

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts **ADVANCED** and **REPAID** during the year ended 31st March 1925, and the amount of such **LOANS** at the **COMMENCEMENT** and **CLOSE** of the year.

	Amount, 1st April 1924	Amount Advanced	Total	Amount Repaid	Amount, 31st March 1925	Amount of interest received and credited to Revenue (See Account No. 43).
	R	R	R	R	R	R
Brought forward	29,66,83,885	5,37,43,739	35,04,27,624	1,87,64,686	33,16,62,938	1,82,18,917
Government of Assam.						
Loans to Mofussil Municipalities	2,01,497	5,000	2,06,497	17,255	1,89,242	10,437
Loans to District and other Local Fund Committees	1,12,547	30,000	1,12,547	27,312	1,15,205	6,829
Loans to Indian States, Land-holders and other Notabilities	2,92,390	...	2,92,390	3,406	2,88,984	29,227
Advances to Cultivators	5,55,826	41,637	5,97,463	4,65,325	1,32,138	14,632
Miscellaneous Loans and Advances	4,000	900	4,900	2,000	2,900	280
TOTAL	11,66,260	77,537	12,43,797	5,15,328	7,28,469	61,405
Shan States Federation.						
Loans to Indian States, Land-holders and other Notabilities	5,000	...	5,000	1,000	4,000	...
TOTAL	5,000	...	5,000	1,000	4,000	...
GRAND TOTAL	(a) 29,78,55,145	5,38,21,276	35,16,76,421	1,92,81,014	33,23,95,407	1,82,80,322
Distribution of Grand Total.						
Government of Madras	2,28,86,053	90,79,462	3,19,65,515	21,92,132	2,97,73,383	12,17,081
„ „ Bombay	19,80,66,836	3,30,53,340	23,11,20,176	37,13,666	22,74,6,510	1,28,04,711
„ „ Bengal	76,33,630	4,32,394	80,66,024	12,71,381	67,94,643	3,28,640
„ „ United Provinces	(a) 2,91,01,125	45,08,792	3,36,09,917	42,62,338	2,93,47,579	14,42,985
„ „ Punjab	72,45,154	29,55,876	1,02,01,030	17,90,879	84,10,151	3,83,990
„ „ Burma	1,71,02,181	61,28,020	2,32,30,201	37,17,441	1,95,12,760	12,61,588
„ „ Bihar and Orissa	1,03,21,522	21,07,149	1,24,28,671	11,18,196	1,13,10,475	5,17,918
„ „ Central Provinces and Berar	66,79,516	5,36,676	72,16,192	25,53,881	46,62,311	3,58,133
„ „ Assam	11,66,260	77,537	12,43,797	5,15,328	7,28,469	61,405
Shan States Federation	5,000	...	5,000	1,000	4,000	...
TOTAL	(a) 30,02,07,277	5,88,79,246	35,90,86,523	2,11,36,242	33,79,50,281	1,83,76,401
Deduct—Transactions in connection with Takavi Loans financed from Famine Insurance Fund (See Account No. 87.)	23,52,132	50,37,970	74,10,102	18,55,228	55,54,874	96,079
Net	29,78,55,145	5,38,21,276	35,16,76,421	1,92,81,014	33,23,95,407	1,82,80,322

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

N. to W.—Debt, Deposits and Advances.

4 B

Remittances between India and England.

The transactions brought under this Remittance head fall under three classes:—

(1) Transactions put through the Agency of Government on behalf of third parties, chiefly His Majesty's Imperial Government, involving cash recoveries from or cash payments to them against corresponding payments or receipts in India on their behalf, *e.g.*, recoverable expenditure incurred in India on account of the War Office or the Admiralty, expenditure incurred in England on behalf of Local Funds, Indian States, etc.

(2) Transactions which require final adjustment in the Indian Accounts. Such transactions mostly appear in the High Commissioner's accounts. With the gradual extension of the functions of the High Commissioner as agent to the Government of India, the number of transactions of this nature in the Secretary of State's accounts is gradually diminishing.

(3) Cash remittances from India to England or *vice versa* of funds belonging to India. Under this class come (a) Secretary of State's Bills, (b) Bills on London, (c) Sterling purchases in India, (d) Sterling taken over in London, (e) Transfers through Paper Currency Reserve, (f) Transfers through Gold Standard Reserve. Of these, the first item represents Council Bills and Telegraphic Transfers on India sold periodically by the Secretary of State in London by competitive tender, to meet the requirements of the Home Treasury. The next item "Bills on London" represents drafts on the Secretary of State in London sometimes sold by the Government of India when owing to temporary changes in the current of trade there is a demand for remittance from India to England. The nature of the transactions at (a) and (b) is further explained in notes on page 578. Sterling purchases in India referred to in item (c) are made with the object of supplementing the transfer of funds to the Secretary of State by the sale of Council Bills. The next item, 'Sterling taken over in London' represents the proceeds of sterling loans raised in the London market by local authorities, etc., taken over by the Secretary of State against corresponding payments by Government out here at the prevailing rate of exchange. The last two items represent as the heads indicate, a transfer of funds from the Treasury balances to the Reserves in India or England against a corresponding withdrawal from the Reserve to the Treasury in England or India.

The details of transactions falling under classes (1) and (2) above are given in Account No. 97. The various descriptive heads under which these transactions are shown indicate the nature thereof.

Of the transactions falling under class (3) the Secretary of State's Bills and Bills on London bulk so largely as a normal method of remittance of funds from India to England and *vice versa* that it has been decided to show them in separate Accounts, *vide* Account No. 98. A similar Account has also been opened for sterling purchases in India, *vide* Account No. 98A. The other transactions falling under this class do not require any detailed exhibition and are shown in Account No. 7.

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

		UNADJUSTED BALANCES.		No. of Item.
		1st APRIL 1924.		
		Debits.	Credits.	
		£	₹	
Part I.—Account Current with the Secretary of State for India.				
<i>His Majesty's Imperial Government.</i>				
War Office—				
Indian Force in North China	4,579	...	1	
Military expenditure at Aden	...	...	2	
Remittances paid in India on behalf of Asiatic Artillery at Hong Kong and Singapore	4,589	...	3	
Enlistment of Natives of India for service in the Colonies	814	...	4	
Indian Native Regiments lent for service in the Colonies	3,454	...	5	
Payments in India on A. F. O. 1706	116,048	...	6	
Payments in England on I. A. F. 602	7,101	...	7	
Allotments paid in England by Regimental Paymaster on behalf of British Soldiers on the Indian Establishment	23,964	...	8	
Expenditure in India on account of Expeditionary Forces and other War Services	672,402	...	9	
Effects of deceased officers and men of the British Army	2,064	...	10	
Additional Indian Troops for service at Hong Kong	...	...	11	
Air Ministry—				
Payments in India on A. F. O. 1706	15,555	...	12	
" " England on I. A. F. A. 602	40	...	13	
Indian Troops in Iraq and Palestine	...	54,297	14	
Funds supplied to the Royal Air Force, Iraq	...	...	15	
Admiralty—				
Admiralty Transports		(a) 98,437	16	
Advances in India on account of Naval Services	(a) 36,480	...	17	
Foreign Office—				
Lighting and buoying the Persian Gulf	20,572	...	18	
Persian Gulf Radio Offices	...	38	19	
Troops lent for service in Persia	...	9,682	20	
South Persia Military Police	...	...	21	
Ministry of Health—				
National Health Insurance Contributions	...	809	22	
" " " Stamps	745	...	23	
Board of Trade—				
Little Bases Light Vessel Dues	...	2,694	24	
Balances of Indian Shipping Masters' Accounts	11,290	...	25	
Turkish Lighthouses in the Red Sea	...	1,532	26	
Other Imperial Government Departments—				
Postal and Money Order Transactions	...	23,005	27	
Supplies to the Ministry of Munitions	4,605	...	28	
Pensions, etc., issued in India to officers and men (Naval and Military) or their dependants	69,168	...	29	
Bills drawn in India on account of Emigration of Coolies and African Protectorates	5,963	...	30	
Miscellaneous payments and receipts in India on account of African Protectorates	...	23,301	31	
Opium shipped to Hong Kong, the Straits Settlements, and Siam	...	...	32	
Bills and Telegraphic transfers drawn on India by the High Commissioner for Mesopotamia	340	...	33	
Miscellaneous	223,431	...	34	
Adjustment with the Central Clearing Office (Enemy Debts)*	...	...	35	
Sale proceeds of Surplus Stores in India	...	78,758	36	
Unemployment Insurance Sale of Stamps in India	272	...	37	
TOTAL HIS MAJESTY'S IMPERIAL GOVERNMENT	(a) 1,223,476	(a) 292,553		

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

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1925 the commencement and close of that year.

No. of Item.	1924-25.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st MARCH 1925.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	₹	£	£	£	£
1	14	47	...	4,537	9	...
2	100,120	...	...	75,637	24,483	...
3	17,506	103	...	16,263	5,729	...
4	1,973	30	...	1,669	1,088	...
5	5,585	1	...	3,154	5,584	...
6	61,572	305	...	129,456	47,859	...
7	256	96,559	95,122	...	5,920	...
8	123	24,092	...	...	...	5
9	-968,946	...	129,618	...	...	166,926
10	1,753	16,161	10,960	...	...	1,384
11	2,288	2,285	...	...	3	...
12	63,617	90	...	66,389	12,693	...
13	865	36,276	39,502	...	3,631	...
14	307,361	39,064	...	225,934	...	11,934
15	1,275,000	...	...	1,275,000	...	...
16	11,816	8,080	153,338	...	58,637	...
17	144,130	1,555	...	168,251	10,804	...
18	24,264	...	...	26,305	18,531	...
19	3,686	2,751	...	294	603	...
20	27,322	...	...	11,778	5,862	...
21	473	...	...	...	473	...
22	809	...	...	...	...	...
23	241	2,219	174	...	...	1,059
24	48	6,457	5,869	...	...	3,234
25	4,861	1,411	...	3,621	11,119	...
26	9,010	...	...	9,721	...	2,243
27	716,254	724,272	5,070	...	...	25,953
28	3,329	...	...	6,818	1,116	...
29	123,393	852	...	122,166	69,543	...
30	71,834	...	...	76,797	1,000	...
31	27,072	14,494	10,721	...	...	2
32	1,076,956	...	...	1,076,956	...	...
33	416,940	11	...	424,439	...	7,170
34	145,357	397,201	383,132	188,335	166,384	...
35	210	1,022	812	...	...	...
36	12,989	31,209	18,317	...	...	78,661
37	2	758	360	...	...	124
	3,689,583	1,407,305	852,995	3,913,820	451,071	298,695

N. to W.- Debt, Deposits and Advances

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

		UNADJUSTED BALANCES.		No. of Item.
		1st APRIL 1924.		
		Debits.	Credits.	
		£	£	
Brought forward		1,223,476	292,553	
<i>His Majesty's Indian Government in London.</i>				
OTHER REMITTANCE TRANSACTIONS—				
Exchange Adjustment on Remittance Transactions		...		38
Currency returned from India to countries of issue			1	39
Hire of Transp rts on account of Australia and New Zealand	2,738	...		40
Payments on account of Australian personnel	...	1,770		41
Aden Reinforcements	278	...		42
Purchase of Ford Cars		280		43
Extension of Ordnance Factories in India	204	...		44
Remittances by Administrators-General		360		45
Effects of deceased officers and warrant officers of the Indian Army		548		46
Remittances by British Soldiers for deposit in the Post Office Savings Bank or investment in British Securities		5,681		47
Indo-European Telegraphs Remittances		188		48
Remittances for payment by the India Office	465			49
Allotments of Pay, British and Indian Services		50		50
Mission to the Court of Persia Bills and Telegraphic Transfers		2,000		51
Pay and Pensions chargeable to Local Funds	88			52
Enemy ships employed under the control of the Director, Royal Indian Marine		205,659		53
Recoveries on account of allotments paid in India	42	...		54
Expenses of Indian Cadets at Sandhurst		(a) 1,420		55
General Provident Fund	...	...		56
Miscellaneous Provident Funds		...		57
Allotments of pay Civilian Artificers	366	...		58
Government of India 6 per cent. Rupee Loan	...	...		59
East Indian Railway Company. Share of surplus profits	...	...		60
Rohilkhund and Kumaon Railway—Interest on 4 per cent. debenture stock etc.,	...	...		61
Miscellaneous	20,273	...		62
Australian and New Zealand staff corps officers attached to British Units in India	5,850	...		63
Indian Military Widows and Orphan's Fund (Sterling Branch)	...	...		64
Ditto ditto (Rupee Branch)	...	2		65
TOTAL HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON		30,304	218,490	
TOTAL PART I—ACCOUNT CURRENT WITH THE SECRETARY OF STATE		(a) 1,253,780	(a) 511,043	

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

between INDIA and ENGLAND, the TRANSACTIONS during the year ended 31st March 1925 the commencement and close of that year.

No. of Item.	1924-25.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st March 1925.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
	3,689,583	1,407,305	852,995	3,913,820	451,071	298,005
38	44,153	—8,948	...	53,101	...	...
39	6	...	...	5	...	...
40	10	8	...	2,583	162	...
41	1,782	12	...	...	...	...
42	...	278	...	...	...	...
43	280	...	...	...	...	...
44	...	53	...	...	151	...
45	...	...	66	...	...	294
46	1,086	1,334	310	...	...	536
47	1,667	56,889	49,903	...	...	11,000
48	...	1,439	1,299	...	...	337
49	58	3,386	2,350	...	...	518
50	812	43	—154	...	34	...
51	...	69,000	66,000	...	...	5,000
52	...	3,774	3,686	...	...	...
53	651	651	210,097	...	4,438	...
54	78	63	...	—108	165	...
55	485	6,586	6,621	...	...	900
56	226	19	19	226	...	...
57	26	...	...	26	...	...
58	70	285	—15	...	136	...
59	430	...	...	430	...	...
60	...	77,269	77,269	...	...	...
61	...	21,977	21,977	...	...	...
62	339,246	27,864	25,283	355,093	1,845	...
63	12,999	80	...	9,706	9,060	...
64	...	14,866	14,866	...	...	...
65	2	...	...	...	...	...
	404,014	276,923	479,568	421,062	15,991	18,589
	4,093,597	1,684,228	1,332,563	4,334,882	467,062	317,275

N. to W.—Debt, Deposits and Advances.

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

		UNADJUSTED BALANCES.		No. of Item.
		1st APRIL 1924.		
		Debits.	Credits.	
		£	£	
Brought forward		1,253,780	511,043	
Part II—Account Current with the High Commissioner for India.				
<i>His Majesty's Indian Government in London.</i>				
Stores shipped to India under War Indents	. . . . .	...	...	1
Payment on account of the Sussex Trust Fund	. . . . .	...	...	2
Extension of Ordnance Factories in India [Stores for Ordnance Factories in India]		...	...	3
Stores charged to Local Funds and Indian States	. . . . .	...	...	4
Stores supplied on Old Indents		17	...	5
Stores for Provincial Government's Commercial undertakings	. . . . .	...	...	6
Pay and Pensions chargeable to Local Funds		11	...	7
Passage Advances to Government Officers	. . . . .	...	...	8
Advances on account of Motor Cars and recoveries of such Advances	. . . . .	...	...	9
Purchase of Java Molasses	. . . . .	...	...	10
„ „ „ Quinine	. . . . .	...	...	11
Sale of Opium shipped to England	. . . . .	...	...	12
Exchange Adjustment on Remittance Transactions	. . . . .	...	...	13
General Passage Fund	. . . . .	...	...	14
Sundry Provident Fund	. . . . .	...	...	15
General Provident Fund		11	...	16
Indian Civil Service Provident Funds		2	...	17
Miscellaneous		2,570	...	18
TOTAL HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON		2,611	...	
TOTAL PART II—ACCOUNT CURRENT WITH THE HIGH COMMISSIONER		2,611	...	
TOTAL ACCOUNT CURRENT BETWEEN INDIA AND ENGLAND		1,256,391	511,043	
DITTO IN INDIAN CURRENCY				

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1925 the commencement and close of that Year.

No. of Item.	1924-25				UNADJUSTED BALANCES.	
	INDIA		ENGLAND.		1st March 1925.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits	Credits
	£	£	£	£	£	£
	4,093,597	1,684,228	1,332,563	4,331,882	467,062	317,275
1	...	—7	—7	.		...
2	..	722	722			.
3	...	19,361	20,414		1,053	...
4	...	25,144	25,144	.		...
5	...	17	..			...
6	...	7,777	8,156	.	379	..
7	...	11,638	11,637		10	...
8	742	10,326	10,306	732	...	10
9	9,704	11,286	11,286	9,704		...
10	...	5,376	5,376	...	...	..
11	...	10,278	10,278	.		.
12	108,517	...	...	108,517	...	...
13	1	.	...	1	.	...
14	...	2,761	2,761		..	
15	7,123	1,890	1,890	7,124		1
16	16,548	1,943	1,932	16,556		8
17	152	1,772	1,770	152	..	..
18	97,872	24,502	23,680	106,080	.	6,460
	240,659	134,786	135,345	248,866	1,442	6,479
	240,659	134,786	135,345	248,866	1,442	6,479
	4,334,256	1,819,014	1,467,908	4,582,748	468,504	323,754
	4,334,256	1,819,013	1,467,908	4,582,747	..	...

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

Secretary of State's Bills and Sterling Transfers on London.

The Secretary of State's drafts (called "Council Bills" or Councils") both bills and telegraphic transfers, are in normal times sold by the Secretary of State in London on Calcutta, Bombay, Madras and Karachi primarily to meet the requirements of the Home Treasury, *e.g.*, payments of interest on debt, of leave salaries and pensions purchase of stores for India, etc. The proceeds of the sales are placed to the credit of the Secretary of State's Treasury balances, and any amount in excess of Treasury requirements are placed to the credit of the Paper Currency Reserve or the Gold Standard Reserve when circumstances render this course expedient. The payments of Council Bills in the latter case are met by transfer to Treasury balances of funds from the Paper Currency Reserve or from the amounts held in India on account of the Gold Standard Reserve. In a period of weak exchange the sale of Council drafts is normally suspended and unless circumstances render it inexpedient, sterling bills and telegraphic transfers (called Reverse Councils) on the Secretary of State are sold by the Government of India for the purpose of supporting exchange, the conditions of sales being announced at the time.

Prior to 1922-23, the transactions in connection with Secretary of State's Bill and Sterling Transfers in London were exhibited in a separate Section, 'Section U—Secretary of State's Bills, etc.' These transactions have since been grouped under 'Section T—Remittances'.

No. 98.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, BOMBAY, and KARACHI and AMOUNT OF BILLS Discharged in INDIA, during the Year ended 31st March 1925 and AMOUNT of BILLS Outstanding at the close of the Year, and the SUMS in STERLING received in ENGLAND on account of those amounts, respectively.

	BILLS OUTSTANDING ON 1ST APRIL 1924.		BILLS DRAWN ON INDIA		BILLS DISCHARGED IN INDIA		BILLS OUTSTANDING ON 31ST MARCH 1925.	
	Amount of Bills.	Sterling received in respect thereof	Amount of Bills	Sterling received in respect thereof	Amount of Bills	Sterling received in respect thereof	Amount of Bills	Sterling received in respect thereof
CHARGED UNDER SECRETARY OF STATE'S BILLS :	R	£	R	£	R	£	R	£
In Calcutta	..	..	4,74,69,000	3,565,912	4,74,69,000	3,565,912		
In Madras	...	...	38,78,000	291,065	38,78,000	291,065		
In Bombay	...	...	3,80,15,000	2,856,975	3,80,15,000	2,856,975		
In Karachi	.	.	1,15,38,000	865,210	1,15,38,000	865,210		
TOTAL	..		10,09,00,000	7,579,162	10,09,00,000	7,579,162		

(a) The average rate of exchange on Council Bills drawn during the year was 1s 6 0277391d the rupee

No. 98-A.—ACCOUNT showing AMOUNTS of STERLING PURCHASED in INDIA, and the proceeds thereof received by the SECRETARY OF STATE IN ENGLAND during the year ended 31st March 1925, the AMOUNTS of the STERLING PURCHASED in INDIA but not realised by the SECRETARY OF STATE IN ENGLAND at the close of the year and the SUMS in RUPEES paid in INDIA on ACCOUNT of these Amounts, respectively.

	OUTSTANDING ON 1st APRIL 1924.		STERLING PURCHASED IN INDIA.		STERLING REALISED IN ENGLAND		OUTSTANDING ON 31st MARCH 1925	
	Amount of Sterling not realised by Secretary of State	Rupees paid therefor	Amount of Sterling.	Rupees paid therefor	Amount of Sterling	Rupees paid therefor	Amount of Sterling not realised by Secretary of State	Rupees paid therefor.
	£	R	£	R	£	R	£	R
Calcutta	.	...	15,135,000	20,68,92,283	15,135,000	20,68,92,283	..	
Madras	...	..	410,000	54,37,449	410,000	54,37,449	..	
Bombay (including Karachi)		...	17,646,000	24,06,67,792	17,646,000	24,06,67,792		
Total	..	...	33,191,000	45,29,97,524	33,191,000	45,29,97,524	...	...

No. 99.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year ended 31st March 1925.

	Balance, 1st April 1924	Balance, 31st March 1925
INDIA.	R	R
Cash in District Treasuries.		
India General	19,09,176	6,76,604
Baluchistan	2,82,311	2,38,835
N.-W. Frontier Province	2,67,691	4,10,342
Madras	97,59,620	1,01,60,214
Bombay	51,36,011	60,83,423
Bengal	29,43,194	30,43,404
United Provinces	43,85,079	39,58,087
Punjab	22,70,152	18,50,065
Burma	81,90,857	92,36,342
Bihar and Orissa	28,36,875	33,25,930
Central Provinces and Berar	25,83,784	25,11,975
Assam	14,35,221	18,97,781
Coorg	...	1,75,074
TOTAL CASH IN DISTRICT TREASURIES	4,19,99,974	4,35,68,115
Cash in Imperial Bank of India and its Branches	26,93,62,318	27,44,51,628
TOTAL	31,13,62,292	31,80,19,743
<i>Ded: Cash in transit in N.-W. F. Province</i>	..	(a) - 6,59,000
TOTAL INDIA	31,13,62,292	31,73,60,743
ENGLAND.	£	£
Secretary of State	(b) 10,191,878	(c) 13,318,584
High Commissioner	192,369	198,241
TOTAL ENGLAND £	10,384,247	13,516,825
TOTAL ENGLAND CONVERTED INTO Rs. at £1 = Rs. 10	10,38,42,476	13,51,68,257
GRAND TOTAL	41,52,04,768	45,25,29,000

(a) The minus figure is due to the fact that towards the end of March 1925 certain treasuries situated in the N.-W. F. Province withdrew from the respective currency chests a sum of Rs. 6,59,000 in the aggregate but the opposite payments could not be made till the next month. The actual balance of Rs. 4,10,543 held in the treasuries on the 31st March 1925 had therefore to be reduced by the excess receipt of Rs. 6,59,000 as indicated above.

(b) Of this amount £ 941 represents the funds of the Gold Standard Reserve.

(c) " " £ 3,188 " "

DELHI;

The 16th January 1926.

M. F. GAUNTLETT,

Auditor General in India.

APPENDICES.

APPENDIX A.

Finance and Revenue Accounts

OF THE

Government of India

FOR

1924-25.

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No. 100. —ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIE by the Central Government during the year 1924-25, including the amounts of ADVANCES several PROVINCES and the TOTAL BALANCE in the

	No. of Account.	India General, (Including Baluchistan).	Madras, (Including Coorg)	Bombay.	Bengal.	No. of Item.
		R	R	R	R	
Revenue	5	48,74,13,517	10,37,85,191	25,63,90,865	28,50,90,084	1
Exchange added to Revenue		1,76,00,382	...	...	...	2
Railway Capital not charged to Revenue—						
CAPITAL CONTRIBUTED BY RAILWAY COMPANIES AND INDIAN STATES TOWARDS OUTLAY ON STATE RAILWAYS	25A	..	...	...	...	3
Exchange		3,54,878	...	...	..	4
Public Debt Incurred:						
PERMANENT DEBT—						
Sterling debt	82	..	..	...	..	5
Rupee debt		13,21,22,500	...	...	..	6
TOTAL		13,21,22,500	...	...	...	7
FLOATING DEBT INCURRED—						
Treasury Bills	82	49,65,00,000	...	...	...	8
TOTAL PUBLIC DEBT INCURRED		49,65,00,000	..	...	...	9
Unfunded Debt—						
Deposits of Service Funds	85	11,130	20,994	2,64,229	8,35,338	10
Post Office Cash Certificates	86	6,00,94,454	..	...	...	11
Savings Bank Deposits		24,22,61,756	28,65,524	34,63,089	34,67,62	12
TOTAL		30,32,67,340	28,86,518	37,27,318	43,02,964	13
Deposits and Advances—						
Deposits of Local Funds	88	28,86,099	6,05,60,379	2,81,40,649	1,97,82,890	14
Deposits of Branch Line Companies	90	—13,36,666	...	...	...	15
Appropriation for reduction ordinance of debt—						
Sinking Funds for Central Loans	89	90,29,233	...	...	...	16
Other appropriations	...	7,74,150	...	...	...	17
Sinking Fund investment account	89	35,82,697	...	...	...	18
Sinking Funds for loans granted to Local Bodies	89A	...	...	3,38,128	...	19
Railway Depreciation Fund	27B	10,35,00,000	...	...	...	20
Railway Reserve Fund	27C	6,38,07,197	...	...	...	21
Gold Standard Reserve	..	..	..	...	...	22
Paper Currency Reserve	...	...	...	...	..	23
Departmental and Judicial Deposits	93	23,09,50,202	7,23,97,581	15,23,03,218	16,59,14,098	24
Advances	101	10,96,98,480	94,64,164	2,09,00,007	34,19,022	25
Suspense	102	2,24,73,754	1,79,312	11,57,978	1,378	26
Miscellaneous	103	1,11,46,117	..	3,667	...	27
TOTAL		55,65,11,263	14,26,01,436	20,28,43,647	18,91,17,388	28
Carried over		1,99,37,69,880	24,92,73,145	46,29,61,830	47,85,10,436	29

OF INDIA on the 31st MARCH 1925; the amount of Public DEBT INCURRED and DISCHARGED and REPAYMENTS on VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the INDIAN TREASURIES on the 31st March 1925.

No of Item	United Provinces.	Punjab and N.W. Frontier Province	Burma	Bihar and Orissa	Central Provinces and Berar	Assam	Total India	ENGLAND (Sterling converted into rupees at 41 Rs 10)	GRAND TOTAL
	R	R	R	R	R	R	R	R	R
1	3,38,93,462	3,46,66,976	18,65,97,040	51,57,936	94,97,313	54,32,739	1,30,79,25,123	4,97,92,614	1,37,53,18,110
2	..	.					1,76,00,382	.	
3							3,54,878	10,50,000	14,04,878
4									
5								18,54,858	13,39,77,358
6							13,21,22,500	..	
7							13,21,22,500	18,54,858	13,39,77,358
8							49,65,00,000	.	49,65,00,000
9							49,65,00,000		49,65,00,000
10		..					11,31,691	2,14,992	13,46,683
11							6,09,94,454		6,09,94,454
12	22,81,177	19,37,930	17,08,900	14,11,720	12,25,315	6,63,801	26,10,86,868	2,29,321	26,13,16,189
13	22,81,177	19,37,900	15,08,930	14,11,720	12,25,315	6,63,801	32,32,13,013	4,44,313	32,36,57,326
14	2,87,47,680	2,78,97,948	1,48,53,306	1,86,49,022	1,26,55,448	39,71,904	21,81,45,325		21,81,45,325
15							13,36,666		13,36,666
16							90,29,233		90,29,233
17		..					7,74,150		7,74,150
18	...					...	35,82,697		35,82,697
19		.					3,38,128	.	3,38,128
20							10,35,00,000	.	10,35,00,000
21							6,38,07,197	.	6,38,07,197
22								79,99,35,014	79,99,35,014
23	...							70,66,30,534	70,66,30,534
24	6,11,59,110	4,21,48,914	3,54,79,245	1,92,91,593	1,33,98,469	42,77,245	79,72,99,705	.	79,72,99,705
25	58,64,614	1,69,90,715	62,54,638	9,42,986	40,12,536	13,95,354	17,89,42,516	55,43,430	18,44,85,946
26	1,04,414	21,94,397	7,93,653	31,141	11,620	2,124	2,69,49,773	2,22,97,725	4,92,47,498
27		23,52,500			3,001	.	1,35,05,285	39,39,472	1,74,44,757
28	9,58,55,818	9,15,84,504	5,73,80,842	3,89,14,744	3,00,81,074	96,46,627	1,41,45,37,343	1,53,83,46,175	2,95,28,83,518
29	13,20,30,457	12,81,89,410	14,54,86,812	4,54,84,400	4,08,03,702	1,57,43,167	3,69,22,53,239	1,59,14,87,960	5,28,37,41,199

No. 100.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES by the Central Government during the year 1924-25, including the amounts of ADVANCES several PROVINCES and the TOTAL BALANCE in the

	No. of Account.	India General, (including Baluchistan.)	Madras, (Including Coorg.)	Bombay.	Bengal.	No. of Item.
		R	R	R	R	
Brought forward		1,99,37,69,880	24,92,73,145	46,29,61,830	47,85,10,436	30
Imperial Bank Deposits	...	28,57,10,013	—12,24,17,077	5,48,18,523	—26,87,93,116	31
Loans and Advances by the Central Government.	95	10,56,966	7,00,072	2,82,254	15,86,125	32
Loans between Central and Provincial Govern- ments.	82	.	21,50,974	29,07,295	4,63,044	33
Remittances--						
I.—Remittances within India—						
Inland Money Orders	104	87,62,46,429		..	...	34
Other Departmental Accounts	104	—6,43,83,914	82,68,642	3,64,26,011	22,85,607	35
Net Receipts by Civil Treasuries from—						
Railways	104	—7,82,71,277	7,91,74,864	12,74,11,628	2,59,10,910	36
Posts and Telegraphs	104	89,20,148	—2,79,11,883	36,64,137	93,64,285	37
Net Receipts from Civil Treasuries by—						
Marine	104	37,94,582	..	...	...	38
Army and Military Engineer Services	104	38,65,73,814	..	..	...	39
II.—Remittances between England and India—						
Remittance Account	107	1,71,31,337	4,25,264	1,88,684	94,017	40
Secretary of State's Bills drawn	98	...		.		41
Sterling purchased in India	98-A	..	..	...	...	42
Sterling obtained in England	...	..	...	...		43
Transfers through the Paper Currency Reserve	...	5,99,66,357	...	...	...	44
TOTAL		1,20,99,77,476	5,99,56,887	16,76,90,460	3,76,54,819	45
Balances of Provincial Governments	...	..	49,17,503	1,43,08,670	86,85,746	46
Total Receipts		3,49,06,14,335	19,45,81,504	70,80,30,032	25,80,57,054	47
OPENING BALANCE	99	27,15,53,805	97,59,620	51,36,011	29,43,194	48
GRAND TOTAL		3,76,20,68,140	20,43,41,124	70,81,66,043	26,10,00,248	49

OF INDIA on the 31st March 1925; the amount of Public DEBT INCURRED and DISCHARGED and REPAYMENTS on VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the INDIAN TREASURIES on the 31st March 1925—*contd.*

No of Item	United Provinces	Punjab and N.W. Frontier Province	Burma	Bihar and Orissa	Central Provinces and Berar	Assam	Total INDIA	ENGLAND (Sterling converted into rupees at £1 Rs 10)	GRAND TOTAL
	R	R	R	R	R	R	R	R	R
30	13,20,30,457	12,81,89,410	11,54,86,812	4,54,84,400	4,08,03,702	1,57,43,167	3,69,22,53,239	1,59,14,87,960	5,28,37,41,199
31	8,44,08,983	9,90,33,052	—13,10,21,250	1,82,16,423	—1,26,32,071	73,23,480			
32		3,69,974	1,534	21,834		..	39,68,759		39,68,759
33	25,00,000	1,26,000	...	5,21,115	28,42,822	12,67,251	1,28,38,501		1,28,38,501
34							87,62,46,429		87,62,46,429
35	51,43,185	54,00,765	18,68,637	24,62,697	62,48,155	2,62,987	34,53,796	..	34,53,796
36	1,80,87,687	4,99,25,623	58,64,368	—1,24,83,983	12,54,135	11,30,199	21,57,43,756		21,57,43,756
37	—3,30,78,121	—1,71,07,487	5,70,82,430	—75,07,966	2,26,15,978	1,77,59,328	3,38,00,849		3,38,00,849
38						...	37,94,582		37,94,582
39							38,65,73,814		38,65,73,814
40	66,919	80,072	1,09,689	23,506	27,425	43,223	1,81,90,136	1,58,37,477	6,40,27,613
41								7,57,91,621	7,57,91,621
42								33,19,10,000	33,19,10,000
43								70,00,000	70,00,000
44							5,99,66,357		5,99,66,357
45	—97,83,332	3,82,98,973	6,49,25,124	1,75,05,746	3,01,45,693	1,64,09,365	1,59,77,63,719	16,05,39,098	2,05,83,08,817
46	39,72,941	99,78,719	7,29,866	39,07,596	82,98,507	25,89,718	4,91,44,384		4,91,44,384
47	20,18,3,167	27,59,96,128	8,01,22,086	5,06,45,622	6,94,58,653	2,86,86,021	5,35,62,74,602	2,05,20,27,058	7,40,83,01,660
48	43,85,079	25,37,846	81,90,857	28,36,875	25,83,784	14,35,221	31,13,62,292	19,38,42,476	41,52,04,768
49	20,95,68,246	27,85,33,974	8,83,12,943	5,34,82,497	7,20,42,437	3,01,21,242	5,66,76,36,894	2,15,58,69,534	7,82,35,06,428

No. 100.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES the CENTRAL GOVERNMENT during the Year 1924-25, including the AMOUNTS of ADVANCES PROVINCES, and the TOTAL BALANCE in the INDIAN

	No. of Ac- count.	India General (including Baluchistan).	Madras. (including Coorg.)	Bombay.	Bengal.	No. of Item.
Expenditure		R 73,67,35,910	R 1,39,66,717	R 6,49,19,038	R 98,16,031	1
Exchange charged on expenditure	6	11,18,06,330	...	16,261	...	2
Railway, Irrigation, Posts and Telegraphs and other Capital not charged to Revenue—						
Construction of State Railways	25	4,70,23,955	...	...	...	3
Exchange	C	2,32,82,054	...	...	...	4
Payments for Discharge of debentures	25	...	...	...	...	5
Exchange	A	18,31,216	...	...	...	6
Construction of Irrigation, etc. Works	34	...	...	...	...	7
Exchange	34	...	...	...	...	8
Capital outlay on Posts and Telegraphs	40A	1,17,55,881	...	...	...	9
Initial Expenditure on New Capital at Delhi	67	1,36,21,406	...	...	...	10
Exchange	67	1,68,001	...	...	...	11
TOTAL		9,76,82,513	...	...	...	12
Public Debt Discharged—						
PERMANENT DEBT						
Rupce Debt	82	1,65,00,424	...	...	...	13
Floating Debt Discharged:						
Treasury Bills	82	51,12,05,000	2,25,000	61,65,000	...	14
TOTAL PUBLIC DEBT DISCHARGED		52,77,05,424	2,25,000	61,65,000	...	15
Unfunded Debt—						
Special Loans	83	...	...	...	...	16
Deposits of Service Funds	85	9,729	15,170	2,29,743	11,87,218	17
Post Office Cash Certificates	86	1,40,31,736	...	...	...	18
Savings Bank Deposits	86	20,81,16,863	16,24,080	15,33,231	18,53,675	19
TOTAL		22,21,58,328	16,39,250	17,62,974	30,40,893	20
Deposits and Advances—						
Deposits of Local Funds	88	28,82,440	5,89,47,618	2,73,23,728	1,95,76,609	21
Deposits of Branch Line Companies	90	3,22,169	...	...	...	22
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—						
Sinking Funds for Central Loans	89	1,25,71,832	...	...	...	23
Railways—Depreciation Fund	27B	7,29,01,499	...	...	...	24
Railway Reserve Fund	27C	38,28,797	...	...	...	25
Gold Standard Reserve	...	...	...	...	...	26
Paper Currency Reserve	...	...	...	...	...	27
Departmental and Judicial Deposits	93	24,11,59,131	7,12,04,066	15,31,53,883	16,66,98,628	28
Advances	101	10,96,35,964	92,07,607	2,04,54,893	37,17,873	29
Suspense	102	4,64,52,571	240	7,73,061	2,48,763	30
Exchange on Remittance Accounts	94	5,02,75,743	11,46,642	8,11,11,856	36,59,223	31
Miscellaneous	103	2,22,144	5	...	...	32
TOTAL		43,97,00,804	14,05,06,178	28,28,16,871	19,39,01,096	33
Carried over		2,13,57,89,309	15,63,87,145	35,56,80,144	20,67,59,020	34

of INDIA on the 31st March 1925; the AMOUNT of PUBLIC DEBT INCURRED and DISCHARGED by and REPAYMENTS on various ACCOUNTS, the SUPPLIES to and from LONDON, and between the several TREASURIES on the 31st March 1925—*contd.*

No. of Item.	United Provinces.	Punjab and N.-W. F. Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	ENGLAND (Sterling converted into rupees at 4/- R 10/-)	GRAND TOTAL.
1	R 3,00,93,612	R 2,88,09,718	R 1,35,95,415	R 3,50,203	R 43,77,356	R 30,69,042	R 90,57,33,042	R 30,09,34,560	R 1,31,84,92,421
2	711	...	...	...	1,517	..	11,18,24,819	..	
3	...	...	..	...	...	...	4,70,23,955	6,42,02,347	13,45,98,956
4	...	...	...	...	...	...	2,32,82,054	..	
5	...	...	...	...	...	...	..	45,00,000	63,31,216
6	...	...	...	...	...	...	18,31,216	..	
7	...	95,898	..	...	...	...	95,898	..	95,898
8	...	...	...	...	...	...	...	..	
9	...	...	...	...	...	...	1,17,55,881	..	1,17,55,881
10	...	...	...	...	...	...	1,36,21,406	4,29,461	1,42,18,868
11	...	...	...	...	...	..	1,68,00	..	
12	...	95,898	...	...	...	...	9,77,78,411	9,92,21,808	16,70,00,219
13	...	...	...	...	...	...	1,65,00,424	..	1,65,00,424
14	10,000	75,000	...	...	..	..	51,76,80,000	..	51,76,80,000
15	10,000	75,000	...	...	...	..	53,41,80,424	..	53,41,80,424
16	25,681	...	...	..	...	..	25,681	..	25,681
17	..	...	...	...	...	...	14,41,860	46,898	14,88,758
18	..	...	...	...	...	...	1,40,31,736	..	1,40,31,736
19	13,36,286	10,11,097	9,56,534	7,75,960	8,23,432	3,63,498	21,83,94,656	1,04,456	21,84,99,112
20	13,61,967	10,11,097	9,56,534	7,75,960	8,23,432	3,63,498	23,38,93,933	1,51,374	23,40,45,287
21	2,89,24,836	2,78,82,331	1,52,37,476	1,95,73,094	1,32,47,881	39,26,220	21,75,22,233	..	21,75,22,233
22	..	...	...	...	...	..	3,22,169	..	3,22,169
23	...	...	...	...	...	...	1,25,71,832	..	1,25,71,832
24	...	...	...	...	...	..	7,29,01,499	..	7,29,01,499
25	...	...	...	...	...	..	38,28,797	..	38,28,797
26	...	...	...	...	...	..	..	79,99,12,568	79,99,12,568
27	...	...	...	...	..	..	..	70,66,30,524	70,66,30,524
28	6,06,11,740	4,25,01,004	3,55,10,007	1,90,08,292	1,37,97,881	40,74,999	80,76,99,081	..	80,76,99,081
29	48,01,778	1,60,99,124	58,17,310	10,41,568	40,99,590	13,82,936	17,62,58,643	5,83,995	17,68,42,638
30	2,08,325	22,85,244	23,508	89,016	16,664	537	5,00,92,929	2,39,60,055	7,40,52,984
31	-10,74,309	-9,45,949	-11,00,438	-4,76,371	3,94,960	1,98,575	3,14,51,376	..	3,14,51,376
32	...	39,29,632	464	...	...	..	41,52,245	2,17,11,691	2,58,63,936
33	9,34,67,370	9,17,51,386	5,54,88,327	3,92,35,599	3,07,67,056	91,66,117	1,37,68,00,804	1,55,27,98,843	2,92,95,99,647
34	12,49,33,660	12,17,43,099	7,00,40,276	4,03,61,762	3,59,69,361	1,25,98,657	3,26,02,11,433	1,92,31,06,565	5,18,33,17,994

No. 100.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES the CENTRAL GOVERNMENT during the Year 1924-25, including the AMOUNTS of ADVANCES PROVINCES, and the TOTAL BALANCE in the INDIAN

	No. of Ac- count.	India General (including Baluchistan)	Madras (including Coorg.)	Bombay	Bengal	No. of Item.
		R	R	R	R	
Brought forward		2,13,57,89,309	15,63,37,145	35,56,80,141	20,67,58,020	35
Loans and Advances by the Central Government	95	2,93,856	78,680	23,51,400		36
Loans between Central and Provincial Govern- ments	82	..	1,30,00,000	7,04,68,000		37
Remittances—						
<i>I.—Remittances within India —</i>						
Inland Money Orders	104	87,58,21,484	..	..		38
Other Local Remittances	104	—5,53,38,952	15,17,564	—2,46,51,111	3,48,88,768	39
Other Departmental Accounts	104	2,37,287		...		40
Net Payments into Civil Treasuries by—						
Railways	104	21,29,70,119		2,624	—12,594	41
Posts and Telegraphs	104	3,38,77,351		...		42
Net Issues from Civil Treasuries to—						
Marine	104	—1,10,310	39,335	42,08,105	6,32,026	43
Army and Military Engineer Services	104	7,68,65,468	1,57,77,638	6,24,46,805	49,81,138	44
<i>I.—Remittances between England and India —</i>						
Remittance Account	107	1,22,86,336	2,44,495	1,78,94,808	1,19,73,538	45
Secretary of State's Bills paid	98	3,56,59,125	29,10,649	3,72,21,847		46
Sterling purchased in India	98A	15,13,50,000	41,00,000	17,61,60,000		47
Sterling obtained in England	..	70 00,000		...		48
Transfers through the Paper Currency Reserve	...			...		49
TOTAL		1,35,06,17,908	2,45,89,681	27,35,83,076	5,11,98,824	50
Balances of Provincial Governments	..	...				51
Total Disbursements		3,48,67,01,073	19,40,05,806	70,20,82,620	25,79,56,844	52
CLOSING BALANCE	...	27,53,67,067	1,03,35,318	60,83,423	30,43,404	53
GRAND TOTAL	99	3,76,20,68,140	20,43,41,124	70,81,66,043	26,10,00,248	54

of INDIA on the 31st March 1925; the AMOUNT of PUBLIC DEBT INCURRED and DISCHARGED by and REPAYMENTS on various ACCOUNTS, the SUPPLIES to and from LONDON, and between the several TREASURIES on the 31st March 1925 *concl'd.*

No. of Item.	United Provinces	Punjab and N. W. F. Province	Burma	Bihar and Orissa	Central Provinces and Berar	Assam	INDIA	ENGLAND (Sterling converted into rupees at £1 = R 10)	GRAND TOTAL
	R	R	R	R	R	R	R	R	R
35	12,49,33,660	12,17,43,099	7,00,40,276	1,03,61,762	3,59,69,361	1,25,98,657	3,26,02,11,433	1,92,31,06,565	5,18,33,17,998
36	.	1,31,65,703	12,879	3,35,000			1,62,37,818		1,62,37,818
37	1,48,81,500	..		5,00,000	26,50,000		10,11,99,500		10,14,99,500
38	.					...	87,58,21,481		87,58,21,481
39	19,84,813	4,78,832	4,30,054	69,67,183	2,09,95,233	1,40,68,867	4,81,141		4,81,141
40	.						2,37,287		2,37,287
41	—6,890					1,53,452	21,31,06,711	...	21,31,06,711
42	.	...					3,38,77,351	...	3,38,77,351
43	926	501	4,60,304	3,775	5,190		39,56,870	.	39,56,870
44	6,36,91,615	14,10,65,385	86,96,670	19,80,839	99,05,802	13,91,009	38,68,02,369	...	38,68,02,369
45	1,24,535	4,80,019	2,96,526	15,547	15,256	11,476	4,33,42,566	1,46,79,086	5,80,21,652
46	.	...					7,57,91,621		7,57,91,621
47							33,19,10,000	...	33,19,10,000
48	...						70,00,000	.	70,00,000
49	...	...						5,99,66,357	5,99,66,357
50	6,57,94,999	14,20,23,765	90,23,446	89,59,796	3,09,11,101	1,76,24,804	1,97,23,27,409	7,46,45,443	2,04,69,72,843
51								2,29,19,269	2,29,19,269
52	20,56,10,159	27,69,32,567	7,90,76,601	5,01,56,558	6,95,30,462	2,89,23,461	5,35,02,56,151	2,02,07,01,277	7,37,09,77,428
53	39,58,087	16,01,407	92,36,342	33,25,939	25,11,975	18,97,781	31,74,69,747	13,51,68,257	45,25,29,000
54	20,95,68,246	27,85,33,974	8,83,12,943	5,24,82,497	7,20,12,437	3,01,21,242	5,66,76,76,891	2,15,58,60,534	7,82,35,06,428

No. 101.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1925.

591

[illegible]

Nickel Coinage Account (Net)	3,46,004	...	...	...	...	...	...	...	...	...	3,46,004
Small Coin Depot Balances (Net)	16,37,502	4,28,750	1,90,650	10,40,566	4,27,471	2,91,414	...	...	1,280	40,20,633	
Bronze Coinage Account (Net)	5,309	...	2,27,249	...	...	...	...	...	...	2,32,558	
Currency Silver in process of coinage (Net)	46,29,912	...	50,91,309	...	...	...	...	...	...	97,21,221	
Silver purchased on behalf of Ceylon Government in process of Coinage (Net)	3,88,152	...	...	...	...	...	...	...	...	3,88,152	
TOTAL INDIA	10,96,98,480	94,64,164	2,09,00,007	34,19,022	68,64,614	1,69,90,715	62,54,638	9,42,986	40,12,536	13,95,354	17,89,42,516

ENGLAND -**REPAYMENT OF ADVANCES**

Repayment by the War Office:

Expenditure in England in connection with Military Expenditure in War Areas

	Secretary of State.	High Commissioner.	Total
In Iraq	£ 9,523	£	£ 9,523
In Palestine	1,246	..	1,246
Repayment by the Imperial Government of Expenditure in England in connection with—			
Pay of Second Lieutenants on appointment to the Indian Army	1,075		1,075
South Persia Military Police	135		135
Civil Administration of Iraq	2,352		2,352
Moiety of Expenditure in England in connection with—			
Lighting and buoying the Persian Gulf	731		731
Troops Serving in Persia	1,613		1,613
Military Expenditure at Aden	12,363		12,363
Family remittances by East Indian Railway Employees		2,445	2,445
Commutation of Pensions on behalf of Provincial Governments		3,012	3,012
Portion of advances for the purposes of the Persian Government	24,910		24,910
Portion of investment in Indian Railway Debentures, subsequently realised	480,372		480,372
Passages		3,448	3,448
Repayment of expenditure on behalf of the Command Paymasters in Iraq and Egypt	2,219		2,219
Miscellaneous	7,372	1,527	8,899

TOTAL RECEIPT IN ENGLAND

Do

CONVERTED INTO Rs. at £1 = Rs. 10

55,43,130

TOTAL RECEIPTS

18,44,85,946

	R
Northern Command and Rawalpindi District	1,60,964
Punjab District	1,81,762
Kohat	2,44,625
Lahore	45,40,500
Western Command and Baluchistan District	1,52,200
Southern Command and Peshawar District	1,56,225
Madras District	10,82,511
Allahabad Independent Brigade	10,32,975
Presidency and Assam District	1,21,809
Warrington District	2,14,165
Staff Report District	51,127
Bombay District	14,75,777
Central Provinces District	58,28,000
Eastern Command and United Provinces District	4,511
Bikaner District	11,04,422
Postal Accounts	1,51,772
Army Veterinary Accounts	5,00,012
Surplus Stores Accounts	1,20,100
Public Accounts Office, Department of Auditors, Branch	4,47,47
Military Accounts, Department of Auditors, Branch	9,09,700
Admiralty	10,80,277
Army and Navy Accounts	57,512
Total	5,00,01,700

No. 101.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1925.

	India General (including Baluchistan).	Madras including Coorg.	Bombay	Bengal.	United Provinces.	Punjab and N. W. Frontier Province	Burma.	Bihar and Orissa.	Central Provinces and Berar	Assam.	TOTAL
	R	R	R	R	R	R	R	R	R	R	R
Disbursements.											
CENTRAL GOVERNMENT.											
ADVANCES—											
Civil Advances	99,11,482	19,06,193	82,61,930	13,40,614	22,16,887	14,86,683	16,20,557	4,23,301	16,14,390	3,32,067	2,91,14,104
Advances for Rest Camps		700	...	...	204	1,520	...	...	...	...	2,424
Special Advances	2,72,085	2,33,183	...	1,60,194	7,800	...	1,61,413	1,30,409	...	8,580	9,73,664
Forest Advances	7,54,564	35,72,314	24,51,992	10,34,429	24,15,461	26,75,373	40,20,840	4,15,767	24,64,078	10,39,879	2,08,44,697
British Empire Exhibition	...	...	4,686	...	...	...	...	...	...	...	4,686
REVENUE ADVANCES—											
Advances for Trijunction Pillars	...	...	...	...	...	30,204	...	...	...	...	30,204
Advances for Survey Operations	...	10,43,950	4,51,334	...	...	48,604	...	...	...	1,690	15,45,578
Salt and Excise Advances	...	7,406	2,670	...	...	...	...	...	...	...	10,076
Opium Advances	...	...	...	...	18,861	...	...	...	...	...	18,861
Stock Account—Opium	...	7,057	30,83,180	...	...	...	...	...	...	...	30,90,237
Do. —Ganja	4,243	5,202	...	...	...	...	...	5,820	16,885	...	32,150
Do. —Grain Depot	...	...	...	...	...	...	...	...	...	...	...
Advances, Recoverable, Posts and Telegraphs	19,55,154	...	...	...	...	...	...	...	...	...	19,55,154
Ditto. Military	5,28,27,170	...	...	...	...	...	...	...	...	...	5,28,27,170
Ditto. Marine	11,34,447	...	...	...	...	...	...	...	...	...	11,34,447
PERMANENT ADVANCES—											
Permanent Advances, Civil	28,171	25,927	25,887	21,080	82,612	9,010	14,500	2,056	4,237	720	2,14,500
Ditto. Posts and Telegraphs	325	...	...	...	...	...	...	...	...	...	325
ACCOUNTS WITH FOREIGN STATES—											
H. M.'s Colonial Government, Ceylon	22,85,556	...	...	...	...	...	...	...	...	...	22,85,556
Do. do. Mauritius	11,42,566	...	...	...	...	...	...	...	...	...	11,42,566
Do. do. Straits Settlements	3,16,597	...	...	...	...	...	...	...	...	...	3,16,597
Do. do. Hong-Kong	42,302	...	...	...	...	...	...	...	...	...	42,302
Do. do. Federated Malay States	10,46,546	...	...	...	...	...	...	...	...	...	10,46,546
Do. do. Kedah State	5,095	...	...	...	...	...	...	...	...	...	5,095
ACCOUNT CURRENT WITH INDIAN STATE—											
Civil	29,36,871	24,05,675	3,00,688	11,61,556	59,953	1,18,47,730	...	...	...	...	1,87,12,473
Posts and Telegraphs	2,94,84,126	...	...	...	...	...	...	...	...	...	2,94,84,126
Ditto with Iraq Administration	82,794	...	...	...	...	...	...	...	...	...	82,794
Charges on account of Quarantine Officers recoverable from the Persian Government	26,572	...	...	...	...	...	...	...	...	...	26,572

COINAGE ACCOUNTS—											
Nickel Coinage Account (Net)	...	...	7,87,709	...	...	...	...	...	...	...	7,87,709
Small Coin Depot Balances (Net)	...	...	...	...	...	...	...	64,215	...	...	64,215
Bullion Advances for Coinage (Net)	53,79,298	...	50,84,817	...	...	...	...	...	...	...	1,04,64,115
TOTAL INDIA	10,96,35,964	92,07,607	2,04,54,893	37,17,873	48,01,778	1,60,99,124	58,17,310	10,41,568	40,99,590	13,82,936	17,62,58,643

ENGLAND—

ADVANCES REPATABLE—

Recoverable from the War Office :

Expenditure in England in connection with Military Expenditure in War Areas :

	Secretary of State.	High Commissioner.	Total.
	£	£	£
In Iraq	9,523	...	9,523
In Palestine	1,246	...	1,246
In Egypt	1,291	...	1,291
At Constantinople	356	...	356

Recoverable from the Imperial Government :

Expenditure in England in connection with

Pay of Second Lieutenants on appointment to Indian Army

South Persia Military Police

Civil Administration of Iraq

577	...	577
62	...	62
55	...	55

Moiety of expenditure in England in connection with :

Military Expenditure at Aden

Troops serving in Persia

Family remittances by East Indian Railway employees

Contributions of Pensions on behalf of Provincial Governments

Expenditure on behalf of Command Paymasters in Iraq and Egypt

Miscellaneous

12,363	...	12,363
294	...	294
...	2,072	2,072
...	3,985	3,985
...	16,377	16,377
2,101	...	2,101
6,751	1,347	8,098

TOTAL CHARGES IN ENGLAND £

34,619	23,781	58,400
--------	--------	--------

Do.

CONVERTED INTO RS. AT £1=RS. 10

5,83,995

TOTAL DISBURSEMENTS

17,68,42,638

	R
a) Northern Command and Rawalpindi District	50,06,250
Peshawar District	32,50,123
Kohat District	2,78,576
Lahore District	47,65,801
Western Command and Baluchistan District	21,01,401
Southern Command and Poona District	79,95,944
Madras District	20,17,710
Allahabad Independent Brigade	17,67,665
Presidency and Assam District	11,40,311
Waziristan District	83,85,761
Sindh Rajputana District	6,00,121
Aden Brigade	2,53,220
Bombay District	13,32,150
Central Provinces District	50,35,165
Eastern Command and United Provinces District	43,54,641
Surplus Stores Account	15,79,172
Burma District	11,32,713
Military Accountant General F & C Section	13,21,720
Royal Air Force	3,57,574
Field Controller, Poona Chief Auditor's Branch	10,656
Army Factory Accounts	23,26,440
Total	5,28,27,170

No. 102.—SUSPENSE ACCOUNTS for the Year ended 31st March 1925.

	India, General (including Baluchistan)	Madras (including Coorg)	Bombay	Bengal	United Provinces	Punjab and N-W Frontier Province	Burma	Bihar and Orissa	Central Provinces and Berar	Assam	TOTAL
RECEIPTS.	R	R	R	R	R	R	R	R	R	R	R
Central Government—											
SUSPENSE ACCOUNTS—											
Suspense Account, Civil	16,44,547	9,893	15,242			5,052	...				16,74,734
Enemy property and hostile arms											8
Military Land Scheme			10,46,819								10,46,819
English Stores Suspense Account				1,378							1,378
Securities of Companies Railways' Provident Fund taken over	42,04,560	...									42,04,560
Distillery Deposits of Indian States									6,151		6,151
Suspense Account, Posts and Telegraphs	75,003										75,003
Savings Bank Investment Account	1,75,329										1,75,329
Recoveries of Service Payments						14,893					14,893
Army unaudited expenditure	2,24,740										2,24,740
CHEQUES AND BILLS—											
Pre-audit Cheques	6,75,008	27,690				21,42,664	6,89,186		5,469		35,40,017
Delhi Audit Officer's Cheques Issued	1,31,53,869										1,31,53,869
Departmental Cheques		271									271
Accountant General, Railways' Cheques	3,35,611										3,35,611
DEPARTMENTAL ACCOUNTS—											
Civil Departmental Balances	6,46,550	1,41,458	95,917		1,04,414	31,788	1,04,459	31,143		371	11,56,100
Military Cash Balances	(a) 10,73,587										10,73,587
Railway ditto (Revenue)	2,64,950									1,753	2,66,703
Total Central Government	2,24,73,754	1,79,312	11,57,978	1,378	1,04,414	21,94,397	7,93,653	31,143	11,620	2,124	2,69,49,773
Provincial Governments—											
Suspense Account	...	...	...	...	...	3,455	...	...	...	...	3,455
Distillery Receipts	...	...	1,45,581	...	...	...	...	...	...	...	1,45,581
Lloyd Barrage Scheme	...	...	226	...	...	...	...	...	...	...	226
Total Provincial Governments	...	...	1,45,807	...	...	3,455	...	...	...	...	1,49,262
Total India, Central and Provincial Governments	2,24,73,754	1,79,312	13,03,785	1,378	1,04,414	21,97,852	7,93,653	31,143	11,620	2,124	2,70,99,035

CENTRAL GOVERNMENT—

High Commissioner—

Bills payable:

Liabilities accrued during the financial year in respect of stores
supplied and charged to service heads

£

2,229,773

RECEIPTS IN ENGLAND CONVERTED INTO RS. AT £1 = RS. 10

2,22,97,725

TOTAL RECEIPTS

4,93,96,760

{ Central Government

4,92,47,498

{ Provincial Governments

1,49,262

Central Government—											
SUSPENSE ACCOUNTS—											
Suspense Account, Civil	7,685	...	...	16,565	9,088	20,470	23,508	89,016	9,582	537	1,76,431
Cash Balance Investment Account	2,84,84,797	...	...	...	...	...	...	...	...	...	2,84,84,797
Charges for the liquidation of hostile firms	...	...	10,354	17,757	...	...	...	...	...	...	28,111
Suspense Account, Military	42,10,283	...	...	...	...	...	...	...	...	...	42,10,283
Recoveries of Service Payments	55	19	...	...	...	13,142	...	...	...	...	13,216
National Health Insurance Stamps	91	...	...	...	...	...	...	...	...	...	91
CHEQUES AND BILLS—											
G. I. sanctions cheques	4,63,211	...	...	...	...	...	...	...	...	...	4,63,211
Pre-audit cheques	1,15,67,240	...	6,35,488	1,04,192	1,94,237	...	...	...	...	...	1,25,01,157
Departmental cheques	...	...	1,27,219	193	...	...	...	...	...	...	1,27,412
Treasury orders	...	...	...	...	...	22,03,925	...	...	...	...	22,03,925
Bills of Exchange receivable	626	...	...	...	...	...	...	...	...	...	626
Viceroy's Tour cheques	12,90,957	...	...	...	...	...	...	...	...	...	12,90,957
DEPARTMENTAL ACCOUNTS—											
Civil Departmental Balance	...	221	...	1,10,056	...	47,707	...	...	7,082	...	1,65,066
Marine Cash Balances	3,788	...	...	...	...	...	...	...	...	...	3,788
Military	(b) 58,632	...	...	...	...	...	...	...	...	...	58,632
Posts and Telegraphs Cash Balances	3,40,219	...	...	...	...	...	...	...	...	...	3,40,219
Railway do. (Capital)	25,007	...	...	...	...	...	...	...	...	...	25,007
Total Central Government	4,64,52,571	240	7,73,061	2,48,763	2,03,325	22,85,244	23,508	89,016	16,664	537	5,00,92,929
Provincial Governments—											
Suspense Account	...	...	2,987	...	...	...	...	7,515	...	...	9,902
Bombay Development Scheme	...	...	1,715	...	...	...	...	...	...	...	1,715
Total Provincial Governments	...	...	4,102	...	...	...	...	7,515	...	...	11,617
Total India, Central and Provincial Governments	4,64,52,571	240	7,77,163	2,48,763	2,03,325	22,85,244	23,508	96,531	16,664	537	5,01,04,546

Central Government—
High Commissioner—
Bills Payable

ENGLAND.

Payments for Stores for military services
RECEIPTS IN ENGLAND CONVERTED INTO RS. AT £1=RS. 10

£
2,396,005

2,39,60,055

TOTAL DISBURSEMENTS

7,40,64,601

{ CENTRAL GOVERNMENT
{ PROVINCIAL GOVERNMENTS

7,40,52,984
11,617

	R
Northern Command and Rawalpindi District	35,730
Peshawar	2,46,962
Lahore District	4,11,7
Waziristan District	9,264
Western Command and Baluchistan District	3,575
Southern Command and Poona District	23,730
Madras District	4,643
Eastern Command and United Provinces District	1,27,456
Royal Air Force	12,600
Presidency and Assam District	32,442
Central Provinces District	2,03,532
Burma District	8,413
Allahabad Independent Brigade	30,970
Total	10,73,857

	R
Kohat District	2,552
Sind Rajputana District	4,795
Aden Brigade	43,000
Bombay District	8,177
Total	58,632

RECEIPTS.											
	India. General (including Baluchistan)	Malwa	Bombay.	Bengal	United Provinces	Punjab and North-West Frontier Province.	Burma	Bihar and Orissa.	Central Provinces.	Assam	TOTAL.
Central Government.	R	R	R	R	R	R	R	R	R	R	R
MISCELLANEOUS—											
Mysore Railway Debenture Sinking Fund	2,15,100	...	...	...	...	...	...	...	...	...	2,15,100
Contributions from Bahawalpur and Bikaner on account of Sutlej Valley Project	...	...	...	...	...	23,52,500	...	...	...	...	23,52,500
Government Account	1,09,31,017	...	3,667	...	...	...	...	...	3,001	...	1,09,37,685
Total India	1,11,46,117	...	3,667	...	...	23,52,500	...	...	3,001	...	1,35,05,285

ENGLAND.			
	Secretary of State £	High Commissioner. £	TOTAL. £
Enemy Ships employed under the control of the High Commissioner	...	246,857	246,857
Burma War Fund:			
Realisation of £40 invested	...	41	41
Mysore Debenture Stock Sinking Fund:			
Proceeds of sale of £7,042 4s. 4d. National War 5 per cent. Bonds (1928)	7,469	...	...
Redemption money of £1,099 12s. 9d. National War 5 per cent. Bonds (1924)	1,183	...	...
Dividends on investments	4,161	12,763	12,763
Receipts in respect of Indian Cadets at Sandhurst		7,016	7,016
Receipts in respect of the Currie Scholarship		44	44
Receipts in respect of the Norman Memorial Fund		17	17
Recoveries in respect of amounts due to Command Paymasters in Iraq and Egypt		491	491
Indian Students under guardianship		10,933	10,933
Remittances by Administrators-General and Official Trustees in India		110,600	110,600
British Empire Exhibition—Deposits by Provincial Governments, etc. (adjustment in respect of last year)		—6,355	—6,355
Miscellaneous		3,021	11,741
TOTAL RECEIPTS IN ENGLAND		23,352	393,948

Do. CONVERTED INTO RS. AT £1=RS. 10		
		39,39,473
TOTAL RECEIPTS		1,74,44,757

DISBURSEMENTS.

Central Government.

MISCELLANEOUS—

Mysore Railway Debenture Sinking Fund	2,22,144	...	...	...	...	...	...	...	...	2,22,144
Contributions from Bahawalpur and Bikaner on account of Sutlej Valley Project	...	...	...	...	...	39,29,632	...	...	...	39,29,632
Government Account	...	5	...	...	...	...	464	...	...	464
Total India	2,22,144	5	...	...	...	39,29,632	464	...	...	41,52,245

ENGLAND.

Enemy Ships employed under the control of the India Office and the High Commissioner :—

	£	£	£	£
Portion of earnings credited to Revenue		1,400,000	250,000	1,650,000
Working expenses		...	172,663	172,663
Repayment of hire money received from the Imperial Government		200,000	...	200,000

Mysore Debenture Stock Sinking Fund :

Investments in the purchase of

£12,112 0 0 Madras and Southern Mahratta Railway 4 per cent. Debenture Stock (1936)

£1,099 12 9 National War 5 per cent. Bonds (1924)

Dividends paid over to the Mysore Durbar	8,726			
	1,134			
	2,764	12,624	...	12,624
Expenses of Indian Cadets at Sandhurst		8,696	..	8,696
Payments in respect of the Currie Scholarship		35	...	35
Payments in respect of the Norman Memorial Fund		25	...	25
Payments to the War Office in respect of recoveries due to the Command Paymasters in Iraq and Egypt		1,286	...	1,286
Administrators-General and Official Trustees in India		...	111,858	111,858
Burma War Fund Miscellaneous		..	22	22
Indian Students under guardianship		..	8,616	8,616
* Miscellaneous		2,104	3,240	5,344

TOTAL CHARGES IN ENGLAND

Do. CONVERTED INTO Rs. AT £1=Rs. 16

TOTAL DISBURSEMENTS

2,17,11,091

2,58,63,936

APPENDIX A.—FINANCE AND REVENUE ACCOUNTS OF THE

	Credits	Debits	India General (including Baluchistan)	Madras. (including Coorg)	Bombay	Bengal.	United Provinces.	Punjab and N.W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Receipts.													
MONEY ORDER.	87,62,46,429		87,62,46,429	...	...	...	...	..	...	...	...	...	87,62,46,429
OTHER DEPARTMENTAL ACCOUNTS—													
Accounts between Civil and Civil	28,81,02,197	28,80,71,388	—6,76,68,583	82,68,642	3,64,26,011	22,85,607	51,40,183	54,00,765	18,68,637	24,62,697	62,48,155	—4,01,305	30,809
Accounts Current between Posts and Telegraphs and Railways	1,00,65,783	66,42,802	34,22,981	...	..	...	...	.	...	..	...	...	34,22,981
Accounts Current between Posts and Telegraphs and Marine	90,510	90,504	6	...	...	...	...	..	...	..	...	...	6
Transfers between Railway	83,24,65,596	83,24,65,596	—1,38,318	...	.	...	...	.	...	*	...	1,38,318	..
TOTAL	1,13,67,24,086	1,12,72,70,290	—6,43,83,914	82,68,642	3,64,26,011	22,85,607	51,40,183	54,00,765	18,68,637	24,62,697	62,48,155	—2,62,987	34,53,796
NET RECEIPTS BY CIVIL TREASURIES FROM RAILWAYS AND POSTS AND TELEGRAPHS—													
Accounts Current between Civil and Railways, Civil Accounts	1,06,98,49,414	85,41,05,658	—7,82,71,277	7,91,74,864	12,74,11,628	2,59,10,910	1,80,87,687	4,99,25,623	58,64,368	—1,24,83,983	12,54,135	—11,30,199	21,57,43,756
Accounts Current between Civil and Posts and Telegraphs, Civil Account.	48,39,32,287	45,01,31,438	89,20,148	—2,79,11,883	36,64,137	93,64,285	—3,30,78,121	—1,71,07,487	5,70,82,430	—75,07,966	2,26,15,978	1,77,59,328	3,38,00,849
TOTAL	1,55,37,81,701	1,30,42,37,096	—6,93,51,129	5,12,62,981	13,10,75,765	3,52,75,195	—1,49,90,434	3,28,18,136	6,29,46,798	—1,99,91,949	2,38,70,113	1,66,29,129	24,95,44,605
NET RECEIPTS FROM CIVIL TREASU- RIES BY MARINE, ARMY AND MILI- TARY ENGINEER SERVICES—													
Accounts Current between Civil and Marine Marine Accounts	64,86,240	26,91,764	37,94,582	...	...	...	...	..	...	.	..	..	37,94,582
Accounts Current between Civil and Military, Military Accounts.	44,59,65,850	5,93,92,042	38,65,73,814	...	..	..	..	..	...	.	..	..	38,65,73,814
TOTAL	45,24,52,202	6,20,83,806	39,03,68,396			...	..	.	.			..	39,03,68,396

Disbursements.													
MONEY ORDERS	...	87,58,21,484	87,58,21,484	...	...	...	...	...	...	...	...	...	87,58,21,484
OTHER LOCAL REMITTANCES	3,37,83,11,610	3,37,87,92,751	-5,33,38,952	15,17,564	-2,46,51,113	3,48,88,768	19,84,813	4,78,832	-4,30,054	69,67,183	2,09,95,233	1,40,68,867	1,81,141
OTHER DEPARTMENTAL ACCOUNTS—													
Accounts Current between Military and Military	33,36,63,992	33,36,65,393	1,401	..	...	...	...	...	...	...	...	...	1,401
Accounts Current between Posts and Telegraphs and Military	2,23,41,349	2,25,51,981	2,13,632	...	...	...	...	...	...	...	...	...	2,13,632
Accounts Current between Railways and Military	1,88,05,463	1,88,27,701	22,238	...	...	...	...	...	...	...	...	...	22,238
Accounts Current between Marine and Military	6,14,494	6,14,510	16	...	...	...	...	...	...	...	...	...	16
TOTAL	37,54,25,298	37,56,62,585	2,37,287	...	...	...	...	...	...	...	...	...	2,37,287
NET PAYMENTS INTO CIVIL TREASURIES BY RAILWAYS AND POSTS AND TELEGRAPHS—													
Accounts Current between Civil and Railways, Railway Accounts	86,04,56,382	1,07,35,63,093	21,29,70,119	...	2,624	-12,594	-6,890	...	...	...	...	1,53,452	21,31,06,711
Accounts Current between Civil and Posts and Telegraphs, Posts and Telegraphs Accounts	45,06,30,562	48,45,07,913	3,38,77,351	...	...	...	...	...	...	...	...	...	3,38,77,351
TOTAL	1,31,10,86,944	1,55,80,71,006	24,68,47,470	...	2,624	-12,594	-6,890	...	...	...	...	1,53,452	24,69,84,062
NET ISSUES FROM CIVIL TREASURIES TO MARINE, ARMY AND MILITARY ENGINEER SERVICES—													
Accounts Current between Civil and Marine, Civil Accounts	27,00,406	66,57,276	-1,10,310	39,335	42,08,105	-6,32,026	926	-501	4,60,304	-3,773	-5,190	...	39,56,870
Accounts Current between Civil and Military, Civil Accounts	5,41,70,481	44,09,72,850	7,68,65,468	1,57,77,638	6,24,46,805	49,81,138	6,36,91,615	14,10,65,385	86,96,670	19,80,839	99,06,802	13,91,009	38,68,02,369
TOTAL	5,68,70,887	44,76,30,126	7,67,55,158	1,58,16,973	6,66,54,910	43,49,112	6,36,92,541	14,10,64,884	91,56,974	19,77,066	99,00,612	13,91,009	39,07,59,239

No. 105.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1925.

Abstract.

	Net Receipts + Payments—
	R
INDIA GENERAL (including Baluchistan)	+ 5,53,88,952
MADRAS (including Coorg)	— 15,17,564
BOMBAY	+ 2,46,51,113
BENGAL	— 3,48,88,768
UNITED PROVINCES	— 19,84,813
PUNJAB and North-West Frontier Province	— 4,78,832
BURMA	+ 4,30,054
BIHAR AND ORISSA	— 69,67,183
CENTRAL PROVINCES AND BERAH	— 2,09,95,233
ASSAM	— 1,40,68,867
TOTAL	— 4,81,141

No 105—OTHER LOCAL REMITTANCES during the Year ended 31st March 1925—contd.

Details.	INDIA GENERAL (INCLUDING BALUCHISTAN)			MADRAS (INCLUDING COORG.)			BOMBAY.			HYDRABAD.		
	Receipts.	Disbursements	Net	Receipts	Disbursements	Net	Receipts	Disbursements	Net	Receipts	Disbursements	Net
	R	R	R	R	R	R	R	R	R	R	R	R
REMITTANCES BETWEEN DISTRICTS—												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER—												
Cash Remittances between Treasuries	87,47,543	87,47,543		15,56,70,147	15,56,70,147		8,39,85,833	8,39,85,833		17,62,67,340	17,62,67,340	
Forest Remittances	13,48,617	13,20,369	+28,248	1,09,65,639	1,09,93,343	-27,704	68,04,726	67,94,564	+10,162	36,90,446	36,59,206	+31,240
Customs Remittances				3,81,20,520	3,81,16,486	+4,034	18,13,67,474	18,12,90,407	+77,067	20,57,57,347	20,65,24,312	-7,66,965
Salt Remittances				1,93,07,853	1,92,67,657	+40,196	2,98,85,363	2,96,36,992	+2,48,371			
Posts and Telegraphs Remittances—												
Transfers between Indian Postal and Telegraph Department and Indo-European Telegraph Department	26,98,971	27,74,927	-75,956									
Transfers between Postal and Telegraph Officers	25,10,58,047	25,10,71,379	-13,332									
Treasury Suspense Account	76,01,47,822	76,01,13,202	+34,620									
Mint Remittances	1,13,19,184	1,00,51,267	+12,67,917				1,79,55,935	1,79,81,779	-25,844			
Small Coin Depot Remittances	50,09,217	50,30,084	-20,867	38,74,420	38,74,420		64,43,019	64,28,419	+14,600			
Bengal Remittances	2,000	2,000										
Miscellaneous Remittances	14,55,917	14,12,367	+43,550	5,09,839	5,02,031	+7,808	54,56,479	78,82,273	-24,25,794	11,16,053	11,17,551	-1,498
Public Works Remittances	2,816	36	+2,780	1,79,80,022	1,78,55,916	+1,24,106	3,25,12,500	3,26,98,601	-1,86,101	1,46,70,155	1,46,56,061	+14,104
Military Works Remittances	35,52,765	34,28,082	+1,24,683									
Judicial Remittances										10,976	10,976	
Baluchistan Suspense	18,90,808	19,39,054	-48,246									
Coorg Suspense				23,66,034	23,69,596	-3,562						
Transfer between Military Works Officer	23,15,548	23,75,238	-59,690									
Transfer between Public Works Officer	10,23,573	10,24,769	-1,196	26,09,531	26,09,531		5,15,866	5,15,866		7,56,169	7,56,169	
REMITTANCES BY BILLS—												
Supply Bill since April 1873	5,71,398	5,72,912	-1,514	5,74,200	5,87,900	-13,700	1,18,98,647	1,18,86,250	+12,397	1,43,25,993	1,43,38,493	-12,500
Foreign Supply Bills	61,21,012	60,31,621	+89,391	11,29,905	10,56,205	+73,700	96,92,805	98,22,122	-1,29,317	44,400	42,400	+2,000
Remittance Transfer Receipts since April 1873	18,80,442	19,04,265	-23,823	31,04,843	30,82,442	+22,401	1,12,57,891	1,14,06,453	-1,47,562	1,06,69,822	1,06,34,359	+35,463
Foreign Remittance Transfer Receipts	58,66,659	60,36,542	-1,69,883	1,49,749	1,58,635	-9,086	18,12,758	18,54,336	-41,578	2,86,140	2,94,523	-8,383
Emigrants' Remittance Receipts		85	-85									
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	11,67,10,272	6,27,38,600	+5,39,71,672	19,66,432	37,02,159	-17,35,757	3,66,84,466	94,39,754	+2,72,44,712	2,44,71,858	5,86,54,667	-3,41,82,229
Central Adjusting Account	2,08,10,701	2,06,20,018	+1,90,683									
TOTAL	1,20,25,33,312	1,14,71,94,360	+5,53,38,952	25,83,29,134	25,98,46,698	-15,17,564	43,62,73,762	41,16,22,649	+2,46,51,113	45,20,66,699	48,69,55,467	-3,48,88,768

No. 105.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1925—*contd.*

	UNITED PROVINCES.			PUNJAB AND NORTH-WEST FRONTIER PROVINCE.			BURMA.			BENGAL AND ORISSA.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.*
	R	R	R	R	R	R	R	R	R	R	R	R
Details—<i>contd.</i>												
REMITTANCES BETWEEN DISTRICTS—<i>contd.</i>												
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller— <i>contd.</i>												
Cash Remittances between Treasuries .	16,85,41,069	16,85,41,069	...	24,16,10,297	24,16,10,297	...	9,59,20,971	9,59,20,971	...	5,38,90,871	5,38,90,871	...
Forest Remittances	95,07,559	93,91,795	+ 1,15,764	79,98,295	79,77,120	+ 21,175	2,96,19,857	2,95,40,505	+ 79,352	15,95,700	15,91,145	+ 4,555
Customs Remittances	...	...	...	...	...	...	4,61,19,833	4,61,18,268	+ 1,565	...	...	...
Small Coin Depot Remittances . .	36,23,455	36,23,455	...	16,65,309	16,65,309	...	17,41,467	17,43,467	— 2,000	7,71,085	7,71,085	...
Miscellaneous Remittances . . .	3,86,19,164	3,77,77,363	+ 8,41,801	4,684	4,068	+ 616	...	...	...	18,72,898	18,68,226	+ 4,672
Public Works Remittances . . .	2,34,88,997	2,31,57,577	+ 3,31,420	4,52,77,555	4,50,29,777	+ 2,47,778	2,59,80,410	2,63,01,883	— 3,21,473	94,83,306	95,97,369	— 1,14,063
Transfers between Public Works Officers	11,43,384	11,43,384	...	86,92,264	86,92,264	...	52,81,322	52,81,322	...	15,41,239	15,41,239	...
North-West Frontier Suspense Account	...	...	...	4,09,39,588	4,09,39,588	...	...	...	...	...	...	...
Opium Remittances	1,87,01,567	1,87,01,597	— 30	...	...	...	...	...	...	...	...	...
REMITTANCES BY BILLS—												
Supply Bills since April 1873 . . .	37,62,089	38,69,288	— 1,07,199	10,33,189	10,11,753	+ 21,436	55,56,100	54,54,100	+ 1,02,000	1,04,400	1,09,400	— 5,000
Foreign Supply Bills	1,95,069	1,81,369	+ 13,700	63,49,175	67,70,252	— 4,21,077	85,100	81,800	+ 3,300	2,55,100	2,63,100	— 8,000
Remittance Transfer Receipts since April 1873	35,33,433	35,64,237	— 30,804	15,14,871	11,64,974	+ 3,49,897	70,26,422	68,87,782	+ 1,38,640	46,34,647	45,67,843	+ 66,804
Foreign Remittance Transfer Receipts	26,71,795	26,80,616	— 8,821	11,34,444	11,74,465	— 40,021	1,50,164	1,58,197	— 8,033	12,58,904	12,06,479	+ 52,425
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	28,71,167	60,11,811	— 31,40,644	8,23,200	14,81,836	— 6,58,636	7,54,300	3,17,567	+ 4,36,703	2,20,00,720	2,22,89,296	— 28,88,576
TOTAL	27,66,58,748	27,86,42,561	— 19,84,813	35,70,42,871	35,75,21,703	— 4,78,832	21,82,35,946	21,78,06,892	+ 4,30,054	9,74,08,870	10,42,78,053	— 68,69,183

No. 105.—OTHER LOCAL REMITTANCES during the year ended 31st March 1925—*concl'd.*

	CENTRAL PROVINCES AND BEHAR.			ASSAM.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	R	R	R	R	R	R
Details—concl'd.						
REMITTANCES BETWEEN DISTRICTS—concl'd						
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER—concl'd						
Cash Remittances between Treasuries	14,50,079	14,50,079	...	2,82,29,819	2,82,29,819	...
Forest Remittances	84,34,588	84,29,636	+4,952	30,73,913	30,70,541	+3,372
Small Coin Depôt Remittances	..	...	...	6,16,530	6,16,530	...
Miscellaneous Remittances	33,65,444	33,65,444	...	5,22,057	5,18,340	+3,717
Public Works Remittances	75,67,125	76,00,966	-33,841	29,39,976	29,08,095	+31,881
Transfers between Public Works Officers	2,09,290	2,09,290	...	4,037	4,037	...
REMITTANCES BY BILL—						
Supply Bills since April 1873	1,30,500	1,30,500	..	39,600	39,400	+200
Foreign Supply Bills	1,89,200	1,89,200	..	40,11,700	40,53,400	-41,700
Remittance Transfer Receipts since April 1873	27,00,521	27,51,315	-50,794	4,02,439	4,17,004	-14,565
Foreign Remittance Transfer Receipts	2,34,469	2,39,463	-4,994	1,06,617	1,04,019	+2,598
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—						
Foreign Remittances	78,99,196	2,88,09,752	-2,09,10,556	74,99,835	2,15,56,524	-1,40,56,689
Central Adjusting Account	...	...	...	2,951	632	+2,319
TOTAL	3,21,80,412	5,31,75,645	-2,09,95,233	4,74,49,474	6,15,18,341	-1,40,68,867

No. 106.—DETAILS OF ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1925.

	Credits	Debits	Central Revenues (including Baluchistan.)	Indian Stores Department.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNTS BETWEEN CIVIL AND CIVIL—														
ACCOUNT BETWEEN—														
Central Revenues and Madras—														
Central Revenues Accounts . . .	66,93,700	1,71,23,940	-1,04,30,240	...										
Madras Accounts . . .	1,69,44,566	65,45,764	...	...	+1,03,98,802	...	...	...	...	...	...	...	...	-31,438
Central Revenues and Bombay—														
Central Revenues Accounts . . .	2,36,04,971	7,29,02,289	-4,92,97,318	...										
Bombay Accounts . . .	7,29,35,279	2,36,29,719	...	...		+4,93,05,560	...	...	...	...	...	...	...	+8,242
Central Revenues and Bengal—														
Central Revenues Accounts . . .	26,40,328	42,57,326	-16,16,998	...										
Bengal Accounts . . .	37,37,499	21,18,446	...	...			+16,19,053	...	...	...	...	...	...	+2,055
Central Revenues and U. P.—														
Central Revenues Accounts . . .	89,59,044	1,30,37,868	-40,78,824	...										
United Provinces Accounts . . .	1,28,32,416	87,69,775	...	...				+40,62,641	...	...	...	...	...	-16,183
Central Revenues and Punjab and N.-W. F.—														
Central Revenues Accounts . . .	1,28,33,735	73,14,875	+55,18,860	...										
Punjab and N.-W. F. Accounts . . .	72,10,095	1,26,79,753	...	...					-54,69,658	...	...	...	...	+49,202
Central Revenues and Burma—														
Central Revenues Accounts . . .	17,34,220	27,75,378	-10,41,158	...										
Burma Accounts . . .	27,70,785	17,26,829	...	...						+10,43,956	...	...	...	+2,798
Central Revenues and Bihar and Orissa—														
Central Revenues Accounts . . .	24,76,040	55,65,819	-30,89,779	...										
Bihar and Orissa Accounts . . .	55,69,646	24,78,698	...	...							+30,90,948	...	...	+1,169
Central Revenues and C. P. and Berar—														
Central Revenues Accounts . . .	10,36,690	48,08,463	-37,71,773	...										
C. P. and Berar Accounts . . .	47,84,435	10,12,624	...	...								+37,71,811	...	+38
Central Revenues and Assam—														
Central Revenues Accounts . . .	8,63,830	31,65,990	-23,02,160	...										
Assam Accounts . . .	31,68,639	8,66,477	...	...									+23,02,162	+2
Central Revenues and Indian Stores Dept.—														
Central Revenues Accounts . . .	61,50,088	1,92,30,562	-1,30,80,474	...										
Indian Stores Dept. Accounts . . .	1,93,56,439	63,04,318	...	+1,30,52,121										-28,353
Madras and Bombay—														
Madras Accounts . . .	15,47,949	3,82,181	...	...	+11,65,768									
Bombay Accounts . . .	4,12,522	15,78,289	...	...		-11,65,767								+1
Madras and Bengal—														
Madras Accounts . . .	29,862	1,13,462	...	...	-83,600									
Bengal Accounts . . .	1,26,372	42,773	...	...			+83,599							-1
Madras and United Provinces—														
Madras Accounts . . .	70,608	1,35,944	...	...	-65,336									
U. P. Accounts . . .	2,11,014	1,45,678	...	...				+65,336						
Madras and Punjab and N.-W. F.—														
Madras Accounts . . .	49,340	30,831	...	...	+18,509									
Punjab and N.-W. F. Accounts . . .	32,467	50,977	...	...										-1
										-18,510				

Madras and Burma—														
Madras Accounts	13,230	1,29,100	...	...	—1,15,870	...	...	...	...	...	...	...	...	...
Burma Accounts	1,28,682	12,812	...	...	...	...	...	...	...	+1,15,870	...	...	...	...
Madras and Bihar and Orissa—														
Madras Accounts	10,778	23,422	...	...	—12,644	...	...	...	...	...	...	...	...	...
Bihar and Orissa Accounts	24,923	12,279	...	...	...	...	...	...	...	...	+12,644	...	...	...
Madras and C. P. and Berar—														
Madras Accounts	11,806	1,14,164	...	...	—1,02,359	...	...	...	...	...	...	...	...	—1
C. P. and Berar Accounts	1,14,766	12,408	...	...	...	...	...	...	...	...	...	+1,02,358	...	...
Madras and Assam—														
Madras Accounts	78,061	15,269	...	...	+62,792	...	...	...	...	...	...	...	...	—1
Assam Accounts	14,595	77,388	...	...	...	...	...	...	...	...	...	...	—62,793	...
Madras and Indian Stores Dept.—														
Madras Accounts	5,833	30,03,253	...	...	—29,97,420	...	...	...	...	...	...	...	...	—1
Indian Stores Dept. Accts.	30,04,763	7,344	...	...	+29,97,419	...	...	...	...	...	...	...	...	...
Bombay and Bengal—														
Bombay Accounts	1,31,852	1,15,592	...	...	...	+16,260	...	...	...	...	...	...	...	...
Bengal Accounts	1,10,908	1,27,168	...	...	...	...	—16,260	...	...	...	...	...	...	...
Bombay and United Provinces—														
Bombay Accounts	3,20,452	37,32,155	...	...	...	—34,11,703	...	...	...	...	...	...	...	—1,880
U. P. Accounts	37,28,104	3,18,281	...	...	...	...	...	+34,09,823	...	...	...	...	...	...
Bombay and Punjab and N.-W. F.—														
Bombay Accounts	20,33,044	28,18,807	...	...	...	—7,85,763	...	...	...	...	...	...	...	—7,806
Punjab and N.-W. F. Accounts	28,24,894	20,46,937	...	...	...	...	...	...	+7,77,957	...	...	...	...	...
Bombay and Burma—														
Bombay Accounts	1,09,026	63,546	...	...	...	+45,480	...	...	...	...	...	...	...	...
Burma Accounts	63,845	1,09,325	...	...	...	...	...	...	...	—45,480	...	...	...	...
Bombay and Bihar and Orissa—														
Bombay Accounts	17,276	1,56,883	...	...	...	—1,39,607	...	...	...	...	...	...	...	—1
Bihar and Orissa Accounts	1,57,120	17,514	...	...	...	...	...	...	...	...	+1,39,606	...	...	...
Bombay and C. P. and Berar—														
Bombay Accounts	3,38,400	25,68,671	...	...	...	—22,30,271	...	...	...	...	...	...	...	+5
C. P. and Berar Accounts	25,69,934	3,39,658	...	...	...	...	...	...	...	...	...	+22,30,276	...	...
Bombay and Assam—														
Bombay Accounts	5,666	1,00,421	...	...	...	—94,755	...	...	...	...	...	...	...	...
Assam Accounts	1,00,834	6,079	...	...	...	...	...	...	...	...	...	...	+94,755	...
Bombay and Indian Stores Dept.—														
Bombay Accounts	18,36,948	69,50,371	...	...	...	—51,13,423	...	...	...	...	...	...	...	+2
Indian Stores Dept. Accts.	69,61,592	18,48,167	...	...	+51,13,425	...	...	...	...	...	...	...	...	...
Bengal and United Provinces—														
Bengal Accounts	18,18,706	25,01,043	...	...	...	...	—6,82,337	...	...	...	...	...	...	+1
U. P. Accounts	19,50,781	12,68,443	...	...	...	...	...	+6,82,338	...	...	...	...	...	...
Bengal and Punjab and N.-W. F.—														
Bengal Accounts	2,15,243	2,65,881	...	...	...	...	—50,638	...	...	...	...	...	...	...
Punjab and N.-W. F. Accounts	2,67,354	2,16,716	...	...	...	...	...	...	+50,638	...	...	...	...	...
Bengal and Burma—														
Bengal Accounts	2,55,268	2,35,598	...	...	...	...	+19,970	...	...	...	...	...	...	—282
Burma Accounts	2,26,778	2,47,030	...	...	...	...	...	...	...	—20,252	...	...	...	...
Bengal and Bihar and Orissa—														
Bengal Accounts	15,11,865	30,92,748	...	...	...	...	—15,80,883	...	...	...	...	...	...	+37,874
Bihar and Orissa Accounts	32,21,448	16,02,691	...	...	...	...	...	...	...	...	+16,18,757	...	...	...
Carried over	25,29,67,353	25,29,51,912	—8,31,89,864	+2,11,62,965	+82,68,643	—3,64,26,011	—6,07,496	+82,20,138	—46,59,573	+10,94,094	+48,61,955	+61,04,445	+23,34,124	+15,441

No. 106.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1925—*concl'd.*

	Credits.	Debits	Central Revenues (including Baluchistan).	Indian Stores De- partment.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNTS BETWEEN CIVIL AND CIVIL— <i>concl'd.</i>														
Brought forward	25,29,67,353	25,20,51,912	- 8,31,89,864	+ 2,11,62,905	+ 82,68,642	+ 3,64,26,011	- 6,07,496	+ 82,20,138	- 46,59,573	+ 10,94,094	+ 48,61,955	+ 61,04,445	+ 23,34,124	+ 15,441
ACCOUNT BETWEEN—														
Bengal and C. P. and Berar—														
Bengal Accounts	1,08,384	2,05,733	...	...	...	...	- 97,349	...	...	...	...	...	...	+ 1
C. P. and Berar Accounts	2,05,533	1,08,183	...	...	...	...	...	...	...	...	...	+ 97,350	...	...
Bengal and Assam—														
Bengal Accounts	45,66,522	15,91,143	...	...	...	...	+ 29,75,379	...	...	...	...	...	...	+ 15,442
Assam Accounts	16,63,627	46,23,564	...	...	...	...	...	...	...	...	...	...	- 29,59,937	...
Bengal and Indian Stores Dept—														
Bengal Accounts	36,565	21,492	...	...	...	...	+ 15,073	...	...	...	...	...	...	+ 1
Indian Stores Dept. Accounts	20,710	35,782	...	- 15,072	...	...	...	...	...	...	...	...	...	...
United Provinces and Punjab and N.-W. F.—														
U. P. Accounts	5,70,499	15,51,850	...	...	...	...	...	- 9,81,351	...	...	...	...	...	- 867
Punjab and N.-W. F. Accounts	15,56,053	5,75,569	...	...	...	...	...	...	+ 9,80,484	...	...	...	...	...
United Provinces and Burma—														
U. P. Accounts	9,166	2,68,172	...	...	...	...	...	- 2,59,006	...	...	...	...	...	...
Burma Accounts	2,67,936	8,930	...	...	...	...	...	...	...	+ 2,59,006	...	...	...	...
United Provinces and Bihar and Orissa—														
U. P. Accounts	2,85,758	5,49,580	...	...	...	...	...	- 2,63,822	...	...	...	...	...	...
Bihar and Orissa Accounts	5,50,832	2,87,010	...	...	...	...	...	...	...	...	+ 2,63,822	...	...	...
United Provinces and C. P. and Berar—														
U. P. Accounts	1,51,667	2,94,021	...	...	...	...	...	- 1,42,354	...	...	...	...	...	+ 863
C. P. and Berar Accounts	2,87,726	1,44,509	...	...	...	...	...	...	...	...	...	+ 1,43,217	...	...
United Provinces and Assam—														
U. P. Accounts	8,222	1,96,863	...	...	...	...	...	- 1,88,641	...	...	...	...	...	...
Assam Accounts	1,98,041	9,400	...	...	...	...	...	...	...	...	...	...	+ 1,88,641	...
United Provinces and Indian Stores Dept—														
U. P. Accounts	23,06,948	35,50,730	...	...	...	...	...	- 12,44,781	...	...	...	...	...	- 71
Indian Stores Dept. Accounts	32,24,206	19,79,496	...	+ 12,44,710	...	...	...	...	...	...	...	...	...	...

[illegible]

No. 106.—DETAILS OF ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1925.

	Credits.	Debits.	India General.	TOTAL.
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—	Rs.	Rs.	Rs.	Rs.
ACCOUNT BETWEEN—				
N. C. and Rawalpindi District and Peshawar District—				
N. C. and Rawalpindi District	68,89,137	1,09,45,818	—40,56,681	} —5,80,776
Peshawar District	78,78,609	43,52,604	+35,25,905	
N. C. and Rawalpindi District and Kohat District—				
N. C. and Rawalpindi District	14,82,871	24,58,498	—9,75,627	} —14,274
Kohat District	22,96,946	13,85,598	+9,61,353	
N. C. and Rawalpindi District and Lahore District—				
N. C. and Rawalpindi District	74,27,223	27,52,210	+48,75,013	} +5,95,508
Lahore District	28,51,852	69,81,357	—40,79,505	
N. C. and Rawalpindi District and Waziristan District—				
N. C. and Rawalpindi District	72,56,253	1,28,42,650	—55,86,397	} —20,87,944
Waziristan District	1,19,38,217	84,39,764	+34,98,453	
N. C. and Rawalpindi District and Sind Rajputana District—				
N. C. and Rawalpindi District	18,47,635	13,18,075	+5,29,760	} +2,21,933
Sind Rajputana District	12,73,005	15,80,832	—3,07,827	
N. C. and Rawalpindi District and W. C. and Baluchistan District—				
N. C. and Rawalpindi District	9,59,874	13,17,797	—3,57,923	} —1,27,023
W. C. and Baluchistan District	14,15,693	11,84,793	+2,30,900	
N. C. and Rawalpindi District and S. C. and Poona District—				
N. C. and Rawalpindi District	16,38,511	12,29,619	+4,08,892	} —38,591
S. C. and Poona District	8,90,339	13,37,822	—4,47,483	
N. C. and Rawalpindi District and Bombay District—				
N. C. and Rawalpindi District	8,91,629	5,91,479	+3,00,150	} —12,268
Bombay District	4,02,902	7,15,320	—3,12,418	
N. C. and Rawalpindi District and Madras District—				
N. C. and Rawalpindi District	2,98,121	4,54,052	—1,55,931	} +14
Madras District	3,84,239	2,28,294	+1,55,945	
N. C. and Rawalpindi District and Central Provinces District—				
N. C. and Rawalpindi District	15,77,725	19,11,540	—3,33,815	} +5,884
Central Provinces District	19,29,648	15,90,449	+3,39,199	
N. C. and Rawalpindi District and Allahabad Brigade—				
N. C. and Rawalpindi District	15,45,519	7,69,925	+7,75,594	} —2,03,047
Allahabad Brigade	4,94,935	14,73,576	—9,78,641	
N. C. and Rawalpindi District and E. C. and United Provinces District—				
N. C. and Rawalpindi District	18,71,386	22,97,877	—4,26,491	} +4,04,247
E. C. and United Provinces District	26,84,467	18,53,729	+8,30,738	
N. C. and Rawalpindi District and Presidency and Assam District—				
N. C. and Rawalpindi District	26,16,115	5,38,259	+20,77,856	} +15
Presidency and Assam District	3,66,027	24,43,868	—20,77,841	
N. C. and Rawalpindi District and Burma District—				
N. C. and Rawalpindi District	2,14,591	7,70,192	—5,55,601	} +15
Burma District	7,72,386	2,16,770	+5,55,616	
N. C. and Rawalpindi District and Royal Air Force—				
N. C. and Rawalpindi District	87,062	5,27,686	—4,40,624	} +27,975
Royal Air Force	5,74,291	1,05,692	+4,68,599	
N. C. and Rawalpindi District and Army Factory Accounts—				
N. C. and Rawalpindi District	80,14,464	30,33,810	+49,80,654	} —5,02,276
Army Factory Accounts	12,40,024	67,22,954	—54,82,930	
N. C. and Rawalpindi District and Surplus Stores Accounts—				
N. C. and Rawalpindi District	2,516	180	+2,336	} ...
Surplus Stores Accounts	180	2,516	—2,336	
N. C. and Rawalpindi District and Field Accounts, Poona (Chief Auditor's Branch)—				
N. C. and Rawalpindi District	3,165	711	+2,454	} ...
Field Accounts, Poona	791	3,245	—2,454	
N. C. and Rawalpindi District and Aden Brigade—				
N. C. and Rawalpindi District	1,77,996	56,647	+1,21,149	} —6,260
Aden Brigade	49,247	1,76,656	—1,27,409	
Carried over	8,32,45,691	8,45,13,059	—22,67,368	—22,67,368

No. 106.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1925—*contd.*

	Credits	Debits.	India General.	Total
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY — <i>contd.</i>				
Brought forward	Rs. 8,22,45,691	Rs. 8,45,13,059	Rs. - 22,67,368	Rs. - 22,67,368
ACCOUNT BETWEEN—				
N. C. and Rawalpindi District and Military Accountant General (F. C. Section)—				
N. C. and Rawalpindi District	63,753	2,61,195	- 1,97,442	} - 1
Military Accountant General	2,44,569	47,128	+ 1,97,441	
Peshawar District and Kohat District				
Peshawar District	1,87,735	2,98,249	- 1,10,514	} - 5,569
Kohat District	3,07,265	2,02,320	+ 1,04,945	
Peshawar District and Lahore District—				
Peshawar District	47,27,790	18,62,874	+ 28,64,916	} - 1,51,000
Lahore District	14,57,328	44,73,253	- 30,15,925	
Peshawar District and Waziristan District—				
Peshawar District	6,25,044	8,06,688	- 1,81,644	} - 2,01,664
Waziristan District	7,80,657	8,00,677	- 20,020	
Peshawar District and Sind Rajputana District—				
Peshawar District	7,24,472	2,69,916	+ 4,54,556	} - 61,159
Sind Rajputana District	78,159	5,93,874	- 5,15,715	
Peshawar District and W. C. and Baluchistan District—				
Peshawar District	12,10,522	8,05,852	+ 4,04,670	} + 11,333
W. C. and Baluchistan District	21,14,681	25,07,998	- 3,93,337	
Peshawar District and S. C. and Poona District				
Peshawar District	9,70,306	8,56,704	+ 1,13,602	} - 2,861
S. C. and Poona District	9,81,599	10,98,062	- 1,16,463	
Peshawar District and Bombay District				
Peshawar District	2,13,486	43,049	+ 1,70,437	} - 9,480
Bombay District	27,997	2,07,914	- 1,79,917	
Peshawar District and Madras District				
Peshawar District	2,51,307	1,21,873	+ 1,29,434	} . . .
Madras District	1,05,619	2,35,053	- 1,29,434	
Peshawar District and Central Provinces District				
Peshawar District	30,49,939	33,79,578	- 3,29,639	} - 1,70,125
Central Provinces District	25,49,139	23,89,625	+ 1,59,514	
Peshawar District and Allahabad Brigade—				
Peshawar District	2,00,251	55,764	+ 1,44,487	} - 11,010
Allahabad Brigade	33,318	1,88,815	- 1,55,497	
Peshawar District and E. C. and United Provinces District				
Peshawar District	17,23,421	19,11,487	+ 7,11,934	} + 81,997
E. C. and United Provinces District	10,80,806	17,10,743	- 6,29,937	
Peshawar District and Presidency and Assam District—				
Peshawar District	13,57,729	31,462	+ 13,26,267	} - 114
Presidency and Assam District	49,575	13,75,956	- 13,26,381	
Peshawar District and Burma District—				
Peshawar District	15,391	10,434	+ 4,957	} - 148
Burma District	5,926	11,031	- 5,105	
Peshawar District and Royal Air Force				
Peshawar District	1,17,479	9,42,617	- 8,25,138	} - 49,441
Royal Air Force	9,94,255	2,18,558	+ 7,75,697	
Peshawar District and Army Factory Accounts—				
Peshawar District	7,14,449	1,81,850	+ 5,32,599	} - 8,362
Army Factory Accounts	1,44,556	6,85,517	- 5,40,961	
Peshawar District and Surplus Stores Accounts—				
Peshawar District	168		+ 168	} .
Surplus Stores Accounts	..	168	- 168	
Peshawar District and Field Accounts, Poona (Chief Auditor Branch)—				
Peshawar District	..	200	200	} ..
Field Accounts, Poona	200	..	+ 200	
Peshawar District and Aden Brigade—				
Peshawar District	12,118	4,13,476	+ 4,01,358	} - 13,456
Aden Brigade	3,98,382	10,480	+ 3,87,902	
Carried over	10,97,65,062	11,26,23,490	- 28,58,437	- 28,58,437

No. 106.—DETAILS of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1925—*contd.*

	Credits.	Debits.	Indis General.	TOTAL.
	Rs.	Rs.	Rs.	Rs.
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY— <i>contd.</i>				
Brought forward	10,97,65,062	11,26,23,499	- 28,58,437	- 28,58,437
ACCOUNT BETWEEN—				
Peshawar District and Military Accountant General (F. C. Section)—				
Peshawar District	4,552	4,12,269	- 4,07,717	} - 1
Military Accountant General	4,08,135	419	+ 4,07,716	
Kohat District and Lahore District—				
Kohat District	10,62,116	1,49,977	+ 9,12,139	} + 1,21,048
Lahore District	2,54,089	10,45,180	- 7,91,091	
Kohat District and Waziristan District—				
Kohat District	3,35,882	3,88,333	- 52,501	} + 54,918
Waziristan District	3,07,908	2,00,489	+ 1,07,419	
Kohat District and Sind Rajputana District—				
Kohat District	1,52,048	79,325	+ 73,623	} - 13,029
Sind Rajputana District	61,917	1,48,569	- 86,652	
Kohat District and W. C. Baluchistan District—				
Kohat District	52,044	33,084	+ 18,960	} + 10,498
W. C. and Baluchistan District	62,776	71,238	- 8,462	
Kohat District and S. C. and Poona District—				
Kohat District	16,608	15,485	+ 1,118	} + 787
S. C. and Poona District	11,750	12,081	- 331	
Kohat District and Bombay District—				
Kohat District	34,756	9,476	+ 25,280	} + 2
Bombay District	3,058	28,336	- 25,278	
Kohat District and Madras District—				
Kohat District	1,323	1,330	- 7	} + 1
Madras District	2,557	2,549	+ 8	
Kohat District and Central Provinces District—				
Kohat District	5,60,717	7,31,339	- 1,70,622	} - 32,475
Central Provinces District	2,93,778	1,55,632	+ 1,38,146	
Kohat District and Allahabad Brigade—				
Kohat District	35,723	17,791	+ 17,932	} - 4,231
Allahabad Brigade	6,545	28,708	- 22,163	
Kohat District and E. C. and United Provinces District—				
Kohat District	3,30,447	91,019	+ 2,39,428	} - 7,851
E. C. and United Provinces District	49,416	2,96,695	- 2,47,279	
Kohat District and Presidency and Assam District—				
Kohat District	3,57,719	27,419	+ 3,30,300	} - 3,561
Presidency and Assam District	15,077	3,48,938	- 3,33,861	
Kohat District and Burma District—				
Kohat District	203	1,283	- 1,080	} .
Burma District	1,283	203	+ 1,080	
Kohat District and Royal Air Force—				
Kohat District	23,372	8,43,883	- 8,20,461	} - 2,803
Royal Air Force	8,56,560	38,902	+ 8,17,658	
Kohat District and Army Factory Accounts—				
Kohat District	17,615	4,684	+ 12,931	} + 1,414
Army Factory Accounts	1,923	13,440	- 11,517	
Kohat District and Surplus Stores Accounts—				
Kohat District	...	...	...	} - 65
Surplus Stores Accounts	...	65	- 65	
Kohat District and Field Accounts, Poona (Chief Auditor's Branch)—				
Kohat District	...	564	- 564	} ..
Field Accounts, Poona	564	...	+ 564	
Kohat District and Aden Brigade—				
Kohat District	247	992	- 745	} - 985
Aden Brigade	799	1,039	- 240	
Kohat District and Military Accountant General (F. C. Section)—				
Kohat District	922	468	+ 454	} ...
Military Accountant General (F. C. Section)	468	922	- 454	
Carried over	11,56,90,804	11,78,25,575	- 27,34,771	- 27,34,771

No. 106—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1925—*contd.*

	Credits	Debits.	India General	Total.
	Rs.	Rs.	Rs.	Rs.
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY— <i>contd.</i>				
Brought forward	11,50,90,804	11,78,25,575	—27,34,771	—37,34,771
ACCOUNT BETWEEN—				
Lahore District and Waziristan District—				
Lahore District	64,11,234	68,49,268	—4,38,034	} +33,64,588
Waziristan District	58,42,923	20,40,301	+38,02,622	
Lahore District and Sind Rajputana District—				
Lahore District	39,47,537	62,85,840	—22,88,303	} —62,198
Sind Rajputana District	48,84,768	26,58,668	+22,26,105	
Lahore District and W. C. and Baluchistan District—				
Lahore District	7,42,875	40,11,853	—32,68,978	} —2,24,065
W. C. and Baluchistan District	32,46,887	9,01,974	+30,44,913	
Lahore District and S. C. and Poona District—				
Lahore District	19,25,292	29,42,620	—10,17,328	} +3,01,616
S. C. and Poona District	28,34,937	15,15,993	+13,18,944	
Lahore District and Bombay District—				
Lahore District	12,41,344	26,43,520	—14,02,176	} +12,792
Bombay District	21,55,035	7,40,067	+14,14,968	
Lahore District and Madras District—				
Lahore District	8,51,233	20,53,541	—12,02,308	} —75,748
Madras District	15,41,826	4,15,266	+11,26,560	
Lahore District and Central Provinces District—				
Lahore District	2,33,882	28,06,861	—25,72,979	} —55,621
Central Provinces District	27,52,867	2,35,509	+25,17,358	
Lahore District and Allahabad Brigade—				
Lahore District	31,28,501	27,73,900	+3,54,601	} —93,671
Allahabad Brigade	22,12,171	26,60,443	—4,48,272	
Lahore District and E. C. and United Provinces District—				
Lahore District	58,70,052	1,60,44,075	—1,01,74,023	} —3,67,609
E. C. and United Provinces District	2,29,32,430	1,31,26,216	+98,06,214	
Lahore District and Presidency and Assam District—				
Lahore District	35,91,229	43,87,710	—7,96,481	} +63,253
Presidency and Assam District	43,52,106	34,92,372	+8,59,734	
Lahore District and Burma District—				
Lahore District	69,266	13,14,803	—12,45,537	} +253
Burma District	13,15,987	70,197	+12,45,790	
Lahore District and Royal Air Force—				
Lahore District	2,10,996	8,19,581	—6,08,585	} —26,903
Royal Air Force	4,47,309	1,65,627	+5,81,682	
Lahore District and Army Factory Accounts—				
Lahore District	1,06,66,054	44,94,782	+61,71,272	} +6,63,441
Army Factory Accounts	16,94,536	72,02,367	—55,07,831	
Lahore District and Surplus Stores Accounts—				
Lahore District	2,333	2,361	—28	} +1
Surplus Stores Accounts	324	295	+29	
Lahore District and Field Accounts, Poona (Chief Auditor's Branch)—				
Lahore District	637	544	+93	} ...
Field Accounts, Poona	844	937	—93	
Lahore District and Aden Brigade—				
Lahore District	28,189	38,734	—10,545	} +74
Aden Brigade	34,278	23,659	+10,619	
Lahore District and Military Accountant General (F. C. Section)—				
Lahore District	12,975	4,33,969	—4,20,994	} +1
Military Accountant General	4,23,354	2,359	+4,20,995	
Waziristan District and Sind Rajputana District—				
Waziristan District	4,82,461	3,80,682	+1,01,779	} —41,415
Sind Rajputana District	2,17,892	3,61,066	—1,43,194	
Carried over	21,23,97,368	21,16,73,550	+7,23,818	+7,23,818

No. 106—DETAILS OF ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1925—*contd.*

	Credits	Debits	India General	Total
	Rs.	Rs.	Rs.	Rs.
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY— <i>contd.</i>				
Brought forward	21,33,97,368	21,16,73,550	+ 7,28,818	+ 7,28,818
ACCOUNT BETWEEN—				
Waziristan District and W. C. and Baluchistan District—				
Waziristan District	4,65,488	4,87,528	- 22,040	} -32,194
W. C. and Baluchistan District	3,95,700	4,25,854	30,154	
Waziristan District and S. C. and Poona District—				
Waziristan District	10,17,255	14,90,003	+ 1,27,252	} -6,100
S. C. and Poona District	14,61,554	15,94,906	- 1,33,352	
Waziristan District and Bombay District—				
Waziristan District	1,73,234	1,00,826	+ 1,12,408	} +96
Bombay District	33,127	1,45,439	1,12,312	
Waziristan District and Madras District—				
Waziristan District	2,03,131	3,60,550	- 1,57,419	} -63,362
Madras District	2,77,413	1,83,356	+ 94,057	
Waziristan District and Central Provinces District—				
Waziristan District	1,50,222	1,29,848	+ 20,374	} -18,500
Central Provinces District	1,29,838	1,31,703	- 1,865	
Waziristan District and Allahabad Brigade—				
Waziristan District	2,78,370	4,27,103	- 1,48,733	} -1,96,672
Allahabad Brigade	1,77,816	2,25,755	- 47,939	
Waziristan District and E. C. and United Provinces District—				
Waziristan District	17,75,609	11,98,751	+ 5,76,558	} +45,677
E. C. and United Provinces District	11,65,775	16,96,956	- 5,31,181	
Waziristan District and Presidency and Assam District—				
Waziristan District	18,64,166	2,13,167	+ 16,50,999	} +4,32,658
Presidency and Assam District	1,80,684	13,99,025	- 12,18,341	
Waziristan District and Burma District—				
Waziristan District	44,473	41,389	+ 3,084	} +1,902
Burma District	42,789	43,971	1,182	
Waziristan District and Royal Air Force—				
Waziristan District	2,11,029	8,03,740	- 5,92,711	} +24,907
Royal Air Force	7,34,278	1,16,660	+ 6,17,618	
Waziristan District and Army Factory Accounts—				
Waziristan District	4,58,384	3,34,654	+ 1,23,730	} +90,084
Army Factory Accounts	81,712	1,15,358	- 33,646	
Waziristan District and Surplus Stores Accounts—				
Waziristan District	...	598	- 598	} ...
Surplus Stores Accounts	598	...	+ 598	
Waziristan District and F. C. M. A., Poona (Chief Auditor's Branch)—				
Waziristan District	14,091	...	+ 14,091	} +480
F. C. M. A., Poona, (Chief Auditor's Branch)	120	13,731	- 13,611	
Waziristan District and Aden Brigade—				
Waziristan District	10,142	1,523	+ 8,619	} -1,036
Aden Brigade	998	10,653	- 9,655	
Waziristan District and Military Accountant General (F. C. Section)—				
Waziristan District	183	14,276	- 14,093	} ...
Military Accountant General	14,276	183	+ 14,093	
Sind Rajputana District and W. C. and Baluchistan District—				
Sind Rajputana District	23,73,873	19,43,224	+ 4,30,649	} +45,355
W. C. and Baluchistan District	23,62,467	27,47,761	- 3,85,294	
Sind Rajputana District and S. C. and Poona District—				
Sind Rajputana District	6,80,584	2,72,989	+ 4,07,595	} +1,11,456
S. C. and Poona District	2,69,097	5,65,236	- 2,96,139	
Sind Rajputana and Bombay District				
Sind Rajputana District	5,14,493	87,669	+ 4,26,824	} +74,742
Bombay District	98,648	4,50,730	- 3,52,082	
Sind Rajputana District and Madras District—				
Sind Rajputana District	39,659	83,825	- 44,166	} -4,983
Madras District	58,892	19,709	+ 39,183	
Carried over	23,07,57,636	22,95,12,199	+ 12,45,337	+ 12,45,337

No. 106—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1925—*contd.*

	Credits.	Debits	India General.	TOTAL
	Rs.	Rs.	Rs.	Rs.
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY— <i>contd.</i>				
Brought forward	23,07,57,536	22,95,12,199	+ 12,45,337	+ 12,45,337
ACCOUNT BETWEEN—				
Sind Rajputana District and Central Provinces District—				
Sind Rajputana District	2,82,880	1,38,835	+ 1,44,045	} + 18,658
Central Provinces District	71,986	1,97,378	- 1,25,392	
Sind Rajputana District and Allahabad Brigade—				
Sind Rajputana District	3,27,997	2,37,544	+ 90,453	} - 85,095
Allahabad Brigade	1,31,839	3,07,387	- 1,75,548	
Sind Rajputana District and E. C. and United Provinces District—				
Sind Rajputana District	7,21,883	5,03,463	+ 2,18,420	} - 32,304
E. C. and United Provinces District	5,04,261	7,54,985	- 2,50,724	
Sind Rajputana District and Presidency and Assam District—				
Sind Rajputana District	5,52,712	10,988	+ 5,41,724	} - 35,631
Presidency and Assam District	23,700	6,01,055	- 5,77,355	
Sind Rajputana District and Burma District—				
Sind Rajputana District	4,43,976	1,48,419	+ 2,95,557	} - 1
Burma District	17,700	3,13,258	- 2,95,558	
Sind Rajputana District and Royal Air Force—				
Sind Rajputana District	1,41,116	10,54,047	- 9,12,931	} - 37,162
Royal Air Force	11,03,500	2,27,731	+ 8,75,769	
Sind Rajputana District and Army Factory Accounts—				
Sind Rajputana District	4,92,576	85,640	+ 4,06,936	} + 51,037
Army Factory Accounts	54,467	4,10,366	- 3,55,899	
Sind Rajputana District and Surplus Stores Accounts—				
Sind Rajputana District	486	86	+ 400	} ...
Surplus Stores Accounts	70	470	- 400	
Sind Rajputana District and Field Accounts, Poona (Chief Auditor's Branch)—				
Sind Rajputana District	...	346	- 346	} ...
Field Accounts, Poona (Chief Auditor's Branch)	346	...	+ 346	
Sind Rajputana District and Aden Brigade—				
Sind Rajputana District	26,659	3,30,078	- 3,03,419	} - 3,812
Aden Brigade	3,34,783	35,176	+ 2,99,607	
Sind Rajputana District and Military Accountant General (F. C. Section)—				
Sind Rajputana District	27,277	5,92,416	- 5,65,139	} ...
Military Accountant General	5,73,398	8,259	+ 5,65,139	
W. C. and Baluchistan District and S. C. and Poona District—				
W. C. and Baluchistan District	12,60,387	4,39,127	+ 8,21,260	} - 66,636
S. C. and Poona District	4,04,672	12,92,568	- 8,87,896	
W. C. and Baluchistan District and Bombay District				
W. C. and Baluchistan District	6,48,821	3,38,634	+ 3,10,187	} - 21,400
Bombay District	37,263	3,68,930	- 3,31,667	
W. C. and Baluchistan District and Madras District—				
W. C. and Baluchistan District	2,25,591	2,06,967	+ 18,624	} - 6,041
Madras District	1,12,189	1,36,854	- 24,665	
W. C. and Baluchistan District and Central Provinces District—				
W. C. and Baluchistan District	90,942	45,427	+ 45,515	} 700
Central Provinces District	34,464	80,679	- 46,215	
W. C. and Baluchistan District and Allahabad Brigade—				
W. C. and Baluchistan District	19,59,025	7,01,532	+ 12,57,493	} - 1,02,020
Allahabad Brigade	5,80,179	19,39,692	- 13,59,513	
W. C. and Baluchistan District and E. C. and United Provinces District—				
W. C. and Baluchistan District	11,71,003	5,28,536	+ 6,42,467	} + 7,693
E. C. and United Provinces District	3,90,682	10,25,456	- 6,34,774	
W. C. and Baluchistan District and Presidency and Assam District—				
W. C. and Baluchistan District	26,40,011	10,17,297	+ 16,22,714	} 77,975
Presidency and Assam District	8,95,041	25,95,730	- 17,00,689	
Carried over	24,70,41,418	24,61,87,555	+ 8,53,863	+ 8,53,863

No. 106—DETAILS OF ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1925—contd.

	Credits.	Debits.	India General.	TOTAL.
	Rs.	Rs.	Rs.	Rs.
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY— contd.				
Brought forward	24,70,41,418	24,61,87,555	+ 8,53,863	+ 8,53,863
ACCOUNT BETWEEN —				
W. C. and Baluchistan District and Burma District—				
W. C. and Baluchistan District	27,670	45,513	-17,843	} —12
Burma District	48,275	30,444	+17,831	
W. C. and Baluchistan District and Royal Air Forces—				
W. C. and Baluchistan District	1,20,177	7,26,976	-6,06,799	} —14,090
Royal Air Force	6,56,906	64,197	+ 5,92,709	
W. C. and Baluchistan District and Army Factory Accounts—				
W. C. and Baluchistan District	29,03,146	11,76,191	+ 17,24,955	} —1,48,585
Army Factory Accounts	3,41,475	22,15,015	-18,73,540	
W. C. and Baluchistan District and Surplus Stores Accounts—				
W. C. and Baluchistan District	19,804	706	+ 19,098	} —893
Surplus Stores Accounts	705	20,696	-19,991	
W. C. and Baluchistan District and Field Accounts, Poona (Chief Auditor's Branch)—				
W. C. and Baluchistan District	545	610	- 65	} —1
Field Accounts, Poona (Chief Auditor's Branch)	591	527	+ 64	
W. C. and Baluchistan District and Aden Brigade—				
W. C. and Baluchistan District	14,467	14,184	+ 283	} —8
Aden Brigade	36,667	36,958	-291	
W. C. and Baluchistan District and Military Accountant General (F. C. Section)—				
W. C. and Baluchistan District	1,51,408	5,56,404	-4,04,996	} ...
Military Accountant General	4,15,712	10,716	+4,04,996	
S. C. and Poona District and Bombay District—				
S. C. and Poona District	30,83,675	16,80,304	+14,03,371	} —59,884
Bombay District	8,83,589	23,46,844	-14,63,255	
S. C. and Poona District and Madras District—				
S. C. and Poona District	20,41,572	15,59,693	+ 4,81,879	} —29,971
Madras District	11,54,009	16,65,859	-5,11,850	
S. C. and Poona District and Central Provinces District—				
S. C. and Poona District	12,53,846	20,28,912	-7,75,066	} —29,996
Central Provinces District	15,74,787	8,29,717	+7,45,070	
S. C. and Poona District and Allahabad Brigade—				
S. C. and Poona District	9,52,337	8,05,773	+1,46,564	} +3,00,041
Allahabad Brigade	11,67,148	10,13,671	+1,53,477	
S. C. and Poona District and E. C. and United Provinces District—				
S. C. and Poona District	7,07,611	11,39,605	-4,31,994	} +1,75,428
E. C. and United Provinces District	13,44,945	7,37,523	+ 6,07,422	
S. C. and Poona District and Presidency and Assam District—				
S. C. and Poona District	17,90,113	10,08,144	+ 7,81,969	} —12,861
Presidency and Assam District	9,84,451	17,79,281	-7,94,830	
S. C. and Poona District and Burma District—				
S. C. and Poona District	19,138	56,376	-37,238	} +2,910
Burma District	68,231	28,083	+40,148	
S. C. and Poona District and Royal Air Force—				
S. C. and Poona District	2,488	18,647	-16,159	} 100
Royal Air Force	18,974	2,915	+16,059	
S. C. and Poona District and Army Factory Accounts—				
S. C. and Poona District	34,43,070	11,16,925	+ 23,26,145	} —1,37,392
Army Factory Accounts	9,64,949	34,28,486	-24,63,537	
S. C. and Poona District and Surplus Stores Accounts—				
S. C. and Poona District	34,832	3,342	+ 31,490	} —146
Surplus Stores Accounts	1,20,121	1,51,760	-31,639	
S. C. and Poona District and Field Accounts, Poona (Chief Auditor's Branch)—				
S. C. and Poona District	300	703	-403	} ...
Field Accounts, Poona	703	300	+403	
Carried over	27,83,89,855	27,24,91,555	+ 8,98,300	+ 8,98,300

No. 106.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1925—*contd.*

	Credits	Debits	India General.	TOTAL
	Rs.	Rs.	Rs.	Rs.
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY— <i>contd.</i>				
Brought forward	27,33,89,855	27,24,91,555	- 8,98,300	+ 8,98,300
ACCOUNT BETWEEN—				
S. C. Poona District and Military Accountant General (F. C. Section)—				
S. C. and Poona District	1,79,019	3,24,641	- 1,45,622	}
Military Accountant General	3,26,907	1,81,286	+ 1,45,621	
Bombay District and Madras District				
Bombay District	2,86,335	6,55,606	- 3,69,271	}
Madras District	6,06,636	2,69,534	+ 3,36,102	
Bombay District and Central Provinces District—				
Bombay District	6,54,626	4,80,073	+ 1,74,553	}
Central Provinces District	5,20,603	6,97,432	- 1,76,829	
Bombay District and Allahabad Brigade—				
Bombay District	15,119	1,41,636	- 1,26,517	}
Allahabad Brigade	1,70,178	17,131	+ 1,53,047	
Bombay District and E. C. and United Provinces District—				
Bombay District	2,47,933	12,37,914	- 9,89,981	}
E. C. and United Provinces District	12,50,742	2,40,256	+ 10,10,486	
Bombay District and Presidency and Assam District—				
Bombay District	6,37,189	1,90,000	+ 4,47,189	}
Presidency and Assam District	1,78,159	6,25,077	- 4,46,918	
Bombay District and Burma District—				
Bombay District	1,04,721	80,222	+ 24,499	}
Burma District	86,682	1,11,337	- 24,655	
Bombay District and Royal Air Force				
Bombay District	2,028	69,846	- 67,818	}
Royal Air Force	70,598	2,791	+ 67,807	
Bombay District and Army Factory Accounts—				
Bombay District	3,00,856	8,30,949	- 5,30,093	}
Army Factory Accounts	8,22,151	2,05,087	+ 6,17,064	
Bombay District and Surplus Stores Accounts—				
Bombay District	2,029	41,643	- 39,614	}
Surplus Stores Accounts	41,643	2,029	+ 39,614	
Bombay District and Field Accounts, Poona (Chief Auditor's Branch)—				
Bombay District			...	}
Field Accounts, Poona			...	
Bombay District and Aden Brigade—				
Bombay District	53,013	3,83,643	- 3,30,630	}
Aden Brigade	4,70,469	1,42,904	+ 3,27,565	
Bombay District and Military Accountant General (F. C. Section)—				
Bombay District	4,41,504	12,00,328	- 7,58,824	}
Military Accountant General	12,28,051	1,70,227	+ 7,58,824	
Madras District and Central Provinces District—				
Madras District	3,64,878	1,55,260	+ 2,09,618	}
Central Provinces District	96,254	3,05,405	- 2,09,151	
Madras District and Allahabad Brigade—				
Madras District	2,87,078	1,74,440	+ 1,12,638	}
Allahabad Brigade	1,89,517	3,01,682	- 1,12,165	
Madras District E. C. and United Provinces District—				
Madras District	4,43,881	3,45,253	+ 98,628	}
E. C. and United Provinces District	4,81,499	5,80,047	- 98,548	
Madras District and Presidency and Assam District—				
Madras District	10,75,650	1,65,022	+ 9,10,628	}
Presidency and Assam District	1,75,088	10,85,807	- 9,10,719	
Madras District and Burma District—				
Madras District	3,89,118	4,38,611	- 49,493	}
Burma District	3,93,781	3,44,270	+ 49,511	
Madras District and Royal Air Force—				
Madras District	35	277	- 242	}
Royal Air Force	334	92	+ 242	
Carried over	28,59,84,159	28,49,89,313	+ 9,94,846	+ 9,94,846

No. 106—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1925—*contd.*

	Credits.	Debits.	India General.	TOTAL.
	Rs.	Rs.	Rs.	Rs.
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY — <i>contd.</i>				
Brought forward	28,59,84,159	28,49,89,313	+ 9,94,846	+ 9,94,846
ACCOUNT BETWEEN—				
Madras District and Army Factory Accounts—				
Madras District	14,91,789	6,55,048	+ 8,36,741	} -- 1,30,545
Army Factory Accounts	4,45,913	14,13,199	-- 9,67,286	
Madras District and Surplus Stores Accounts—				
Madras District	..	..	..	}
Surplus Stores Accounts	..	..	..	
Madras District and Field Accounts, Poona (Chief Auditor's Branch)—				
Madras District	161	658	-- 492	}
Field Accounts, Poona	655	164	+ 491	
Madras District and Aden Brigade—				
Madras District	5,160	3,647	+ 1,513	}
Aden Brigade	30,846	32,359	-- 1,513	
Madras District and Military Accountant General (F. C. Section)—				
Madras District	15,982	23,576	-- 7,594	}
Military Accountant General	18,660	11,066	+ 7,594	
Central Provinces and Allahabad Brigade—				
Central Provinces	20,45,583	8,88,108	+ 12,07,475	}
Allahabad Brigade	9,58,809	24,80,723	-- 15,21,914	
Central Provinces and E. C. and United Provinces District—				
Central Provinces	19,84,525	23,55,397	-- 3,70,872	}
E. C. and United Provinces District	10,58,571	6,88,261	+ 3,68,310	
Central Provinces and Presidency and Assam District—				
Central Provinces	9,33,627	1,01,191	+ 8,32,436	}
Presidency and Assam District	55,574	8,82,661	-- 8,27,087	
Central Provinces and Burma District—				
Central Provinces	1,54,909	87,869	+ 67,040	}
Burma District	77,157	1,44,621	-- 67,464	
Central Provinces and Royal Air Force—				
Central Provinces	556	4,692	-- 4,136	}
Royal Air Force	11,071	3,755	+ 7,316	
Central Provinces and Army Factory Accounts—				
Central Provinces	6,07,214	4,69,449	+ 1,17,765	}
Army Factory Accounts	3,74,720	7,16,486	-- 3,41,766	
Central Provinces and Surplus Stores Accounts—				
Central Provinces	1,306	1,306	..	}
Surplus Stores Accounts	..	..	..	
Central Provinces and Field Accounts, Poona (Chief Auditor's Branch)—				
Central Provinces	395	529	-- 134	}
Field Accounts, Poona	499	365	+ 134	
Central Provinces and Aden Brigade—				
Central Provinces	2,501	2,15,811	-- 2,13,310	}
Aden Brigade	2,15,428	2,508	+ 2,12,920	
Central Provinces and Military Accountant General (F. C. Section)—				
Central Provinces	1,566	6,555	-- 4,989	}
Military Accountant General	6,172	1,183	+ 4,989	
Allahabad Brigade and Eastern Command and United Provinces District—				
Allahabad Brigade	25,23,852	45,31,490	-- 20,08,638	}
E. C. and United Provinces District	43,17,553	27,99,067	+ 15,18,486	
Allahabad Brigade and Presidency and Assam District—				
Allahabad Brigade	21,90,866	17,21,889	+ 4,68,977	}
Presidency and Assam District	15,73,638	22,11,898	-- 6,38,260	
Allahabad Brigade and Burma District—				
Allahabad Brigade	64,482	1,72,507	-- 1,08,025	}
Burma District	1,88,599	86,991	+ 1,01,608	
Allahabad Brigade and Royal Air Force—				
Allahabad Brigade	13,444	16,642	-- 3,198	}
Royal Air Force	16,044	12,434	+ 3,610	
Carried over	30,73,68,986	30,77,03,403	-- 3,34,417	-- 3,34,417

No. 106.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1925—*contd.*

	Credits	Debits	India General	Total
	Rs.	Rs.	Rs.	Rs.
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY — <i>contd.</i>				
Brought forward	30,73,68,986	30,77,03,403	- 3,34,417	- 3,34,417
ACCOUNT BETWEEN—				
Allahabad Brigade and Army Factory Accounts—				
Allahabad Brigade	22,06,815	9,77,799	+ 12,29,016	} + 2,25,739
Army Factory Accounts	9,69,735	19,73,012	- 10,03,277	
Allahabad Brigade and Surplus Stores Accounts—				
Allahabad Brigade	445	330	+ 115	} ...
Surplus Stores Accounts	329	444	115	
Allahabad Brigade and Field Accounts Poona, (Chief Auditor's Branch)—				
Allahabad Brigade	84	2	+ 82	} ...
Field Accounts, Poona	2	84	- 82	
Allahabad Brigade and Aden Brigade				
Allahabad Brigade	26,274	4,040	+ 22,234	} .
Aden Brigade	11,873	34,107	- 22,234	
Allahabad Brigade and Military Accountant General (F. C. Section)—				
Allahabad Brigade	1,14,691	57,067	+ 57,624	} + 1
Military Accountant General	29,205	86,828	57,623	
E. C. and United Provinces District and Presidency and Assam District—				
E. C. and United Provinces District	60,96,511	11,58,748	- 49,37,763	} + 47,176
Presidency and Assam District	11,09,780	60,00,067	- 48,90,287	
E. C. and United Provinces District and Burma District				
E. C. and United Provinces District	5,17,912	4,94,221	+ 23,691	} + 381
Burma District	3,49,413	3,72,723	- 23,310	
E. C. and United Provinces District and Royal Air Force—				
E. C. and United Provinces District	18,795	51,980	- 33,185	} + 1 191
Royal Air Force	58,814	24,438	+ 34,376	
E. C. and United Provinces District and Army Factory Accounts—				
E. C. and United Provinces District	29,96,557	13,66,056	+ 16,30,501	} 82,768
Army Factory Accounts	6,25,098	23,38,367	- 17,13,269	
E. C. and United Provinces District and Surplus Stores Accounts				
E. C. and United Provinces District	6,866	2,610	+ 4,256	} 108
Surplus Stores Accounts	2,290	6,654	4,364	
E. C. and United Provinces District and Field Accounts, Poona (Chief Auditor's Branch)—				
E. C. and United Provinces District	1,046	1,355	309	} 1
Field Accounts, Poona	1,064	746	+ 308	
E. C. and United Provinces District and Aden Brigade—				
E. C. and United Provinces District	5,867	24,720	18,853	} 318
Aden Brigade	1,32,508	1,13,973	+ 18,535	
E. C. and United Provinces District and Military Accountant General (F. C. Section)—				
E. C. and United Provinces District	1,58,777	4,08,907	2,50,130	} + 1
Military Accountant General	4,51,605	2,01,474	+ 2,50,131	
Presidency and Assam District and Burma District				
Presidency and Assam District	8,48,658	10,87,011	2,43,353	} 311
Burma District	10,85,322	8,42,313	+ 2,43,009	
Presidency and Assam District and Royal Air Force—				
Presidency and Assam District	5,068	2,72,105	- 2,67,037	} + 23
Royal Air Force	2,72,640	5,580	+ 2,67,060	
Presidency and Assam District and Army Factory Accounts—				
Presidency and Assam District	7,51,059	23,19,711	15,68,652	} + 1,21,000
Army Factory Accounts	27,03,492	10,10,840	+ 16,92,652	
Presidency and Assam District and Surplus Stores Accounts—				
Presidency and Assam District	59,028	4,909	+ 54,119	} 1
Surplus Stores Accounts	4,620	58,740	54,120	
Presidency and Assam District and Field Accounts, Poona (Chief Auditor's Branch)—				
Presidency and Assam District	499	301	+ 198	} 1
Field Accounts, Poona	301	499	198	
Presidency and Assam District and Aden Brigade—				
Presidency and Assam District	1,505	1,09,760	1,08,255	} + 1
Aden Brigade	1,43,951	35,695	+ 1,08,256	
Presidency and Assam District and Military Accountant General (F. C. Section)—				
Presidency and Assam District	19,739	1,12,845	93,106	} 1
Military Accountant General	95,754	2,648	+ 93,106	
Carried over	32,92,47,908	32,92,67,112	19,144	19,144