i>		
On account of Income Tax assignments of 1921-22 . . . . .	679	
<i>Transferred.</i>		
On account of cost of training of Forest probationers in England . . . . .	4,557	
<b>TOTAL .</b>	<b>5,236</b>	
<b>Net Central to Provincial .</b>		<b>+ 27,64,153</b>
<b>Net total Carried over .</b>		<b>+ 36,32,137</b>

**Section L.—Provincial Contributions, etc.**

**No. 79.—ACCOUNT of MISCELLANEOUS ADJUSTMENTS between CENTRAL and PROVINCIAL GOVERNMENTS during the year 1923-24.**

**[Credits + Debits—to Provincial Revenues.]**

	R	R
Net Total Brought forward . . . . .		+ 86,82,187
<b>Government of Bengal.</b>		
<i>Central to Provincial.</i>		
Readjustment of the cost of special training in America of Mr. J. C. M. Gardner . . . . .	12,110	
On account of readjustment of the cost of training of Forest probationers in England during 1921-22 . . . . .	3,431	
TOTAL . . . . .	15,541	
<i>Provincial to Central (Reserved.)</i>		
On account of cost of training of Forest probationers in England . . . . .	2,458	
On account of rent of Premises No. 9, Hare Street, Calcutta . . . . .	9,550	
TOTAL . . . . .	12,008	
Net Central to Provincial . . . . .		+ 3,533
<b>Government of United Provinces.</b>		
<i>Central to Provincial.</i>		
On account of the cost of the maintenance of the United Provinces Soldiers' Board . . . . .	21,217	
On account of readjustment of the cost of training of Forest probationers in England during 1921-22 . . . . .	18,895	
TOTAL . . . . .	40,112	
<i>Provincial to Central (Reserved.)</i>		
On account of the cost of the training of Forest probationers in England . . . . .	24,752	
On account of Income-Tax transactions of 1922-23 . . . . .	2,504	
TOTAL . . . . .	27,256	
Net Central to Provincial . . . . .		+ 12,856
<b>Government of Punjab.</b>		
<i>Central to Provincial.</i>		
On account of Income-Tax transactions of 1922-23 . . . . .	5,859	
<i>Provincial to Central (Reserved.)</i>		
On account of cost of training of Forest probationers in England . . . . .	5,924	
Net Central to Provincial . . . . .		+ 585
<b>Government of Burma.</b>		
<i>Central to Provincial.</i>		
On account of the readjustment of the cost of training of Forest probationers in England during 1921-22 . . . . .	7,044	
<i>Provincial to Central (Reserved.)</i>		
On account of the cost of training of Forest probationers in England . . . . .	12,101	
On account of Income Tax transactions of 1921-22 . . . . .	8,192	
TOTAL . . . . .	20,293	
Net Provincial to Central . . . . .		—12,649
Net Total Carried over . . . . .		+ 86,86,412

**No. 79.—ACCOUNT of MISCELLANEOUS ADJUSTMENTS between CENTRAL and  
PROVINCIAL REVENUES during the year 1923-24**

[Credits + Debits—to Provincial Revenues.]

	R	R
Net Total Brought forward		+36,36,412
<b>Government of Bihar and Orissa.</b>		
<i>Central to Provincial.</i>		
In connection with the establishment of the High school and Girls' school at Pusa	7,500	
On account of readjustment of cost of training of Forest probationers in England during 1921-22	8,479	
<b>TOTAL</b>	<b>15,979</b>	
<i>Provincial to Central.</i>		
Grant-in-aid towards the hospital attached to the Agricultural Research Institute at Pusa ( <i>Transferred.</i> )	1,400	
On account of cost of training of Forest probationers in England ( <i>Reserved</i> )	30,547	
On account of Income-tax transactions of 1921-22 and 1922-23 ( <i>do.</i> )	582	
<b>TOTAL</b>	<b>31,529</b>	
Net Provincial to Central		—16,550
<b>Government of Central Provinces and Berar.</b>		
<i>Central to Provincial.</i>		
On account of readjustment of cost of training of Forest probationers in England during 1921-22	24,323	
<i>Provincial to Central (Reserved)</i>		
On account of cost of training of Forest Probationers in England	3,592	
Net Central to Provincial		+20,731
<b>Government of Assam.</b>		
<i>Central to Provincial</i>		
On account of Income-tax transactions of 1922-23.	857	
On account of readjustment of cost of training of Forest probationers in England during 1921-22	4,214	
<b>TOTAL</b>	<b>5,071</b>	
<i>Provincial to Central (Reserved)</i>		
On account of cost of training of Forest service probationers in England	1,604	
Net Central to Provincial		+3,467
<b>NET ASSIGNMENTS FROM CENTRAL TO PROVINCIAL</b>		<b>+36,44,060</b>

**Section L.—Provincial Contributions, etc.**

## GOVERNMENT OF INDIA.

# FINANCE AND REVENUE ACCOUNTS, 1923-24.

## Section M.—Extraordinary Items.

Revenue Rs. 2,59,65,851.

Expenditure Rs. 3,40,96,207.

MAJOR HEAD.	Number of Account.	DETAIL OF ACCOUNTS.	Page	AMOUNT OF EACH ACCOUNT.	
				MAJOR HEAD TOTAL.	
				Revenue.	Expenditure.
				Rs.	Rs.
Extraordinary Receipts . . .	79A	Receipts . . .	472	2,59,65,851	...
Extraordinary Payments . . .	79B	Expenditure . . .	472	...	3,40,96,207
		TOTAL .		2,59,65,851	3,40,96,207

This Section with the two major heads 'XL—Extraordinary Receipts' and '52—Extraordinary Payments' has been opened for the first time in the Accounts for 1923-24 for the record of special receipts and charges of a non-recurring character which it may be desirable to distinguish from the ordinary revenues and expenditure of the Central and Provincial Governments. Receipts of a capital nature connected with expenditure already debited to a capital head are, however, recorded by deduction from expenditure debited under that head.

No. 79A.—ACCOUNT of EXTRAORDINARY RECEIPTS CREDITED TO REVENUE during the year 1923-24.

REVENUE.	Madras.	Bombay.	TOTAL.
CENTRAL GOVERNMENT.	R	R	R
RECEIPTS IN INDIA.			
Sale proceeds of German reparation dyes appropriated to Revenue . . . . .	4,93,440	13,82,523	18,75,963
TOTAL RECEIPTS IN INDIA .	4,93,440	13,82,523	18,75,963
RECEIPTS IN ENGLAND.			
Secretary of State.			
Portion of earnings of Enemy Ships appropriated to Revenue . . . . .		£ 1,675,000	
Do. converted into Rs. at £1 = Rs. 10 . . . . .			1,67,50,000
Exchange on Do. . . . .			73,30,888
TOTAL EXTRAORDINARY RECEIPTS .			2,50,65,851

No. 79B.—ACCOUNT of EXTRAORDINARY PAYMENTS CHARGED AGAINST REVENUE during the year 1923-24.

EXPENDITURE.	Expenditure during the year.
CENTRAL GOVERNMENT.	R
CHARGES IN ENGLAND.	
Secretary of State.	£
Advances for the purpose of the Persian Government transferred from Suspense . . . . .	2,367,270
Expenditure in connection with the Military Commission to Persia, Do. . . . .	3,482
TOTAL CHARGES IN ENGLAND . . . . .	2,370,752
Do. converted into Rs. at £ 1 = Rs. 10 . . . . .	2,37,07,519
Exchange on Do. . . . .	1,03,86,688
TOTAL EXTRAORDINARY PAYMENTS .	3,40,96,207

M.—Extraordinary Items.

GOVERNMENT OF INDIA.  
**FINANCE AND REVENUE ACCOUNTS,**  
**1923-1924.**

**Public Works Establishment and Tools and Plant.**

**Expenditure Rs. 5,53,70,601.**

	No of Account.	DETAIL OF ACCOUNT.	Page.	AMOUNT OF EACH ACCOUNT.	
				Detail.	Expenditure
					R
Public Works Establish- ment . . . . .	80	Expenditure . . . . .	477	...	4,93,77,226
Public Works Tools and Plant (Ordinary) . . . .	81	„ . . . . .	479	...	59,98,375
					5,53,70,601

**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.
	Ladia General.	Military Engineer-in-Chief.	Permanent Capital Works, Delhi.	Delhi Province.	Viceroyal Estates.	Total.			Madras Proper.	Cooch.		
<b>Establishment.</b>		R	R	R	R	R	R	R	R	R	R	
Chief Engineer . . .	...	...	1,64,629	...	...	1,64,629	...	...	3,60,257	...	3,95,171	1
Special Officers . . .	72,865	...	6,63,443	9,299	...	7,45,607	...	...	1,19,278	...	4,14,241	2
Superintending Engineer . .	...	...	72,762	...	...	72,762	...	56,324	2,91,048	...	6,42,332	3
Executive Establishment . .	...	...	3,70,897	...	49,924	4,20,821	49,922	3,05,054	31,69,706	66,050	54,78,631	4
Medical Establishment . .	...	...	52,709	...	...	52,709	...	10,213	4,907	...	11,882	5
Special Survey Establishment .	...	...	...	...	...	...	...	...	...	...	...	6
Special Revenue Establishment	...	...	...	759	...	759	...	2,06,677	...	...	2,80,170	7
Non-Gazetted and Miscellaneous Establishment.	...	...	8,38,757	...	...	8,38,757	...	...	...	...	...	8
<b>TOTAL ESTABLISHMENT</b>	72,865	...	21,63,197	10,058	49,924	22,96,044	49,922	5,78,268	39,47,594	66,050	71,72,447	9
Add—Charges by other Departments, etc.	1,19,005	3,43,320	...	1,98,634	...	6,60,959	1,62,570	5,15,137	1,76,663	...	3,54,461	10
Deduct—Charges to other Departments, etc.	43	..	2,84,032	...	..	2,84,075	10,269	37,907	2,04,465	1,377	10,00,097	11
<b>GRAND TOTAL</b>	1,91,827	3,43,320	18,79,165	2,08,692	49,924	26,72,928	2,02,203	10,55,498	39,19,792	64,673	65,26,811	12
<b>Distribution of the Grand Total above.</b>												
<b>Irrigation, Navigation, etc.—</b>												
Capital . . .	...	...	...	..	...	...	9,706	33,493	3,06,692	...	21,87,798	13
Revenue (Working Expenses)	..	...	...	...	...	...	21,732	4,84,109	9,30,889	...	14,43,232	14
Works for which no Capital Accounts are kept.	...	...	...	..	...	...	7,608	82,799	9,15,430	1,713	4,32,765	15
Civil Works, Central . .	1,91,827	3,43,320	...	2,08,692	49,924	7,93,763	1,60,157	4,55,097	22,945	62,960	67,893	16
Civil Works, Provincial . .	...	...	...	...	...	...	...	...	16,55,529	...	15,84,494	17
Civil Works not charged to Revenue	...	...	...	...	...	...	...	...	88,307	...	8,10,645	18
New Capital at Delhi . . .	...	...	18,79,165	...	...	18,79,165	...	...	...	...	...	19
<b>TOTAL</b>	1,91,827	3,43,320	18,79,165	2,08,692	49,924	26,72,928	2,02,203	10,55,498	39,19,792	64,673	65,26,811	20
<b>Works and Repairs.</b>												
<b>Irrigation, Navigation, etc.—</b>												
Capital . . .	...	...	...	...	...	...	31,768	75,949	7,29,080	...	71,24,248	21
Revenue (Working Expenses)	..	...	...	...	...	...	27,430	3,25,118	22,24,132	...	30,03,900	22
Works for which no Capital Accounts are kept.	...	...	...	...	...	...	3,338	15,285	21,74,441	5,841	18,53,380	23
Civil Works, Central . . .	...	37,83,283	...	19,68,071	3,48,408	60,99,762	7,47,618	34,24,982	1,14,087	2,13,605	4,86,981	24
Civil Works, Provincial . .	...	...	...	...	...	...	...	...	45,21,785	...	75,65,334	25
Civil Works not charged to Revenue	...	...	...	...	...	...	...	...	2,92,703	...	57,01,193	26
New Capital at Delhi . . .	...	...	1,35,02,471	...	...	1,35,02,471	...	...	...	...	...	27
<b>TOTAL WORKS AND REPAIRS</b>	...	37,83,283	1,35,02,471	19,68,071	3,48,408	1,96,02,233	8,10,154	38,41,334	1,00,56,184	2,19,449	2,57,35,042	28
<b>PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS. (a)</b>	...	9.07	13.92	10.60	14.33	15.64	24.96	27.45	38.98	29.47	25.30	29

(a) NOTE:—The percentages are necessarily higher in those provinces where

WORKS DEPARTMENT during the year ended 31st March 1924, with the percentage it bears on WORKS and REPAIRS.

Serial No.	BENGAL.			UNITED PROVINCES.		Punjab.	Birma.	Bihar and Orissa.	CENTRAL PROVINCES AND BOMBAY.			Assam.	Shan States Federation.	TOTAL.
	Bengal Proper.	Viceroy's Estates.	Port Blair.	United Provinces Proper.	Rajputana.				Central Provinces Proper.	Central India.	Hyderabad.			
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	4,16,608	..	..	5,22,514	..	7,06,834	3,97,828	2,48,745	2,08,388	..	..	1,63,088	32,570	36,16,572
2	37,400	..	..	2,25,968	..	4,40,508	3,78,916	45,818	..	..	..	1,399	..	24,09,157
3	3,69,862	..	..	4,41,257	59,602	10,12,319	5,89,787	2,63,808	4,07,187	57,520	..	18,533	..	42,85,261
4	18,41,261	..	26,287	45,82,812	1,28,553	75,40,032	40,15,760	13,21,177	19,92,040	67,868	15,026	8,41,223	2,65,980	3,31,28,203
5	9,267	..	..	59,051	..	2,25,316	2,091	1,888	4,072	205	..	8,204	..	3,89,205
6	..	..	..	1,581	4,743	6,39,806	..	..	..	..	..	..	..	6,46,180
7	2,65,837	..	..	12,52,713	2,574	29,63,077	4,94,017	6,55,621	1,87,956	..	..	..	..	62,59,421
8	..	..	..	..	..	..	..	..	..	..	..	..	..	8,38,757
9	29,40,259	..	26,287	70,85,916	1,95,472	1,35,27,887	58,78,349	25,87,057	27,99,398	1,25,598	15,026	10,32,392	2,98,550	5,05,72,706
10	1,84,642	15,554	..	4,75,082	35,067	17,43,262	1,72,131	84,401	80,500	..	..	—1,129	17,009	46,76,309
11	2,27,194	..	1,415	6,99,930	68,045	22,55,182	4,33,501	3,79,498	26,256	1,446	406	78,827	1,768	57,10,678
12	28,97,707	15,554	24,872	68,61,068	1,62,494	1,30,15,967	56,16,979	22,41,960	28,54,887	1,24,147	14,620	9,52,436	3,13,791	4,95,38,387
13	4,06,270	..	..	15,26,285	..	21,59,167	1,29,834	16,047	7,12,646	..	..	..	..	74,89,933
14	2,80,109	..	..	82,61,673	36,780	74,27,013	7,57,995	9,58,952	5,97,563	..	..	..	..	1,61,98,037
15	5,15,544	..	..	2,49,131	4,743	14,50,839	7,90,471	1,18,476	2,45,092	..	..	17,785	40	48,27,436
16	1,44,026	15,554	24,872	56,073	1,20,971	1,76,234	29,324	22,106	8,781	1,24,147	14,620	58,939	..	23,53,461
17	15,49,758	..	..	16,98,019	..	17,75,177	39,09,855	11,36,379	12,95,755	..	..	8,75,712	3,13,751	1,57,28,929
18	..	..	..	1,39,887	..	27,537	..	..	..	..	..	..	..	10,66,376
19	..	..	..	..	..	..	..	..	..	..	..	..	..	18,79,165
20	28,97,707	15,554	24,872	68,61,068	1,62,494	1,30,15,967	56,16,979	22,41,960	28,54,887	1,24,147	14,620	9,52,436	3,13,791	4,95,38,387
21	62,46,932	..	..	82,47,629	..	65,68,804	5,84,049	25,233	17,10,902	..	..	..	..	8,13,24,550
22	6,30,588	..	..	19,92,546	58,337	71,35,782	12,09,802	7,09,461	4,00,866	..	..	..	..	1,77,17,962
23	14,03,649	..	..	51,638	1,743	2,88,470	16,67,244	2,18,010	1,84,102	..	..	49,285	3,066	79,20,890
24	7,00,870	79,764	54,741	1,78,384	4,10,410	11,80,986	1,12,744	93,762	14,719	3,94,288	64,914	1,06,460	..	1,45,89,021
25	75,25,777	..	..	51,81,072	..	64,94,719	1,49,11,536	48,45,795	46,81,181	..	..	24,26,737	16,70,776	5,98,24,702
26	..	..	..	4,45,018	..	1,14,113	..	..	..	..	..	..	..	65,53,683
27	..	..	..	..	..	..	..	..	..	..	..	..	..	1,35,02,471
28	1,65,07,818	79,764	54,741	1,60,96,282	4,70,490	2,17,82,824	1,84,35,365	58,92,261	69,91,770	3,94,288	64,914	28,42,482	16,74,742	15,13,53,129
29	17-55	19-50	45-04	42-62	34-54	59-75	36-47	38-05	40-98	31-49	22-52	36-04	18-74	32-78

Irrigation revenues is mainly collected by the Irrigation establishment.

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

PARTICULARS	INDIA GENERAL.					Baluchistan.	North-West Frontier Province.	MADRAS.		Bombay.	Serial No.
	Military Engineer-in-Chief.	Permanent Capital Works. Delhi.	Delhi Province.	Viceregal Estates	Total.			Madras Proper.	Coorg.		
	R	• R	R	R	R	R	R	R	R	R	
<b>New Supplies.</b>											
Scientific Instruments and Drawing Materials.	...	8,404	...	...	8,404	548	...	2,281	...	1,17,076	1
Plant and Machinery . . . .	...	4,12,521	550	...	4,13,071	896	...	17,067	...	1,64,031	2
Tools . . . . .	...	...	...	...	...	148	...	17,291	1,774	1,68,384	3
Navigation Plant . . . . .	...	...	...	...	...	...	...	1,526	...	11,661	4
Camp equipage . . . . .	...	...	...	...	...	...	...	...	...	1,27,781	5
Live-stock . . . . .	...	...	...	...	...	...	...	957	...	2,212	6
Office Furniture . . . . .	...	5,689	...	...	5,689	215	...	6,362	...	1,84,958	7
Miscellaneous . . . . .	...	60,412	...	...	60,412	...	4,682	...	...	...	8
<b>TOTAL NEW SUPPLIES</b>	...	4,82,026	550	...	4,82,576	1,800	4,682	45,424	1,774	7,23,053	9
Repairs and carriage . . . .	...	1,19,473	43,992	496	1,63,961	1,458	...	67,202	10,388	2,86,291	10
<b>TOTAL CHARGES</b>	...	6,01,499	44,542	496	6,46,537	3,258	4,682	1,12,626	12,157	10,12,344	11
<b>Add—Charges by other Departments, etc.</b>	38,532	—13,632	10,881	2,012	37,803	10,128	35,553	...	...	68,317	12
<b>TOTAL</b>	38,532	5,87,877	55,423	2,508	6,84,340	13,416	40,235	1,12,626	12,157	10,75,661	13
<b>Deduct—Charges to other Departments, etc.</b>	...	...	550	...	550	692	...	771	129	66,530	14
<b>GRAND TOTAL</b>	38,532	5,87,877	54,873	2,508	6,83,790	12,724	40,235	1,11,855	12,028	10,09,131	15
<b>Distribution of the Grand Total above.</b>											
<b>Irrigation, Navigation, etc.—</b>											
Capital . . . . .	...	...	...	...	...	6	869	6,891	...	5,17,566	16
Revenue (Working Expenses) .	...	...	...	...	...	2,682	4,239	23,367	...	37,864	17
Works for which no Capital Accounts are kept.	...	...	...	...	...	—92	74	20,209	318	25,615	18
Civil Works, Central . . . .	38,532	...	54,873	2,508	1,05,913	10,128	35,553	684	11,710	3,859	19
Civil Works, Provincial . . .	...	...	...	...	...	...	...	58,146	...	3,65,913	20
Civil Works not charged to Revenue.	...	...	...	...	...	...	...	2,608	...	58,809	21
New Capital at Delhi . . . .	...	5,87,877	...	...	5,87,877	...	...	...	...	...	22
<b>TOTAL AS IN THE ABOVE</b>	38,532	5,87,877	54,873	2,508	6,83,790	12,724	40,235	1,11,855	12,028	10,09,131	23

## WORKS DEPARTMENT and its distribution to Heads of the FINANCE AND REVENUE ACCOUNTS ending 31st March 1924.

Serial No.	BENGAL.			UNITED PROVINCES.		Punjab	Burma	Bihar and Orissa	CENTRAL PROVINCES AND BOMBAY.			Assam.	Shan State Federation.	TOTAL.
	Bengal Proper.	Viceroy's Estates.	Port Blair.	United Provinces Proper	Rajputana.				Central Provinces Proper	Central India.	Hyderabad.			
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	6,847	48	...	20,017	724	1,78,219	27,558	1,923	5,405	...	...	...	1,784	3,65,829
2	52,969	470	...	1,54,255	1,815	3,88,320	2,29,362	80,855	43,615	18,442	...	21,204	995	15,37,307
3	36,634	588	281	91,213	1,698	1,33,887	36,837	9,368	44,609	2,177	203	12,709	4,036	5,61,335
4	2,165	..	..	2,746	...	36,622	8,93,207	6,328	...	...	...	...	...	9,54,250
5	195	...	...	22,044	...	83,417	13,922	276	—25	...	...	...	...	2,47,560
6	4	...	...	7,731	...	12,088	4,699	761	...	...	...	80	...	28,532
7	5,833	...	...	12,315	346	13,326	17,419	6,602	2,863	...	...	222	2,332	2,38,382
8	...	...	...	...	...	...	...	..	...	...	...	...	...	66,094
9	1,04,647	1,106	281	3,10,221	4,583	8,75,879	12,22,504	56,108	96,467	20,619	203	34,215	9,147	89,98,289
10	1,27,442	283	60	1,63,368	10,314	2,11,551	5,41,894	83,208	1,67,753	6,657	275	40,507	10,123	18,92,760
11	2,32,089	1,389	341	4,73,589	14,897	10,87,430	17,64,398	1,39,816	2,64,220	27,276	478	74,722	19,270	58,91,049
12	1,502	1,196	...	...	1,558	...	540	3,349	351	...	...	...	..	1,55,297
13	2,33,591	2,585	341	4,73,589	16,456	10,87,430	17,64,398	1,42,665	2,64,571	27,276	478	74,722	19,270	60,46,346
14	5,978	...	3	9,945	3,314	—51,476	7,642	2,694	1,241	274	12	4,672	...	52,971
15	2,27,613	2,585	338	4,68,644	13,141	11,88,906	17,57,296	1,39,971	2,63,330	27,002	466	70,050	19,270	59,93,375
16	43,897	...	...	2,13,094	...	7,75,756	25,916	2,344	35,268	...	...	..	...	16,21,102
17	5,866	...	..	56,834	1,513	2,31,573	63,452	81,615	11,702	...	..	...	...	4,70,707
18	28,056	..	...	1,463	45	—11,084	11,72,039	9,547	4,785	...	...	1,287	...	12,52,262
19	12,437	2,585	338	5,007	11,583	5,038	3,747	1,802	664	27,002	466	4,348	...	2,32,314
20	1,37,357	...	...	1,74,754	...	1,35,573	4,92,142	94,663	2,10,916	..	...	64,415	19,270	17,53,154
21	...	...	..	12,492	..	2,050	...	...	...	...	...	...	...	75,459
22	...	...	...	...	...	...	..	...	...	...	...	...	...	5,87,877
23	2,27,613	2,585	338	4,68,644	13,141	11,88,906	17,57,296	1,39,971	2,63,330	27,002	466	70,050	19,270	59,93,375

## GOVERNMENT OF INDIA.

# FINANCE AND REVENUE ACCOUNTS.

## 1923-24.

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

Receipts, Rs. 7,03,83,87,853. Disbursements, Rs. 6,74,46,15,321.

MAJOR HEAD.	No of Account.	DETAIL OF ACCOUNTS.	Page.	Receipts.	Disbursements
		CENTRAL GOVERNMENT.		R	R
N. Public Debt . . .	82	Statement of Public Debt . . .	485	1,09,01,51,776	91,34,51,236
	82B	Statement of Utilisation of Debt . . .	489	...	...
O. Unfunded Debt . . .	83	Special Loans . . .	491	...	28,027
"	84	Treasury Notes . . .	491	...	...
"	85	Deposits of Service Funds . . .	492	10,85,821	18,17,474
"	86	Post Office cash certificates . . .	492	6,90,79,231	1,61,80,728
		Savings Bank Deposits . . .	495	25,49,14,6,3	20,9,15,915
P. Deposits and Advances .	88	Deposits of Local Funds . . .	497	21,11,2,69	21,28,32,205
"	90	Deposits of Branch Line Companies . . .	501	1,52,391	2,92,694
"	89	Deposits of Sinking Funds for Central Loans . . .	499	78,69,702	37,80,029
"		Sinking Fund Investment Account . . .	500	...	35,92,696
"	89A	Other Sinking Fund Deposits . . .	500	3,25,104	...
"	94	Exchange on Remittance Account . . .	510	9,07,89,179	...
"		Gold Standard Reserve . . .	...	1,23,6,63,427	1,23,86,95,596
"	App. A	Paper Currency Reserve . . .	...	45,23,04,294	42,25,32,032
"	93	Departmental and Judicial Deposits . . .	503	77,45,40,788	78,84,67,093
"		Advances . . .	...	14,17,81,844	11,23,78,036
"	Appendix A	Suspense Accounts . . .	...	5,21,92,412	4,60,34,267
"		Miscellaneous . . .	...	1,04,94,162	2,12,33,334
Q. Loans and Advances by the Central Government .	95	Advances, Repayments, and Balances . . .	512	41,14,410	44,39,840
S. Loans between Central and Provincial Governments	82	Receipts and Payments . . .	485	2,15,93,448	12,28,05,244
T. Remittances . . .	App. A	Ditto ditto . . .	...	2,04,97,30,807	2,05,88,08,947
V. Balance of Provincial Governments . . .	App. A	Balances of Provincial Governments . . .	...	5,50,80,660	1,82,94,568
W. Cash Balance . . .	99	Opening and Closing Balances . . .	529	35,78,00,112	41,52,04,768
		TOTAL CENTRAL . . .		6,82,53,01,995	6,60,79,00,281
		PROVINCIAL GOVERNMENTS.			
N. Public Debt . . .	82A	Statement of Public Debt . . .	488	1,91,97,100	...
P. Deposits and Advances .	87	Famine Insurance Fund . . .	496	1,59,94,419	28,89,461
"	89	Sinking Funds for Provincial Loan . . .	499	14,13,277	...
"	App.	Other Appropriation for reduction or avoidance of debt . . .	...	1,28,333	...
"	89A	Other Sinking Fund Deposits . . .	500	302	...
"	59	Sinking Fund Investment Account . . .	499	...	14,12,197
"	App. A	Suspense Accounts . . .	...	2,577	7,272
"		Miscellaneous . . .	...	...	39
R. Loans and Advances by Provincial Governments.	96	Advances, Repayments and Balances . . .	518	5,85,44,604	11,08,12,628
S. Loans between Central and Provincial Governments.	82A	Ditto ditto . . .	488	12,28,05,246	2,15,93,443
V. Balances of Provincial Governments . . .	10&11	Opening and closing balances . . .	34&35	...	...
		TOTAL PROVINCIAL . . .		21,30,85,858	13,67,15,040
		TOTAL CENTRAL AND PROVINCIAL . . .		7,03,83,87,853	6,74,46,15,321

### 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 1923-24, the rupee loans bearing interest amounted in round figures to Rs. 4,10 crores and the sterling loans to £264 million, or a total interest bearing debt of Rs. 6,74 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. 60,67,463 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 1923-24 to £39,329,548 (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 1923-24 only three Local Governments, viz., the Governments of Bombay, the United Provinces and the Punjab 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 unredeemed 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.

With a view to systematising the arrangements for administering the advances made by the Central to Provincial Governments, it has been decided to establish a Central Fund called the "Provincial Loans Fund" from 1st April 1925, out of which all advances granted by the Government of India to Provincial Governments will in future be made. The accounting arrangements that will be necessitated by the establishment of the Fund are under consideration.

#### *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 has hitherto been 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 DISCHARGE of DEBT, during the Year ended 31st March 1924, and the amount of DEBT at the commencement and close of the Year.

		IN INDIA.		Amount, 1st April 1923	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1924.
		LOANS BEARING INTEREST.		R	R	R	R	R	R	R
Debt bearing Interest: In India In England		Permanent Debt.								
		6 per cent. Bonds, 1927		27,38 19,300	2,500	...	27,38 21,800	...	...	27,38 21,800
		6 " " 1932		19,49,00,000	...	...	19,49,00,000	...	...	19,49,00,000
		6 " " 1931		11,30,75,300	...	...	11,30,75,300	...	...	11,30,75,300
		6 " " 1930		29,28,26,200	3,000	...	29,28,29,200	...	...	29,28,29,200
		6 " " 1926		37,89,75,900	...	...	37,89,75,900	...	...	37,89,75,900
		5½ " War Bonds, 1928		25,46,32,900	...	...	25,46,32,900	32,300	...	25,46,00,600
		5½ " " 1925		3,71 00 300	...	...	3,71 00 300	1,400	...	3,70,99,900
		5 " Bonds, 1933		...	14,17 72,200	...	14,17 72,200	...	...	14,17 72,200
		5 " War Loan, 1929-47		23,07,96 675	...	...	23,07,96 675	(A) 41,07,300	...	22,66,89,375
		5 " Loan of 1945-55		18,49,04 200	9,79,77,400	...	28,28,81,600	...	...	28,28,81,600
		4½ " Loan for Indore State Railway		1,00,00,000	...	...	1,00,00,000	...	...	1,00,00,000
		4½ " Loan from Maharaja Scindia for State Railway		1,50,00,000	...	...	1,50,00,000	...	...	1,50,00,000
		4 " Railway Loan from Nawab of Rampur		47,00 000	...	...	47,00 000	...	...	47 00 000
		4 " Gwalior Loan of 1887		14,00,000	...	...	14 00 000	12,00,000	...	2,00,000
		4 " Conversion Loan of 1916-17		9,90,01 200	...	...	9 90,01,200	...	...	9,90,01,200
		3½ " Loan of 1842-43		20,90,73,700	...	3 82 300	20,94,56,000	...	15,01,400	20,79,54,600
		3½ " " 1854-55		28,89,17,257	...	6 14 300	28,85,31,557	2,936	26,69,700	28,68,58,921
		3½ " " 1865		84,06 20,400	...	64,81,100	34,71,01,500	...	8,13,700	34,62,87,800
		3½ " " 1879		3 40 00 300	...	6 900	3 40 09 200	...	3,05,700	3 37,03,500
		3½ " " 1900-1901		31,97,01,600	...	23,82,300	32,20 83,900	...	35,47,700	31,85,36,200
		3 " " 1896-97		6,43,56,250	...	...	6,45,56,250	...	12,01,700	6,31,54,550
		TOTAL PERMANENT DEBT IN INDIA		3,34,78,01,482	23,97,55,100	98,68,900	3,59,74,25,482	53,43,936	1,00,39,900	3,58,20,41,646
		Floating Debt.								
		Treasury Bills:—								
		Issued to Public		21 58,90 000	6,63 15,000	...	28,22,05,000	26,19,85,000	...	2,12,20,000
		Issued to Paper Currency Reserve		49 65,00,000	55 25,00,000	...	1,04,90,00,000	55,25,00,000	...	49,65,00,000
		Loans from the Imperial Bank of India		...	5,00,00,000	...	5,00,00,000	5,00,00,000	...	...
		TOTAL FLOATING DEBT IN INDIA		71,23,90,000	66,88,15,000	...	1,38,12,05,000	86,34,85,000	...	51,77,20,000
		TOTAL DEBT IN INDIA BEARING INTEREST		4,06,01,91,482	90,85,70,100	98,68,900	4,97,86,30,482	86,88,28,936	1,00,39,900	4,09,97,61,646
		LOANS NOT BEARING INTEREST.								
Debt not bearing Interest: In India In England		5½ per cent. War Bonds, 1920		17,65,750	...	...	17 65 750	4,29,475	...	13,36,275(f)
		5½ " " 1921		19,17,175	...	...	19,17,175	6,36,625	...	12,80,550(f)
		5½ " " 1922		30,45,925	...	...	30,45,925	17,17,725	...	13,28,200(f)
		5½ " " 1923		1,57 57,925	...	...	1,57,57,925	1,50,51,575	...	7,06,350(f)
		4 " Terminable Loan of 1915-16		2 80,18,700	...	...	2,80,18,700	2,66,15,700	...	14,03,000(f)
		4 " Muttra-Hathras Light Railway Debenture Loan		1,800	...	...	1,800	...	...	1,800
		4 " Cawnpur-Achneyra Railway Debenture Loan		900	...	...	900	...	...	900
		4 " Debenture Loan for Cawnpur-Achneyra Section of the Rajputana-Malwa Railway		4,600	...	...	4,600	...	...	4,600
		4 " Stock Notes issued in 1882-83 and accounted for as follows:—			...	...		...	...	
		4 " In Madras		788	...	...	788	...	...	788
		" Bombay		2,475	...	...	2,475	...	...	2,475
		" Bengal		1,600	...	...	1,600	...	...	1,600
		" United Provinces		538	...	...	538	200	...	338(f)
		" Punjab		587	...	...	587	...	...	587
		TOTAL DEBT IN INDIA NOT BEARING INTEREST		5,05,18,763	...	...	5,05,18,763	4,44,51,300	...	60,67,463
		TOTAL DEBT IN INDIA		4,11,07,10,245	90,85,70,100	(e) 98,68,900	5,02,91,49,245	91,32,80,236	(e) 1,00,39,900	4,10,58,29,109

1st April 1923.

31st March 1924.

Debt bearing Interest:

Rs.

Rs.

Rs.

Rs.

Debt not bearing Interest:

Rs.

Rs.

Rs.

Rs.

# LOANS BEARING INTEREST. Permanent Debt.

	£	£	£	£	£	£
India 7 per cent. Stock . . . . .	4,004,474	...	...	4,004,474	(c) 2,043,957	1,960,517
India 5½ " " . . . . .	22,192,206	...	...	22,192,206	{ (a) 821,747 } { (b) 111,005 }	21,750,454
India 4½ " " . . . . .	20,000,000	√20,000,000	...	40,600,000	...	40,000,000
India 3½ " " . . . . .	88,974,593	...	...	88,974,593	...	88,974,593
India 3 " " . . . . .	71,801,524	...	(c) 4,087,914	75,889,438	...	75,889,438
India 2½ " " . . . . .	11,539,966	...	...	11,539,966	...	11,539,966
East Indian Railway Debenture Stock 4½ per cent. . . . .	1,435,650	...	...	1,435,650	...	1,435,650
Eastern Bengal Railway Debenture Stock 4 " " . . . . .	348,666	...	...	348,666	...	348,666
South Indian Railway Debenture Stock 4½ " " . . . . .	425,000	...	...	425,000	...	425,000
Great Indian Peninsula Railway Debenture Stock 4 per cent. . . . .	2,701,450	...	...	2,701,450	...	2,701,450
Liability for British Government 5 per cent. War Loan (1929-47) taken over by India . . . . .	19,707,548	...	...	19,707,548	(g) 442,050	19,265,898
<b>TOTAL PERMANENT DEBT IN ENGLAND</b> . . . . .	<b>£ 242,631,497</b>	<b>(j) 20,000,000</b>	<b>4,087,914</b>	<b>266,719,411</b>	<b>874,802</b>	<b>2,043,957</b>
<b>TOTAL DEBT IN ENGLAND CONVERTED INTO RS AT £1=R10</b> . . . . .	<b>2,42,63,14,964</b>	<b>20,00,00,000</b>	<b>4,08,79,138</b>	<b>2,66,71,94,102</b>	<b>87,48,022</b>	<b>2,04,39,569</b>
<b>TOTAL PUBLIC DEBT OF THE GOVERNMENT OF INDIA</b> . . . . .	<b>R 6,53,70,25,209</b>	<b>1,10,85,70,100</b>	<b>5,07,48,038</b>	<b>7,69,63,43,347</b>	<b>92,20,28,256</b>	<b>3,04,79,469</b>
<b>Deduct—LOANS RAISED ON BEHALF OF PROVINCIAL GOVERNMENTS—See Account No. 82 A.</b> . . . . .	<b>(i) 87,43,93,209</b>	<b>12,28,05,244</b>	...	<b>99,71,93,455</b>	<b>2,15,93,443</b>	...
<b>NET DEBT OF THE CENTRAL GOVERNMENT</b> . . . . .	<b>5,66,26,32,000</b>	<b>98,57,64,854</b>	<b>5,07,48,038</b>	<b>6,69,91,44,892</b>	<b>90,04,34,815</b>	<b>3,04,79,469</b>
						<b>(d) 5,76,82,30,608</b>

Sinking Funds created pursuant to Section 51 of Acts 42 and 43, Vict. Cap. 206, and Section 2 (a) of Acts 44 and 45, Vict. Cap. 53, and the application thereof.

India Debt created and issued under Acts 42 and 43, Vict. Cap. 43, 44 and 45, Vict. Cap. 53, and 48 and 49, Vict. Cap. 25, in redemption of liabilities charged on the Revenues of India :

India 4 per cent. Stock . . . . .	5,115,939	...	...	...	5,115,939
India 4 per cent. Rupee Loan (Rs. 1,06,750 at 3s. the rupee) . . . . .	10,675	...	...	...	10,675
India 3½ per cent. Stock . . . . .	2,235,168	48,168	541,055	67,005	4,911,621
India 3 per cent. Stock . . . . .	215,243	32,597	...	708	248,548

## INDIA DEBT CREATED AND ISSUED

India Debt purchased and cancelled to 31st March 1923:

India 7, 5½, 4, 3½, 3 and 2½ per cent. Stocks . . . . .

(a) India Debt purchased and cancelled during the year ended 31st March 1924:

India 5½ per cent. Stock purchased with £70,918 being the difference between the sums retained by the Secretary of State during the year, in respect of the liabilities redeemed by him, and the interest on the Stock originally created for the redemption thereof . . . . .

India 5½ per cent. Stock purchased with £ 256,288, being the interest on the amounts standing to the credit of the Funds . . . . .

## INDIA DEBT PURCHASED AND CANCELLED

Balance of India Debt issued as above outstanding on 31st March 1924:

India 3½ per cent. Stock (*) . . . . .	8,053,946
India 3 per cent. Stock (†) . . . . .	—1,180,575
India 3½ per cent. (formerly 4 per cent.) Rupee Debt . . . . .	10,675
India 2½ per cent. stock (‡) . . . . .	—262,822
India 7 per cent. stock (**) . . . . .	—214,535
India 5½ per cent. Stock (**) . . . . .	—552,646

(b) Stock purchased and cancelled in respect of the "Sinking Fund" by the application of the undermentioned sums towards the redemption of Debt incurred in exchange of money raised thereby, viz. :

	£	£
India 5½ per cent. stock . . . . .	112,934	111,005

(c) £2,043,957 India 7 per cent. stock converted into £4,087,914 India 3 per cent. stock during the year in accordance with the terms of the issue.

(d) For distribution of this figure between Railways, Ports and Telegraphs, Irrigation and Ordinary Debt, see Account No. 82 B.

(e) Difference is due to transactions in connection with the conversion of 3 per cent. loans into 3½ per cent. loans.

(f) Differences with the figures shown in the Statement of Public Debt for the half-year ended 31st March 1924 are due to subsequent adjustments made in the account.

(g) Represents cancellation by Sinking Fund payment of a portion of the liability for British Government 5 per cent. War Loan taken over.

(h) Discharge due to the purchase and cancellation of Debt by the operation of the Depreciation Fund.

(i) Differs from last year's closing balance by reason of correction since made.

(j) Differs from the amount shown in Account No. 7 owing to the adoption of a new system of discount adjustment in respect of the 5½ and the 4½ per cent. sterling loans. Under this system the nominal value of debt created is shown in this account and the actual cash receipts are credited in Account No. 7 the difference representing discount being written off to the Revenue Account by a series of book adjustments extending over the currency of the loans. A sum of £158,163 has been charged off on this account to "Interest" by credit to "Permanent Debt" in the accounts for 1923-24, vide footnote (a) under Account No. 7, page 26.

(\*) India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.  
(†) India 3 per cent. Stock having been purchased and cancelled instead of India 3½ per cent. Stock.

(‡) India 2½ per cent. Stock having been purchased and cancelled instead of India 3½ or 3 per cent. Stock.  
(\*\*) India 7 and 5½ per cent. Stock having been purchased and cancelled instead of India 3½ per cent. Stock.

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 1924, and the amounts of DEBT at the COMMENCEMENT and CLOSE of the year.

	Amount, 1st April 1923.	Additions to Debt.	Total.	Debt Discharged.	Amount, 31st March 1924.
	R	R	R	R	R
<b>Government of Madras.</b>					
<i>Loans and Advances by the Government of India.</i>					
Advances on account of outstanding Provincial Loan Account.	90,85,882	...	90,85,882	9,50,000	81,35,882
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 . . . . .	(a) 1,76,29,010	61,24,546	2,37,53,556	36,18,606	2,01,34,950
<b>TOTAL DEBT OF THE GOVERNMENT OF MADRAS</b>	11,42,40,638	61,24,546	12,03,65,184	45,68,606	11,57,96,578
<b>Government of Bombay.</b>					
<i>Loans raised in open Market.</i>					
6½ per cent. Bombay Development Loan . . . . .	9,38,93,300	...	9,38,93,300	...	9,38,93,300
<i>Loans and Advances by the Government of India.</i>					
Advances on account of outstanding Provincial Loan Account.	(b) 2,77,40,219	...	2,77,40,219	29,00,000	2,48,40,219
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 . . . . .	(a) 11,45,19,738	10,25,21,000	21,70,40,738	68,000	21,69,77,738
<b>TOTAL LOANS AND ADVANCES BY THE GOVERNMENT OF INDIA.</b>	(b) 23,18,20,505	10,25,21,000	33,38,41,505	29,68,000	33,08,78,505
<b>TOTAL DEBT OF THE GOVERNMENT OF BOMBAY</b>	32,52,13,805	10,25,21,000	42,77,34,805	29,68,000	42,47,71,805
<b>Carried over</b> {					
	9,38,93,300	...	9,38,93,300	...	9,38,93,300
	34,55,61,143	10,86,45,546	45,42,06,689	75,81,806	44,66,75,083

(a) Differs from the closing balance on 31st March 1923 by reason of correction since made.

(b) Last year's closing balance reduced by Rs. 4,68,061 on account of the readjustment of the balance of Provincial Advance and Loan Account on 31st March 1921.

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 1924, and the amounts of DEBT at the COMMENCEMENT and CLOSE of the year.

	Amount, 1st April 1923.	Additions to Debt	Total.	Debt Discharged.	Amount, 31st March 1924.
	R	R	R	R	R
Brought forward	9,88,98,300	...	9,88,98,300	..	9,88,98,300
	34,55,61,143	10,86,45,546	45,42,06,889	75,81,806	44,66,75,083
<b>Government of Bengal.</b>					
<i>Loans and Advances by the Government of India.</i>					
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 . . . . .	99,82,236	...	99,82,236	4,34,783	95,47,453
<b>TOTAL DEBT OF THE GOVERNMENT OF BENGAL</b>	<b>2,18,03,368</b>	<b>..</b>	<b>2,18,03,368</b>	<b>4,34,783</b>	<b>2,13,68,585</b>
<b>Government of United Provinces.</b>					
<i>Loans raised in open Market.</i>					
6 per cent. United Provinces Development Loan . . . . .	4,19,98,800	...	4,19,98,800	...	4,19,98,800
<i>Loans and Advances by the Government of India.</i>					
Advances on account of outstanding Provincial Loan Account.	2,46,13,212	...	2,46,13,212	25,00,000	2,21,12,212
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 . . . . .	...	1,03,89,700	1,03,89,700	...	1,03,89,700
<b>TOTAL LOANS AND ADVANCES BY THE GOVERNMENT OF INDIA.</b>	<b>14,65,58,699</b>	<b>1,03,89,700</b>	<b>15,69,48,399</b>	<b>25,00,000</b>	<b>15,44,48,399</b>
<b>TOTAL DEBT OF THE GOVERNMENT OF THE UNITED PROVINCES.</b>	<b>18,85,57,499</b>	<b>1,03,89,700</b>	<b>19,89,47,199</b>	<b>25,00,000</b>	<b>19,64,47,199</b>
<b>Government of Punjab.</b>					
<i>Loans raised in open Market.</i>					
6½ per cent. Punjab Bonds, 1938 . . . . .	...	1,91,97,100	1,91,97,100	...	1,91,97,100
<i>Loans and Advances by the Government of India.</i>					
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921.	(a) 21,86,77,762	...	21,86,77,762	...	21,86,77,762
Other Loans and Advances . . . . .	(a) 2,32,40,000	...	2,32,40,000	1,00,38,166	1,32,01,834
<b>TOTAL LOANS AND ADVANCES BY THE GOVERNMENT OF INDIA.</b>	<b>24,19,17,762</b>	<b>...</b>	<b>24,19,17,762</b>	<b>1,00,38,166</b>	<b>23,18,79,596</b>
<b>TOTAL DEBT OF THE GOVERNMENT OF PUNJAB</b>	<b>24,19,17,762</b>	<b>1,91,97,100</b>	<b>26,11,14,862</b>	<b>1,00,38,166</b>	<b>25,10,76,696</b>
Carried over	18,58,92,100	1,91,97,100	15,50,89,200	...	15,50,89,200
	75,58,40,972	11,90,35,246	87,48,76,218	2,05,04,555	85,43,71,663

(a) Differs from the closing balance on 31st March 1923 by reason of correction since made.

N. to W.—Debt, Deposits and Advances.

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 1924, and the amounts of DEBT at the COMMENCEMENT and CLOSE of the year.

	Amount, 1st April 1923.	Additions to Debt.	TOTAL.	Debt Discharged.	Amount 31st March 1924.
	R	R	R	R	R
Brought forward	13,58,92,100	1,91,97,100	15,50,89,200	..	15,50,89,200
	75,58,40,972	11,90,35,240	87,48,76,218	2,05,04,555	85,43,71,663
<b>Government of Bihar and Orissa.</b>					
<i>Loans and Advances by the Government of India.</i>					
Advances on account of outstanding Provincial Loan Account . . . . .	61,36,182	...	61,36,182	4,98,499	56,37,683
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921 . . . . .	5,98,20,716	...	5,98,20,716	...	5,98,20,716
Other Loans and Advances . . . . .	20,00,000	7,00,000	27,00,000	...	27,00,000
<b>TOTAL DEBT OF THE GOVERNMENT OF BIHAR AND ORISSA</b>	6,79,56,898	7,00,000	6,86,56,898	4,98,499	6,81,58,399
<b>Government of the Central Provinces and Berar.</b>					
<i>Loans and Advances by the Government of India</i>					
Advances on account of outstanding Provincial Loan Account . . . . .	83,16,999	...	83,16,999	4,62,056	78,54,943
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 . . . . .	38,50,000	30,70,000	69,20,000	1,28,833	67,91,167
<b>TOTAL DEBT OF THE GOVERNMENT OF THE CENTRAL PROVINCES</b>	4,93,28,088	30,70,000	5,23,98,088	5,90,889	5,18,07,199
<b>Government of Assam.</b>					
<i>Loans and Advances by the Government of India.</i>					
Other Loans and Advances . . . . .	12,67,251	...	12,67,251	...	12,67,251
<b>TOTAL DEBT OF THE GOVERNMENT OF ASSAM</b>	12,67,251	...	12,67,251	...	12,67,251
<b>Grand Total</b>	<b>1,01,02,85,309</b>	<b>14,20,02,346</b>	<b>1,15,22,87,655</b>	<b>2,15,93,443</b>	<b>1,13,06,94,212</b>
<b>SUMMARY.</b>					
<b>Total Loans raised in open market</b>	<b>13,58,92,100</b>	<b>1,91,97,100</b>	<b>15,50,89,200</b>	<b>...</b>	<b>15,50,89,200</b>
<b>Total Loans and Advances by the Government of India</b>	<b>87,43,83,209</b>	<b>12,28,05,246</b>	<b>99,71,88,455</b>	<b>2,15,93,443</b>	<b>97,56,05,012</b>
<b>Grand Total</b>	<b>1,01,02,85,309</b>	<b>14,20,02,346</b>	<b>1,15,22,87,655</b>	<b>2,15,93,443</b>	<b>1,13,06,94,212</b>

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

**No. 82B.—STATEMENT showing the UTILISATION of the PUBLIC DEBT of the SEVERAL GOVERNMENTS in INDIA during the year ended 31st March 1924.**

	Reference to Accounts.	CENTRAL GOVERNMENT.	PROVINCIAL GOVERNMENTS.										GRAND TOTAL.
			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.	
<b>Total Debt on 31st March 1924.</b>	82 & 82 A	R 5,76,82,30,608	R 11,57,96,578	R 42,47,71,805	R 2,13,68,585	R 19,64,47,199	R 25,10,76,696	R ...	R 6,81,58,399	R 5,18,07,699	R 12,67,251	R 1,18,06,94,212	R 6,89,89,24,880
<b>Deduct—CAPITAL DEBITED TO COMMERCIAL DEPARTMENTS:—</b>													
Railways . . . . .	25	(a) 4,38,98,38,022	...	...	..	1,71,790	..	5,00,282	...	..	12,60,457	19,82,529	4,39,17,70,551
Posts and Telegraphs . . . . .	40 A	16,64,48,126	...	...	.	..	...	...	...	...	...	...	16,64,48,126
Irrigation . . . . .	33	3,42,58,927	11,34,08,508	13,07,94,499	4,10,84,341	14,89,80,632	24,69,66,599	3,49,93,771	6,09,15,015	4,66,86,962	...	82,38,20,327	85,80,79,354
Forest . . . . .	21 B	...	...	6,42,569	...	3,69,542	12,483	...	...	2,10,611	2,39,970	14,75,175	14,75,175
<b>Total Capital Debited to Commercial Departments.</b>		4,59,05,45,075	11,34,08,508	13,14,27,068	4,10,84,341	14,95,21,964	24,69,79,082	3,54,94,053	6,09,15,015	4,68,97,573	15,00,427	82,72,28,081	5,41,77,73,106
<b>Balance—</b>													
Excess of total debt over capital debited to Commercial Departments (Ordinary Debt)		(c) 1,17,76,85,533	23,88,070	29,33,44,737	...	4,69,25,235	40,97,614	...	72,43,384	49,10,126	...	35,89,09,166	(b) 1,53,65,94,699
Excess of capital debited to Commercial Departments over total debt (d)			..	1,97,15,756	..	...	3,54,94,053	..	..	2,33,176	5,54,42,885	5,54,42,885	

(a) This amount is made up as follows:—

(i) Capital outlay on construction of State Railways (Column 10 of Account No 25)	R 4,09,19,33,218
(ii) Add—Capital charge involved in purchase of Railways less portion of specific debt redeemed by the operation of Sinking Funds (Columns 2, 3 and 8, minus Column 10, Account No 25 B.)	58,18,15,250
(iii) Deduct—Capital Outlay on State Railways from funds contributed by companies and Indian States (Account No 25C, column 3)	74,91,51,981
(iv) Add—Net discount involved in raising the money for the purchase of the Gndh and Rohilkhand South Indian, Bombay Baroda and Central India, Great Indian Peninsula, and Madras Railways, less amount (£141,678) redeemed by the operation of the Discount Sinking Fund	52,41,540
<b>TOTAL</b>	<b>4,38,98,38,022</b>

(b) (1) This figure is the result of taking the total debt as Rs. 6,89,89,24,820 which is the figure obtained by converting the English debt at Rs. 10 to the £. If, however, that debt be converted at Rs. 15 to the £, the figure for 'Ordinary Debt' will be about Rs. 258·7 crores

(2) The following Capital Expenditure has been met from these balances —

(i) For New Capital at Delhi	R 9,56,80,2·2
(ii) For Bombay Development Scheme	8,87,48,735
(c) Of this Rs. 51,77,30,000 represents amount of floating Debt.	
(d) Due to a portion of the capital debited to Commercial Departments being met from other than borrowed moneys.	

N. to W.—Debt, Deposits and Advances.  
39

GOVERNMENT OF INDIA, FOR THE YEAR 1923-24.

### 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 about 6 per cent. per annum at compound interest. 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 Rs. 10,000 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 1924.**

	Balance, 1st April 1923.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1924.
	R	R	R	R	R
<b>INDIA GENERAL.</b>					
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
<b>BOMBAY.</b>					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.) . . . . .	9,11,548	...	9,11,548	..	9,11,548
<b>UNITED PROVINCES.</b>					
Endowments by the late King of Oudh, 1st Loan (6 p. c.) . . . . .	27,91,650	...	27,91,650	14,986	27,76,664
Endowments by the late King of Oudh, 3rd Loan (5 p. c.) . . . . .	99,67,282	..	99,67,282	8,041	99,59,241
Endowments by the late King of Oudh, 6th Loan (4 p. c.) . . . . .	14,13,803	...	14,13,803	...	14,13,803
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 . . . . .	1,46,72,735	...	1,46,72,735	23,027	1,46,49,708
<b>PUNJAB.</b>					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.) . . . . .	10,000	...	10,000	...	10,000
GRAND TOTAL . . . . .	1,67,03,430	...	1,67,03,430	23,027	1,66,80,403

**No. 84—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1924.**

	Balance, 1st April 1923.	Issues in 1923-24.	TOTAL.	Payments in 1923-24.	Balance, 31st March 1924.
	R	R	R	R	R
<b>INDIA GENERAL.</b>					
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

N to W.—Debt, Deposits and Advances.

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 1924.

	Balance, 1st April 1923.	Receipts in 1923-24.	TOTAL.	Re-payments in 1923-24.	Balance, 31st March 1924.
	R	R	R	R	R
<b>INDIA GENERAL.</b>					
Bengal Uncoovenanted Service Family Pension Fund .	(a) 1,16,43,809	7,62,793	1,24,06,602	11,93,448	1,12,13,154
Bengal and Madras Service Family Pension Fund .	(a) 9,63,227	1,08,708	10,71,935	28,760	10,43,175
TOTAL	(a) 1,26,07,036	8,71,501	1,34,78,537	12,22,208	1,22,66,329
<b>DEPARTMENTAL.</b>					
Indian Military Widows' and Orphans' Fund .	(a) 12,55,279	—12,08,006	47,273	44,313	2,960
TOTAL	1,38,62,315	—3,36,505	1,35,25,810	12,66,521	1,24,59,289
<b>MADRAS.</b>					
Military Assistant Surgeons' Fund . . . .	8,53,817	20,982	3,71,799	15,872	3,58,927
<b>BOMBAY.</b>					
Uncoovenanted Service Family Pension Fund . .	(a) 34,63,901	2,78,902	57,42,708	2,45,072	34,97,631
TOTAL INDIA	1,76,79,933	—36,021	1,76,43,912	15,27,465	1,61,15,847
<b>ENGLAND.</b>					
Indian Military Widows' and Orphans' Fund .	(a) —9,170	1,12,244	1,03,074	29,001	74,073

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 1924.

	Balance 1st April 1923.	Receipts in 1923-24.	Transfers.	TOTAL	Repayments in 1923-24	Transfers.	Balance, 31st March 1924.
	R	R	R	R	R	R	R
<b>POST OFFICE CASH CERTIFICATES.</b>							
Departmental—India General .	(a) 3, 2,88,796	6,9 1,79,231	...	10,03,68,027	1,61,80,728	...	8,41,87,299
<b>POST OFFICE SAVINGS BANK.</b>							
Departmental—India General .	23,20,03,556	18,3-94,979	...	41,58,98,535	16,89,03,661	...	24,78,94,874
<b>STATE RAILWAY PROVIDENT INSTITUTIONS.</b>							
<b>CIVIL.</b>							
India General . . . .	1,84,557	1,71,212	...	3,55,769	23,600	...	3,32,169
<b>DEPARTMENTAL</b>							
India General . . . .	(a) 5,33,59,464	1,11,41,722	...	6,45,01,186	58,88,563	...	5,86,12,623
Bombay . . . . .	26,200	3,715	..	29,975	...	...	29,975
Assam . . . . .	66,014	14,006	...	80,020	53,954	...	26,066
TOTAL	(a) 5,34,51,738	1,11,59,443	...	6,46,11,181	59,42,517	...	5,86,68,664
TOTAL STATE RAILWAY PROVIDENT INSTITUTIONS . . . .	(a) 5,36,36,296	1,13,30,655	...	6,49,66,950	59,66,117	...	5,90,00,833
<b>COMPANIES' RAILWAY PROVIDENT FUND.</b>							
Departmental—India General .	(a) 16,32,23,119	3,22,89,571	...	19,55,12,690	1,97,45,102	...	17,57,67,588
Carried over .	43,01,51,766	29,65,94,436	...	77,67,46,202	20,93,95,008	...	55,63,50,594

(a) Differs from last year's closing balance by reason of correction since made.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1924—*contd.*

	Balance, 1st April 1923.	Receipts in 1923-24.	Transfers.	TOTAL.	Re-payments in 1923-24.	Transfers.	Balance, 31st March 1924
	R		R	R	R	R	R
Brought forward	48,01,51,766	29,65,94,486	..	77,67,46,202	20,98,95,608	...	56,68,50,594
CIVIL ENGINEERS' PROVIDENT FUND.							
CIVIL.							
India General . . . . .	38	...	...	38	38	...	...
Madras . . . . .	(a) 44,301	6,580	...	50,881	...	...	50,881
Bombay . . . . .	77,530	11,969	..	89,499	339	...	89,160
Bengal . . . . .	1,59,326	13,365	...	1,73,181	1,800	17,311	1,54,070
United Provinces . . . . .	40,762	4,912	...	45,674	427	7,353	37,894
Punjab . . . . .	1,74,854	28,020	..	2,02,884	1,055	...	2,01,829
Burma . . . . .	87,441	7,108	..	94,549	22,174	..	72,375
Bihar and Orissa . . . . .	1,70,682	38,788	..	2,09,470	..	..	2,09,470
Central Provinces and Berar . . . . .	79,773	10,261	..	90,034	...	...	90,034
TOTAL	8,34,717	1,21,493	..	9,56,210	25,833	24,664	9,05,713
DEPARTMENTAL							
India General . . . . .	(a) 1,62,886	24,398	..	1,87,284	85,762	...	1,01,522
TOTAL CIVIL ENGINEERS' PROVIDENT FUND	9,97,603	1,45,891	..	11,43,494	1,11,595	24,664	10,07,235
FOREST OFFICERS' PROVIDENT FUND.							
India General . . . . .	59,123	9,165	...	68,288	19,510	...	48,778
Madras . . . . .	40,206	5,758	..	45,964	2,900	..	43,064
Bombay . . . . .	5,875	978	...	6,853	...	...	6,853
United Provinces . . . . .	60,996	3,708	...	64,704	31,486	...	30,218
Punjab . . . . .	(a) 16,407	902	...	17,309	..	...	17,309
Burma . . . . .	1,34,809	31,334	...	1,65,643	853	5,082	1,58,808
Bihar and Orissa . . . . .	16,268	2,220	..	18,488	..	...	18,488
Central Provinces . . . . .	(a) 16,379	2,137	..	18,516	...	...	18,516
Assam . . . . .	18,195	3,410	...	21,605	...	...	21,605
TOTAL FOREST OFFICERS' PROVIDENT FUND	3,67,758	59,612	...	4,27,370	57,719	5,982	3,68,639
POLICE OFFICERS' PROVIDENT FUND							
India General . . . . .	(a) 24,951	600	...	25,551	25,551	...	...
Madras . . . . .	(a) 47,000	7,836	...	54,836	...	...	54,836
Bombay . . . . .	(a) 23,038	102	..	23,140	23,140	...	...
United Provinces . . . . .	(a) 15,737	3,141	...	18,881	441	...	18,440
Punjab . . . . .	(a) 14,894	1,375	...	16,269	...	...	16,269
Burma . . . . .	(a) 71,809	20,963	...	92,772	25,846	11,956	54,970
Bihar and Orissa . . . . .	42,764	6,910	...	49,674	11,883	...	37,791
Central Provinces . . . . .	(a) 1,50,299	10,081	..	1,60,380	40,047	49,542	70,791
TOTAL POLICE OFFICERS' PROVIDENT FUND	3,90,492	51,011	...	4,41,503	1,26,906	61,498	2,53,097
Carried over	48,19,07,319	29,68,50,500	...	77,87,58,569	21,01,91,860	92,141	56,84,74,565

(a) Differs from the last year's closing balance by reason of correction since made

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

No 86.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1924—*contd.*

	Balance, 1st April 1923.	Receipts in 1923-24.	Transfers.	TOTAL.	Re-payments in 1923-24.	Transfers.	Balance, 31st March 1924.
	R	R	R	R	R	R	R
Brought forward	48,19,07,619	29,68,50,950	...	77,87,58,569	21,0,91,860	92,144	56,84,74,565
<b>GENERAL PROVIDENT FUND.</b>							
<b>CIVIL.</b>							
India General	(a) 70,53,888	20,04,049	39,456	90,96,923	17,52,777	1,635	78,42,511
Baluchistan	1,94,510	49,497	...	2,44,007	36,739	...	2,07,268
Madras	93,02,873	21,96,187	1,151	1,15,00,219	14,25,186	...	1,00,75,033
Bombay	(a) 1,09,54,113	26,10,124	...	1,35,64,237	13,78,173	...	1,21,86,064
Bengal	(a) 1,05,75,575	26,99,616	17,311	1,32,92,502	12,58,474	...	1,20,39,028
United Provinces	(a) 87,82,082	18,92,874	23,850	1,06,98,806	13,41,163	4,342	93,53,301
Punjab	(a) 67,91,685	14,91,684	..	82,93,369	7,97,324	...	74,86,045
Burma	51,14,345	12,28,693	25,226	63,68,264	7,48,273	...	56,19,991
Bihar and Orissa	49,88,167	11,65,864	...	61,54,031	6,19,396	...	55,34,635
Central Provinces	(a) 44,38,031	10,17,488	49,542	55,05,061	5,49,007	...	49,56,054
Assam	(a) 22,49,262	5,64,597	...	28,13,859	2,43,228	...	25,70,631
TOTAL CIVIL	7,04,44,031	1,69,20,673	1,56,574	8,75,21,278	1,01,44,740	5,977	7,73,70,561
<b>DEPARTMENTAL.</b>							
India General	(a) 1,16,96,543	39,00,160	..	1,55,96,703	21,53,235	...	1,34,43,468
TOTAL G. P. FUND	8,21,40,574	2,08,20,833	1,56,574	10,31,17,981	1,22,97,975	5,977	9,08,14,029
<b>OTHER MISCELLANEOUS PROVIDENT FUNDS.</b>							
India General	(a) 1,79,004	78,400	1,685	2,59,089	16,547	...	2,42,492
Madras	1,07,834	1,94,876	...	3,02,510	5,341	1,159	2,96,010
Bombay	1,65,862	73,675	...	2,39,537	7,100	...	2,32,238
Bengal	(a) 2,25,977	49,521	...	2,75,498	36,933	...	2,38,565
United Provinces	1,27,790	35,608	4,842	1,67,640	5,041	16,497	1,46,102
Punjab	(a) 1,47,040	47,153	...	1,94,193	2,529	...	1,91,664
Burma	91,603	44,246	...	1,35,849	10,627	7,288	1,17,934
Bihar and Orissa	53,041	17,805	...	70,846	17,763	...	53,083
Central Provinces	(a) 8,892	3,460	...	12,372	1,000	...	11,872
TOTAL CIVIL	11,06,844	5,44,464	5,977	16,57,285	1,02,881	24,944	15,29,460
<b>DEPARTMENTAL</b>							
India General	2,11,167	1,61,888	...	3,72,555	22,798	...	3,49,757
TOTAL OTHER M. P. FUND	13,18,011	7,05,852	5,977	20,29,840	1,25,679	24,944	18,79,217
<b>CEMETERY ENDOWMENT FUND.</b>							
India General	27,746	—201	...	27,545	...	...	27,545
North-West Frontier Province	1,723	—1,671	..	52	..	...	52
Madras	31,999	2,740	...	34,739	...	...	34,739
Bombay	86,474	2,613	...	89,087	...	...	89,087
Bengal	(a) 30,490	901	...	31,391	...	...	31,391
United Provinces	62,985	2,113	...	65,098	...	...	65,098
Punjab	41,043	3,904	...	44,947	...	...	44,947
Burma	24,139	882	...	25,021	...	...	25,021
Bihar and Orissa	17,789	629	...	18,418	...	...	18,418
Central Provinces	17,900	1,162	...	19,062	...	...	19,062
Assam	7,230	405	...	7,635	...	...	7,635
TOTAL CIVIL	3,49,518	13,477	...	3,62,995	..	...	3,62,995
<b>DEPARTMENTAL.</b>							
India General	(a) 1,45,320	4,302	...	1,49,622	...	...	1,49,622
TOTAL CEMETERY ENDOWMENT FUND	4,94,838	17,839	...	5,12,677	...	...	5,12,677
Carried over	56,58,61,042	31,83,95,474	1,62,551	88,44,19,067	22,26,15,514	1,23,065	66,16,80,483

(a) Differs from last year's closing balance by reason of correction since made.

N to W—Debt, Deposits and Advances.

**No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1924—concl'd.**

	Balance, 1st April 1923.	Receipts in 1923-24	Transfers.	TOTAL.	Repayments in 1923-24	Transfers.	Balance, 31st March 1924.
	₹	₹	₹	₹	₹	₹	₹
Brought forward	56,58,61,042	31,88,95,474	1,02,551	88,44,19,067	22,26,15,514	1,28,005	66,16,80,488
<b>FINANCIAL DEPARTMENT PROVIDENT FUND.</b>							
India General . . . . .	59,914	18,907	...	73,881	...	...	73,881
<b>OPIMUM DEPARTMENT PROVIDENT FUND.</b>							
United Provinces . . . . .	8,792	1,064	...	9,856	...	...	9,856
<b>CIVIL VETERINARY DEPARTMENT PROVIDENT FUND.</b>							
India General . . . . .	98,901	6,612	...	1,05,513	260	39,436	65,767
<b>INDIAN CIVIL SERVICE PROVIDENT FUND (RUPEE BRANCH).</b>							
India General . . . . .	(a) 2,83,292	1,40,390	...	4,23,682	47,987	...	3,75,605
Baluchistan . . . . .	(a) 10,583	2,547	...	13,133	5,395	...	8,038
Madras . . . . .	(a) 4,89,902	1,55,779	...	6,45,681	49,943	...	5,95,788
Bombay . . . . .	(a) 4,02,683	1,00,528	...	5,03,211	54,879	...	5,58,090
Bengal . . . . .	(a) 4,07,998	1,52,935	...	5,60,933	79,357	...	6,40,290
United Provinces . . . . .	(a) 5,75,552	1,86,008	...	7,61,560	61,689	...	8,23,249
Punjab . . . . .	4,00,402	1,75,564	...	5,75,966	1,10,807	...	6,86,773
Karnataka . . . . .	4,00,755	1,39,216	...	5,40,000	49,045	...	5,89,045
Bihar and Orissa . . . . .	3,08,479	1,14,287	...	4,22,766	82,183	...	5,04,949
Central Provinces and Berar . . . . .	(a) 2,44,662	85,700	...	3,30,362	15,194	...	3,45,556
Assam . . . . .	(a) 1,44,093	47,047	...	1,91,140	8,925	...	2,00,065
Total Civil . . . . .	39,12,710	13,50,007	..	52,62,717	5,25,154	...	47,37,563
<b>DEPARTMENTAL.</b>							
India General . . . . .	27,518	9,161	...	36,679	...	...	36,679
<b>TOTAL INDIAN CIVIL SERVICE PROVIDENT FUND . . . . .</b>	<b>39,40,228</b>	<b>13,59,168</b>	<b>...</b>	<b>52,99,396</b>	<b>5,25,154</b>	<b>..</b>	<b>47,74,550</b>
<b>TOTAL . . . . .</b>	<b>56,99,68,877</b>	<b>31,97,76,285</b>	<b>1,02,551</b>	<b>88,99,07,713</b>	<b>22,31,40,928</b>	<b>1,02,551</b>	<b>66,66,04,284</b>
<b>SPECIAL ACCOUNTS.</b>							
<b>GENERAL FAMILY PENSION FUND.</b>							
India General . . . . .	(a) 32,513	48,734	...	81,247	46,561	...	34,686
<b>HINDU FAMILY ANNUITY FUND.</b>							
India General . . . . .	59,280	1,55,245	...	2,14,505	1,75,933	...	38,572
<b>UNGOVERNMENTED SERVICE FUND, LIFE ASSURANCE BRANCH.</b>							
Bombay . . . . .	—10,500	47,156	...	36,656	23,247	...	13,409
<b>LOCAL FUND PENSION FUND.</b>							
Bombay . . . . .	(a) 1,65,910	36,544	...	2,02,454	12,746	...	1,89,708
<b>BENGAL CHRISTIAN FAMILY PENSION FUND.</b>							
India General . . . . .	(a) 10,288	31,502	...	41,790	25,067	...	16,723
<b>POSTAL INSURANCE AND LIFE ANNUITY FUND.</b>							
India General . . . . .	(a) 2,00,07,561	36,43,520	...	2,36,51,081	16,83,876	...	2,19,67,205
<b>POST OFFICE DEPARTMENTAL GUARANTEE FUND.</b>							
India General . . . . .	—12,151	60,052	...	53,901	52,561	...	1,340
<b>TOTAL . . . . .</b>	<b>2,02,52,881</b>	<b>40,29,053</b>	<b>...</b>	<b>2,42,81,934</b>	<b>20,19,191</b>	<b>...</b>	<b>2,22,62,743</b>
<b>TOTAL INDIA . . . . .</b>	<b>59,02,21,758</b>	<b>32,38,05,338</b>	<b>1,02,551</b>	<b>91,41,89,647</b>	<b>22,51,60,119</b>	<b>1,02,551</b>	<b>68,88,86,877</b>
<b>England:—</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
High Commissioner.							
Indian Civil Service Provident Fund (Sterling Branch).	48,652	18,856	...	67,508	7,222	...	60,286

(a) Differs from last year's closing balance by reason of correction since made.

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

No. 87—ACCOUNT of the FAMINE INSURANCE FUND for the year ended 31st March 1924.

	Balance, 1st April 1923.	ADDITIONS DURING THE YEAR.					WITHDRAWALS DURING THE YEAR.				Balance, 31st March 1924.
		Unexpended Balance of Grant for the year. (See Account No 70-A.)	Re-payment of Principal of Takavi Loans (See Account No. 96.)	Interest Receipts. (See Accounts Nos. 44 and 96.)	Recovery of Famine Expenditure	TOTAL.	For Expendi- ture on Famine Relief (See Account No. 70-A.)	For Con- structions of Protective Irrigation and other works for the Prevention of Famine (See Account No 70-A)	For the grant of Takavi Loans (See Account No. 96.)	TOTAL.	
	R	R	R	R	R	R	R	R	R	R	R
Government of Madras . . .	5,62,358	6,30,791	..	26,335	20,825	6,77,951	...	.	...	...	12,40,309
" Bombay . . .	61,02,998	29,67,952	...	2,83,820	55,280	33,07,052	...		...	..	94,10,050
" Bengal . . .	(a) 3,84,985	1,99,697	...	17,871	1,068	2,18,636	...	...	.	..	6,03,621
" United Provinces . . .	57,54,560	35,59,019	16,64,583	3,37,280	184	55,61,066	...	..	22,68,809	22,68,809	90,46,817
" Punjab . . .	(a) 3,74,309	3,80,898	...	17,368	...	3,98,236	...	...	..	...	7,72,576
" Burma . . .	97,358	...	...	4,317	...	4,317	17,250	.	..	17,250	84,425
" Bihar and Orissa . . .	22,10,588	10,57,994	84,810	1,11,407	...	12,54,211	...	..	2,05,000	2,05,000	32,59,799
" Central Provinces and Berar . . .	30,63,715	40,46,553	3,40,056	1,61,962	13,399	45,61,970	...		3,98,402	3,98,402	72,27,283
" Assam . . .	20,466	10,000	...	950	...	10,950	...	...	...	...	31,416
<b>TOTAL . . .</b>	<b>(a) 1,85,71,337</b>	<b>1,23,52,904</b>	<b>20,89,449</b>	<b>9,61,310</b>	<b>90,756</b>	<b>1,59,94,419</b>	<b>17,250</b>	<b>...</b>	<b>28,72,211</b>	<b>28,89,461</b>	<b>3,16,76,295</b>

NOTE.—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 358.

(a) Differs from last year's closing balance by reason of correction since made

No. 88.—ACCOUNT showing RECEIPTS, PAYMENTS, AND BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1924.

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 1923.	Receipts in 1923-24	TOTAL.	Repayments in 1923-24	Balance, 31st March 1924.
	R	R	R	R	R
<b>DISTRICT FUNDS.</b>					
India General . . . . .	1,16,349	8,59,456	4,75,805	3,84,616	1,41,189
North-West Frontier Province . . . . .	1,85,179	9,77,483	11 12,6 2	8,15,619	2,67,043
Madras . . . . .	65,96,028	4,24,58,750	4,90,54,778	3,93,98,241	96,56,537
Bombay . . . . .	40,77,830	1,62,28,577	2,03,06,407	1,60,44,212	42,62,165
Bengal . . . . .	(a) 34,95,784	1,23,14,372	1,58,10,156	1,22,07,168	36,02,688
United Provinces . . . . .	(a) 48,29,642	1,79,14,599	2,27,44,241	1,87,57,528	39,86,712
Punjab . . . . .	38,01,414	1,43,89,320	1,81,89,764	1,37,73,978	44,15,796
Burma . . . . .	(a) 11,86,700	59,60,182	1,01,46,882	62,02,592	39,43,990
Bihar and Orissa . . . . .	45,79,834	1,21,03,226	1,69,83,120	1,23,43,291	46,39,829
Central Provinces and Berar . . . . .	(a) 20,33,580	65,76,419	86,09,999	50,69,801	25,40,198
Assam . . . . .	(a) 6,20,662	28,79,628	35,00,298	28,85,453	6,14,805
<b>TOTAL DISTRICT FUNDS</b>	<b>3,41,72,092</b>	<b>13 24,62,010</b>	<b>16,69,34,102</b>	<b>2,88,63,159</b>	<b>3,80,70,943</b>
<b>MUNICIPAL FUNDS.</b>					
India General . . . . .	84,073	6,45,525	7,29,598	6,15,482	1,14,116
Baluchistan . . . . .	(a) 51,917	7,64,503	8,16,420	6,82,513	1,33,907
North-West Frontier Province . . . . .	(a) 8,03,012	26,91,806	34,97,818	26,84,850	8,62,968
Madras . . . . .	(a) 11,91,336	48,90,741	60,82,077	48,36,188	12,05,889
Bombay . . . . .	11,36,560	61,25,558	72,62,118	61,25,921	12,36,197
Bengal . . . . .	(a) 10,83,304	45,66,007	56,49,311	44,81,680	11,67,631
United Provinces . . . . .	(a) 22,72,980	79,82,349	1,02,54,429	80,19,002	22,35,427
Punjab . . . . .	46,51,056	93,29,420	1,39,80,476	1,09,48,074	29,82,442
Burma . . . . .	24,91,695	17,86,977	72,78,672	53,22,939	19,55,733
Bihar and Orissa . . . . .	7,41,845	25,32,688	32,74,533	25,84,516	6,90,017
Central Provinces and Berar . . . . .	(a) 12,55,738	48,99,814	61,55,552	45,13,773	16,41,779
Assam . . . . .	(a) 1,75,676	8,91,643	10,67,319	8,77,891	1,89,428
<b>TOTAL MUNICIPAL FUNDS</b>	<b>1,59,38,292</b>	<b>5,01,16,031</b>	<b>6,60,48,323</b>	<b>5,16,32,789</b>	<b>1,44,15,534</b>
<b>CANTONMENT FUNDS.</b>					
India General . . . . .	(a) 6,220	15,134	21,354	13,686	7,669
North-West Frontier Province . . . . .	(a) 2,92,658	7,45,944	10,38,550	7,93,497	2,45,053
Madras . . . . .	3,05,489	6,65,113	9,70,002	7,01,739	2,68,263
Bombay . . . . .	2,56,078	13,75,863	16,31,941	13,59,907	2,72,034
Bengal . . . . .	25,823	1,33,930	1,59,753	1,46,124	19,629
United Provinces . . . . .	8,70,999	13,55,044	17,26,043	13,75,103	3,50,940
Punjab . . . . .	3,21,921	12,33,028	15,54,949	12,25,685	3,29,264
Burma . . . . .	34,235	1,53,302	1,87,537	1,30,605	57,032
Bihar and Orissa . . . . .	11,987	41,827	53,814	48,487	5,327
Central Provinces and Berar . . . . .	(a) 1,20,165	6,17,887	7,38,052	5,90,662	1,47,390
Assam . . . . .	6,123	23,795	29,918	25,090	4,828
<b>TOTAL CANTONMENT FUNDS</b>	<b>17,51,696</b>	<b>63,60,817</b>	<b>81,12,513</b>	<b>64,04,784</b>	<b>17,07,729</b>
<b>OTHER FUNDS.</b>					
India General . . . . .	2,58,361	8,54,812	11,13,173	8,33,543	2,79,630
Baluchistan . . . . .	(a) 1,50,411	3,79,477	5,29,888	3,24,011	2,05,877
North-West Frontier Province . . . . .	(a) 1,59,245	2,02,578	3,61,823	1,76,871	1,84,952
Madras . . . . .	(a) 30,79,884	82,04,102	1,18,83,986	80,38,887	38,45,099
Bombay . . . . .	11,04,653	33,61,465	44,66,118	32,80,485	11,85,633
Bengal . . . . .	(a) 4,50,497	18,24,038	22,74,535	17,45,499	5,29,036
United Provinces . . . . .	4,64,537	9,99,740	14,64,277	9,86,600	4,77,677
Punjab . . . . .	2,76,203	3,62,991	6,29,194	3,26,241	3,02,953
Burma . . . . .	9,71,615	33,12,104	42,83,719	32,42,456	10,41,263
Bihar and Orissa . . . . .	26,75,140	48,65,528	75,40,666	56,75,395	18,65,271
Central Provinces and Berar . . . . .	(a) 9,70,275	7,63,088	17,33,363	12,33,782	5,10,581
Assam . . . . .	(a) 71,860	72,990	1,44,850	78,803	66,047
<b>TOTAL OTHER FUNDS</b>	<b>1,12,32,681</b>	<b>2,51,92,911</b>	<b>3,61,25,592</b>	<b>2,59,31,473</b>	<b>1,04,94,119</b>
<b>GRAND TOTAL</b>	<b>6,83,94,761</b>	<b>21,41,25,769</b>	<b>27,75,20,530</b>	<b>21,28,32,205</b>	<b>6,46,58,325</b>

(a) Differs from last year's closing balance by reason of correction since made.

### **Appropriations for Reduction or Avoidance of Debt.**

The credits brought to account under this head are divided into three categories:—

- (a) Sinking Funds for Central Loans.
- (b) „ „ for Provincial Loans.
- (c) Other Appropriations.

2. As explained in the Note on '21—Reduction or Avoidance of Debt,' under 'Section E—Debt Services' (page 232), 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 'Reduction or Avoidance of Debt' (see Account No 45) and are debited with charges connected with redemption of debt either by purchase and cancellation or by direct discharge. On actual cancellation of the stock, the nominal value of the cancelled securities is shown as debt discharged in Accounts Nos. 82 and 82A.

The nature of transactions under '(c) Other Appropriations' has been explained in the Note under '21—Reduction and Avoidance of Debt.'

### **Sinking Fund Investment Account.**

Pending utilisation for the purposes for which the Sinking Funds have been created, the amounts standing at credit of Sinking Funds of the Central and Provincial Governments have been invested in Government of India securities. The amounts expended in the purchase of these securities have been taken to a separate head 'Sinking Fund Investment Account' while the interest accruing from the investment has been credited to the Sinking Funds concerned.

No. 89.—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE in the year ended 31st March 1924, on ACCOUNT of SINKING FUNDS for CENTRAL and PROVINCIAL Loans; and the APPLICATIONS thereof during the year.

	Balance, 1st April 1923.	Amount appropriated from Revenue (See Account No. 45) and interest on in- vestments, etc.	Total.	Amount expended in purchase of Securities for cancellation.	Amount invested in Government Securities.	Balance, 31st March 1924.
	R	R	R	R	R	R
<b>Credits+Debits—</b>						
<b>Central Government.</b>						
Sinking Fund for 5 per cent. War Loan 1921—47	1,795	73,69,702	73,71,497	—37,80,029	...	35,91,468
Sinking Fund for 5 per cent. Loan of 1945—55						
Sinking Fund Investment Account	...	...	...	...	—35,82,696	(a) —35,82,696
<b>TOTAL CENTRAL GOVERNMENT</b>	<b>1,795</b>	<b>73,69,702</b>	<b>73,71,497</b>	<b>—37,80,029</b>	<b>—35,82,696</b>	<b>8,772</b>
<b>Provincial Governments.</b>						
<b>GOVERNMENT OF BOMBAY.</b>						
Sinking Fund for 6½ per cent. Bombay Development Loan	19,74,546	10,86,148	30,60,694	...	...	30,60,694
Sinking Fund Investment Account	—19,76,143	...	—19,76,143	...	—10,81,619	(a) —30,57,782
<b>TOTAL</b>	<b>—1,597</b>	<b>10,86,148</b>	<b>10,84,551</b>	<b>...</b>	<b>—10,81,619</b>	<b>2,982</b>
<b>GOVERNMENT OF UNITED PROVINCES.</b>						
Sinking Fund for 6 per cent. United Provinces Development Loan	3,03,450	3,27,129	6,30,579	...	...	6,30,579
Sinking Fund Investment Account	—3,00,000	...	—3,00,000	...	—3,30,578	(a) —6,30,578
<b>TOTAL</b>	<b>3,450</b>	<b>3,27,129</b>	<b>3,30,579</b>	<b>...</b>	<b>—3,30,578</b>	<b>1</b>
<b>TOTAL PROVINCIAL GOVERNMENTS</b>	<b>1,853</b>	<b>14,13,277</b>	<b>14,15,130</b>	<b>...</b>	<b>—14,12,197</b>	<b>2,983</b>
<b>TOTAL CENTRAL AND PROVINCIAL</b>	<b>3,648</b>	<b>87,82,979</b>	<b>87,86,627</b>	<b>—37,80,029</b>	<b>—40,94,893</b>	<b>11,705</b>

(a) The face value of securities held in the Sinking Fund Investment Accounts on 31st March 1924 is:—

Central Government	35,48,700
Government of Bombay	37,61,700
Government of the United Provinces	6,22,000

N. to W.—Debt, Deposits and Advances.  
3 2 2

No. 89A.—ACCOUNT of OTHER SINKING FUND DEPOSITS for the year ended 31st March 1924.

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

	Balance, 1st April 1923.	Credits in 1923-24.	Total.	Debits in 1923-24.	Balance, 31st March 1924.
	R	R	R	R	
<b>Central Government.</b>					
BOMBAY.					
Amount paid by the Bombay Port Trust for the repayment of the Victoria Dock Loan	56,45,454	3,25,104	59,70,558	...	59,70,558
TOTAL CENTRAL	56,45,454	3,25,104	59,70,558	...	59,70,558
<b>Provincial Governments.</b>					
GOVERNMENT OF CENTRAL PROVINCES.					
Amount paid by the Lord Bishop of Nagpur for repayment of Loan	2,975	302	3,277	...	3,277
TOTAL PROVINCIAL	2,975	302	3,277	...	3,277
TOTAL CENTRAL AND PROVINCIAL	56,48,429	3,25,406	59,73,835	...	59,73,835

No. 90.—ACCOUNT of PAYMENTS into and WITHDRAWALS from TREASURIES by BRANCH LINE COMPANIES during and to end of the year 1923-24.

Name of Railway.	BALANCE AT END OF 31st MARCH 1923.		DURING 1923-24.		TO END OF 1923-24.		BALANCE AT 31st MARCH 1924.	
	At Debit.	At Credit.	Receipts.	Withdrawals.	Receipts.	Withdrawals.	At Debit.	At Credit.
1	2	3	4	5	6	7	8	9
	R	R	R	R	R	R	R	R
Ahmedabad Dholka . . . . .	...	...	...	...	9,74,960	9,74,960	..	...
Ahmedabad Parantij . . . . .	...	19,299	17,700	13,992	23,22,100	22,99,153	...	23,007
Amritsar-Patti-Kasur . . . . .	...	11,371	2,000	—18,313	27,90,633	27,58,919	..	31,714
Baripada Talband . . . . .	...	9,590	1,775	3,615	14,93,971	14,86,221	...	7,750
Brahmaputra Sultanpur . . . . .	...	...	...	..	27,65,274	27,65,274	...	...
Branch line companies under the Audit of Government Examiner, East Indian Railway.	...	...	...	...	1,10,08,498	1,10,03,498	...	...
Chaparmukh-Silghat . . . . .	2,028	...	12,495	6,521	29,29,907	29,25,961	...	3,946
Dhond Baramati . . . . .	...	3,078	...	...	5,49,832	5,46,754	...	3,078
Guzerat Railways . . . . .	...	1,05,818	—1,00,000	7,760	—1,00,000	—9,568	1,942	...
Hardwar-Dehra . . . . .	61,030	...	...	34,720	29,22,848	30,18,608	95,760	...
Idar Road Bramakhed . . . . .	17,850	...	...	...	11,14,613	11,32,463	17,850	...
Kalighat-Falta . . . . .	...	...	...	...	17,71,408	17,71,408	...	...
Katakhal-Lalabazar . . . . .	3,73,191	...	...	99,263	7,78,197	12,50,651	4,72,454	...
Khulna-Bagirhat . . . . .	...	1,409	20,000	...	7,54,147	7,32,738	...	21,409
Mandra-Bhon . . . . .	...	8,062	...	9,547	21,55,000	21,56,485	1,485	...
Central Provinces . . . . .	22,066	...	9,000	1,918	41,43,577	41,57,511	14,984	...
Mymensingh-Bhairabazar . . . . .	...	...	...	...	48,22,382	48,22,382	...	...
Mymensingh-Jagannathganj . . . . .	...	...	...	...	25,56,205	25,56,305	...	...
Pachora-Jamner . . . . .	...	9,224	...	...	14,07,954	14,57,730	...	9,224
Panposh Raipura . . . . .	...	...	...	...	14,88,346	14,87,346	...	...
Pulgaon-Arvi . . . . .	...	23,474	...	...	9,19,000	8,95,526	...	23,474
Sara-Serajganj . . . . .	7,48,016	...	1,88,221	1,12,540	61,05,123	67,77,458	6,72,335	...
Sialkot-Narawal . . . . .	...	6,275	...	4,960	18,81,000	18,79,687	...	1,815
Tapti Valley . . . . .	...	18,585	1,200	16,191	1,21,99,330	1,21,95,736	...	3,594
<b>Total</b>	<b>12,24,181</b>	<b>2,16,185</b>	<b>1,52,391</b>	<b>2,92,694</b>	<b>6,98,14,475</b>	<b>7,09,62,774</b>	<b>12,76,810</b>	<b>1,28,511</b>

N. to W.—Debt, Deposits and Advances.

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 109.

GOVERNMENT OF INDIA, FOR THE YEAR 1923-24

**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 1924.**

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 1924 was Rs. 51,69,86,500 (cost price being Rs. 49,52,74,946). (See Account No. 62.)

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 four years by the Indian Finance Act of 1924, and the moneys applicable to reduction of 'created securities' during 1923-24 consist of the exchange gains accruing on remittances through or on behalf of the Paper Currency Reserve.

<b>Balance on 1st April 1923</b>	R —5,98,58,942
<b>Appropriations during 1923-24—</b>	
Exchange on remittances through the Paper Currency Reserve (See Account No. 94)	2,90,64,077
Excess in the assets of the Gold Standard Reserve over £40 millions (See Account No. 92)	(b) 4,74,890
Exchange on Do Do. (See Account No. 94)	2,38,295
<b>TOTAL APPROPRIATIONS</b>	<b>2,97,72,262</b>
<b>Amounts utilised for the reduction of Created Securities in the Paper Currency Reserve during 1923-24</b>	...
<b>Balance on 31st March 1924</b>	<b>(a) — 3,00,81,680</b>

(a) The debit balance represents the value of created securities cancelled in excess of the available assets to the end of 1923-24, and will be taken against the receipts of future years. The cancellations in any year are dependent upon the conditions of the money market during the year and may exceed the receipts appropriated for the purpose.

(b) The excess over £40 millions in the Gold Standard Reserve which accrued from 1st April 1923 was appropriated to Revenue during 1923-24. Rs. 4,74,890 shown above represents the balance of the excess over £40 millions in the Reserve in 1922-23 not appropriated in that year.

**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. 63). 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".

There were no transactions under this head in the accounts for 1923-24 as no coinage of new silver was undertaken during that year.

## No. 91.—ACCOUNT of PROFIT on new RUPEE COINAGE for the Year ended 31st March 1924.

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	Outturn value.	Difference representing gross profit	In England.		In India	TOTAL.	—
	England	India						Equivalent in			
	£	£	£	R	R	R	£	R	R	R	R
	..	..	..					..	..	..	..

## No 91A —ACCOUNT of LOSS on new RUPEE COINAGE for the Year ended 31st March 1924.

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	Outturn value	DIFFERENCE REPRESENTING LOSS
	England	India	Total		England	India	Total			
	£	£	£	R	£	R	R	R	R	R
...	..	..					..		..	..

## No. 92.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD STANDARD RESERVE, for the Year ended 31st March 1924

Balance, 1st April 1923	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	Appropriated to Revenue	Appropriated for reduction of Created Securities in the Paper Currency Reserve (See Acct. No. 90A)	Balance, 31st March 1924
		£	£	£	£	£	£
40,005,480		1,220,287	...	41,225,717	1,199,127	(b) 47,489	89,979,101

## No. 92-A.—STATEMENT showing the form in which the BALANCE of the GOLD STANDARD RESERVE was held on 31st March 1924.

	£	£
In British Treasury Bills the face value of	23,805,000	
In 5½ per cent. Exchequer Bonds repayable 1st February 1925 the face value of	3,275,000	
In 5 per cent. National War Bonds repayable 1st April 1925 the face value of	545,000	
Do do repayable 1st September 1925 the face value of	750,000	
Do do do 1st October 1927 do	750,000	
Do Treasury Bonds repayable 1st February 1927 the face value of	3,450,000	
Do National War Bonds repayable 1st April 1928 do	850,000	
Do do do 1st September 1928 do	1,895,000	
In 6½ per cent. Treasury Bonds repayable 1st April 1929 the face value of	150,000	
In 5 per cent. National War Bonds repayable 1st February 1929 do	1,990,000	
In 5½ per cent. Treasury Bonds repayable 15th May 1930 do	500,000	
In 3½ per cent. War Loan Stock, 1925-28 do	150,000	
In 5 per cent. Treasury Bonds, 1925-35 do	690,000	
Do National War Loan Stock 1929-47 do	567,601	
In 2½ per cent. Guaranteed Stock do	438,720	
TOTAL FACE VALUE	39,800,321	
Total estimated value of securities mentioned above on 31st March 1924		39,999,059
Cash at the Bank of England		941
TOTAL		(a) 40,000,000

(a) Differs from the closing balance shown in Account No. 92 by £20,899 representing rise in the market value of the securities as compared with the cost price

(b) £47,489 representing the excess over £40 millions in the Gold Standard Reserve on 31st March 1923 has been appropriated towards the reduction of created securities in the Paper Currency Reserve in 1923-24

**No. 93. ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1924.**

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 formerly included under this head are now shown under 'Deposits of Local Funds'. (See Account No. 88.)

	Balance, 1st April 1923.	Receipts in 1923-24	TOTAL.	Payments in 1923-24.	Balance, 31st March 1924.
	₹	₹	₹	₹	₹
<b>INDIA, GENERAL.</b>					
<i>Civil Deposits.</i>					
Revenue Deposits . . . . .	3,22,553	5,08,496	8,31,049	6,05,084	2,25,965
Civil Court Deposits . . . . .	1,58,957	3,44,945	5,03,902	3,45,850	1,58,540
Criminal Court Deposits . . . . .	4,655	12,867	17,522	8,648	8,874
Personal Deposits . . . . .	(a) 1,53,49,831	81,47,929	1,84,97,260	1,42,78,133	42,19,127
Public Works Deposits . . . . .	(a) 2,12,117	15,47,568	17,59,685	18,64,801	3,95,324
Renewal and Enfacement Fees on Government Promissory Notes . . . . .	(a) 167	659	826	659	167
Peace Flag Fund . . . . .	2,043	...	2,043	...	2,043
Grant made by the British Cotton-growing Association . . . . .	(a) 1,435	..	1,435	...	1,435
Trust Interest Fund . . . . .	(a) 9,46,829	1,66,41,902	1,75,88,731	1,74,50,319	1,38,415
Deposits of deceased officers and men of the Indian Army . . . . .	1,51,197	23,968	1,80,163	85,153	95,010
Deposits on account of Enemy Property . . . . .	1,42,841	...	1,42,841	1,42,841	...
Unclaimed General Provident Fund Deposits . . . . .	(a) 145	...	145	15	180
General Police Fund . . . . .	...	3,220	3,220	...	3,220
<i>Other Deposits.</i>					
Military Deposits . . . . .	(a) 1,23,12,866	2,56,90,890	8,80,03,756	2,82,09,164	97,94,592
Trust Interest Account (Military) . . . . .	(a) 10,075	22,685	82,760	23,888	8,922
Marine Deposits . . . . .	1,52,86,706	11,52,872	1,64,33,078	5,30,771	1,59,08,807
State Railway Deposits . . . . .	(a) 3,28,46,998	14,18,16,040	17,46,63,038	14,47,71,892	2,98,91,146
State Railway Fine Fund (Railway Revenue Accounts) . . . . .	2,53,593	5,96,662	8,50,255	6,57,669	1,92,586
Posts and Telegraphs Deposits . . . . .	26,00,058	4,46,73,020	4,72,73,078	4,54,92,313	17,80,765
Trust Interest Account (Posts and Telegraphs) . . . . .	1,695	12,923	14,618	14,412	206
<b>TOTAL</b> . . . . .	<b>8,06,04,261</b>	<b>23,62,01,144</b>	<b>31,68,05,405</b>	<b>25,39,80,025</b>	<b>6,28,24,780</b>
<b>BALUCHISTAN.</b>					
<i>Civil Deposits.</i>					
Revenue Deposits . . . . .	1,23,400	1,69,250	2,92,650	1,87,150	1,05,500
Personal Deposits . . . . .	2,43,458	41,45,058	43,88,516	40,67,320	3,01,196
Civil and Criminal Courts' Deposits . . . . .	55,549	1,01,965	1,57,514	88,198	69,316
General Police fund . . . . .	...	1,832	1,832	..	1,832
<b>TOTAL</b> . . . . .	<b>4,22,407</b>	<b>44,18,105</b>	<b>48,40,512</b>	<b>43,62,668</b>	<b>4,77,844</b>
<b>Carried over</b> . . . . .	<b>8,10,26,668</b>	<b>24,06,19,249</b>	<b>32,16,45,917</b>	<b>25,83,43,293</b>	<b>6,33,02,624</b>

(a. Differs from last year's closing balance by reason of correction since made.

**N. to W.—Debt. Deposits and Advances.**

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1924—*contd.*

	Balance, 1st April 1923.	Receipts in 1923-24.	TOTAL.	Payments in 1923-24.	Balance, 31st March 1924.
	R	R	R	R	R
Brought forward . . . . .	8,10,26,668	24,06,19,249	82,16,45,917	25,63,43,293	6,38,02,624
<b>NORTH-WEST FRONTIER PROVINCE.</b>					
<i>Civil Deposits.</i>					
Revenue Deposits . . . . .	(a) 10,40,808	16,18,713	26,59,581	16,48,471	10,11,110
Personal Deposits . . . . .	11,86,481	41,70,872	58,68,452	44,84,860	9,28,492
Trust Interest Fund . . . . .	969	26,074	27,043	20,301	742
Public Works Deposits . . . . .	39,093	3,23,617	3,63,310	2,03,606	99,704
Renewal and Enfacement Fees on Government Promissory Notes . . . . .	(a) 4	2	6	6	...
TOTAL . . . . .	22,08,014	61,45,378	84,13,392	63,73,341	20,40,048
<b>MADRAS</b>					
<i>Civil Deposits.</i>					
Revenue Deposits . . . . .	(a) 59,92,157	66,69,311	1,26,61,468	72,71,209	53,90,259
Civil Court Deposits . . . . .	(a) 68,63,489	1,41,95,048	2,31,58,537	1,42,62,801	86,75,046
Criminal Court Deposits . . . . .	3,74,332	3,45,110	7,20,452	3,68,841	3,51,611
Personal Deposits . . . . .	(a) 19,91,856	4,27,40,421	4,47,37,277	4,28,06,173	24,32,104
Trust Interest Fund . . . . .	85,636	27,08,216	27,88,852	27,13,140	80,712
Deposits for work done for public bodies or individuals . . . . .	(a) 1,90,141	7,32,675	9,23,016	8,30,705	86,311
Deposits of the Tea Cess Fund . . . . .	(a) 7,942	1,14,417	1,52,399	1,41,152	11,247
Public Works Deposits . . . . .	6,25,933	10,31,903	16,57,841	11,51,575	5,06,206
Renewal and Enfacement Fees on Government Promissory Notes . . . . .	160	916	1,076	297	779
Unclaimed General Provident Fund Deposits . . . . .	23,517	...	23,517	226	23,291
Deposits pertaining to Hostile Firms . . . . .	75,762	...	75,762	2,437	73,325
Deposits on account of Enemy Property . . . . .	(a) 10,59,896	27,614	16,87,510	12,943	16,74,567
Sale proceeds of Dye-stuffs received under Peace Treaty . . . . .	4,93,048	393	4,93,441	4,93,441	...
Shipping Master's Deposits . . . . .	(a) 163	557	725	643	82
Deposits for Cotton Cess Fund . . . . .	506	71,161	71,667	63,674	7,993
Deposits of Lac Cess Fund . . . . .	1	8	9	...	9
Deposits for Government Loans . . . . .	5,885	...	5,885	5,885	...
TOTAL . . . . .	2,04,95,234	6,86,68,700	8,91,63,934	6,98,49,732	1,93,14,202
<b>BOMBAY.</b>					
<i>Civil Deposits.</i>					
Bombay Development Deposits . . . . .	5,57,437	9,94,328	15,51,765	11,81,836	3,69,929
Deposits for Government Loans . . . . .	...	229	229	...	...
Revenue Deposits . . . . .	17,87,081	51,86,990	69,74,027	63,94,441	15,79,686
Civil Court Deposits . . . . .	83,88,303	1,13,93,710	1,47,82,103	1,12,17,075	85,65,028
Criminal Court Deposits . . . . .	1,33,124	3,12,415	4,45,539	3,88,366	1,07,178
Personal Deposits . . . . .	43,15,238	11,56,74,177	11,93,89,415	10,43,63,800	1,50,26,615
Forest Deposits . . . . .	(a) 3,05,775	8,83,550	8,89,325	3,64,440	3,24,885
Trust Interest Fund . . . . .	85,175	54,89,533	55,74,708	54,60,634	1,08,074
Deposits for work done for public bodies or individuals . . . . .	(a) 4,47,475	15,16,493	19,83,968	15,29,833	4,54,082
Deposits of the Tea Cess Fund . . . . .	(a) 859	13,150	14,009	12,866	1,143
Public Works Deposits . . . . .	14,48,462	52,99,739	67,48,201	54,27,153	13,21,048
Renewal and Enfacement Fees on Government Promissory Notes . . . . .	582	2,696	3,278	2,693	585
Deposits pertaining to Hostile Firms . . . . .	21,47,283	828	21,47,611	16,14,018	5,33,593
Deposits on account of Enemy Property . . . . .	2,27,347	2,213	2,29,560	1,61,034	1,07,926
Sale Proceeds of Dye-stuffs received under Peace Treaty . . . . .	13,34,114	60,131	13,94,245	13,94,245	...
Shipping Master's Deposits . . . . .	(a) 25,459	64,735	90,194	58,165	32,029
Deposits of Lac Cess Fund . . . . .	(a) 10	209	219	214	5
Deposits of Cotton Cess Fund . . . . .	2,049	12,85,055	12,87,104	13,54,718	1,82,386
Unclaimed General Provident Fund Deposits . . . . .	...	4,062	4,062	1,089	2,778
Lloyd Barrage Scheme Deposits . . . . .	...	8,085	87,085	74,567	12,518
TOTAL . . . . .	1,62,05,813	14,71,40,834	16,58,40,647	13,96,18,064	2,37,28,583
Carried over . . . . .	11,99,95,729	46,25,74,161	58,35,69,890	47,41,84,433	10,83,85,457

(a) Differs from last year's closing balance by reason of correction since made.

**No. 98.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1924—contd.**

	Balance, 1st April 1923	Receipts in 1923-24.	TOTAL.	Payments in 1923-24.	Balance, 1st March 1924.
	R	R	R	R	R
<b>Brought forward</b>	11,99,95,729	46,25,74,161	58,25,69,890	47,41,84,433	10,83,85,457
<b>BENGAL.</b>					
<i>Civil Deposits.</i>					
Revenue Deposits	20,73,484	27,15,517	47,89,001	32,17,463	15,71,538
Civil Court Deposits	1,06,15,866	1,92,26,364	2,98,42,230	1,99,81,284	98,60,946
Criminal Court Deposits	2,22,327	2,98,491	5,20,818	8,05,400	2,15,409
Personal Deposits	(a) 97,58,836	10,96,09,965	11,93,8,801	10,95,24,905	98,43,896
Trust Interest Fund	(a) 76,950	2,37,578	3,14,528	2,50,312	64,216
Deposits for work done for public bodies or individuals	6,31,658	77,81,207	84,12,865	73,33,233	10,79,632
Deposits of the Tea Cess Fund	(a) 79,306	11,11,753	11,91,059	11,22,744	68,346
Forest Deposits	956	986	986	986	...
Public Works Deposits	13,15,901	18,31,005	31,46,906	22,42,010	9,34,896
Deposits of Jute Cess Collections	(a) 2,55,519	10,64,233	13, 9,752	9,93,794	3,25,958
Unclaimed General Provident Fund Deposits	23,757	2,078	25,835	2,430	23,405
Renewal and Enforcement Fees on Government Promissory Notes	281	655	936	580	356
Deposits pertaining to Hostile Firms	37,15,135	80,345	37,45,480	22,64,767	14,80,713
Deposits on account of Enemy Property	27,00,958	1,59,540	28,60,548	7,20,145	21,40,403
Deposits of Lac Cess Collections	(a) —43,686	2,28,969	1,85,283	1,73,021	12,262
Shipping Master's Deposits	90	30,294	30,384	25,770	4,614
Deposits on Cotton cess Collections	179	26,966	27,145	24,632	2,513
General Police Fund	...	24,379	24,379	...	24,379
<i>Other Deposits.</i>					
State Railway Deposits	12,867	...	12,867	...	12,867
<b>TOTAL</b>	<b>3,14,69,944</b>	<b>14,43,56,419</b>	<b>17,58,49,363</b>	<b>14,81,83,385</b>	<b>2,76,66,978</b>
<b>UNITED PROVINCES.</b>					
<i>Civil Deposits.</i>					
Revenue Deposits	20,37,100	61,10,148	81,47,248	57,31,513	24,15,735
Civil Court Deposits	90,93,099	1,54,03,153	2,44,96,252	1,61,85,142	83,11,110
Criminal Court Deposits	1,65,493	3,77,396	5,32,889	3,46,797	1,86,092
Personal Deposits	(a) 29,10,961	3,56,95,834	3,88,06,795	3,58,76,841	29,29,954
Trust Interest Fund	40,303	7,04,028	7,44,331	6,94,443	49,888
Unclaimed General Provident Fund Deposits	(a) 242	73	315	154	161
Deposits for work done for public bodies or individuals	(a) 1,17,599	37,889	1,55,788	3,16,286	(b) —1,80,498
Public Works Deposits	14,76,143	23,49,426	38,27,569	25,88,385	12,44,184
Renewal and Enforcement Fees on Government Promissory Notes	976	743	1,119	721	398
Deposits pertaining to Hostile Firms	48,379	11,770	60,129	5,210	54,919
Deposits on account of Enemy Property	29,047	40	29,087	1,430	27,657
Deposits of Cotton cess Fund	...	451	451	451	...
General Police Fund	...	46,299	46,239	...	46,239
<b>TOTAL</b>	<b>1,54,1,042</b>	<b>6,99,37,170</b>	<b>7,68,48,212</b>	<b>6,17,42,373</b>	<b>1,51,05,889</b>
<b>PUNJAB.</b>					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 52,14,272	1,15,08,415	1,73,22,687	1,19,79,268	53,43,419
Personal Deposits	82,09,976	1,83,60,721	2,15,70,677	1,84,55,272	81,16,425
Trust Interest Fund	(a) 29,174	2,19,694	2,48,868	2,19,737	29,131
Public Works Deposits	(a) 16,40,934	34,15,140	49,56,018	24,32,926	25,23,117
Deposits on account of Enemy Property	(a) 1,57,652	134	1,57,786	1,57,786	...
Renewal and Enforcement Fees on Government Promissory Notes	(a) 22	172	174	143	31
Deposits for work done for public bodies or individuals	— 42,995	70,274	27,279	27,279	...
Unclaimed General Provident Fund Deposits	...	981	981	...	981
<b>TOTAL</b>	<b>1,07,09,036</b>	<b>3,35,75,180</b>	<b>4,42,84,516</b>	<b>3,32,24,411</b>	<b>1,10,12,104</b>
<b>BURMA.</b>					
<i>Civil Deposits.</i>					
Revenue Deposits	14,94,731	41,20,536	56,15,267	37,37,988	18,77,281
Civil Court Deposits	(a) 4,46,868	21,02,130	25,48,498	19,18,907	5,99,591
Personal Deposits	41,08,733	2,38,12,130	2,79,20,863	2,46,24,664	32,96,199
Deposits on account of Enemy Property	6,08,332	4,780	5,13,112	1,77,985	3,35,137
Marine Deposits	2,022	2,275	4,297	1,464	2,833
Trust Interest Fund	(a) 47	22,021	22,068	21,835	233
Deposits for work done for public bodies or individuals	...	5,43,320	5,43,320	3,37,729	2,05,591
Public Works Deposits	(a) 7,85,861	31,43,192	39,29,358	24,87,639	14,40,714
Renewal and Enforcement Fees on Government Promissory Notes	(a) 61	132	193	100	93
Deposits pertaining to Hostile Firms	499	4	503	4	499
Shipping Master Deposits	...	347	347	347	...
Deposits of Cotton Cess Fund	...	14,741	14,741	18,873	868
<i>Other Deposits.</i>					
State Railway Deposits	678	...	678	...	678
<b>TOTAL</b>	<b>73,47,332</b>	<b>3,37,85,908</b>	<b>4,11,13,440</b>	<b>3,33,54,533</b>	<b>77,59,707</b>
<b>Carried over</b>	<b>16,54,33,082</b>	<b>73,52,32,138</b>	<b>92,06,65,220</b>	<b>75,07,36,135</b>	<b>16,99,29,035</b>

(a) Differs from last year's closing balance by reason of correction since made.

(b) Debit balance will be adjusted in the accounts for 1924-25

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

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS for the Year ended 31st March 1924—*concl'd.*

	Balance, 1st April 1923.	Receipts in 1923-24.	TOTAL.	Payments in 1923-24.	Balance, 31st March 1924.
	R	R	R	R	R
Brought forward	18,54,38,082	78,52,82,138	92,06,65,220	75,07,36,135	16,99,29,085
<b>BIHAR AND ORISSA.</b>					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 10,69,337	17,62,331	28,31,668	17,00,073	11,25,595
Civil Court Deposits	43,81,529	67,21,584	1,10,56,113	70,20,923	40,29,190
Criminal Court Deposits	(a) 4,91,372	4,28,114	9,19,486	3,84,616	5,34,870
Personal Deposits	24,61,504	97,35,735	1,22,00,239	99,00,649	22,99,590
Trust Interest Fund	127	38,028	38,155	31,611	4,544
Deposits for work done for public bodies and individuals	1,62,348	1,09,039	2,71,382	1,42,088	1,29,294
Public Works Deposits	(a) 6,53,164	8,10,971	14,64,135	6,51,932	8,12,503
Renewal and Enforcement Fees on Government Promissory Notes	29	198	227	214	13
Unclaimed General Provident Fund Deposits	(a) 1,501	...	1,501	174	1,327
Deposits on account of Enemy Property	2,97,540	...	2,97,590	9,375	2,88,215
Famine Charitable Relief Fund	16,745	...	16,745	19,607	-2,862
General Police Fund	...	7,283	7,283	...	7,283
<i>Other Deposits.</i>					
State Railway Deposits	-10,693	...	-10,693	...	-10,693
TOTAL	94,80,548	1,96,11,283	2,90,91,831	1,98,72,962	92,18,869
<b>CENTRAL PROVINCES AND BEHAR.</b>					
<i>Civil Deposits.</i>					
Revenue Deposits	7,30,670	10,27,063	17,57,763	9,84,915	8,22,848
Civil Court Deposits	21,60,659	60,47,906	82,14,565	60,29,616	21,84,949
Personal Deposits	7,29,370	65,73,843	73,02,693	68,58,792	9,48,901
Forest Deposits	404	8,738	9,142	8,587	655
Trust Interest Fund	1,283	84,766	86,049	70,477	15,572
Deposits for work done for public bodies or individuals	46,341	37,701	84,042	69,230	14,812
Public Works Deposits	3,55,744	2,46,785	6,12,529	3,34,432	2,78,107
Renewal and Enforcement Fees on Government Promissory Notes	12	203	215	192	23
Deposits of Government loans (Temporary)	...	274	274	274	...
Indian Cotton Company	...	6,866	6,866	6,417	449
Unclaimed General Provident Fund Deposits	...	140	140	...	140
General Police Fund	...	6,026	6,026	...	6,026
TOTAL	40,40,463	1,40,89,841	1,80,80,304	1,38,07,922	42,72,382
<b>ASSAM.</b>					
<i>Civil Deposits.</i>					
Revenue Deposits	7,16,825	14,86,266	22,03,091	11,27,449	10,75,642
Civil Court Deposits	(a) 1,66,544	2,42,435	4,08,979	2,46,304	1,62,675
Personal Deposits	(a) 7,30,896	26,41,596	33,71,992	23,93,265	9,78,727
Forest Deposits	...	1,802	1,802	1,02	1,300
Trust Interest Fund	3,500	3,549	7,049	7,049	...
Deposits for work done for public bodies or individuals	32,925	14,392	47,317	15,234	32,083
Public Works Deposits	(a) 63,517	1,48,785	2,10,302	1,49,507	60,795
Renewal and Enforcement Fees on Government Promissory notes	3	49	52	37	15
Administrator General's deposits	...	187	187	187	...
Unclaimed General Provident Fund Deposits	19	267	286	11	275
Labour Board Cess Fund	(a) 1,774	48,413	50,187	38,762	11,425
<i>Other Deposits.</i>					
Deposits (Railway Revenue Account)	19,730	71,604	91,334	71,536	19,798
State Railway Fine Fund	...	181	181	181	...
Deposits (Railway Capital Accounts)	146	...	146	...	146
TOTAL	17,35,379	46,57,526	63,92,305	40,50,074	23,42,331
GRAND TOTAL	20,06,80,472	77,35,40,788	97,42,30,260	78,84,67,098	18,57,63,167

(a) Differs from last year's closing balance by reason of correction since made.

**Exchange on Remittance Accounts.**

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 1923-24 being 1s.—4.46d. 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 England.

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 Accounts", (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 up to the year 1920-21 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 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 treated as final loss or gain.

No. 94.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNTS for the year ended 31st March 1924.

India.	CREDIT.	DEBIT.
	₹	₹
Balance on 1st April 1923 . . . . .	5,47,11,025	...
<b>Transactions during 1923-24—</b>		
<b>Bills and Telegraphic Transfers on India—</b>		
Amount of bills drawn (see account No 98) . . . . .	12,68,50,000	
Sterling (£8,738,705), received in respect of bills, converted at 2s the rupee . . . . .	8,73,87,041	
Loss by exchange . . . . .	...	3,94,62,954
<b>Sterling purchased in India . . . . .</b>	...	5,66,98,178
<b>Sterling obtained in England . . . . .</b>	...	63,50,265
<b>Transfers through the Paper Currency Reserve . . . . .</b>	..	2,80,64,077
<b>Other transactions—</b>		
Recoverable War Expenditure and other Military transactions . . . . .	...	71,78,664
Admiralty transports and other Marine transactions . . . . .	6,94,208	...
Bills and Telegraphic transfers drawn by High Commissioner, Mesopotamia . . . . .	..	1,11,82,017
Assets of hostile firms and enemy property . . . . .	10,05,552	...
Opium supplied to Colonial Governments . . . . .	...	45,71,366
Postal and Money Order transactions . . . . .	40,062	...
Advances to Emigration Agents and Supplies to His Majesty's Ships . . . . .	...	9,48,232
Persia Bills . . . . .	2,81,862	...
Interest appropriated to Paper Currency Reserve for reduction of created securities . . . . .	...	2,83,295
Miscellaneous . . . . .	...	70,550
<b>TOTAL . . . . .</b>	<b>20,21,684</b>	<b>15,57,04,503</b>
<b>Net loss by exchange during the year . . . . .</b>		<b>15,86,82,909</b>
<b>Deduct Transfers—</b>		
Central Transactions :—		
Railways { Capital . . . . .	4,78,02,981	
Revenue . . . . .	4,63,50,728	
Posts and Telegraphs { Capital . . . . .	5,16,252	
Revenue . . . . .	—12,185	
Irrigation { Capital . . . . .	903	
Revenue . . . . .	80,825	
New Capital at Delhi . . . . .	2,80,201	
Other transactions—Central . . . . .	8,11,53,791	
Ditto Provincial . . . . .	88,42,592	
<b>Total loss transferred . . . . .</b>	<b>...</b>	<b>—18,44,72,088</b>
<b>NET CREDITS BROUGHT TO ACCOUNT UNDER THIS HEAD DURING THE YEAR . . . . .</b>	<b>3,07,89,179</b>	<b>...</b>
<b>BALANCE HELD UNDER SUSPENSE ON 31st MARCH 1924 . . . . .</b>	<b>8,55,00,204</b>	<b>..</b>

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**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 REPAID during the Year ended 31st March 1924, and the amount of such LOANS at the COMMENCEMENT and CLOSE of the Year.

	Amount, 1st April 1923.	Amount Advanced.	TOTAL	Amount Repaid.	Amount, 31st March 1924.	Amount of Interest received and credited to Revenue. (See Account No. 43.)
	R	R	R	R	R	R
Loans to Indian States . . . . .	(a) 6,48,063	1,01,500	7,49,563	1,55,981	5,93,579	36,841
Loans to Presidency Corporations including Port Trusts . . . . .	(a) 7,90,61,301	...	7,90,61,301	12,82,406	7,77,78,895	29,90,232
Loans to Mofussil Municipalities . . . . .	14,92,652	3,18,000	18,10,652	1,49,050	16,61,602	60,741
Loans to Landholders and other Notabilities . . . . .	33,89,499	86,298	34,75,797	14,06,022	20,69,175	1,43,740
Regimental and other Loans (Military) . . . . .	2,05,118	8,687	2,74,105	1,10,913	1,63,102	13,016
Loans to District and other Local Fund Committees . . . . .	3,71,794	4,50,000	8,21,794	17,856	8,02,938	22,750
Advances under Special Laws . . . . .	(a) 3,13,156	10,223	3,23,279	14,654	3,08,725	15,163
Advances to Cultivators . . . . .	(a) 27,52,701	3,68,509	31,21,210	9,21,121	22,00,089	74,975
Loans to District Boards for Railway Construction . . . . .	(a) 6,25,533	...	6,25,533	46,383	5,79,150	24,557
Miscellaneous Loans and Advances . . . . .	57,026	30,96,123	31,53,149	9,421	31,43,728	6
GRAND TOTAL . . . . .	8,89,77,143	44,33,340	9,34,16,483	41,14,410	8,93,02,073	34,02,021
<b>Distribution of the Grand Total—</b>						
India General . . . . .	26,46,019	2,41,451	28,87,470	4,80,669	24,00,801	1,21,106
Baluchistan . . . . .	(a) 18,35,541	1,70,166	20,05,707	5,39,914	14,65,593	63,581
North-West Frontier Province . . . . .	12,53,927	4,05,100	16,64,027	4,31,513	12,32,514	46,475
Madras . . . . .	1,80,51,249	...	1,80,51,249	6,44,379	1,74,06,870	7,77,782
Bombay . . . . .	3,58,44,614	3,10,1,500	3,89,46,114	2,51,099	3,86,95,015	12,36,258
Bengal . . . . .	2,89,35,793	...	2,89,35,793	17,43,330	2,71,92,463	11,34,069
Barma . . . . .	55,000	71,123	1,26,123	9,891	1,16,732	...
Bihar and Orissa . . . . .	3,50,000	4,50,000	8,00,000	9,015	7,90,985	22,750

(a) Differs from last year's closing balance by reason of correction since made.

**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 358) 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 REPAYED during the year ended 31st March 1924, and the amount of such LOANS at the COMMENCEMENT and CLOSE of the year.

	Amount, 1st April 1923.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1924.	Amount of Interest received and credited to Revenue. (See Account No. 42.)
	R	R	R	R	R	R
<b>Government of Madras.</b>						
Loans to Presidency Corporations including Port Trusts	28,09,888	10,00,000	38,09,888	1,26,756	30,83,132	1,81,967
Loans to Mofussil Municipalities	(a) 8,60,725	7,60,040	44,20,765	2,40,820	41,79,945	1,92,655
Loans to District and other Local Fund Committees	8,86,737	4,78,865	13,65,102	48,027	13,17,075	55,067
Loans to Indian States, Land holders and other Notabilities	1,27,248	3,00,000	4,27,248	37,651	3,89,597	7,996
Advances to Cultivators	91,31,683	25,06,898	1,16,38,581	12,93,041	1,03,45,540	4,79,016
Loans to Local Boards for Railway Construction	21,20,604		21,20,604	1,30,327	19,90,277	1,21,575
Miscellaneous Loans and Advances	3,20,424	9,26,512	12,46,936	2,66,449	9,80,487	17,758
<b>TOTAL</b>	<b>1,90,57,309</b>	<b>59,71,815</b>	<b>2,50,29,124</b>	<b>21,43,071</b>	<b>2,28,86,053</b>	<b>10,58,029</b>
<b>Government of Bombay.</b>						
Loans by the Bombay Development Department	(a) 11,68,07,905	5,89,00,000	17,57,07,905	3,12,928	17,53,94,977	79,86,088
Loans to Mofussil Municipalities	44,72,633	6,19,393	50,92,026	1,17,435	49,74,591	1,85,103
Loans to Port Funds	(a) 5,25,189	...	5,25,189	67,484	4,57,705	20,814
Loans to District and other Local Fund Committees	(a) 3,51,540	...	3,51,540	28,416	3,23,124	14,250
Loans to Indian States, Land-holders and other Notabilities	25,08,214	61,000	25,69,214	3,75,634	21,93,580	1,28,462
Advances under Special Laws	2,30,883	7,400	2,37,783	1,19,504	1,18,279	10,929
Advances to Cultivators	(a) 1,69,56,507	10,60,557	1,80,17,064	52,36,839	1,27,80,225	14,99,888
Miscellaneous Loans and Advances	15,04,485	3,39,752	18,44,237	20,382	18,23,855	22,461
<b>TOTAL</b>	<b>14,33,56,855</b>	<b>6,09,83,102</b>	<b>20,43,44,958</b>	<b>62,78,122</b>	<b>19,80,66,836</b>	<b>98,67,995</b>
Carried over	16,24,14,165	6,69,59,917	22,93,74,082	84,21,193	22,09,52,889	1,09,26,024

(a) Differs from last year's closing balance by reason of 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 1924 and the amount of such LOANS at the COMMENCEMENT and CLOSE of the year.

	Amount. 1st April 1923.	Amount advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1924.	Amount of Interest received and credited to Revenue (see Account No. 43).
	R	R	R	R	R	R
Brought forward	16,24,14,165	6,69,59,917	22,93,74,082	84,21,103	22,09,52,889	1,09,25,024
<b>Government of Bengal.</b>						
Loans to Mofussil Municipalities	(a) 39,21,590	2,60,000	41,84,590	3,31,167	38,53,423	1,79,420
Loans to Port Funds	4,27,713	..	4,27,713	19,064	4,08,649	17,109
Loans to District and other Local Fund Committees	19,19,357	1,25,000	20,44,357	1,93,033	18,51,324	9,838
Advances under Special Laws	3,15,122	3,168	3,18,290	52,402	2,65,828	4,079
Advances to Cultivators	16,08,991	2,34,760	18,43,751	5,91,453	12,52,298	88,594
Miscellaneous Loans and advances	4,686	...	4,686	2,573	2,113	222
TOTAL	82,00,459	6,22,928	88,23,387	11,89,757	76,33,630	2,94,262
<b>Government of United Provinces.</b>						
Loans to Mofussil Municipalities	(a) 1,62,10,751	1,74,67,526	3,36,78,277	1,69,47,923	1,67,30,354	6,15,568
Loans to District and other Local Fund Committees	(a) 1,27,117	1,27,359	2,54,476	1,60,396	94,080	5,510
Loans to Indian States, Land-holders and other Notabilities	37,22,160	37,22,160	74,44,320	39,07,593	35,36,727	1,72,842
Advances under Special Laws	(a) 5,20,303	5,29,244	10,49,547	6,34,821	4,14,726	38,705
Advances to Cultivators	(a) 83,76,002	1,05,98,797	1,89,74,799	1,27,71,389	62,03,410	6,72,231
Miscellaneous Loans and Advances	20,08,463	21,84,493	41,92,956	20,71,129	21,21,827	37,940
TOTAL	3,09,64,796	3,46,29,579	6,55,94,375	3,64,93,261	2,91,01,124	16,42,786
Deduct—Transactions in connection with Tahavi Loans financed from Famine Insurance Fund (see Account No. 87)	11,46,979	22,68,809	34,15,788	16,64,583	17,51,205	43,372
Net	2,98,17,817	3,23,60,770	6,21,78,587	3,48,28,678	2,73,49,919	14,99,414
Carried over	20,04,32,441	9,99,43,615	30,03,76,056	4,44,39,118	25,59,86,438	1,27,19,300

(a) Differs from last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amount ADVANCED and REPAYED during the year ended 31st March 1924, and the amount of such LOANS at the COMMENCEMENT and CLOSE of the year.

	Amount, 1st April 1923.	Amount Advanced.	TOTAL.	Amount Repaid	Amount, 31st March 1924.	Amount of Interest received and credited to Revenue (See Account No. 42).
	R	R	R	R	R	R
Brought forward	20,04,32,441	9,99,48,615	30,03,76,056	4,44,39,618	25,59,36,438	1,27,19,700
<b>Government of Punjab.</b>						
Loans to Mofussil Municipalities	(a) 86,67,545	2,74,000	89,41,545	2,28,965	37,12,580	2,00,114
Loans to Indian States, Land-holders and other Notabilities	1,34,103	..	1,34,103	116	1,33,987	...
Advances to Cultivators	44,21,158	7,43,618	51,64,776	18,56,664	33,08,112	1,98,862
Miscellaneous Loans and Advances	(a) 84,761	57,580	1,42,341	51,866	90,475	3,448
TOTAL	83,07,567	10,75,198	93,82,765	21,37,611	72,45,154	3,97,424
<b>BURMA</b>						
<b>Government of Burma.</b>						
Loans to Mofussil Municipalities	16,48,481	..	16,48,481	69,694	15,78,787	50,978
Loans to Port Funds	51,63,887	50,000	52,13,887	1,37,808	50,76,079	3,45,367
Loans to District and other Local Fund Committees	10,50,000	20,20,000	30,70,000	3,685	30,66,315	1,00,852
Loans to Indian States, Land-holders and other Notabilities	16,279	12,364	28,643	15,661	12,982	481
Advances to Cultivators	(a) 58,81,987	29,24,973	88,06,860	23,85,375	59,21,485	3,50,534
Miscellaneous Loans and Advances	(a) 1,07,908	13,76,984	14,84,892	18,449	14,46,533	885
TOTAL	1,38,68,532	63,64,321	1,97,32,853	26,30,672	1,71,02,161	8,48,982
Carried over	22,1,08,541	10,73,88,134	32,84,91,674	4,92,07,901	28,12,83,773	1,39,66,106

(a) Differs from last year's closing balance by reason of 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 1924, and the amount of such LOANS at the COMMENCEMENT and CLOSE of the year.

	Amount, 1st April 1923.	Amount Advanced.	TOTAL.	Amount. Repaid	Amount, 31st March 1924.	Amount of Interest received and credited to Revenue (See Account No. 42).
	R	R	R	R	R	R
Brought forward	32,21,08,540	10,78,83,131	32,94,91,674	4,92,07,901	23,02,83,773	1,39,66,108
<b>Government of Bihar and Orissa.</b>						
Loans to Mofussil Municipalities	4,92,890	13,500	5,06,390	85,975	4,20,415	24,481
Loans to District and other Local Fund Committees	63,19,772	12,20,000	75,39,772	1,07,287	74,32,505	3,33,110
Loans to Indian States Land-holders and other Notabilities	48,845	..	48,845	14,409	31,376	1,842
Advances under special Laws	71,007	1,398	73,005	33,319	39,686	2,109
Advances to Cultivators	(a) 8,38,286	15,12,064	23,50,350	4,55,810	18,94,540	79,599
Miscellaneous Loans and Advances	...	5,00,000	5,00,000	..	5,00,000	...
TOTAL	77,70,800	32,17,562	1,10,18,362	6,96,840	1,03,21,522	4,41,181
Deduct—Transactions in connection with Takavi Loans financed from Famine Insurance Fund (See Account No. 87)	1,14,706	2,05,000	3,19,706	84,810	2,14,896	8,333
Net	76,56,094	30,42,562	1,06,98,656	6,12,030	1,00,86,626	4,32,798
<b>Government of Central Provinces and Berar.</b>						
Loans to Mofussil Municipalities	(a) 25,73,323	5,000	25,78,323	1,59,581	24,18,742	1,03,981
Loans to Indian States, Land-holders and other Notabilities	1,05,004	..	1,05,004	60,532	44,472	5,382
Advances to Cultivators	(a) 62,06,848	6,67,910	68,74,558	32,79,530	35,95,028	4,28,770
Miscellaneous Loans and Advances	7,64,557	..	7,64,557	1,13,283	6,21,274	...
TOTAL	96,49,532	6,72,910	1,03,22,442	36,12,928	66,79,516	5,38,133
Deduct—Transactions in connection with Takavi Loans financed from Famine Insurance Fund (See Account No. 87)	3,07,685	3,98,402	7,06,087	3,40,056	3,66,031	22,758
Net	93,41,847	2,74,508	16,16,355	33,02,870	63,13,485	5,15,375
Carried over	23,91,06,481	11,07,00,201	31,98,06,685	5,31,22,801	29,06,83,884	1,49,14,279

(a) Differs from last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.