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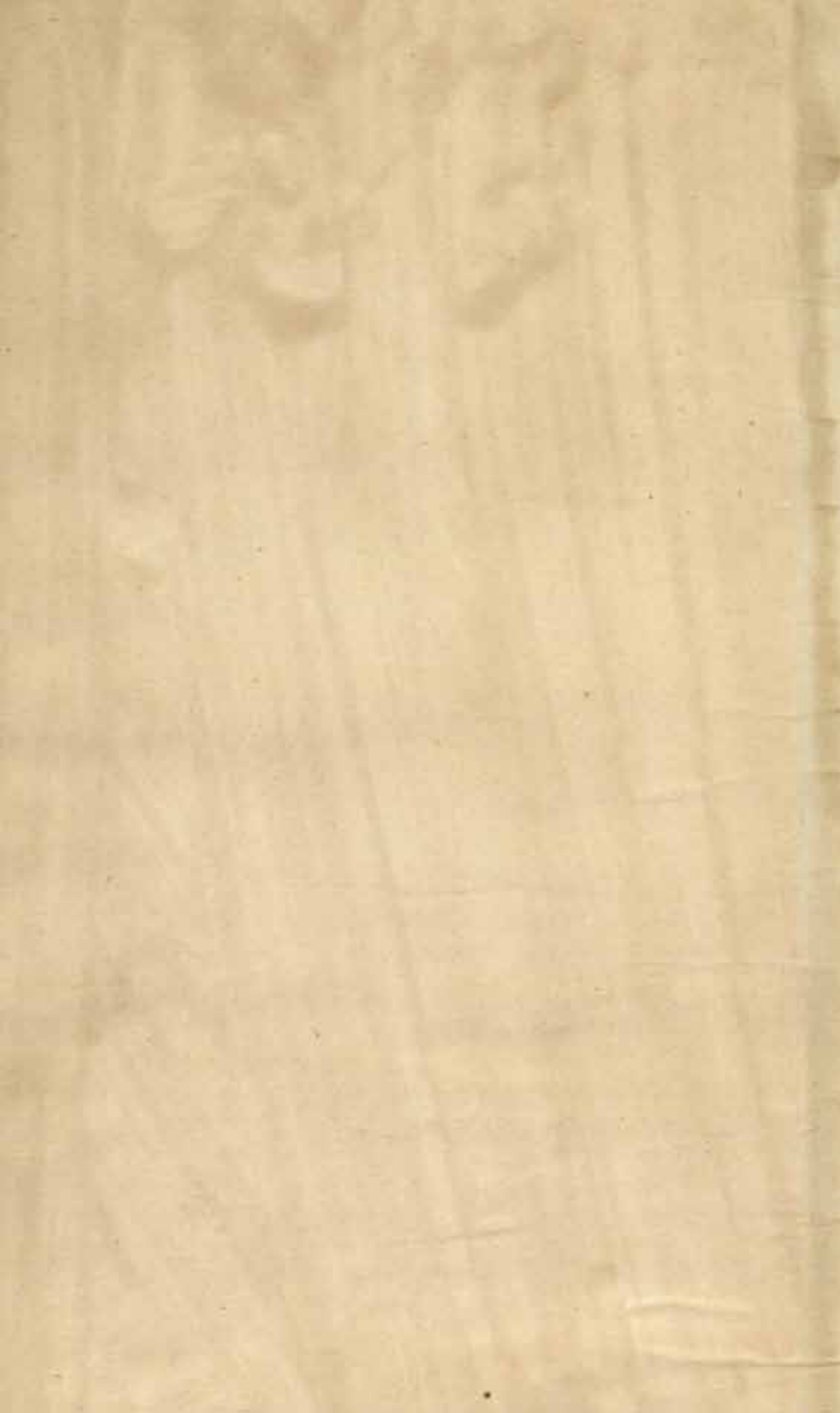
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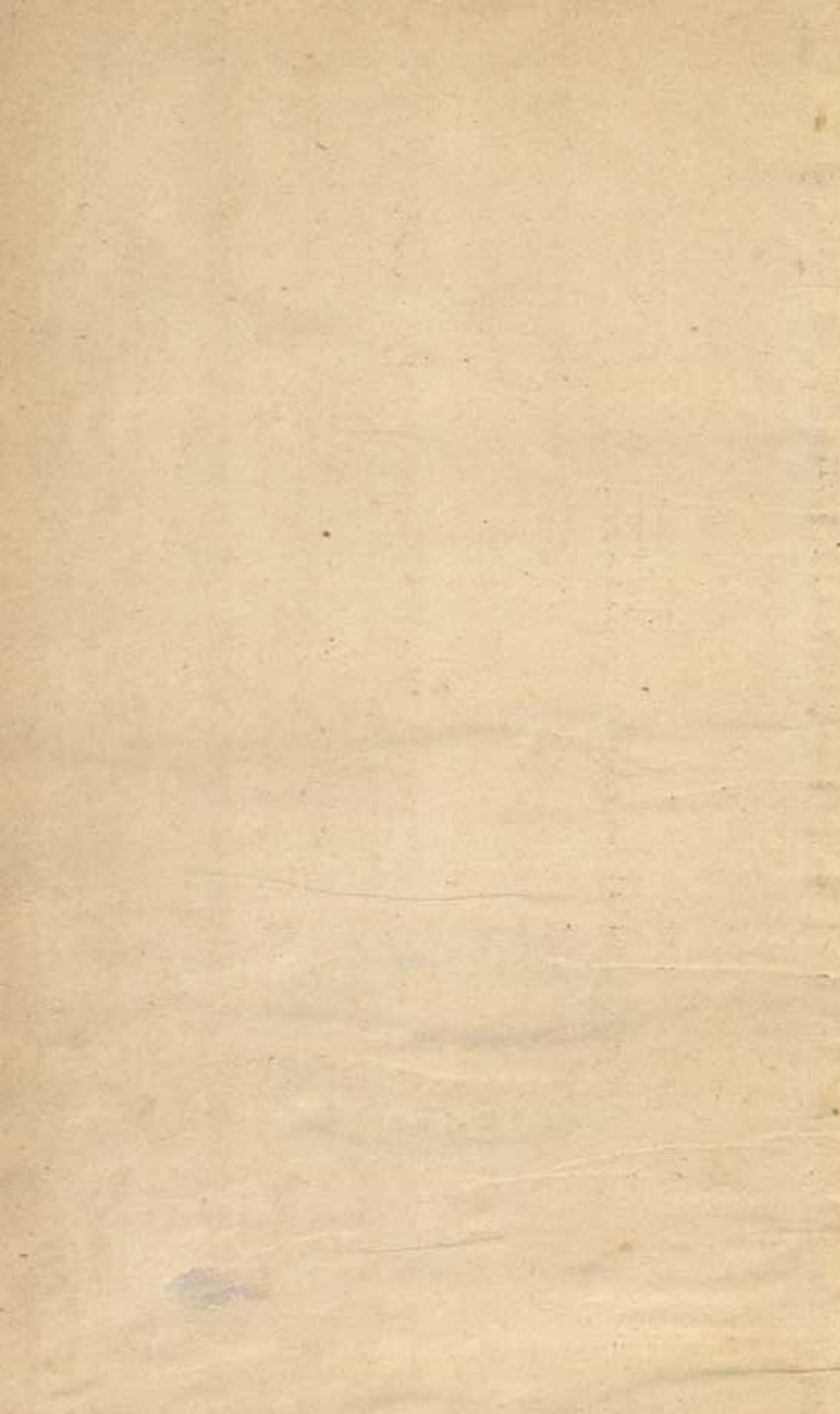
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**AUDIT**

**39501**

AND

~~D9598~~

**APPROPRIATION ACCOUNTS**

OF THE

**CENTRAL GOVERNMENT**

(CIVIL)

**1925-26**



351,720,954

I. G

Page. 329.

Read "voted" for "non-voted" in line 10 of the ~~present~~ explanations.

No.10.

Page 343, Note E.

Substitute "9,187" for "18" against item (1).

No.11.

Page 465, Note M.

Substitute "Fully realised" for "Not realised in full".

No.12.

Page 480, line 13.

Substitute "5,89,368" for "<sup>9</sup>364" against "surplus over Datum line".

No.13.

Page 492, Manufacture Accounts.

Substitute "stores" for "store" in column 2 of the Accounts against item 1 and also in line 1 under "Observations".

No.14.

Page 492.

Substitute "works" for "work" in the last line of paragraph 1 under observations.

No. Rep/

Dated the

August 1927.

Forwarded to the

G. Kaula,

Accountant General, Central Revenues.

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Second list of corrections to the Audit and Appropriation  
Accounts of the Central Government (Civil) for 1925-1926.

-----  
No. 3.

Page 67.

For "more or less on the lines indicated therein" in lines 6 & 7  
of para 93, substitute " within the scope of the Demand".

No. 4.

Page 97.

For Rs. 65,72,99,292 in the Grant column against Grand Total  
substitute Rs. 66,72,99,292.

-----  
No. 5.

Page 120, Notes A and B.

For " 39,967" against 'Saving' substitute " 19,39,967".

-----  
No. 6.

Page 136.

Substitute "<sup>C</sup> 4.4(4)" for "4.4(2)" in line 11 of the explanations.

-----  
No. 7.

Page 212.

Substitute "<sup>C</sup> 2(1) -voted, - Mainly due to the post of the Military  
Assistant Surgeon having" for the first line under the explanations of  
the causes of variation between expenditure and grant.

-----  
No. 8.

Page 218.

Add "Expenditure" after the word "proportionate" in line 1 of the  
heading.

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No. 9.

Second part of introduction to the first and second

sections of the General Government (1811) for the first

part

Page 11

The first part of the first section of the first

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Page 12

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Page 14

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Page 15

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Page 16



I List of corrections to the Audit and Appropriation Accounts of the Central Government (Civil) for 1925-26.

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No. 1

Page 392

Insert the following as a Sub-para under Account VII - Police in the Notes:-

"Sub-head A.I. - Voted - Rs. 13,260 were surrendered to Government."

---

No. 2

Page 440

Substitute "Rs. 727" for "Rs. 687" appearing in the third line of the "Explanations etc."

---

No. Rep/ dated, New Delhi, the June 1927.

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1875-1876

1871

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# AUDIT AND APPROPRIATION ACCOUNTS

OF THE

## CENTRAL GOVERNMENT (CIVIL)

For the year 1925-26.

### PREFATORY REMARKS.

This is the second Report based on the corresponding British Reports and constitutes the Audit and Appropriation Accounts referred to in Rules 51 and 52 of the Indian Legislative Rules. The Demands for Grants for the year were sanctioned under the old units of appropriation; so that grants indicated in the appropriation accounts represent grants recast according to the new subheads approved by the Finance Department. It is the next Report that will really be the first one under the new system, the grants having been sanctioned by subheads corresponding to those that will be adopted in the appropriation accounts.

2. This report deals mainly with grants for Civil expenditure of the Central Government (excluding Railway and Posts and Telegraphs transactions). It also deals with grants for expenditure in England incurred by the Secretary of State and the High Commissioner for India, and with the grants for certain debt heads for which definite grants have been sanctioned. Voted and Non-voted portions of the grants have been shown separately within each appropriation account, the non-voted figures being indicated in italics. The transactions to which these appropriation accounts pertain are dealt with by the different Civil Account and Audit offices in India and by the Accounting Officers and the Auditor in London. The Accountant General, Central Revenues, consolidates all the accounts, and thus the Report presents in one place all the Civil transactions relating to the Central Government (excluding Railway and Posts and Telegraphs transactions), so as to facilitate consideration by the Committee on Public Accounts and the Finance Department.

3. In respect of the transactions not audited by the Accountant General, Central Revenues, the part played by him, it may be observed, is primarily one of consolidation only, though, in the process, and in order to give the Report an all-India shape, he is required to edit the material furnished to him or to exercise a certain amount of discretion as regards the type of cases of irregularity or audit comment to be incorporated. This latter part of the duty renders necessary for the Accountant General, Central Revenues, to enter into prolonged and protracted correspondence with various officers which delays the issue of the publication. But, it is considered that, with further experience of the new system of preparation of the Report, the difficulties now felt



by account and audit officers will gradually disappear and it will be possible to issue the publication in March of each year as intended.

4. The bulk of the Report, it will be noticed, has been reduced to an appreciable extent as desired by the Committee in their Report on the Accounts for 1924-25. The modified decision to the effect that, ordinarily, besides cases of extreme importance and important cases where there has been unreasonable delay in passing orders, only those cases on which orders of Government have been passed should be mentioned has contributed to a great extent towards the reduction in the size of the present Report. The smaller number of cases of financial irregularity in the Delhi Public Works Department is due, in part, also to the introduction of closer control over fresh purchases of stores and over contracts, both by the executive authorities of the Department and by the internal-check authorities. This has contributed substantially to the reduction in the bulk of this report. The opportunity has been taken to make an attempt to improve the substance of the report in some respects, *e.g.*, by appending for ready reference important notes below the Summary of Accounts in the case of "area" grants, etc.

5. The report contains five main sections, *viz.*, (i) General Review of Appropriation Accounts, (ii) Important Comments on individual Appropriation Accounts, (iii) Changes in form and classification, (iv) Miscellaneous observations and (v) Appropriation Accounts.

6. The analysis under Grants, and a general index, as in the last report, have been appended at the end.

NEW DELHI;  
The 8th May 1927.

G. KAULA,  
Accountant-General,  
Central Revenues.

## REPORT.

### SECTION I.—GENERAL REVIEW OF APPROPRIATION ACCOUNTS.

*Introductory.*—It should be borne in mind, in considering these Audit and Appropriation Accounts, that whilst they are framed on the best information available, and, in the great majority of cases, after communication with the Departments concerned, they are necessarily prepared before the Departmental witnesses have been examined, and that they do not possess the same degree of authority or finality as the Report ultimately presented to the Legislative Assembly by its own Committee on Public Accounts after hearing evidence on the points raised herein.

It may also be remembered that they necessarily deal only with the small percentage of cases which are important enough to require comment or investigation, and afford no indication of the standard attained in the administration of public expenditure taken as a whole.

**2. Distinction between matters relating to voted and non-voted subjects.**—A distinction has been maintained throughout between matters relating to voted and non-voted subjects. The non-voted figures in the Appropriation Accounts have been printed in italics, and the other matters dealing with non-voted subjects have been clearly specified as such.

**3. Appropriation Accounts.**—For purposes of financial control the grants sanctioned by the Legislative Assembly for voted expenditure and by the Finance Department for non-voted expenditure were divided into primary units of appropriation under each head of account, and appropriation audit was conducted by these primary units. According to the decisions discussed in the Prefatory Remarks of the previous year's Report, which were arrived at after the close of the year, the details of the grants as exhibited in the Appropriation Accounts have, however, been recast, as far as possible, by sub-heads adopted in the Demands for Grant for 1926-27. Whilst the Appropriation Accounts thus show in greater detail the variations of expenditure from provision made for different purposes, the excesses and savings under individual sub-heads do not necessarily represent excesses or savings under the primary units with reference to which financial control was exercised during the year. The excesses or savings under the primary units have, however, been brought out in the Explanations given under the Appropriation Accounts where necessary and possible.

Re-appropriations within a voted grant, or re-appropriations sanctioned by authorities other than the Finance Department within a non-voted grant, have not been included in the Appropriation Accounts, but they have been mentioned in the Explanations or Notes under the



Appropriation Accounts, where they indicate either substantial deviation from the policy to give effect to which funds were provided, or faulty administration of grant. Excesses under individual sub-heads appearing in the Appropriation Accounts which have been explained in the footnotes were covered by reappropriation unless stated otherwise.

No decision has yet been arrived at on the question whether grants sanctioned by the Legislature should be for *gross* or for *net* expenditure, in cases where recoveries are taken in reduction of expenditure. As the grants for 1925-26 were sanctioned *net*, only the excesses over *net* grants (after deducting the recoveries taken in reduction of expenditure) have been taken as requiring sanction, as in previous years. Accordingly, in the Grand Summary of Appropriation Accounts, as well as in all other statistics and comments in this Report, the grants, expenditure, excesses and savings, represent the *net* figures after deducting recoveries, if any, taken in reduction of expenditure. In the Appropriation Accounts, however, the excesses and the savings have been worked out with reference to both *gross* and *net* grants and expenditure.

In a few cases the actual expenditure as recorded in the books of the Accountant General, Central Revenues, and as exhibited in the Appropriation Accounts, have not been accepted by the Controlling Officers who were invited to furnish explanations of variations between the sanctioned grants and the actual expenditure under each sub-head. It was not possible to reconcile all the discrepancies at such a distant date after the accounts of the year had long been closed and during the pressure of the preparation of these Appropriation Accounts. The report is based on the booked figures of the account offices concerned and it may be necessary in those few cases where figures have not been reconciled with the departmental figures, that the explanations of variations may require some modifications as a result of information that may be placed before the Committee on Public Accounts by official witnesses. It is hoped that, as the result of the working of the new system of control of expenditure mentioned in paragraph 13 (ii), such discrepancies would not occur from 1927-28.

---

4. *Outturn of the year.*—The following statement compares the total (voted and non-voted) grants with the total expenditure:—

	Expenditure charged to Revenue,		Expenditure charged to Capital,		Disbursements of Loans and Advances.		Total.		Grand Total.
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	
Amount originally sanctioned	Rs. 15,84,62,700	Rs. 28,90,32,000	Rs. 1,50,66,000	Rs. 4,61,000	Rs. 17,24,14,000	...	Rs. 34,59,42,700	Rs. 28,24,93,000	Rs. 62,84,35,700
Supplementary Grants.	Rs. 1,43,76,000	Rs. 1,38,43,792	Rs. 1,07,47,000	Rs. -1,03,200	Rs. ...	...	Rs. 2,51,23,000	Rs. 1,37,40,592	Rs. 3,88,63,592
<hr/>									
Total Grants	Rs. 17,28,38,700	Rs. 29,58,75,792	Rs. 2,58,13,000	Rs. 3,57,800	Rs. 17,24,14,000	...	Rs. 37,10,65,700	Rs. 29,62,33,592	Rs. 66,72,99,292
Total Expenditure	Rs. 16,08,90,801	Rs. 28,53,56,336	Rs. 1,75,77,140	Rs. 3,48,740	Rs. 10,90,87,533	...	Rs. 28,75,55,474	Rs. 28,57,05,076	Rs. 57,32,60,550
<hr/>									
Excess ( <i>plus</i> ), Saving ( <i>minus</i> )	Rs. -1,19,47,899	Rs. -1,05,19,456	Rs. -82,35,800	Rs. -9,060	Rs. -6,33,26,467	...	Rs. -8,35,10,226	Rs. -1,05,28,516	Rs. -9,40,38,742
<hr/>									
									Rs.
									1,79,37,000
									71,56,000
									<hr/> 2,51,23,000



5. *Savings*.—The percentage of total savings under voted grants works upto 22.50 and under non-voted grants to 3.55. Out of the 'voted' grant 2.44 per cent. was surrendered. The amounts actually surrendered are indicated in the Notes to the Appropriation Accounts under the grants concerned.

If the surrenders in the case of voted expenditure were included in the grant, as in the case of non-voted expenditure, the percentage of saving for the former class of expenditure would have been 20.06. Further, had the savings under disbursements of Loans and Advances referred to in paragraph 4 been surrendered, the percentage of savings would have been reduced to about 3.70, and would then have compared more favourably with the percentage for non-voted expenditure.

6. Savings occurred under 58 out of 71 voted grants, notably under grants 87 and 88. A list of the more important savings under voted grants is given below. Remarks on these savings have been offered in the Notes or Comments on individual Appropriation Accounts, where necessary :—

No. and Name of Grant.	Original grant.	Supplementary Grant		Total grant.	Actual expenditure.	Saving.
		Sanctioned in Septem-ber 1925.	Sanctioned in Febru-ary 1926.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17. Taxes on Income ...	62,56,900	...	...	62,56,900	55,18,582	7,38,318
18. Salt ...	1,11,25,900	...	...	1,11,25,900	90,85,689	20,40,211
19. Opium ...	1,78,94,900	50,96,000	...	2,29,90,900	2,09,61,366	20,29,534
20. Stamps ...	8,53,000	...	...	8,53,000	5,98,203	2,54,797
29. Legislative Bodies ...	6,39,000	...	...	6,39,000	5,18,485	1,20,515
55. Agriculture ...	13,32,000	2,44,000	...	15,76,000	12,26,303	3,49,697
70. Miscellaneous ...	38,90,000	...	11,05,000	50,04,000	38,76,397	11,27,603
71. adjustments with Provincial Govern-ments.	15,74,000	...	52,000	16,26,000	8,05,392	8,20,608
77. Andamans and Nicobar Islands.	41,63,000	...	...	41,63,000	35,74,663	5,88,337
81. Expenditure in Eng-land—Secretary of State for India.	16,52,000	...	3,21,000	19,73,000	15,68,932	4,04,068
82. Expenditure in Eng-land—High Com-missioner for India.	22,43,000	...	...	22,43,000	13,48,882	8,94,118
83. Irrigation Works—Not charged to Revenue.	27,000	...	...	27,000	—96,675	1,23,675
86. Delhi Capital Outlay	1,50,39,000	...	...	1,50,39,000	95,57,444	54,81,556
86-A. Capital Outlay on Vizagapatam Har-bour.	...	99,47,000	...	99,47,000	64,76,753	25,70,247
87. Interest Free Advances	1,82,15,000	...	...	1,82,15,000	1,01,17,559	80,97,441
88. Loans and Advances bearing Interest.	15,41,99,000	...	...	15,41,99,000	9,89,69,974	5,52,29,026

7. Savings occurred under 51 out of 69 non-voted grants. A list of the more important savings under non-voted grants is given below.

Remarks on these savings have been offered in the Notes or Comments on individual Appropriation Accounts, where necessary :—

No. and Name of Grant.	Original grant.	Supplementary grant.	Total.	Actual expenditure.	Saving.
	Rs.	Rs.	Rs.	Rs.	Rs.
67. Civil Works ...	29,79,000	9,40,300	39,28,300	21,83,785	17,44,515
75. Delhi ...	3,80,000	9,553	3,89,553	2,89,496	1,00,057
82. Expenditure in England under control of the High Commissioner.	53,70,000	...	53,70,000	44,39,697	9,30,303
Ecclesiastical ...	34,91,000	—1,29,874	33,61,126	29,51,876	4,09,250

8. The statistics given above would appear to indicate a tendency to provide more funds than ultimately prove actually required for voted expenditure. A comparison of the total expenditure with the original grant as exhibited in the statement given in paragraph 4 above, will show that the reverse is the case with non-voted expenditure.

The question of over-estimating was dealt with by the Committee on Public Accounts in connection with the accounts for 1924-25, and the recommendations of the Committee, on which orders are awaited, have been mentioned in paragraph 110 (v).

9. *Excesses.*—The following statement shows the excesses over voted grants, which require the sanction of the Legislative Assembly :—

No. and Name of Grant.	Original grant.	Supplementary grant.	Total grant.	Actual expenditure.	Excess.
	Rs.	Rs.	Rs.	Rs.	Rs.
27. Staff Household and Allowances of the Governor-General ...	10,63,000	...	10,63,000	12,66,033	2,03,033
28. Executive Council ...	62,000	...	62,000	81,539	19,539
39. Payments to Provincial Governments on account of Administration of Agency subjects ...	1,01,000	1,92,000	2,93,000	2,95,359	2,359
41. Administration of Justice ...	46,000	...	46,000	46,108	108
42. Police ...	1,82,000	1,09,000	2,91,000	2,95,654	4,654
46. Geological Survey ...	1,71,000	...	1,71,000	1,71,001	1
51. Other scientific Departments ...	3,03,000	...	3,03,000	3,13,840	10,840
52. Education ...	2,37,000	...	2,37,000	2,50,712	13,712
56. Civil Veterinary Services ...	6,56,000	1,13,000	7,69,000	7,74,598	5,598
60. Census ...	1,000	...	1,000	3,384	2,384
62. Emigration—External ...	79,000	...	79,000	82,680	3,680
68. Superannuation Allowances and Pensions...	30,06,000	22,38,000	52,44,000	53,76,756	1,32,756
72. Refunds ...	57,26,000	...	57,26,000	65,21,612	7,95,612
Total ...	1,16,33,000	26,52,000	1,42,85,000	1,54,79,276	11,94,276



In the case of the following grants the excesses were covered to the extent indicated by allotments sanctioned by the Finance Department from the Reserve at their disposal :—

Grant,	Excess.	Allotments from Reserve.	Net excess.
	Rs.	Rs.	Rs.
27. Staff Household and Allowances of the Governor General	2,03,033	52,824	1,50,209
39. Payments to Provincial Governments on account of Administration of Agency Subjects.	2,359	1,085	374
42. Police ... ..	4,654	14,481	...
46. Geological Survey ... ..	1	20,000	...
51. Other Scientific Departments ... ..	10,840	11,375	...
52. Education ... ..	13,712	13,000	712
56. Civil Veterinary Services ... ..	5,598	32,175	...
60. Census ... ..	2,384	2,630	...
62. Emigration—External ... ..	3,680	9,410	...
72. Refunds ... ..	7,95,612	1,25,063	6,70,549

10. The following statement shows the excesses over non-voted grants which require the sanction of the Finance Department :—

Number and Name of Grant.	Original grant.	Supplement-ary grant.	Total grant.	Actual expenditure.	Excess.
	Rs.	Rs.	Rs.	Rs.	Rs.
18. Salt ... ..	39,12,000	1,85,939	40,97,939	41,01,998	4,057
19. Opium ... ..	74,000	1,430	75,430	76,101	671
20. Stamps ... ..	3,000	26,000	29,000	29,057	57
21. Forest ... ..	3,42,000	—38,786	3,03,214	3,05,158	1,944
28. Executive Council ... ..	4,80,000	6,667	4,86,667	4,98,264	11,597
30. Foreign and Political Department	1,62,000	1,400	1,63,400	1,71,712	8,312
32. Legislative Department ... ..	1,63,000	...	1,63,000	1,63,404	404
35. Commerce Department ... ..	76,000	—1,800	74,200	74,476	276
38. Central Board of Revenue ... ..	81,000	1,500	82,500	82,812	312
40. Audit ... ..	6,29,000	—92,280	5,36,720	5,80,666	43,946
41. Administration of Justice ... ..	...	...	...	290	290
52. Education ... ..	...	...	...	10,996	10,996
54. Public Health ... ..	1,22,000	11,400	1,33,400	1,44,130	10,730
60. Census ... ..	...	...	...	2,630	2,630
62. Emigration—External ... ..	26,000	1,300	27,300	28,055	755
66. Mint ... ..	1,03,000	—18,000	85,000	85,702	592
Total ... ..	61,73,000	84,770	62,57,770	63,55,339	97,569

11. *Over-estimating in Works Grants.*—There were large savings under the several works grants and works subheads as shown in the statement given below :—

No. and Name of Grant.		Grant.	Expenditure.	Savings.
		Rs.	Rs.	Rs.
18. Salt :				
Subhead D. 4.—Works	...	12,98,100	6,08,242	6,89,858
" J.—Works (voted)	...	5,35,500	3,86,434	1,49,066
22. Irrigation, Navigation, etc.	{ Non-voted	14,34,200	13,37,545	96,655
	{ Voted	15,07,000	13,87,159	1,19,841
67. Civil Works	{ Non-voted	39,28,300	21,83,785	17,44,515
	{ Voted	1,38,68,000	1,38,58,013	9,987
83. Irrigation Works—Not charged to Revenue	...	27,000	—96,675	1,23,675
86. Delhi Capital Outlay (voted)	...	1,50,39,000	95,57,444	54,81,556

It will be observed that under the grant for Civil Works the saving is almost entirely in the non-voted section. This, however, does not represent the real position as will be apparent from a reference to sub-head E. 1. in the Appropriation Account for that grant, under which there was lapse of the entire non-voted provision of Rs. 10,85,200, owing to the expenditure that was covered by this grant having been adjusted in the accounts against the voted provision under the sub-head, resulting in a considerable excess under the latter. Had the expenditure been taken to the head under which the necessary provision existed the saving would have been more evenly balanced between voted and non-voted.

It is possible that in the cases of these grants it is difficult to make accurate estimates due to unforeseen causes—like delays in carrying out works or in obtaining supplies from contractors, etc. which ultimately result in under-spending. The Committee on Public Accounts in their Report on the accounts for 1924-25 had occasion to comment on the tendency to over-estimating requirements in the various works grants. They recommended that the system of making lump cuts introduced in the Demands for Grants to allow for probable underspendings should be applied more boldly than has yet been the case. The case of Delhi Capital Outlay is an instance where, in spite of a lump deduction of Rs. 38 lakhs for probable savings, the total saving at the end of the year was as high as about 36 per cent. of the total net grant. It is for consideration whether in this case, as also in the case of the other works grants where large savings usually accrue, the system of making lump cuts should not be more freely resorted to as recommended by the Committee on Public Accounts. In England also the principle of an overhead cut, i.e., a lump sum deduction superimposed on a normal allowance for the difficulties of one kind or another which are found to impede progress on approved services, is applied to the fullest possible extent and attempts are made to bring down the saving to 6 per cent.

12. *Allotments from the Reserve at the disposal of the Finance Department.*—A list of the allotments sanctioned from the Reserve appears



under the Appropriation Account for grant No. 70—Miscellaneous. A reference to the various Appropriation Accounts relating to the grants to which the allotments were sanctioned will show that in the majority of cases the allotments from the Reserve proved ultimately to be unnecessary. A few of the more important cases where large savings accrued are mentioned below :—

No. and Name of Grant.	Allotments from the Reserve.	Savings under the Grant.
	Rs.	Rs.
20. Stamps	1,500	2,54,797
21. Forest	577	32,772
29. Legislative Bodies	3,200	1,20,515
37. Department of Industries and Labour	89	46,030
53. Medical Services	27,200	96,516
71. Adjustments with Provincial Governments	17,400	8,20,608
76. Ajmer-Merwara	7,000	1,34,554

13. *Control of Expenditure.*—(i) The following statement compares the number of excess grants required for 1925-26 with the number of such grants for the previous four years :—

	Total No. of Grants.		No. of grants in which excess occurred.	
	Voted.	Non-voted.	Voted.	Non-voted.
1921-22	51	50	22	27
1922-23	63	59	24	24
1923-24	61	62	7	14
1924-25	61	60	10	11
1925-26	71	69	13	16

It will be seen from paragraph 9 that out of the excesses under 13 voted grants, the excesses were fully covered in six cases by allotments from the Reserve. As will be seen from sub-paragraph (ii) below, adequate machinery has been provided to watch the progress of expenditure with effect from October 1926 and it is expected that substantial improvement in this respect will be visible in the Reports for 1926-27 and subsequent years.

(ii) The authority administering a grant is ultimately responsible for keeping the expenditure within the grant and to obtain additional grants to meet anticipated excess expenditure. The numerous excesses under individual sub-heads and excesses over grants in past years led the Committee on Public Accounts to recommend the necessity of devising suitable means for making the control of Departments over expenditure more effective. In their Resolution dated the 2nd August 1926, the Finance Department have laid down detailed instructions for the guidance of the Head of each department who controls the expenditure through Controlling Officers appointed by him and the subordinate Disbursing Officers.

These instructions, which are not applied to those branches of the service whose accounts are maintained by Pay and Accounts Officers, are briefly on the following lines:—

- (a) Bills drawn by disbursing officers give the complete accounts classification and are supported by statements of progressive expenditure, except for bills relating to pay and allowances drawn with pay.
- (b) The controlling officer gets on the 3rd of each month returns for sums actually drawn by disbursing officers during the preceding month, satisfies himself that the accounts classification has been properly given and watches the progressive expenditure for the expenditure under his control after including book adjustments made in the account office.
- (c) The head of the department similarly receives monthly accounts from each controlling officer, includes the expenditure upon pay and allowances drawn with pay which is to be communicated to him by the Accountant General, and forwards a consolidated monthly statement of expenditure to date under the various heads of disbursement for verification with the figures booked in the account office.
- (d) The head of the Department and the Accountant General are jointly responsible for monthly reconciliation of expenditure from the accounts for 1927-28. The reconciliation is not intended to be very close as the main object is to see that the departmental accounts are being maintained sufficiently accurate for purposes of exercising satisfactory control over expenditure.

The procedure prescribed should, if no difficulties appear in the course of the actual working of the rules, enable the head of each department or controlling officer to recognise without delay any necessity for increasing the provision under particular sub-heads and applying, if necessary, to the administrative departments for additional funds in time. The effect of these orders would be known in the Reports for 1927-28 and subsequent years.

(iii) The excesses under certain sub-heads within grants were scrutinised by the Departments concerned after the close of the year in accordance with the procedure laid down in paragraph 12 of Finance Department Resolution No. D. 1089A., dated the 1st June 1926, which introduced the system of a preliminary examination of excesses by the Department responsible for the grant with a view to formal sanction of such excesses if re-appropriations could have been made within the grant before the close of the year. This procedure of review by a higher authority is being reconsidered and it is expected that detailed instructions as to the exact procedure to be followed by Departments will issue shortly.



14. *Supplementary grants obtained but not required.*—The following statement shows the voted grants under which the expenditure proved ultimately to be well within the original grant, but in connection with which supplementary grants were obtained.

No. and name of Grant.	Original Grant.	Supplementary Grant.	Total.	Actual expenditure.	Saving.
	Rs.	Rs.	Rs.	Rs.	Rs.
25. Interest on Ordinary Debt and Reduction or Avoidance of Debt.	1,38,18,000	1,06,000	1,39,24,000	1,34,97,980	4,26,020
55. Agriculture ...	13,32,000	2,44,000	15,76,000	12,26,303	3,49,697
65. Currency ...	51,40,000	84,000	52,24,000	52,21,691	3,02,309
70. Miscellaneous ...	38,99,000	11,05,000	50,04,000	38,76,307	11,27,693
71. Adjustments with Provincial Governments.	15,74,000	52,000	16,26,000	8,55,92	8,20,808
76. Ajmer-Merwara ...	13,61,000	30,000	13,91,000	12,56,444	1,34,556
81. Expenditure in England under Control of the Secretary of State.	16,52,000	3,21,000	19,73,000	15,68,932	4,04,068

The following statement shows the non-voted grants under which the expenditure proved ultimately to be well within the original grant, but in connection with which supplementary grants were obtained :—

No. and name of Grant.	Original Grant.	Supplementary Grant.	Total.	Actual expenditure.	Saving.
	Rs.	Rs.	Rs.	Rs.	Rs.
26. Interest on Miscellaneous Obligations.	4,09,29,000	14,10,860	4,23,39,860	4,05,96,077	17,43,783
31. Home Department ...	7,42,000	26,300	7,68,300	7,37,042	31,258
34. Finance Department ...	2,70,000	3,403	2,73,403	2,41,844	31,762
37. Department of Industries and Labour.	96,000	3,411	99,411	95,029	4,382
67. Civil Works ...	29,79,000	9,49,300	39,28,300	21,83,785	17,44,515
68. Superannuation Allowances and Pensions.	2,37,82,000	2,58,738	2,40,40,738	2,30,46,836	9,93,902
74. Baluchistan ...	44,30,000	88,499	45,18,499	43,54,028	1,64,471
75. Delhi ...	3,80,000	5,553	3,85,553	2,89,496	1,00,057
76. Ajmer-Merwara ...	1,44,000	11,000	1,55,000	1,35,839	19,161
81. Expenditure in England under Control of the Secretary of State.	12,43,000	46,000	12,89,000	12,15,302	73,698

15. *Grants reduced by the Assembly.*—In the four cases mentioned below specific reductions of the amounts noted against each grant were made by the Legislative Assembly during the voting of the demands. The amount of saving as compared with the reduced grant under each is also given below.

No. and name of Grant.	Original demand as presented.	Amount reduced by the Assembly.	Demand actually passed.
	Rs.	Rs.	Rs.
(i) 17. Taxes on Income ...	62,57,000	100	62,56,900
(ii) 18. Salt ...	1,11,26,000	100	1,11,25,900
(iii) 19. Opium ...	1,78,95,000	100	1,78,94,900
(v) 20. Stamps ...	25,53,000	17,00,000	8,53,000



The savings under (i), (ii) and (iv) amounted to Rs. 7,38,318, Rs. 20,40,211 and Rs. 2,54,797 respectively. As regards (iii), a supplementary grant of Rs. 50,96,000 was sanctioned by the Legislative Assembly in September 1925. Against the total grant of Rs. 2,29,90,900, actual saving amounted to Rs. 20,29,534. It may be stated that the lump cut under (iv) was made in the desire that the capital expenditure for Security Printing should be met from loan funds and accordingly a supplementary demand equal in amount was obtained under the capital head in September 1925.

**16. Restoration of grants not assented to by the Assembly.**—There was no such case during the year under review.

**17. Authorisation of expenditure by the Governor-General.**—No expenditure was authorised during the year by the Governor General under Section 67 A (8) of the Government of India Act.

**18. Re-appropriation from one voted grant to another.**—The following re-appropriations were sanctioned during the year but were not accepted in audit.

The local Administration of Ajmer-Merwara sanctioned a re-appropriation of Rs. 50 from Grant No. 17 Taxes on Income to Grant No. 76 Ajmer-Merwara, and a re-appropriation of Rs. 500 from the latter grant to Grant No. 20 Stamps. These involved transfer of funds from one demand to another.

The Foreign and Political Department sanctioned a re-appropriation of Rs. 16,640 from savings under grant No. 80—Hyderabad to Grant No. 20—Stamps (Rs. 200) and Grant No. 69—Stationery and Printing (Rs. 16,440). These involved transfer of funds from one demand to another.

**19. Cases in which expenditure was incurred for purposes not approved of or specially disapproved of by the Legislative Assembly or the Standing Finance Committee.**—There was no such case during the year under report.

**20. Authorisation of expenditure in anticipation of approval of the Standing Finance Committee or provision of funds.**—During the year 1925-26, the following items of expenditure, for which no provision was made in the original budget, were authorised by the Finance Department in anticipation of approval of the Standing Finance Committee (where necessary) and of provision of funds either by supplementary grants from the Legislative Assembly or by re-appropriations.

(1) *Grant 27—Staff, Household and Allowances of the Governor General.*—Expenditure to the extent of £2,100 (Rs. 28,000) for replacement of motor cars of His Excellency the Viceroy.

(2) *Grant 70—Miscellaneous.*—Expenditure to the extent of Rs. 3,000 for the work of the Coal Dust Committee.

(3) *Grant 53—Medical Services.*—Expenditure to the extent of Rs. 17,790 on account of cost of Indian Medical Service Selection Board at Simla.

(4) *Grant 26—Interest on Miscellaneous obligations.*—Expenditure to the extent of Rs. 20,000 for advertisement charges of postal cash certificates.

(5) *Grant 67—Civil Works.*—Expenditure to the extent of Rs. 75,000 in connection with the scheme of water supply to Chandbagh—Forest Research Institute, Dehra Dun.

(6) *Grant 18—Salt.*—Expenditure to the extent of Rs. 25,000 to meet charges connected with the protection of Khewra Mines against inflow of water from the Gorga stream.

(7) *Grant 22—Irrigation, Navigation etc.*—Expenditure of Rs. 25,000 to meet pensionary charges of the Irrigation Department.

(8) *Grant 18—Salt.*—The adjustment of expenditure amounting to Rs. 2,58,600 on account of the increased percentage of the Gross Provincial expenditure for the years 1921-22 to 1923-24 under "6 Excise" in Burma to be paid by the Central Government.

(9) *Grant 55—Agriculture.*—Expenditure estimated at Rs. 29,400 for the sugar cable service attached to the sugar Bureau at Pusa.

(10) *Grant 86-A—Capital outlay on Vizagapatam Harbour.*—Expenditure of Rs. 90,47,000 on account of capital outlay on Vizagapatam Port.

(11) *Grant 16—Customs.*—Payment of Rs. 1,61,210/11/0 representing refund of custom duties to the Baroda Durbar.

(12) *Grant 21—Forest.*—Payment of a total expenditure of Rs. 20,000 required for (i) purchase of a second boiler (Rs. 15,000) and (ii) travelling expenses of certain non-gazetted staff (Rs. 5,000) in connection with the Forest Research Institute, Dehra Dun.

(13) *Grant 31—Home Department.*—Increased expenditure due to the continuance of the staff selection Board up to 31st March 1926.

(14) *Grant 70—Miscellaneous.*—Expenditure to the extent of Rs. 90,000 in connection with the appointment of the Royal Commission on Indian Currency and Finance.

(15) *Grant 67—Civil Works.*—Expenditure of Rs. 16,900 on account of special repairs to sanitary installation at Viceregal Lodge, Simla.

(16) *Grant 69—Stationery and Printing.*—Expenditure of Rs. 2,17,558 in connection with the claims made by Messrs. Lalchand and Sons, late printing contractors, for breach of contract and prosecution suits.

(17) *Grant 76—Ajmer-Merwara.*—Expenditure of Rs. 10,028 for famine relief in Ajmer-Merwara.

(18) *Grant 56—Civil Veterinary Services.*—Expenditure of Rs. 22,317 for providing a stand for the oil engine and for the renewal of the storage battery at the Imperial Institute of Veterinary Research, Mukteswar.



(19) *Grant 56—Civil Veterinary Services.*—Expenditure of Rs. 1,00,000 for producing sera and vaccines at the Imperial Institute of Veterinary Research, Mukteswar, to meet unprecedented demands from Provincial Governments and Indian States.

(20) *Grant 67—Civil Works.*—Expenditure of Rs. 50,000 for refurnishing "Belvedere", Calcutta.

(21) *Grant 70—Miscellaneous.*—Expenditure of Rs. 75,000, in connection with the deputation to South Africa.

(22) *Grant 67—Civil Works.*—Expenditure of Rs. 9,500 for construction of three cattle sheds at the Izatnagar Branch Laboratory at the Imperial Institute of Agriculture.

(23) *Grant 77—Andamans and Nicobar Islands.*—Expenditure of Rs. 6,000 in connection with the employment of a special force to put an end to the constant source of danger to the convicts and free settlers of the Andamans from the Jarawas.

(24) *Grant 70—Miscellaneous.*—Expenditure of Rs. 58,000, in connection with the continuance of the Indian Taxation Enquiry Committee.

(25) *Grant 19—Opium.*—Expenditure of Rs. 10,795 for the purchase of a new boiler for the Ghazipur Opium Factory.

In respect of all the items mentioned above, the approval of the Standing Finance Committee was obtained during the year and communicated to audit. Funds were provided either by reappropriation within the grant, by supplementary grants or by allotments from the Reserve at the disposal of the Finance Department.

In this connection it might be mentioned that the Auditor General in his letter forwarding the Audit and Appropriation Accounts for 1924-25 raised the following questions:—

"Does the Public Accounts Committee wish a complete list to be given even when—

- (i) Approval of the Standing Finance Committee is not necessary or has subsequently been obtained, and
- (ii) a supplementary grant is found to be necessary or has subsequently been obtained?"

**21. Loss or Gain by Exchange.**—A certain proportion of expenditure is defrayed from the Home Treasury of the Government of India. For account purposes such transactions in sterling are converted in India at the flat rate of exchange, viz., £1 = Rs. 10. The difference between this flat rate and the average of the daily Calcutta Telegraphic Transfer rates in London in respect of all revenue and capital transactions in England is adjusted in the Indian Books as loss or gain by exchange under the several major heads under which the transactions in England occur. For the year 1925-26 an average rate of exchange of 1s. 6d. the rupee was adopted for budget purposes. The average rate during the year was 1s. 6.08d., and affected the expenditure on exchange to a very slight extent.

As stated in paragraph 95 (ii), provision for exchange, except on value of stores purchased for India and in those cases where provision for English expenditure continues in the Subject Demands, has been transferred to the English Grants where they appear in lump. Accordingly, it is not possible to work out the savings and excesses on account of exchange under the various major heads separately as was done in the previous year's Report. An attempt has, however, been made to work out the variations with reference to the provision exhibited in the Financial Statement as below :—

Major Heads.				Provision for 1925-26.	Actual 1925-26.	Excess (+) Saving (-).
1. Customs	...	...	...	67,000	40,117	-26,883
2. Taxes on Income	...	...	...	29,000	26,851	-2,149
3. Salt	...	...	...	24,000	9,110	-14,890
4. Opium	...	...	...	19,000	27,934	+ 8,934
5. Land Revenue	...	...	...	6,000	1,026	-4,974
6. Excise	...	...	...	6,000	1,179	-4,821
7. Stamps	...	...	...	1,48,000	2,01,573	+ 53,573
8. Forest	...	...	...	74,000	66,772	-7,228
15. Other Revenue Expenditure	...	...	...	35,000	14,290	-20,710
19. Interest on Ordinary Debt	...	...	...	1,80,39,000	1,80,98,323	+ 59,323
20. Interest on Miscellaneous Obligations	...	...	...	32,000	33,582	+ 1,582
22. General Administration	...	...	...	10,95,000	8,55,876	-2,39,124
23. Audit	...	...	...	86,000	85,515	-485
24. Administration of Justice	...	...	...	26,000	28,395	+ 2,395
25. Jails and Convict Settlements	...	...	...	20,000	13,511	-6,489
26. Police	...	...	...	88,000	72,746	-15,254
27. Ports and Pilotage	...	...	...	1,13,000	1,06,970	-6,030
28. Ecclesiastical	...	...	...	2,87,000	2,30,812	-56,388
29. Political	...	...	...	4,27,000	3,54,181	-72,819
30. Scientific Departments	...	...	...	2,56,000	2,08,331	-47,669
31. Education	...	...	...	27,000	19,389	-7,611
32. Medical	...	...	...	1,11,000	56,851	-54,149
33. Public Health	...	...	...	22,000	17,554	-4,446
34. Agriculture	...	...	...	51,000	35,054	-15,946
35. Industries	...	...	...	21,000	7,241	-13,759



Major Heads.					Provision for 1925-26.	Actual 1925-26.	Excess (+) Saving (-).
36. Aviation	...	...	...	...	1,000	1,250	+ 250
37. Miscellaneous Departments	...	...	...	...	89,000	-748	-89,748
38. Currency	...	...	...	...	6,45,000	6,23,805	-21,195
39. Mint	...	...	...	...	14,000	17,164	+ 3,164
41. Civil Works	...	...	...	...	37,000	47,588	+ 10,588
44. Territorial and Political Pensions	...	...	...	...	38,000	34,318	-3,682
45. Superannuation Allowances and Pensions	...	...	...	...	65,84,000	62,50,310	-3,33,690
46. Stationery and Printing	...	...	...	...	2,49,000	3,72,888	+ 1,23,888
47. Miscellaneous	...	...	...	...	4,55,000	4,34,918	-20,082
56. E. Capital Outlay on Vizagapatam Port	...	...	...	...	3,01,667	2,55,935	-45,732
57. Initial Expenditure on New Capital at Delhi	...	...	...	...	1,26,100	85,526	-40,574
60-A. Other Works not charged to Revenue	...	...	...	...	1,22,000	1,13,538	-8,462
II. Taxes on Income—Refunds	...	...	...	...	1,34,000	1,51,698	+ 17,698

**22. Provincial Loans Fund.**—Extracts from the annual Report on the working of the Provincial Loans Fund during 1925-26 issued by the Finance Department, which administers the Fund, are reproduced below :—

The Provincial Loans Fund was established on 1st April 1925 for the purpose of concentrating all loan transactions between the Central and Provincial Governments in a self-contained financial unit which should be altogether independent of the general debt account of the Central Government, and with the further object of regulating on systematic lines the terms and conditions on which such operations would in future be conducted. The main principles on which the Fund operates are summarised below—

- (a) The Government of India advances monies to the Fund at a rate of interest based on the current cost of its new borrowings and the Fund lends to its clients at the lowest rate consistent with solvency. It is thus not contemplated that the Fund should accumulate any substantial profit while it will be protected from loss by adjustments of the rate of interest charged to borrowers.
- (b) The standard rate of interest calculated as above is charged by the Fund to the Provinces on all advances required for capital expenditure which is classed as productive; for advances classed otherwise than as productive the rate of interest is  $\frac{1}{4}$  per cent. above the standard rate.

- (c) Advances will not be made out of the Fund to any Provincial Governments which do not provide from their ordinary revenues annual sums sufficient to redeem, within a period not exceeding 80 years from the date when they were originally borrowed, any loans or advances which they may from time to time obtain from any source other than the Fund. This condition does not however, apply to pre-Reform Irrigation Debt.
- (d) All new advances from the Fund and all advances outstanding at the inception of the Fund, other than the debt relating to irrigation works constructed before the Reforms, are subjected to eventual repayment on terms agreed upon between the Government of India and the Provincial Governments.

#### *Capital Liabilities.*

The total capital liabilities of Provincial Governments due to the Government of India and outstanding on the 1st April 1925, amounted to Rs. 1,06,42,66,011 made up of Rs. 62,60,12,480 on account of the pre-Reform Irrigation Debt of Rs. 5,94,72,770 on account of the balance of the Provincial Loan Account and of Rs. 37,87,80,761 representing advances for other purposes. These amounts were transferred to the Fund at the time of its first constitution on that date.

The advances made by the Government of India to the Fund during the year amounted to Rs. 8,17,24,000 while repayments to the extent of Rs. 1,86,37,131 were made by Provincial Governments bringing the total capital receipts of the Fund during the year to Rs. 10,03,61,131. The Fund advanced Rs. 9,82,64,000 to various Provincial Governments and utilised a sum of Rs. 68,193 out of the capital receipts to meet the deficit in the Income Account, thus leaving a balance of Rs. 20,28,938 at the close of the year.

Of the total outlay of Rs. 9,83 lakhs, advances for productive purposes amounted to Rs. 8,42 lakhs and those for other purposes to Rs. 1,41 lakhs.

#### *Advances from Fund.*

It was decided during the year with the approval of the Secretary of State that advances taken from the Fund by Provincial Governments for the purpose of granting loans to local bodies should be regarded as advances for productive purposes. A similar classification will be applied to advances taken from the Fund for the purpose of granting loans to agriculturists and to Co-operative Credit Societies in view of the fact that the various local Governments which make such loans charge interest at rates generally sufficient to cover losses and administrative charges.



Although the regulations of the Fund lay down the principle that advances of less than Rs. 5 lakhs for any scheme or group of works are not to be made from the Fund, save for the purpose of capital expenditure on productive works or in connection with the operations of commercial departments or undertakings, the rule was not strictly enforced during the year as certain Provincial Governments had framed their budgets for 1925-26 before the issue of the regulations on the assumption that no such restrictions would be imposed.

The Government of the Punjab borrowed in the open market during the year.

The cost to the Government of India of new borrowing in 1925-26 was estimated at 5.5 per cent. This rate of interest was therefore, charged by the Government of India for advances to the Fund while the rate charged by the Fund to its clients was fixed at 5.5 per cent. for advances for productive purposes and at 5.75 per cent. for advances for other purposes.

#### *Interest Paid.*

The total amount of interest paid by the Provincial Governments to the Fund during the year was Rs. 5,20,14,858 and the amount paid by the Fund in respect of interest due to the Government of India, was Rs. 5,20,83,051. There was thus a deficit of Rs. 68,193 in the Income Account which is explained by the fact that certain amounts were repaid to the Fund during the year which the Fund could not fully utilise though it was required to pay interest on the money thus lying idle. Ordinarily the Fund would avoid such losses by due regulation of its programme of advances and of its rate of interest, but in the first year of working these precautionary measures could not be taken in time to obviate the small deficit which has occurred in the year under review but is not likely to recur in future. The Income Account in 1926-27 is expected to show a net surplus which will leave a small margin of profit after allowance for the deficit of 1925-26.

It was decided in consultation with local Governments that repayments by them to the Fund should be made by equated instalments of principal and interest payable on the 31st March of each year, interest alone being payable on the 31st March of the year in which the advance is taken. The Government of Bombay have not yet submitted their final scheme of repayment in respect of the advances taken by them but it is hoped that the terms of repayment in this case will be settled without further delay.

The amount borrowed by Provincial Governments in the open market and from the Government of India (excluding pre-Reform Irrigation Debt) and outstanding on the 1st April 1925 was Rs. 59,33,42,731. The appropriations made from revenue during the year for reduction or avoidance of debt by the various Provincial Governments amounted to Rs. 56,56,136.



**23. Misclassifications in Accounts.**—Misclassifications in accounts as the subject of comments by the Committee on Public Accounts. It will counts that the number of misclassifications during the year under report portant cases of misclassification and these are referred to in the approp- Notes to the Grant No. 69—Stationery and Printing, and under sub- vince. It is expected, with reference to the new procedure of control accounts would be reduced to the minimum.

**24. Consolidated statement of grants and expenditure in India and** and England is given below with a view to exhibit in a single statement, a particular purpose and the actual expenditure on that purpose.

No. and name of Grant.	Grant.				Total Grant.
	In India.		In England.		
	Voted.	Non-voted.	Voted.	Non-voted.	
	Rs.	Rs.	Rs.	Rs.	Rs.
16. Customs ...	71,56,000	11,74,662	10,000	...	83,40,662
17. Taxes on Income ...	62,58,900	2,64,219	...	...	65,23,119
18. Salt ...	1,11,27,900	40,97,939	3,000	...	1,52,23,839
19. Opium ...	2,29,79,900	75,430	11,000	...	2,30,66,330
20. Stamps ...	4,08,000	28,000	4,45,000	1,000	8,82,000
21. Forest ...	6,62,000	3,03,214	21,000	...	9,86,214
22. Irrigation, etc. ...	14,89,000	13,47,200	18,000	87,000	29,41,200
25. Interest on Debt and Reduction or Avoidance of Debt ...	1,29,68,000	7,10,52,000	9,58,000	5,70,48,000	14,20,24,000
26. Interest on Miscellaneous obligations ...	23,87,000	4,22,42,860	...	97,000	4,47,26,860
27. Staff, Household and Allowances of the Governor General ...	10,63,000	3,59,667	...	...	14,22,667
28. Executive Council ...	62,000	4,86,667	...	...	5,48,667
29. Legislative Bodies ...	6,39,000	1,06,492	...	...	7,45,492
30. Foreign and Political Department.	8,24,000	1,63,400	...	...	9,87,400
31. Home Department ...	5,99,000	7,68,300	5,000	...	13,72,300
32. Legislative Department	5,49,000	1,63,000	...	...	7,12,000
33. Department of Education, Health and Lands.	5,27,000	1,32,000	...	...	6,59,000
34. Finance Department ...	11,60,000	2,73,406	...	...	14,33,406
35. Commerce Department	3,21,000	74,200	...	...	3,95,200
36. Army Department ...	5,64,000	1,04,000	...	...	6,68,000
37. Department of Industries and Labour.	5,09,000	99,411	...	...	6,08,411
38. Central Board of Revenue.	1,63,000	82,500	...	...	2,51,500
39. Payments to Provincial Governments on account of Administration of Agency Subjects.	2,63,000	...	...	...	2,93,000

revealed by the different Appropriation Reports in the past have been seen from the Explanations and Notes under the Appropriation Act is much smaller than in the previous year. There are only three impropriation accounts under sub-head G.-1 of Grant No. 20—Stamps, under head B.-7 (Account XII) of Grant No. 73—North-West Frontier Pro over expenditure mentioned in paragraph 13, that misclassifications in

*England.*—A consolidated statement of grants and expenditure in India for facility of comparison, provision for both classes of expenditure on

Expenditure.				
In India.		In England.		Total Expenditure.
Voted.	Non-voted.	Voted.	Non-voted.	
Rs.	Rs.	Rs.	Rs.	Rs.
68,65,547	11,49,520	1,230	...	80,16,297
55,18,582	2,43,881	...	...	57,62,463
90,85,351	41,01,996	338	...	1,31,87,685
2,09,58,176	76,101	3,190	...	2,10,37,467
—15,449	27,999	6,13,652	1,058	6,27,260
6,33,795	3,05,158	16,433	...	9,55,386
13,84,709	12,96,949	2,450	40,596	27,24,704
1,25,36,690	6,99,43,559	9,61,290	5,70,36,000	14,04,77,548
23,51,667	4,04,54,630	...	1,01,447	4,29,47,144
12,62,033	3,53,285	...	...	16,19,318
81,539	4,98,264	...	...	5,79,803
5,18,485	1,06,142	...	...	6,24,627
7,25,847	1,71,712	...	...	8,97,559
5,59,645	7,37,042	1,196	...	12,97,883
5,10,010	1,63,404	...	...	6,82,414
5,06,091	1,25,611	...	...	6,31,702
11,01,018	2,41,644	...	...	13,42,662
2,54,635	74,476	...	...	3,29,111
5,06,326	1,01,956	...	...	6,08,282
4,62,970	95,029	...	...	5,57,999
1,67,079	82,812	...	...	2,49,891
2,65,359	...	...	...	2,95,359



Grant.					
No. and name of Grant.	In India.		In England.		Total Grant.
	Voted.	Non-voted.	Voted.	Non-voted.	
	Rs.	Rs.	Rs.	Rs.	
40. Audit ...	78,87,000	5,36,720	...	...	84,23,720
41. Administration of Justice,	46,000	...	...	...	46,000
42. Police ...	2,91,000	2,300	...	...	2,93,300
43. Ports and Pilotage ...	18,27,000	11,50,070	2,51,000	...	32,28,070
44. Survey of India ...	26,97,000	7,45,870	2,01,000	...	36,43,870
45. Meteorology ...	6,53,000	45,000	27,000	...	7,25,000
46. Geological Survey ...	1,66,000	3,09,234	5,000	...	4,80,234
47. Botanical Survey ...	6,86,000	21,550	...	...	7,07,550
48. Zoological Survey ...	1,60,000	13,600	...	...	1,73,600
49. Archeology ...	15,16,000	79,000	...	...	15,95,000
50. Mines ...	1,57,000	77,000	...	...	2,34,000
51. Other Scientific Departments.	3,03,000	...	...	...	3,03,000
52. Education ...	2,37,000	...	...	...	2,37,000
53. Medical Services ...	8,19,000	2,77,627	99,000	...	11,95,627
54. Public Health ...	7,08,000	1,33,400	...	...	8,41,400
55. Agriculture ...	15,76,000	2,16,700	...	...	17,92,700
56. Civil Veterinary Services.	7,69,000	60,825	...	...	8,29,825
57. Industries ...	44,81,000	43,00,359	15,000	...	87,96,359
58. Aviation ..	1,30,000	3,600	...	...	1,33,600
59. Commercial Intelligence and Statistics	2,37,000	39,070	...	...	2,76,070
60. Census ...	1,000	...	...	...	1,000
61. Emigration—Internal...	50,000	7,000	...	...	57,000
62. Emigration—External	79,000	27,300	...	...	1,06,300
63. Joint Stock Companies	1,29,000	1,200	...	...	1,30,200
64. Miscellaneous Departments	16,47,000	1,93,464	10,000	...	18,50,464
65. Currency...	36,04,000	1,43,700	19,20,000	...	56,67,700
66. Mint ...	15,60,000	85,000	21,000	...	16,66,000
67. Civil Works	1,38,32,000	38,53,300	36,000	75,000	1,77,96,300
68. Superannuation, Allowances and Pensions	31,19,000	63,87,738	21,25,000	1,76,73,000	2,92,84,738
69. Stationery and Printing...	25,72,000	52,600	7,59,000	48,000	34,31,600
70. Miscellaneous	50,04,000	30,88,626	...	...	80,92,626
71. Adjustments with Provincial Governments	16,26,000	7,62,774	...	...	23,88,774
72. Refunds ...	57,26,000	2,15,82,000	...	...	2,73,08,000
73. North-West Frontier Province	1,19,91,000	1,09,43,968	...	230	2,29,35,198
74. Baluchistan	26,24,000	45,18,499	...	...	71,42,499

## Expenditure.

In India.		In England.		Total Expenditure.
Voted.	Non-voted.	Voted.	Non-voted.	
Rs.	Rs.	Rs.	Rs.	Rs.
74,74,140	5,80,666	...	...	80,54,806
46,108	290	...	...	46,398
2,95,654	2,208	...	...	2,97,862
17,33,033	11,42,624	2,41,760	...	31,17,417
25,86,671	7,44,190	1,56,120	...	34,66,981
6,31,978	44,541	24,300	...	7,00,819
1,65,811	3,04,813	5,190	...	4,75,814
5,20,428	21,192	280	...	5,41,900
1,42,039	13,222	...	...	1,55,261
14,56,419	68,861	...	...	15,25,280
1,41,703	76,936	...	...	2,18,639
3,13,840	...	...	...	3,13,840
2,50,712	10,996	...	...	2,61,708
7,46,896	2,61,733	74,586	...	10,83,217
6,88,380	1,44,130	...	...	8,32,510
12,26,303	2,12,410	...	...	14,38,713
7,74,598	59,777	...	...	8,34,375
43,80,711	41,60,346	...	...	85,41,057
1,16,932	...	...	...	1,16,932
2,00,733	38,927	...	...	2,39,660
3,384	2,630	...	...	6,014
47,871	6,600	...	...	54,471
82,680	28,065	...	...	1,10,735
1,22,774	1,200	...	...	1,23,974
15,87,551	1,91,608	6,080	...	17,84,239
33,48,681	1,34,976	18,73,010	...	53,56,667
14,76,972	85,592	15,171	...	15,77,735
1,37,71,352	21,25,415	86,661	58,370	1,60,41,798
33,35,427	60,09,472	20,41,329	1,70,37,364	2,84,23,592
21,31,784	54,175	11,02,561	42,626	33,31,146
38,76,397	30,67,182	...	...	69,43,579
8,05,392	7,62,774	...	...	15,68,166
65,21,612	1,99,06,202	...	...	2,64,27,814
1,16,93,422	1,08,08,416	...	220	2,25,02,058
25,47,759	43,54,028	...	...	69,01,787



No. and name of Grant.	Grant.				Total Grant.
	In India.	Non-voted.	In England.	Non-voted.	
	Voted.		Voted.		
	Rs.	Rs.	Rs.	Rs.	Rs.
75. Delhi ...	33,91,000	3,89,553	...	...	37,80,553
76. Ajmer-Merwara ...	13,91,000	1,55,000	...	...	15,46,000
77. Andamans and Nicobar Islands ...	41,63,000	1,91,030	...	...	43,54,030
78. Rajputana ...	4,65,000	10,79,403	...	...	15,44,403
79. Central India ...	5,83,000	7,56,910	...	...	13,49,910
80. Hyderabad ...	73,000	3,03,690	...	...	3,76,690
81. Expenditure in England, —Secretary of State.	...	...	19,73,000	12,89,000	32,62,000
82. Expenditure in England —High Commissioner for India.	...	...	22,43,000	53,76,000	76,13,000
Ecclesiastical ...	...	25,01,126	...	8,60,000	33,61,126
Political ...	...	1,75,01,401	...	12,82,000	1,87,83,401
Territorial and Political Pensions.	...	29,85,000	...	1,15,000	31,00,000
Bangalore ...	...	17,76,376	...	1,000	17,77,376
Western India States Agency.	...	12,42,421	...	...	12,42,421
83. Irrigation Works not charged to Revenue.	27,000	...	...	...	27,000
86. New Capital at Delhi...	1,47,14,000	3,02,800	3,25,000	55,000	1,53,96,800
86-A. Capital Outlay on Vizagapatam Harbour.	81,42,000	...	2,05,000	...	90,47,000
86-B. Capital Outlay on Security Printing.	13,35,000	...	3,65,000	...	17,00,000
87. Interest free Advances	1,82,15,000	...	...	...	1,82,15,000
88. Loans and Advances bearing Interest.	15,41,99,000	...	...	...	15,41,99,000
GRAND TOTAL ...	35,83,16,700	21,22,32,362	1,27,49,000	8,40,01,239	66,72,99,292

25. *Financial Irregularity.*—The more important cases of financial on the individual Appropriation Accounts concerned, and the com- the Appropriation Accounts. A few cases not pertaining to any parti-

26. The specially important types of financial irregularities noticed tive cases have been quoted against each :—

(i) *Frauds and Embezzlements.*—See paragraphs 39, 40, 70,

(ii) *Unauthorised expenditure.*—See paragraphs 31 and 68.

27. Several cases in which house building advances were obtained a provincial Government. This led that Government to examine the examination did not disclose any defect in the rules but certain faults detailed procedure which should be followed in future in dealing with a house, have been issued by the provincial Government for the guidance tions have been brought by the Auditor General to the notice of the

Expenditure.						Total Expenditure.
Voted.	In India.	Non-voted.	Voted.	In England,	Non-voted.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
33,28,691	2,89,496	...	...	...	...	36,18,187
12,56,444	1,35,839	...	...	...	...	13,92,283
35,74,663	1,75,952	...	...	...	...	37,50,615
4,57,535	10,48,100	...	...	...	...	15,05,635
5,55,482	6,69,337	...	...	...	...	12,24,819
65,691	2,88,436	...	...	...	...	3,54,127
3,87,687	2,98,467	11,81,245	9,16,835	...	...	27,84,234
3,32,556	10,94,806	10,16,326	33,44,891	...	...	57,88,579
...	22,47,235	...	7,04,641	...	...	29,51,876
...	1,70,19,611	...	10,82,584	...	...	1,81,02,195
...	28,71,232	...	1,05,410	...	...	29,76,642
...	17,26,541	...	910	...	...	17,27,451
...	12,00,966	...	...	...	...	12,00,966
-96,675	...	...	...	...	...	-96,675
93,45,476	2,07,344	2,11,968	51,396	...	...	99,06,184
56,90,892	...	7,85,861	...	...	...	64,76,753
12,92,866	...	3,46,752	...	...	...	16,39,618
1,01,17,559	...	...	...	...	...	1,01,17,559
9,89,69,974	...	...	...	...	...	9,89,69,974
27,67,87,492	20,51,80,719	1,07,67,982	8,05,24,357	57,32,80,550	...	

irregularity relating to each grant have been mentioned in the Comments comparatively less important cases have been included in the Notes under cular grant have been included in Section IV of this Report.

in this Report are mentioned below and references to typical illustra-

73, 74, 77 and 113.

by Government servants by fraudulent means came to the notice of rules and the procedure followed in granting the advances. The in procedure were manifest. A set of instructions laying down the applications for advances for the construction, purchase or repairs of of the heads of departments and subordinate officers. These instruc- Government of India in case they should like to lay down



similar procedure for observance by the officers under their administrative control. The final orders of the Government of India are awaited. In the meantime, the Auditor General has instructed all heads of accounts offices to follow similar lines in sanctioning such advances to Government servants serving in their offices.

28. The Report mentions specifically one important case of failure in safeguarding the interests of Government in the matter of entering into contracts. This case relates to Bangalore (Non-voted) and is dealt with in paragraph 84. The desirability of inviting competitive tenders in connection with contracts for the public service and the procedure at the time of giving out contracts have been considered by the Committees on Public Accounts in past years. The recommendations of the Committee in regard to this subject that were formulated in connection with the accounts for 1924-25 are mentioned in paragraph 111 (14).

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## SECTION II.—IMPORTANT COMMENTS ON INDIVIDUAL APPROPRIATION ACCOUNTS.

### GRANT 16—CUSTOMS.

#### *Need for amendment of the Sea Customs Act.*

29. In paragraph 30 of their Report on the accounts for 1924-25 the Committee on Public Accounts commented on the urgent need that appeared to exist for the amendment of the Sea Customs Act of 1878 and expressed the hope that it would be possible on an early date to lay proposals for revising the statute before the legislature. It is understood that the Government of India are taking steps to re-draft the Act. It is still, however, necessary to emphasise the drawbacks under which the statutory audit of customs revenue labours by reason of the delay in bringing the law into conformity with present day requirements and in regularising the various extra legal processes which it has been necessary or desirable to introduce :

(a) One great hindrance to audit due to the present condition of the law is connected with the obtaining of the data for carrying out its check which depends upon a comparison of documents such as invoices, bills of lading, etc., in the possession of private parties, with bills of entry and other forms and accounts in the Customs House. As far back as 1917 difficulty was experienced in obtaining such documents as it was held by the High Court of Calcutta that the present wording of Section 29, Sea Customs Act, does not authorise Customs authorities to require production of any documents to ascertain whether there has been misdeclaration or short levy of duty after the clearance of goods from a Customs House. At the request of the Auditor General in 1920, the Government of India made a note of the proposal with regard to the impending revision of the Act to amend the section so as to give Customs authorities power to call for documents within a reasonable limit of time after goods have left the Customs House, i.e., to give the same power as is conferred by the English Revenue Act of 1909, which was framed to meet an identical defect in the English law.

In the seven years which have elapsed, further audit experience in regard to serious frauds at more than one Customs House emphasises the urgency of the need for this particular amendment.

(b) Grave difficulties of another character also arise out of the delay in the general amendment of the Act.

Audit of Customs transactions is not difficult when the fiscal law on the subject is up-to-date. The intention of the Legislature is manifest in the plain words of the statute and where supplementary rules and instructions are required for practical administration all that has to be seen is that they are consistent with the Act and are issued



GRANT 16—*contd.*

by the authority statutorily appointed for the purpose—Section 9 (c) of the Act.

Audit becomes very difficult when the Act is so out of date that the executive have to issue executive orders having important financial effects which they know are not consistent with the Act as it stands, and which modify or suspend or cancel or abrogate the express terms of particular provisions of the Act or substitute for procedure described therein other procedure not contemplated by the Act.

It is not necessary to burden this report with a catalogue of all such orders. An example or two will suffice to illustrate some of the special difficulties they give rise to in audit.

(c) Section 36 of the Sea Customs Act runs—"Except as provided in Section 94 no amendment of a bill-of-entry or shipping-bill relating to goods assessed to duty on the declared value quantity or description thereof shall be allowed after such goods have been removed from the Customs House". At the instance of a Customs Collector subjected to audit criticism for waiving this Section, the Government of India, in 1919, issued an order empowering Collectors and Assistant Collectors to waive the operation of this Section under certain conditions which it prescribed.

This practical consequence of this breach made in the application of the long-observed statutory principle that once goods pass out of Customs control after payment of duty, transactions cannot be re-opened so far as the Customs department is concerned—has been the creation of a large new class of transactions involving Government in considerable expenditure year after year.

(d) Recently, on the strength of these orders of 1919, Government, at the instance of the Central Board of Revenue, has issued orders which have the effect of abrogating further observance in certain circumstances of the following clause of section 94 of the Act:—

"If the quantity or value of any goods has been erroneously stated in the bill-of-entry, the error may be rectified at any time before the warehousing of the goods is completed, and not subsequently."

This order may give rise to a new crop of difficulties similar to those following the over-riding of Section 36 by executive order.\*

*Loss owing to incorrect interpretation of Rules and Orders.*

30 (i) When checking the leave account of an Examining Appraiser of the Bombay Customs Department, it was found that interrupted periods of service prior to confirmation were counted as duty for calculation of "leave due" contrary to the standing orders of Government.

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\* Examiner of Customs Accounts.

GRANT 16—*concl'd.*

The Collector of Customs was, therefore, asked to regularise the leave enjoyed and recover the excess leave-salary paid to the appraiser. Doubting the correctness of the interpretation of the rule by the audit office, the Collector referred the matter to the Central Board of Revenue which agreed with the audit office.

The Collector, thereafter, proceeded to regularise the various leave accounts maintained in his office. He found that as many as seventeen Government servants had their leave accounts over credited and had, as a result, enjoyed more leave, and drawn more leave-salary, than due to them. In attempting to regularise this, he found that some who had been on leave on average pay had to be treated as on leave on half average pay and some others who had been on leave on half average pay as on leave without pay. This resulted in the discovery of overdrawal of leave-salary amounting in all to Rs. 1,167 and in postponing the increments of those Government servants whose leave on half average pay had to be treated as on leave without pay. As the Government servants concerned were not responsible for this, the Collector recommended to the Government of India that the recovery of the leave-salary overdrawn might be foregone and, as a special case, the period of leave without pay allowed to count for increments. The Government of India agreed to waive the recovery but negatived the latter proposal as it would result in recurring future losses to Government.\*

(ii) In October 1925, the Government of India sanctioned six new posts of Appraisers for the Customs Department on pay Rs. 200—20—600 per month on condition that three of them would be filled up at once and the remaining three as vacancies would occur in the cadre of Examiners by retirement, etc. The Collector of Customs concerned, however, contrary to these orders, which were quite unambiguous, filled up all the posts at once, three by direct recruitment and the other three by promotion of men from the Examiners' grade, a corresponding reduction being made in the number of posts of Examiners. This resulted in extra cost to Government. The audit office challenged the Collectors' action, and the latter, thereupon, obtained the confirmation of the Government of India to the arrangements already made by him. In according the requisite sanction, the Government of India observed that the Collector's action was irregular and that, if their orders appeared to him to be ambiguous, the proper course would have been to refer the matter to them for further orders.

\* The extra expenditure caused by the Collector's action amounted to a sum of Rs. 2,264 (out of which Rs. 775 were incurred in the year under report) in addition to a recurring liability to Government in future years arising from premature promotions.\*

\* Accountant General, Bombay.



## GRANT 17—TAXES ON INCOME.

*Unauthorised expenditure.*

31. Certain officials of the Income-Tax Department were allowed for a considerable period up to June 1924 the pay of posts with which they had no connection; but, as the pay bills were made out regularly, audit could not detect this. The Head of the Department ordered some rearrangements in his establishment transferring certain clerks and stenographers from higher to lower posts and in the course of correspondence on this subject the old irregularities came to the notice of audit. As the arrangements, which were in force prior to July 1924, did not represent actual facts, it was suggested that the necessary amendment should be made to the entries in the service books of the clerks and stenographers concerned and that their pay should be re-fixed accordingly. The Head of the Department did not accept this suggestion as he thought that no action was necessary, the arrangements having been made by his predecessor in office in the exercise of his discretion as the Head of a new Department in which experience had still to be gained of the capacities of various members of the staff. This view was not accepted and the facts of the case were reported to the Government of India (Central Board of Revenue). The latter held that the powers of the Head of a Department do not include the discretion to sanction such an arrangement and that the fact that the department was new was not a satisfactory explanation for paying men for work that they were not doing. They, however, condoned past irregularities.\*

## GRANT 18—SALT.

## NORTHERN INDIA SALT REVENUE DEPARTMENT.

*Control over expenditure.*

32. The total Demand presented before the Legislative Assembly in respect of the voted charges of the Department for the year under review was Rs. 47,43,000. The Demand was assented to in full. It was not, however, found possible for the Department to spend a considerable portion of the grant and large savings resulted at the end of the year. The savings which amounted to Rs. 13,59,549 and represented about 29 per cent of the voted grant occurred mainly under three heads, viz. :—

- (a) Manufacture and Excavation charges,
- (b) Capital outlay on works, and
- (c) Capital outlay on Plant and Machinery.

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\* Audit Officer, Pay and Accounts Offices, Calcutta.

GRANT 18—*contd.*

The real savings under these three heads amounted to Rs. 12,40,490 after taking into account the lump cut of Rs. 4,00,000 as shown below :—

	Rs.
(a) Manufacture and Excavation charges . . . . .	4,00,993
(b) Capital expenditure on works . . . . .	6,89,858
(c) " " on Plant and Machinery . . . . .	1,43,639
Total . . . . .	12,40,490

But for the lump reduction, the savings would have been correspondingly larger. With a view to put a stop to the apparent over-budgeting certain suggestions were made in paragraphs 39 and 40 of the previous year's report and it is hoped that those proposals which have been generally concurred in by the Committee on Public Accounts will prove to be effective. It may be mentioned in this connection that with effect from the Budget for 1926-27 the Audit officer has been asked by the Government of India to scrutinise Parts II-A and II-B of the Budget Estimates, *viz.*, the Parts dealing with fluctuating and new items of expenditure, as prepared by the Head of the Department. The result of this arrangement will be reported in the Audit and Appropriation Accounts for 1926-27.\*

*Local Audit and Inspections.*

33. In paragraph 41 of the previous year's report a reference was made to the financial irregularities brought to light in the accounts of the Rajputana Salt Sources in the course of the local audit and inspection of those accounts. No final orders have yet been passed by Government, as the cases are still under investigation, *vide* paragraph 111 (7). The accounts of the Internal Branch of the Department were also subjected to a local audit and the report is now under the consideration of Government.\*

*Commercial Accounts.*

34. In paragraph 42 of the previous year's report it was stated that the commercial accounts of the Manufacturing Branch of this Department for 1924-25 as given in pages 235—237 of the report had not yet been audited and were subject to revision. The accounts have since been audited by the Director of Commercial Audit and his Report, together with the Auditor General's remarks thereon, is now under the consideration of Government. It has been ruled by the Auditor General that certain charges which were not taken into account in preparing the Profit and Loss Account should be debited thereto. If this readjustment is made in the Profit and Loss Accounts for 1924-25, the net result would be a small profit of Rs. 33,253 for the Department as a whole instead of a net profit of Rs. 8,22,905. (*Vide* paragraph 43

\* Audit Officer, Indian Stores Department.





GRANT 18—*concl'd.*

35. The provisional Profit and Loss Accounts for 1925-26 which have not yet been audited show the following results :—

	Rs.
Sambhar Lake Division (Net Profit) . . . . .	1,84,119
Pachbhadra Division (Net Loss) . . . . .	91,775
Salt Range Division (Net Loss) . . . . .	4,09,464
Total for the Department (Net Loss) . . . . .	<u>3,37,120</u>

If, however, the charges which the Auditor General has decided as being debitable to the Profit and Loss Account are taken into account, the net profit shown against the Sambhar Lake Division will be converted into a heavy loss of Rs. 11,21,423 and the net loss for the Department as a whole will be Rs. 16,22,662. In paragraph 43 of the previous year's report an indication was given that the manufacturing operations of the Department were being carried on at a loss. The figures for 1925-26 as given above confirm this view. The present position is that the cost incurred in the production and sale of salt at the principal sources, *viz.*, Sambhar Lake, Pachbhadra, and the Salt Range, is higher than the selling price and unless steps are taken to reduce the working expenses, the heavy loss will continue if the selling price of salt is not raised. Suggestions have been made to the Government of India indicating the directions in which economies might be effected in the working expense of the Department.\*

*Sambhar Improvement scheme.*

36. In paragraphs 44-54, 57, 61, 66, 67, 70, 72, 73, 80 and 90 of the previous year's report references were made to the financial irregularities that were brought to light in the course of the local audit and inspection of the accounts relating to the Sambhar Improvement Scheme and embodied in a special report submitted to the Government of India. As stated in paragraph 112 the final orders of Government on the special report are awaited.\*

## GRANT 19.—OPIUM.

*Reduction in the Opium Department.*

37. In view of the general outlook in regard to opium, the Government of India decided to diminish the output of opium in the Benares Agency and took steps to reduce the extent of opium cultivation during the season of 1925-26. As a corollary to this decision, considerable

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\* Audit Officer, Indian Stores Department.



GRANT 19—*concl'd.*

concentration of opium cultivation was effected during the year, with the result that the number of divisions and sub-divisions of the Opium Department was reduced from 37 to 28. It was therefore, found necessary to effect a reduction in the staff of the Opium Department and discharge a considerable number of subordinate and menial staff. 279 posts in the Subordinate Service were brought under reduction and 3 Gazetted Officers of the Provincial Civil Service were sent back to the United Provinces Government, thereby reducing the cost of Opium Establishment by Rs. 7,884 per mensem. Special pensionary concessions were granted with the sanction of the Secretary of State as a measure of financial relief to the non-gazetted officials discharged from service under the reorganization. Further reductions in the number of divisions and officers are also being effected in the year 1926-27.\*

*Adjustment of cost of Excise Opium.*

38. Up to 1924-25 it had been the practice of the provincial Governments to pay to the Central Government the cost price of Excise Opium at the time it was actually sold and not at the time the opium was obtained by the provincial Government. The Government of India have since laid down that from 1925-26 the provincial Governments should pay finally for the opium required for the Excise Departments as soon as the stuff leaves the Ghazipur Opium Factory. The provincial stock of opium, as it stood on the 31st March 1925 in the various treasuries, was valued under the instructions of the Auditor General and its value was adjusted as a charge against the provincial Government concerned. Under the new procedure of adjustment, the opium revenues of the Central Government are being realised much earlier than formerly.\*

## GRANT 20.—STAMPS.

*Frauds and Embezzlements.*

39. A clerk in charge of stamps in a Treasury misappropriated a sum of Rs. 55,313 in all, representing the money value of certain stamps, by making fictitious entries in his books during the period from November 1921 to June 1925. This amount included a sum of Rs. 53,185 on account of the money value of ordinary and service postage stamps, the rest being on account of general and court-fee stamps. The defalcation was facilitated by the failure on the part of the officer in charge of the Treasury to carry out from time to time the checks prescribed by the rules, and by allowing the stamp-clerk practically a free hand with the stamps. The Treasury Officers who are in permanent charge of the treasury and the Treasurers who worked during the period in question

\* Director of Audit, United Provinces.

GRANT 20—*contd.*

have been held guilty of gross negligence and have been ordered to make good the loss to the extent of Rs. 23,556. One of the treasurers during whose period the greater part of defalcations took place and who was under suspension pending enquiry has been made to retire on pension. The remaining sum, after deducting therefrom the amount that may be recovered from the securities furnished by the stamp-clerk, has been ordered to be written off under the orders of the Government of India and the Bombay Government. The amount to be written off includes Rs. 30,343 on account of ordinary and service postage stamps. The question of issuing a set of general instructions for the guidance of Treasury Officers regarding custody of stamps is under consideration.\*

40. A discrepancy of Rs. 16,000 between the Stamp Office and a Government of India Press in the accounts of postage stamps sent to the Press for overprinting and for the preparation of booklets was brought to the notice of the Controller of Printing, Stationery and Stamps, by the Manager of the Press. The Controller desired the Examiner, Government Press Accounts, to investigate the matter thoroughly and to ascertain the real extent of the shortage.

The matter was examined in detail and it was found that the total cost of half anna, one anna, and two anna stamps outstanding against the Cashier of the Press on account of issues from December 1918 to August 1925 was Rs. 66,414.

Stamps were issued to the Press by the Stationery Office from time to time under the orders of the Director General, Posts and Telegraphs, for overprinting (i.e., overprinting of half-anna stamps as one anna stamps) and for the preparation of booklets of different denominations (such as half-anna, one anna, etc.).

It is unnecessary to describe the detailed procedure here. The investigation established that the shortage in the stamp account was rendered possible in the following circumstances :—

- (1) No proper accounts were maintained by the Stationery Office to watch the issues of stamps to the Press in connection with each order separately and their return by the Press.
- (2) As the Stationery Office did not insist on each order being closed separately, and issued a number of orders at the same time while others were pending, the Cashier of the Press was able to utilise the stamps issued for one order for the execution of another, and as no distinction between separate orders was maintained, it was not possible to state the value of stamps which he was able to manipulate at one time, and utilise for other purposes.
- (3) There was no indication that any supervision was exercised by any responsible officer of the Stationery Office over the

\* Accountant General, Bombay.



GRANT 20—*concl'd.*

issues of stamps to, and their receipts from, the Press as the registers maintained were in a very unsatisfactory state and the original records from which the monthly returns to the Director General, Posts and Telegraphs, and the Accountant General, Bengal, were compiled did not bear any impress of any check by any one.

- (4) The records maintained by the Press were also in a very unsatisfactory condition as no attempt was made to keep the stamps received in connection with each order separate and no totals of issues were made in order to arrive at a balance either on account of any particular order or any date. The registers were kept by the Cashier and the Manager did not appear to have exercised any supervision over the transactions either to see whether the Cashier accounted for all stamps received by him or whether he was able to account for any balance on any date.

The Cashier was placed under arrest and was charged before a Magistrate for the misappropriation of stamps in his charge. He was, however, acquitted on the grounds that the charge was not proved because the records were not maintained in a proper state and that the system of overlapping orders and insufficient supervision over the stamps left in charge of the Cashier were responsible for the loss and the Cashier could not be held criminally liable for it. The security deposit of the Cashier amounting to Rs. 7,630, including interest up-to-date has, however, been confiscated by executive order and the man dismissed from the Government service. The net loss to Government which became irrecoverable, amounted to Rs. 58,784. The Government of India have sanctioned its write off. With a view to prevent such irregularities in future the Auditor General has approved of a scheme of local audit of the stamp accounts in the Stamp Office and in the Government of India Press proposed by the Accountant General, Bengal, in consultation with the Examiner, Government Press Accounts, and has submitted the same to the Government of India for orders. The orders of the Government have not been received.\*

## GRANT 32.—LEGISLATIVE DEPARTMENT.

*Non-observance of certain provisions of the Government of India Act.*

41. Under the provisions of the Government of India Act certain high posts in the Government of India Secretariat enumerated in the third Schedule to the Act are reserved for members of the Indian Civil Service. These provisions were overlooked by the Government of India in regard to the appointment, to one of the scheduled posts, of an officer

\* Examiner, Government Press Accounts.

GRANT 32—*contd.*

who did not belong to that service. He was originally appointed to officiate in the post and was subsequently confirmed in it without the specific approval of the Secretary of State in Council as required by the Act. When this was subsequently brought to the notice of the Government of India by the audit office, a reference was made to the Secretary of State and the orders of the Secretary of State in Council confirming the appointment of the officer to the post were obtained. The position has thus been regularised. The Secretary of State in Council has also requested the Government of India to submit to him their proposals for amendment to the third schedule of the Government of India Act which seems necessary on account of the reconstitution of the Departments of the Government of India.

## GRANT 34.—FINANCE DEPARTMENT.

*Irregular use of an Advance.*

42. An advance of Rs. 1,500 was drawn by a Department of the Government of India in March 1924 for contingent charges in connection with its move from Delhi to Simla. Out of this advance, which should have been accounted for and adjusted in May 1924 at the latest, Rs. 900 were adjusted in July 1924 and the balance in October 1924. As similar delays in the final accounting and adjustment of such advances had occurred in the past, an enquiry was made as to how this advance was utilised between July 1924 and October 1924, and it was suggested that an enquiry might be made into the work of the cashier. It was evident from the reply that a part of the advance had been utilised during this period in meeting the ordinary contingencies of the department and thus for the time being its permanent advance had been augmented without proper sanction. A new cashier has since been appointed, presumably as the result of this enquiry, and it may be mentioned that a similar advance drawn on 1st April 1926 was fully adjusted by the 4th May 1926.

## GRANT 43.—PORTS AND PILOTAGE.

*Light House Administration.*

43. Prior to the Reforms, provincial Governments were responsible for the maintenance, etc., of the light-houses round the coasts of India and Burma, and the Madras, Sind and Burma Coast-lights Acts vested statutory powers in those Governments. But under the Devolution Rules, lighthouses (including their approaches), beacons, lightships and buoys are a Central subject of administration now. The position is, therefore, an anomalous one, and Government intend to undertake legislation to vest in the Governor General in Council the statutory powers necessary for the discharge of his responsibilities in order that this



GRANT 43—*contd.*

subject may in future be directly administered by the Central Government instead of by provincial Governments acting as agents of the Governor General in Council. It is also proposed to revise the scales of light dues, so that receipts therefrom might be sufficient to cover all lighthouse expenditure. To ensure this it will probably be necessary to maintain the accounts of the lighting Service on commercial lines, and to make provision for depreciation, for renewals and replacements, and for a reserve for additions and betterment, on the expenditure side, in addition to provision for maintenance. As this cannot be accurately estimated without a valuation of the present assets by an expert valuer, Government have decided to undertake this work in advance of the passing of this piece of legislation and they have engaged an expert on this subject who has had experience of all branches of lighthouse engineering. In addition to making a valuation of the present assets, the officer will advise generally on the present lighting arrangements and make recommendations for improvements.

In these circumstances, no profit and loss account can yet be appended to the appropriation account; a *pro forma* account would be incomplete and misleading.

## GRANT 44.—SURVEY OF INDIA.

*Store account of Maps.*

44. In paragraph 103 of the previous year's report it was stated that the questions as to (i) whether any Store Accounts for Maps should be maintained by the Map Record and Issue Office, and (ii) whether, and if so in what form, such accounts should be exhibited in the Audit and Appropriation Accounts, had been referred by the Accountant General, Central Revenues, to the Government of India. Subsequently, the Director of Commercial Audit discussed the questions with the Director of Map Publication, Survey of India, and agreed with that officer that to maintain a proper system of stores control with 50 per cent. of the maps at present arranged in the old racks would involve a good deal of labour and expense. The whole question has, therefore, been pending till there is an adequate storage accommodation, and the question of the additional staff and the cost of ledgers, card indexes, etc., required to maintain the system has been settled. The matter is now under the consideration of the Government of India in the Department of Education, Health and Lands, in consultation with the Surveyor General.

*Frauds and Embezzlements.*

45. A clerk in the office of a Party of the Survey of India Department misappropriated various amounts entrusted to him by the officer in charge for disbursement to members of the party during the period

GRANT 44—*contd.*

extending from October 1923 to March 1925. Sums aggregating Rs. 1,307 were definitely ascertained by a departmental court of enquiry to have been embezzled by the clerk and a further sum of Rs. 602 out of the permanent contingent advance for the field season was also found short when closing the accounts of the party. Although it was possible that the total amount defrauded was more than that actually ascertained, the Head of the Department did not think it necessary to investigate the matter further as he considered that payments had been made for which no receipts or acquittance rolls were available and that no investigation could, therefore, definitely determine the exact amount misappropriated by the clerk.

The fraud was committed in the following manner: While preparing the monthly pay bills of the party, the clerk included therein a larger number of menials or showed a higher rate of pay for them and thus managed to draw sums in excess of those actually required for disbursement. This very clerk was usually entrusted with the disbursement of money and he was able to misappropriate the excess amounts by a fraudulent alteration of figures in acquittance rolls. The defalcation could have been avoided if the officer in charge had exercised the responsibility attached to disbursing officers of checking the acquittance rolls to see that amounts drawn from the treasury were properly disbursed. A test check of one month's accounts of the party by the audit staff showed that the fraud was not due to any defect in system.

The clerk concerned was prosecuted criminally and sentenced to 6 months' rigorous imprisonment and a fine of Rs. 300. The Government of India considered that the officer in charge was seriously to blame for not having exercised due care—a defect which was least to be expected from an officer of his seniority and experience. They decided that the officer should be required to refund a sum of Rs. 1,200 in twelve monthly instalments of Rs. 100 each, and also expressed their displeasure at his negligent conduct.\*

*Defect in the Fundamental Rules.*

46. An officer of the Survey of India Department was permitted by the Government of India, while on leave in England, to represent them at the meeting of the International Union of Astronomy of Cambridge. While so employed he was permitted to continue to consume leave and was granted honorarium of 1/6th of pay.

A question arose whether the sanction of the Secretary of State in Council was required under Rule 50 of the Fundamental Rules to the employment of the officer as stated above while on leave in England. It was at first held that as the period of the above employment should be treated as leave, the sanction required under that rule was not necessary. But the Auditor General finally suggested that the matter be

\* Audit Officer, Experiments, Bangalore.



GRANT 44—*concl'd.*

referred to the Secretary of State for a ruling. He also observed that the case disclosed a defect in Rule 8 of the Fundamental Rules under which the Governor General in Council is treated as the final authority to interpret the Fundamental Rules. He held that in cases where the sanction of the Secretary of State was required under the provisions of **any of the Fundamental Rules, the Governor General should not be** treated as the final authority to interpret that rule. The Secretary of State has since ruled that the terms of Fundamental Rule 50 must be interpreted as applying to cases where officers exercise the option of consuming leave and drawing an honorarium of 1/6th pay during a period of duty out of India, *i.e.*, this option can only be exercised by a Government servant whose deputation out of India has been approved by the proper authority.

## GRANT 49—ARCHÆOLOGY.

*Discontinuance of annual recess.*

47. Under Government of India orders issued in 1909, certain Superintendents of the Archaeological Department have in the past been permitted regularly to go to the Summer Head Quarters of the corresponding provincial Governments for the annual recess and to draw travelling allowance for the journey to and fro. As the Archaeological Superintendents have now no direct connection with the provincial Governments, the question of the continuance of the concessions under present conditions was raised in audit. The matter was referred to the Government of India who have decided that the existing orders, under which these Archaeological officers are allowed a recess of three months in the hills each year, will continue in force for the year 1926.\*

## GRANT 50—MINES.

*Avoidable expenditure.*

48. In 1919 the Government of India proposed that the pay of Junior Inspectors of Mines should be fixed at Rs. 600—25—800 for Europe-recruited officers. As there was, at the time, little prospect of Indians being appointed to the post in the near future, this rate of pay was not assessed on the basis of recruitment in India. The Secretary of State accepted the proposal but reserved the question of differential pay for Europeans and Indians for consideration when the prospect of Indian candidates presenting themselves should arise. The rate of pay was shortly afterwards raised, by the Secretary of State, to Rs. 750—30—1,200 for officers of non-Indian domicile.

GRANT 50—*contd.*

In advertising the post in October 1922, in India, the Government of India overlooked the stipulation made by the Secretary of State and offered a pay of Rs. 750—30—1,200 unconditionally. Partly for this reason and partly because it was considered that it would not, at the time, be possible to secure a suitable Indian candidate for the post on a smaller rate of pay, the Government of India considered that they were bound to give the officer selected, pay at Rs. 750—30—1,200. Although this oversight and its financial consequences were commented on at the time by the Auditor General, a similar announcement was again made in 1925 when another Indian was appointed as Junior Inspector of Mines at the rate of Rs. 750—30—1,200.

The action of the Government of India thus led to avoidable extra expenditure. It may be noticed, however, that in advertising a similar post, in July 1926, the Government of India announced the pay of the appointment for officers of Asiatic domicile at the rate of Rs. 500—30—950 per month only. Orders of the Secretary of State have since been received (in September 1926) fixing special rates of pay for officers of Asiatic domicile appointed to the Mines Department.\*

## GRANT 53.—MEDICAL SERVICES.

*Accounts of the X-Ray Institute, Dehra Dun.*

49. In paragraphs 111 and 112 of the Audit and Appropriation Accounts for 1924-25 it was mentioned that the Institute had a big store of X-Ray and electro therapeutic articles for supply to various military units, provincial Governments, local funds etc., but the system of accounts was not satisfactory and the question of introducing a suitable set of accounts framed in consultation with the Director of Commercial Audit was being pursued.

On a local audit inspection of the Institute in September 1926, it was noticed that an accountant deputed by the Auditor General was introducing the revised system of accounts with effect from the accounts of September 1926.

The *pro forma* accounts and the subsidiary statements in respect of the Institute appended to the Appropriation accounts of this grant show the value only approximately, as no value accounts of the stores were maintained previously.

## GRANT 55.—AGRICULTURE.

*Military Creamery, Anand.*

50. The Military Creamery at Anand in Guzerat has, with effect from the 1st October 1925, been temporarily transferred to the control

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\* Audit Officer, Survey and Miscellaneous.



GRANT 55—*contd.*

of the Civil Department. The Director of Commercial Audit has recommended a simple system of book-keeping for the Creamery, and the question of the form of the accounts is now under the consideration of the Government of India. When this is settled, the question of appending suitable subsidiary accounts to the appropriation account of this grant will be considered.

*Unauthorised expenditure.*

51. The Librarian and a Lower Division Clerk in a certain office were, without any change of duties, allowed to draw pay as an Assistant of the Upper Division and the Librarian respectively. This amounted to the post of the Upper Division Assistant being held in abeyance and the Lower Division Clerk getting the Librarian's pay though performing his own duties. When this state of affairs came to the notice of audit accidentally, the matter was reported to the Government of India who decided—

(1) that the present Librarian whom it was thought necessary to reward, should be remunerated by the grant of a personal rate of pay; the pay for the post to be automatically reduced, on the retirement of the present incumbent, to the rate of pay sanctioned for the Librarian's post;

(2) that one post of Upper Division Assistant should be reduced till the retirement of the present Librarian; and

(3) that the Lower Division Clerk drawing pay hitherto as Librarian without performing the duties of the post should be reverted to his proper rate of pay.

The irregular arrangements relate to the period from 1st May, 1922 to 29th March 1926.\*

## GRANT 56—CIVIL VETERINARY SERVICES.

*Accounts of the Imperial Institute of Veterinary Research at Muktesar.*

52. The Committee on Public Accounts of 1925 commented upon the state of affairs relating to the accounts of the Muktesar Laboratory as being very unsatisfactory, and desired that a report should be placed before the Committee during the year 1926-27.

In paragraph 118 of the Audit and Appropriation Accounts for 1924-25 it was stated that a complete set of rules and forms had been drawn up by the Examiner of Local Fund Accounts, United Provinces, which, together with a simple system of Commercial Book-keeping drawn up by the Director of Commercial Audit for the Dairy Farm attached to the Institute, had been forwarded to the Government of India. It has

\* Audit Officer, Survey and Miscellaneous.

GRANT 56—*concl'd.*

since been ascertained that an officer of the Commercial Audit Department went to Muktesar in September 1926 and examined the system of accounts that had been prescribed for the Dairy attached to the Institute. He found that the system recommended had not yet been introduced. It was too elaborate and required simplification. He accordingly drew up a revised system of accounts based on single entry, a copy of which is stated to have been forwarded to the Agricultural Adviser to the Government of India. A copy of the "Audit and Inspection Report on the Accounts of the Imperial Institute of Veterinary Research and Dairy for the year 1925-26" submitted by that officer, a considerable portion of which deals with irregularities some of which were serious and have been dealt with in a separate confidential Report, is also reported to have been forwarded to the Government of India whose orders are awaited.

The question of devising suitable forms of subsidiary accounts to be appended to the Appropriation Account of the Grant will have to be considered when the orders of Government on the revised system of accounts drawn up by the Commercial Audit Department have issued.

## GRANT 64—MISCELLANEOUS DEPARTMENTS.

## INDIAN STORES DEPARTMENT.

*Commercial Accounts.*

53. The figures representing the net results of the *pro forma* Profit and Loss Accounts prepared for the several branches of the Department for 1925-26, as compared with those for 1924-25, are given below :—

	1925-26.	1924-25.
	Rs.	Rs.
Purchase Branch (Net Loss) ... ..	1,91,911	1,21,985
Inspection Branch (Net Loss) ... ..	1,83,282	1,28,591
Government Test House (Net Loss) ... ..	1,75,532	1,51,595
Metallurgical Inspectorate (Net Gain) ... ..	39,515	62,422
Total Net Loss ... ..	5,11,210	3,42,749*

*Failure to safeguard the interests of Government in entering into contracts.*

54. In connection with the recruitment of certain officers of the Department in England by the High Commissioner for India, the latter made an agreement with some of the officers authorising payment of

\* Audit Officer, Indian Stores Department.



GRANT 64—*contd.*

Calcutta House Rent Allowance to them so long as they resided with their families in India. As this concession was contrary to the terms of sanction of the Calcutta House Allowance the matter was reported to the Government of India who have sanctioned, as a special case, during the period of the officers' present contracts, the grant to them of this allowance wherever they be stationed, provided they are married and have their families living in India.\*

## GRANT 65—CURRENCY.

*Loss through theft.*

55. A sum of Rs. 3,000, representing premia deducted from the pay of the employees of a Currency Office, in respect of their Fidelity Bonds, for payment to an Insurance Company was found missing from the box of the Currency Office Pay Clerk on 5th November 1925. A shroff of the office was sentenced to 9 months' rigorous imprisonment for the theft. A sum of Rs. 1,120 was recovered from the Cashier, the Pay Clerk and the Shroff, while the balance of the loss of Rs. 1,880 was written off by the Controller of the Currency. These orders were the first intimation of the loss to audit. As the result of correspondence with the Deputy Controller of the Currency, a periodical verification of the office cash by a gazetted officer has now been arranged for.†

## GRANT 67.—CIVIL WORKS.

*Administration of Residential Buildings.*

56. In paragraphs 129 to 131 and 134 to 139 of the previous year's Report, certain observations were made in regard to the administration of residential buildings in Simla and elsewhere. The Committee on Public Accounts expressed the opinion that, with a view to remove the defects in Rule 45 of the Fundamental Rules, the redrafting of this rule should not be further delayed, and that a new rule should be duly sanctioned and promulgated as soon as possible. They also desired to record their view that houses designed and built for officers of higher status should not be let to officers of a lower status in view of the loss of rent involved.

Sanction to the redraft of Fundamental Rule 45 is awaited. Meanwhile the defects in, and deviations from, financial and statutory rules for the assessment and recovery of rent of residential buildings at Simla and elsewhere remain unremedied.

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\* Audit Officer, Indian Stores Department.

† Audit Officer, Survey and Miscellaneous.

## GRANT 67—contd.

*Regulation of rents charged for furniture supplied to residential buildings.*

57. In paragraph 133 (page 94) of the previous year's report, reference was made to the inadequacy of the existing rates of rent charged for furniture supplied for "officers' houses" in Simla and to the desirability of raising the rent, with a view to secure that the rent recovered covers the interest on the capital invested, in addition to the charges for maintenance and depreciation.

The Committee on Public Accounts, in dealing with this question, remarked that "the necessity of obtaining a reasonable return on the capital invested in addition to making adequate charges for maintenance and depreciation should be carefully kept in mind by the departments concerned and by the Finance Department".

The Government of India finally decided that the existing rate of rent, viz., 12 per cent. per annum, might continue. In arriving at this decision, the Government considered that, as in the case of residences, rent should be charged for furniture for the period of actual use (i.e., for seven months in the case of the tenants moving up and down with the Government) and it would be unreasonable to expect a return on furniture unless it was in use. Another consideration was that the existing rate of 1 per cent. a month, subject to a minimum of 7 per cent., was expected to bring in a reasonable return in view of the fact that the actual charge during the year 1925-26 for ordinary and special repairs amounted to much less than the provision for such charges contained in the existing rate of rent and that these charges could in future also be kept within the limit arrived at for 1925-26. Any increase in the existing rate was also held to have the effect of encouraging the officers to purchase their own furniture and to refuse to take the Government furniture.

In regard to the suggestion made that a suitable set of financial rules might be framed to regulate the recovery of rent of furniture, whether at Simla, Delhi or elsewhere, the Government ordered that the rent would be determined on the same principles as those followed in the case of the Simla or the Delhi rents and no new rules were, therefore, necessary.

*Loss in connection with the rents of residential buildings.*

58. In paragraph 132 (pages 91 to 93) of the previous year's Audit and Appropriation Accounts, reference was made to the loss caused to the state on account of residential accommodation provided in Simla for Members of the Legislature. The action taken by the Committee on this case is mentioned in paragraph 111 (56).



GRANT 67—*contd.*

The following table depicts the loss during 1925-26 :—

		Longwood Hotel.	Orthodox members' quarters.
		Rs.	Rs.
Capital cost of property to end of the year	... ..	6,96,755	2,48,204
Interest on above	... ..	25,276	14,892
Maintenance and repair charges for the year	... ..	13,872	8,352
Total interest and maintenance charges	... ..	39,148	23,244
Rent realised during the year	... ..	17,029	4,288
Deficit	... ..	2,12,874	18,971

It is observed that though "Longwood Hotel" has been divided into two parts, one for Members and the other for Government servants, there has been no improvement in revenue. The rents realised for this hotel and for the orthodox members' quarters show a considerable fall during the year. The total deficits on the last five years' working of the "Longwood Hotel" and of two years' working of the orthodox members' quarters amount to Rs. 1,03,121 and Rs. 30,203 respectively.

59. On an audit inspection of a divisional office it was noticed that a large number of houses constructed for European clerks at Simla remained vacant every year and in consequence Government were put to a loss. The total annual rent for vacant houses during 1925 amounted to about Rs. 17,000. Under a rule framed by the Government of India it is the duty of the Executive Engineer to endeavour to get tenants for public buildings not immediately required for Government use. The officer responsible for the allotment of these houses explained that the houses which remained empty were in outlying places and that there were no official or private applicants for these houses. On the question being referred to them, the Government of India stated that they were satisfied that the officer who was entrusted with the duty of allotment of these houses did his best to find suitable occupants for houses which were not required for Government purposes and that they did not consider it advisable to issue further orders which could only have the effect of making the quarters available to all and sundry and probably saddle Government with undesirable tenants.

The above facts seem to raise the question as to whether, before constructing the houses, the actual demand by the Government Servants for whom the houses were intended was considered and, if so, what led to a large number of these houses remaining generally unoccupied.

## GRANT 67—contd.

*Inadequate provision for maintenance charges in fixing standard rents of residential buildings.*

60. Under a statutory rule the standard rent of residential buildings acquired or constructed by a Government for supply to its servants should include, besides interest on capital cost, such allowance for maintenance and repairs as the Government may fix. The review of the capital and revenue accounts for 1924-25 of officers' houses in Simla brought to light the fact that inadequate provision had been made for annual maintenance charges in fixing the standard rent. The actual maintenance charges for 1924-25 amounted to Rs. 2,07,566 while in fixing the rents a provision of an expenditure of only Rs. 53,630 per year had been made.

The matter has been brought to the notice of the Government and their orders are awaited.

Similar excesses in the maintenance charges for 1924-25 as compared with the provision made therefor in fixing the rent, were noticed in the following cases also and reported to Government :—

	Rs.
(i) European Clerks' cottages, Krithu and Sophia Villa Estate :—	
Actual charges ... ..	40,206
Provision made when calculating rent ... ..	about 8,200
(ii) Indian Clerks' Barracks on Cart Road, Simla :—	
Actual charges ... ..	48,604
Provision made when calculating rent... ..	about 2,620

The actual charges for 1925-26 were as follows :—

	Rs.
(i) Officers' Residences in Simla ... ..	1,24,857
(ii) European Clerks' Cottages, Kaithu, and Sophia Villa Estate...	9,720
(iii) Indian Clerks' Barracks on Cart Road, Simla ... ..	7,890

*Delay in recovery of sale proceeds of immoveable property and consequent risk of loss to Government.*

61. In December 1924 the Government of India sanctioned the sale of a residential building at an important station to a private person for Rs. 56,000. Out of this sum, Rs. 16,000, as the first instalment of the price, was paid in June 1925, and the balance of Rs. 40,000 was to be paid in two instalments of Rs. 20,000 each, on the 1st October 1925, and the 1st January 1926. These two instalments were not received by Government on the due dates, but, subsequently, a sum of Rs. 6,000 in March 1926, and two sums of Rs. 3,000 each in May and November 1926, were paid by the purchaser of the property, leaving a balance of Rs. 28,000.

It was reported on the 24th March 1927, that a deed of mortgage of the property in favour of Government was prepared and sent in December 1926, but in spite of a reminder issued in January 1927, it had not



GRANT 67—*contd.*

been received back. The draft deed provides for interest at 7 per cent. being paid on the outstanding balance of Rs. 28,000.

In the meantime, the house has not been handed over to the purchaser and charges on account of municipal taxes and Chowkidar's wages, amounting to Rs. 578 to the end of March 1927, are being met by Government pending their recovery from the purchaser. No rent is being received, as the house cannot be let.

*Unsatisfactory condition of initial account records kept by Departmental Officers.*

62. The results of the count of furniture in the residence of a high official referred to in paragraph 150 of the previous report were communicated to Government and their orders are awaited. In this connection the desirability of extending to this as well as to some other residences of high officials the rule applicable to the residences of certain other high officials supplied with furniture, was pointed out to Government. This rule was issued by the Government of India at the instance of the Secretary of State and enjoined a periodical joint inspection of the furniture in the residences by an audit officer and an independent executive officer. The latter is required to satisfy himself that the furniture is being properly maintained in good and serviceable order, the object being to see that the annual grants are spent on the purposes for which they are intended. The Government of India considered that the extension of the rule to the residences in question was unnecessary in view of a practical difficulty to obtain a certificate from an independent executive officer regarding the proper maintenance of the furniture, and the resultant extra expenditure which this certificate would involve.

In these circumstances, it has been suggested to the Government to consider if, in the absence of an independent outside scrutiny, some sort of internal check by the very officers administering these valuable properties should not be instituted.

*Irregular expenditure and loss on supply of furniture.*

63. In paragraphs 143 to 149 and 151 of the previous year's report reference was made to various irregularities in connection with the accounts of a Divisional Officer in charge of furniture in residences at an important station. The irregularities, so far as they related to the conduct of the Divisional Officer, were enquired into by a special committee appointed by Government for the purpose. The remarks of the Committee on Public accounts and the action taken by Government are mentioned in paragraph 111 (59).

One of the paragraphs, *viz.*, paragraph 145, dealt with the loss of Rs. 4,000, nearly, on account of excessive rates paid by the Divisional Officer for the articles of furniture purchased by him. On the question

## GRANT 67—contd.

being raised as to whether the loss should not be made good, the Government stated that since the furniture had been made and paid for, it was revalued with their approval and the recommendation of the departmental enquiry that recovery should not be made from the Divisional Officer's pension, the only source whence it could be made, had been accepted by them.

In another paragraph, *viz.*, paragraph 146, the inadequacy of the rent realised on the reserve of furniture kept by the Public Works Department, for issue on hire to Government servants, and the loss so far sustained on this account, were brought to notice. The Government remarked that, as regards loss in the past, no action was contemplated and every effort was being made, by reducing stock and raising charges, to obviate loss in future.

*Purchase of furniture in excess of the prescribed limit of cost.*

64. Under the rules relating to the occupation of the residence of a high official which is furnished at Government expense the cost of any new article of furniture will be limited to the price entered in the "Schedule of Furniture" applicable to residences of certain other high officials and any tenant requiring furniture in excess of the fixed scale will be expected to provide it at his own cost.

In May 1925 a dining table for which the permissible limit of cost was Rs. 800, was purchased for Rs. 1,500 and supplied to the residence of this high official under the orders of an officer who was not authorised to exceed the fixed scale. This raised in audit the question whether the amount spent in excess of the prescribed limit should not be made good to Government.

On the question being referred to them the Government of India, in October 1926, approved of the action of the officer who had authorised the purchase. It was represented to Government that the schedule was out of date, and it was stated that the rules relating to the purchase of furniture were being revised.

The revised rules have not yet reached the audit office.

*Delay in recovery of expenditure incurred on behalf of a Municipality.*

65. A sum of Rs. 94,914 recoverable from a certain Municipal Committee on account of the construction of certain roads in an important station and their maintenance, has been outstanding partly from September 1924, and partly from April 1925. The matter was reported to the Government of India and as the outstanding amount was large the desirability of charging some interest was also brought to their notice. The Government of India stated, in October 1926, that as the Municipal Committee had expressed their inability to pay owing to a shortage of funds and had made suggestions for the settlement of the debt, the question was under the consideration of the Government of India.

Further orders of Government are awaited.



## GRANT 67—concl'd.

*Pro-rata distribution of Establishment and Tools and Plant charges.*

66. The works relating to the Central Government are executed partly by the Central Government and partly by the agencies of Provincial Governments and the Military Department. All charges on account of establishment (excepting the establishment employed on large irrigation projects, surveys for projects, etc.) and tools and plant (excepting those obtained to meet the special requirements of a particular work or project, etc.) are, in the first instance, charged to a single major head of account, and, at the end of the year, they are distributed to the several public works heads of account generally in proportion to the works expenditure during the year under each head.

In accordance with this principle of *pro-rata* distribution, the accounts of the Central Government, in respect of works executed by the agencies of the Provincial Governments and the Military Department, are also charged with a proportionate share of the establishment and tools and plant charges of those Governments and Departments.

It will be seen on reference to the Appropriation Accounts that, in some cases, the shares of the establishment charges actually distributed to the Civil Works of the Central Government by the other Administrations and Departments varied considerably from the estimated provision made in the Central budget for this purpose. The following are instances of the more important variations :—

	Grant.	Expenditure.	Difference.
	Rs.	Rs.	Rs.
Central Government Works executed by the Military Engineer Services; North West Frontier Province.	Non-voted 2,10,850	86,407	1,24,443
	Voted ... 2,89,500	5,49,217	2,59,717
Central Government Works executed by Delhi Capital Establishment ... ..	2,03,500	3,19,305	1,09,805
Central Government Works executed by the Bengal Government ... ..	1,98,500	1,55,730	42,770

The large variations seem to point to defective budgeting and it is, therefore, a question for consideration whether some means cannot be devised to frame the estimates for these establishment charges more accurately.

## GRANT 69—STATIONERY AND PRINTING.

*Subsidiary accounts.*

67. All the subsidiary statements and accounts enumerated in paragraph 157 of the previous report have been appended to the Appropriation Account of this grant, except the Depreciation Fund account of the Government of India Press, Simla, which has to be excluded from the

GRANT 69—*contd.*

present report owing to the account having been received in an incomplete state.

It will be noticed that, of the statements published in this volume, only a few bear the necessary audit certificates. In respect of the remaining statements, the Examiner of Press Accounts, who is the audit officer, has intimated that the audit of the Calcutta Offices is expected to be completed by the end of July 1927.

The question whether unaudited statements and accounts should be published is under consideration; it is mentioned here in case the Committee on Public Accounts may wish to express their views on it.

*Unauthorised expenditure.*

68. Certain structural alterations to a Government Press building were administratively approved of at an estimated cost of Rs. 95,892, as detailed below:—

						Rs.
Building Work ... ..	...	...	...	...	...	77,250
Electrical Work ... ..	...	...	...	...	...	2,000
Departmental charges ... ..	...	...	...	...	...	16,642
						<u>95,892</u>

Against this, the Government of Bengal accorded technical sanction to detailed estimates amounting to Rs. 71,795 for the buildings portion only. For the electrical work, for which Rs. 2,000 were provided originally, an estimate of Rs. 65,882 was prepared by the Superintending Engineer concerned and sent to the Controller of Printing, Stationery and Stamps, who, instead of returning it after necessary action to the Public Works Department, Bengal, entrusted the execution of the work, without any previous sanction of Government, to a local firm which undertook to complete the work at an estimated cost of Rs. 59,310. The Controller, in subsequently going upto the Government of India in September, 1924, for approval to the carrying out of the works by departmental agency, (i.e., otherwise than through the Public Works Department) explained that emergency measures were necessary to avoid a complete breakdown in the Press and that the work had been carried out departmentally and payments made to the firm after the bills had been checked and found correct by the Executive Engineer of the Public Works Department. In the course of subsequent correspondence it transpired that the work was not completed even as late as November 1926, and that the completed portion of the work was paid for in 3 instalments in March 1924, October 1924, and March 1926. Only one instalment (of Rs. 30,379) had been paid before the Controller went up to Government for sanction in September 1924. In reply to a reference



GRANT 69—*contd.*

made on the subject the Controller stated (in March 1927) that it transpired that the statement in his letter to the Government of India, Department of Industries and Labour, dated September 1924, that the work had been carried out and paid for after the bills had been checked by the Executive Engineer was incorrectly worded and that this fact has been reported for the information of that Department.

It was pointed out in audit that the Controller's action in anticipating Government sanction was irregular; and also that a work of this magnitude was really a new original work not covered by the administrative approval originally accorded and that the mere fact that the charge was met from "contingencies" should not therefore exempt such works from the operation of rule 27 (3) (i) of the Book of Financial Powers, which requires the previous sanction of the Government of India, Finance Department, to original works. The Government of India, in their Industries and Labour Department letter No. A-436 of 18th December 1925, have stated that the rule in the Civil Account Code which enabled such works expenditure to be charged to contingencies has been amended so that no such work can, in future, be undertaken unless the administrative sanction of the competent authority has been duly obtained previously.\*

*Neglect of the financial interests of Government.*

69. In the Government of India, Industries and Labour Department letter No. A-570 of 18th January 1926, to the Controller of Printing, Stationery and Stamps, sanction was accorded to the remission of rent due from a Gazetted Officer of that department for the period from April 1922 to 28th February 1925.

The Head of the Press concerned had permitted the officer to occupy a part of the Press building as residential quarters, free of rent, though the officer was not entitled to this concession under the rules. The arrangement was incidentally brought to the notice of the Government of India, Department of Industries and Labour, in September, 1923, while sanction for an electric installation to the buildings was being applied for. The Government of India sanctioned the proposal for the electric installation but did not pass any orders regarding the occupation of the quarters by the officer free of rent, as a separate reference on the subject from the Head of the Department seems to have been expected.

In September 1924, it again came to the notice of the Government of India that the officer was still occupying the quarters free of rent and it was remarked by the Government of India, Department of Industries and Labour, that the officer had no right to free quarters.

The orders sanctioning the revision of pay of the Press and Printing Department, issued by the Government of India in March 1925, did not also confer on the officer the concession of rent free quarters.

\* Audit Officer, Pay and Account Offices, Calcutta.

GRANT 69—*concl'd.*

The officer was, however, still allowed to continue to occupy the quarters free of rent.

In June 1925, the Public Works Department claimed rent from the officer for the total period of his occupation of the building upon which the Head of the Department went up to the Government of India for remission of the recovery and for sanction to the grant of rent free quarters to the officer. The Government of India refused to grant rent free quarters to the officer and remarked that the grant of rent free quarters to him in the past had been irregular but remitted the payment of rent from April 1922 to February 25, as he had occupied the quarters in good faith. They fixed the rent payable by the officer at Rs. 60 per mensem instead of at Rs. 99 per mensem, the figure communicated by the Executive Engineer, as the quarters were held to be unsuitable for an officer of his status by their character and situation and as the whole of the quarters were not occupied as assumed by the Public Works Department.

The total loss to the state amounted to Rs. 2,100; but it has been pointed out that the officer was originally permitted to occupy the quarters on the ground that it was necessary to have some persons responsible for the supervision of the valuable stocks kept in the press and that after the officer's retirement Government have had to appoint a caretaker.\*

## GRANT 70.—MISCELLANEOUS.

*Frauds and Embezzlements.*

70. A clerk in a Government office made an arrangement with a private individual that the latter should make a bogus sale of his house to the former on a sale deed. This was done and the deed was registered. On the strength of this bogus sale deed, the clerk applied for a house-building advance from Government. Preliminary enquiries were made as usual to ascertain whether the applicant had a clear title to the house and the land on which it stood. Both the clerk and the private individual declared that the house was free from encumbrances and that the sale deed was genuine, and, on the advice of the Legal Remembrancer, a certificate was obtained from the Sub-Registrar to the effect that the house had been free from encumbrances for the last twelve years. An advance of Rs. 1,248 was then sanctioned and paid to the clerk in October 1924 after he had mortgaged the house to the Secretary of State. Later on, however, when a third person brought a civil suit and attached this house, it transpired that it had been previously mortgaged to him by the private individual referred to above and that the sale to the clerk was a bogus one. Neither Government nor the clerk had, therefore,

\* Audit Officer, Pay and Account Offices, Calcutta.





GRANT 70—*concl'd.*

title to the house, and the latter had no property out of which the advance outstanding against him could be recouped. The Legal Remembrancer, whose advice was sought, stated that, considering the complications involved in the case, it would be inadvisable for Government to undertake any litigation in the matter as there was little or no chance of recovering the amount due from either the clerk personally or his property.

The clerk was prosecuted and sentenced to rigorous imprisonment for one year and a fine of Rs. 500 or in default a further rigorous imprisonment for 6 months. As regards the incorrect certificate furnished by the Sub-Registrar, it appears that the previous mortgage had not been entered in his index register. No disciplinary action could, however, be taken against the Sub-Registrar as he had died in 1921. The matter of ensuring that the index register is properly entered up in future is receiving the attention of the head of the department.

The sanction of the Head of the Department to the write-off of the amount involved has been duly obtained. (*See also* paragraph 27).\*

## GRANT 73.—NORTH-WEST FRONTIER PROVINCE.

*Frauds and Embezzlements.*

71. In a Tehsil Headquarters the office Moharir who was shortly to be relieved on reduction of establishment absconded with Government money in his charge amounting to Rs. 1,236. He was subsequently arrested, tried and sentenced to undergo rigorous imprisonment for two years and to pay a fine of Rs. 600.

On investigation of the case by the audit office it was found that the embezzlement had been rendered possible by the following errors and omissions on the part of the Head of the Office :—

- (a) The amounts drawn from the Treasury on account of the pay and travelling allowance of the Forest Establishment had not been disbursed promptly as required by a rule in the Civil Account Code.
- (b) The total amount of the Forest *Inams* had been drawn in one sum by cash order instead of by instalment according to actual requirements against the letter of credit as prescribed in a rule in the Treasury Manual.
- (c) The money had been kept insecure in the custody of the Moharir instead of being kept with the Tahsildar in an iron safe as provided for in a rule in the Sub-Treasury Manual.

As recovery of the amount embezzled could not be made from the culprit the total amount of the loss was written-off by Government.

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\* Accountant General, Central Provinces.

## GRANT 73—contd.

To prevent recurrence of similar frauds in future it was ordered by the Head of the Office and approved of by Government that the pay bills of the Forest Establishment should be encashed by the Superintendent of Forests personally, that travelling allowance bills should either be sent direct to the officials concerned or to the Superintendent who would draw the money from the Treasury along with pay and that in the case of the Forest *inams* separate letter of credit should be obtained. It was also ordered that any undisbursed amount should be refunded to the Tahsil Cashier and that the District Nazir should send the Forest contingent money in a separate cash order which should be cashed and sent immediately to the Superintendent, Forests, after making necessary entries in the Moharirs' miscellaneous register.\*

72. The Officer Commanding a certain Regiment held a Government Promissory Note for Rs. 25,000. The half-yearly interest of Rs. 750 used to be remitted to him in half currency notes by registered post on receipt of the bond and the usual voucher from him when the interest fell due. The voucher for the interest for the half year ending 14th March 1924 was received as usual and passed for payment by the Sub-Treasury Officer concerned. The amount thereof was, however, received by the Sub-Treasury clerk in contravention of a rule in the Treasury Manual which forbids the encashment of bills by Treasury clerks on behalf of the payees. The clerk thus misappropriated the money.

The Officer Commanding had an old standing personal ledger account at the Sub-Treasury of which the balance stood at 3 pies only. The Sub-Treasury clerk fraudulently raised this balance to Rs. 750-0-3 and got the entry attested by the Sub-Treasury Officer. This the Sub-Treasury Officer did without either requiring any authority for the credit from the Officer Commanding or the usual chalan.

After some unnecessary correspondence with the Officer Commanding that Officer was informed that the payment of the amount could not be made to him by post and that he should present a cheque for the entire amount standing in his personal ledger account and receive payment of Rs. 750-0-3 through the Imperial Bank. The cheque on presentation was passed for payment by the Sub-Treasury Officer on the strength of the false credit balance in the personal ledger account.

The overpayment was detected at the Sadar Treasury and the enquiries instituted thereupon disclosed the whole fraud.

The sub-treasury clerk was tried and sentenced to undergo rigorous imprisonment for a year and a half and to pay a fine of Rs. 750.

As the embezzlement was facilitated by the slackness of control on the part of the Sub-Treasury Officer concerned and by the disregard of rules, as pointed out above, adverse entries were ordered to be

\* Accountant General, Punjab.



GRANT 73—*contd.*

made in the character rolls. The local Administration approved of the action taken on the case.\*

73. A case of misappropriation of Government money which had been going on since 1st January 1920 in the copying Agency Department of a certain district came to light in October 1924. The total amount misappropriated amounted to Rs. 44,563.

Misappropriation was rendered possible by lax supervision on the part of the officers in charge of the copying agency over the work of the Copying Agent who did not credit into the Treasury the amounts of the copying fees or withheld the amounts received through the post office by money orders.

The local administration has been asked to prescribe a definite detailed procedure to be adopted in keeping the copying Agency accounts in each district and its order on the case are awaited.\*

74. In the office of a certain Civil Surgeon a clerk misappropriated Government money amounting to Rs. 1,213 on account of the following items :—

	Rs.
Undisbursed pay of the Establishment . . . . .	215
T. A. of Establishment . . . . .	441
Permanent Advance . . . . .	100
Unclaimed money of patients . . . . .	245
Money received from outstations . . . . .	211
	<u>1,213</u>

The misappropriation of the undisbursed pay and travelling allowances of establishment was facilitated on account of the failure of the Head of the office to examine the acquittance rolls with a view to seeing that the payee's receipts had been duly obtained therein. The prescribed certificates of disbursements, though incorrect, were signed by him on subsequent travelling allowance bills presented for encashment at the Treasury.

The misappropriations of the amounts of permanent advance, unclaimed money of patients and the money received from outstations were made possible by the improper ways of signing receipts for money and maintaining the office cash book.

In addition to the above sums the clerk misappropriated Rs. 23 relating to local funds.

The head clerk through whose laxity in supervision the misappropriations were rendered possible has been allowed to resign his post with forfeiture of leave and pension and the clerk concerned has been dismissed.

GRANT 73—*concl'd.*

The case was reported to the local Administration with the suggestion that in future the Civil Surgeon should issue receipts for money duly signed by him and the cash book should also be checked by him periodically.

The local Administration has remarked that as the Civil Surgeon concerned has been transferred from the province no further action in the matter is desirable.\*

*Savings effected at the instance of audit.*

75. A certain Political Rest House, consisting of 3 independent portions, the total assessed rent of which is Rs. 90 per mensem, was occupied by a political agent as a residential quarter. The political agent, who had occupied the entire building for some time and two portions of the same for the remaining period, objected to pay the rent on the ground that the building occupied by him was a political rest house and not a residential building. The view held in audit was that the continuous occupation of a rest house for a number of months at Headquarters *ipso facto* converts it into a permanent residence. The case was referred to the local Administration which ruled that if the building was a circuit or political rest house, it would not appear that rent could be charged to the Political Agent. In view of this decision, the Engineering Department decided to withdraw the claim for rent but, as audit was unable to accept this view, the case was further pursued on the ground as to whether continuous occupation of a rest or circuit house for a considerable period exempts an incumbent not entitled to be housed free by the state from the payment of rent and whether the mere classification of a building as such connotes the right of occupation irrespective of the fact that it is occupied for a short period or for a continuous period extending up to several months. The local Administration on reconsideration decided to charge rent to the Political Agent on the portion of the building occupied by him continuously.

The total amount of rent recoverable from the political officer for the period from 1st April 1924 to 31st March 1926 is Rs. 1,724 out of which the sum of Rs. 630 still remains to be recovered.

One-third of the building has since been converted into an office.†

## GRANT 74—BALUCHISTAN.

*Administration of Grant.*

76. The reappropriations sanctioned within this grant during 1924-25 were commented upon in paragraph 166 of that year's report. The

\* Accountant General, Punjab.

† Deputy Controller of Military Accounts (Works), Peshawar.



GRANT 74—*contd.*

special features of the orders of reappropriation were mainly the following :—

- (i) the number of reappropriations sanctioned was considerable, and compared unfavourably with the numbers sanctioned in other areas ;
- (ii) the net result of the operations on a particular sub-head during the year amounted in many cases to a few hundreds of rupees ;
- (iii) reappropriations were sanctioned even for very petty amounts like Rs. 5 and Rs. 10 ;
- (iv) some reappropriations were sanctioned very early in the year ; and
- (v) the account head "Contract Contingencies" was the one which was most operated on.

The Committee on Public Accounts, in dealing with this question observed that frequent reappropriation of petty amounts should be avoided ; and the Government of India issued certain instructions to the local Administration with a view to bring down the number of reappropriations. As, however, these instructions were issued only in the middle of the year 1926-27, all those features that characterised the reappropriations of 1924-25 were present also in the reappropriations sanctioned in 1925-26. There was distinct improvement in 1926-27.

*Frauds and Embezzlements.*

77. A subordinate official of a certain court embezzled money aggregating Rs. 2,274 out of sums placed in deposit with the court on account, mainly, of various litigants and witnesses. Details amounting to Rs. 2,248 only have been received, the local investigating officer being unable to account for the difference of Rs. 26, chiefly due to the accused using in his registers fictitious names of payees in several cases.

The defalcations took place between June and September 1921, and came to the notice of the local officer as early as in September 1921, but the matter was not reported to the audit office until February 1926, although, under the rules, a report should have been made at once. The officer has expressed regret that he did not realise the necessity for making a report until his attention was drawn to the rule by another official.

The amounts, which according to rules should have been deposited in the Government Treasury, were never accounted for but misappropriated by the accused who embezzled these amounts by manipulating the accounts of his disbursements or the vouchers supporting them.

The local Administration has intimated that the presiding Judges of the court who were responsible for attesting each transaction of

GRANT 74—*concl'd.*

receipt or payment, grossly neglected this part of their duties with the foregoing result. They were further guilty of negligence in that no security was taken from the accused as required by standing orders.

The accused was tried and convicted in 1922 with orders that his property should be sold and the sale proceeds applied towards the satisfaction of claims against him. It has since transpired that the accused had disposed of his property by a gift, and that it could not, therefore, be sold.

In response to the steps taken by the local officer, claims have been received from various litigants and witnesses amounting to Rs. 715 only. A further sum of Rs. 68 representing penalty and deficiency in court fee stamps, etc., was also due to Government out of the total amount embezzled.

The loss of Government revenue of Rs. 68 has since been written off under the sanction of the local Administration, and the payments of the claims preferred by the private individuals have been authorised.

No disciplinary action can be taken against one of the officers in fault as he has already retired from service, while the other has been reverted to the clerical line.

*Experimental Fruit Farm, Quetta.*

78. In the previous year's Report it was stated that the Accountant General, Central Revenues, was taking steps to ensure that suitable subsidiary and *pro forma* accounts of the transactions connected with the Farm are maintained with a view to see that the Farm is self-supporting in a normal year.

The form suggested by the Accountant General, Central Revenues, and approved by the local Administration has since been forwarded to the Government of India for their approval before its final adoption. The question of subjecting the actual transactions and the *pro forma* accounts to audit check is also under consideration.

## GRANT 77—ANDAMANS AND NICOBAR ISLANDS.

*Pro forma and Subsidiary accounts.*

79. The subsidiary accounts that are intended to be appended to the Appropriation Account of this grant are the following:—

- (i) A *pro forma* profit and loss account in respect of S.S. "Maharaja".
- (ii) A *pro forma* profit and loss account and a store account in respect of each of the following organisations connected with the Commissariat Department:—(a) Bakery, (b) Dairy Farm, and (c) Slaughter House.



## GRANT 77—contd.

- (iii) A capital and revenue account, a balance sheet, and a store account, in respect of the forest expenditure.
- (iv) A *pro forma* account showing the financial results of the transactions of the Andamans Forest Department with Messrs. Martin and Co.

These accounts could not be appended to the Appropriation Account for 1924-25 for the reasons given in paragraph 182 of the Report for that year. For the same reasons, the account referred to in (i) above, for 1925-26, could not be furnished by the Chief Commissioner. He has, however, given an assurance that the account for 1926-27 will be prepared and furnished by the Shipping Officer.

Of the accounts referred to in (ii) above, the *pro forma* profit and loss accounts furnished by the Chief Commissioner are appended to the Appropriation Account. As regards store accounts, the question is still under discussion with the Chief Commissioner.

The accounts mentioned in (iii) above, have not been appended to the Appropriation Account, as no orders of Government on the subject have been received. It is presumed that the results of the working of the Commercial system of accounts introduced in the Andamans under the direction of Messrs. Martin & Co. may have become known to Government by this time.

As regards (iv) above, the question of the form of the *pro forma* account has only recently been settled, the Director of Commercial Audit having approved of the form. It is proposed to append the *pro forma* account to the Appropriation Account with effect from 1926-27.

No manufacture and store accounts in respect of the Jail Factories referred to in paragraph 182 of the previous Report have been furnished by the Chief Commissioner, as he considers that no useful purpose will be served by preparing these accounts, owing to the facts that the manufactures in the Cellular Jail have now become negligible due to the continued reduction of the Jail population, that what little is manufactured is done out of materials collected locally by convict labour and is absorbed by Government Departments, and that no appreciable cash outlay is made nor is any cash return secured as the articles are not sold.

*Double payment of the same claim.*

80. A Department of the Government of India sanctioned the grant of a passage advance of Rs. 1,900 to a gazetted Government servant holding an office in the Forest Department. Payment was arranged for by the audit office at the Rangoon Treasury under instructions from the Government of India in April 1924. At the same time, a forest disbursing officer issued a cheque for the amount (on receipt of a copy of the sanction) in favour of the officer's bankers

GRANT 77—*concl'd.*

in India at the request of the officer who was then in England. This payment should not have been made without the authority of the audit office. It resulted in the double payment of the advance. Moreover, the disbursing officer accounted for the payment as Forest Advance and not as a passage advance and in consequence the double payment remained unnoticed in audit for some time.

The matter was reported to the Chief Commissioner who did not propose to take any action but passed on the correspondence to the disbursing officer.

The amount has since been recovered from the officer concerned who does not appear to be altogether free from responsibility in this connection. On receiving the authority issued by the audit office he handed it over to his bankers for collection of the amount prior to his proceeding on leave and should not, therefore, have again, after his arrival in England, requested the Forest Disbursing Officer to issue a cheque in payment of the same advance.

*Loss due to irregular action in grant of advance.*

81. In July 1923, in a certain Forest Division, a sum of \$500 was advanced to a certain Saw Mill Operator by a firm in the United States, America, under the orders of the Chief Forest Officer to meet his passage and other expense from Tres Barras to the North Andamans.

The amount did not appear in the Forest accounts as the money was paid by the firm, neither was it recovered from the Saw Mill Operator while he was serving under the Forest Division.

The Government of India sanctioned the payment of the sum to the firm in question and also the writing off of the irrecoverable advance provided that any amount that may be recovered from the Saw Mill Operator will be refunded to Government.

The sum of Rs. 1,372 equivalent to \$500 was paid to the firm and was charged in the account for December 1925 of the Forest Division concerned.

A sum of Rs. 179 recovered from the Saw Mill Operator has since been credited to Government.

The irregular grant of the advance through a firm, and its subsequent non-recovery from the operator while he was serving in the Forest Division, has thus resulted in a loss of Rs. 1,193 for the present.

## GRANT—ECCLESIASTICAL. (ALL NON-VOTED.)

*Double payment of the same claim.*

82. An aided chaplain presented, through his bankers, two bills at the counter of the Pay and Accounts Office, Miscellaneous Central Departments, Calcutta, for his pay for September, 1925. Both the



bills were paid by the Pay and Accounts Office on the 6th October, 1925. The Officer took no steps to correct this double payment and presented for payment in the usual course, his pay bill for October, 1925. When this bill was presented, the old over-payment was detected in the Pay and Accounts Office and the bill was not paid. The facts of the case were reported by the audit office to the Government of Bengal who recorded their opinion that the action of the Chaplain signified a regrettable lack of care and attention and instructed the Metropolitan's Chaplain to bring the facts of the case to the notice of the Metropolitan for such action as he might think proper. The Metropolitan's Chaplain has since intimated that the Metropolitan has had an interview with the Chaplain and "is entirely satisfied that his conduct was in no way dishonest." The Chaplain admitted that he had made a mistake which he regretted. As regards the failure in the Pay and Accounts Office, it has been explained that there was an oversight and that the assistants concerned have been warned.\*

#### GRANT POLITICAL (ALL NON-VOTED).

##### *Compensation for liberation of slaves.*

83. At the instance of the Government of India, the Government of Burma undertook an enquiry of the conditions under which slavery existed in the Hukawng Valley and of the extent of human sacrifice indulged in the Naga Hills. An expedition was sent out, in the latter part of the year with the object of liberating the slaves by paying compensation to their owners and giving the slaves financial assistance in the shape of free gifts or of advances for settlement as free citizens either in the Valley or in the administered territories under the British Government. A sum of Rs. 3½ lakhs was estimated by the local Government and sanctioned by the Government of India to be met from the savings under this grant. The actual expenditure was about Rs. 2,96,000 during the year.†

#### BANGALORE. (ALL NON-VOTED.)

##### *Failure to safeguard the interests of Government in entering into contracts.*

84. The contract rates for the purchase of dietary articles in a civil hospital were found to be disproportionately high when compared with those obtaining in a neighbouring hospital in an Indian State and the consequent loss to Government worked out to about Rs. 22,000 taking into account only a dozen of the more important articles of diet purchased in 1924-25. Further investigation showed that even if the

\* Audit Officer, Pay and Account Offices, Calcutta.

† Accountant General, Burma.

contract rates for the different kinds of articles in the Military Department, or the local market rates, were taken as the standard for comparison, there was still a loss of Rs. 15,000 per annum in these dozen articles. It was also observed that there was no satisfactory response from contractors to the call for tenders and among the reasons which appeared to have contributed to this were—

- (1) the comparative shortness of the notice,
- (2) insufficient advertisement, and
- (3) the desire of the officer-in-charge to secure a single contractor for all supplies.

These facts were reported to the head of the Administration for a detailed enquiry.

The officer-in-charge of the hospital responsible for the irregularity is reported to have died.

As a result of the investigation, and by following the suggestion made by the audit office, it was found possible to effect a saving in the hospital expenditure estimated at Rs. 15,000 in 1926-27. The head of the Administration when passing final orders on the case observed as follows :—

“The officer in charge of the hospital this year advertised the contract widely before the beginning of the financial year and as a result he has succeeded in reducing the contract amount by about Rs. 15,000. This is considered to be satisfactory”.

The desirability of laying down a set of instructions to govern the invitation and acceptance of tenders, etc., and of requiring the observance thereof from all civil officers of the Central Government who have to make large purchases of articles for the public service has been brought to the notice of the Government of India whose final orders are awaited.\*

## GRANT 86—DELHI CAPITAL OUTLAY.

### *Control over expenditure.*

85. The net voted expenditure amounted to Rs. 95.57 lakhs against the original grant of Rs. 150.39 lakhs; in other words, there was a saving of about 36 per cent of the total net grant. See also paragraph 11.

The question of over-budgeting under this grant has been considered by the departmental Accounts Officer in a lengthy note on the subject addressed to the Audit Officer, in which he explains the practical difficulties that were met in regard to the control of expenditure. In his opinion the large provision of over Rs. 38 lakhs for a minus

\* Audit Officer, Experiments, Bangalore.



GRANT 86—*contd.*

reserve, that is for estimated probable savings, should be held to be an admission of the inability of the budgeting authorities to forecast more accurately the probable expenditure under each of the several units; that is to say, they admittedly provided in the aggregate more money than they intended or hoped to be able to spend.

*Administration of Residential Buildings.*

86. In paragraphs 210 and 212 of the previous year's Report certain observations were made, under the following headings, in regard to the administration of residential buildings in New Delhi :—

- (i) Losses or risks of loss in connection with the rents of residential buildings, etc.
- (ii) Deviations from the Statutory Rules in fixing rents of residences.

The buildings have since been reclassified with effect from the 1st October 1926. It is too early to indicate the financial result of the new classification. Nor can the financial results to end of 1925-26 be stated, as the relevant account has not yet been submitted to audit by the Accounts Officer.

The general recommendations made by the Committee on Public Accounts regarding revision of statutory and financial rules relating to residential buildings have already been referred to in paragraph 56. As stated therein, the necessary revision has not yet been effected, and all the audit objections on this account, therefore, remain unremedied.

87. It was noticed in the course of audit that in sanctioning rents of residences in November 1922 (rents which were in force up to 30th September 1924) the estimated cost had been taken into account in fixing the rents, even in cases in which the actual outlay to the end of 1921-22 was in excess of the estimated cost, with the result that the rent was fixed at a figure lower than that at which it should have been fixed with reference to the actual expenditure at the time. The amount of such loss was roughly worked out by audit to be over Rs. 5,000 and this figure was subsequently accepted by the departmental Accounts Officer as more or less correct.

The desirability of regularising the above loss having been brought to the notice of the New Capital Committee, they passed orders in November 1926 that the attention of the Audit Officer might be drawn to the remark made by the Auditor General before the Committee on Public Accounts in which the general impracticability of observing strictly the terms of the present Fundamental Rule 45 in the conditions of Delhi and Simla was admitted (See pages 162 and 163—Question 867—of the Report of the Public Accounts Committee on the accounts for 1924-25—Volume II—Evidence).

GRANT 86—*contd.*

Irregularities of the nature referred to above are due generally to the Public Works Department not consulting the accounts of works concerned to ascertain the up-to-date expenditure in respect of completed or nearly completed buildings, before sanctioning rents. The New Capital Committee did not state in their orders why it was not possible to consult the accounts or base the calculations of rent on any figures other than those of estimates, and it is not clear in what way the difficulty of this case can be connected with the general impracticability of Fundamental Rule 45 referred to above.

*Administration of Stores.*

88. The store account appended to the appropriation account of this Grant discloses an estimated gross loss of about Rs. 7.2 lakhs to end of 1925-26.

Out of the total value (Rs. 35.37 lakhs) of stock in hand at the end of 1925-26, the value of surplus stores is stated to be Rs. 7.66 lakhs and that of stores in excess of requirements for the next 12 months Rs. 13.69 lakhs.

In addition to the loss of Rs. 7.2 lakhs mentioned above, some loss is also expected on the disposal of remnants and of such stores as are in excess of immediate requirements of the Department.

The loss of Rs. 7.2 lakhs referred to above, is stated to be due to a fall in market rates, depreciation of stores, shortages found on verification, and purchases at excessive rates. See also paragraph 89 below.

89. In paragraphs 194—200 of the previous year's Report, were dealt with certain matters described under the following headings:—

- (i) Losses and risks of loss in the collection of materials in advance of or in excess of requirements (paragraph 194).
- (ii) Losses—Shortages noticed in verification of Stores (paragraph 195).
- (iii) Purchases of stores at excessive or at different rates (paragraph 196).
- (iv) Probability of heavy losses on revaluation of stock within the market rates (paragraph 197).
- (v) Frauds in Stores Accounts (paragraph 198).
- (vi) Risks of fraud due to the unsatisfactory condition of store accounts (paragraph 199).
- (vii) Laxity of control involving risks of loss in purchase of stores (paragraph 200).

The Committee on Public Accounts was informed that a departmental enquiry was being instituted to look into the general questions raised by these paragraphs in regard to the collection of materials in



GRANT 86—*contd.*

advance or in excess of requirements and into the position of the Store accounts. The Committee hoped that the enquiry would result in improved control.

After considering the report of the departmental enquiry, which was conducted by an Engineer Officer deputed by Government for the purpose, the New Capital Committee passed the following Resolutions:—

*Resolved.*—That the Committee agree with Mr. X's finding in paragraph 44 of his report that the organisation was inadequate to deal efficiently with the purchase and custody of stores on the scale which was required for so large a project as that for the New Capital. Apart from the particular instances of purchases at excessive rates mentioned in the report, they are advised that the periodical revaluation of stores may disclose losses, some of which may have been due to the inadequate organisation above mentioned, though the bulk of it would be found to have been inevitable. In a project of this magnitude, they recognise that it is in the public interest that stores should be stocked without strict reference to a time limit within which they could be utilised as it is impossible always to foretell the time of commencement and date of progress on any particular item of the project. The period during which the progress was in full swing was one of violent fluctuation in the market following on the War, and without prejudicing the progress of the work it was impossible to restrict purchases on account of fluctuations. The risk of a falling market had, therefore, justifiably to be taken. Another kind of risk which was legitimately taken was to experiment with cheaper substitutes when faced with an abnormal rise in prices in the materials ordinarily used.

The Committee accept Mr. X's opinion that the change of system recently introduced will improve the position considerably. The Accounts Officer now conducts a pre scrutiny of all proposals to incur expenditure on stores while he has also taken over the review and valuation of stocks. Further the market prices of stores have now reached greater stability and the risk of falling market is reduced almost to the normal level.

*Resolved* (1).—That it was not possible for the Committee to obtain any further explanation from Mr. (Divisional Officer) in regard to the irregularities disclosed against him by Audit, which have been dealt with in Mr. X's report. That on the facts before them the Committee, however, wholly endorse Mr. X's view that Mr. (Divisional Officer) failed in his duty in respect to the purchase of stores and that his action in splitting up orders to evade the limits imposed on him was most reprehensible. Mr. (Divisional Officer), however, is no longer in the employment of the Delhi Public Works Department. If he had still been in their employ, the Committee would have taken suitable disciplinary action against him in the absence of a satisfactory explanation.

(2) That the Committee, while recognising that there were extenuating circumstances, regret that they do not consider Mr. (Superintending Engineer's) explanation as wholly satisfactory in regard to the supervision exercised by him over certain purchases made by Mr.

(Divisional Officer), his subordinate officer, within the powers delegated to the latter.

(3) That the Committee, at the same time, desire to add that it is their provisional conclusion that Mr. (Divisional Officer's) irregu-

## GRANT 86—concl'd.

larities should have been brought to notice by Audit at a much earlier stage and that had this been done, a continuance of these irregularities would not have been possible.

In regard to the provisional suggestion that the Audit Staff (*viz.*, the joint pre-audit and accounts staff formerly employed) should have brought these features of stores administration to notice earlier, it may be mentioned that the point has been referred by the New Capital Committee to the Auditor General and that the latter is enquiring into it.

*Inadequate scrutiny of Bills, etc.*

90. During the course of test audit some instances of inadequate scrutiny of contractors' bills, etc., were brought to the notice of the Departmental Accounts Officer. Some of the more important instances are given below :—

- (a) A contractor who was supplied with 72,428 cft. of 1st class rubble stone for use on a work, and who was required to pay for it at Rs. 2-8-0 per cent. cft. was charged the full rate for 15,207 cft. only, and Rs. 1-12-0 per cent. cft. for the balance. The difference of Rs. 429 in cost was, at the instances of audit, subsequently debited to the contractor's account by the departmental Accounts Officer.
- (b) A contractor was paid, in July 1925, Rs. 266 for 3,325 cft. of earthwork at Rs. 8 per 100 cft. whilst he should have been paid Rs. 27 only at Rs. 8 per 1,000 cft. The excess payment of Rs. 239 was recovered, at the instance of audit, in November 1925.
- (c) A contractor agreed to execute work at 7 per cent. below the scheduled rates. The stipulated deduction was not made from the bill paid in April 1925. The amount of Rs. 199 was, at the instance of audit, subsequently recovered from another bill paid in April 1926.
- (d) A sum of Rs. 592 only was debited to a contractor's account instead of Rs. 758 actually recoverable from him to end of August 1925. The difference was, at the instance of audit, debited against the contractor's account in January 1926.
- (e) A sum of Rs. 273 being the value of certain materials recoverable from a contractor was not debited to his account in March 1925. The amount was, at the instance of audit, later debited to the contractor.

The Chief Engineer directed the disbursing officers to see that the bills prepared by the Accounts Office are more carefully scrutinised in future.

The Accounts Officer also warned the clerks concerned in respect of cases (a) to (d) above.



## GRANT 88.—LOANS &amp; ADVANCES BEARING INTEREST.

*Advance for purchase of conveyance drawn before it was actually needed.*

91. An assistant of a Department of the Government of India drew a sum of Rs. 1,800 as advance for the purchase of a motor-cycle in November 1925, but the machine was not actually purchased till April 1926 after the Government of India had moved to Simla. As it was not permissible under the rules to draw an advance until it was actually needed and as the receipt produced showed that the entire amount was expended in the purchase of a second-hand motor-cycle with a side-car, the case was brought to the notice of Government for orders on the following points :—

- (i) why the money could not be returned to Government as soon as it became clear that it could not be spent immediately on the object for which it was obtained ;
- (ii) if the action to be taken (subsequent to the advance) by the Department itself, in its capacity as the head of the office, was duly taken ; and
- (iii) whether the property ultimately mortgaged with Government as a security for the sum of Rs. 1,800 advanced by it, was worth that sum — this enquiry being particularly necessary as the price paid for a second-hand motor-cycle appeared to be high.

The orders of Government have been received. It is stated that Government was satisfied that the omission was not deliberate and that Government did not propose to take any further action in the matter, as it was in the interests of the public service that the assistant who could not be allotted quarters in New Delhi during the season 1926-27 should possess a motor-cycle. It was admitted that the Department should have insisted upon a refund of the advance when it was found that the purchase of the cycle was being delayed, but steps were taken to guard against the recurrence of such cases. The Government of India declared that the machine purchased by the assistant was sufficient security for the advance taken by him.

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### SECTION III—CHANGES IN FORM AND CLASSIFICATION.

92. This Section of the report describes :—

- (i) Changes in the number of Grants, or other re-arrangements thereof.
- (ii) Changes in the sub-heads of a grant and in the expenditure major and minor heads of the general accounts.
- (iii) Changes in the classification of expenditure from voted to non-voted, from Central to Provincial, and *vice versa*.
- (iv) Changes in the form of grants or appropriation accounts, or of any important statements or subsidiary accounts appended to the appropriation accounts.

#### CHANGES IN THE NUMBER OF GRANTS, OR OTHER RE-ARRANGEMENTS THEREOF.

93. *General Remarks.*—Under the Government of India Act the proposals of the Governor General in Council in respect of moneys required for expenditure under certain heads are submitted to the vote of the Legislature. These proposals in connection with the votable part of the Budget are presented in the form of Demands which, when accepted, become Grants available for expenditure more or less on the lines indicated therein. It is for the Hon'ble the Finance Member to settle the form in which the Demands should be presented, but ordinarily a separate Demand is proposed for each Department of the Government. Each Demand contains, first, a statement of the total amount required, then details by sub-heads under which the Grant will be accounted for by the Department concerned, and lastly a detailed estimate, under each sub-head divided into items.

94. *Changes in the number of Grants.*—The total number of demands for grants in 1924-25, including those for non-voted charges, was 65. The number rose to 76 in 1925-26, the net increase of 11 being due to :—

- (i) Increase of 12 voted grants under the group 'General Administration', there being now a separate demand for each Department of the Government of India.
- (ii) Increase of 2 voted grants, due to two supplementary grants relating to capital expenditure in connection with the Vizagapatam Harbour and capital outlay on Security Printing.
- (iii) Decrease of 4 voted 'occasional' grants on account of Land Revenue, Excise, Jails and Convict settlements, and Famine Relief.
- (iv) Increase of one non-voted 'area' grant relating to the Western India States Agency consequent upon the formation of that Agency which comprises the late Kathiawar, Cutch and Palanpur Agencies.

95. *Other re-arrangements relating to Grants.*—(i) Up to the year 1924-25, the cost of stores for India used to be provided for in the



Demand of the High Commissioner for India. This arrangement was inconvenient as Departments could not effect reappropriation and purchase Indian articles, the prices of which compared favourably with the prices (including customs duty) of European Stores. Commencing with the year 1925-26, therefore, all stores expenditure for India is now included in the Subject Demands concerned.

(ii) Previous to the year 1925-26, provision on account of 'Exchange' used to appear in the respective Subject Demands corresponding to the major heads under which the Home expenditure, on account of which adjustment for exchange was necessary, was booked. Commencing with the year 1925-26, however, provision for exchange, except for stores purchased for India and in those cases where provision for English Expenditure continues in the Subject Demands, has been transferred to the Demands of the Secretary of State and the High Commissioner for India wherein provision is entered in lump amounts as a whole for expenditure under all major heads together.

(iii) The territorial grants have been arranged on a more logical basis. In order to give effect to the general principle that there should ordinarily be one controlling authority for a grant, the charges on account of Customs, Opium, Interest on the capital outlay on Irrigation works, Interest on other obligations, Remittance of treasure, Territorial and Political pensions, Superannuation Allowances and Pensions, and Stationery and Printing which used to be formerly provided for in the Area Demands, were transferred to the respective Subject Demands. In the case of the North-West Frontier Province, the provision for Superannuation Allowances and Pensions and Stationery and Printing was, however, provided for in the Area demand; but, it has since been transferred to the Subject Demands with effect from 1926-27. The provision for Superannuation Allowances and Pensions in the case of Bangalore Assigned Tract continues to be made in the grant for Bangalore. With regard to the expenditure major head Stamps, the charges relating to the minor Areas excepting the North-West Frontier Province, Delhi, and Rajputana, were transferred in the year under report, from the Area Demands to the Subject Demands; but this arrangement has since been reversed with effect from 1926-27.

(iv) With effect from 1925-26, the pensionary liability of the Posts and Telegraphs Department (including Indo-European Telegraph Department) has been fixed provisionally at Rs. 51,22,000 per annum on account of ordinary service pensions of employees of that Department sanctioned on or after 1st April 1921, which are debited finally to the head 45—Superannuation Allowances and Pensions—Central. Pensions sanctioned prior to 1st April 1921 are borne by the paying provinces. Charges on account of Wound or Extraordinary pensions and payments under the Workmen's Compensation Act, are, however, debited directly to the Posts and Telegraphs Department.

(v) With effect from 1925-26, the cost of stationery supplied to and printing work done for the Railway and the Military Departments are

recovered by book debit from these departments and are not adjusted finally under the major head "46—Stationery and Printing".

(vi) The Government of India decided, with the approval of the Secretary of State for India, to discontinue, from 1st April 1925, the assignment to the Government of Burma on account of customs duty on Government stores. In 1924-25 the assignment to the Provincial Government was shown under the head "51-A—Miscellaneous Adjustments between the Central and Provincial Governments."

(vii) The charges of the combined Salt and Excise Department in Sind, which, prior to 1925-26, used to be provided for and debited in the first instance under the major head "3—Salt" with a deduction of  $\frac{3}{4}$ ths of the total expenditure on account of the share of the Provincial Government, were in the estimates for 1925-26 provided under the provincial major head "6—Excise", the Central Government paying  $\frac{1}{4}$ th of the total expenditure.\*

#### CHANGES IN THE SUBHEADS OF A GRANT AND IN THE EXPENDITURE MAJOR AND MINOR HEADS OF THE GENERAL ACCOUNTS.

**96. General Remarks.**—The sub-heads as prescribed in Part II or II-A of the Book of Demands for 1926-27 have been adopted in the Appropriation Accounts for 1925-26.

**97. New Heads opened.**—A list of new sub-heads, approved by the Finance Department, which it has been found necessary to open under certain grants is given below :—

GRANTS.		New subheads.	
Serial No.	Description.		
20	Stamps...	...	K.—Loss or Gain by Exchange.
22	Irrigation, Navigation, etc.	...	C.-1(3)— <i>Deduct</i> —Recoveries on Revenue Accounts.
			C.-2, 1(3)—Do.
			C.-2, 2(3)—Do.
			C.-3(4)—Other Charges.
			C.-4(2)—Maintenance and Repairs.
			E.-4— <i>Deduct</i> —On account of Tools and Plant Charges recovered from other Governments, Departments, etc.
			G.-1— <i>Deduct</i> —Revenue receipts.
31	Home Department ...	...	B.—Miscellaneous Charges.
41	Administration of Justice ...	...	B.—Miscellaneous Charges.
43	Ports and Pilotage...	...	F.—Miscellaneous.
44	Survey of India ...	...	F.-12—Jaipur.
52	Education ...	...	D.—Scholarships and other Miscellaneous Charges.
			D.-1.—Charges of Rajkumar and Aitchison Colleges.
			D.1(1)—Pay, allowances and other expenses.
			D.-1(2)— <i>Deduct</i> —Recoveries from the College Funds.
			D.-2—Other Charges.
54	Public Health ...	...	C.-5—Miscellaneous Charges
60	Census ...	...	A.-1—Pay of officers.
64	Miscellaneous Departments ...	...	G.-2—Miscellaneous Charges (Account II).



GRANTS.		New subheads.	
Serial No.	Description.		
67	Civil Works ... ..	...	G.-5(14)—Coorg Government. H.-4— <i>Deduct</i> —Tools and Plant charges recovered from other Governments, Departments, etc.
69	Stationery and Printing ... ..	...	F.-11—Works.
72	Refunds ... ..	...	H.-4A—Registration
73	North-West Frontier Province ... ..	...	Account X—Political. H.—English Charges (High Commissioner) on Stores.
74	Baluchistan ... ..	...	Account X—Education. G.-3.—Miscellaneous
75	Delhi ... ..	...	Account VI—Education. B.-2—Government Professional Colleges. Account VII—Medical. D.-2—Medical Colleges and Schools. Other Charges.
76	Ajmer-Merwara ... ..	...	Account V—Other Expenditure Heads. D.-3—Miscellaneous ecclesiastical charges.
77	Andamans and Nicobar Islands ... ..	...	Account I.—Convict settlement charges. G.-8.—Works
79	Central India ... ..	...	Account IV—Other expenditure Heads. H.—Agriculture.
81	Secretary of State... ..	...	E.—Miscellaneous charges. Civil Charges Miscellaneous— (i) International Arms Traffic Conference. (ii) Royal Commission on Indian Currency and Finance.
82	High Commissioner Political ... ..	...	J.—Refunds of Revenue. Account I.—Political Agents. B.-8—Establishment charges paid to other Governments, Departments, etc. Account II.—Other Expenditure Heads. D.-11— <i>Deduct</i> —Contribution towards maintenance of Hospital.
	Bangalore ... ..	...	Account III—Medical and Public Health. D.-2—Loss or Gain by Exchange.
	Western India States Agency ... ..	...	D.—Taxes on income.
83	Irrigation Works—not charged to Revenue ... ..	...	B.-4—Less receipts on Capital Accounts.
868	Security Printing ... ..	...	H.-2— <i>Deduct</i> —Probable Savings.
88	Loans and Advances bearing interest ... ..	...	A.-3(4)—Passage advances.

98. *Accounts classification.*—(i) Charges on account of the collection of super-tax, debited to the minor head "Collection of Super-tax" till 1924-25, were ordered to be debited to the minor head "Collection of Income-tax" under "2 Taxes on Income," thus abolishing the minor head "Collection of Super-tax" from 1925-26.

(ii) A new minor head "State conveyances and motors of His Excellency the Viceroy" has been opened under the major head "22-General Administration—A—Heads of Provinces, etc."

(iii) The expenditure on "Petty construction and repairs", which, prior to 1925-26, was debited under the minor head "Direction" under the major head "3—Salt", classified under a new minor head "Works" opened under the above major head in Bombay.

(iv) A new minor head "Security Printing Press" was opened under the major head "7—Stamps" for the record of charges connected with the working of the Security Printing Press at Nasik Road (Bombay).

(v) In the year under report the Government of India decided, at the desire of the Legislative Assembly, that the capital expenditure in connection with the Security Printing in India should be met from loan funds and not from Revenue. The nomenclature of the existing major head "60-A-Other provincial works not charged to revenue" was, therefore, changed to "60-A-Other works not charged to revenue" and a minor head "Capital outlay on Security Printing" was opened under the above major head in Bombay to accommodate the charges in question, which were formerly debited to the major head "7-A-Capital outlay on Security Printing".

(vi) A new minor head "Miscellaneous" under the major head "20-Interest on other obligations" was opened to record advertisement charges on account of Post Office Cash Certificates.

(vii) The following new minor heads were opened under the major head "6-Excise" :—

(a) Cost of opium supplied to Excise Department.

(b) Purchase of Ganja and other drugs.

The Minor head "Loss by dryage and wastage of opium" has been deleted.

(viii) The name of the minor head "Entertainment of Envoys and chiefs" under the major head "29 Political" has been changed to "Entertainment charges".

(ix) A new minor head "*Deduct*—Value of stationery supplied to the Army Department" was opened under the major head "46 Stationery and Printing".

(x) The designation of the minor head 'Lunatic Asylum' under the major head "32-Medical" was changed to 'Mental Hospital'.

(xi) A central Fund called the "Provincial Loans Fund" has been constituted with effect from 1st April, 1925 for systematising the arrangements for administering advances made by the Central Government to the Provincial Governments. The transactions are adjusted in the India Account under the following heads :—

Section P.—Deposits and Advances. Provincial Loans Fund.

I. Capital Account,

(a) Advances from the Government of India.

(b) Advances to Provincial Governments.

(c) Investment Account.

(d) Net Income transferred from the Income Account.

II. Income Account.

(a) Interest receipts.

(i) From Provincial Governments.

(ii) From Investment.

(iii) From Government of India.

(b) Interest payment to the Government of India.

(c) Net Income transferred to the Capital Account (See paragraph 22).



(xii) The expenditure incurred on account of additional police entertained under the Indian Police Act V of 1861 for private bodies, etc., is charged to the General Police Fund. At the end of the year these charges used to be transferred to the head "26 Police—other police" by deduction from expenditure under the Fund, and an equivalent amount used to be debited to the Fund by *per contra* credit to the head "Deduct—cost of additional police, etc.," under the major head "26 Police". With effect from 1925-26 these charges are adjusted direct to the Fund and the operations upon the head "26 Police" have been discontinued under the orders of the Auditor General.

CHANGES IN THE CLASSIFICATION OF EXPENDITURE FROM VOTED TO NON-VOTED, FROM CENTRAL TO PROVINCIAL, AND *vice versa*.

99. *Voted and Non-voted*.—It has been ruled by the Legislative Department of the Government of India that the passage pay admissible under Schedule IV to the Superior Civil Rules, 1924, is covered by clause (ii) of section 67-A (3) of the Government of India Act and is, therefore, non-votable irrespective of whether the ordinary pay of the officer is non-votable or not. This change of classification takes effect from 1925-26.

(i) The charges under all the sub-heads in Grant 26—Interest on Miscellaneous Obligations were previously classified as voted. The classification of the charges excepting those on account of (i) Payments to Post Office for Savings Bank and Cash Certificate work and (ii) Advertisement charges of Post Office Cash Certificates, was changed to non-voted with effect from 1925-26.

(iii) A life pension of Rs. 5,000 per annum, which is being paid to the adopted son of the late Ruler of Saugor, and which was being debited to the revenues of the Central Provinces under the account head "5 Land Revenue—Land Revenue compensations", was reclassified as a political pension and debited to Central Revenues under the head "44—Territorial and Political Pensions" with effect from the year 1925-26.\*

(iv) Under instructions from the Auditor General, the expenditure on the establishment for registration of passports in Aden, which was formerly debited to the account head "47—Miscellaneous—Central—payments arising out of the war adjusted in the Civil Department—voted" was classified under the head "26—Police—Central—non-voted".

(v) The Government of India have decided that travelling allowance as defined in Rule 9 (32) of the Fundamental Rules is covered by the term "Salaries" in Section 1 (3) of the Government of India (Civil Services) Act, 1925, and the travelling allowances of officers whose pay is non-voted are accordingly not subject to the vote of the Legislature. The Government of India agreed that the classification in the Central accounts need not be disturbed for the year 1925-26 and consequently the travelling allowances of non-voted officers of the Central Departments were classified as voted in the accounts for 1925-26.

\*Central Provinces.

**100. Provincial to Central, or vice versa.**—Under instructions from the Auditor General, the purchase price of opium issued to certain provincial Governments, which was formerly debited to the Central head "Advances repayable-Stock account", was charged directly to the provincial Governments, under the major head "6—Excise".

(ii) In the year under report the charges in connection with the training of candidates from the Mahikantba and Western India States Agencies, at the Police Training Schools, Nasik, which were formerly borne by the provincial Governments, were accepted by the Government of India against Central Revenues. The provincial Government was re-imbursed the charges already incurred by it since the commencement of the Reforms, *i.e.*, from the year 1921-22.\*

(iii) The following charges, which were formerly treated as provincial, were in the year under report treated as Central in full or in part and the provincial Government was re-imbursed the charges incurred by it from the commencement of the Reforms, *i.e.*, from the year 1921-22.\*

- (a) Share of the cost of the local Secretariat (1/7th of the cost of the General, Educational, Marine and Ecclesiastical Departments of the Bombay Secretariat) on account of the Agency work undertaken by the Bombay Government.
- (b) Police charges incurred at Bombay and Karachi in connection with the Hedjaz Pilgrim Traffic.
- (c) Cost of sanitary arrangements at Bombay and Karachi in connection with Hedjaz Pilgrim Traffic.
- (d) Payment of municipal taxes on account of the buildings belonging to or occupied by officers of the Central Government in Bombay.
- (e) The special pay of Rs. 300 p.m. drawn by the Chemical Analyser to the Government of Bombay in connection with the Analytic work for the Customs and other departments of the Government of India, which was formerly treated as provincial, was, with effect from 21st March 1925, accepted by the Government of India as a charge against the Central Revenues.

(iv) The Government of India accepted the liability to pay to the United Provinces Government the full usual charges for the Police guard supplied to the Currency Office, Cawnpore, and the actual incidental charges incurred by them on the police guards for the remittance of treasure. The change had its effect from April 1925. The charge on account of guards for remittance of treasure was debited to the major head "38—Currency" and that for Police guards at the Currency Office, Cawnpore, to "26—Police Central."†

(v) The travelling and other incidental expenses of police escort accompanying remittances were treated in Madras as provincial. The Government of India having agreed to accept these charges as Central,

\*Bombay.

†United Provinces.



they were debited to the major head "38—Currency". The change had effect from 1st April 1924, but the adjustment for 1924-25 was made in the accounts for 1925-26\*.

(vi) The charges for the remittance of collections to sub-treasuries by Deputy Tahsildars in charge of Branch and Collecting depôts were formerly treated as Central and debited to the major head "38—Currency". As the expenditure, however, is correctly a contingent charge of the office concerned, it was classified as provincial during the year under Report.\*

(vii) Prior to the year 1925-26, the expenditure on account of persons detained under the Mapilla Outrageous Act of 1859 and under the Gunjam and Vizagapatam Regulations of 1839 was treated as Central and debited to the account head "29—Political-Refugees and State Prisoners". From the year 1925-26 it is being classified as chargeable to Madras revenues on a decision by the Government of India. (Madras).

**101. Expenditure declared as 'Political'.**—Under section 67-A.—subsection 3, clause v, of the Government of India Act, the Governor General in Council decided that the following items of expenditure should be treated as 'Political'. The expenditure was accordingly classified as non-voted in the accounts :

(i) The expenditure on famine relief to the Marri and Bagti tribes in Baluchistan (debited to the major head 43—Famine Relief).

(ii) The expenditure in connection with the tour in India of Their Majesties the King and Queen of Belgium (debited to the account head 47—Miscellaneous—Miscellaneous unforeseen charges).

**CHANGES IN THE FORM OF GRANTS OR APPROPRIATION ACCOUNTS, OR OF ANY IMPORTANT STATEMENT OR SUBSIDIARY ACCOUNTS APPENDED TO THE APPROPRIATION ACCOUNTS.**

**102.** The following are some of the improvements introduced in the appropriation accounts for 1925-26 :—

- (i) In the case of Area Grants, the Summary prefixed to the appropriation account of each grant contains brief explanatory notes on the notable excesses and savings under individual accounts.
- (ii) In the case of those appropriation accounts which deal with supplementary grants, a note is inserted giving the dates and amounts of the several supplementary grants.
- (iii) In the appropriation accounts of works grants which are affected by the distribution of joint Establishment and Tools and Plant charges, notes have been appended giving the totals of Works charges as well as those of Establishment and Tools and Plant charges.

**103.** Subsidiary accounts and statements have for the first time been appended to the Appropriation Accounts of Grant No. 69—Stationery and Printing and Grant No. 77—Andamans and Nicobar Islands.

## SECTION IV—MISCELLANEOUS OBSERVATIONS.

### CONSTITUTION AND FUNCTIONS OF THE COMMITTEE ON PUBLIC ACCOUNTS.

**104.** This Committee is a statutory body, constituted in pursuance of Rule 51 of the Indian Legislative Rules, for the purpose of dealing with the Audit and Appropriation Accounts of the Central Government and such other matters as the Finance Department may refer to the Committee. It consists of not more than twelve members including the Chairman, of whom not less than two-thirds are elected by the non-official members of the Legislative Assembly and the remaining members are nominated by the Governor General. The Hon'ble the Finance Member is the Chairman of the Committee, and, in the case of an equality of votes on any matter, has a second or casting vote. The Auditor General in India and certain Audit Officers are usually invited to assist in the deliberations of the Committee.

In scrutinising the Audit and Appropriation Accounts of the Governor General in Council, it is the duty of the Committee to satisfy itself that the money voted by the Assembly has been spent within the scope of the demand granted by the Assembly. It is also the duty of the Committee to bring to the notice of the Assembly :—

- (i) every re-appropriation from one grant to another grant;
- (ii) every reappropriation within a grant which is not made in accordance with the rules prescribed by the Finance Department; and
- (iii) all expenditure which the Finance Department has requested should be brought to the notice of the Assembly.

The Committee on Public Accounts is not an executive body. It has no power, even after the most minute examination and on the clearest evidence, to disallow any item or to issue an order. It can only call attention to an irregularity or to failure to deal with it adequately, and express its opinion thereon and record its findings and recommendations.

### CONSTITUTION AND FUNCTIONS OF THE STANDING FINANCE COMMITTEE.

**105.** This Committee has been appointed, in pursuance of a decision of the Legislative Assembly, to deal with proposals for expenditure before they are sanctioned or included in the Budget. It is composed of Members not exceeding fourteen in number elected by the Legislative Assembly to which is added one Member of the Assembly nominated by the Governor General. The Member so nominated is the Chairman of the Committee.

The functions of the Committee are :—

- (i) to scrutinise all proposals for new votable expenditure in all Departments of the Government of India,



- (ii) to deal with proposals relating to allotments out of lump sum grants,
- (iii) to suggest retrenchments and economy in expenditure, and generally,
- (iv) to assist the Finance Department by advising on such cases as may be referred to it by that Department.

#### ACTION TAKEN ON PREVIOUS AUDIT AND APPROPRIATION REPORTS.

**106. Outstanding items previous to 1924-25.**—The following statement shows the recommendations made by the Committee on Public Accounts in their Reports on the accounts on which final action has not yet been taken:—

Serial No.	Recommendations or suggestions for consideration.	Remarks.
<i>Appropriation Report for 1922-23.</i>		
1	That in the case of grants like the grants for stamps, stationery and printing, wherein large recoveries are taken in reduction of expenditure, both the gross and the net figures of the grants should come under the control of the Legislative Assembly.	See remarks against item (6).
2	That it is desirable that an inventory of all Government property, buildings, etc., should be kept and that the adequacy of the existing system of checking dead stock register should be considered.	The question is still under consideration in consultation between the Auditor General and the Government of India.
<i>Appropriation Report for 1923-24.</i>		
3	That new and important items of expenditure not contemplated when the original estimates were framed, of which the cost can be met from savings within the grant, should be brought to the notice of the Legislative Assembly by means of a token vote.	The matter is still under consideration of the Government, <i>vide</i> paragraph 110(vi) below.
4	That a separate Accounts Office at Peshawar for the North-West Frontier Province be established.	The proposal is under consideration of the Government.
5	That in all cases where the expenditure exceeds the amount granted by the Legislative Assembly, though the excess is covered by allotment of funds from the reserve, steps should be taken to obtain a grant from the Assembly to cover the excess.	The question is still under consideration of the Government ( <i>vide</i> paragraph 110 (iv) below).
6	Should the grants sanctioned by the Legislature be for the gross or for the net expenditure in cases where recoveries occur which are taken in reduction of expenditure.	The main issue has been settled in a conference, and it is expected that effect will be given to the new procedure in the Budget for 1928-29, <i>vide</i> paragraph 110(i) below, See also item 1 above.
7	Question of improving the procedure for preventing the technical excesses over Public Works grants which are sometimes caused by the difficulty of estimating accurately the results of the <i>pro rata</i> distribution of joint establishment and tools and plant charges over individual grants or sections of grants.	Orders of Government awaited.

Serial No.	Recommendations or suggestions for consideration.	Remarks.
<i>Audit Report for 1922-23.</i>		
8	That it is desirable to amend and simplify the leave rules and that the decision in this matter should be expedited.	Decision of Government awaited.
<i>Audit Report for 1923-24.</i>		
9	That the question of the treatment of losses of revenue due to fraud, defalcation, etc., as a form of expenditure be considered carefully by the Government of India.	Decision of Government awaited.
10	That in order to avoid the risk of defalcation, fees in respect of minor services rendered by Government, e.g., passport fee, which are transmitted direct by the collecting officer to the treasury, should be collected by means of stamps.	Views of the Departments concerned on the feasibility of the proposal have been invited and the Government of India hope to arrive at a decision soon.
11	Introduction of a system of internal check on customs receipts, which will ensure an efficient scrutiny of the collection of such dues.	Decision of Government is awaited.
12	That the fact that an officer has retired between the date of committing an irregularity and the date of the discovery is not by itself a sufficient justification for not taking any disciplinary action at all in the matter.	The question is under consideration of the Government.
13	That rule should be framed providing that unusual conditions in new contracts or material variations in contracts already made, should not be accepted without the consent of the Finance Department.	Steps are being taken by the Government to give effect to the proposal. See also paragraph 111 (14) below.

**107. Items previous to 1924-25 since settled.**—The following statement shows certain recommendations made by the Committee on Public Accounts in their Reports on the Accounts for 1923-24, together with the action thereon which has been taken since the issue of the Audit and Appropriation Accounts for 1924-25 :—

Serial No.	Recommendations.	Remarks.
<i>Appropriation Report for 1923-24.</i>		
1	That mere provision in the Revised Estimates is not sufficient to prevent an excess and that specific application from proper authority for a grant is necessary.	This view has been accepted by the Government of India and necessary instructions have issued.
2	That provision of lump sums in the estimates is a thing undesirable in itself and should be resorted to in really exceptional circumstances.	The Finance Department have ordered that provision for lump sums in the budget should be avoided as far as possible so that whenever practicable, details of expenditure may always be shown in the estimates.
3	That no provision should be made in future in the budget estimates for any posts which it has been decided to keep in abeyance.	It has been ordered by the Finance Department that provision should not be made for posts which it has been decided to leave unfilled, and that if it is desired to revive those posts, such action should not ordinarily be taken without the previous consent of the Finance Department.



Serial No.	Recommendations.	Remarks.
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*Appropriation Report for 1923-24—contd.*

- 4 That allotments from the reserve in the Civil Works grant should not be made except to cover lapses in grants in the previous year or expenditure on unforeseen works, and that no allotment should be made on account of establishments, etc.
- The Government of India have decided that while lapses in grant in previous years will have the first claim on the reserve, it may be regarded as available for original works of every kind and for repairs and for making grants to local Administrations and other authorities to cover percentage charges for establishment and tools and plant for original works and repairs. It should not, however, be devoted to supplementing budget provision for Central establishments and other objects, without concurrence of the Finance Department.

**108. Audit and Appropriation Accounts for 1924-25.**—The Committee on Public Accounts, at their meetings held in the months of July and August 1926, considered the various questions arising out of the Audit and Appropriation Accounts, Central (Civil), for the year 1924-25. The Auditor General and the Accountant General, Central Revenues, were present at these meetings.

**109. Excess Grants for 1924-25.**—In paragraph 9 on page 5 of the Audit and Appropriation Accounts for 1924-25 the following excesses over grants were reported as requiring to be covered by the excess votes of the Legislative Assembly :—

No. of grant.	Service or Administration to which the grant relates.	Amount.
		Rs.
<i>A—Expenditure charged to Revenue.</i>		
21	Survey of India ... ..	1,13,327
26	Archæology ... ..	57,702
29	Education ... ..	1,546
33	Civil Veterinary Services ... ..	13,395
37	Census ... ..	2,330
39	Joint Stock Companies ... ..	1,483
45	Superannuation Allowances and Pensions ... ..	2,63,167
49	Refunds... ..	1,81,548
51	Baluchistan ... ..	1,40,733
<i>B—Expenditure charged to Capital.</i>		
f0A.	Irrigation not charged to Revenue ... ..	80,898

After investigating the excesses, the Committee remarked that, in spite of the opinion expressed repeatedly by the Committee that with a

well-regulated system of control over expenditure there ought not to be any excess at all—an opinion which was endorsed by the Government of India—the number of excess votes required in respect of the year 1924-25 exceeded the number in 1923-24, though the gross amount of excess expenditure was less. The causes for the excesses were summed up by the Committee under the following general heads :—

- (1) Introduction of new accounting arrangements for the first time in 1924-25, *e.g.*, the system of treating pensions on account of commercial departments as deductions from the grant for superannuation.
- (2) Excess covered by allocations from the Finance Department reserve but not by Supplementary grants obtained from the Assembly.
- (3) Difficulties encountered in watching the progress of expenditure owing to large amounts being brought to account after the close of the year.\*
- (4) Failure to observe the rule that belated adjustments should be brought to account in the year in which they were discovered and not ante-dated.†

In advising the Assembly to agree to the excess grants in respect of 1924-25, the Committee expressed the hope that the question of remedying these defects would be taken up by the Government of India with a view to prevent the recurrence of excess grants.

The above excesses over grants for voted expenditure were regularised by excess grants voted by the Legislative Assembly at their meeting of the 9th February 1927.

All the excesses over grants for non-voted expenditure, as detailed in paragraph 10 on page 6 of the Audit and Appropriation Accounts for 1924-25, were similarly sanctioned by the Governor General in Council (Finance Department).

**110.** Certain important recommendations and suggestions of a general nature made by the Committee, in their report on the accounts for 1924-25, are described below :—

- (i) *Form of Demands for grants.*—The Committee gave careful consideration to the question whether working expenses of commercial departments and similar charges should be exhibited *gross* or *net* in the accounts and estimates. They observed that the primary concern of the Committee is with the form in which the Demands for Grants and the corresponding Appropriation Accounts are prepared. The guiding principle in regard to the form of the Demands for Grants is that the Government should not be in possession of funds for expenditure on a voted service which have not been voted and appropriated by the representatives of the

\* The Auditor General is considering steps to prevent recurrence of such excesses.

† Instructions have been issued by the Auditor-General directing strict observance of the rule.



people for that service. To this principle one qualification is, in the opinion of the Committee, admissible, namely, that where money has been voted by a provincial legislature for expenditure through the agency of the Central Government on a voted provincial service, the sum in question need not be voted over again by the Central Legislature in cases in which, at the moment when the money is expended by the Central Government, the expenditure can be definitely identified and brought to account as provincial expenditure. This qualification does not, according to the Committee, cover cases such as expenditure incurred by the Central Government on Central purchases of stationery some portion of which is afterwards recovered when the stationery is re-issued from the Central store for the use of provincial Governments. The Committee, therefore, considered that all expenditure, which is to be incurred by the Central Government on a voted service, with the one exception of expenditure which has already been voted by a provincial Legislature in the circumstances mentioned above, should be subjected to the vote of the Legislative Assembly. There are, however, cases, especially in connection with the departments whose accounts have been or are being, commercialised, where it is necessary to show the same expenditure twice over in more than one Demand. In such cases, the Committee considered it desirable that, in order to avoid inflation of the figures, a sum voted under one grant should appear as a reduction from expenditure in the second grant, and that in these cases the expenditure should be shown in the Demands for Grants both gross and net, but only the *net* expenditure should be submitted to the vote of the Assembly.

(ii) *Form of Accounts*.—The Committee, while recognising that they are not directly concerned with the form in which the Accounts which go to make up the Finance and Revenue Accounts are presented, concurred in the view expressed by the Auditor General in India that, with a view to clearness of presentation and to giving a correct picture of the activities of the spending departments of the Government, the accounts of expenditure should work up to a gross figure of outgoings and that working expenses, charges for interest, etc., should not simply be shown as deductions from receipts. If thought desirable, a separate statement bringing out the net results of the working of a commercial department can always be drawn up.

(iii) *Form of Budget*.—The question of the form in which the budget should be presented was also discussed by the Committee in this connection. They did not offer any final

opinion on this question but were inclined to think that the figures in the Hon'ble Finance Member's Budget Speech and in the various statements issued at the time of the presentation of the Budget might show both the gross and the net expenditure in appropriate forms. The figures of gross expenditure would include all the outgoings of the commercial departments, including the sums which they pay to the Central Government for the interest on the capital which they employ, and all the receipts of those departments would appear under the head of gross revenue. The committee doubted if the present method of treating the interest paid by the provincial Governments on capital advanced to the Provincial Loans Fund as deduction from the expenditure of the Central Government on interest on debt is a desirable form of presentation. They pointed out that this would be the natural form to adopt if the money advanced from the Provincial Loans Fund were raised in the open market on the security of the assets of the Fund even if there were also a guarantee of the Central Government. But so long as the money is raised on the direct credit of the Central Government, the interest on the debt incurred is in the opinion of the Committee part of the expenditure of the Central Government even though it is set-off by interest received from the Fund to which it is lent. The Committee, therefore, suggested that it would be preferable that the whole of the interest payable by the Central Government on money borrowed for the purpose of lending to the Provincial Loans Fund should appear as expenditure of the Central Government and the interest received from the Provincial Loans Fund should be treated as non-tax revenue.

- (iv) *Finance Department Reserve and Civil Contingencies Fund.*—The main objection that appeared to the Committee to be taken by the Legislative Department to the proposals of the Committee (1925) about the question for the adoption of the system of a token vote was that it is *ultra vires* of the statutory rules under the Government of India Act, or at any rate contrary to the spirit of that Act, that the Legislative Assembly should be asked to vote the same sum twice. They considered that if the ordinary rules of appropriation and the needs of correct accounting are to be observed, a strict application of the theory that it is unconstitutional to vote money twice would be found to be impracticable, in view of the fact that a careful study of the existing demands for grants, particularly in connection with the commercialised departments, would reveal numerous cases in which money is already in effect voted twice by the Assembly. The Committee recognised that,



if their views were adopted, money voted for the purpose of the Reserve in the hands of the Finance Department would never, or scarcely ever, be finally charged to the head under which it was voted, but, in their view, this anomaly would disappear if, instead of a sum being voted annually as a reserve, a Civil Contingencies Fund were created from which advances would be made as required and recouped in due course out of moneys voted under the appropriate Demand Grant, so that the Fund would never bear any final charge. This course the Committee recommended as the ideal one; but so long as the present system of voting a reserve annually was maintained, they were of opinion that the allocation of money from the reserve for expenditure under another head should not be allowed to infringe the doctrine that expenditure in excess of a voted grant can be regularised by the vote of the Assembly alone. They, therefore, suggested that if, on re-examination, the Legislative Department remained of the opinion that the voting of money twice over by the Assembly is *ultra vires* of the existing statutory rules, steps should be taken to alter those rules.

(v) *Over-estimating.*—The Committee commented upon the evidences of a tendency to over-estimate expenditure in the preparation of Demands for Grants which were afforded by numerous instances brought to notice in the appropriation accounts. It appeared to the Committee that this tendency to over-estimate was particularly noticeable (a) in the provision made for establishments and (b) in the sums entered under heads relating to expenditure on works whether chargeable to capital or to revenue. They suggested that steps should be taken to ensure that the provision under such heads as pay of establishment should be based not only on existing cadres, but also on the experience of previous years, and a suitable lump sum deduction should be made for probable underspending under these particular heads. They noticed further that the system of lump sum cuts already introduced by the Finance Department in the demands for grants as a whole to allow for probable under-spending, had been attended with satisfactory results. They were of opinion, however, that the system should be applied more boldly than has yet been the case.

(vi) *New Service.*—The Committee of 1925 had suggested that new and important items of voted expenditure not contemplated when the original estimates were framed of which the cost can be met out of savings elsewhere within the grant, should be brought to the notice of the Legislative Assembly by means of a token vote. In reverting to

this question the Committee of 1926 drew attention once again to the importance of the rule that expenditure of a kind which is technically of the nature of a 'new service' ought always to be brought to the notice of the Assembly and subjected to its vote even though it may be possible to pay for it by reappropriation from savings under other heads of the voted grant to which it is chargeable.

(vii) *Direct access of the Auditor General to the Secretary of State.*—In connection with the delay on the part of the Government of India in addressing the Secretary of State requesting for an authoritative interpretation of a Section in the Government of India Act for the settlement of a difference of opinion between the Government and the Auditor General, the Committee considered that there were *prima facie* arguments in favour of the grant to the Auditor General of additional facilities for communication with the Secretary of State, and they expressed the opinion that the matter is one which should be carefully and sympathetically examined by the Government of India.

(viii) *Subsidiary Accounts for Grants-in-aid.*—The Committee did not consider it desirable that subsidiary accounts setting out transactions of institutions mainly supported by grant-in-aid from Government should be included in the Audit and Appropriation Accounts, provided that there is a satisfactory audit of such accounts, and that Government receive a copy of the audited accounts.

111. The orders of Government on the recommendations of the Committee on Public Accounts in connection with the accounts for 1924-25 have not yet been received. The observations of the Committee, as also the action, if any, taken independently by Government on certain paragraphs of the previous year's Report are mentioned below. The cases reported last year which were not commented upon by the Committee have been excluded from the list, but a few cases on which action is still required or appears necessary have been mentioned. The references are to the paragraphs of the Audit and Appropriation Accounts, Central (Civil) for 1924-25 :—

(1) *Paragraph 26, page 20.*—Generally dealt with by the Committee on Public Accounts, *vide* paragraph 110 (v).

(2) *Paragraph 27, page 40.*—The Committee pointed out that the question raised by these occurrences, *viz.*, whether adequate arrangements existed for the supervision of the Appraising Staff, was engaging the attention of the Central Board of Revenue and expressed the views that any solution would have to provide for securing a better check before the goods actually leave the Custom House and also be so designed as to avoid imposing additional delay on the clearance of goods. The whole subject was recommended to the Government of India for serious



consideration and speedy rectification. The Committee also drew attention to the question of the improvement of the system of internal check in the Custom House which was understood to be already engaging the attention of the Central Board of Revenue.

It is understood that the matter is under serious consideration of Government.

(3) *Paragraphs 28—31, pages 21-27.*—The Committee pointed out that it emerged prominently from the evidence given before it that serious difficulty was being caused to audit by reason of the fact that the Sea Customs Act was obsolete. The Committee expressed the hope that it would be possible at an early date to lay proposals for revising the statute before the legislature. See also paragraph 29.

The Committee also remarked that the conditions disclosed in the character of the ware-housing work of the Bombay Custom House were unsatisfactory. They were informed that action had been taken to set matters right and hoped that no recurrence of such conditions would be permitted.

(4) *Paragraph 32, pages 27-29.*—Further re-examination of the position was ordered by the Government of India. In later orders, however, on a representation from the Bombay Custom House, the Government of India have permitted the continuance of the established practice in respect of the identification of sugar for the purpose of drawback pending revision of the Act.

(5) *Paragraph 34, page 29.*—Generally dealt with by the Committee *vide* paragraph 110 (v).

(6) *Paragraph 40, page 32.*—The Committee made no observations in their Report, though at one of their meetings they arrived at some conclusions provisionally.

(7) *Paragraph 41, pages 32-33.*—No final orders have yet been passed by Government, as the cases are still under investigation. See also paragraph 33.

(8) *Paragraph 42, page 33.*—See paragraph 34.

(9) *Paragraph 43, pages 33-34.*—See paragraph 35.

(10) *Paragraph 55, page 44.*—The criminal case brought against the parties concerned in the fraud has been tried and they have been convicted. As, however, the persons convicted have appealed against the judgment of the lower court, the case has still to be regarded as *sub-judice* and no comment on the responsibility of the disbursing officer can be made at this stage.

(11) *Paragraph 56, pages 44-45.*—No final orders have yet issued.

(12) *Paragraph 58, pages 46-47.*—No final orders have yet issued. In the case referred to in the first sub-paragraph the Government of India do not propose to take any action in the matter.

(13) *Paragraph 59, page 47.*—It has been decided by the Government of India that a nominal rent should be charged in such cases.

(14) *Paragraphs 60-62, pages 47-53.*—The Committee observed that the amount of Government money which may be risked owing to hasty or faulty procedure in giving out contracts and in making payments upon them is very large and they considered that it is a matter of great importance that adequate arrangements should be made for seeing that legal and financial advice is available to and obtained by the officers responsible for giving out contracts before they are finally entered into. The Committee also observed that standard forms of contract should be adopted wherever possible and the rates mentioned in the contracts subjected to adequate prior scrutiny. The Committee further re-affirmed the view of the Committee of 1925 in paragraph 49 of their report and accepted by the Government of India in paragraph 27 of the Finance Department Resolution of the 1st June 1926 that the Finance Department should make rules to provide that any contracts containing any unusual conditions should not be entered into without previous consultation with that Department, and that material variations in contracts once entered into should not be made without its sanction.

The desirability of laying down a brief set of instructions to govern the preparation of estimates, invitation and acceptance of tenders, execution of agreements on prescribed standard forms, taking of earnest money and security deposits, relation between the Government servant and the contractor in the execution of contracts, etc., and of requiring the observance thereof from all civil officers of the Central Government who have either to make large purchases of articles for the public service or to carry out the construction of civil works of some magnitude has been brought to the notice of the Government of India whose final orders are awaited.

(15) *Paragraph 62, pages 49-53.*—The Committee considered that the criticism of the Auditor General regarding the complete irregularity of the arrangements adopted were amply justified. They observed that if the arrangement had proved entirely successful and economical, that was a result which might do credit to the particular officer who combined the functions of president of the society taking the contract and of Government servant measuring the work and authorising payment, but did not justify the superior officers who had permitted such an extraordinary arrangement to come into being. The existing arrangement with the Society has been approved by the Government of India.

(16) *Paragraph 64, page 53.*—The services of the Government Officer have since been placed at the disposal of the Society on foreign service conditions under orders of Government.

(17) *Paragraph 65, pages 53-54.*—The defects have since been removed.

(18) *Paragraph 68, pages 57-58.*—The Government of India have communicated their expression of displeasure to the officers concerned and have decided that a nominal rent should be recovered from the occupants.



(19) *Paragraph 69, page 58.*—The Government of India have regularised the expenditure.

(20) *Paragraph 71, pages 58-59.*—The Government of India do not propose to take any disciplinary action in the matter.

(21) *Paragraph 74, pages 60-61.*—The Government of India have relaxed the condition.

(22) *Paragraph 75, page 61.*—Final orders have been issued by Government and the irregularity stopped.

(23) *Paragraph 76, page 61.*—It has been decided by Government that rent should be recovered in such cases.

(24) *Paragraph 77, page 61.*—It has been decided by Government that rent should be recovered from the officer concerned with effect from 1st April 1925.

(25) *Paragraph 78, page 61.*—The case is not yet finally settled.

(26) *Paragraph 79, page 62.*—Steps have been taken to prevent such delay in future.

(27) *Paragraph 81, pages 62-63.*—The Government of India have issued orders fixing a scale of daily rent to be realised from persons not in Government Service who may happen to occupy any of the Circuit Houses. No orders have yet been issued as regards the scale of furniture, etc.

(28) *Paragraph 82, page 63.*—No orders have yet been passed.

(29) *Paragraph 87, page 65.*—It has been decided by Government that the supply of bags by the Department should be discontinued.

(30) *Paragraph 88, pages 65-66.*—The rules for the despatch of salt under railway risk note form have since been revised.

(31) *Paragraph 89, page 66.*—No final orders have yet issued.

(32) *Paragraph 91, page 67.*—The Accounts of the Ghazipur Opium Factory are being maintained on a commercial basis from the 1st November 1925. As, however, the costing results for the opium year ended 31st October 1926 will not be available for some months, suitable Capital and Revenue Accounts and Balance Sheets for exhibiting the operations of the Factory will be appended to the Appropriation Account from 1926-27. But an approximate costing result has been arrived at for the Excise Opium so as to help local Governments and the Government of India in the budget for 1927-28. The rate arrived at is Rs. 26 which has been approved by the Government of India. This price is for the delivery at the Opium Factory, Ghazipur, and the cost of freight, transhipment charges and charges for Police escort are to be borne by the local Government concerned.

(33) *Paragraph 93, page 69.*—The local Government agreed that the expenditure was not justified and passed orders directing the Opium Agent to discontinue the services of the establishment. The establishment was accordingly disbanded from 6th April 1926.

(34) *Paragraph 94, page 69.*—The Chief Controller of Stores agreed to the continuance of the existing arrangements as regards purchase of stores for the Opium Department.

(35) *Paragraph 97, page 70.*—See paragraph 110 (v).

(36) *Paragraph 99, pages 71-72.*—This case was considered by the Committee along with the other cases of contract, and their recommendations, in those cases cover this case also. See paragraph 111 (14).

(37) *Paragraph 100, pages 72-73.*—The case, it is understood, is still under investigation.

(38) *Paragraph 102, page 75.*—The accounts of the Burma Coast Lights have since been overhauled by the Accountant General, Burma, in order to ascertain whether the existing rate of Coast Light Dues is sufficient to meet all legitimate expenditure against those light dues. The matter is now under the consideration of the Government of India to whom it has been referred. As any *pro forma* account showing profit and loss account would be incomplete and possibly misleading, it is not appended to the Audit and Appropriation Accounts. See also paragraph 43.

(39) *Paragraph 103, page 75.*—See paragraph 44.

(40) *Paragraph 104, pages 75-76.*—Outstanding points in the previous report have since been settled.

(41) *Paragraphs 106-107, pages 76-77.*—The Committee observed in connection with a number of cases of similar nature that the irregularity in connection with the drawal of money in advance of requirements may frequently lead to loss, if not to fraud, and is open to the additional objection that, if it occurs at the end of the financial year, it necessarily falsifies the figures of expenditure for the year in question. They supported the opinion of the Auditor General that this form of irregularity should be sternly discountenanced and that if other means for checking it prove insufficient, the offenders should be subjected to some form of punishment of a deterrent character.

In connection with the case reported in paragraph 106, the Government of India have decided that the manner in which the contracts were given was unsatisfactory. They have pointed out to the Head of the Department that the fact that tenders were not called for by public advertisement and that no regular arrangements were made in writing with the firms regarding rates, terms, quality of work, time for completion, security deposit, etc., was unbusinesslike.

(42) *Paragraph 108, page 78.*—It has since been ascertained from the Director, Botanical Survey of India, that as both the permanent Director and Quinologist are away on leave, the Government of India have agreed to the postponement of the introduction of the commercial system until the year 1927-28.

(43) *Paragraph 109, page 78.*—See remarks against item (14) above.

(44) *Paragraph 110, pages 78-79.*—Final decision is awaited.



(45) *Paragraphs 111-112, pages 79-80.*—See paragraph 49.

(46) *Paragraph 113, pages 80-81.*—The Committee considered that the stores in stock were unduly large and that active steps should be taken to dispose of the excess with as little loss as possible. They also observed that it might even be desirable to give stores away to deserving institutions if they could not be otherwise disposed of before becoming entirely obsolete and useless.

(47) *Paragraph 116, page 83.*—See remarks against item (41) above.

(48) *Paragraph 118, page 84.*—See paragraph 52.

(49) *Paragraph 119, pages 84-85.*—The Committee were informed that the Indian Stores Department was in some respects in a position to undertake more work than it at present secures. They hoped that every effort would be made to see that it obtains sufficient employment to make it selfsupporting.

(50) *Paragraph 122, page 86.*—Final orders have not yet issued.

(51) *Paragraph 123, page 86.*—Regularised by the Secretary of State.

(52) *Paragraph 124, page 86.*—It has since been ordered that with effect from 1st April 1925, a lump sum of Rs. 30,000 per annum should be charged to the Army authorities for a period of two years for all testing and advisory work done by the Government Test House on their behalf.

(53) *Paragraph 125, pages 86-87.*—The Committee remarked that the rush of purchases at the close of the year must necessarily lead to undesirable consequences. They suggested that every effort should be made to remedy the defects disclosed. The Government of India have issued orders directing all indenting authorities to spread over their indents more evenly throughout the year.

(54) *Paragraph 128, page 88.*—As the decision to arrange for a local inspection of the accounts of the Central Civil Buildings transferred to the control of the Heads of Departments in the United Provinces was taken only about August 1925, arrangements have been made to include the inspection of these accounts in the tour programme of the Inspecting Staff of the Director of Audit, United Provinces, in 1926-27.

(55) *Paragraphs 129-131, pages 88-91.*—See paragraph 56.

(56) *Paragraph 132, pages 91-93.*—The Committee considered this case, *vide* proceedings of their eleventh meeting, but did not make, in their report, the recommendation which they contemplated. The corresponding figures of the loss for 1925-26 are given in paragraph 58.

(57) *Paragraph 133, pages 93-94.*—The Committee expressed the opinion that the necessity of obtaining a reasonable return on the capital invested, in addition to making adequate charges for maintenance and depreciation, should be carefully kept in mind by the Department concerned and by the Finance Department. The action taken by Government is mentioned in paragraph 57.

(58) *Paragraphs 134-139, pages 94-99.*—See paragraph 56.

(59) *Paragraphs 143-149, pages 101-105.*—In respect of misrepresentation of facts and manipulation of accounts, the Committee expressed the general opinion that they are serious misdemeanours, and they agreed with the Auditor General that any steps which may be necessary to check such practices should be promptly taken.

The Government of India appointed a Committee to investigate into the conduct of the officer responsible for the irregularities mentioned in these paragraphs although he was no longer in their service. On this Committee's recommendation, the Government passed suitable orders, *vide* paragraph 63. The Committee on Public Accounts expressed no opinion on this, but they agreed with the Auditor General that special care should be taken by high officials not to ask for furniture which is inadmissible under the rules from supplying officers who might be placed in a difficult position if such demands were made. The orders of Government on the recommendation of the Committee are awaited.

(60) *Paragraph 147, pages 103-104.*—A set of draft rules for the future accounting of furniture is being evolved in consultation with the Superintending Engineer for the approval of the Government of India. Under the orders of the Government of India all existing balances of furniture whether in residences or in godowns, have also been verified by the Public Works Department authorities with the assistance of an Audit Officer. The Audit Officer's report on the verification is being forwarded to the Superintending Engineer with the suggestion that fresh accounts may now be started as early as possible (with the sanction of Government) on the basis of the recent verification and in accordance with the proposed draft rules.

In view of the past muddle in the accounts of the furniture in residences, it is not possible to ascertain whether any, and if so how much, loss has been or will be involved in starting fresh accounts, and revaluation of the furniture.

(61) *Paragraph 150, page 105.*—The Committee made no recommendation. The results of the count of furniture by an Audit Officer have since been communicated to Government and their orders are awaited. See paragraph 62.

(62) *Paragraph 151, page 106.*—See remarks against item (59) above.

(63) *Paragraph 157, page 110.*—See paragraph 67.

(64) *Paragraphs 158-159, pages 110-113.*—See remarks against item (14) above.

(65) *Paragraph 160, pages 113-114.*—See remarks against item (41) above.

(66) *Paragraph 163, pages 114-115.*—The balance of Rs. 8,400 still remains to be recovered.

(67) *Paragraph 166, page 117.*—The Committee were of opinion that frequent reappropriations of petty amounts should be avoided. See paragraph 76.



(68) *Paragraph 167, pages 117-118.*—See paragraph 78.

(69) *Paragraph 168, pages 118-119.*—The amount written-off has been adjusted.

(70) *Paragraph 169, page 119.*—The local Administration to whom the matter was reported held that the Commandant's action in drawing money and in making payment in advance to the contractor before the supply was actually made was irregular. The Commandant has been warned and necessary instructions have been issued by the local Administrations with a view to prevent the recurrence of such irregularity. See also remarks against item (41) above.

(71) *Paragraph 170, pages 119-120.*—See remarks against item (41) above.

(72) *Paragraph 174, pages 122-123.*—The Government of India have confirmed the action of the local Administration with the hope that steps will be taken to prevent the recurrence of such irregularities.

(73) *Paragraph 178, pages 124-125.*—See remarks against item (41) above.

(74) *Paragraph 182, pages 126-127.*—See paragraph 79.

(75) *Paragraph 183, pages 127-128.*—The Chief Commissioner states that the irregularities were not entirely due to lack of supervision and since the officer concerned was no longer in charge it seems unnecessary to take any action other than to regulate the future procedure.

(76) *Paragraph 184, pages 128-129.*—The Committee observed that the action of the Deputy Commissioner in taking advantage of his official position to compel the treasury officer to make a payment to him without proper authority was highly irregular and reprehensible.

(77) *Paragraph 186, pages 130-131.*—See remarks against item (41) above.

(78) *Paragraph 192, page 134 (Non-voted).*—The recovery of the item of Rs. 22,910, included in the aggregate expenditure of Rs. 17,80,083 referred to therein has since been waived by the Government of India. The Home Government are still in communication with the Foreign Government in regard to the settlement of the claim.

(79) *Paragraphs 194-200, pages 136-156.*—See paragraph 89.

(80) *Paragraph 201, pages 156-158.*—The Committee was made to understand that final investigation was in progress in regard to the accounts of the Stoneyard. They hoped that the results of the investigation should be important. The New Capital Committee appointed a Sub-Committee to examine and report on the report submitted by the Accounts Officer. The findings of the Sub-Committee and the report of the Accounts Officer have not yet been communicated to audit.

(81) *Paragraph 202 (a), pages 158-159.*—See remarks against item (14) above.

(82) *Paragraph 204, pages 164-165.*—The New Capital Committee passed orders that no action was necessary against the officers in charge of the work when it was started.

(83) *Paragraphs 205-206, pages 165-168.*—The orders of Government are awaited. See also remarks against item (14) above.

(84) *Paragraphs 210 and 212, pages 171-187.*—See paragraph 86.

(85) *Paragraph 211, pages 181-183.*—The New Capital Committee revised the rates of the allowances for motor-cars only, with effect from 1st April, 1927 as under :—

Cars of 12 Horse Power and over . . . . .	Rs. 150 per mensem.
Cars of a lower Horse Power . . . . .	„ 120 „

(86) *Paragraph 215, page 189.*—In July 1926, the New Capital Committee accepted the second revised estimate of about Rs. 1,420 lacs against the first revised estimate of Rs. 1,307 lacs, i.e., an excess of about Rs. 113 lacs over the first revised estimate, excluding the expenditure on certain works which it is decided to allocate to the major head "41—Civil Works", as being expenditure chargeable to the revenue and not the capital account.

(87) *Paragraph 234 (i), pages 212-213.*—All transactions outstanding against the Federated Malaya States for the period 1923-25 in connection with the Burma Rifles have since been cleared excepting the sum of Rs. 1,99,572-7-0. The clearance of this balance awaits settlement of the questions which are being considered by the Government of the Federated Malaya States, Controller of Military Accounts, Burma District, and the Military Finance Department.

(88) *Paragraph 234 (ii), page 213.*—The transactions are still under settlement.

(89) *Paragraph 234 (iii), page 213.*—The matter is still under the consideration of the Secretary of State.

(90) *Page 242, Store Account of Salt.*—The Committee observed that the large amount written-off for wastage of salt in the Bombay Salt Department suggested the need for an investigation of the causes. It was understood by the Committee that a special officer had been appointed to investigate all allied questions.

(91) *Page 265, Sub-head A-1.*—The Committee observed that the excess of nearly rupees 17 lacs required investigation.

(92) *Page 273, Notes.*—The sanction of the Secretary of State for the excesses of Rs. 220 and Rs. 240, has been received.

(93) *Page 394, Note 16 (a).*—Under the orders of the New Capital Committee an expenditure of about Rs. 2 lacs has been re-debited to the New Capital Project and there is still an outstanding balance of about Rs. 1'8 lacs.

(94) *Page 497—Note (c). Under Account VII—Medical.*—The Government of India have decided that the audit of the accounts of the



Lady Hardinge Medical College might be entrusted to a private firm of Chartered Accountants and that the Governing Body of the College should submit a copy of the Auditor's report annually to them in the Department of Education, Health and Lands.

(95) *Page 577, paragraph 1 of the Note.*—No observations were made on this case by the Committee on Public Accounts. The amount is still outstanding.

**112. Sambhar Improvement Scheme expenditure.**—In paragraphs 44-54, 57, 61, 66, 67, 70, 72, 73, 80 and 90 of the previous year's report references were made to the financial irregularities that were brought to light in the course of the local audit and inspection of the accounts relating to the Sambhar Improvement Scheme and embodied in a special report submitted to the Government of India. As this report was a lengthy printed document, it was not possible to do more than give only a summary of the important irregularities in the paragraphs of the previous year's Audit and Appropriation Accounts referred to above. The matter was considered by the Committee on Public Accounts and it was decided that the matter should be left over for thorough investigation by the Committee of 1927 when all the outstanding points are cleared up and the views arrived at by the Government of India after examination of those facts are on record. So far no orders on the subject have been issued by the Government of India.

#### OTHER MATTERS NOT AFFECTING ANY INDIVIDUAL GRANT.

##### *Frauds and Embezzlements.*

**113.** The annual acknowledgment due on the 1st April 1924 for the permanent advance held by a certain Board was not furnished to the audit office. On enquiry the Secretary of the Board reported that the Board did not hold any permanent advance. On investigation, it was noticed that the previous Secretary who last acknowledged the permanent advance in August 1923 proceeded on leave in October 1923 and retired from service without rejoining his duties. During his absence for a short period in October 1923, the work of the Board was carried on by the clerk and cashier of the Board, who, at the time of making over charge to the next Secretary, gave the latter to understand that the Board had no permanent advance.

It is conjectured by the Board that the permanent advance which was actually in the possession of the cashier and clerk was gradually dissipated by him either by negligence or by fraud between 1920 and 1924. The clerk and cashier left the office of the Board in July 1924 and subsequently resigned his post from 1st September 1924.

A report of the transfer of the permanent advance should have been sent to the audit office on each occasion of the transfer of the charge under Article 93(7) of the Civil Account Code, Volume I; but it appears that owing to the use of a defective form, this was not done by the

Board, nor did the omission come to the notice of audit. The defect of form and procedure has been set right.

The matter was reported by the Board to Government which did not consider that responsibility should be enforced against the previous Secretary. The permanent advance of Rs. 500 was, therefore, written off by Government.

*Irregular drawal of advance.*

114. An advance of Rs. 2,400 from the General Provident Fund was sanctioned to a Gazetted Officer on a condition, made separately in a 3rd paragraph of the Order, that a balance of Rs. 1,800 unpaid from a previous advance should be adjusted against the fresh advance. Treasury Officers in Madras are to disburse such moneys without pre-audit "provided a copy of the order sanctioning the advance" is attached to the bill. The Gazetted Officer presented a bill to a Sub-Treasury Officer for Rs. 2,400 and attached to it a copy of the sanction omitting the last paragraph. The irregularity came quickly to light. It was observed that the officer had withheld information of this advance and had delayed repayment of the overdrawn amount when called upon to do so. His increment for one year was withheld by the local Government. Treasury Officers have now been instructed to act in future only on a properly signed copy of the sanction.\*

*Large claims against a Foreign Government outstanding for a long time.*

115. A claim for Rs. 2,643 has been outstanding against the Government of Kenya (since 1922-23) on account of the cost of replacement of certain camel gear, etc., handed over by the Khairpur State Corps to the East Africa Government during 1915-16 while the corps was on field service in East Africa. The Kenya Government is not prepared to accept the debit as no reference to this matter can be traced in the war records of that Government. The matter is at present under reference to the Government of India, Army Department, under whose orders the debit was originally raised by the Controller of Military Accounts, Western Command and Baluchistan District.

*Maintenance of a proper list of sub-heads for the Book of Demands for Grants.*

116. The Government of India have decided to adopt the following procedure for the maintenance of a proper list of subheads for the Book of Demands for Grants :—

- (i) The subheads as they appear in Part II or Part II-A of the Demands for grants for a year (as voted by the Legislative Assembly) will be the subheads prescribed by the Finance Department for that year.

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\* Accountant General, Madras.



- (ii) Any changes in the prescribed subheads found necessary by the Departmental authorities or the Accounts officers during the course of the year will be introduced only under the formal authority of the Finance Department, to be communicated officially to the departmental authorities and accounts officers.
- (iii) In preparing the Budgets for a year, the departmental authorities and the accounts officers will normally adopt the subheads appearing in the Demands for Grants for the previous year with any changes that have been authorised by the Finance Department officially during the course of that year.
- (iv) Any unauthorised changes which may have to be introduced as necessary in the Budgets for a year without the previous approval of the Finance Department should be specifically brought to the notice of the Finance Department. Such changes, if approved by the Finance Department, will be adopted by it in the Demands for Grants for the year without being officially prescribed, and the subheads as they will stand in the Demands (as voted by the Legislative Assembly) for Grants for that year will then be the subheads prescribed by the Finance Department for that year.

G. KAULA,

*Accountant-General, Central Revenues.*

NEW DELHI,

*The 8th May 1927.*

## APPROPRIATION ACCOUNTS.

## GRAND SUMMARY of Appropriation Accounts by Grants.

No. and Name of Grant.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
16.—Customs	... { Voted ...	71,66,000	68,66,777	2,99,223	...
	... { Non-voted ...	11,74,662	11,49,530	25,142	...
17.—Taxes on Income	... { Voted ...	62,56,900	55,18,582	7,38,318	...
	... { Non-voted ...	2,64,219	2,43,881	20,338	...
18.—Salt	... { Voted ...	1,11,25,900	90,85,689	20,40,211	...
	... { Non-voted ...	40,97,939	41,01,996	...	4,057
19.—Opium	... { Voted ...	2,29,90,900	2,00,61,366	20,29,534	...
	... { Non-voted ...	75,430	76,101	...	671
20.—Stamps	... { Voted ...	8,53,000	5,98,203	2,54,797	...
	... { Non-voted ...	29,000	29,037	...	57
21.—Forest	... { Voted ...	6,83,000	6,50,228	32,772	...
	... { Non-voted ...	3,03,214	3,05,158	...	1,944
22.—Irrigation, Navigation, Embankment, and Drainage Works—charged to Revenue	... { Voted ...	15,07,000	13,87,159	1,19,841	...
	... { Non-voted ...	14,34,200	13,37,545	96,655	...
25.—Interest on Ordinary Debt and Reduction or Avoidance of Debt.	... { Voted ...	1,39,24,000	1,34,97,980	4,26,020	...
	... { Non-voted ...	12,81,00,000	12,69,79,568	11,20,432	...
26.—Interest on Miscellaneous Obligations.	... { Voted ...	23,87,000	23,51,067	35,933	...
	... { Non-voted ...	4,23,59,860	4,05,96,077	17,43,783	...
27.—Staff, and House-hold Allowances of the Governor General.	... { Voted ...	10,63,000	12,66,033	...	2,03,033
	... { Non-voted ...	3,59,667	3,53,285	6,382	...
28.—Executive Council	... { Voted ...	62,000	81,539	...	19,539
	... { Non-voted ...	4,86,667	4,98,264	...	11,597
29.—Legislative Bodies	... { Voted ...	6,39,000	5,18,485	1,20,515	...
	... { Non-voted ...	1,06,492	1,06,142	350	...
30.—Foreign and Political Department.	... { Voted ...	8,24,000	7,25,847	98,153	...
	... { Non-voted ...	1,63,400	1,71,712	...	8,312
31.—Home Department	... { Voted ...	6,04,000	5,60,841	43,159	...
	... { Non-voted ...	7,68,300	7,37,042	31,258	...
32.—Legislative Department	... { Voted ...	5,49,000	5,19,010	29,990	...
	... { Non-voted ...	1,63,000	1,63,404	...	404
33.—Department of Education, Health and Lands.	... { Voted ...	5,27,000	5,06,091	20,909	...
	... { Non-voted ...	1,32,000	1,25,611	6,389	...
34.—Finance Department	... { Voted ...	11,60,000	11,01,018	58,982	...
	... { Non-voted ...	2,73,406	2,41,644	31,762	...
35.—Commerce Department	... { Voted ...	3,21,000	2,54,635	66,365	...
	... { Non-voted ...	74,200	74,476	...	276
36.—Army Department	... { Voted ...	5,64,000	5,06,326	57,674	...
	... { Non-voted ...	1,04,000	1,01,936	2,064	...
37.—Department of Industries and Labour.	... { Voted ...	5,09,000	4,62,970	46,030	...
	... { Non-voted ...	99,411	95,029	4,382	...
38.—Central Board of Revenue	... { Voted ...	1,69,000	1,67,079	1,921	...
	... { Non-voted ...	82,500	82,812	...	312
39.—Payments to Provincial Governments on account of Administration of Agency Subjects.	... { Voted ...	2,93,000	2,95,359	...	2,359
	... { Non-voted ...	...	...	...	...
40.—Audit	... { Voted ...	78,87,000	74,74,140	4,12,860	...
	... { Non-voted ...	5,36,720	5,80,666	...	43,946
41.—Administration of Justice	... { Voted ...	46,000	46,168	...	168
	... { Non-voted ...	...	290	...	290



				Expenditure compared with Grant.			
No. and Name of Grant.				Grant.	Expenditure.	Less than Granted.	More than Granted.
				Rs.	Rs.	Rs.	Rs.
42.—Police	...	{ Voted	...	2,91,000	2,95,654	...	4,654
		{ Non-voted	...	2,300	2,208	92	
43.—Ports and Pilotage	...	{ Voted	...	20,78,000	19,74,793	1,03,207	
		{ Non-voted	...	11,50,070	11,42,624	7,446	
44.—Survey of India	...	{ Voted	...	28,98,000	27,22,791	1,75,209	
		{ Non-voted	...	7,45,870	7,44,190	1,680	
45.—Meteorology	...	{ Voted	...	6,80,000	6,56,278	23,722	
		{ Non-voted	...	45,000	44,541	459	
46.—Geological Survey	...	{ Voted	...	1,71,000	1,71,001	1	
		{ Non-voted	...	3,09,234	3,04,813	4,421	
47.—Botanical Survey	...	{ Voted	...	6,86,000	5,20,708	1,65,292	
		{ Non-voted	...	21,550	21,192	358	
48.—Zoological Survey	...	{ Voted	...	1,60,000	1,42,039	17,961	
		{ Non-voted	...	13,600	13,222	378	
49.—Archæology	...	{ Voted	...	15,16,000	14,56,419	59,581	
		{ Non-voted	...	79,000	68,861	10,139	
50.—Mines	...	{ Voted	...	1,57,000	1,41,703	15,297	
		{ Non-voted	...	77,000	76,936	64	
51.—Other Scientific Departments.	...		...	3,03,000	3,13,840	...	10,840
52.—Education	...	{ Voted	...	2,37,000	2,50,712	...	13,712
		{ Non-voted	...	...	10,996	...	10,996
53.—Medical Services	...	{ Voted	...	9,18,000	8,21,484	96,516	
		{ Non-voted	...	2,77,627	2,61,733	15,894	
54.—Public Health	...	{ Voted	...	7,08,000	6,88,380	19,620	
		{ Non-voted	...	1,33,400	1,44,130	...	10,730
55.—Agriculture	...	{ Voted	...	15,76,500	12,26,303	3,49,697	
		{ Non-voted	...	2,16,700	2,12,410	4,290	
56.—Civil Veterinary Services...	...	{ Voted	...	7,69,000	7,74,598	...	5,598
		{ Non-voted	...	60,825	59,777	1,048	
57.—Industries	...	{ Voted	...	44,96,000	43,80,711	1,15,289	
		{ Non-voted	...	43,00,350	41,60,346	1,40,004	
58.—Aviation	...	{ Voted	...	1,30,000	1,16,932	13,068	
		{ Non-voted	...	3,600	...	3,600	
59.—Commercial Intelligence and Statistics	...	{ Voted	...	2,37,000	2,00,733	36,267	
		{ Non-voted	...	39,070	38,927	143	
60.—Census	...	{ Voted	...	1,000	3,384	...	2,384
		{ Non-voted	...	...	2,630	...	2,630
61.—Emigration—Internal	...	{ Voted	...	50,000	47,871	2,129	
		{ Non-voted	...	7,000	6,600	400	
62.—Emigration—External	...	{ Voted	...	79,000	82,680	...	3,680
		{ Non-voted	...	27,300	28,055	...	755
63.—Joint Stock Companies	...	{ Voted	...	1,29,000	1,22,774	6,226	
		{ Non-voted	...	1,300	1,200	...	
64.—Miscellaneous Departments	...	{ Voted	...	16,57,000	15,92,631	64,369	
		{ Non-voted	...	1,93,464	1,91,608	1,856	
65.—Currency	...	{ Voted	...	55,24,000	52,21,691	3,02,309	
		{ Non-voted	...	1,43,700	1,34,976	8,724	
66.—Mint	...	{ Voted	...	15,81,000	14,92,143	88,857	
		{ Non-voted	...	85,000	85,592	...	592
67.—Civil Works	...	{ Voted	...	1,38,68,000	1,38,58,013	9,987	
		{ Non-voted	...	89,28,300	21,83,785	17,44,515	
68.—Superannuation Allowances and Pensions	...	{ Voted	...	52,44,000	53,76,756	...	1,32,756
		{ Non-voted	...	2,40,40,738	2,30,46,836	9,93,902	

No. and Name of Grant.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
69.—Stationery and Printing ...	{ Voted ... 33,31,000	32,34,345	96,655	...
	{ Non-voted ... 1,00,600	96,801	3,799	...
70.—Miscellaneous ...	{ Voted ... 50,04,000	38,76,397	11,27,603	...
	{ Non-voted ... 30,88,626	30,67,182	21,444	...
71.—Adjustments with Provincial Governments ...	{ Voted ... 16,26,000	8,05,392	8,20,608	...
	{ Non-voted ... 7,62,774	7,62,774	...	...
72.—Refunds ...	{ Voted ... 57,26,000	65,21,612	...	7,95,612
	{ Non-voted ... 2,15,82,000	1,99,06,202	16,75,798	...
73.—North-West Frontier Province ...	{ Voted ... 1,19,91,000	1,16,93,422	2,97,578	...
	{ Non-voted ... 1,09,44,198	1,08,08,636	1,35,562	...
74.—Baluchistan ...	{ Voted ... 26,24,000	25,47,759	76,241	...
	{ Non-voted ... 45,18,499	43,54,028	1,64,471	...
75.—Delhi ...	{ Voted ... 33,91,000	33,28,691	62,309	...
	{ Non-voted ... 3,89,553	2,89,496	1,00,057	...
	{ Voted ... 13,91,000	12,56,444	1,34,556	...
76.—Ajmer-Merwara ...	{ Non-voted ... 1,55,000	1,35,839	19,161	...
77.—Andamans and Nicobar Islands ...	{ Voted ... 41,63,000	35,74,663	5,88,337	...
	{ Non-voted ... 1,91,030	1,75,952	15,078	...
	{ Voted ... 4,65,000	4,57,535	7,465	...
78.—Rajputana ...	{ Non-voted ... 10,79,403	10,48,100	31,303	...
	{ Voted ... 5,83,000	5,55,482	27,518	...
79.—Central India ...	{ Non-voted ... 7,66,910	6,69,337	97,573	...
	{ Voted ... 73,000	65,691	7,309	...
80.—Hyderabad ...	{ Non-voted ... 3,03,690	2,88,436	15,254	...
81.—Expenditure in England under the control of Secretary of State ...	{ Voted ... 19,73,000	15,68,932	4,04,068	...
	{ Non-voted ... 12,89,000	12,15,302	73,698	...
82.—Expenditure in England under control of High Commissioner ...	{ Voted ... 22,43,000	13,48,882	8,94,118	...
	{ Non-voted ... 53,70,000	44,39,697	9,30,303	...
Ecclesiastical ...	...	33,61,126	29,51,876	4,09,250
Political ...	...	1,87,83,401	1,81,02,195	6,81,206
Territorial and Political Pensions ...	...	31,00,000	29,76,642	1,23,358
Bangalore ...	...	17,77,376	17,37,451	49,925
Western India States Agency ...	...	12,42,421	12,00,966	41,455
83.—Irrigation Works—Not charged to Revenue ...	...	27,000	—96,675	1,23,675
86.—Delhi Capital outlay ...	{ Voted ... 1,50,39,000	95,57,444	54,81,556	...
	{ Non-voted ... 3,57,800	3,48,740	9,060	...
86 A.—Capital outlay on Vizagapatam Harbour ...	...	90,47,000	64,76,753	25,70,247
86 B.—Capital outlay on Security Printing ...	...	17,00,000	16,39,618	60,382
87.—Interest Free Advances ...	...	1,82,15,000	1,01,17,559	80,97,441
88.—Loans and Advances bearing Interest ...	...	15,41,99,000	9,89,69,974	5,52,29,026
	{ Voted ... 37,10,55,700	28,75,55,474	...	...
Totals {	Non-voted ... 29,62,33,592	28,57,05,076	Net saving (Non-voted) Rs. 1,05,28,516.	...
			Net saving (Voted)	...
Grand Total ...	65,72,99,292	57,32,60,550	Rs. 8,35,10,220.	...

Amount of Excess to be covered by excess grants :—

	Rs.
Voted ...	11,94,276
Non-voted ...	97,569
Totals ...	12,91,845

G. KAULA,  
Accountant General,  
Central Revenues.



## GRANT No. 16.—CUSTOMS.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray the Expenses in connection with the collection of CUSTOMS REVENUE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"I.—CUSTOMS."				
A.—Sea Customs charges at the Ports :				
	Rs.			
A. 1.—Pay of Officers.	$\left\{ \begin{array}{l} \text{Non-voted.} \\ \text{Voted} \end{array} \right\} \begin{array}{l} \text{Original} \\ \text{Supplementary} \end{array}$	$\left\{ \begin{array}{l} \text{Original} \\ \text{Supplementary} \end{array} \right\}$		
	3,21,324	3,11,750	2,89,472	22,278
	—9,574(a)	4,11,155	4,24,719	13,564
A. 2.—Pay of Establishments	...	44,57,616	41,38,435	3,19,181
A. 3.—Overtime and Holiday Allowances	...	10,93,000	9,12,347	1,80,653

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-voted*.—Due mainly to change in the personnel of officers in Bombay (Rs. 22,657) (*vide* A. 1 voted).

A. 1.—*Voted*.—Due to excess expenditure in Bombay (Rs. 25,437) owing to change in personnel of officers partially counterbalanced by smaller charges mainly in Bengal (Rs. 4,121) and in Burma (Rs. 7,531).

A. 2.—Savings occurred in the estimates of all the provinces, chiefly in Bengal (Rs. 1,43,940), Bombay (Rs. 1,06,992), and Burma (Rs. 49,615). The large saving in Bengal was due (1) to entertainment of men on lower rates of pay in vacancies caused by transfers, promotions and retirements, etc., of senior members and (2) to certain officers being on leave out of India. The saving in Bombay was mainly due to (1) partial utilisation of the provision of Rs. 71,000 for leave salary and (2) entertainment of men on the minimum pay in vacancies caused by retirements, etc. The saving in Burma was due to entertainment of outsiders in the minimum scales of pay in permanent vacancies.

A. 3.—Is the net result of savings in Bengal (Rs. 1,00,436), Bombay (Rs. 1,02,999) and Madras (Rs. 17,990), counterbalanced by excess in Burma (Rs. 40,772).

The total grant (Rs. 4,14,000) under the sub-head in Bengal included provision of Rs. 70,560 in respect of certain charges debitable to sub-head A. 11. This being eliminated, total expenditure amounted to Rs. 3,13,564 against appropriation of Rs. 3,43,440 resulting in a saving of Rs. 29,876 due to a falling off of overtime work towards the end of the year.

The grant of Rs. 4,38,000 against this sub-head in Bombay also included provision of Rs. 62,520 for charges adjustable under sub-head A. 11. This being eliminated total expenditure amounted to Rs. 3,35,001 against appropriation of Rs. 3,75,480 resulting in a saving of Rs. 40,479 due mainly to fall in receipts under 'Merchants—overtime' fees owing to trade depression and consequent less expenditure on overtime fees to be paid to officers concerned.

The decrease in Madras was chiefly caused by the posting of officers in lower grades of pay to do overtime work in place of men drawing higher pay.

The excess in Burma was due to large demands from merchants for overtime work. See Notes.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Sea Customs charges at the Ports—<i>contd.</i></b>				
A. 4.—Other Allowances, Honoraria, etc.	Rs. 29,262			
	Non-voted { Original 29,262 Supplementary ... 18,674(a)	47,936	45,978	1,958 ...
	Voted ...	3,40,518	2,47,719	92,799 ...
A. 5.—Purchase and repairs of boats	...	89,721	80,048	9,673 ...
A. 6.—Stores and equipments of boats	...	46,450	33,285	13,165 ...
A. 8.—Other supplies and services	...	1,32,053	1,26,410	5,643 ...
A. 9.—Contingencies	...	2,72,891	3,21,113	...
A. 10.—Establishment charges paid to other Governments, departments, etc.	...	1,15,572	1,24,143	...
A. 11.—Grants-in-aid, contributions and donations	...	...	78,260	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

A. 4.—Voted.—Is the net result of savings in all provinces except Bengal. The important savings occurred in Bombay (Rs. 83,133) and was due mainly to non-payment of rewards to the extent anticipated as cases arising out of rummaging work and those of illicit export of feathers did not materialise.

A. 5.—Due to less expenditure on repairs, etc., in almost all the provinces chiefly in Bengal (Rs. 3,589) and Bombay (Rs. 5,400). The expenditure on this item is of an uncertain nature and depends upon the effects of weather and sea.

A. 6.—Due to smaller expenditure in almost all the provinces chiefly in Bengal (Rs. 6,337) and Bombay (Rs. 6,525) due to economy.

A. 9.—Due to increased charges in Bombay (Rs. 56,964) counterbalanced by small savings in other Provinces. The excess in Bombay was due mainly to the purchase of Electric Tabulating and Sorting Machine costing Rs. 50,448.

A. 10.—Due chiefly to increased expenditure in Burma (Rs. 5,299) and in Madras (Rs. 2,677). The expenditure in Burma represents the Customs share of the cost of maintenance of a launch at Tavoy by the Port Fund, while that in Madras represents increased payment to the Provincial Government on account of the Board's Laboratory and Customs establishment in the Board's Office.

A. 11.—The expenditure is made up of the following items:—

	Rs.
(a) Grant-in-aid to Charitable Institutions and Customs Clubs (Bombay)	20,200
(b) Contribution to Preventive Service Club (Sind)	2,520
(c) Do. to Maternity Welfare centre at Keamari (Sind)	1,000
(d) Grants to Customs Benefit Fund and Port Staff Club (Madras)	3,000
(e) Donation to Seamen's Welfare Committee for the benefit of certain Institutions (Bengal)	32,000
(f) Donation to District Charitable Society, Calcutta (Bengal)	7,500
(g) Contribution to the Service Fund for rendering medical aid to Preventive Officers n g.)	11,736
(h) Donation to Charitable Dispensaries (Bengal)	280
Total	78,250

Provision for the above charges, excepting Rs. 3,000 in Madras [*vide* item (d) above], existed under sub-head A. 3. The expenditure of Rs. 3,000 in Madras was sanctioned in February 1926, out of the sundry penalty fees realised, but no reappropriation was sanctioned for the purpose. In respect of the charges aggregating Rs. 51,540 in Bengal [*vide* items (e) to (h) above] no formal reappropriation was sanctioned from sub-head A. 3.

(a) Includes additional grant of Rs. 5,400 sanctioned on 16th February and 15th March 1926.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
.—Sea Customs charges at the Ports— <i>concl'd.</i>				
A. 12.— <i>Deduct</i> —Contributions, etc. ...	—66,900	—73,286	6,386	...
For rounding { <i>Non-voted</i> ...	858	...	858	...
{ <i>Voted</i> ...	—755	...	...	755
	Rs.			
B.—Compensations { <i>Non-voted</i> , { <i>Original</i> 6,44,830	8,02,392	8,01,142	1,250	...
{ <i>Supplemen-</i> tary ... 1,57,562 (a)	20,470	1,84,576	...	1,64,105
{ <i>Voted</i> ...				
C.—Land Customs Charges :				
C. 1.—Pay and other { <i>Non-voted</i> ...	13,176	12,928	248	...
{ <i>Voted</i> ...	1,61,374	2,07,492	...	46,118
C. 2.—Recoveries from the French Government towards the cost of Establishment at Karikal ...	—426	—426	...	...
For rounding { <i>Non-voted</i> ...	—436	...	...	436
{ <i>Voted</i> ...	434	...	434	...
D.—Miscellaneous ...	79,200	60,312	18,988	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*cont'd.*

A. 12.—Due mainly to excess recovery in Bombay (Rs. 5,354) chiefly on account of recoveries of additional contribution from companies concerned in view of the revised formulae for calculating average cost of appointments on time scales of pay.

B.—*Voted*.—Due partly to (1) payment of Rs. 1,61,211 to the Baroda Durbar on account of duty incorrectly realised on machinery imported by the Dwarka Cement Company and (2) to payment of arrear compensations (Rs. 2,894).

C. 1.—*Voted*.—Due to :—

	Rs.
(1) Additional expenditure on account of continuance of temporary staff in the Land Customs Frontiers including purchase of 30 cycles for it and large amount of rewards being payable, on account of seizures of smuggled goods on the Frontier (Madras)	32,030
(2) Expenditure connected with the Customs Staff at Chaman (Baluchistan) originally provided under "Political"	13,140
(3) Expenditure in Burma in connection with Land Customs Act, 1924, not provided in the original estimate due to late receipt of orders	948
Total	46,118

D.—Savings occurred chiefly in Bombay (Rs. 18,471) and was mainly due to the post of Assistant Inspector of Cotton Excise not having been filled up while he was officiating as Inspector of Cotton Excise and the consequent partial utilisation of the provision for travelling and house rent allowances.

(a) Sanctioned on 19th June 1915 (Rs. 1,58,942), on 18th July 1925 (Rs. 14,820) and on 29th January 1926 (Rs. 13,800).

Service.	Grant.	Expenditure.*	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
			Rs.	Rs.	
E.—English charges (High Commissioner) on...					
Stores ... ..	10,000	1,230	8,770	...	
F.—Loss or Gain by Exchange ... ..	3,000	401	2,599	...	
For round- ing.	{ Non-voted ... ..	—1,014	...	1,014	
	{ Voted ... ..	527	...	527	
Totals	{ Non-voted ... ..	11,74,662	11,49,520	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 25,142.	
	{ Voted {	Gross ... ..	72,33,326	69,40,489	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 2,92,837.
		Deductions ... ..	—67,326	—73,712	
		Net ... ..	71,66,000	68,66,777	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 2,99,223.

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

E.—Due to non-receipt of forecasted indents, mainly for Bombay Custom House.

F.—Due to less expenditure in England (*vide* E above).

## NOTES.

1. Out of the total voted grant, sums aggregating Rs. 1,43,700 were surrendered to Government.

2. To meet the anticipated excess expenditure under A 3 in Burma, a sum of Rs. 57,000 was reappropriated to this head in the closing months in anticipation of larger payments in the last quarter. The entire amount was not, however, required as the shipping during the last quarter was not as active as anticipated.



## GRANT No. 17.—TAXES ON INCOME.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted to defray the Expenses in connection with the COLLECTION OF INCOME TAX.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"2.—TAXES ON INCOME".				
A.—Collection of Income Tax :				
	Rs.			
A. 1.—Pay of Officers.	<i>Non-voted</i> { <i>Original</i> 2,80,355 <i>Supplementary</i> —25,856 <i>Voted</i> ... ..	<i>2,54,499</i> <i>2,40,397</i> 21,48,628    19,07,829	<i>14,102</i> 2,40,799	... ...
A. 2.—Pay of Establishments.	<i>Non-voted</i> { <i>Original</i> 11,868 <i>Supplementary</i> 3,450 <i>Voted</i> ... ..	<i>15,318</i> <i>11,053</i> 22,53,795    20,05,908	<i>4,265</i> 2,47,887	... ...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-voted*.—Due to less expenditure in almost all the provinces, mainly in the Punjab (Rs. 9,723), owing to the appointment of a lower paid officer as Commissioner of Income-tax, the permanent incumbent having proceeded on leave out of India.

A. 1.—*Voted*.—Is the net result of savings in almost all the provinces, mainly in Bombay (Rs. 56,444), Central Provinces (Rs. 36,723), United Provinces (Rs. 87,022) and Bengal (Rs. 45,408); partially counterbalanced by excesses in Burma (Rs. 4,428) and North-West Frontier Province (Rs. 1,455).

The saving in Bombay was due to (1) grant of leave out of Asia to the Commissioner, (2) the non-utilisation in full of the provision for leave salary; also to (3) some of the posts in the mofussil remaining vacant during the year. The saving in Bengal was due to unfilled vacancies owing to results of the Bengal Civil Service examination having been published after the close of the year. The savings in Central Provinces and United Provinces were anticipated and lump deductions were made for probable savings (*vide* sub-head A-8) in the original estimates.

The excess in Burma was caused by the filling of additional temporary appointments sanctioned during the year.

The surrender of Rs. 15,000 in the Punjab on anticipated savings was not fully worked up to as actual saving amounted to Rs. 6,483 only.

A. 2.—*Non-voted*.—Due mainly to non-utilisation of the provision of Rs. 3,723 in Bengal. The provision was intended to meet pay charges of Collectors' establishment in non-regulation provinces. The establishment having been amalgamated with the regularly organised Income-tax offices elsewhere, no expenditure was incurred.

A. 2.—*Voted*.—Savings occurred in all provinces and minor Administrations (except Burma where a small excess of Rs. 2,601 occurred), chiefly in Bombay (Rs. 84,683), United Provinces (Rs. 19,567), Madras (Rs. 53,915), Punjab (Rs. 14,496) and Bengal (Rs. 48,741). The saving was mainly due to non-entertainment of full sanctioned staff and non-utilisation of the full provision for leave salary. In Madras there was also some overestimating for new offices opened in 1925-26, as the expenditure could not be determined with accuracy when estimates were framed.

The surrenders of Rs. 20,000 in the Punjab and Rs. 50,000 in Bengal on anticipated savings were not fully realised.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
A.—Collection of Income Tax— <i>contd.</i>					
	Rs.				
A. 3.—Allowances, Honoraria, etc.	<div> <div> <div>Non-voted</div> <div>Original</div> <div>Supplementary</div> </div> <div> <div>9,715</div> <div>2,450</div> <div>...</div> </div> </div>	<div> <div>12,165</div> <div>6,41,082</div> <div>11,800</div> </div>	<div> <div>10,558</div> <div>5,43,343</div> <div>29,129</div> </div>	<div> <div>1,607</div> <div>97,739</div> <div>...</div> </div>	<div> <div>...</div> <div>...</div> <div>17,329</div> </div>
A. 4.—Supplies and Services	...	11,800	29,129	...	17,329
A. 5.—Contingencies.	<div> <div>Non-voted</div> <div>Original</div> <div>Supplementary</div> </div> <div> <div>1,030</div> <div>275</div> <div>...</div> </div>	<div> <div>1,305</div> <div>7,71,187</div> </div>	<div> <div>749</div> <div>6,70,003</div> </div>	<div> <div>556</div> <div>1,01,184</div> </div>	<div> <div>...</div> <div>...</div> </div>
A. 6.—Establishment charges paid to other Governments, etc.—					
A. 6 (1).—Madras ...	...	1,25,000	73,525	51,475	...
A. 6 (2).—Bombay ...	...	1,50,000	...	1,50,000	...
A. 6 (3).—Bengal ...	...	83,000	95,708	...	12,708

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

A. 3.—*Non-Voted*.—Due mainly to the supplementary appropriation of Rs. 2,600 in Bombay estimates (included in Rs. 2,450), which was obtained on basis of past actuals, having proved excessive.

A. 3.—*Voted*.—Savings occurred in the estimates of all provinces, chiefly in Bombay (Rs. 15,760), Bengal (Rs. 8,736), United Provinces (Rs. 15,166), Madras (Rs. 17,381), Burma (Rs. 15,134), Bihar and Orissa (Rs. 8,814) and Punjab (Rs. 14,124). The savings were either due to (1) less touring, (2) fewer transfers, or (3) economy. The saving in the United Provinces was also due to postponement of the transfer of the office of Income-tax Commissioner from Allahabad to Ghazipur owing to outbreak of plague at Ghazipur. The saving in Madras was generally due to overestimating as explained under A. 2.—*Voted* and to unexpected decrease in expenditure on travelling allowance and fees paid to counsels.

A. 4.—The excess is the net result of an excess of Rs. 22,629 in Burma due to the cost of construction and maintenance charges of a new launch during the course of the year, counterbalanced by the saving of Rs. 5,000 in the Punjab estimates owing to the charges against the provision having been adjusted under sub-head A. 5.—Contingencies; also to non-utilisation of the provision of Rs. 300 for purchase of tents in the North-West Frontier Province.

A. 5. *Non-voted*.—Due mainly to the supplementary grant of Rs. 775 (included in Rs. 275) in Bombay having proved excessive, the actual expenditure being only Rs. 339.

A. 5.—*Voted*.—Savings occurred mainly in Bombay (Rs. 92,900), and Madras (Rs. 17,711), counterbalanced by increased expenditure chiefly in the Punjab (Rs. 11,689) and Bengal (Rs. 8,960). The large saving in Bombay was due mainly to payment of rents at smaller rates for the buildings occupied by the Department in Bombay city and to late occupation of the premises for officers in some districts, also to economy in expenditure on postage and telegrams. The saving in Madras was due to overestimating on account of office contingencies for the new offices opened in 1925-26. The excess in the Punjab was due to increased expenditure on account of stamps, all notices having been sent under registered covers. The increase in Bengal was due to extra expenditure in newly organised offices added to the Department.

A. 6 (1).—The estimated payment related to the work done in 1924-25. It was based on 1923-24 collections for want of information about 1924-25 actuals which eventually happened to be less than the basis adopted.

A. 6 (2).—Due to no work having been done by the Provincial staff.

A. 6 (3).—The actual amount of contribution payable to the Revenue staff, Bengal, for the previous year worked up to a higher figure than originally anticipated.





## GRANT No. 18—SALT.

See also Report on the Accounts.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray Expenses in connection with SALT.

Accounts.			Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
MAJOR HEADS—"3.—SALT" AND "3 A.—CAPITAL OUTLAY ON SALT WORKS."						
Account I.—	Non-voted	...	34,65,564	34,61,669	3,895	...
Northern	Voted	Gross	62,62,350	41,82,371	20,79,979	...
India Salt		Deductions	—15,15,350	—7,94,920	...	7,20,430
Revenue		Net	47,47,000	33,87,451	13,59,549	...
Department						
	Non-voted	...	6,32,375	6,40,327	...	7,952
Account II.—Pro-	Voted	Gross	63,93,320	57,16,431	6,76,889	...
vinces.		Deductions	—14,320	—18,193	3,873	...
		Net	63,79,000	56,98,238	6,80,762	...
Lump reduction made by the Assembly		...	—100	...	...	100
	Non-voted	...	40,97,939	41,01,996	Excess of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 4,057.	
	Voted	Gross	1,26,55,570	98,98,802	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 27,56,768.	
Totals		Deductions	—15,29,670	—8,13,113	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 20,40,211	
		Net	1,11,25,900	90,85,689		



## ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Revenue Expenditure—Working Expenses:</b>				
<b>A. 1.—Direction :</b>				
	Rs.			
A. 1 (1).—Pay of Officers. $\left\{ \begin{array}{l} \text{Non-voted} \\ \text{Voted} \end{array} \right. \left\{ \begin{array}{l} \text{Original} \\ \text{Supplementary} \end{array} \right.$	30,600 1,705(a)	32,308 32,309	...	1
A. 1 (2).—Pay of Establishments	...	34,550	22,488	12,062
A. 1 (3).—Allowances, Honoraria, etc.	...	66,070	42,499	23,571
A. 1 (4).—Supplies and Services	...	13,280	19,751	6,471
A. 1 (5).—Contingencies	...	1,630	2,053	423
For rounding	...	18,590	11,264	7,326
	...	280	...	280
<b>A. 2.—Manufacture :</b>				
A. 2 (1).—Pay of Officers. $\left\{ \begin{array}{l} \text{Non-voted} \\ \text{Voted} \end{array} \right. \left\{ \begin{array}{l} \text{Original} \\ \text{Supplementary} \end{array} \right.$	10,970 1,000(b)	11,970 12,248	...	278
A. 2 (2).—Pay of Establishments	...	1,05,900	86,139	19,761
A. 2 (3).—Allowances, Honoraria, etc.	...	1,64,950	1,62,157	2,793
A. 2 (4).—Supplies and Services	...	20,880	9,288	11,592
A. 2 (5).—Contingencies	...	17,75,260	9,68,267	8,06,993
A. 2 (6).—Amount transferred to Preventive Establishment and Weighment	...	25,370	24,435	935
For rounding	...	—46,780	...	46,780
	...	450	...	450

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1 (1).—Voted.—Due chiefly to the posting of junior officers in place of several senior officers who retired prematurely.

A. 1 (2).—Due to transfer of clerks to other branches of the Department.

A. 1 (3).—Mainly due to larger expenditure under Travelling Allowance.

A. 1 (4).—Due to the payment of compensation to a salt Agent.

A. 1 (5).—Mainly due to smaller expenditure under Stationery and Printing Charges.

A. 2 (1).—Voted.—Due partly to the appointment of a non-voted officer as General Manager and partly to the adjustment on account of A. 2 (6) having been made by direct debit to the heads concerned, viz., A. 3 (1) and B. 1. The gross savings were, however, partly counterbalanced by excess expenditure on account of transfer of Superintendents from other branches.

A. 2 (3).—Due to smaller expenditure under Travelling Allowance and the fact that the provision on account of Fee and Travelling Allowance of Consulting Engineer could not be fully utilised, as the appointment remained vacant for the greater part of the year.

A. 2 (4).—Mainly due to overbudgeting under the head "Manufacture and Excavation Charges" (about 8 lakhs).

A. 2 (6).—Necessary transfer adjustment was made by credit to the heads concerned, viz., A. 2 (1) and A. 2 (2) and per contra debit to A. 3 (1), A. 3 (2), B. 1 and B. 2.

(a) Rs. 510 sanctioned on 29th March 1926 and Rs. 1,194 on 31st March 1926.

(b) S. sanctioned on 19th February 1926.

ACCOUNT I. - NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Revenue Expenditure—Working Expenses— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.
A. 3.—Weighment :				
A. 3 (1)—Pay of Officers ...	76,000	87,793	...	11,793
A. 3 (2)—Pay of Establishments ...	91,290	1,23,045	...	31,755
A. 3 (3)—Allowances, Honoraria, etc.	19,350	6,737	12,613	...
A. 3 (4)—Supplies and Services ...	4,04,250	1,51,496	1,22,502	...
{ Gross ...	...	...		
{ Recoveries ...	...	...		
{ Net ...	21,450	—1,01,052		
A. 3 (5)—Contingencies ...	20,940	8,998	11,942	...
A. 3 (6)— <i>Add</i> —Share of pay of officers and establishment transferred from Manufacture ...	43,150	...	43,150	...
For rounding ...	230	...	230	...
A. 4.—Stores and Workshop Establishment :				
A. 4 (1)—Pay of Officers ...	14,970	11,868	3,102	...
A. 4 (2)—Pay of Establishments ...	62,730	86,482	...	23,752
A. 4 (3)—Allowances, Honoraria, etc.	960	194	766	...
A. 4 (4)—Supplies and Services ...	1,23,070	1,25,828	...	2,75
A. 4 (5)—Contingencies ...	2,900	695	2,205	...
A. 4 (6)— <i>Deduct</i> —Recoveries for services rendered to other branches of the Department. Private parties, etc. ...	—45,770	—1,95,775	1,50,005	...
For rounding ...	140	...	140	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

- A. 3 (1), A. 3 (2) and A. 3 (6)—Due to the direct adjustment referred to at A. 2 (5).  
A. 3 (3).—Same remarks as against A. 2 (3).  
A. 3 (4).—Due to overbudgeting under "Dispatch Charges", both under "Gross" and "Recoveries".  
A. 3 (5).—Mainly due to smaller expenditure under "Postage and Telegram Charges", "cost of Stationery and Printing" and "Office Expenses and Miscellaneous".  
A. 4 (1).—Due to the adjustment of a portion of the pay of the Electrical and Mechanical Engineer under "Manufacture".  
A. 4 (2).—Due to larger expenditure under "Labour Payments" in the General Workshop. Out of the excess, Rs. 23,452 remained uncovered.  
A. 4 (3).—Due to smaller expenditure under "Travelling Allowance".  
A. 4 (4).—Due to larger purchase of materials for the Workshop. The excess remained uncovered.  
A. 4 (5).—Due to smaller expenditure under "Miscellaneous Contingencies" in the "General Workshop" and "Electric Power House".  
A. 4 (6).—Due to larger recoveries as a result of more work having been done in the General Workshop.  
The excesses under A. 4 (2) and A. 4 (4) on account of the employment of larger labour and the purchase of larger quantity of materials which were necessitated by the increased activities of the workshop were more than compensated by larger recoveries from other branches of the Department.



ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Revenue Expenditure—Working Expenses—<i>contd.</i></b>				
A 5.—Medical Establishment—				
Pay, Allowances and other Expenses...	25,490	29,566	...	4,076
For rounding ...	10	...	10	
A. 6.—Contribution to the Depreciation Fund ...	3,00,730	2,53,815	46,915	...
For rounding ...	—30	...	...	30
A. 8.—Interest on Capital Outlay ...	3,37,830	3,71,736	...	33,906
For rounding ...	—30	...	...	30
A. 9.—Cost of Accounts and Audit Staff ...	...	48,589	...	48,589
A. 10.—Pensionary charges ...	...	80,303	...	80,303
<b>B.—Revenue Expenditure—Preventive Establishment:</b>				
B. 1.—Pay of Officers ...	50,820	65,319	...	14,499
B. 2.—Pay of Establishments ...	2,26,860	2,27,163	...	303
B. 3.—Allowances, Honoraria, etc. ...	51,640	39,077	12,563	...
B. 4.—Supplies and Services ...	22,740	25,650	...	2,910
B. 6.—Contingencies ...	15,900	17,035	...	1,135
B. 7.—Add—Share of pay of officers and establishment transferred from Manufacture ...	6,220	...	6,220	...
For rounding ...	20	...	20	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

A. 5. Due to larger expenditure under "Menial Charges" and "Cost of Medicine", etc. Rs. 2,032 was adjusted after the end of the year on receipt of debit from the Accountant General, Punjab. Excess to the extent of Rs. 1,518 remained uncovered.

A. 6.—Due to calculation of depreciation charges on the value of completed assets instead of on total expenditure as originally estimated. The adjustment under this head was made by *per contra* credit to the debt head "Section P—Depreciation Fund of the Northern India Salt Revenue Department".

A. 8.—Due mainly to interest having been calculated on a larger Capital Outlay in the Weighment Branch than was originally anticipated. The adjustment under this head was made in March 1926 Supplementary by *per contra* deduct entry, under 19—Interest. The excess remained uncovered to the extent of Rs. 6,906.

A. 9 and A. 10.—No provision could be made in Budget 1925-26, as the orders of Government regarding the adjustment of these charges against the Manufacturing Branch of the Northern India Salt Revenue Department were issued after the Budget was passed. The adjustments under these heads were made by *per contra* deduct entries under "23—Audit" and "45—Superannuation Allowances and Pensions" respectively.

B. 1 and B. 7.—Due partly to the transfer of Superintendents from other branches—corresponding savings existing under A. 1 (1) and to adjustment on account of B. 7 having been made direct to the heads concerned.

B. 3.—Mainly due to smaller expenditure under Travelling Allowance.

B. 4.—Due to expenditure on purchase and maintenance of horses and equipments which was not anticipated in the Budget.

B. 6.—Mainly due to larger expenditure under Tour Charges.

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Revenue Expenditure—Salt Compensations.	<i>Non-voted</i> { <i>Original</i> 32,39,000 <i>Supplementary</i> 1,81,856(a) <i>Voted</i> ... ..	34,20,856 34,17,112 ... 8,000	3,744 ...	... 8,000
D.—Capital Expenditure: charged to Revenue—Capital Outlay on Salt Works:				
D. 1.—Bags	{ Gross ... 10,00,000 Recoveries ... -10,00,000 Net ... 44,846	2,44,344 -1,99,498 44,846	...	44,846
D. 2.—Plant and Machinery	{ Gross ... 1,74,500 Recoveries ... 60,000 Net ... -40,000	30,861 1,81,194 -1,47,099	1,43,639	...
D. 3.—Stores	{ Gross ... 20,000 Recoveries ... 12,98,100 Net ... 400	34,095 6,08,242 ...	6,89,858	...
D. 4.—Works	{ Gross ... 400 Recoveries ... 3,000 Net ... 1,000	400 3,000 1,000	400	...
E.—English charges (High Commissioner) on stores	...	3,000	3,000	...
F.—Loss or Gain by Exchange	...	1,000	1,000	...
For rounding	...	430	430	...
G.—Deduct—Probable savings	...	-130	...	130
	...	-4,00,000	...	4,00,000
Totals	{ <i>Non-voted</i> ... 34,65,364 { Gross ... 62,62,350 { Deductions ... -15,15,350 { Net ... 47,47,000	34,61,669 41,82,371 -7,94,920 33,87,451	3,895 20,79,979 ... 13,59,549	... ... 7,20,430 ...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

C.—*Non-voted*.—Mainly due to the claim of an instalment of treaty payment not having been preferred by the Shahpoora State during the year.

C.—*Voted*.—Due to payment of compensation for the loss of water rights in the catchment area of the Sambhar Lake to the Kishengarh Darbar, which was sanctioned after budget was passed.

D. 1.—Partly due to overbudgeting and partly to low demands from traders.

D. 2.—Mainly due to no expenditure having been incurred for the purchase of "45—Trucks, 3 Brake Vans and 2 Locomotives" for which a provision of Rs. 1,72,000 was made in the budget for 1925-26.

D. 3.—The variations are due to larger purchases of stores during the latter part of the year and to larger issues of stores than anticipated by departmental authorities. Out of the total excess under gross grant, Rs. 40,874 remained uncovered.

D. 4.—Mainly due to savings under "Purchase of Sidings" and "Development of Khewra Mines". The actual savings would have been much greater but for the fact that a considerable portion was diverted to meet expenditure on works which were not provided in the Budget.

E. and F.—No stores were obtained through the High Commissioner during the year.

G.—Fully realised.

## NOTE.

Of the voted grant, Rs. 4,02,577 were surrendered to Government at the end of the year.

(a) Rs. 94,930 sanctioned on 25th December 1925, Rs. 85,000 on 19th February 1926 and Rs. 1,226 on 19th March 1926.



# DETAILED STATEMENT OF EXPENDITURE ON WORKS—NORTHERN INDIA SALT REVENUE DEPARTMENT.

(Works estimated to cost more than Rs. 20,000 have been treated as Major Works in this statement.)

Serial No.	Service.	Grant.	Expenditure.	BALANCE.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
I. MAJOR WORKS ABOVE Rs. 50,000 SPECI- FICALLY PROVIDED FOR IN THE ESTIMATES.					
(a) Estimated to cost above Rs. 50,000—					
1	Electrification Scheme (Khewra) ...	2,77,500	3,06,430	...	28,930
2	Development of salt mines at Khewra ...	4,50,000	...	4,50,000	...
3	Purchase of 200 Forty-maund Tubs for Khewra ...	80,000	...	80,000	...
4	Purchase of Bombay, Baroda and Central India Railway sidings at Sambhar ...	1,42,000	...	1,42,000	...
(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.					
(No items.)					
II. UNFORESEEN MAJOR WORKS.					
5	Filling depression in the Khewra Village and safeguarding the mines from the flow of water from the gorge ...	...	27,257	...	27,257
6	Acquisition of non-government lands at Khewra, Warcha and Kalabagh. ...	...	72,980	...	72,980

## Observations.

1. Estimate Rs. 6,55,897; expenditure up-to-date Rs. 5,31,261; in progress. Work commenced and a considerable portion of expenditure incurred during the year without sanctioned detailed estimates.

2. No expenditure: provision was made before any definite scheme was prepared and sanctioned by Government; Rs. 3,09,013 was re-appropriated during the year to meet various other items of expenditure and Rs. 1,40,100 surrendered towards the close of the year.

3. No expenditure. Rs. 9,551 re-appropriated to meet other items of expenditure during the year. Rs. 65,000 surrendered towards the close of the year and the balance lapsed to Government at the end of the year.

4. The sidings were purchased from the Bombay, Baroda and Central India Railway who were unable to raise a debit against the department in the accounts for 1925-26. The amount was paid during the subsequent year.

5. This was an emergent work and expenditure was specially authorised by the Government of India pending the approval of the Standing Finance Committee which was subsequently obtained and necessary funds provided. Estimates amounting to Rs. 1,27,899 have since been sanctioned with the approval of the Standing Finance Committee. Work in progress.

6. Estimate Rs. 1,20,571; expenditure up to date Rs. 1,05,798; payment could not be completed during previous year owing to delay in the completion of the land acquisition proceedings.

DETAILED STATEMENT OF EXPENDITURE ON WORKS—NORTHERN INDIA SALT  
REVENUE DEPARTMENT—*contd.*

Serial No.	Service.	Grant	Balance	
			Expenditure.	Unexpended. Excess.
		Rs.	Rs.	Rs. Rs.
7	Purchase of the Gudha Society's Light Rail- way (Sambhar) ... ..	...	82,665	... 82,695
8	Ballasting of salt sidings ... ..	...	5,449	... 5,449
9	III. Other major works ... ..	23,040	3,065	19,975 ...
10	IV. Minor works ... ..	3,25,570	1,10,355	2,15,204 ...
	For Rounding ... ..	—10	...	... 10
	TOTAL ... ..	12,98,100	6,08,242	9,07,179 2,17,321
	Net Saving ... ..	...	...	6,89,858 ...

*Observations.*

7. This was a 2' gauge track which was originally allowed to be laid in the Main Line Kyars by the contractors, viz., the Gudha Labour Society, at their own expense and subsequently purchased by Government at a valuation.

8. Estimate Rs. 21,100; expenditure up to date Rs. 20,927; funds provided by re-appropriation; in progress.

9. This head includes only two works, viz., (1) the purchase of the North Western Railway's share in the Khewra Water Works and (2) construction of a masonry charging drain in the Jhapog Kyars. The sanctioned estimates amounted to Rs. 20,531 and Rs. 20,840 respectively. Both the works were in progress at the end of the year.

10. This includes 108 different works each estimated to cost Rs. 20,000 or less. Of these 51 works were not specifically provided in the Budget and funds were arranged for by re-appropriation. No expenditure was incurred on 33 works though funds were provided for them either in the budget or by re-appropriation. The following 5 works were commenced without any sanctioned estimates, viz.—

Name of Work.	Amount spent during 1925-26. Rs.
(1) Driving exploration drifts at Kalabagh . . . . .	3,220
(2) Driving exploration drifts at Khewra . . . . .	7,566
(3) Extension of main and special tunnels at Khewra . . . . .	8,698
(4) Construction of new drains on surface at Warcha . . . . .	612
(5) Construction of new drains underground at Khewra . . . . .	1,430

Estimates in respect of items (1) and (2) have since been sanctioned, while those for the remaining 3 items have not yet been sanctioned.



PROFIT and LOSS ACCOUNT of the MANUFACTURING BRANCH of the NORTHERN INDIA SALT REVENUE DEPARTMENT for the YEAR 1925-26.

Dr.	Particulars.	Amount, Rs.	Particulars.	Amount, Rs.	Cr.
	To Share of Commissioner's Headquarters Office	1,29,047			
	To Royalties and compensation	3,27,039	By Gross profit as per Trading Account	9,04,355	
	To Medical charges	27,684			
	To Net expenditure on Stores, and Workshop Establishment.	29,292	By Miscellaneous Revenue Receipts	33,129	
	To Pensionary charges	80,303	By Interest on balances of the Depreciation Fund	17,397	
	To Leave salary paid in England	7,444			
	To Interest on Capital Interest charges	3,71,736	By Dispatch Account (Profit or Loss)	1,50,688	
	To Depreciation	2,53,815			
	To Cost of Accounts and Audit Establishment	48,589			
	To Cost of Stationery and Printing	9,724			
	To Other Items	Nil			
	To Weightment charges	2,42,807			
	To Bags Account for Profit and Loss	11,209			
	To Balance being Net Profit or Loss	-3,37,120			
	GRAND TOTAL	12,07,559		GRAND TOTAL	12,07,559
	BHURE SINGH, Head Accountant, Books.	G. L. FANTHOM, Personal Assistant to the Commissioner.			

The figures included in the above statement do not represent audited figures and are subject to revision on completion of audit.

The unaudited statement appearing on page 235 of the previous year's report has since been audited by the Director of Commercial Audit and his report together with the Auditor General's remarks thereon is now under the consideration of Government. See paragraph 34.

P. N. MUKHERJI,  
Audit Officer, Indian Stores Department.





## 42 ANCE SHEET of the MANUFACTURING BRANCH of the NORTHERN INDIA SALT REVENUE DEPARTMENT for the YEAR 1925-26.

Particulars.	LIABILITIES.		ASSETS.	
	Amount.	Rs.	Particulars.	Amount. Rs.
Government Capital Account	...	80,89,383	Land	1,05,798
<b>Sundry Creditors—</b>			Buildings	10,74,007
Sundry Traders (Bags)	...	5,668	Other Works	46,83,589
Sundry Traders (Salt)	...	2,19,533	Plant and Machinery	15,26,572
Sundry Traders (Dispatch)	...	35,765	Furniture and Fittings	41,317
Depreciation Fund	...	5,13,505	Roads and Bridges	54,650
Balance of Government Revenue Account	...	2,54,415	General Stores	1,23,753
Net Profit or loss from Profit and Loss Account	...	-3,37,120	Paper	4,60,037
			Stock of Salt	7,11,316
<b>GRAND TOTAL</b>	...	87,81,129	<b>GRAND TOTAL</b>	87,81,129

BHURE SINGH,  
Head Accountant, Books.

G. L. FANTHOM,  
Personal Assistant to the Commissioner.

P. N. MUKHERJI,

Audit Officer, Indian Stores Department.

The figures included in the above statement do not represent audited figures and are subject to revision on completion of audit.

The unaudited statement appearing on page 227 of the previous year's report has since been audited by the Director of Commercial Audit and his report, together with the Auditor General's remarks thereon is now under the consideration of Government. See paragraph 34.

## NORTHERN INDIA SALT REVENUE DEPARTMENT.

## Store Account for 1925-26.

	Salt Store.	Bags.	General Stores.
	Quantity.	Quantity.	Amount.
	Mds.	No.	Rs.
Opening balance . . . . .	58,00,861	7,72,565	89,657
Receipts from all sources (Manufacture, Excavation, Purchase, etc.)	1,27,86,787	4,00,127	1,80,874
Total . . . . .	1,85,87,648	11,72,692	2,70,531
Issues of all kinds . . . . .	93,19,815	3,78,066	1,47,099
Wastage, etc., written off by competent authority	8,538	...	...
Total . . . . .	93,28,353	3,78,066	1,47,099
Closing Balance . . . . .	92,50,295	7,94,626	1,23,432
	(a) Value	(b) Value	
	Rs. 22,24,401	Rs. 4,57,721	

(a) Rate excluding duty : 74,10,150 mds. at 0-4-0 per maund; 10,45,306 mds. at 0-3-6 per md.; 6,83,562 mds. at 0-3-0 per md.; and 1,20,277 mds. at 0-2-0 per md.

(b) Rate—4,08,472 at 0-9-4-23; 62,297 at 0-8-4-8; 3,19,962 at 0-9-2-47; and 3,895 at 0-8-9-58.

Notes.—1. This account represents a consolidated account prepared by the Audit Officer, Indian Stores Department, from statements received from the local officers.

2. No verification of the stock of salt is made by the Departmental authorities. As regards General Stores and Bags, such verification was made only in one division where certain discrepancies were brought to light and the matter is under investigation. The question of verification in the other divisions is under reference.



## ACCOUNT II.—PROVINCES,

		Expenditure compare with Grant.			
Service.		Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Direction :					
I. 1.—Pay of Officers.	<i>Non-voted</i> { <i>Original</i> 51,975 <i>Supplementary</i> —2,300 <i>Voted</i> ...	49,675 1,98,327	47,952 1,93,718	1,723 4,609	... ...
I. 2.—Pay of Establishments.	<i>Non-voted</i> { <i>Original</i> ... <i>Supplementary</i> 2,000(a) <i>Voted</i> ...	2,000 28,63,906	1,752 25,60,716	248 3,03,190	... ...
I. 3.—Allowances, Honoraria, etc.	<i>Non-voted</i> { <i>Original</i> 2,100 <i>Supplementary</i> 900(b) <i>Voted</i> ...	3,000 3,32,692	2,746 3,06,896	254 25,796	... ...
I. 4.—Supplies and Services.	<i>Non-voted</i> { <i>Original</i> ... <i>Supplementary</i> 275(c) <i>Voted</i> ...	275 2,14,565	... 1,55,858	275 58,707	... ...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

I. 2.—Voted.—Savings occurred mainly in Bombay (Rs. 1,29,284) and Madras (Rs. 1,74,218). The saving in Bombay was due to vacancies and casualties such as deaths, retirements, etc. The saving to the extent of Rs. 1,27,206 in Madras was anticipated on account of closure of Factories. Excluding this sum the saving of Rs. 47,012 was mainly due to the non-employment of temporary establishment for the full sanctioned period owing to intermittent rains which prevented the continuance of manufacture as late in the 1925 season as possible, and the early commencement of the 1926 season according to original programme.

I. 3.—Voted.—Due to savings chiefly in Bombay (Rs. 28,726) counterbalanced by increased expenditure in Madras (Rs. 3,166). The decrease in Bombay was due chiefly to the following causes :—

- Some of the travelling and overtime allowance bills aggregating Rs. 8,000 remained unpaid during the year;
- Smaller expenditure on rewards (Rs. 4,800). Reduction in duty to Rs. 1-4-0 had considerable effect in minimising offences, the detection of which ordinarily gives rise to expenditure under rewards;
- Saving of Rs. 6,000 owing to vacancies in the Boat establishment and to discretion vested in the controlling officers to vary wages of recruits.

The excess in Madras was due to extensive tours made by the officers in the beginning of the year with a view to estimate and set right the damages caused by the cyclone in the north.

I. 4.—Non-voted.—Saving refers to Bombay.

I. 4.—Voted.—There were savings in all Provinces, viz., in Bombay (Rs. 30,924), Bengal (Rs. 15,621) and Madras (Rs. 12,162).

The saving in Bombay was due to curtailment in expenditure on Boat Stores and repairs (Rs. 24,200), clothing charge (Rs. 2,000) and purchase of land and Boats (Rs. 4,000) as a measure of economy. Saving in Bengal was due to non-utilisation of the full provision under purchase and repairs of scales and reduced expenditure on account of Charrandar and Ghat Mohurris' fees in consequence of smaller briding operations and a resultant drop in clearance ex-bond. In Madras the surplus stock of clothing materials on hand purchased in 1924-25 chiefly accounted for the saving.

(a) Sanctioned on 25th March 1926.

(b) Includes additional grant of Rs. 600 sanctioned on 25th March 1926.

(c) Sanctioned on 25th January 1926.





ACCOUNT II—PROVINCES—*contd.*

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
K.—Salt purchase and freight	...	16,50,000	10,24,578	6,25,422	...
L.—Salt compensations	{ Non-voted ...	5,77,000	5,87,408	...	10,408
	{ Voted ...	19,000	14,583	4,417	...
M.—English charges (High Commissioner)	...	...	338	...	338
on Stores...	...	...	112	...	112
N.—Loss or Gain by Exchange	...	...	...	...	...
For rounding	{ Non-voted ...	-75	...	...	75
	{ Voted ...	117	...	117	...
	{ Non-voted ...	6,32,375	6,40,327	...	7,952
Totals	{ Gross ...	63,93,320	57,16,431	6,76,889	...
	{ Deductions ...	-14,320	-18,193	3,873	...
	{ Net ...	63,79,000	56,98,238	6,80,762	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

K.—The large saving of Rs. 4,38,131 in Bombay was due to diminished outturn of salt and fall in the issues of salt owing to unfavourable manufacturing and fishing season. A store account of salt is appended, which is not subject to audit. In Madras also there was a saving of Rs. 1,87,291 and was due to the following causes:

- (1) non-payment of Kudivaram for the monopoly salt of the new season which was not brought into store and paid for before the close of the year as anticipated, and
- (2) early closure of manufacture owing to an unfavourable season.

L.—Non-voted.—Due mainly to the following causes in Bombay:

- (1) the payment in 1925-26 of the arrear compensation of Rs. 8,566 for the year 1923-24, and
- (2) the payment of Rs. 1,638 provided for under 'voted' having been made from Political treasuries and thus classified in the accounts as non-voted.

L.—Voted.—The saving of Rs. 4,417 is the net result of saving of Rs. 5,199 in Bombay and excess of Rs. 782 in Madras due to payment of arrears. The saving in Bombay was due to (1) adjustment of the payment of Rs. 1,638 as non-voted (*vide* L.—Non-voted), (2) no payment having been made against the provision of Rs. 2,000 made for commuted value of 1/4th of the present service remuneration to salt Hakdars, and (3) non-payment of certain compensations.

M.—A lump provision of Rs. 3,000 (see sub-head E under Account I, Northern India Salt Revenue Department) for English Stores was made without any distribution.

N.—A lump provision of Rs. 1,000 for Exchange on English Stores was made (see sub-head F.—under Account I) without any distribution.

## NOTES.

1. 2.—Voted.—Rs. 2,000 were surrendered to Government.

1. 3.—Voted.—Rs. 8,600

1. 4.—Voted.—Rs. 11,575

1. 5.—Voted.—Rs. 24,800

J. 1.—Voted.—Rs. 2,000

J. 2.—Voted.—Rs. 2,000

J. 3.—Voted.—Rs. 61,000

K.—Voted.—Rs. 90,000

J. 3.—Voted.—In Bombay the expenditure was Rs. 87,918 against appropriation of Rs. 90,500. There was no important new works during the year. All of them were minor works. The small saving of Rs. 2,582 was due to the amounts of various estimates not having been fully utilised. An estimate of Rs. 500 for boring operations was cancelled—the operations having been abandoned during the year.

J. 1, J. 2 and J. 3.—In Madras the expenditure under these sub-heads during 1925-26 was Rs. 2,98,516 against appropriation of Rs. 4,45,000. The only major work costing more than Rs. 10,000 taken up during the year 1925-26 was the work of extending the railway siding at Tuticorin. No specific provision was approved by the Assembly, a lump provision only having been sanctioned for all works expenditure during the year. Estimate = Rs. 3,14,553; expenditure to end of 31st March 1926 = Rs. 1,38,985; balance Rs. 1,75,568; in progress. The work is carried out through the Agency of the South Indian Railway Company.

K.—A consolidated store account of salt for the year 1925-26 is appended.

## OTHER SALT SOURCES.—STORE ACCOUNT FOR 1925-26.

	Madras.	Bombay.	Burma.
	Quantity in maunds.	Quantity in maunds.	Quantity in maunds.
Salt in Store on 1st April 1925 . . .	27,59,585	71,84,614	...
Manufactured, excavated or purchased during the year 1925-26.	14,84,184	23,58,980	4,506
Total . . .	42,53,779	95,43,594	4,506
Removed by Purchasers during the year . . .	24,15,383*	27,83,984	...
Wastage, etc., written off . . .	1,44,483	94,508	...
Total . . .	25,59,869	28,78,892	...
Balance in Store on 31st March 1926 . . .	16,93,910	66,64,702	4,50
Rate . . .	Rs. 1-10-3½ per maund.	For 65,34,831 maunds, at Rs. 1-8-1½ per maund; for 1,29,871 maunds, at Rs. 1-8-8 per maund.	Rs. 2-26-562
Value . . .	Rs. 27,80,836	Rs. 1,00,57,484	Rs. 10,209

\*Includes duty-free issues for fishcuring and industrial purposes and supply to French Government.

*Observations.*

The value of the closing balance represents the Gross value inclusive of duty calculated at Rs. 1-4-0 per maund. The net value works out as follows:—

	Madras.	Bombay.	Burma.
	Rs.	Rs.	Rs.
Gross value . . . . .	27,80,836	1,00,57,184	10,209
Deduct—duty calculated at Rs. 1-4 per maund, on the Stock.	21,17,388	83,30,877	5,633
Net value . . . . .	6,63,448	17,26,307	4,576

*NOTES.*

1. These accounts are not subject to the audit of the Accountants General, Madras, Bombay and Burma.

2. The stocks of salt in the several factories in Madras were verified by the Factory Officers concerned on 31st March 1926 and were reported to be correct.

In Bombay, in respect of salt works in the Presidency (proper), the stock was verified by the Manager, Main Salt Stores, Khuraghoda, who is in charge of the stores. No stock verification was held in respect of salt works in Sind.

In Burma the salt was weighed into store by a Factory Officer and has not since been verified or revalued.



## GRANT No. 19.—OPIUM.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, for Salaries and Expenses of the OPIUM DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "4—OPIUM."				
A.—Payments for special cultivation in Malwa ...	61,35,000	45,76,049	15,58,951	...
B.—Payments to cultivators in the United Provinces :				
	Rs.			
B. 1.—Payments for Opium. { Original 93,60,000	1,44,56,000	1,39,76,088	4,79,912	...
{ Supplementary 50,96,000 (a)				
B. 2.—Payments for leaves and trash ...	1,21,000	87,469	33,531	...
B. 3.—Commission to Lambardars ...	2,34,000	3,65,965	...	1,31,965
B. 4.—Barbardari payments ...	24,000	24,462	...	462

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. and B.—The grants under these sub-heads appeared in the demand for 1925-26 under one primary unit "Supplies and Services". Taking, therefore, the total Grant and Expenditure under them, the net result is :—

	Rs.	Rs.
Grant { Original ...	1,58,74,000	2,09,70,000
{ Supplementary ...	50,96,000	
Expenditure ...		1,90,30,033
Saving ...		39,967

The savings and excesses under individual sub-heads are explained below :—

A.—Due to short delivery of Opium by one State (Rs. 7,500) and saving in unforeseen contingent expenditure (Rs. 4,354). Rs. 15,45,000 were surrendered in March 1926.

B. 1.—Due to bumper yield of Opium during the season of 1924-25 for which a supplementary grant of Rs. 50,96,000 was sanctioned in September 1925 and an amount of Rs. 44,000 was obtained by reappropriation in October 1925 later on. The actuals falling short of anticipations, savings were expected and the provision made was reduced by Rs. 5,11,000 partly by reappropriation and partly by surrenders from December 1925 to March 1926.

B. 2.—Due to less yield of leaf the anticipated and usual heavy payments of March 1926 did not materialise. Rs. 2,500 were, however, reappropriated to the sub-head B. 4 in March 1926.

B. 3 and B. 4.—See explanation under B. 1. Supplementary grant did not specify the sub-heads. In both the cases the excess was covered by reappropriations from the heads B.1 and B. 2 respectively made in March 1926.

(a) Sanctioned by the Legislative Assembly in September 1925.

Service.		Grant. Rs.	Expenditure. Rs.	Expenditure compared with Grant.	
				Less than Granted. Rs.	More than Granted. Rs.
<b>C.—Ghazipur Opium Factory :</b>					
C. 1.—Pay of Officers	... ..	53,827	59,442	...	5,615
C. 2.—Pay of Establishments	... ..	1,14,250	1,23,145	...	8,895
C. 3.—Allowances, Honoraria, etc.	... ..	3,288	3,281	7	...
C. 4.—Supplies and Services	... ..	3,70,000	5,53,358	...	1,83,358
C. 5.—Contingencies	{ Non-voted ... Voted ...	... .. 46,871	200 41,844	... .. 5,027	200 ...
C. 6.—Contribution to Municipal Board, Ghazipur, for upkeep of roads.		200	200	...	...
For rounding	...	-536	...	...	536
<b>D.—Superintendent and other Establishments in the United Provinces :</b>					
D. 1—Pay of Officers	{ Non-voted { Original 19,800 { Supple-         (a) mentary 1,430 Voted         ... ..	... .. 5,33,604	21,230 3,89,906	21,276 1,43,698	... .. ...
					46

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

C. 1.—Due to appointment and extension of the services of the Special Officer. Excess to the extent of Rs. 455 only remained uncovered.

C. 2.—Mainly due to leave salary and increments.

C. 4.—Due to (1) purchase of Venesta chests for Rs. 12,000 which were ordered in 1924-25 and remained undelivered in that year, (2) purchase of a new boiler and polasi-meter and stores through Controller of Stores, India, instead of through Director General of Stores, London, Rs. 51,100 (*see notes*), (3) freight Rs. 1,13,171 [(a) on excess outturn and supply of Medical Opium Rs. 71,500 to the United Kingdom, (b) on account of the arrear adjustment of 1924-25 with Bengal and North Western Railway Rs. 41,671. This amount remained uncovered through a misapprehension in the Opium Agent's Office], (4) payment of Rs. 5,052 for Customs Duty and recovery claims made by the Agent for Government consignments adjusted in March 1926, Final Accounts and not provided for originally. It remained uncovered. Reappropriation from October 1925 to January 1926 amounted to Rs. 1,34,600.

Total net excess which remained uncovered was Rs. 48,758 largely explained above and partly due to large adjustments in March Final Accounts which aggregated Rs. 95,680.

C. 5.—*Non-voted*.—Due to a payment under Workmen's Compensation Act. It remained uncovered. Reappropriation was suggested in March 1926 but being too late it could not be sanctioned in time.

C. 5.—Voted.—Due to economy.

D. 1.—*Non-voted*.—Supplementary grant of Rs. 1,430 consisted of a grant of Rs. 2,400 for passage pay and Rs. 530 for leave salary of Officiating Opium Agent. Rs. 1,500 were surrendered in March due to change of personnel. A small excess of Rs. 46 remained uncovered.

D. 1.—Voted.—Due to concentration of cultivation Rs. 95,000 were reappropriated to sub-heads B. 1 and C. 4 in October 1925 and Rs. 50,000 were surrendered in March 1926. The part savings were also anticipated and lump deductions were made for probable savings, *vide* sub-head D. 7 but due to the above heavy reductions an excess of Rs. 918 appeared and remained uncovered.

(a) Includes additional grant of Rs. 2,930 sanctioned on 31st March 1930.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Superintendent and other Establishments in the United Provinces— <i>contd.</i>				
D. 2.—Pay of Establishments ...	4,32,704	3,85,792	46,912	...
D. 3.—Allowances, Honoraria, etc. ...	1,34,500	1,05,631	28,869	...
D. 4.—Supplies and Services ...	38,000	30,591	7,409	...
D. 5.—Contingencies ...	1,43,987	77,553	66,434	...
D. 6.—Establishment charges paid to other Government, etc.	5,500	6,426	...	926
D. 7.— <i>Deduct</i> —probable savings ...	—2,136	...	...	2,136
D. 9.—Works ...	1,07,300	1,27,213	...	19,913
For rounding ...	—159	...	...	159
E.—Charges in other Provinces :				
E. 1.—Opium Miscellaneous Charges in Calcutta.	19,000	17,822	1,178	...
E. 2.—Other Opium Agencies and Establishments.	6,000	4,877	1,123	...
E. 3.—Compensations ...	54,000	54,625	...	625
—English charges (High Commissioner) on stores.	11,000	3,190	7,810	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 2.—Due to concentration of cultivation Rs. 18,900 were reappropriated to sub-heads C. 2 and C. 4 in January 1926 and Rs. 30,000 were surrendered in March 1926, partly counterbalanced by reappropriations to this head. The net result was a saving of Rs. 4,153 only.

D. 3.—*See* explanation under D. 2. Modification of special seed scheme also meant fewer rewards. Rs. 11,382 were reappropriated to other sub-heads and Rs. 10,000 were surrendered in March 1926. Net saving was Rs. 7,486 only.

D. 4.—Due to non-purchase of tents. *See* notes. Rs. 6,000 were reappropriated to this head from D. 1 in October 1925 and the net result was a saving of Rs. 3,509 only.

D. 5.—The original provision included Rs. 38,152 on account of petty construction and repairs which were transferred to the sub-head D. 9 due to concentration of cultivation and modification of special seed scheme. Rs. 19,500 were surrendered and Rs. 300 were reappropriated to the sub-head D. 2.—The net saving under this head was Rs. 8,882.

D. 6.—Due to enhanced contribution to leave and pensionary charges.

D. 7.—*See* remarks, *vide* D. 1 (voted) *supra*.

D. 9.—*Vide* statement 'E'.

E. 2.—Due to non-utilisation of the provision for leave salary (Rs. 650) and smaller contingent expenditure.

E. 3.—Due to the renewal of opium convention with the French authorities at Chandernagore for two years at an increased rate (Rs. 1,000), counterbalanced by small saving in Bombay (Rs. 375). The excess remained uncovered.

F.—Forecast by the Opium Agent, Ghazipur, did not materialise in full.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
G.—Loss or Gain by Exchange ...	4,000	1,062	2,938	...
For rounding { Non-Voted ...	200	...	200	...
{ Voted... ..	—200	...	...	200
Lump reduction made by the Assembly ...	—100	...	...	100
Totals {	Non-voted ...	75,430	76,101	Excess of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 671.
	Voted ...	2,29,90,900	2,09,61,366	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 20,29,534.

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

G.—Due to smaller expenditure in England (*vide* sub-head F. above).

## NOTES.

C. 2.—Leave salary of a Factory Assistant who was on deputation to military duties aggregating Rs. 6,604 for the year under review is recoverable from the Military Department. The adjustment could not be made in the year 1925-26 as by the time the question of his leave was settled the accounts of the Military Department were closed and the debit was not accepted by them. Adjustment will be made in the year 1926-27.

C. 4.—The boiler of the Opium Factory Laboratory at Ghazipur was, in overhauling in January 1925, found in an unsafe condition. As there was no time to be lost and as important financial interests were at stake the Government of India sanctioned the purchase of a new boiler at a cost of Rs. 10,795 in anticipation of the sanction of the Standing Finance Committee. The expenditure was met by reappropriation and the approval of the Finance Committee was obtained in September 1925.

A.—Rs. 15,45,000 were surrendered to Government.

B.—Rs. 2,77,705

“ “

D. 1.—Rs. 50,000

“ “

D. 2.—Rs. 30,000

“ “

D. 3.—Rs. 10,000

“ “

D. 4.—Rs. 9,900

“ “

D. 5.—Rs. 19,500

“ “

D. 9.—Rs. 13,782

“ “



**A****ACCOUNT of payments to States in Malwa in 1925-26 (Sub-head A.)**

	Rs.
1. Outstanding advances to States on 1st April 1925 . . . . .	10,24,355
2. Total payment to States (cash advances as well as cash settlements) during 1925-26 . . . . .	45,28,146
<b>Total payments</b> . . . . .	<b>55,52,501</b>
3. Value of Opium supplied by States in 1925-26—	
(a) Produce of season 1924-25 (including escorting charges) . . . . .	50,19,979
(b) Produce of season 1925-26 . . . . .	Nil.
4. Value of cash recoveries in 1925-26 . . . . .	Nil.
<b>Total recoveries</b> . . . . .	<b>50,19,979</b>
5. Outstanding advances to States on 31st March 1926 . . . . .	5,33,484

**NOTE.**

Difference between the item 2 above and sub-head "A" in the appropriation account represents freight and other incidental charges for the purchase. Item 3 includes a sum of Rs. 962 payment of which was made in the year 1926-27 on account of revision of classification of Opium Season of 1924-25. This has also caused a difference of Rs. 962 in item 5.

The amount outstanding against item 5 was verified and adjusted in 1926-27 as follows :—

	Rs.
By short payment of the price of opium delivered in 1926 . . . . .	5,26,733
By cash recovery . . . . .	6,751
	<b>5,33,484</b>

**B****ACCOUNT of payments to cultivators in the United Provinces in 1925-26 for cultivation of Opium (sub-head B. 1).**

	Rs.
1. Outstanding advances to cultivators on the 1st April 1925 . . . . .	20,76,611
2. Total payments to cultivators (cash advances as well as cash settlements) during 1925-26 . . . . .	1,39,90,275
<b>Total payments</b> . . . . .	<b>1,60,66,886</b>
3. Value of Opium supplied by cultivators in 1925-26—	
(a) Produce of season, 1924-25 . . . . .	1,46,94,038
(b) Produce of season, 1925-26 . . . . .	Nil
4. Value of cash recoveries in 1925-26 . . . . .	60,355
<b>Total recoveries</b> . . . . .	<b>1,47,54,393</b>
5. Outstanding advances to cultivators on 31st March 1926 . . . . .	13,12,493
6. Written off . . . . .	755
<b>Net outstanding on 31st March 1926</b> . . . . .	<b>13,11,738</b>

**NOTES.**

Difference between the figures at item 2 above and that against sub-head B.1 in the appropriation account represents adjustment of cash recoveries within the year omitted from charge.

Advances are made during the monsoon for Opium, leaves and trash to be delivered at the beginning of the next hot weather. This accounts for the outstandings on the 31st March 1926.

A major portion of the outstanding has been recovered from the cultivators from the produce of 1925-26 delivered in 1926-27, the balance being recovered during settlements.

## C

## ACCOUNT of payments to cultivators in the United Provinces in 1925-26 for leaves and trash (sub-head B. 2).

	Rs.
1. Outstanding advances to cultivators on 1st April 1925 . . . . .	64,393
2. Total payments to cultivators (cash advances as well as cash settlements) during 1925-26 . . . . .	89,269
Total payments . . . . .	1,53,662
3. Value of leaf and trash supplied by cultivators in 1925-26—	
(a) Produce of season, 1924-25 . . . . .	1,23,355
(b) Produce of season, 1925-26 . . . . .	Nil
4. Value of cash recoveries in 1925-26 . . . . .	4,144
Total recoveries . . . . .	1,27,499
5. Outstanding advances to cultivators on 31st March 1926 . . . . .	26,163

NOTE.—*Vide* note under Account of payments for cultivation of Opium in the United Provinces.

## D

## STATEMENT showing the manufacture, sale and balance in store of excise and provision opium for the year ending 31st March 1926.

Particulars.	For exports.		For sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
Quantity of opium in store in Calcutta on 1st April 1925	8,136*	13,853	778†	1,167
Quantity of opium in store at the Ghazipur Opium Factory on 1st April 1925 . . . . .	...	...	83	125
Produce of season, 1924-25 . . . . .	10,749	18,307	4,943	7,414
Transferred from miscellaneous account . . . . .	...	...	...	...
Total . . . . .	18,885	32,163	5,804	8,706
Sold by public auction from 1st April 1925 to 31st March 1926 . . . . .	1,490	2,537	...	...
Sold direct to the countries with which direct sales agreements have been entered into . . . . .	5,302	9,030	...	...
Issued to the Excise Department from 1st April 1925 to 31st March 1926 . . . . .	...	...	5,557	8,336
Issued to Medical Department from 1st April 1925 to 31st March 1926 . . . . .	...	...	12	18
Total . . . . .	6,792	11,567	5,569	8,354

\* Excludes 270 chests sold but not delivered.

† Comprises 776 chests of standard size (1 md, 20 seers each) and 8 chests of 16 seers each.



Particulars.	For export.		For sale in India	
	Chests.	Maunds.	Chests.	Maunds
Balance in store in Calcutta on 31st March 1926 ...	12,093	20,596	9	13
Balance in store at the Ghazipur Opium Factory on 31st March 1926 ...	...	...	226	339
Balance in store on 31st March 1926 ...	12,093	20,596	235	352

V. S. SUNDARAM,

Under Secretary to the Government of India,  
Finance Department,  
(Central Revenues).

NOTE 1.—The Store Account is not under the audit of the Director of Audit, United Provinces.

NOTE 2.—The Stock at Calcutta was examined on the 3rd November 1925 by a sub-Deputy Collector of Alipur. The practice of taking stock of opium at the beginning of November every year is due to the fact that the opium season commences from November and the new season's opium does not arrive before this month.

NOTE 3.—The balances in hand with Ghazipur Factory on the 1st April 1926 were verified by the Factory Superintendent in April 1926 and no discrepancies were discovered.

## E

## \*DETAILED STATEMENT of expenditure on New Works under sub-head D. 9—Work

Service.	Balance.			
	Grant.	Expenditure.	Unexpended.	Excess.
	Rs.	Rs.	Rs.	Rs.
I. Major works above Rs. 50,000 specifically provided for in the Estimates—				
(a) Estimated to cost above Rs. 50,000.	...	...	...	...
(b) Originally estimated to cost Rs. 50,000 or less but now estimated or expected to cost above Rs. 50,000.	...	...	...	...
II. Unforeseen Major Works	...	...	...	...
III. Other Major Works	39,805	35,088	4,717	...
IV. Minor Works	57,000	54,569	2,431	...
Total	96,805	89,657	...	...
Net savings Rs. 7,148				

\*Excluding repairs and departmental charges of Rs. 37,556 against a grant of Rs. 10,500. Originally the provision for maintenance and repairs was made under the heads C.5 and D.5 and Rs. 35,549 were re-appropriated to this head in December 1925. Due to less repairs work having been done, there was a saving of Rs. 9,180 partly counterbalanced by an excess of Rs. 3,187 under departmental charges from which Rs. 2,500 were surrendered in March 1926 at the instance of the Accounts Officer, Central Accounts, Delhi. This excess was due to centage charges having been charged at 10 per cent. instead of at 5 per cent. as originally anticipated by him under a misapprehension.

*Observations.*

III. An incomplete major work of the last year was provided for under IV minor works. By excluding its expenditure there was a saving of Rs. 8,395. Out of this Rs. 7,460 were surrendered in March, 1926, as some of the works were completed with less expenditure than originally anticipated.

IV. A further sum of Rs. 15,099 was re-appropriated to this head from C-5 and D-5 on account of petty works.

In the case of Electrical works saving of Rs. 5,430 accrued. The non-payment of two bills by the Central Accounts Office, Delhi, for two works stated to have been completed before March 1926 accounts for Rs. 3,269 while the non-completion of building work in one case for Rs. 802 and the non-availability of certain appliances in India for Rs. 1,359. In the case of building works the savings were mainly due to less works done than anticipated.



## GRANT No. 20.—STAMPS.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray Expenses in connection with STAMPS.

Service.	Expenditure compared with Grant.			
	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "7—STAMPS."				
A.—Administrative charges of the Central Stamp Office, Calcutta :				
A. 1.—Pay of Officers ... ..	...	9,183	...	9,183
A. 2.—Pay and Allowances of Establishments ... ..	58,320	52,476	5,844	...
A. 3.—Supplies and Services ... ..	30,500	46,664	...	16,164
A. 4.—Contingencies ... ..	10,660	7,462	3,198	...
A. 5.—Deduct—Amount recovered from Posts and Telegraphs ... ..	—42,000	—49,499	7,499	...
For rounding ... ..	20	...	20	...
B.—Cost of non-postal stamps and paper purchased in India :				
B. 2.—Judicial :				
B. 2 (1)—Paper ... ..	2,50,000	1,53,222	96,778	...
B. 2 (2)—Stamps—Paid to the Government of Bombay for stamps supplied to minor Provinces by the Provincial Depot at Karachi ... ..	2,000	...	2,000	...
C.—Cost of stamps manufactured in India received from the Security Printing Press: <i>vide</i> H. 3 (1) below.				
C. 1.—Non-judicial ... ..	...	34,155	...	34,155

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

- A. 1.—Due to the pay of the Assistant Controller of Stationery who did stamp work.
- A. 2.—Due to non-utilisation of the provision for leave salary (Rs. 2,000) and reduction in establishment in reorganisation and transfer.
- A. 3.—Due to larger expenditure on freight and packing charges.
- A. 4.—Due to economy.
- A. 5.—Represents Establishment and Contingent charges actually incurred at the Stamp Depot for work done for the Post and Telegraph Department. The proportionate share of charges debitable to Postal Department worked up to a larger figure than estimated.
- B. 2 (1).—The grant was reduced to Rs. 1,67,985 by reappropriation and surrender thereby reducing the saving to Rs. 14,763 only. Saving is due to bills aggregating Rs. 15,800 on account of the supply of plain water-marked paper actually received in March 1926 having been presented in April 1926.
- B. 2 (2).—The question of adjustment of the cost of stamps supplied from Provincial Stores to Central Departments is still under the consideration of the Government of India.
- C. 1.—The amount was adjusted after the close of the year and remained uncovered.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Cost of stamps purchased in England:				
D. 1.—Non-Judicial:				
D. 1 (1)—English charges (High Commissioner) ...	37,000	(a)	37,000	...
D. 1 (2)—Loss or Gain by Exchange ...	12,000	(a)	12,000	...
D. 2.—Judicial:				
D. 2 (1)—English charges (High Commissioner) ...	43,000	74,543	...	31,543
D. 2 (2)—Loss or Gain by Exchange ...	14,000	24,708	...	10,708
E.—Charges for the sale of stamps (in Minor Provinces):				
E. 1.—Non-Judicial ...	4,420	5,768	...	1,348
E. 2.—Judicial ...	3,520	3,453	67	...
F.—Discount on Plain Paper (in Minor Provinces) ...	440	557	...	117
G.—Deduct—Value of stamps recovered:				
G. 1.—From Posts and Telegraphs ...	—4,500	...	...	4,500
G. 2.—From Provincial Governments ...	—9,69,500	—5,55,619	...	4,13,881
H.—Security Printing Press charges:				
H. 1.—Capital Expenditure:				
H. 1 (1)—Works ...	13,13,000	...	13,13,000	...
H. 1 (2)—Machinery:—				
H. 1 (2) (1)—English charges (High Commissioner) ...	3,65,000	...	3,65,000	...
H. 1 (2) (2)—Loss or Gain by Exchange ...	1,22,000	...	1,22,000	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 1 (1) and D. 2 (1).—The charges were not separately recorded in the accounts of the High Commissioner. The excess under D. 2 (1) is more than counterbalanced by saving under D. 1 (1).

D. 1 (2) and D. 2 (2).—Due to charges having not been separately recorded in the accounts of the High Commissioner [see D. 1 (1) and D. 2 (1) above].

E. 1.—Due to freight, carriage and other charges on account of stamps for Bangalore Treasury not originally provided for (Rs. 1,392).

F.—Due to increased expenditure in Ajmer. The excess remained uncovered.

G. 1.—Rs. 2,012 on account of cost of overprinting of postage stamps was actually incurred and debited to Post Office. The item was, however, in the absence of fuller details, erroneously adjusted under grant for "Stationery and Printing".

G. 2.—Against the total provision of Rs. 9,69,500, recoveries to the extent of Rs. 6,35,024 were actually made during the year from the Provincial Governments at the instance of the Deputy Controller of Printing, Stationery and Stamps on account of value of stamps supplied from the Central Store, Calcutta, thus resulting in a short recovery to the extent of Rs. 3,34,476. The short recovery, as explained by the Deputy Controller of Printing, Stationery and Stamps, was due to lower percentage of overhead charges adopted for issues in 1925-26 than those for 1924-25 on which the estimate for grant was based.

The excess under the head was further enhanced to Rs. 4,13,881 by the fact that a sum of Rs. 79,405 representing erroneous credit afforded by the Accountant General, Punjab, in 1921-22, 1922-23 and 1923-24 on account of cost of stamps supplied to the Punjab Government by the Karachi Depot was written back by the Accountant General, Punjab, in accounts for March 1926 supplementary.

H. 1 (1), H. 1 (2) (1) and H. 1 (2) (2).—The expenditure under the heads having been charged in the Capital Section of the Account (see Notes).

(a) Included in sub-heads D. 2 (1) and D. 2 (2) under D. 2.—Judicial as the charges were not separately recorded in the accounts of the High Commissioner for India.





Service.		Grant.	Expenditure.	Expenditure compared with Grant.		
				Less than Granted.	More than Granted.	
		Rs.	Rs.	Rs.	Rs.	
I.—Other charges relating to area grants	Non-voted	...	3,000	3,070	...	70
	Voted	...	3,850	3,493	357	...
For rounding	...	...	—730	...	...	730
J.—Other English Charges	Original					
	Supplementary	1,000*	1,000	1,058	...	58
K.—Loss or Gain by Exchange	...	...	...	343	...	343
Lump reduction made by the Assembly		—17,00,000	...	...	...	17,00,000
<hr/>						
Totals	Non-voted		29,000	29,057	Excess of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 57.	
	Gross	...	20,69,000	13,74,055	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 6,94,945.	
	Deductions	...	—12,16,000	—7,75,852	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 2,54,797.	
	Net	...	8,53,000	5,98,203		

## NOTES.

E. 1.—Allotment of Rs. 1,500 was sanctioned by the Finance Department out of the reserve at their disposal. (See list appended to Grant 70—Miscellaneous—Sub-head L.).

H. 1 (1), H. 1 (2) (1) and H. 1 (2) (2).—A demand for Rs. 18,00,000 on account of capital expenditure on buildings, etc., for the Security Printing Press was originally presented to the Legislative Assembly as it was proposed, according to the usual practice, to charge the entire expenditure in connection with the new Press to "Revenue". But the Legislative Assembly made a reduction of Rs. 17,00,000 in the original grant in the desire that the capital expenditure should be met from loan funds and not from "Revenue" and voted an equivalent amount in September 1925 for the purpose under "Grant No. 85-B.—Capital Outlay on Security Printing Press not charged to Revenue". The balance of the provision of Rs. 1 lakh (i.e., original provision of Rs. 18,00,000 less cut of Rs. 17,00,000 made by the Assembly was also surrendered to Government.

B. 2 (1).—Rs. 51, 425 were surrendered to Government.

H. 2 (1).—Rs. 20,000 " " "

H. 2 (2).—Rs. 50,000 " " "

H. 2 (6).—Rs. 1,50,000 " " "

H. 2 (7).—Rs. 1,60,000 " " "

Sanctioned on 16th March 1926.



## A

STORE ACCOUNT for 1925-26 showing the cost price of stamps and plain paper in the CENTRAL DEPÔT at CALCUTTA.

Particulars.	Non-Postal Stamps.						Plain paper manufactured in India.					
	Postal Stamps.			Judicial.			Non-Judicial.			Rs.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Opening Balance	6,57,078	5	0	3,81,621	8	9	3,41,294	13	6	27,104	10	4
Revalued at the revised rate as communicated by the High Commissioner for India (A).	6,51,890	13	7	3,78,608	11	11	3,38,600	6	8	...		
Receipts during the year (B)	1,79,487	9	5	79,109	7	0	59,590	13	6	1,47,300	2	5
Total	8,31,378	7	0	4,57,718	2	11	3,98,191	4	2	1,74,404	12	9
Issues during the year (as per statement E).	7,15,455	15	11	2,36,600	8	7	2,15,921	1	1	1,94,880	6	5(C)
Written off (D).	1,755	1	10	116	5	5	54	14	2	0	15	9
Total	7,17,211	1	9	2,36,716	14	0	2,15,975	15	3	1,94,881	6	2
Closing Balance (E)	1,74,031	9	1	2,15,315	15	4	1,68,712	2	10	2,279	13	0
Face value of the Closing Balance.	2,13,80,811	1	4	6,57,41,290	2	6	6,47,31,091	14	0	8,683	0	3

## Observations.

*Opening balance.*—In valuing the opening balance the mean figures of the percentages of overhead charges and the rate of exchange relating to the years 1923-24 and 1924-25 were adopted. The High Commissioner for India in his No. A. 4276/26/W., dated the 15th July 1926 having advised a modified rate for 1924-25, the stock needed revaluation as shown in (A).

*Issues.*—With the termination of the stamp contract with Messrs. De La Rue & Co., from 31st December 1924, issues during 1925-26 consisted of stamps received during 1923-24 and 1924-25. In working out the issue rate, therefore, the mean of percentage additions and that of the rates of exchange relating to supplies from England during 1923-24 and 1924-25 were taken into account—vide Government of India in the Finance Department (Central Revenues) letter No. D. Dis. No. 65-Stamps/25, dated the 22nd May 1925.

(A).—Includes 88.5 per cent. overhead charges. The rate of exchange = 1s. 4.935d. the rupee.

(B).—Includes 87 per cent. overhead charges, the rate of exchange being 1s. 6d. the rupee in case of imported stamps. In case of receipts from Nasik the schedule rates as furnished by the Master, Security Printing, have been taken into account. The cost actually incurred has been taken into consideration in case of postcards manufactured at the Calcutta Press.

(C).—Includes 11 per cent. for depôt charges.

(D).—Face value (including value of stamps damaged in store or lost in transit due to theft, etc., and hence written off the stamp account, but excluding values of spoilt stamps received from Treasuries):—

	Rs.	a.	p.
Judicial	14,368	10	0
Non-Judicial	5,153	4	0
Plain paper	3	12	0
Postage Stamps	1,78,668	7	0

(E).—Includes 87 per cent. overhead charges. The rate of exchange = 1s. 5.75d. the rupee (the mean of 1924-25 and 1925-26).

G. W. COSTER,

Deputy Controller, Stationery and Stamps.

The face value of the closing balance agrees with the closing balance of the store account of stamps for March 1926.

The balance of stamps in the Central Depôt at Calcutta on the evening of 31st December 1925 was duly verified by Mr. J. N. Ghose, the Verifying Officer, and it agreed with those accepted in my office from the returns submitted by the Deputy Controller of Stationery and Stamps.

JAGAT PRASAD,  
Accountant General, Bengal.

## B

STORE ACCOUNT for 1925-26 showing the cost of Chinese Expeditionary Force and Indian Expeditionary Force stamps in the CENTRAL DEPÔT at CALCUTTA.

Particulars.	C. E. F. stamps.			I. E. F. stamps.			Total.			Remarks.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Opening Balance	(a) 1,005	5	3	(b) 2,631	10	0	(c) 3,636	15	3	(a) Face value = Rs. 40,415-2-9. (b) Face value = Rs. 2,17,351-15-6. (c) Converted into Indian money at 1s. 4d. a rupee.
Receipts during the year	Nil			Nil			Nil			
Total	1,005	5	3	2,631	10	0	3,636	15	3	
Issues during the year	Nil			Nil			Nil			
Written off	Nil			Nil			Nil			
Total	Nil			Nil			Nil			
Closing balance { Cost price	1,005	5	3	2,631	10	0	3,636	15	3	
{ Face value	40,445	2	9	2,17,351	15	6	2,57,797	2	3	

## Observations.

These are postage stamps and postal stationery overprinted with the words "C. E. F." and "I. E. F." As they have been lying in the stock for a long time, the cost has been calculated at the Contract Schedule rates and no overhead charges in consequence of the high price of materials due to the War have been added.

G. W. COSTER,

Deputy Controller, Stationery and Stamps.

See audit certificate on statement A.

## C

STORE ACCOUNT for 1925-26 showing the value of National Health and Pensions Insurance Stamps and Unemployment Insurance Stamps in the CENTRAL DEPÔT at CALCUTTA.

Particulars.	National Health and Pensions Insurance Stamps.			Unemployment Insurance Stamps.		
	£	s.	d.	£	s.	d.
Opening balance ...	1,144	0	0	581	0	0
Receipts during the year	1,245	16	8	221	0	0
Total	2,389	16	8	802	0	0
Issues during the year	268	18	4	256	10	0
Written off	Nil			Nil		
Total	268	18	4	256	10	0
Closing balance	2,120	18	4	545	10	0

## Observations.

These stamps are supplied to this store by the Ministries of Labour and Health respectively on indent by the provincial Accountants General for distribution amongst the Central Depôts for issue to the Masters of Vessels. No cost price is known. This depot is responsible for their custody only. Accounts are submitted to the Accountant General, Bengal, in sterling.

G. W. COSTER,

Deputy Controller, Stationery and Stamps.

See audit certificate on statement A.



## D

STATEMENT furnishing particulars of stamps damaged exceeding Rs. 5,000 in face value in individual cases.

Particulars.	Postal Stamps.		Non-Postal Stamps.	
	Rs.		Rs.	
(1) 384 reams of 1 anna square envelopes ...	...	11,520	...	...
(2) 57 sheets and 35 labels and 29 sheets and 19 labels of Rs. 15 and Rs. 25 respectively of service stamps (Ungummed) ...	...	1,52,680	...	...
(3) 500 sheets of annas 8 Adhesive Court fee stamps at Rs. 18 per sheet ...	...	...	...	9,000

## Observations.

(1) These were original English cases of stamps. They were found damaged by sea-water in transit from England (the flaps having stuck together). They were destroyed under Controller's powers.

(2) As these stamps were unfit for being converted into lower values by overprinting, and as their issue was discontinued, they were destroyed under controller's powers.

(3) Stuck together by sea-water and hence destroyed under Controller's powers.

G. W. COSTER,

Deputy Controller, Stationery and Stamps.

NOTE.—See also paragraph 40 of the Report regarding losses of stamps.

## E

SUBSIDIARY ACCOUNT of issues of Non-Postal stamps and Plain paper.

Particulars.	Non-Postal Stamps.						Plain paper.		
	Judicial.			Non-Judicial.					
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Unrealised value of issues at close of previous year (1924-25) ...	(A) 21,610	9	4	30,687	11	8	...	...	...
Issues for depots during year 1925-26 ...	(B) 2,36,600	8	7	(C) 2,15,921	1	1	(D) 1,94,850	6	5
Total ...	2,58,211	1	11	2,46,608	12	9	1,94,880	6	5
Recoveries of cost effected during year (1925-26) ...	2,32,646	11	6	2,07,875	11	10	1,93,184	14	4
Unrealised value of issues at close of year (1925-26) ...	(E) 25,174	15	11	(F) 37,317	13	10	...	...	...

## Observations.

(A).—Includes 200 per cent. for 1925-24 and 110 per cent. for 1924-25 on the cost of stamps for overhead charges as communicated by the High Commissioner. The rates of exchange = Rs. 3·85d. and Rs. 3·76d. the rupee respectively.

(B).—Includes (1) Rs. 3,564-6-7, the cost of stamps supplied to the Central Stamp Depôts (unrealised); (2) Rs. 2,32,646-11-6, the cost of stamps supplied to the local depôts and Indian States under provincial Governments; (3) Rs. 338-0-7, the cost of stamps issued to the Calcutta Press, for overprinting and conversion; and (4) Rs. 51-5-11, the cost of stamps supplied to the minor local Administrations.

(C).—Includes (1) Rs. 6,630-2-2, the cost of stamps supplied to the Central Stamp Depôts (unrealised); (2) Rs. 2,32,646-11-6, the cost of stamps supplied to the local depôts and Indian States under provincial Governments; (3) Rs. 1,271-14-0 the cost of stamps issued to the Calcutta Press for overprinting and conversion; and (4) Rs. 143-5-1, the cost of stamps supplied to the minor local Administrations.

(D).—Includes Rs. 12-13-0 as issued to the Calcutta Press for overprinting.

(E).—Includes Rs. 3,564-6-7 unrealised, vide (B).

(F).—Includes Rs. 6,630-2-2 unrealised, vide (C).

G. W. COSTER,

Deputy Controller, Stationery and Stamps.

Certified that the figures shown against "Recoveries of cost effected during year 1925-26" have been verified with those booked by this office and found correct.

B. C. DUTT,

Assistant Accountant General, Central Revenues.

## GRANT No. 21.—FOREST.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with FOREST.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
MAJOR HEAD "8.—FOREST".					
A.—General Direction (Head Quarter's Office) :					
	Rs.				
A. 1.—Pay of Officers.	<div> <div>Non-voted</div> <div> <div>Original 39,000</div> <div>Supplementary 64(a)</div> </div> </div>	39,064	38,900	164	...
	Voted ...	9,600	9,600	...	...
A. 2.—Pay of Establishments	...	39,620	38,792	828	...
A. 3.—Allowances, Honoraria, etc.	...	22,100	24,451	...	2,351
A. 4.—Contingencies	...	9,220	7,160	2,060	...
B.—Forest Research Institute—Establishment :					
B. 1.—Pay of Officers.	<div> <div>Non-voted</div> <div> <div>Original 3,02,550</div> <div>Supplementary—38,850</div> </div> </div>	2,63,700	2,66,258	...	2,558
	Voted ...	1,13,410	90,085	23,325	...
B. 2.—Pay of Establishments	...	1,47,930	1,31,817	16,113	...
B. 3.—Allowances, Honoraria, etc.	...	54,810	59,277	...	4,467
B. 4.—Supplies and Services, and Contingencies	...	55,000	46,418	8,582	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 3.—Due mainly to adjustment of Rs. 1,319 representing honorarium of one officer. The excess remained uncovered.

A. 4.—Due to smaller expenditure on office expenses.

B. 1.—Voted.—Due mainly to (1) change in personnel involving change in classification from voted to non-voted and (2) temporary vacancies.

B. 2.—Due to (1) non-entertainment of second Medical officer and second Assistant Curator (2) non-employment of temporary establishment when not actually required and (3) non-utilisation of the full provision for leave salary.

B. 3.—Due mainly to payment of travelling allowance to non-gazetted establishment of the Economic Branch for journey to the New site as the Quarters were not ready.

B. 4.—Due to less expenditure on carriage of Government tents and records, purchase of books and periodicals and clothing and uniforms for peons.

(a) Sanctioned on 25th March 1926.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Forest Research Institute—Other charges :				
C. 1.—Purchase of stores and tools and plant ...	24,240	39,080	...	14,840
C. 3.—Communications and Buildings—Repairs and maintenance ...	7,100	6,360	740	...
C. 4.—Miscellaneous :				
C. 4 (1)—Temporary Establishment on daily labour ...	55,770	58,016	...	2,246
C. 4 (2)—Purchase of timber for seasoning and preserving (including freight and carting charges) ...	44,090	24,254	19,836	...
C. 4 (3)—Purchase of coal, raw materials, chemicals and apparatus ...	36,720	41,015	...	4,295
C. 4 (4)—Other charges ...	36,890	52,142	...	15,252
D.—Charges in England (High Commissioner) on stores ...	21,000	16,433	4,567	...
E.—Loss or Gain by Exchange. ...	7,000	5,328	1,672	...
For rounding { Non-voted ...	450	...	450	...
{ Voted ...	—1,500	...	...	1,500
Totals { Non-voted ...	3,03,214	3,05,158	Excess of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 1,944. Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 32,772.	
{ Voted ...	6,83,000	6,50,228		

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

C. 1 to C. 4 (4).—These sub-heads were under one unit "Supplies and Services". The total expenditure amounted to Rs. 2,20,867 against a total grant of Rs. 2,04,810 resulting in an excess of Rs. 16,057 mainly due to the purchase of a New Super heater boiler. Excess to the extent of Rs. 1,057 remained uncovered. The important variations under individual sub-heads are explained below.

C. 1.—Due to purchase of a new Super Heater boiler.

C. 4 (2).—Due to less expenditure on timber as the Provinces now supply timber for experimental purposes.

C. 4 (3).—Due to (1) increased expenditure on purchase of coal and (2) more expenditure on the purchase of raw materials and chemicals for the Paper Pulp Section.

C. 4 (2).—Due to (1) increased railway freight charges, and (2) repairing charges and replacement of parts of machines, than originally anticipated.

## NOTES.

1. An allotment of Rs. 577 was sanctioned by the Finance Department out of the reserve at their disposal (see list appended to Grant 70—Miscellaneous—sub-head L.).

2. A. 2.—Rs. 64 surrendered to Government.

B. 1.—Voted.—Rs. 8,970 surrendered to Government.

B. 4.—Rs. 1,530.

3. The final actuals which show sufficient saving in the total grant, indicate that the allotment of Rs. 577 obtained from the Finance Department, out of the reserve, was not necessary.

4. The net reduction of Rs. 38,850 (non-voted) under sub-head "B. 1—Pay of officers" based on anticipation, was not fully realised and this accounts for the increase of Rs. 1,944 over the total grant.

# GRANT NO. 22.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.—CHARGED TO REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, for Expenditure on IRRIGATION, NAVIGATION AND DRAINAGE WORKS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS—"XIII—WORKING EXPENSES, 15.—OTHER REVENUE EXPENDITURE AND 16.—CONSTRUCTION, ETC., ETC."				
A.—Interest on works for which Capital accounts are kept—Major head "14" ...	12,50,000	12,06,983	43,017	...
B.—Share of Capital Charges on Irrigation Works (Cost of works as well as general charges) financed from Ordinary Revenues ( <i>Vide</i> C. in Demand No. 83) Major Head "16" ...	1,90,000	1,09,036	80,964	...
C.—Cost of Works Charged to Revenue:				
C. 1.—Working Expenses of Productive Irrigation Works for which Capital Accounts are kept—Major Head "XIII—Deduct—Working Expenses"—Miscellaneous Works:				
Lower Swat and Kabul River Canals:				
C. 1 (1)—Extensions and Improvements ...	30,000	32,112	...	2,112
C. 1 (2)—Maintenance and Repairs	84,000	88,457	...	4,457
C. 1 (3)— <i>Deduct</i> —Recoveries on Revenue Account ...	...	-4,324	4,324	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Mainly due to provision in Baluchistan, having proved excessive.

B.—Due to savings in the North-West Frontier Province (Rs. 59,981) and Baluchistan (Rs. 20,983) mainly due to urgent works only having been taken up during the year.

C. 1 (1).—Due to the transfer of last year's expenditure on clerks' quarters at Mardan (North West Frontier Province) from the head "Maintenance and repairs" to this sub-head.

C. 1 (2).—Due to the work of shingle clearance of the head reach Kabul river canal having been carried out during the year (North-West Frontier Province). Excess to the extent of Rs. 457 remained uncovered.

C. 1 (3).—Relates to North West Frontier Province. No appropriation is needed for recoveries of expenditure, *vide* paragraph 116 of the Public Works Account Code.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>C.—Cost of Works Charged to Revenue.—contd.</b>				
<b>C. 2.—Working Expenses of Unproductive Irrigation Works for which Capital Accounts are kept—Major Head "XIII—Deduct—Working Expenses":</b>				
<b>C. 2. 1—Upper Swat Canal:</b>				
C. 2. 1(1)—Extensions and Improvements ...	42,000	33,014	8,986	...
C. 2. 1(2)—Maintenance and Repairs ...	1,75,000	1,68,643	6,357	...
C. 2. 1(3)—Deduct—Recoveries on Revenue Account ...	...	—3,415	3,415	...
<b>C. 2. 2.—Other Works:—Works in Baluchistan and Ajmer-Merwar:</b>				
C. 2. 2(1)—Extensions and Improvements ...	22,500	7,468	15,032	...
C. 2. 2(2)—Maintenance and Repairs ...	65,000	62,316	2,684	...
C. 2. 2(3)—Deduct—Recoveries on Revenue Account ...	...	—16	16	...
<b>C. 3.—Miscellaneous Expenditure—Irrigation Works—Major Head "15-A."</b>				
	Rs.			
C. 3(1)—Works	{ Original . 15,700 { Supplemen- tary . 8,000(a)			
C. 3(1)—Works	21,700	28,674	...	6,974
C. 3(2)—Extensions and Improvements	45,000	37,813	7,387	...
C. 3(3)—Maintenance and Repairs	7,600	39,890	...	32,290
C. 3(4)—Other charges	...	2,803	...	2,803

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

C. 2 1 (1).—Due to works in the North West Frontier Province not having been executed to the extent anticipated.

C. 2 1 (3).—See C. 1 (3).

C. 2 2 (1).—Mainly to savings in Rajputana (Rs. 14,723) due to abandonment of certain works and non-utilisation in full of the provision made for contingencies.

C. 3 (1).—Due mainly to increased expenditure in Baluchistan (Rs. 6,946) on account of repairs to the Hannah head works, Nur Nullah Reservoir. (See Notes.)

C. 3 (2).—The provision of Rs. 45,000 (North-West Frontier Province) related to works in charge of civil offices which was made in lump in the original demand owing to the absence of details of works and was reappropriated according to requirements in the course of the year. The grant under this head was finally reduced to Rs. 38,120.

C. 3 (3).—Mainly to expenditure in the North West Frontier Province (Rs. 32,038) not originally provided for. The expenditure was incurred in connection with the construction of a weir concrete block in the bed of Gomal River. It was a civil work and was not foreseen at the time of the preparation of the demand.

C. 3 (4).—The expenditure was incurred in the North West Frontier Province on certain civil works not foreseen when the demand was prepared.

(a) Sanctioned by the Legislative Assembly in February 1930.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Cost of work Charged to Revenue— <i>contd.</i> :				
C. 4.—Miscellaneous Expenditure—Navigation, Embankment and Drainage Works—Major Head "15B." :				
	Rs.			
C. 4(1).—Works	<div> <div>Original</div> <div>Supplementary</div> </div> <div>96,000</div> <div>52,900(a)</div>	1,48,900	1,87,007	... 38,107
C. 4(2).—Maintenance and Repairs.	<div> <div>Original</div> <div>Supplementary</div> </div> <div>...</div> <div>2,100(a)</div>	2,100	2,070	30 ...
D.—Establishment charged to Revenue.				
D. 1.—Direction :				
D. 1(1).—Pay of Officers	...	29,500	26,402	3,998 ...
D. 1(2).—Other Charges.	<div> <div>Original</div> <div>Supplementary</div> </div> <div>43,200</div> <div>19,300(a)</div>	62,500	32,720	29,780 ...
For rounding	<div> <div>Non-voted</div> <div>Voted</div> </div> <div>...</div> <div>...</div>	—500	...	... 500
		500	...	500 ...
D. 2.—Executive :				
D. 2(1).—Pay of Officers.	<div> <div>Non-voted</div> <div>Voted</div> </div> <div> <div>Original</div> <div>Supplementary</div> </div> <div>50,700</div> <div>200(b)</div>	50,900	42,376	8,524 ...
		38,050	43,003	... 4,953
D. 2(2).—Other Charges.	<div> <div>Original</div> <div>Supplementary</div> </div> <div>Rs. 2,78,670</div> <div>32,700 a)</div>	3,11,370	2,76,079	35,291 ...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

C. 4 (1).—Due to rapid progress on the construction of a guide bund at Dehra Ismail Khan (North West Frontier Province). Excess to the extent of Rs. 907 remained uncovered. (See Notes.)

D. 1 (1).—Due to pay of the incumbent actually drawn being less than provided for (North West Frontier Province).

D. 1 (2).—Due mainly to economy in expenditure (North West Frontier Province).

D. 2 (1).—Non-voted.—Due to appointment of junior officers in the North West Frontier Province.

D. 2 (1).—Voted.—Mainly to increased expenditure in the North West Frontier Province (Rs. 5,974) due to appointment of a temporary Assistant Engineer not provided for originally.

D. 2 (2).—Mainly to savings in the North West Frontier Province (Rs. 33,261) due chiefly to provision having been based on average pay instead of actuals on 1st April.

(a) Sanctioned by the Legislative Assembly in February 1926.

(b) Sanctioned on 1st February 1926.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Establishment Charged to Revenue— <i>contd.</i> :				
D. 3.—Other Establishments (including Establishment Charges incurred in England):				
D. 3(1).—Pay of Officers in India ...	11,400	12,755	...	1,355
D. 3(2).—Other Indian Charges (including amounts paid to other Governments, etc.).	2,20,180	2,02,735	17,445	...
D. 3(3).—English charges ...	1,28,000	...	1,28,000	...
D. 4.— <i>Deduct</i> —Establishment Charges recovered from other Governments, Departments, etc.	50,000	45,325	...	4,675
D. 5.— <i>Deduct</i> —Establishment not charged to Revenue ( <i>vide</i> 'B 1' in Demand 83).	55,600	29,659	...	25,941
E.—Tools and Plant Charged to Revenue:				
E. 1.—New supplies				
E. 2.—Repairs Carriages and other charges ...	9,100	9,656	...	556
E. 3.— <i>Deduct</i> —Tools and Plant not charged to Revenue, ( <i>vide</i> 'B 2' in Demand 83).	1,000	184	...	816
E. 4.— <i>Deduct</i> —On account of Tools and Plant charges recovered from other Governments, Departments, etc.	...	18	18	...
F.—Suspense charged to Revenue:				
F. 1.—Stock ...	1,900	1,13,145	1,15,045	...
F. 2.—Other Suspense Accounts ...				
F. 3.— <i>Deduct</i> —Suspense not charged to Revenue ( <i>vide</i> 'B 3' in Demand 83).	...	1,23,731	...	1,23,731

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 3 (1).—Due to the appointment of a Deputy Collector for a newly created division in the North West Frontier Province. The excess remained uncovered.

D. 3 (2).—Mainly to savings in the North West Frontier Province (Rs. 15,480) due to less expenditure on account of fees to Lambardars than anticipated.

D. 3 (3) and H.—No adjustment was made in Indian accounts.

D. 4.—Chiefly to less recovery in the North West Frontier Province (Rs. 4,895) consequent on decrease in expenditure.

D. 5 and E. 3.—Due to decrease in works outlay. These charges are calculated on *pro-rata* basis.

E. 1 and E. 2.—Mainly to increased expenditure in Rajputana under E. 2. (Rs. 799) due to higher percentage charge actually levied on *pro-rata* distribution. The excess remained uncovered.

F. 1 and F. 2.—The saving is made of (1) Rs. 1,09,206 in the North West Frontier Province, (2) Rs. 5,068 in Rajputana and (3) Rs. 771 in Baluchistan.

The saving in the North West Frontier Province was due to adjustment of the amount placed under Miscellaneous Advances in the accounts for the previous year (included in Rs. 1,23,731 against sub-head F. 3).

The saving in Rajputana was due to utilisation of stores on works and clearance of other outstandings in the suspense accounts.

F. 3.—Made up of an excess at Rs. 1,08,206 in the North West Frontier Province and Rs. 15,525 in Baluchistan, due to adjustment of amount placed under Miscellaneous Advances in the accounts of the previous year.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
G.—Pensionary Charges (Major Head "15") charged to Revenue.	<i>Non-voted</i> ... <i>Original</i> 60,400 <i>Voted</i> { <i>Supplementary</i> 25,000(a) Rs.	7,710	...	7,710
G. 1.— <i>Deduct</i> —Revenue receipts	...	—81	81	...
H.— <i>Deduct</i> —English cost of Stores and Establishment (converted at prevailing rates of Exchange and included in C. D. F. and G. above.	<i>Non-voted</i> ... <i>Voted</i> ...	—12,000 —1,28,000	...	12,000 1,28,000
I.—English Charges (High Commissioner) charged to Revenue (at par value £1 = Rs. 10) :				
I. 2.—Establishment	<i>Non-voted</i> ... <i>Voted</i> ...	87,000 18,000	40,596 2,450	46,404 15,550
J.—Loss or Gain by Exchange charged to Revenue.	<i>Non-voted</i> ... <i>Voted</i> ...	29,000 6,000	13,478 812	15,522 5,188

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

G.—*Non-voted*.—Due to charges incurred in the North West Frontier Province. No distinction was made between voted and non-voted expenditure while framing the estimates.

H.—*See* D. 3 (3).

I. 2.—*Non-voted*.—Includes the following items of charges :—

	Grant.	Expenditure.
	Rs.	Rs.
(a) Leave and deputation Salaries, etc.,	75,000	31,800
(b) Sterling Overseas Pay	12,000	8,796
	<u>87,000</u>	<u>40,596</u>

The expenditure under (a) is almost entirely dependent on number of officers on leave from Provincial Governments, who have earned leave under the Central Government. Estimate based on a comparison of expenditure in 1923-24, *viz.*, Rs. 65,120, with that in 1922-23, *viz.*, Rs. 14,190 which suggested a tendency towards increase for which Rs. 10,000 was allowed, which seemed also warranted by actual expenditure for half year to 30th September 1924, *viz.*, Rs. 35,000. The actual expenditure has, however, fallen far short of expectations.

I. 2.—*Voted*.—Estimate based on actual expenditure for half year to 30th September 1924, *viz.*, 9,910, proved too high.

J.—Due to less expenditure in England (*vide* I. 2 above).

(a) Sanctioned by the Legislative Assembly in February 1926.



Service.		Grant.	Expenditure	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
K.—Reserve for Revenue expenditure	...	14,600	...	14,600	...
For rounding	..	800	...	800	...
Non-voted.	Gross	14,46,200	13,37,545	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 1,08,655.	
	Deductions.	—12,000	...		
	Net	14,34,200	13,37,545	Saving of Net Expenditure (Non-voted) compared with Net Grant Rs. 96,655.	
Totals	...				
Voted	Gross	17,41,600	13,46,450	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 3,95,150.	
	Deductions	—2,34,600	+40,709		
	Net	15,07,000	13,87,159	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 1,19,841.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

K.—The operations upon the 'Reserve' were as below :—

Original provision for Reserve in Demand for Grants, 1925-26		Rs.
		14,560
Add—Withdrawn to Reserve from—		
1. Baluchistan	{ XIII.—Working Expenses	200
	{ 15.—Miscellaneous Irrigation Expenditure	3,000
2. Rajputana	{ XIII.—Working Expenses	6,000
	{ 15.—Miscellaneous Irrigation Expenditure	1,000
3. North-West Frontier Province.	{ XIII.—Working Expenses	71,000
	{ 16.—Construction of Irrigation Works	22,000
Total		1,03,200
Deduct.—Amount allotted to—		
4. North-West Frontier Province	15.—Miscellaneous Irrigation Expenditure	93,000
5. Baluchistan	15.—Miscellaneous Irrigation Expenditure	8,000
6. Delhi	Pensionary Charges	21,400
Total		1,22,400
(Balance)		—4,900
Amount surrendered to Government		200
Balance lapsed		—4,800

2. The Reserve was authorised to be overdrawn in the following circumstances. To meet the charges for repairs to the Hannah headworks in Baluchistan an allotment of Rs. 8,000 was sanctioned in January 1926, by the Department of Industries and Labour, Public Works Branch out of the reserve at their disposal (*vide* item 5 above). A supplementary grant of Rs. 8,000 was obtained from the Legislative Assembly in February 1926 for the same purpose with the intention of recouping the reserve from which the amount of Rs. 8,000 for the work was allotted. The Department, however, omitted to cancel their previous order sanctioning the allotment out of their reserve after the supplementary grant was voted by the Assembly. This resulted in the overdrawal of the reserve by Rs. 4,800.

## NOTES.

1. C. 3 (1).—The only important major works executed during the year were as detailed below :—

(i) Constructing a tube-well at Shaikh Mandeh; estimate Rs. 11,080; expenditure up to 31st March 1926 Rs. 8,242; in progress;

(ii) Improvements in Hannah headworks; estimate Rs. 26,727; expenditure up to 31st March 1926 Rs. 19,158; in progress.

2. C. 4 (1).—The only major work under execution during the year was the construction of Guide bund at Dera Ismail Khan; total estimate Rs. 15,73,304 of which Rs. 7,83,467 is chargeable to Government and Rs. 7,89,837 to contribution; expenditure (Government portion) Rs. 6,13,508 and under contribution Rs. 7,60,807; in progress.

3. *Losses*.—The following important loss of stock occurred during the year 1925-26 :—

Name of Division.	Name of Estimate.	Amount.	Sub-head to which chargeable.
Lower Swat Canal Division	Loss of Stock in the Narrai sub-division (due to depreciation).	Rs. 1,304	C. 1 (2) Maintenance and repairs.

Losses under Rs. 1,000 have not been taken into account.

4. The term *pro-rata* distribution has been explained in the notes below the appropriation account of Grant 67—Civil Works. The total expenditure for Works, and for Establishment and Tools and Plant is given below.—

	Rs.
Works . . . . .	6,82,812
Establishment . . . . .	5,61,086
Tools and Plant . . . . .	9,454

## Store Account.

	Opening balance on 1st April 1925.	Receipt during 1925-26.	Total.	Issues during 1925-26.	Closing balance on March 31st, 1926.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Rajputana . . . . .	11,417	11,167	22,584	14,397	8,187
2. Lower Swat Canal (North-West Frontier Province) . . . . .	55,202	9,982	65,184	11,232	53,952
3. Upper Swat Canal (North-West Frontier Province) . . . . .	1,68,108	37,952	2,06,060	39,149	1,66,911
4. Baluchistan . . . . .	14,890	6,841	21,731	7,935	13,796
Total . . . . .	2,49,557	65,942	3,15,499	72,713	2,42,786

## Observations.

1. The stock in each case was verified by the Assistant Engineers who were in charge of the Sub-divisions and found correct. The balances were priced within the market rates and resulted in a net gain of Rs. 169. Stock worth Rs. 1,724 was found to be in excess of probable requirements of the subsequent 12 months and the approval of the Superintending Engineer was obtained for its sale by public auction.

2. The stock balances in the Division were reported to have been verified and no discrepancies were noticed.

3. The stock was verified and found correct.

4. The stock was counted during the year and found correct. The stores were certified to be in good condition and priced within the market rates. The closing balance was in excess of reserve limit by Rs. 9,196 of which stock worth Rs. 5,022 was available for sale or transfer.

## NOTE.

As the accounts have been prepared by the Audit Officers concerned, no separate audit certificates are appended.



## GRANT No. 25—INTEREST ON ORDINARY DEBT, AND REDUCTION OR AVOIDANCE OF DEBT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Interest charges and the charges for the REDUCTION OR AVOIDANCE OF DEBT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "19—INTEREST ON ORDINARY DEBT" AND "21—REDUCTION OR AVOIDANCE OF DEBT."				
<i>Interest on Ordinary Debt :</i>				
A.—Rupee Debt :				
	Rs.			
A. 1—Interest on { Original 17,60,01,000 Permanent Debt. { Supple- mentary - 39,37,000	17,60,01,000	17,30,46,324	...	9,82,324
A. 2—Interest on { Original ... Expired Loans. { Supple- mentary 30,000	30,000	89,247	...	59,247
A. 3—Discount { Original ... on Loans. { Supple- mentary 82,57,000	82,57,000	81,56,523	1,00,475	...
A. 4—Reserve { Original 48,50,000 Provision for Service of { Supple- New Loans. { mentary -48,50,000	...	...	...	...
A. 5—Discount { Original 2,42,00,000 on Treasury Bills. { Supple- mentary 11,85,000	2,53,85,000	2,53,85,000	...	...
A. 6—Management of Debt ...	6,75,000	6,52,634	22,366	...
A. 7—Commission, { Original 1,70,000 Brokerage, { Supple- etc., on Loans { mentary 99,000	2,69,000	2,91,244	...	22,244

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due to larger payments made during February and March. The estimates were based on the progress of actuals up to January 1926. The excess remained uncovered.

A. 2.—The supplementary allotment was obtained on progress of actuals for the first 9 months (Rs. 20,000). The payments in the last 3 months proved heavier than was assumed when the Revised was framed. It may be noted that of a total of Rs. 8 lakhs of discharges effected on expired loans in the whole year, the figures for March alone account for about Rs. 2 lakhs against 5 lakhs for the first 9 months. The excess remained uncovered.

A. 7.—Excess to the extent of Rs. 3,244 only remained uncovered.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>B.—Deduct—Interest on Debt incurred for Commercial Departments and Provincial Governments :</i>				
	Rs.			
B. 1—Railways	{ Original—13,64,44,000 Supplementary 32,00,000	—13,32,44,000 —13,48,02,967	15,58,967	...
B. 2—Posts and Telegraphs...	{ Original —69,66,000 Supplementary 16,40,000	—53,26,000 —51,25,932	...	2,00,068
B. 3—Irrigation Works—(Central).	{ Original —12,50,000 Supplementary 45,000	—12,03,000 —12,06,983	1,983	...
B. 4—Salt Works	{ Original —3,38,000 Supplementary —27,000	—3,65,000 —3,71,736	6,736	...
B. 6—Vizagapatam Harbour.	{ Original ... Supplementary —2,85,000	—2,85,000 —2,73,731	...	11,269
B. 7—Provincial Loans Fund.	{ Original —4,95,34,000 Supplementary —16,42,000	—5,11,76,000 —5,20,83,051	9,07,051	...
C.—Loss or Gain by Exchange.	{ Non-voted { Original 1,89,67,000 Supplementary —3,44,000 Voted ... ..	1,86,23,000 1,86,87,663	...	64,663
D.—Sterling Debt :		3,16,000 3,10,660	5,340	...
D. 1—Interest on Loans contracted in England under various Acts.	{ Original 8,95,56,000 Supplementary 21,000	8,95,77,000 8,95,76,840	160	...
D. 2—Interest portion of Railway Annuities ... ..	...	2,01,43,000 2,01,43,639	...	639
D. 3—Interest on outstanding liabilities of Railway Companies taken over on purchase ... ..	...	97,07,000 97,07,280	...	280
D. 4—Interest on Liabilities assumed in respect of British Government 5 per cent. War Loan (1929-47) ... ..	...	94,03,000 94,03,180	...	180
D. 5—Discount on Sinking Funds ... ..	...	9,32,000 8,41,090	90,910	...
D. 6—Management of Debt ... ..	...	8,49,000 8,43,140	5,860	...
D. 7—Other items.	{ Original 1,00,000 Supplementary 7,000	1,07,000 1,18,150	...	11,150

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

B. 1.—Due to average rate of interest on which actual interest charges were calculated, having been more than the rate adopted for the revised estimates.

B. 2.—Mainly due to estimates under 17 Interest, etc. (Posts and Telegraphs) having proved high.

B. 7.—Depends upon the borrowing of the Provincial Governments.

D. 5.—Due to investment having been made in India  $3\frac{1}{2}$  and 3 per cent. stock instead of  $5\frac{1}{2}$  per cent. stock as originally contemplated, thereby accelerating the redemption of the discount on the 1909, 1910 and 1911 loans. The sinking funds in respect of these loans were discontinued during the year on completion.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than granted.	More than granted.
Rs.	Rs.	Rs.	Rs.	Rs.
<i>E.—Deduct—Interest on Debt incurred for Commercial Departments and Provincial Governments—Railways—</i>				
<i>Original</i>	7,28,43,000			
<i>Supplementary</i>	1,29,000			
	—7,27,14,000	—7,26,36,020	...	77,980
<i>APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.</i>				
<i>F.—Sinking Funds :</i>				
<i>F. 1.—India</i>	...	97,21,000	97,21,000	...
<i>G.—Other Appropriations :</i>				
<i>G. 1.—</i>	<i>Original</i>	2,87,21,000		
<i>India.</i>	<i>Supplementary</i>	—1,48,000		
<i>Non-voted</i>	...	2,85,73,000	2,87,22,900	...
<i>Voted</i>	...	1,17,08,000	1,12,82,152	4,25,848
<i>TOTALS</i>				
Non-voted	Gross	...	59,24,15,000	59,34,79,988
	Deductions	—26,43,15,000	—26,65,00,420	
	Net	...	12,81,00,000	12,69,79,568
Voted	...	...	1,39,24,000	1,34,97,980

Excess of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 10,64,988.

Saving of Net Expenditure (Non-voted) compared with Net Grant Rs. 11,20,432.

Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 4,26,020.

## NOTES.

1. Additional grants of Rs. 1,50,000 and Rs. 31,24,000 (Non-voted) were sanctioned on 16th and 24th March 1926 respectively.

2. Supplementary grant of Rs. 1,06,000 was sanctioned by the Legislative Assembly in February 1926.

## GRANT No. 26.—INTEREST ON MISCELLANEOUS OBLIGATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray the Expenses in connection with PAYMENT OF INTEREST ON MISCELLANEOUS OBLIGATIONS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD—"20.—INTEREST ON OTHER OBLIGATIONS."</b>				
<i>Charges in India.</i>				
<b>A.—Special Loans :</b>				
	Rs.			
A. 1.—Interest on Loans from the late King of Oudh. { Original. 7,69,000 Supplementary.—10,000	7,59,000	7,34,156	24,844	...
A. 2.—Interest on other Special Loans. { Original. 1,04,960 Supplementary.—400	1,04,560	1,02,803	1,757	...
B.—Treasury notes of Service and other Funds ... ..	27,860	21,903	5,957	...
<b>C.—Deposits of Service Funds bearing Interest :</b>				
C. 1.—Interest on Uncommenced Service Family Pension Funds. { Original. 8,50,000 Supplementary. 55,427	9,05,427	8,71,288	34,139	...
C. 2.—Interest on other Service Funds. { Original. 87,500 Supplementary. 61,800	1,49,300	81,717	67,583	...
<b>D.—Savings Bank Deposits :</b>				
D. 1.—Interest on General Provident Fund. { Original 57,22,600 Supplementary. 48,300	57,70,800	56,91,684	79,116	...
D. 2.—Interest on Civil Service Provident Fund. { Original. 3,49,200 Supplementary.—31,000	3,18,200	3,18,990	...	790
D. 3.—Bonus on Postal Cash Certificates ...	25,00,000	15,94,101	9,05,899	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due to savings in United Provinces (Rs. 24,509) partly to undrawn pensions and partly to certain lapses and deaths.

C. 1.—Due mainly to the calculation of interest at the rate of 5½ per cent. under orders of the Government of India communicated in February 1926 while provision was made at 6 per cent.

C. 2.—A provision of Rs. 67,000 was originally made in India Estimates on account of Bengal and Madras Services Family Pension Funds. The account of the Funds having been transferred to the Accountant General, Bengal, the entire provision was surrendered to Government, but not accepted.

D. 1.—Represents the net result of variations in various circles.

D. 3.—The large savings may be attributed to the unexpected fall in the amount of cash certificates discharged.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>D.—Savings Bank Deposits—contd.</i>				
<i>D. 4.—Interest on Post Office Savings Banks ...</i>	75,73,000	73,99,017	1,73,983	...
	Rs.			
<i>D. 5.—Interest on other Bank Accounts.</i>	Original. 1,45,91,620			
	Supplementary. —2,300	1,45,89,320	1,43,81,244	2,08,076
	Original 8,84,950			
<i>E.—Special Savings Bank Accounts.</i>	Supplementary. 3,500	8,88,450	8,82,422	6,028
<i>F.—Other Items :</i>				
<i>F. 1.—Payment to Post Office for Savings Bank and Cash Certificate Work.</i>	Original 22,33,000			
	Supplementary 67,000	23,00,000	23,34,148	...
				34,148
<i>F. 2.—Interest on Provincial Balance.</i>	Non-voted. Original 11,13,750			
	Supplementary—1,03,800	10,09,950	10,84,514	...
				74,564
	Voted. Original ...			
	Supplementary 67,000	67,000	...	67,000
<i>F. 3.—Interest on Famine Insurance Fund Balance.</i>	Original 17,06,177			
	Supplementary —4,927	17,01,250	17,01,087	163
	Original 33,20,500			
<i>F. 4.—Other Interest charges.</i>	Supplementary 23,34,860	56,55,360	54,89,937	1,65,423

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

*D. 4.*—The balance of savings bank deposits was somewhat less than anticipated. This is probably due to the fact that during February and March 1926, money was diverted for investment in cash certificates which were to carry less rate of interests from April 1926.

*F. 1.*—Based on probable requirements. A supplementary grant of Rs. 67,000 was obtained in February 1926 which, however, proved inadequate. The excess remained uncovered.

*F. 2.—Non-voted.*—Due to excess in Burma (Rs. 74,717). The excess remained uncovered. (*Vide F. 2.—Voted.*)

*F. 2.—Voted.*—The supplementary grant of Rs. 67,000 in the voted section (Burma) was obtained by mistake as the expenditure was correctly adjustable as non-voted.

The Grant was obtained on the assumption that interest would be payable to the Provincial Government but as deficit occurred in the monthly balance of the Provincial Government during the period of deposit, the grant obtained was considered as not required and consequently surrendered. The original orders of the Government of India debarring Provincial Governments from receipt of any interest in case of deficit were subsequently modified. The position was accordingly re-examined and the amount due to the Provincial Government was adjusted.

The Government of Burma placed a fixed deposit of Rs. 50 lakhs with the Central Government for 6 months from the 1st July 1925 for which a sum of Rs. 74,717 was paid as interest by the Central Government (*see Notes*).

*F. 4.*—Due mainly to savings in the estimate of the Accountant General, Railways (Rs. 1,80,755) and were due mainly to part of the Reserve Fund having been invested in the purchase of securities, interest on half the amount of which was adjusted against this head.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
F.—Other Items— <i>contd.</i>					
F. 5.—Miscellaneous.		Rs.			
	Non-voted { Original	12,00,000			
	Supplementary	—9,42,500	2,57,500	1,06,185	1,51,315
	Voted { Original	...			
	Supplementary	20,000	20,000	16,919	3,081
<i>Charges in England.</i>					
G.—Interest on Sterling Branches of Provident Funds.	Original	95,000			
	Supplementary	2,000	97,000	1,01,447	4,447
H.—Loss or Gain by Exchange	...	...	32,000	33,582	1,582
For rounding	...	...	883	...	883
<hr/>					
Totals	Non-voted...	4,23,39,860	4,05,96,077	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 17,43,783.	
	Voted ...	23,87,000	23,51,067	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 35,933.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

F. 5.—*Non-voted*.—The original provision of Rs. 12,00,000 for interest on sum held by Government repaid to non-enemy nationals was reduced to Rs. 2,57,500 on account of savings anticipated by the Local clearing office (Enemy Debts) the expenditure amounted to Rs. 40,385 against the reduced grant. The total expenditure of Rs. 1,06,185 also includes figures relating to Interest on Guarantee Fund (Rs. —819) and Interest on refund of freight tax (Rs. 66,619).

## NOTES.

1. Additional grants of Rs. 2,000 in England and Rs. 23,23,000 in India in the non-voted section were sanctioned on 16th and 23rd March 1926 respectively.

2. Supplementary grant of Rs. 1,54,000 (voted) was sanctioned by the Legislative Assembly in February 1926.

3. It has been decided that the Central Government should pay interest to Provincial Governments in respect of their surplus balances of any amount not less than Rs. 25 lakhs (Rs. 10 lakhs in the case of Assam only) placed as fixed deposit with the Government of India for a period not less than 6 months at a time.

Under the orders originally issued by the Government of India, no interest was payable if the accounts of the Provincial Government showed a deficit balance in any month during the period of deposit. But it has been subsequently decided that interest on deposits should be allowed if the balance of the provincial Government concerned is not overdrawn for such number of complete months as most nearly represents one-third of the period of deposit. So long as the overdrawal is within the limit prescribed, the Provincial Government is entitled to interest for the entire period of deposit, a deduction being made on account of interest on the amount of overdrawal at the rate charged on advances to the Provincial Loans Fund. (See explanation under sub-head F-2 voted.)



## GRANT No. 27.—STAFF, HOUSEHOLD, AND ALLOWANCES OF THE GOVERNOR GENERAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNOR GENERAL, HIS STAFF, and HOUSEHOLD.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"22—GENERAL ADMINISTRATION."				
	Rs.			
A.—Salary of the Governor General.	Original 2,50,800 Supplementary (a) 6,667	2,57,467	2,56,499	968 ...
B.—Sumptuary Allowance of the Governor General ...	...	40,000	40,000	... ..
C.—Expenditure from Contract Allowance (Unaudited) ...	...	1,41,600	1,40,600	1,000 ...
D.—State conveyances and motors (Unaudited) ...	...	30,200	48,370	... 18,170
E.—Private Secretary :				
E. 1.—Pay of { Non-voted ...	...	44,360	40,810	3,550 ...
Officers. { Voted ...	...	12,100	9,600	2,500 ...
E. 2.—Pay of Establishments ...	...	62,140	57,254	4,886 ...
E. 3.—Allowances, Honoraria, etc. ...	...	16,000	13,013	2,987 ...
E. 4.—Presents and Charities ...	...	4,000	4,000	... ..
E. 5.—Postage and Telegrams ...	...	90,000	71,333	18,667 ...
E. 6.—Other Contingencies ...	...	10,000	10,398	... 698
F.—Military Secretary :				
F. 1.—Pay of { Non-voted.	...	50,350	47,997	2,353 ...
Officers. { Voted ...	...	31,240	30,900	340 ...
F. 2.—Pay of { Non-voted	...	7,980	7,979	1 ...
Establishments { Voted ...	...	76,680	71,321	5,359 ...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—The saving represents the recovery of leave salary of His Excellency the Earl of Reading drawn in excess in England.

D.—Due to expenditure connected with the replacement of cars of His Excellency the Viceroy (*see Notes*).

E. 1.—Non-voted.—Due mainly to appointment of an officer on lower rate pay in leave vacancy of the permanent Private Secretary.

E. 1.—Voted.—Saving due to non-utilisation of the provision for leave salary.

E. 2.—Due to deputation and partial non-utilisation of the provision for leave salary.

E. 3.—Partly due to non-drawal of Resident Clerks allowance for about 11 months due to abolition of post and to savings under Hill Journey Allowance.

E. 5 and E. 6.—These two subheads were under the same unit "contingencies". Against the total appropriation of Rs. 1,00,000, actual expenditure amounted to Rs. 82,031. The variations under individual sub-heads are given below.

E. 5.—Due to transfer of the Departmental Cypher Telegram work to the Foreign and Political Department as the result of the creation of the Central Cypher Bureau.

E. 6.—*See Notes*.

F. 2 Voted.—Due to casualty of a higher paid assistant.

(a) Sanctioned on 20th March 1926.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>F.—Military Secretary—<i>contd.</i></b>				
F. 3.—Allowances, Honoraria, etc. ...	20,220	24,568	...	4,348
F. 4.—Presents and Charities ...	6,000	6,000	...	...
F. 5.—Supplies and Services ...	25,000	25,160	...	160
F. 6.—Maintenance of Gardens ...	46,290	46,615	...	325
F. 7.—Other Contingencies ...	17,500	17,881	...	381
<b>G.—Tour Expenses :</b>				
G. 1.—Special Trains and Steamers and haulage of Saloon Carriages ...	2,55,000	4,44,328	...	1,89,328
G. 2.—Other Charges ...	1,79,000	2,04,392	...	25,392
For rounding ...	...	...	...	490
	Non-voted ...	—490	...	...
	Voted ...	30	...	30
Totals ...	Non-voted ...	3,59,667	3,53,285	<i>Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 6,382.</i>
	Voted ...	10,63,000	12,63,033	<i>Excess of Gross Expenditure (Voted) compared with Gross Grant Rs. 2,03,033.</i>

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

F. 3.—Due to long halt at Calcutta of His Excellency the Viceroy while on tour. Excess to the extent of Rs. 348 remained uncovered.

G. 1.—Due to increased expenditure for haulage of saloon carriages on account of abnormal touring and change in the Viceroyalty. Excess to the extent of Rs. 1,64,504 remained uncovered and was mainly due to the fact that debits amounting to Rs. 1,63,000 (roundly) appeared in the exchange accounts for February and later months when it was too late to arrange for funds. The question of improving the procedure regarding control of expenditure under this head is under the consideration of Government.

G. 2.—Due mainly to cost of voyage (Rs. 35,357) charged by the Peninsular and Oriental Steam Navigation Company for His Excellency the Viceroy Lord Reading from Bombay to Marseilles and back while proceeding on leave out of India in April 1925. The excess remained uncovered.

## NOTES.

D.—An allotment of Rs. 28,000 was sanctioned by the Finance Department out of the reserve at their disposal (see list appended to Grant 70—Miscellaneous—sub-head L).

G. 1.—Allotment of Rs. 24,824 was sanctioned by the Finance Department out of the reserve at their disposal (see list appended to Grant 70—Miscellaneous—sub-head L).

E. 5.—Rs. 20,000 were surrendered to Government.

E. 6.—The question of raising the grant of Rs. 10,000 for miscellaneous by Rs. 4,000 as recommended by the Private Secretary is under consideration of the Finance Department. The excess under sub-head is under reference.



## GRANT No. 28—EXECUTIVE COUNCIL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses of the EXECUTIVE COUNCIL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
Major Head "22.—General Administration."				
A.—Pay { Original	Rs. 4,80,000			
Supplementary	6,667	4,86,667	4,98,264	...
	(a)			11,597
B.—Allowances	...	1,600	461	1,139
C.—Tour Expenses	...	60,000	81,078	...
				21,078
For rounding	...	400	...	400
				...
Totals { Non-voted	...	4,86,667	4,98,264	Excess of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 11,597.
Voted	...	62,000	81,539	
				Excess of Gross Expenditure (voted) compared with Gross Grant Rs. 19,539.

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Due to leave salary of one Hon'ble Member drawn in India. Excess remained uncovered.

C.—The provision based on previous years' actuals proved inadequate due to changes in the appointments of Hon'ble Members and large debits were adjusted in the accounts after the close of the year. The excess remained uncovered.

(a) Sanctioned on 21st November 1925 (Rs. 3,332-5-4) and on 4th March 1926 (Rs. 3,332-5-4).

## GRANT No. 29—LEGISLATIVE BODIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses of the LEGISLATIVE BODIES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"22—GENERAL ADMINISTRATION."				
	Rs.			
A.—Council of State:				
A. 1.—Pay of President { Original 48,600 Supplementary - 3,750 (a)	52,350	52,400	...	50
A. 2.—Allowances, Honoraria, etc. ...	1,75,000	1,20,165	54,835	...
B.—Legislative Assembly:				
B. 1.—Pay of President { Non-voted { Original 33,000 and Deputy President. { Voted { Supplementary 20,742 (b)	53,742	53,742	...	...
	4,000	2,696	1,304	...
B. 2.—Pay of Establishment ...	3,000	3,000	...	...
B. 3.—Allowances, Honoraria, etc. ...	4,30,850	3,75,261	55,589	...
B. 4.—Contingencies ...	26,000	17,363	8,637	...
For rounding ... { Non-voted	400	...	400	...
	150	...	150	...
Totals ...	Non-voted ...	1,06,492	1,06,142	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 350.
	Voted ...	6,39,000	5,18,485	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,20,515.

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

- A. 2.—Estimates based on probable requirements proved high (*see* Notes).  
 B. 1.—Voted—The Deputy President was not on duty for the full period provided for.  
 B. 3.—Estimates based on probable requirements proved high (*see* Notes).

## NOTES.

B. 3.—An allotment of Rs. 3,200 was sanctioned by the Finance Department out of the reserve at their disposal (*see* list appended to Grant 70—Miscellaneous—sub-head L.).

A. 2.—Rs. 10,000 were surrendered to Government.

B. 3.—Rs. 10,000 " " "

(a) Sanctioned on 12th August 1925.

(b) Sanctioned on 18th August 1925 (Rs. 20,710) and on 4th January 1926 (Rs. 32).



## GRANT No. 30.—FOREIGN AND POLITICAL DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, FOREIGN AND POLITICAL DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"22—GENERAL ADMINISTRATION".				
	Rs.			
A.—Pay of Officers.	<div> <div> <div>Non-voted</div> <div>Original 1,61,890</div> <div>Supplementary. 1,400 (a)</div> </div> <div> <div>1,63,290</div> <div>1,30,170</div> </div> </div>	<div> <div>1,71,712</div> <div>1,25,304</div> </div>	<div> <div>...</div> <div>4,868</div> </div>	<div> <div>8,422</div> <div>...</div> </div>
B.—Pay of Establishments ...	3,85,790	3,49,847	35,943	...
C.—Allowances, Honoraria, etc. ...	1,20,630	1,01,917	18,713	...
D.—Postage, Telegram and Telephone charges ...	1,28,000	1,17,997	10,003	...
E.—Other Contingencies ...	59,500	30,782	28,718	...
For rounding ...	<div> <div>Non-voted ... 110</div> <div>Voted ... -90</div> </div>	<div> <div>...</div> <div>...</div> </div>	<div> <div>110</div> <div>...</div> </div>	<div> <div>...</div> <div>90</div> </div>
Totals ...	<div> <div>Non-voted ... 1,63,400</div> <div>Voted ... 8,24,000</div> </div>	<div> <div>1,71,712</div> <div>7,25,847</div> </div>	<div> <div>Excess of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 8,312.</div> <div>Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 98,153.</div> </div>	

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—*Non-voted*.—Due to leave salary, transit pay and pay of officers on special duty not anticipated. The excess remained uncovered.

B.—Due mainly to deputation vacancies (*see Notes*).

C.—Due chiefly to smaller expenditure under "Travelling allowances".

D. and E.—These sub-heads were under the same unit of appropriation "Contingencies". Against the total grant of Rs. 1,87,500 the expenditure amounted to Rs. 1,48,779 resulting in a saving of Rs. 38,721. This was due to strict economy. (*See Notes*.)

## NOTES.

B.—Rs. 20,000 were surrendered to Government.

D. and E.—Rs. 30,000 " "

(a) Sanctioned on 10th February 1926.

## GRANT No. 31.—HOME DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, HOME DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"22—GENERAL ADMINISTRATION."				
A.—Secretariat:	Rs.			
A. 1.—Pay of Officers	<div> <div>Non-voted</div> <div> <div>Original 1,33,640</div> <div>Supplementary 26,300 (a)</div> </div> </div>	<div> <div>1,59,940</div> <div>1,65,223</div> </div>	...	5,283
Voted	...	84,370	93,193	8,823
A. 2.—Pay of Establishments	...	2,18,210	1,99,775	18,435
A. 3.—Allowances, Honoraria, etc.	...	62,650	56,828	5,822
A. 4.—Contingencies	...	73,110	66,318	6,792
B.—Staff Selection Board	...	2,000	10,207	8,207
C.—Bureau of Public Information	<div>Non-voted</div> <div>Voted</div>	<div>...</div> <div>1,56,600</div>	<div>2,232</div> <div>1,32,438</div>	<div>...</div> <div>24,162</div>

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Non-Voted.—Due mainly to provision for passage pay having proved inadequate. (The excess remained uncovered.)

A. 1.—Voted.—Due to expenditure on account of an officer on special duty not originally provided for. (See Notes.)

A. 2.—Due to deputation of some assistants and clerks to other Departments.

A. 3.—Due to less expenditure mainly on account of travelling and Simla house-rent allowances owing to temporary vacancies (*vide* sub-head A. 2 above).

A. 4.—Due mainly to saving in the provision for service postage and telegram charges which was based on past actuals.

B.—Due to the Public Service Commission which was to take over the work of the Staff Selection Board not coming into being during the middle of the year as was originally expected, and also to the necessity of holding an examination for the recruitment of candidates for the Government of India offices.

C.—Non-voted.—Due to appointment of a non-voted officer in February 1925 (Rs. 2,000) and adjustment of passage (Rs. 232). The excess remained uncovered.

C.—Voted.—Due to temporary vacancies under 'Officers and Establishment'; also to smaller expenditure under 'Contingencies' (about Rs. 8,000) due to an excess provision on account of Books and Publications the estimate for which could not be accurately made in view of the fact that the cost of Provincial publications, which were to be paid for out of the 1925-26 budget for the first time, was not known at the time the budget was framed. (See Notes.)

	Rs.
(a) Sanctioned on 10th November 1925	9,548
"    34th December 1925	3,500
"    17th December 1925	1,760
"    12th February 1926	11,502





## GRANT No. 32—LEGISLATIVE DEPARTMENT.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, LEGISLATIVE DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"22—GENERAL ADMINISTRATION."				
A.—Pay of Officers. $\left\{ \begin{array}{l} \text{Non-voted} \\ \text{Voted} \end{array} \right.$	1,63,200	1,63,404	...	204
B.—Pay of Establishments ...	3,12,080	2,96,077	16,003	...
C.—Allowances, Honoraria, etc. ...	78,000	63,606	14,394	...
D.—Contingencies ...	50,900	45,285	5,615	...
E.—Translator's Department ...	6,940	6,857	83	...
For rounding $\left\{ \begin{array}{l} \text{Non-voted} \\ \text{Voted} \end{array} \right.$ ...	—200 —110	... ...	... ...	200 110
Totals	Non-voted ...	1,63,000	1,63,404	Excess of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 404.
	Voted ...	5,49,000	5,19,010	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 29,990.

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Voted.—Due to extra expenditure on account of the pay of additional Joint Secretary and additional Deputy Secretary.

B.—Due to (1) keeping of one appointment in abeyance, (2) temporary vacancies and (3) non-utilisation of the full provision for leave salary.

C.—Due to non-utilisation of the full provision made for Simla house rent allowance owing to some of the members of the staff having been provided with rent free quarters.

## NOTES.

B.—Rs. 5,000 were surrendered to Government.

C.—Rs. 5,000 " "

The excess of Rs. 404 over the non-voted grant was due mainly to adjustment of passage pay for one extra month not provided for in the estimate and also to rounding of Rs. 200.





## GRANT NO. 34—FINANCE DEPARTMENT.

See also Report on the Accounts.

Account of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, FINANCE DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD—" 22-GENERAL ADMINISTRATION."</b>				
<b>A.—Ordinary Branch :</b>				
A. 1.—Pay of Officers.	...	...	...	...
<i>Non-voted</i>	...	79,440	77,351	2,089
<i>Voted</i>	...	1,21,690	1,06,392	15,298
A. 2.—Pay of Establishments	...	2,34,970	2,17,796	17,174
A. 3.—Allowances, Honoraria, etc.	...	76,400	63,991	12,409
A. 4.—Contingencies	...	55,200	47,100	8,100
<b>B.—Military Finance :</b>				
	Rs.			
	Original	1,48,300		
	Supplementary	3,406		
	(a)			
B. 1.—Pay of Officers.	...	...	...	...
<i>Non-voted</i>	...	1,51,706	1,40,809	10,897
<i>Voted</i>	...	1,44,730	1,30,103	14,627
B. 2.—Pay of Establishments	...	2,07,690	2,24,743	17,053
B. 3.—Allowances, Honoraria, etc.	...	66,800	59,674	7,126
B. 4.—Contingencies	...	27,250	33,368	6,118

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Due to (1) smaller expenditure on officers on special duty and (2) non-utilisation in full of the provision (Rs. 10,000) for leave salary.

A. 2.—Due to appointment of low paid men in deputation vacancies.

A. 3.—Due mainly to less travelling expenses and reduction in rail

A. 4.—Due to economy.

B. 1.—*Non-voted*.—Main

salary.

B. 1.—Voted.—Due mainly to (i) abolition of the appointment of one Assistant Financial Adviser and (ii) non-utilisation to the full extent of the provision (Rs. 19,200) for leave salary.

B. 2.—Due to the transfer of certain establishment from the office of the Military Accountant General in connection with the formation of the Budget Section in the Military Finance Office.

B. 3.—Due to (i) partial utilisation of the provision of Rs. 9,600 for conveyance allowance to officers and clerks and (ii) non-utilisation of the provision for bus charges made under this head (*see* B. 4).

B. 4.—The excess under this head occurred after the close of the year and was mainly due to (i) adjustment of bus charges the provision for which was made under B. 3 and (ii) adjustment of the bonus granted to budget clerks. The excess remained uncovered.

(a) Sanctioned on 13th March 1936 (Rs. 3,050) and on 19th March 1936 (Rs. 350)



Service.	Expenditure compared with Grant.			
	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Special Staff for considering the question of separating Accounts from Audit :				
C. 1.—Pay of Officers.	<i>Non-voted</i> ...	42,000	23,484	18,516
	<i>Voted</i> ...	51,110	39,913	11,197
C. 2.—Pay of Establishments ...	...	11,970	7,924	4,046
C. 3.—Allowances, Honoraria, etc. ...	...	15,500	8,324	7,176
C. 4.—Contingencies ...	...	3,500	6,104	2,604
D.—Experimental Offices in connection with the Scheme for separation of Accounts from Audit :				
D. 1.—Pay of Officers ...	...	52,180	39,367	12,813
D. 2.—Pay of Establishments. ...	...	78,480	90,462	11,982
D. 3.—Allowances, Honoraria, etc. ...	...	9,300	10,828	1,528
D. 4.—Contingencies ...	...	11,020	25,229	14,209

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

- C. 1.—*Non-voted*.—Due to temporary vacancy.
- C. 1.—*Voted*.—Due to the replacement of one of the senior officers by a lower paid officer.
- C. 2.—Due partly to changes of personnel and partly to the non-entertainment of the temporary staff to the extent anticipated for preliminary work in connection with the complete separation of accounts from audit in the United Provinces, as the Secretary of State's sanction to its introduction was received late.
- C. 3.—Due to the Secretary of State's sanction to the introduction of the scheme of separation in the United Provinces having been received late and as certain tours had to be curtailed.
- C. 4.—Due to miscellaneous contingent expenditure incurred in connection with the institution of the new Pay and Account offices at Allahabad.
- D. 1.—The saving was mainly due to the United Provinces Government agreeing to bear the cost of two officers in charge of Pay and Accounts offices. The negotiations with that Government were completed after the submission of the estimates for the year.
- D. 2.—Due mainly to the cost of extra staff in the Pay and Accounts offices serving Central Departments in connection with the work of reconstituting the form of the Appropriation Accounts on the model of the English Reports; also to extra clerical establishments entertained in connection with the extension of the system of cheque payments in the United Provinces and Bangalore.
- D. 3.—Due to travelling expenses of the staff experienced in accounts work who were recruited from other Accountants General's Offices.
- D. 4. The excess expenditure relates chiefly to the United Provinces offices, where preliminary expenses of a miscellaneous nature, such as the purchase of furniture and typewriters, had to be incurred for starting the various experimental offices instituted in connection with the scheme of complete separation in the United Provinces.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.	More than Granted.		
	Rs.	Rs.	Rs.	Rs.		
D.—Experimental Offices in connection with the Scheme for separation of Accounts from Audit:— <i>contd.</i>						
D. 5.—Establishment and other charges recovered from Local Governments, etc.	—7,100	—10,300	3,200	...		
For rounding {	<i>Non-voted</i> ...	+ 260	...	260	...	
	<i>Voted</i> ...	— 690	...	...	690	
Totals ... {	<i>Non-voted</i> ...	2,73,406	2,41,644	Saving of Gross Expenditure ( <i>Non-voted</i> ) compared with Gross Grant Rs. 31,762.		
	<i>Voted</i> ... {	Gross	11,67,100	11,11,318	Saving of Gross Expenditure ( <i>Voted</i> ) compared with Gross Grant Rs. 55,782.	
		Deductions	—7,100	—10,300	Saving of Net Expenditure ( <i>Voted</i> ) compared with Net Grant Rs. 58,982.	
		Net	11,60,000	11,01,018		

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl.*

D. 5.—Due partly to the revision of the sum debitable to "23—Audit", the final decision regarding which was reached long after the Budget for 1925-26 was passed, and partly to the fact that certain charges were shown by the Pay and Accounts office, Bangalore, in gross against pay of establishment, instead of being shown net. The Saving is set off by excess under D. 2.



## GRANT No. 35—COMMERCE DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, COMMERCE DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."				
	Rs.			
A.—Pay of Officers { Non-voted { Original 76,200	74,400	74,476	...	76
{ Voted { Supplementary —1,800(a)				
B.—Pay of Establishments	63,650	50,939	12,711	...
C.—Allowances, Honoraria, etc.	1,50,990	1,34,357	16,633	...
D.—Contingencies	56,800	43,739	13,061	...
For rounding { Non-voted	48,900	25,600	23,300	...
{ Voted	—200	...	...	200
	660	...	660	...
<hr/>				
Totals { Non-voted	74,200	74,476	Excess of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 276.	
{ Voted	3,21,000	2,54,635		
			Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 66,365.	

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Voted.—Due mainly to non-utilisation of the provision for leave salary (Rs. 10,000).

B.—Due to appointment of men drawing lower rates of pay in permanent and deputation vacancies.

C.—Due to less travelling expenses (about Rs. 4,600) and non-utilisation of the full provision made for Simla House rent allowance owing to some of the members of the staff having been given rent free quarters.

D.—Due to (i) provision of Rs. 8,400 under the head on account of the maintenance of the "S.S. Dufferin" having not been utilised as the charges on that account were debited to the grant for "Ports and Pilotage" and (2) smaller charges under contingencies generally due to economy. (See Notes).

## NOTES.

A.—Voted—Rs. 12,650 were surrendered to Government.

B. Rs. 14,990 " " "

C. Rs. 14,000 " " "

D. Rs. 20,300 " " "

The reduction of Rs. 14,000 under 'C' was not fully realised.

(a) Includes additional grant of Rs. 3,200 sanctioned on 27th March 1926.

## GRANT No. 36.—ARMY DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to Pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, ARMY DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"22 GENERAL ADMINISTRATION."				
A.—Pay of Officers { <i>Non-voted</i> ...	1,03,600	1,01,956	1,644	...
{ <i>Voted</i> ...	1,38,720	1,21,240	17,480	...
B.—Pay of Establishments ...	2,81,830	2,52,926	28,904	...
C.—Allowances, Honoraria, etc. ..	56,350	65,432	...	9,082
D.—Postage, Telegram and Telephone charges ...	46,650	23,996	22,654	...
E.—Other Contingencies ...	40,700	42,732	...	2,032
For rounding ... { <i>Non-voted</i> ...	400	...	400	...
{ <i>Voted</i> ...	—250	...	...	250
<hr/>				
Totals ... {	<i>Non-voted</i> ...	1,04,000	1,01,956	Saving of Gross Expenditure ( <i>Non-voted</i> ) compared with Gross Grant Rs. 2,044.
	<i>Voted</i> ...	5,64,000	5,06,326	
			Saving of Gross Expenditure ( <i>Voted</i> ) compared with Gross Grant Rs. 57,674.	

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—*Voted*.—Due mainly to non-utilisation of the full provision (Rs. 30,000) for leave salary.

B.—Due mainly to entertainment of men on minimum pay in leave vacancies.

C.—The estimate proved inadequate. Excess to the extent of Rs. 7,082 remained uncovered.

D. and E.—These sub-heads were under the same unit "Contingencies". Against the total grant of Rs. 87,350, actual expenditure amounted to Rs. 66,728 resulting in a net saving of Rs. 20,622. The saving was due to the strict curtailment of the issue of telegram, also to the fact that the number of telephones in the office was cut down and messages over the trunk system was kept to a minimum.

## NOTES.

A.—*Voted*.—Rs. 18,000 were surrendered to Government.

B.—Rs. 24,000                   "                   "

D. and E.—Rs. 18,000       "                   "



## GRANT No. 37.—DEPARTMENT OF INDUSTRIES AND LABOUR.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, DEPARTMENT OF INDUSTRIES AND LABOUR.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"22—GENERAL ADMINISTRATION."				
	Rs.			
A.—Pay of Officers.	96,330			
{ Non-voted. { Original	96,330	99,741	95,029	4,712
{ Voted	3,411(a)	1,32,440	1,22,463	9,977
B.—Pay of Establishments	...	2,55,340	2,36,795	18,545
C.—Allowances, Honoraria, etc.	...	61,750	68,436	6,686
D.—Contingencies	...	58,840	35,276	23,564
For rounding	...	—330	...	330
{ Non-voted	...	630	...	630
{ Voted	...	...	...	...
Totals	...	99,411	95,029	
	...	5,09,000	4,62,970	
			Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 4,382.	
			Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 46,030.	

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Non-voted.—Due to saving of Rs. 23,940 on account of the pay of the Deputy Secretary (P. W. Branch), who officiated as Consulting Engineer to the Government of India, counterbalanced by increased expenditure incurred mainly on account of (1) creation of the post of Additional Secretary (Department of Industries and Labour) for about two and half months, and (2) appointment of an Under Secretary whose salary was non-voted.

A.—Voted.—Due to change in personnel in the appointment of Under Secretary (*vide* A non-voted).

B.—Due to temporary vacancies and non-utilisation of the full provision for leave salary.

C.—Due mainly to (1) debits raised by railways for journeys made during the previous years on requisitions having been adjusted in the accounts for 1925-26, and (2) expenditure on account of conveyance allowance of establishment having been adjusted under "Allowances, Honoraria, etc." but for which provision was included under "Contingencies". The excess remained uncovered.

D.—Due to (1) adjustment of expenditure on account of conveyance allowance of establishment under "Allowances, Honoraria, etc." but erroneously provided under "Contingencies", (2) location of the P. W. Branch at Simla during winter and (3) economy in expenditure on miscellaneous office contingencies.

## NOTES.

A.—Voted.—An allotment of Rs. 89 was sanctioned by the Finance Department out of the reserve at their disposal (*see* list appended to Grant 70—Miscellaneous—sub-head L).

A.—Voted.—Rs. 10,000 were surrendered to Government.

B.—Rs. 6,000

D.—Rs. 7,000

(a) Sanctioned on 9th June 1925.

## GRANT No. 38.—CENTRAL BOARD OF REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses of the CENTRAL BOARD OF REVENUE.

			Expenditure compared with Grant.			
Service.			Grant.	Expenditure.	Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."						
				Rs.		
				81,210		
A.—Pay of Officers	<div> <div>Non-voted</div> <div> <div>Original</div> <div>Supplementary</div> </div> </div>	<div> <div>*1,500</div> </div>	82,710	82,812	...	102
	Voted	...	44,110	51,832	...	7,722
B.—Pay of Establishments	...	...	65,020	61,663	3,357	...
C.—Allowances, Honoraria, etc.	...	...	39,200	32,345	6,855	...
D.—Contingencies	...	...	21,000	21,239	...	239
For rounding	<div>Non-voted</div> <div>Voted</div>	<div>...</div> <div>...</div>	<div>—210</div> <div>—330</div>	<div>...</div> <div>...</div>	<div>...</div> <div>...</div>	<div>210</div> <div>330</div>
<hr/>						
Totals	<div>Non-voted</div> <div>Voted</div>	<div>...</div> <div>...</div>	<div>82,500</div> <div>1,69,000</div>	<div>82,812</div> <div>1,67,079</div>	<div>Excess of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 312.</div> <div>Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,921.</div>	

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Voted.—Due mainly to (1) grant of special pay of Rs. 150 each to the two Personal Assistants, and (2) appointment of 2 temporary superintendents in leave vacancies.

B.—Due to reason (2) under 'A.—Voted'.

C.—Due to economy.

## NOTE.

A.—Non-voted.—The excess under the head as well as in the total grant was due to the fact that the supplementary grant of Rs. 1,500 proved a little low.

\* Sanctioned on 19th August 1925.



# GRANT No. 39—PAYMENTS TO PROVINCIAL GOVERNMENTS ON ACCOUNT OF ADMINISTRATION OF AGENCY SUBJECTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to meet Expenses in connection with PAYMENTS TO PROVINCIAL GOVERNMENTS ON ACCOUNT OF ADMINISTRATION OF AGENCY SUBJECTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"22—GENERAL ADMINISTRATION."				
A.—Madras ... ..	37,000	38,125	...	1,125
	Rs.			
B.—Bombay ... { Original 25,000	2,17,000	2,16,112	888	...
{ Supple- 1,92,000 a)				
C.—Pungal ... ..	39,000	41,122	...	2,122
Total ... ..	2,93,000	2,95,359	Excess of Gross Expenditure (Voted) compared with Gross Grant Rs. 2,359.	

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Due to revision in the Central Government's share of the cost, inclusive of leave and pension contribution, of the Madras Secretariat employed on account of the Customs Administration having been brought under the direct control of the Central Government.

C.—Due to larger amount claimed by the Bengal Government for administration of Agency subjects than was provided for. The adjustment having been made after the close of the year, the excess remained uncovered.

## NOTES.

A.—An allotment of Rs. 1,125 was sanctioned by the Finance Department out of the reserve at their disposal (*see* list appended to Grant 70—Miscellaneous—sub-head L.).

B.—An allotment of Rs. 860 was sanctioned by the Finance Department out of the reserve at their disposal (*see* list appended to Grant 70—Miscellaneous—Sub-head L.).

\* (a) Sanctioned by the Legislative Assembly in February 1926.

## GRANT No. 40—AUDIT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses of the INDIAN AUDIT DEPARTMENT.

INDIAN AUDIT DEPARTMENT.			Expenditure compared with Grant.	
Service.	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD—"23—AUDIT."</b>				
<b>A.—Auditor General :</b>				
A. 1.—Pay of Auditor General	...	60,000	80,934	...
A. 2.—Pay of Establishments	...	4,08,670	3,44,189	64,481
A. 3.—Allowances, Honoraria, etc.	...	77,840	1,05,697	...
A. 4.—Contingencies	...	23,650	29,207	...
<b>B.—Officers of the Indian Audit Department :</b>				
		Rs.		
B. 1.—Pay of Officers.	Non-voted	Original	5,68,900	
		Supplementary	—1,15,080	
	Voted	...	...	12,50,220
B. 2.—Allowances, Honoraria, etc.	Non-voted	Original	...	18,940
		Supplementary	18,940	
	Voted	...	...	1,24,910
B. 3.—Deduct—Amount recovered from other Governments, Departments, etc.			—89,620	—89,619

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due to leave and adjustment of passage pay. Excess to the extent of Rs. 974 remained uncovered.

A. 2.—Mainly due to non-utilisation in full of the provision made for the additional establishment of the Director of Army Audit.

A. 3.—Due to more touring by the Directors of Commercial Audit and Army Audit and their staff.

A. 4.—Due to more contingent charges for the office of the Director of Army Audit.

B. 1.—Non-voted.—Rs. 19,960 and Rs. 18,940 were reappropriated to A. 1 and B. 2 respectively and Rs. 96,140 was surrendered to Government on account of anticipated savings. The anticipated saving of Rs. 96,140 surrendered to Government (included in Rs. 1,15,080) did not, however, materialise due mainly to change in personnel and adjustment of passage pay (Rs. 20,351) in accounts for March 1926 (final).

B. 2.—Non-voted.—The supplementary allotment based on probable requirements was not fully required.



## GRANT No. 41.—ADMINISTRATION OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses for the ADMINISTRATION OF JUSTICE.

Service,	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "24.—ADMINISTRATION OF JUSTICE".				
A.—Law Officers—Paid to Provincial Government for services rendered to the Central Government by certain Law Officers ...	46,000	46,108	...	108
B.—Miscellaneous charges ...	...	290	...	290
Totals ...	...	290	Excess of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 290.	
			Excess of Gross Expenditure (Voted) compared with Gross Grant Rs. 108.	

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Due to larger contingent expenditure, the adjustment for which was made after the close of the year. The excess remained uncovered.

B.—Represents charge debited by a Provincial Government on account of share of leave salary of an officer of the Provincial Government in respect of services rendered under the Central Government. The excess remained uncovered.

## GRANT No. 42.—POLICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray the Expenses in connection with POLICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Ra.	Ra.	Ra.	Ra.
MAJOR HEAD—"26.—POLICE".				
A.—Baroda Cantonment Police ...	8,000	7,747	253	...
	Ra.			
B.—Charges for {				
Passport work done {				
by the {				
Police De- {				
partment, {				
Bombay. {				
Non-voted {				
Original ...	...	...	...	...
Supple- (a)				
mentary 2,300	2,300	2,208	92	...
Voted ...	6,000	5,793	207	...
C.—Lump sum charges paid to Provincial Governments for cost of Police Guards for Central Buildings for Treasure, etc.—				
C. 1.—Bombay {				
Original ... 41,000				
Supple- (b)				
mentary 95,000	1,36,000	1,37,594	...	1,594
C. 2.—Bengal {				
Original ... 98,000				
Supple- (b)				
mentary 11,000	1,09,000	1,16,613	...	7,613
C. 3.—United Provinces ...	26,000	12,261	13,739	...
C. 4.—Punjab {				
Original ... 3,000				
Supple- (b)				
mentary 1,950	4,950	14,655	...	9,706

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

C. 3.—Mainly due to fewer guards and for shorter periods than in previous years having been requisitioned by the Opium Department. (See Notes.)

C. 4.—Original provision proved inadequate. Excess due to arrear charges on account of pension, clothing, etc., adjusted in 1925-26. The excess remained uncovered.

(a) Sanctioned on 25th March 1926.

(b) Voted by the Legislative Assembly in February 1926.



Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
		Rs.	Rs.	Less than Granted. Rs.	More than Granted. Rs.
D.—Other	Expenditure.	Rs.			
	{ Original ...	...			
	{ Supple- mentary	1,050	1,050	59	...
	{ Non-voted	...	2,300	2,208	
Totals	{ ...				<i>Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 92.</i>
	{ Voted	...	2,91,000	2,95,654	<i>Excess of Gross Expenditure (Voted) compared with Gross Grant Rs. 4,654.</i>

## Notes

C. 1.—An allotment of Rs. 2,481 was sanctioned by the Finance Department out of the reserve at their disposal (*see* list appended to Grant 70—Miscellaneous—sub-head L.).

C. 2.—An allotment of Rs. 8,000 was sanctioned by the Finance Department out of the reserve at their disposal (*see list appended to Grant 70—Miscellaneous—sub-head L.*).

C. 3.—An allotment of Rs. 4,000 was sanctioned by the Finance Department out of the reserve at their disposal (see list appended to Grant 70—Miscellaneous—sub-head L.) On the other hand Rs. 6,962 were surrendered to Government on 10th March 1926.

(a) Voted by the Legislative Assembly in February 1936.

## GRANT No. 43.—PORTS AND PILOTAGE.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, for the Salaries and Expenses in connection with PORTS AND PILOTAGE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "27.—PORTS AND PILOTAGE".				
A.—Bengal Pilot Service :				
A. 1.—Pay and Allowances of Officers and Men Afloat :				
				Rs.
A. 1 (1).—Pay of Officers	61,770	62,249	...	479
{ Non-voted { Original 69,300 { Voted     { Supplementary —7,430	40,240	41,193	...	953
A. 1 (2).—Pay of Establishments	43,248	45,836	...	2,588
A. 1 (3).—Contingencies	4,500	4,375	125	...
A. 2.—Victualling allowances of officers and men afloat				
{ Non-voted { Original 5,000 { Voted     { Supplementary 1,562	6,562	6,617	...	55
	35,000	35,718	...	718
A. 3.—Purchase of Marine Stores and Coal for the building, repairs and outfit of ships and vessels :				
A. 3 (1).—Building, repairs and outfit (Material)	85,500	89,665	...	4,165
A. 3 (2).—Building, repairs and outfit (Personnel).				
{ Original 4,40,500 { Supplementary 28,000	4,68,500	4,91,754	...	23,254
A. 3 (3).—Coal	1,12,000	92,338	19,662	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

- A. 1 (2).—Due to leave salary.
- A. 3 (1).—Due to more repair works executed. Excess to the extent of Rs. 965 remained uncovered.
- A. 3 (2).—Due to increased expenditure for the reconditioning of the S.S. "Fraser."
- A. 3 (3).—Due to smaller consumption of coal owing to the Pilot vessels being under repairs.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Bengal Pilot Service— <i>contd.</i>				
A. 4.—Portage and Pilot Establishment :				
	Rs.			
A. 4 (1).—				
Allowances to Pilots.	<div> <div>Non-voted</div> <div> <div>Original</div> <div>Supplementary</div> </div> </div>	8,38,000		
	14,409	8,52,409	8,38,691	13,718
	Voted ...	20,000	22,241	2,241
A. 4 (2).—				
Allowances to Leads-	Non-voted	15,000	12,904	2,096
men.	Voted ...	...	5,546	5,546
A. 4 (3).—Contingencies	...	7,000	4,700	2,300
A. 5.—English charges (High Commissioner) on Stores	...	10,000	8,290	1,710
A. 6.—Loss or Gain by Exchange	...	3,000	...	3,000
B.—Ports Establishments—Port Officer's Department and Marine Courts—				
B. 1.—Bengal :				
B. 1 (1).—				
Gross charges.	<div> <div>Non-voted</div> <div> <div>Original</div> <div>Supplementary</div> </div> </div>	41,880		
	1,811	43,691	45,271	1,580
	Voted ...	75,721	68,188	7,532
B. 1 (2).—Deduct—	Original	3,600		
Share Recovered from Provincial Government under Pooling Scheme.	Supplementary	3,600		
B. 2.—Burma :				
B. 2 (1).—Gross charges	<div> <div>Non-voted</div> <div>Voted</div> </div>	...	40,560	39,992
	...	11,345	21,068	568
			...	9,723

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

A. 4 (1).—Voted.—Due to appointments of more voted officers in lieu of non-voted pilots partly counterbalanced by savings under A. 4 (1) non-voted.

A. 4 (2).—Voted.—Due to appointment of voted officers in lieu of non-voted leadsmen. Excess to the extent of Rs. 603 remained uncovered.

A. 4 (3).—The grant was reduced to Rs. 5,125 by reappropriation resulting in a saving of Rs. 425.

A. 5.—*Vide* remarks against E. 2 (10).

B. 1 (1).—Voted.—Due to smaller contingent expenditure.

B. 2 (1).—Voted.—Due mainly to expenditure on the appointment of a Wireless Telegraph Inspector in the course of the year (about Rs. 6,800) and to larger expenditure under "Travelling allowance" (about Rs. 3,000). Excess to the extent of Rs. 905 remained uncovered.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Ports Establishments—Port Officer's Department and Marine Courts— <i>contd.</i>				
B. 2 (2).— <i>Deduct—</i>				
Share Recovered from Provincial Government.				
Non-voted ...	—22,308	—21,995	...	313
Voted ...	—6,240	—11,587	5,347	...
C.—Ports Establishments—Shipping Offices :				
	Rs.			
C. 1.—Bombay				
Non-voted { Original ...	10,235	10,321	...	86
Supplementary 10,235				
Voted ...	93,000	72,835	20,165	...
C. 2.—Bengal				
Non-voted { Original ...	286	335	...	49
Supplementary 286				
Voted ...	82,000	79,660	2,340	...
D.—Ports Establishments—Marine Survey Department.				
D. 1.—Pay of Officers.				
Non-voted { Original 1,40,700	1,42,837	1,52,495	...	9,658
Supplementary 2,137				
Voted ...	1,200	3,263	...	2,063

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 2 (2).—Voted.—The recovery represents 55 per cent. of the charges under 'B. 2 (1).—Voted'. The actual recovery was more owing to larger expenditure under 'B. 2 (1).—Voted'.

C. 1.—Voted.—Due mainly to—

(i) Non-utilisation of the provision for expenditure in Aden which was classified as Non-voted (Rs. 9,900).

(ii) Partial utilisation of the provision for leave salary of officers and establishment and death of a senior permanent clerk (Rs. 7,700).

C. 2.—Voted.—The grant was reduced to Rs. 67,232 by reappropriation during the year resulting in an excess of Rs. 12,428. The allowances paid to the shipping master and his staff for overtime work, for which fees were realised at the shipping office, were adjusted during the year under 'XX—Ports and Pilotage—Refunds' and the consequent savings on the expenditure side were reappropriated to meet anticipated excesses under other heads within the grant. The charges were, however, readjusted under orders of Government received after close of the year by debit to house rent and other allowances where provision originally existed resulting in the excess mentioned above.

D. 1.—Non-voted.—Excess occurred in all Provinces mainly in Bombay (Rs. 5,025) due to transfer to Bombay of certain officers drawing higher rates of pay and the payment of leave salary of certain Royal Indian Marine officers from the Civil Department. Excess to the extent of Rs. 8,304 remained uncovered.

D. 1.—Voted.—Due to the appointment of a whole-time Wireless Telegraphy Inspector for Bombay.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Ports Establishments—Marine Survey Department— <i>contd.</i>				
D. 2.—Pay of Establishments	19,832	20,152	...	320
D. 3.—Allowances, Honoraria, etc.	32,809	30,748	2,061	...
<div> <div>Non-voted</div> <div>Voted</div> </div> <div> <div>Original 23,640</div> <div>Supplementary 9,169</div> </div>	...	32,124	25,981	6,143
D. 4.—Contingencies	4,100	3,823	277	...
D. 6.— <i>Deduct</i> —Amount Recovered from Provincial Governments:—				
D. 6 (1).—Bombay	—3,500	—4,725	1,225	...
D. 6 (2).—Bengal	—18,000	—17,922	...	78
<div> <div>Non-voted</div> <div>Voted</div> </div> <div> <div>Original —16,800</div> <div>Supplementary —1,200</div> </div>	...	—8,000	—5,437	2,563
D. 6 (3).—Burma	—22,737	—23,801	1,064	...
<div> <div>Non-voted</div> <div>Voted</div> </div>	...	—848	—854	6
E.—Light Houses, Beacons, Light ships and Buoys:				
E. 1.—Light Houses:				
E. 1 (1).—Pay of Officers and Establishments	67,735	68,719	...	984
E. 1 (2).—Allowances, Honoraria, etc.	4,500	3,436	1,064	...
<div> <div>Non-voted</div> <div>Voted</div> </div>	2,476	2,274	202	...
E. 1 (3).—Supplies and Services (Provisions)	73,770	65,041	8,729	...
E. 1 (4).—Contingencies	34,750	47,457	...	12,707
<div> <div>Original 33,450</div> <div>Supplementary 1,300</div> </div>				

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 3.—Voted.—Due to savings mainly in Bengal (Rs. 3,832) and Bombay (Rs. 2,311) owing to less expenditure on house rent and travelling allowances of officers.

D. 6 (1).—Due to increase in the expenditure of Marine Survey Department in Bombay, 7 per cent of the net actual cost of which is recovered from the Bombay Government. The estimate of recoveries, which was based on past actuals, proved low.

D. 6 (2).—Voted.—The grant was altered to Rs. —6,000 by reappropriation. Excess to the extent of Rs. 563 remained uncovered.

E. 1 (2).—*Non-voted*.—Due to less number of inspections to the Lighting machinery of Light Houses and Light Ships in Burma.

E. 1 (3).—Mainly to savings in Burma (Rs. 6,114) due to reduction in the contract rates.

E. 1 (4).—Mainly to increased expenditure in Burma (Rs. 13,023) due to the adjustment of arrears of charges incurred by the Public Works Department in connection with the lighting apparatus of Light Houses.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.—Light Houses, Beacons, Light Ships, and Buoys—contd.				
	Rs.			
E. 1 (5).—Grants-in-aid.	<div> <div>Non-voted</div> <div>Original ...</div> <div>Supplementary 3,283</div> </div>	3,283	3,283	...
	Voted ...	3,283	...	3,283
E. 2.—Light ships, etc.				
E. 2 (1).—Pay of Officers	...	16,355	16,090	265
E. 2 (2).—Pay of Establishments	...	37,963	41,917	...
E. 2 (3).—Allowances, Honoraria, etc....	...	1,953	830	1,123
E. 2 (4).—Provisions	...	62,200	53,994	8,206
E. 2 (5).—Other Supplies and Services	<div>Original 65,400</div> <div>Supplementary 5,600</div>	71,000	68,505	2,495
E. 2 (6).—Contingencies	<div>Original 1,47,850</div> <div>Supplementary 70,000</div>	2,17,850	1,46,411	71,439
E. 2 (7).—Grants-in-aid	...	20,208	20,208	...
E. 2 (9).—English Charges (High Commissioner on Stores)	<div>Original 2,31,000</div> <div>Supplementary 10,000</div>	2,41,000	2,33,470	7,530
E. 2 (10).—Loss or Gain by Exchange	<div>Original 77,000</div> <div>Supplementary 2,000</div>	79,000	79,193	...
				193

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

E. 1 (5).—Voted.—Due to non-utilisation of the provision for expenditure in Aden (Bombay), which was classified as non-voted.

E. 2 (2).—Due to excess in Bombay (Rs. 6,306) partly counterbalanced by saving in Burma (Rs. 2,352). The excess in Bombay was due to the fact that the provision for Light Vessel "Sindhi" was reduced while framing the estimates for 1925-26 in accordance with the sanctioned scale then existing. As, however, the full establishment was employed from 1st April 1925 there was an excess over the sanctioned provision. Excess to the extent of Rs. 2,154 remained uncovered.

E. 2 (4).—Due mainly to savings in Burma (Rs. 8,448) due to reduction in contract rates.

E. 2 (6).—Due mainly to savings in Burma (Rs. 71,482) against grant of Rs. 2,17,600. The supplementary grant of Rs. 70,000 was obtained in February 1926 to meet the anticipated cost of completion and erection of the Light Vessel at China Bakir for which no provision was made in the original estimates. As savings were anticipated later on, a sum of Rs. 17,458 was reappropriated from this head reducing the grant to Rs. 2,00,142. A sum of Rs. 25,765 representing recovery of the cost of Europe Stores, etc., supplied to Government commercial undertakings was adjusted as reduction of charges under this head. Excluding this special item, the gross charges amounted to Rs. 1,71,883 against the modified appropriation of Rs. 2,00,142. The saving was due to less consumption of stores and mineral oils, etc.

E. 2 (10).—Represents Exchange on English charges recorded under sub-heads A. 5 and E. 2 (9); a combined provision of Rs. 82,000 for exchange was made in respect of these two sub-heads.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
F. Miscellaneous:	Rs.			
{ Original ...	...			
{ Supplementary 18,000	18,000	16,661	1,339	...
For rounding { Non-voted { Original -1,035	-827	...	...	827
{ Supplementary 208	208			
{ Voted { Original 636	636			
{ Supplementary 100	100	736	736	...
Totals {	Non-voted { Gross 12,13,115	12,06,342	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 6,773.	
	{ Deductions -63,045	-63,718		
	{ Net 11,50,070	11,42,624		
			Saving of Net Expenditure (Non-voted) compared with Net Grant Rs. 7,446.	
	Voted { Gross 20,96,588	19,97,396		
	{ Deductions -18,588	-22,603	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 99,192.	
	{ Net 20,78,000	19,74,793		
			Saving of Net Expenditure (Voted) compared with Net Grant Rs. 1,03,207.	

*Non-voted.*—Additional grant aggregating Rs. 38,070 was sanctioned on different dates, viz., Rs. 5,867 on 13th March, Rs. 8,185 on 18th March, Rs. 3,618 on 25th March and Rs. 20,400 on 27th March 1926.

*Voted.*—Supplementary grant aggregating Rs. 1,35,000 was sanctioned by the Legislative Assembly in February 1926.

#### NOTES.

A. 2.—Voted.—Rs. 3,000 were surrendered to Government.

C. 1.—Voted.—Rs. 9,900

E. 1 (5).—Voted.—Rs. 3,283

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## GRANT No. 44—SURVEY OF INDIA.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses of the SURVEY OF INDIA.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".				
A.—Controlling and Administrative Staff:				
	Rs.			
A. 1.—Pay of Officers:				
{ Non-voted { Original ... 1,33,000				
{           { Supplement-ary ... -1,000	1,32,000	1,32,364	...	364
{ Voted { Original ... 11,830				
{           { Supplement-ary ... -10	11,850	11,845	5	...
A. 2.—Allowances, Honoraria, etc.:				
{ Non-voted { Original ... ...				
{           { Supplement-ary ... 10,900	10,900	10,858	42	...
{ Voted { Original ... 7,600				
{           { Supplement-ary ... -4,600	3,000	2,689	311	...
B.—Headquarters Offices:				
B. 1.—Pay of Officers:				
{ Non-voted { Original ... 86,150				
{           { Supplement-ary ... -30,090	56,060	55,522	538	...
{ Voted { Original ... 1,32,930				
{           { Supplement-ary ... -3,220	1,29,710	1,21,865	7,845	...
B. 2.—Pay of Establishments:				
{ Non-voted { Original ... 69,780				
{           { Supplement-ary ... -18,180	51,600	51,031	569	...
{ Voted { Original ... 6,61,420				
{           { Supplement-ary ... -43,170	6,18,250	6,17,650	600	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

B. 1.—Voted.—Due chiefly to employment of lower paid officers.



Services.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>B.—Headquarters Offices—<i>contd.</i></b>				
	Rs.			
B. 3.—Allowances, Honoraria, etc. :				
Non-voted { Original ...	4,490	4,364	126	...
Supplementary 4,490				
Voted { Original 40,370	66,100	64,824	1,276	...
Supplementary 25,730				
B. 4.—Customs duty on stores :				
Original I ... 25,000	12,100	9,206	2,894	...
Supplementary—12,900				
B. 5.—Other Supplies and Services :				
Original ... 65,050	67,000	65,935	1,065	...
Supplementary 1,950				
B. 6.—Contingencies :				
Original ... 1,04,160	89,800	87,163	2,637	...
Supplementary ... —14,360				
<b>C.—Mathematical Instrument Office :</b>				
C. 1.—Pay of Officers. { Original ... 28,310	28,470	28,414	56	...
Supplementary ... 160				
C. 2.—Pay of Establishments { Non-voted ...	6,290	6,290	...	...
Voted { Original 1,95,320	1,70,000	1,69,213	787	...
Supplementary—25,320				
C. 3.—Allowances, Honoraria, etc. { Original ... 7,000	7,350	7,337	13	...
Supplementary ... 350				
C. 4.—Customs duty on stores ...	25,000	7,331	17,669	...
C. 5.—Other Supplies and Services : { Original ... 70,000	70,600	83,084	...	12,484
Supplementary ... 600				
C. 6.—Contingencies : { Original 16,530	14,820	14,148	672	...
Supplementary—1,710				

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 4.—Due to smaller expenditure than originally anticipated.

C. 4.—Provision was included for the first time and could not be estimated with any degree of accuracy.

C. 5.—Due chiefly to larger purchase of instruments.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
		Rs.	Rs.	Less than Granted.	More than Granted.
D.—Survey Parties—General:					
		Rs.		Rs.	* Rs.
D. 1.—Pay of Officers:	Non-voted ..	Original ... 3,99,310			
		Supplementary ... 25,950	4,25,260	4,07,010	18,250
	Voted...	Original ... 4,66,980			
		Supplementary ... —5,440	4,61,540	4,68,570	...
D. 2.—Pay of Establishments:	Non-voted ..	Original ...			
		Supplementary ... 9,630	9,630	9,622	8
	Voted...	Original ... 11,03,950			
		Supplementary ... 7,970	11,11,920	11,59,207	...
D. 3.—Allowances, Honoraria, etc.	Non-voted...	Original ...			
		Supplementary ... 5,340	5,340	4,607	733
	Voted...	Original ... 4,39,000			
		Supplementary ... —34,200	4,04,800	4,41,788	...
D. 4.—Purchase and maintenance of Stores, Tents, etc.	Original	63,720			
	Supplementary	42,420	1,06,140	1,05,131	1,009
D. 5.—Conveyance of Tents, Stores Records, etc.	Original	1,82,650			
	Supplementary	39,360	2,22,010	2,10,687	11,323
D. 6.—Jungle clearing and line cutting	Original	41,840			
	Supplementary	—3,470	38,370	37,723	647
D. 7.—Other Supplies and Services.	Original	1,30,730			
	Supplementary	1,64,630	2,95,360	2,00,324	95,036
D. 8.—Contingencies	Original	1,53,830			
	Supplementary	—9,530	1,44,300	1,36,883	7,417
D. 9.—Works	Original...	25,000			
	Supplementary	800	25,800	25,800	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

D. 1, D. 2 and D. 3.—Voted.—The excesses under these heads which remained uncovered are counterbalanced by savings under the corresponding heads E. 1 (voted) E. 2 (voted) and E. 3 (voted). (See Notes).

D. 5.—Due to decrease in rates of conveyances and to postponement of the contemplated transfer of records of the Central Circle from Mussoorie to Simla.

D. 7.—Due partly to postponement of the contemplated purchase of the Bonnie Brae Estate, Shillong (85,000) and partly to fall in the prices of articles and curtailment of expenditure with a view to economy (10,000).

D. 8.—Due to fall in the prices of articles and to curtailment of expenditure with a view to economy.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
E.—Survey Parties—Working for the Provincial Governments, Indian States, etc. :					
	Rs.				
E. 1.—Pay of Officers	Non-voted	Original ... Supplementary 15,830	15,830	34,108	... 18,278
	Voted	Original 1,19,690 Supplementary —22,680	97,010	83,441	13,569 ...
E. 2.—Pay of Establishments		Original 4,16,640 Supplementary —49,930	3,66,710	3,15,670	51,040 ...
E. 3.—Allowances, Honoraria, etc.		Original 1,61,270 Supplementary —19,220	1,42,050	96,821	45,229 ...
E. 4.—Purchase and maintenance of Stores, and Tents, etc.		Original 37,270 Supplementary —4,010	33,260	31,186	2,074 ...
E. 5.—Conveyance of Tents, Stores, Records, etc.		Original 68,720 Supplementary —1,250	67,470	42,053	25,417 ...
E. 6.—Jungle clearing and line cutting		Original 11,970 Supplementary —5,640	6,330	4,856	1,474 ...
E. 7.—Other Supplies and Services		Original 24,280 Supplementary —14,470	9,810	8,824	986 ...
E. 8.—Contingencies		Original 42,720 Supplementary —1,430	41,290	36,066	5,224 ...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

E. 1.—Non-voted.—Due to employment of large number of non-voted officers on paid for work than originally contemplated. The excess under this head is almost counterbalanced by saving under D. 1 (non-voted).

E. 1.—Voted.—The saving under this head counterbalances the excess under the corresponding head D. 1 (voted). The net saving under the two heads D. 1 and E. 1 taken together amounting to Rs. 6,539 is due chiefly to officers having proceeded on long leave out of India.

E. 3.—The saving under this head counterbalances the excess under D. 3. The net under the two heads D. 2 and E. 2 taken together amounts to Rs. 3,753 due chiefly to casualties.

E. 3.—The saving under this head counterbalances the excess under D. 3. The net saving under the two heads D. 3 and E. 3 taken together amounts to Rs. 8,241 due to less paid for work than originally contemplated.

E. 4.—Due to fall in the prices of articles and less paid for work than contemplated.

E. 5.—Due to less paid for work than originally estimated for and also to decrease in rates of conveyances.

E. 6.—Due to lower rate of charges for labour.

E. 7. and E. 8.—Due to less paid for work and to curtailment of expenditure with a view to economy.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>F.—Deduct—Establishment and other charges recovered from other Governments, Departments, etc.</b>				
				Rs.
F. 1.—Burma ...				Original —4,13,080
				Supplementary +42,300
	—3,70,780	—3,70,155	...	625
F. 2.—Punjab ...				Original —4,05,600
				Supplementary —2,44,720
	—6,50,320	—6,34,919	...	15,401
F. 3.—North-West Frontier Province.				Original —1,86,000
				Supplementary +54,120
	—1,31,880	—1,23,198	...	8,682
F. 4.—Assam ...				Original —6,860
				Supplementary —10
	—6,870	—6,860	...	10
F. 5.—Bengal ...				...
F. 6.—Central Provinces ...				Original —13,000
				Supplementary —5,370
	—18,370	—18,243	...	127
F. 7.—Marine Department ...				...
F. 8.—Army Department				Original —20,000
				Supplementary —10,000
	—30,000	—30,000	...	...
F. 9.—East Indian Railway				Original —11,830
				Supplementary —8,390
	—20,220	—19,007	...	1,213
F. 10.—Hyderabad				Original —50,000
				Supplementary —30,000
	—80,000	—35,000	...	45,000
F. 11.—Nepal ...				Original —1,470
				Supplementary —17,120
	—18,590	—17,463	...	1,127
F. 12.—Jaipur ...				Original ...
				Supplementary —4,320
	—4,320	—4,517	197	...
F. 13.—Bahawalpur				Original —3,08,270
				Supplementary +3,08,270
F. 14.—Miscellaneous recoveries from Provincial Governments and other Departments for Survey Work ...				Original —75,000
				Supplementary —43,170
	—1,18,170	—1,07,331	...	10,839

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

F. 2, 3, 9, and 11.—Due to less work done.

F. 10.—Due to non-recovery of the total amount due within the year. The actual credit was recovered in April 1926.

F. 14.—Due to less work done and also to non-recovery of the amount due within the year.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
F.— <i>Deduct</i> —Establishment and other charges recovered from other Governments, Departments, etc.— <i>contd.</i>				
	Rs.			
F. 15.—Recovered from Provincial Governments for map work done for them.	Original —30,000			
		—36,000	—36,000	...
	Supplementary —6,000			
F. 16.—For map and instruments supplied to Survey and other Public Departments ...	Original —9,15,610			
		—7,94,110	—7,54,033	... 40,077
	Supplementary +1,21,500			
G.—English charges (High Commissioner) on Stores ...	...	2,01,000	1,50,120	44,880 ...
H.—Loss or Gain by Exchange ...	...	67,000	60,277	6,723 ...
I.— <i>Deduct</i> —Probable Savings {	Original —2,70,000			
	Supplementary +2,70,000	...	...	...
For rounding—Voted {	Original —580			
	Supplementary +580	...	...	...
Undistributed Lump sum of Supplementary grant		54,080	...	54,080
Non-voted ...		7,45,870 (a)	7,44,190	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 1,680.
Gross ...		51,81,830	48,83,717	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 2,98,113.
TOTALS ...				
Voted ...				
	Deductions ...	—22,83,830	—21,60,926	
	Net ...	28,98,000 (b)	27,22,791	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 1,75,209.

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

F. 16.—Due to less demands.

G.—Mainly liabilities carried forward.

H.—Includes also charges on account of Exchanges on stores relating to grants Nos. 45—Meteorology, 46—Geological Survey and 47—Botanical Survey as the stores charges in respect of these grants (adjustable under 30—Scientific Departments) were not separately shown in the monthly accounts of the High Commissioner.

(a) Includes additional grant of Rs. 52,870 sanctioned on 2nd March 1936.

(b) Includes a supplementary grant of Rs. 4,80,000 voted by the Legislative Assembly in February 1936.

## NOTES.

1. The allocation of the charges between the two heads D.—Survey Parties Central and E. Survey parties working for Provincial Governments, etc., could not be correctly made in time in the absence of detailed information. The question of amalgamation of these two heads is under the consideration of the Government of India.

2. A Supplementary grant of Rs. 85,000 was voted by the Legislative Assembly during 1925-26 for the purchase of the Bonnie Brae Estate, Shillong, by the Survey of India. But on the advice of the Legal Remembrancer, Assam, it became necessary to acquire the property under the provisions of the Land Acquisition Act, 1 of 1894, and actual payment could not be made until 21st May 1926. The amount voted for 1925-26 could not thus be availed of.

3. Out of the supplementary grant of Rs. 4,89,000 obtained from the Legislative Assembly in February 1926, Rs. 4,04,000 represented lump appropriation based on the savings and excesses under various sub-heads within the grant. Of the entire grant of Rs. 4,89,000, Rs. 4,34,920 were distributed amongst the different heads and the remaining undistributed balance of Rs. 54,080 was surrendered to Government (*vide* amount shown at the bottom of the appropriation account above).



## STORE ACCOUNT OF MATHEMATICAL INSTRUMENT OFFICE, 1925-26.

Debit.		Credit.	
	Rs.		Rs.
1. Value of stock on 1st April 1925—			
(i) Articles ready for issue for ordinary purposes	2,70,544	(i) To Government Department—	
(ii) Mobilisation stock held for Military purposes	55,141	New works...	3,80,242
(iii) Materials in stock for the manufacture of instruments	2,25,449	(ii) To Indian States, District Boards, and Municipalities—	
(iv) Instruments returned as no longer required...	1,04,859	New works...	30,098
	<u>6,55,993</u>	(iii) To Workshop for manufacture and repairs—	
		Actual issue ...	2,15,173
		Surplus returned ...	8,250
			<u>2,06,923</u>
2. Adjustment due to revaluation:—			
Not Decrease	572	Plant, Machinery and Tools ...	450
	<u>6,55,421</u>		
Receipts.			
(i) Imported articles ...	92,003		2,07,373
(ii) Articles locally purchased ...	83,983		
(iii) Articles manufactured at the Workshop ...	2,17,180	(iv) To Dump and Condemned, etc., Stores	38,672
(iv) Articles returned by Government Departments as no longer required ...	50,062	Stock-taking deficiency	2,000

STORE ACCOUNT OF MATHEMATICAL INSTRUMENTS OFFICE, 1925-26—*contd.*

Debit.		Credit.	
Rs.	Rs.	Rs.	Rs.
<i>Receipts—contd.</i>			
<i>Closing balance.</i>			
Value of stock on 31st March 1926:—			
(v) Articles taken from Repairable Stores, and made serviceable by Workshop	1,19,891	(i) Articles ready for issue for ordinary purposes	2,00,375
3. Stock-taking surplus	1,993	(ii) Mobilisation stock held for Military purposes	55,098
4. Miscellaneous receipts	1,050	(iii) Materials in stock for the manufacture of instruments	2,10,138
		(iv) Instruments returned as no longer required	81,528
TOTAL	12,21,523	TOTAL	5,53,138

## Dump and condemned, etc., stores—

Rs.		Rs.	
Opening balance	Nil	Amount realised by sale or otherwise	1,515
Transfers (as in above account)	38,672	Loss representing difference between book value (as above) and value realised	3,004
		Closing balance	34,153
TOTAL	38,672	TOTAL	38,672

L. WOOD,

Superintendent,  
Mathematical Instrument Office.

The Store Accounts

have been test audited  
and found correct.S. C. GUPTA,  
Examiner, Outside Audit, Calcutta.

SARAT CHANDRA SIRCAR,

Head Accounts Clerk,  
Mathematical Instrument Office.



## GRANT No. 45—METEOROLOGY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses of the METEOROLOGICAL DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS."				
A.—Simla Office :				
A. 1.—Pay of Officers ...				
{ Non-voted ...	38,480	37,868	612	...
{ Voted ...	38,410	41,662	...	3,252
A. 2.—Pay of Establishments ...	1,10,260	1,02,553	7,707	...
A. 3.—Allowances, Honoraria, etc. ...	22,660	21,899	761	...
A. 4.—Postage, Telegrams and Telephone Charges ...	12,700	10,093	2,607	...
A. 5.—Supplies and Services, and Contingencies ...	19,460	19,292	168	...
B.—Weather Telegrams ...	1,34,800	1,37,853	...	3,053
C.—Subsidy paid to the Government of Burma towards upkeep of Wireless Station at Diamond Island ...	1,500	3,000	...	1,500
D.—Alipur Office :				
D. 1.—Pay of Officers ...				
{ Non-voted ...	3,920	3,600	320	...
{ Voted ...	...	791	...	791
D. 2.—Pay of Establishments ...	51,710	48,291	3,419	...
D. 3.—Allowances, Honoraria, etc. ...	2,030	4,192	...	2,162
D. 4.—Supplies and Services and Contingencies ...	13,470	13,071	399	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Due to creation of a temporary post and posting of a higher paid officer in leave vacancy.

A. 2.—Due to smaller expenditure on account of leave salary and to vacancies.

A. 3.—Due to smaller expenditure for travelling allowance. The saving was further enhanced by a reappropriation of Rs. 2,400 of which Rs. 1,400 were reappropriated in March 1926.

A. 4.—Due to smaller expenditure under postage and telegram charges.

A. 5.—A sum of Rs. 1,650 was reappropriated in June and October 1925 from this head, the result being an excess of Rs. 1,482. The excess remained uncovered. (See Notes.)

B.—Due to receipt of book debits for larger amounts from the Telegraph Department than originally estimated. The excess remained uncovered. (See Notes.)

C.—Due to adjustment of arrear charges.

D. 1.—Voted.—Due to posting of a voted officer in leave vacancy of a non-voted officer.

D. 2.—Due to smaller expenditure for leave salary, postings of lower paid clerks and vacancies in the menial establishment.

D. 3.—Due to increased travelling charges.

D. 4.—Excess of Rs. 51, as the result of a reappropriation of Rs. 450 from this head, remained uncovered. (See Notes.)

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.—Kodai Kanal Observatory :				
E. 1.—Pay of Officers	3,060	3,073	...	13
Non-voted	...	...	...	...
Voted	1,000	855	145	...
E. 2.—Pay of Establishments	16,050	15,078	972	...
E. 3.—Allowances, Honoraria, etc.	240	271	...	31
E. 4.—Supplies and Services, and Contingencies	5,160	4,091	1,069	...
F.—Madras Office and Observatory :				
F. 1.—Pay of Officers	3,900	3,600	300	...
F. 2.—Pay of Establishments	12,860	11,151	1,709	...
F. 3.—Allowances, Honoraria, etc.	400	184	216	...
F. 4.—Supplies and Services, and Contingencies	4,780	5,711	...	931
G.—Bombay Office and Observatory :				
G. 1.—Pay of Officers	10,210	8,888	1,322	...
G. 2.—Pay of Establishments	30,570	28,231	2,339	...
G. 3.—Allowances, Honoraria, etc.	2,550	4,826	...	2,276
G. 4.—Supplies and Services, and Contingencies	12,060	9,157	2,903	...
H.—Agra Aerological, Observatory :				
H. 1.—Pay of officers	14,510	10,894	3,616	...
H. 2.—Pay of Establishments	43,010	40,954	2,056	...
H. 3.—Allowances, Honoraria, etc.	5,700	3,121	2,579	...
H. 4.—Supplies and Services, and Contingencies	49,340	35,561	13,779	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

- E. 2.—Due to smaller expenditure for leave salary.  
 E. 4.—Due to smaller contingent expenditure.  
 F. 1.—Due to non-utilization of the provision for leave salary.  
 F. 2.—Due to smaller expenditure for leave salary and posting of lower paid officers.  
 F. 3.—Due to non-utilization of provision for travelling allowance.  
 F. 4.—Due to increased contingent expenditure.  
 G. 1.—Due to adjustment of charges for compensatory allowance under the sub-head.  
 G. 3, provision for which was included under this sub-head.  
 G. 2.—Due to smaller expenditure for leave salary and posting of lower paid officers.  
 G. 3.—Due partly to adjustment of charges for the officer's compensatory allowance (*vide* G. 1 above) and partly to increased travelling charges.  
 G. 4.—Due to smaller expenditure under "Petty construction and repairs".  
 H. 1.—Due partly to non-utilization of provision for leave salary and partly to posting of a lower paid officer.  
 H. 2.—Due to vacancies and posting of a lower paid officer.  
 H. 3.—Due to smaller travelling charges.  
 H. 4.—Due to partial development of the scheme for supplying improved weather information to the Royal Air Force (*vide* Notes). The saving was further enhanced by a reappropriation of Rs. 1,700 to this head, of which Rs. 900 were re-appropriated in March 1926.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
I.—Other Observatories ...	49,710	46,708	3,002	...
J.—English charges (High Commissioner) on stores ...	27,000	24,300	2,700	...
K.—Loss or Gain by Exchange ...	9,000	...	9,000	...
L.—Probable savings ...	—25,000	...	...	25,000
For rounding	Non-voted ...	—460	...	460
	Voted ...	—50	...	50
Totals ...	Non-voted ...	45,000	44,541	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 459. Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 23,722.
	Voted ...	6,80,000	6,56,278	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

I.—Due to smaller expenditure on leave salary. The saving was further enhanced by a reappropriation of Rs. 2,750 to this head in September 1925.

K.—See Note under Grant "Survey of India—Sub-head H".

NOTES.

A.—5 and D. 4.—The excess under sub-head A. 5 was due to the adjustment towards and after the close of the year of heavy book debits on account of customs duty on stores, while that under sub-head D. 4 was due principally to the adjustment after the close of the year of book debits from the High Commissioner for India, on account of cost of publications.

B.—To admit of effective control being exercised over the progress of expenditure, the procedure relating to the adjustment of the debits raised by the Posts and Telegraphs Departments on this account has since been revised by the Government of India whereby the annual debit would in future, be based on the estimated cost of inland messages and the actual cost of foreign messages transmitted during the last 6 months of the preceding year and during the first 6 months of the year to which the account relates, and would be communicated to the account office in sufficient time.

H. 4.—A sum of Rs. 9,000 was surrendered to Government.

## GRANT No. 46—GEOLOGICAL SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with GEOLOGICAL SURVEY.

GEOLOGICAL SURVEY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
Rs.					
Major Head "30—Scientific Departments".					
A.—Pay of Officers.	<div> <div>Non-voted.</div> <div> <div>Original 3,50,390</div> <div>Supplementary —57,000</div> </div> </div>	2,93,390	2,90,060	3,330	...
	<div> <div>Voted</div> <div>...</div> </div>	14,640	17,663	...	3,023
B.—Pay of Establishments	...	70,320	57,470	12,850	...
C.—Allowances, Honoraria, etc.	<div> <div>Non-voted.</div> <div> <div>Original ...</div> <div>Supplementary 16,234(a)</div> </div> </div>	16,234	14,753	1,481	...
	<div> <div>Voted</div> <div>...</div> </div>	80,610	53,852	26,758	...
D.—Supplies and Services	...	35,000	26,073	8,927	...
E.—Contingencies	...	12,970	10,253	2,717	...
F.—Grants-in-Aid	...	500	500	...	...
G.—Burma Office	...	41,460	28,750	12,710	...
H.—Establishment charges recovered from other Governments, Departments, etc.	...	—41,460	—28,750	...	12,710

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Voted.—Due to appointment of voted officers in vacancies of non-voted officers.

B.—Due mainly to the non-utilisation of the provision for leave salary and smaller charges under field establishment.

C. Voted.—Due partly to (i) compensatory and house rent allowances of non-voted officers originally provided as voted having been classified as non-voted (Rs. 14,753), and partly to (2) smaller charges on house rent and other allowances owing to officers being on leave out of India.

D.—Due mainly to smaller expenditure on books and Economic Survey.

E.—Due to economy.

G. and H.—Due mainly to smaller expenditure on purchase of books and curtailment of travelling expenses.

(a) Sanctioned on 15th March 1926.



Servic.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
I.—English charges (High Commissioner) on stores ... ..	5,000	5,190	...	190
J.—Loss or Gain by Exchange ... ..	2,000	...	2,000	...
K.—Deduct—Probable Savings ... ..	—50,000	...	...	50,000
For rounding { Non-voted ... ..	—390	...	...	390
{ Voted ... ..	—40	...	...	40
Totals {	Non-voted ...	3,09,234	3,04,813	Savings of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 4,421.
	Gross ...	2,12,460	1,99,751	Savings of Gross Expenditure (Voted) compared with Gross Grant Rs. 12,709.
	Deductions .	—41,460	28,750	
	Net ...	1,71,000	1,71,001	Excess of Net Expenditure (Voted) compared with Net Grant Re. 1.

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

J.—See Note under Grant for "Survey of India—Sub-head H".

K.—The net result of the savings and excesses under the voted sub-heads A. B. C. D. and E., after taking into account the surrender of Rs. 16,234, works up to a saving of Rs. 31,995 which was set off against the minus provision of Rs. 50,000 on account of probable savings under K. (See Notes.)

NOTES.

(1) The real excess over the Grant is about Rs. 1,700, as the exchange on English Stores (sub-head I) stands included in the grant for "Survey of India". The charges for stores in respect of Demands Nos. 44, 45, 46 and 47 were not separately shown in the monthly accounts of the High Commissioner, so that the monthly expenditure for stores under each of these Grants is not known, though the total for the year is available from the appropriation accounts rendered.

(2) C.—Voted Rs. 16,234 surrendered to Government.

(3) A.—Voted.

C. } An allotment of Rs. 20,000 was sanctioned by the Finance Department  
D. } out of the reserve at their disposal (see list appended to Grant 70—Miscellaneous—sub-head L.).  
E. }

## GRANT No. 47.—BOTANICAL SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses of the BOTANICAL SURVEY DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS."</b>				
<b>A. Botanical Survey :</b>				
A. 1. Pay and Allowances of Officers and Establishments ... ..	44,630	39,020	5,610	...
A. 2. Contingencies ... ..	8,150	8,163	...	13
A. 3. Grants-in-aid (to the Industrial Section of the Indian Museum) ...	2,000	1,991	9	...
<b>B. Cinchona Plantation :</b>				
	Rs.			
B. 1. Pay and Allowances of Officers and Establishments. { Non-voted { Original 21,160 Supplementary 550(a)	21,710	21,192	518	...
{ Voted ... ..	13,170	10,592	2,578	...
B. 2. Purchase abroad of cinchona bark and quinine sulphate ...	4,05,000	3,04,056	1,00,944	...
B. 3. Plantation charges, implements and stores, and freight and other charges ... ..	1,12,500	1,16,325	...	3,825
B. 4. Contingencies ... ..	4,000	4,008	...	8

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due to the post of the 2nd Systematic Assistant having been vacant.

B. 1.—*Non-voted*.—The additional grant of Rs. 550 sanctioned on 15th March 1926 to meet special pay and deputation allowance of the Superintendent, in connection with the exploration work in Upper Burma, was not fully utilised during the year due to the expenditure having been partially incurred in the following year.

B. 1.—Voted.—Due mainly to non-employment of the plantation clerk up to October 1925 and smaller expenditure on travelling allowance in connection with exploration.

B. 2.—Due to smaller purchases in England. The provision was reduced to Rs. 2,85,000 by surrender of Rs. 1,20,000 in March 1926 in anticipation of probable savings. The reduced grant was insufficient to cover adjustments made after the close of the year of expenditure communicated through the High Commissioner's accounts of which no intimation was received by the Director, Botanical Survey, before the close of the year. The net result was an excess of Rs. 19,056.

B. 3.—Voted.—Due to more expenditure for recruitment of labour and maintenance of planted out area to meet which the grant was increased to Rs. 1,34,200 by re-appropriation of Rs. 21,700 [sanctioned in January 1926 (Rs. 20,000) and in March 1926 (Rs. 1,700)]. The additional funds were not fully utilised owing to smaller expenditure than anticipated on the up-keep of planted out area and under purchase of new tools and stores, resulting in a saving of Rs. 17,875.

(a) Sanctioned on 15th March 1966.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B. Cinchona Plantation— <i>contd.</i>				
B. 5. Amounts paid to provincial Governments for extraction of quinine from cinchona barks:				
B. 5. (1) Madras ... ..	95,000	33,252	61,748	...
B. 5. (2) Bengal ... ..	51,750	3,021	48,729	...
C. English Charges (High Commissioner) on Stores ... ..	...	280	...	280
D. Deduct—Probable Savings ... ..	—50,000	...	...	50,000
For rounding { Non-voted ... ..	—160	...	...	160
{ Voted ... ..	—200	...	...	200
Totals ... {	Non-voted ... ..	21,550	21,192	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 358.
	Voted ... ..	6,86,000	5,20,708	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,65,292.

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

B. 5.—Voted.—Due to smaller output of quinine manufactured at Mungpoo and at Naduvattam Factories. The total grant under B. 5 (1) and B. 5 (2) was reduced to Rs. 75,000 by re-appropriations and surrenders during the year thereby reducing the savings to Rs. 38,727 only.

C.—The excess remained uncovered.

D.—The saving was fully realised.

## NOTES.

A. 1.—Rs. 5,000 were surrendered to Government

B. 2.—Rs. 1,30,000                   "                   "

B. 5 (1).—Rs. 40,000               "                   "

B. 5 (2).—Rs. 9,100                 "                   "

## STORE ACCOUNT OF GOVERNMENT OF INDIA CINCHONA BARK STOCKED AT MUNGPPOO for 1925-26.

	Quantity.	Value.
	Lbs.	Rs.
Opening balance of the stock of bark on 1st April, 1925.	1,329,542 (at annas 10 per lb.)	8,30,964
Add—Quantity and value of bark received during 1925-26.	248,697 (at annas 10 per lb.)	1,55,435
	1,578,239	9,86,399
Deduct—Quantity and value of bark utilised, sold or otherwise disposed of during 1925-26.	626,137 (at annas 10 per lb.)	3,91,335
Deduct—Quantity and value written off as depreciation, shortage, etc.	Nil.	Nil.
The net amount of closing balance on 31st March 1926.	952,102 (at annas 10 per lb.)	5,95,064

J. M. COWAN,

Offg. Director, Botanical Survey of India.

The 29th March 1927.

NOTES.—(i) The valuation of bark is made at annas 10 per lb. which is arrived at on the average calculation of the price paid on bark imported from Java plus steamer freights, port dues, railway freight from the port to the Factory and other incidental charges. The valuation of bark as shown in the stock account for 1924-25 appearing on page 311 of the Audit and Appropriation Accounts for 1924-25 was based on the invoiced Quinine contents of the bark and the market value of Quinine Sulphate. Both these hypothetical conditions are not strictly correct. The invoiced weight of Quinine Sulphate contained in a consignment of bark as certified by the Java analyst does not agree with the actual weight of the Quinine Sulphate obtained by extraction. It is also unreasonable to value the raw product (the bark) in terms of the finished product (the Quinine Sulphate) obtainable by the process of manufacture. The value of the closing balance of the stock of bark, viz., 13,29,542 lbs., on the 31st March 1925 should, therefore, be corrected to Rs. 8,30,964 as also other figures for value as shown in the stock account for 1924-25.

(ii) The Officiating Quinologist to the Government of Bengal, Government Quinine Factory, Mungpoo, himself verified the stock of stores for the year 1925-26 and found it correct. No revaluation was made nor was any agency employed for the verification of stock.

## STORE ACCOUNT OF GOVERNMENT OF INDIA CINCHONA BARK STOCKED AT NADUVATTAM for 1925-26.

	Quantity.	Value.
	Lbs.	Rs.
Opening balance of the stock of bark on 1st April 1925.	Nil.	Nil.
Add—Quantity and value of bark received during 1925-26.	243,011 (at annas 10 per lb.)	1,51,882
Deduct—Quantity and value of bark utilised, sold or otherwise disposed of during 1925-26.	156,422 (at annas 10 per lb.)	97,764
Deduct—Quantity and value written off as depreciation, shortage, etc.	Nil.	Nil.
Net amount of closing balance on 31st March 1926	86,589 (at annas 10 per lb.)	54,118

J. M. COWAN,

Offg. Director, Botanical Survey of India

NOTE.—The Deputy Director of Agriculture, Cinchona, Ootacamund, himself verified the stock of stores for the year 1925-26 and found it correct. No revaluation was made, nor was any agency employed for the verification of the stock.



STATEMENT showing the STOCK OF GOVERNMENT OF INDIA QUININE SULPHATE for the year ending 31st March 1926.

	Quantity.	Total quantity.	Value.
	Lbs.	Lbs.	Rs.
Opening balance of the stock of Quinine Sulphate on the 1st April, 1925 :—			
At Indian Museum . . . . .	120,616,010		
At Mungpoo . . . . .	176,934,664		
At Naduvattam . . . . .	5,580,000	303,130,674 at Rs. 24 per lb.	72,75,135

Add—

Quantity manufactured or received from abroad during the year ending 31st March 1926 :—

At Indian Museum (from Java) . . .	Nil.
At Mungpoo (manufactured) . . .	38,036,187
At Naduvattam (manufactured) . . .	7,556,000
	<hr/> 45,592,187

Deduct—

Quantity sold or otherwise disposed of during the year ending 31st March 1926 :—

From Indian Museum (by sale) . . .	10,229,340		
From Mungpoo (by sale) . . .	3,769,812		
From Naduvattam (by sale) . . .	Nil.	31,593,035 at Rs. 24 per lb.	7,58,232
	<hr/> 13,999,152		

Net stock in hand on 31st March 1926 :—

At Indian Museum . . . . .	110,386,670		
At Mungpoo . . . . .	211,201,039		
At Naduvattam . . . . .	13,136,000	334,723,709 at Rs. 24 per lb.	80,33,369

NOTES—(i) The shortage, depreciation, etc., of Quinine Sulphate was not appreciable.

(ii) No re-valuation was made, nor was any agency employed for the verification of stock of quinine.

J. M. COWAN,

Calcutta :

Offg. Director, Botanical Survey of India.

The 12th January, 1927.

STORE ACCOUNT of the GOVERNMENT CINCHONA CULTIVATION, MERGUI DISTRICT  
LOWER BURMA, for the year 1925-26.

	Rs.
1. The amount of the opening balance, being value of stock on 1st April 1925.	5,011
2. The values received during 1925-26, all local purchases and medicines, etc.	11,490
	<hr/> 16,501
3. The values utilised, sold or otherwise disposed of—no sales or disposals.	8,795
	<hr/> 7,706
4. The values written off as depreciation, shortage, etc.	1,197
	<hr/> 6,509
5. The amount of the closing balance on 31st March 1926	

ILLEGIBLE,  
Offg. Superintendent,  
Cinchona Cultivation, Burma.

The 24th November 1926.

Certified that the Offg. Superintendent, Cinchona Cultivation, Burma, himself verified the stock of stores and found it correct.

Countersigned.  
J. M. COWAN,  
Offg. Superintendent,  
Botanical Survey of India.

The 14th January 1927.



## GRANT No. 48.—ZOOLOGICAL SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, for Expenditure in respect of the ZOOLOGICAL SURVEY.

Service.	Expenditure compared with Grant.				
	Grant.	Expenditure.	Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS."					
	Rs.				
A. 1.—Pay of Officers.	<div> <div>Non-voted</div> <div> <div>Original</div> <div>Supplementary</div> </div> </div> 13,300(a)	13,300	12,946	354	...
	Voted ...	60,530	41,829	18,701	...
A. 2.—Pay of Establishments	...	41,500	38,932	2,568	...
A. 3.—Allowances, Honoraria, etc.	<div> <div>Non-voted</div> <div> <div>Original</div> <div>Supplementary</div> </div> </div> 300(b)	300	276	24	...
	Voted ...	8,630	9,781	...	1,151
A. 4.—Supplies and Services :					
A. 4 (1)—Re-arrangement and completion of the invertebrate gallery of the Indian Museum.	...	11,000	10,998	2	...
A. 4 (2)—Other Supplies and Services	...	24,750	26,852	...	2,102
A. 5.—Contingencies	...	13,650	13,647	3	...
For rounding	...	—60	...	...	60
Totals	<div>Non-voted ...</div> <div>Voted ...</div>	<div>13,600</div> <div>1,60,000</div>	<div>13,222</div> <div>1,42,039</div>	<div>Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 378.</div> <div>Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 17,961.</div>	

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Due to transfer of the voted incumbent. (See Note.)

A. 2.—Due mainly to non-utilisation of the provision for leave salary.

A. 3.—Voted.—Due to grant of compensatory allowance to the Superintendents and Assistant Superintendents.

A. 4(2).—Voted.—Due to larger expenditure on Library. Excess to the extent of Rs. 102 remained uncovered.

## NOTE.

A. 1.—Voted.—Rs. 13,600 were surrendered to Government.

(a) Sanctioned on 12th October 1925 and 18th February 1926.

(b) " " " 18th February 1926.

GRANT No. 49.—ARCHÆOLOGY.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, for Expenditure in respect of ARCHEOLOGY.

				with the Sum Granted, for Expenditure in respect of		Expenditure compared with Grant.	
	Service.	Grant.	Expenditure.	Less than Granted.	More than Granted.		
		Rs.	Rs.	Rs.	Rs.		
<b>MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".</b>							
A.—Pay of Officers.	<i>Non-voted { Original ... Voted { Supplementary ...</i>	<i>Rs. 1,06,440 —32,000</i>	74,440	64,753	9,687	...	...
B.—Pay of Establishments	...	...	1,78,240	1,47,463	30,777	...	...
C.—Allowances, Honoraria, etc.	...	...	1,84,930	1,67,304	17,626	...	...
D.—Conservation of Ancient Monuments :			92,160	1,07,492	...	...	15,332
D. 1.—Special repairs of Monuments	...	...	...	3,42,233	...	...	...
D. 2.—Annual maintenance and up-keep of Monuments and attached gardens.	...	...	7,27,040	3,03,862	24,540	...	...
D. 3.—Grants-in-aid	...	...	...	56,396	...	...	...
E.—Library and Publications	...	...	60,440	24,354	36,086	...	...
F.—Excavation charges	...	...	92,000	99,923	...	...	7,923
G.—Museums at Taxilla, Nalanda and in the United Provinces	...	...	58,990	62,139	...	...	3,149
H.—Other Supplies and Services	...	...	28,800	49,652	...	...	20,852
I.—Contingencies	...	...	71,200	72,636	...	...	1,436

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Non-voted.—Due chiefly to inclusion of provision of Rs. 12,000 on account of overseas pay in sterling payable in England. (See Notes.)

A.—Voted.—Due chiefly to non-utilization of the provision of Rs. 24,510 for leave salary.

B.—Due to partial non-utilization of the provision of Rs. 11,000 for leave salary and smaller expenditure with a view to economy.

C.—Due chiefly to increased travelling charges towards the end of the year.

D.—The grant was increased by Rs. 37,055 transferred from the reserve at the disposal of the Finance Department and reduced by Rs. 36,635 reappropriated to other heads in the course of the year. The saving as compared with the altered grant is due chiefly to postponement of certain works originally provided for and execution of other works at a lower cost than originally estimated. See Notes.

E.—Due to smaller expenditure on account of Director General's Library and non-utilisation of the provision for publications of Sanchi monograph and catalogue of coins.

F.—Due to larger excavation work than was anticipated. See Notes.

G.—Due chiefly to increased expenditure on construction of the new museum at Taxilla.

H.—Due chiefly to increased expenditure for purchase of antiquities and photo materials.

I.—Due chiefly to increased expenditure for purchase of furniture.



Service.			Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
J.—Collection and Arrangement of Central Asian Antiquities.	Non-voted	Original	17,480			
		Supplementary	—13,000	4,480	4,108	372
	Voted	...	...	21,910	22,965	...
						1,055
For rounding	Non-voted	...	...	80	...	80
	Voted	...	...	290	...	290
		Non-voted	...	79,000	68,861	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 10,139.
Totals		Voted	...	15,16,000	14,56,419	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 59,581.

#### EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

J.—Voted.—Due chiefly to appointment of a temporary officer for about 3 months.

#### NOTES.

Sub-head A.—*Non-voted*.—The saving was not surrendered as the Director General was under the impression that debits on account of overseas pay would be received and adjusted in India.

Sub-head D.—An allotment of Rs. 37,055 was sanctioned by the Finance Department out of the reserve at their disposal (see list appended to Grant 70 Miscellaneous—Sub-head L).

Sub-head D. 1.—No detailed statement of New Works is appended, as no separate provision for this sub-head was voted by the Assembly. Details of the important major works under this sub-head are given below :—

- (i) Construction of Archaeological Museum at Taxilla—Revised Estimate Rs. 1,01,507; expenditure to 31st March 1926 Rs. 74,601; balance Rs. 26,906; in progress.
- (ii) Constructing garden over palace platform and special repairs to palace buildings, Mandalay—Estimate Rs. 89,850; expenditure to 31st March 1926, Rs. 69,908; balance Rs. 19,942; in progress.
- (iii) Constructing quarters of officers' proposed buildings at Mohenjo-daro in Larkana District, Western Division—Estimate Rs. 28,161; expenditure to 31st March 1926 Rs. 19,353; balance Rs. 8,808; in progress.

Sub-head E.—Rs. 12,000 surrendered to Government.

Sub-head F.—There were no important major works under this sub-head.

## GRANT No. 50.—MINES.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with the MINES DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS."				
	<i>Rs.</i>			
A.—Pay of Officers { <i>Non-voted</i> { <i>Original</i> 98,800	76,800	76,936	...	136
{ <i>Voted</i> { <i>Supplementary</i> —22,000	41,590	37,256	4,334	...
B.—Pay of Establishments	50,840	47,431	3,409	...
C.—Travelling allowances	34,000	32,323	1,677	...
D.—Other allowances, Honoraria, etc.	3,280	1,570	1,710	...
E.—Allowances and other charges in connection with examinations	12,920	9,888	3,032	...
F.—Supplies and Services, and Contingencies	14,970	13,235	1,735	...
For rounding { <i>Non-voted</i> ...	200	...	200	...
{ <i>Voted</i> ...	—600	...	...	600
Totals { <i>Non-voted</i> ...	77,000	76,936	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 64.	
{ <i>Voted</i> ...	1,57,000	1,41,703	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 15,297.	

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

- A.—Voted.—Due to vacancy during a part of the year.  
 B.—Due to smaller expenditure on account of leave salary and to vacancy.  
 C. and D.—Due to non-utilization of the full provision owing to vacancy.  
 E.—Due partly to (1) increased fees to examiners for Mine managers' examinations and fees to examiners for Mine surveyors' examination not having been paid owing to the fact that the Regulations under the Indian Mines Act contrary to expectations did not come into force during the year and partly to the fact that (2) owing to pressure of other works, the number of Sirdars examined was smaller than it was hoped would be examined.  
 F.—Mainly due to smaller expenditure on account of office expenses and miscellaneous (See Notes).

## NOTES.

1. Examination fees realized during the year amounted to Rs. 15,312 out of which Rs. 1,014 were refunded during the year 1926-27 on account of fees of certain candidates who did not sit for the examination.
2. Out of the total voted savings of Rs. 15,297 a sum of Rs. 10,000 was surrendered.
3. The reappropriation of Rs. 1,660 sanctioned in March 1926 to meet anticipated excess under Sub-head F. did not appear to have been justified.



## GRANT No. 51.—OTHER SCIENTIFIC DEPARTMENTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray Expenses in connection with OTHER SCIENTIFIC DEPARTMENTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".				
A.—Central Museum—Grants-in-aid	27,540	27,490	50	...
B.—Central Museum—Other Charges	15,240	16,617	...	1,377
C.—Grants-in-aid to Scientific Societies and Institutes:				
C. 1.—Indian Institute of Science, Bangalore	1,50,000	1,50,000	...	...
C. 2.—Bose Research Institute, Calcutta	1,00,000	99,733	267	...
C. 3.—Indian Association, for the Cultivation of Science, Calcutta.	10,000	10,000	...	...
C. 4.—Asiatic Society of Bengal	...	10,000	...	10,000
For rounding	220	...	220	...
Total	3,03,000	3,13,840	Excess of the Gross Expenditure Voted compared with Gross Grant Rs. 10,840.	

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

B.—Due to enhancement of Municipal rates. (See Notes).

C. 4.—Due to payment of contribution to the Asiatic Society of Bengal not provided for in the original budget (see Notes.)

## NOTES.

B.—An allotment of Rs. 1,375 was sanctioned by the Finance Department out of the reserve at their disposal (see list appended to Grant 70—Miscellaneous—sub-head L.).

C. 4.—An allotment of Rs. 10,000 was sanctioned by the Finance Department out of the reserve at their disposal (see list appended to Grant 70—Miscellaneous—sub-head L.).

## GRANT No. 52.—EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, for Expenditure in respect of EDUCATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "31—EDUCATION."</b>				
A.—Grants-in-aid to the Universities of Calcutta, Benares and Aligarh ...	2,00,000	2,13,000	...	13,000
B.—Grants-in-aid to Non-Government Arts Colleges ...	25,000	25,000	...	...
C.—Grants-in-aid to Non-Government Secondary Schools ...	8,000	7,500	500	...
D.—Scholarships and other Miscellaneous Charges :				
D. 1.—Charges of Rajkumar and Aitchison Colleges :				
D. 1 (1).—Pay, Allowances and other Expenses ...	...	28,275	...	28,275
Non-voted	...	96,632	...	96,632
Voted	...	...	...	...
D. 1 (2).—Deduct—Recoveries from the College Funds ...	...	—19,648	19,648	...
Non-voted	...	—94,583	94,583	...
Voted	...	...	...	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Due to payment of Rs. 15,000 to the Calcutta University (*see* Notes.).

A.—Due to payment of Rs. 15,000 to the Calcutta University (see Notes).  
D. 1 (1).—Non-voted—  
D. 1 (2).—Non-voted.—

The net excess of Rs. 8,627 (i.e., Rs. 28,275 less Rs. 19,648) was due to the write back of excess recovery from Raj-Kumar College Fund (Bombay) credited to the Central Revenues in previous years. The excess remained uncovered.

The anticipated excess had been brought to the notice of the Government of India and their consent obtained before adjustment was carried out. (See Notes).

D. 1 (1).—Voted.—Represents expenditure of Rs. 66,739 for the Aitchison college (Punjab) and Rs. 29,893 for Rajkumar College (Bombay) which was initially met by the Government.

D. 1. (2).—Voted.—Represents recovery of Rs. 61,502 from the Aitchison College Committee (Punjab) and Rs. 33,081 from the Rajkumar college fund (Bombay). The short recovery of Rs. 5,237 in Punjab (i.e., Rs. 66,739 initially met by Government less Rs. 61,502 actually recovered during the year) from the Aitchison College authorities are under correspondence with the Government of India. While in Bombay Rs. 3,188 (i.e., Rs. 33,081 less Rs. 29,893) was recovered in excess and was due to recovery of arrears from the Rajkumar College Fund. (See Notes.)



Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
D. 2.—Other charges	... { Non-voted	...	2,369	...	2,369
	... { Voted	3,500	3,163	337	...
For rounding	...	500	...	500	...
Totals ...	Non-voted...	Gross	...	30,644	Excess of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 30,644.
		Deductions	...	—19,648	Excess of Net Expenditure (Non-voted) compared with Net Grant Rs. 10,996.
		Net ...	...	10,996	
	Voted	Gross	2,37,000	3,45,295	Excess of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,08,295.
		Deductions	...	—94,583	
		Net ...	2,37,000	2,50,712	Excess of Net Expenditure (Voted) compared with Net Grant Rs. 13,712.

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

D. 2.—*Non-voted*.—Due mainly to adjustment of passage pay of two officers of the Indian Educational service on Foreign Service in the Rajkumar College, Raipur for the period from 1st April 1924 to 31st March 1926. The excess remained uncovered.

## NOTES.

A.—An allotment of Rs. 13,000 was sanctioned by the Finance Department out of the reserve at their disposal (*see* list appended to Grant 70—Miscellaneous—sub-head L.).

D. 1.—The expenditure of the Aitchison College, Punjab and Rajkumar College, Bombay is, under the existing practice, met initially by Government and the whole of it is recovered from the colleges later.

The total excess of Rs. 10,996 over *non-voted* grant was due to (1) adjustment of excess recovery of Rs. 8,627 from the Rajkumar College fund relating to previous years [*vide* sub-heads D. 1 (1) and D. 1 (2)] and (2) adjustment of Rs. 2,369 mainly on account of passage pay of two officers (*vide* sub-head D. 2).

Out of the total excess of Rs. 13,712 over voted grant, Rs. 13,000 was met by allotment from the reserve at the disposal of the Finance Department, the balance of the excess was mainly due to short recovery from the Aitchison College authorities *vide* sub-head D. 1 (2) voted.

## GRANT No. 53.—MEDICAL SERVICES.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with the MEDICAL SERVICES.

Service.	Expenditure compared with Grant.			
	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "32—MEDICAL".				
A.—Medical Establishment—Superintendence :				
	Rs.			
A. 1.—Pay of Officers	<div> <div> Non- voted </div> <div> Original 2,09,800 Supplementary —18,390 </div> </div>	1,91,410	1,76,212	15,198 ...
	Voted ...	47,050	28,382	18,668 ...
A. 2.—Pay of Establishments	...	1,11,730	1,05,413	6,317 ...
A. 3.—Allowances, Honoraria, etc.	...	41,460	36,865	4,595 ...
A. 4.—Supplies and Services	...	1,000	4	996 ...
A. 5.—Contingencies	...	52,750	22,253	30,497 ...
A. 6.—Deduct—(i) Charges recovered from the Indian Research Fund Association and (ii) Expenditure charged to the Grant for Public Health No. 54	...	—66,020	—55,660	... 360
For rounding	...	—70	...	... 70

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-voted*.—Due to provision having been made for certain officers for employment under the Medical Research Department but who could not be appointed till a later date, their services being not available earlier.

A. 1.—*Voted*.—Due partly to the reasons above and partly to grant of leave out of India to the Chief Superintendent and his retirement after the expiry of leave.

A. 2.—Due to temporary transfer of some assistants to other offices and employment of officiating men on minimum pay.

A. 3.—Due to less touring done by the Director General, Indian Medical Service.

A. 4.—Due to non-publication of maps, charts and illustrations in the Annual Report of the Public Health Commissioner with the Government of India for 1923.

A. 5.—Due to erroneous provision of Rs. 29,000 on account of the cost of stationery, forms and printing work for Medical Store Depôts in the grant for Medical services instead of in the Military Estimates (see Notes.)



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Medical Establishment—District Officers :				
	Medical Rs.			
B. 1.—Simla	40,800	36,810	27,013	203
{ Non-voted { Original	—3,990			
{ Supple-				
{ mentary				
Voted	...	16,920	20,918	3,998
B. 2.—Mysore	...	1,190	1,318	128
For rounding	...	—10	...	10
C.—Other Medical Establishment :				
C. 1.—Imperial Serologist	21,600	22,200	22,200	...
{ Non-voted { Original	600			
{ Supple-				
{ mentary				
Voted	...	27,400	26,758	642
C. 2.—Chemical Examiner.	...	3,407	3,406	1
{ Original	...			
{ Supple-				
{ mentary	3,407			
D.—Hospitals and Dispensaries :				
D. 1.—Pay and Allowances and other Expenses	...	3,770	4,282	512
D. 2.—Grants-in-aid to Non-Government Medical Institutions	...	14,000	13,550	450
D. 4.—Civil Share of Cost of the Combined Civil and Military Dispensary at Simla	...	14,800	25,711	10,911
For rounding	...	30	30	...
E.—Grants for Medical Purposes	...	4,07,000	4,06,412	588
F.—X-Ray Institute, Dehra-Dun :				
F. 1.—Pay of officers	...	23,700	22,902	798
{ Non-voted	...			
{ Voted...	...	26,400	21,233	5,167
F. 2.—Pay of Establishment	...	24,840	23,160	1,680
F. 3.—Supplies and Services	...	46,840	36,140	10,700
F. 4.—Allowances and contingencies	...	14,570	15,828	1,258
For rounding	...	50	50	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

B. 1.—Voted.—Due to transfer travelling allowance and increased contingent charges. Excess to the extent of Rs. 1,848 remained uncovered.

D. 1.—The provision for cost of medicine proved inadequate. The excess remained uncovered.

D. 4.—Due to increased expenditure. Excess to the extent of Rs. 6,011 remained uncovered. (See Notes.)

F. 1.—Voted.—Due mainly to non-utilisation of the provision (Rs. 3,000) for leave salary.

F. 3.—Due mainly to less expenditure on custom duty and freight on Europe stores than anticipated.

F. 4.—Mainly to increased travelling expenses due to transfer.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
G.—English charges (High Commissioner) on Stores ...	99,000	74,589	24,411	...
H.—Loss or Gain by Exchange ...	33,000	24,328	8,672	...
For rounding {	Non voted ...	100	...	100
	Voted ...	300	...	300
Totals {	Non-voted... ..	2,77,627	2,61,733	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 15,894.
	Gross ... ..	9,84,020	8,87,144	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 96,876.
	Deductions ... ..	—66,020	—65,660	
	Voted {			
	Net ... ..	9,18,000	8,21,484	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 96,516.

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—concl'd.

G.—Savings on estimates (about Rs. 14,400) and payments carried forward (Rs. 10,000).

H.—Due to smaller expenditure in England than anticipated (*vide* remarks against sub-head G. above.).

## NOTES.

A. 3.—An allotment of Rs. 13,300 was sanctioned by the Finance Department out of the reserve at their disposal (*vide* list appended to Grant 70 Miscellaneous—sub-head L.) for travelling charges in connection with the meeting of Indian Medical Service Selection Board. The amount was not fully utilised.

D. 2.—Allotment of Rs. 13,900 was sanctioned by the Finance Department on 30th March 1926 out of the Reserve at their disposal (*vide* list appended to Grant No. 70—Miscellaneous—sub head L.) to meet grant-in-aid to Ripon Hospital Simla, (Punjab). The amount was not however, utilised as the payment could not be made in 1925-26, the sanction having reached the Accounts Office after the close of the financial year.

A. 1.—Voted Rs. 3,000 were surrendered to Government.

A. 2.—Rs. 4,000

" "

A.—5.—Rs. 29,000

" "

The savings under sub-heads A. 1 (voted), A. 5, G. and H. mainly account for the large saving under the grant.

D. 4.—Voted.—The Director General, Indian Medical Service, who was consulted as to causes of increased charges under the head furnished a statement of actual expenditure recorded by the departmental officer which does not, however, agree with the expenditure recorded in the accounts. The charges are audited by the Controller of Military Accounts, Lahore District and passed on for final adjustment in the books of the Accountant General, Central Revenues. The matter is under reference.



## A.

STATEMENT showing the financial results of the sale of X-Ray, Electro-therapeutic, Radiographic and other Electric Stores at the X-Ray Institute of India, Dehra Dun, during the year 1925-26.

Debits.				Credits.			
	Rs.	A.	P.		Rs.	A.	P.
1. Value of stores in stock on 1st April 1925 (as per statement B) ...	8,93,001	1	6	1. Value of stores issued or sold during 1925-26—			
Add under valuation of stores 1st April 1925 ...	3,88,873	4	9	(i) to the Institute ...	59,429	6	3
2. Cost of stores purchased from England and received during 1925-26 converted at the average rate of Exchange ...	89,074	2	0	(ii) to the other Central Hospitals ...	5,831	12	0
3. Cost of stores purchased in India ...	1,374	13	9	(iii) to Provincial Hospitals ...	14,684	12	6
4. Value of stores received from Military Units and Civil Hospitals during 1925-26, which are in issuable condition and for which credit was allowed ...	18,549	6	9	(iv) to Military Units ...	1,80,485	4	0
5. Carriage and other incidental charges ...	7,610	3	0	(v) to Private persons* or local bodies (including Rs. 2,100-14-0 on account of free issue to the Shahpur District Board) ...	12,441	7	0
6. Customs duty ...	14,046	7	0	2. Value of articles lost, condemned, or broken ...	1,159	14	0
7. Indirect charges on stores issued to provincial Civil and Military Hospitals, Local Bodies, etc. (vide Statement C) ...	39,967	0	0	Less proceeds of condemned or broken stores ...	385	1	0
8. Gross Profit ...				3. Loss on sale of surplus and obsolete stores at concession rates:—			
				Loss in English cost ...	10,240	9	0
				Loss on account of freight, packing ...	2,482	8	0
					12,823	1	0
				4. Loss on account of depreciation in the value of stores ...			Nil
				5. Value of stores in stock on 31st March 1926 (as per Statement 'B') ...			*11,57,026 6 0
				6. Loss ...			Nil
Total ...	14,52,496	13	9	Total ...	14,52,496	13	9
				* Serviceable Stores ...	7,69,910	3	0
				Surplus Stores ...	3,87,116	3	0
				Total ...	11,57,026	6	0

S. GHOSH,

Accountant.

H. W. PIERPOINT,

Lt.-Col.

Superintendent.

## NOTES.

1. As no regular value accounts of stores were hitherto maintained at the Institute, the values shown in the statement are only approximate.

2. In the absence of value accounts, it has not been possible to record an audit certificate on the accounts themselves. Next year a *pro forma* account in the form of a suspense register will be available and it will thus be possible for audit to record the required certificate.

3. No market rate of X-Ray articles is available in India because there are no such firms, hence no revaluation of stock according to the market rate could be made.

## B.

## STORES ACCOUNTS for 1925-26 of X-Ray, Electro-therapeutic, Radiographic and other Electric Stores at the X-Ray Institute.

	On 1st April 1925.			On 1st April 1926.		
	(1)			(2)		
	Rs.	A.	P.	Rs.	A.	P.
(i) Stores which have been and are in issuable condition ... ..	8,39,374	8	0	7,69,910	3	0
(ii) Surplus and obsolete stores .. ..	53,626	9	6	3,87,116	3	0
(iii) Stores requiring repair or undergoing repairs at the workshop ... ..						
Total ...	8,93,001	1	6	11,57,026	6	0

H. W. PIERPOINT,

Lt.-Col.,

Superintendent.

## NOTES.

1. See notes on statement A.
2. All surplus and obsolete stores *declared* as such on or before 1st April 1925 have been shewn in Column (1), but all stores *considered* to be surplus or obsolete out of the stock existing on 1st April 1926 have been entered in Column (2).
3. The stock on the 1st April 1926 was verified by the Assistant Superintendent Mr. S. R. Stracey.
4. The balance of stores at end of 1925-26 has increased. The heavy accumulation of stores and the consequent loss was commented upon in paragraph 113 of the previous Audit and Appropriation Accounts, and the Committee on Public Accounts recommended that active steps should be taken to dispose of the excess with as little loss as possible. The Committee also observed that it might even be desirable to give stores away to deserving institutions if they could not be otherwise disposed of before becoming entirely obsolete and useless.



## C.

STATEMENT showing proportionate expenditure of the X-Ray Institute at Dehra Dun, and other indirect charges debitable to stores issued to Military Hospitals, Provincial Governments and Local Bodies during the year 1925-26.

					Percentage on the value of stores leviable on stores issued to Military Hospitals, Provincial Governments and Local Bodies, etc.	Amounts.
						Rs.
1. Superintending Establishment including pay of Superintendent and Assistants ... ..	...	...	...	...	3	6,481 2 0
2. Establishment engaged on direct handling of stores ... ..	...	...	...	...	2½	5,400 15 0
3. Transport Establishment ... ..	...	...	...	...	½	1,080 3 0
4. Workshop Charges ... ..	...	...	...	...	6	12,962 5 0
5. Maintenance of stores-godowns and interest on capital cost of the godowns ... ..	...	...	...	...	4	8,641 8 0
6. Contingencies ... ..	...	...	...	...	1	2,160 6 0
7. Audit ... ..	...	...	...	...	1	2,160 6 0
8. Pensionary charges ... ..	...	...	...	...	½	1,080 3 0
Total ... ..					18½	39,967 0 0

H. W. PIERPOINT,  
Lt.-Col.,  
Superintendent.

## NOTE.

These rates are subject to approval of, and are liable to alteration by, the authorities in charge of the administration of the Institute to whom the above rates were suggested by the officer of the Indian Audit Department who inspected the Institute in October 1924.

## GRANT No. 54—PUBLIC HEALTH.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray Expenses in connection with PUBLIC HEALTH.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "33—PUBLIC HEALTH".				
A.—Public Health Establishment:				
Pay, Allowances and Expenses.	Non-voted	Original Rs. 31,300		
		Supplementary. —1,000		
	Voted	30,300	29,953	347
		8,500	9,366	866
B.—Public Health Establishment:				
Charges brought to account initially against the grant for Medical Services (No. 53)	...	63,600	62,944	656
C.—Public Health—Expenses in connection with Epidemic Diseases:				
C. 1.—Port Quarantine charges in the Madras Presidency:				
C. 1 (1).—Pay and Allowances of Officers and Establishments				
	...	20,759	18,124	2,635
C. 1 (2).—Other Expenses				
	...	6,543	4,513	2,030
C. 1 (3).—Deduct recovered from the British India Steam Navigation Company				
	...	—709	—693	16
For rounding	...	407	...	407

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Voted.—Due to expenditure in connection with the deputation of Public Health Commissioner with the Government of India to the International Sanitary Conference held in Paris.

C. 1 (1).—Due mainly to the less number of medical inspection of vessels and to the restriction in the grant of fees on that account for the days of bad weather only; also charges on account of certain menial establishment for which provision was made under this sub-head were actually booked under 'Contingencies' subordinate to the sub-head C. 1 (2).

C. 1 (2).—Due to the provision intended for unforeseen charges not having been utilised.



Service.	Expenditure compared with Grant.			
	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Public Health—Expenses in Connection with Epidemic Diseases— <i>contd.</i>				
C. 2.—Port Health Establishment, Bombay, Karachi and Aden :				
C. 2(1).—Pay of Officers				
{ Non-voted ...	48,350	47,479	871	...
{ Voted ...	26,605	23,255	3,350	...
	Rs.			
C. 2 (2).—Pay of Establishments.				
{ Non-voted. { Original ...				
{ Supplemen-				
{ tary 3,000 (a)	3,000	3,211	...	211
{ Voted	24,521	19,271	5,250	...
C. 2 (3).—Allowances, Honoraria, etc.				
{ Non-voted. { Original 10,900				
{ Supplemen-				
{ tary 4,100 (a) 15,000		14,951	49	...
{ Voted	18,532	13,386	5,146	...
C. 2 (4).—Contingencies.				
{ Non-voted { Original ...				
{ Supplemen-				
{ tary 4,300 (a) 4,300		3,520	780	...
{ Voted	30,687	18,880	11,807	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

C. 2 (3).—Voted.—Due partly to the non-utilisation of the provision of Rs. 4,100 remained vacant for about 5 months.

C. 2 (2).—Voted.—Due mainly to non-utilisation of the provision for expenditure in Aden (Rs. 3,000) which was classified as non-voted and partly to the post of one Engine Driver having remained vacant throughout the year (Rs. 1,200).

C. 2 (3).—Voted.—Due partly to the non-utilisation of the provision of Rs. 4,100 for expenditure in Aden (*vide* explanation against C. 2 (2) above) and partly to less expenditure on house rent and other allowances.

C. 2 (4).—Voted.—Due mainly to the non-utilisation of the following provision :—

Rs.	
4,300	for expenditure in Aden ( <i>vide</i> explanation against C. 2 (2) above).
5,000	for temporary quarantine arrangement for yellow fever.
9,300	

Less expenditure on repairs and maintenance of steam launches and other miscellaneous items of contingencies also contributed to the savings.

(a) Sanctioned on 23rd March 1926.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Public Health—Expenses in Connection with Epidemic Diseases— <i>contd.</i>				
C. 2 (5).—Deduct—Recovered from the Port Trusts, Bombay, Karachi and Aden.				
Non-voted ...	—29,000	—15,209	...	13,791
Voted ...	—51,000	—9,671	...	41,329
C. 2 (6).—Deduct—Recovered from the Government of Bombay.				
Non-voted ...	—15,000	—17,290	2,290	...
Voted ...	—25,000	—18,698	...	6,302
	Rs.			
C. 3.—Pilgrim charges.				
Original ...	20,000	19,617	383	...
Supplementary (a) 20,000				
C. 4.—Establishment charges paid to other Governments, Departments, etc.				
Original ...	86,000	86,000		
Supplementary (a) 86,000				
For rounding				
Non-voted ...	—250	...	...	250
Voted ...	655	...	655	...
C. 5.—Miscellaneous charges.				
Original ...	2,000	2,000	...	...
Supplementary. (b) 2,000				
D.—Bacteriological Laboratories:				
Central Research Institute, Kasauli:				
D. 1.—Pay of Officers.				
Non-voted	74,470	75,515	...	1,045
Original 75,470				
Supplementary —1,000				
Voted ...	6,600	7,550	...	950
D. 2.—Pay of Establishments	...	50,820	43,819	7,001
D. 3.—Allowances, Honoraria, etc.	...	3,200	2,874	326

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

C. 2 (5).—Voted and Non-voted.—The provision of Rs. 51,000 and Rs. 29,000 made in the original estimates represented anticipated recoveries from the three Port Trusts based on the estimated expenditure in 1925-26. The recovery effected from the Bombay Port Trust in this year amounting to Rs. 54,000 was, however, in respect of the expenditure incurred in 1924-25, during which the whole cost of the Port Health Establishment was debited against Provincial Revenues, and was accordingly credited to those revenues. This fact was mainly responsible for the large variation between the estimated amounts of recoveries (Voted and Non-voted) and the actual amounts recovered.

C. 2 (6).—Voted.—The short recovery is due to less expenditure on items C. 2 (1) to C. 2 (4), 1/4th of which is recovered from the Bombay Government.

D. 1.—Non-voted.—Mainly due to adjustment of passage-pay. Excess remained uncovered.

D. 1.—Voted.—Due to appointment of a higher paid officer as Military Assistant Surgeon.

D. 2.—Due to temporary vacancies.

(a) Voted by the Legislative Assembly in February 1926.

(b) Sanctioned on 15th March 1926.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
<b>D.—Bacteriological Laboratories :</b>					
Central Research Institute, Kasauli— <i>contd.</i>					
D. 4.—Purchase of Serum Bottles ...	10,000	2,218	17,782	...	
D. 5.—Purchase and Repair of Apparatus...	33,000	24,217	8,783	...	
D. 6.—Other Supplies ...	10,400	13,407	...	3,007	
D. 7.—Contingencies ...	40,580	34,605	5,975	...	
For rounding ...	30	...	30	...	
<b>E.—Grants-in-aid :</b>					
E. 1.—For Public Health Purposes :					
E. 1 (1).—To Indian Research Fund ...	3,00,000	3,00,000	...	...	
E. 1 (2).—To Haj Committees ...	3,000	2,896	104	...	
E. 1 (3).—To others ...	5,000	5,000	...	...	
E. 2.—For Pasteur Institute : ...	5,500	5,500	...	...	
For rounding { Non-voted ...	200	...	200	...	
{ Voted	—200			200	
<hr/>					
Totals ...	Non-voted	Gross ...	1,77,400	1,76,629	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 771.
		Deductions	—44,000	—32,499	
		Net	1,33,400	1,44,130	
	Voted	Gross ...	7,84,709	7,17,442	Excess of Net Expenditure (Non-voted) compared with Net Grant Rs. 10,730.
		Deductions ...	—76,709	—29,062	
		Net ...	7,08,000	6,88,380	
Saving of Gross Expenditure (Voted) compared with Gross Grant, Rs. 67,267.					
Saving of Net Expenditure (Voted) compared with Net Grant, Rs. 19,620.					

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 4, D. 5 and D. 6.—These new sub-heads were under one unit "Supplies and Services". Against the total grant of Rs. 63,400, actual expenditure was Rs. 39,842 resulting in a saving of Rs. 23,558. The saving under D. 4 was accomplished by using up reserve stock of serum pipettes and the saving under D. 5 was effected by curtailing orders for fresh stocks. See Notes.

D. 7.—Due mainly to transfer of provision (Rs. 7,000) on account of Customs duty on stores to "Supplies and Services".

## NOTES.

A.—Voted.—An allotment of Rs. 2,460 was sanctioned by the Finance Department out of the reserve at their disposal (see list appended to Grant 70—Miscellaneous—Sub-head L.).

C. 1 (1) and C. 1 (2).—Rs. 4,000 were surrendered to Government.

C. 2 (2), C. 2 (3) and C. 2 (4).—Rs. 11,400

D. 2, D. 4 to D. 7.—Rs. 23,500

"

"

## ACCOUNT of the Indian Research Fund for the year 1925-26.

[ SUB-HEAD E. 1 (1). ]

	Rs.
Opening balance in the Imperial Bank of India, Delhi, on 1st April 1925 ... ..	12,293
Opening balance in the Personal Ledger Deposit Account on 1st April 1925 ... ..	1,08,453
Receipts during 1925-26 ... ..	5,75,813
Total ... ..	6,96,559
Expenditure during 1925-26 ... ..	4,25,220
Closing balance on 31st March 1926 :—	
Balance in the Imperial Bank of India, Delhi, on 31st March 1926 ... ..	13,238
Balance in the Personal Ledger Deposit Account on 31st March 1926 ... ..	2,58,101
	<u>2,71,339</u>

Certified as correct.

O. S. PEREIRA,

2nd February 1927.

Assistant Accounts Officer, Central Revenues.



STATEMENT SHOWING THE FINANCIAL RESULT OF THE SALE OF VACCINES, SERA, ETC., MANUFACTURED AT THE CENTRAL RESEARCH INSTITUTE, KASauli, during the year 1925-26.

Debit.	Rs.	Credit.	Rs.
Outstanding bills on 1st April 1925	2,756		
Value of empty capsules and of vaccines and sera in stock on the 1st April 1925 as per statement A.	1,15,357	Sale proceeds—	
Proportionate amount of the pay and allowances of the staff and the contingent charges as per statement B.	1,12,162	Actual recoveries	1,76,974
Approximate overhead charges at 10 per cent. on the cost of production.*	11,216	Outstanding bills on 31st March 1926	9,872
Seventy five per cent. paid to Bacteriological Officers on the sale of curative vaccines, etc., to private institutions and individuals		Value of empty capsules and of vaccines and sera in stock on 31st March 1926 as per statement A.	85,754
		Less profit	—29,450
Total	2,43,150	Total	2,43,150

\* Includes approximate service for printing and stationery charges, interest and depreciation on value of apparatus, etc., in use, rent of buildings and pensionary charges.

FATEH CHAND,  
Head Clerk.

S. R. CHRISTOPHERS,  
Lt.-Colonel, I.M.S.,  
Director.

Audited on the basis of the figures in the books of the Institute.

GURSARAN DAS MEHTA,  
Assistant Accounts Officer, Central Revenues,  
on Inspection.

## STATEMENT A.

## STORE ACCOUNT FOR 1925-26 OF VACCINES, SERA, ETC., MANUFACTURED AT THE CENTRAL INSTITUTE, KASAILA.

	Rs.	Rs.
Empty Capsules :—		
Not vaccinated . . . . .	29,083	26,531
Vaccinated . . . . .	36,764	25,418
Filled up capsules :—		
Vaccines . . . . .	3,288	784
Sera . . . . .	131	919
Finished but not bottled :—		
Vaccines . . . . .	46,091	33,602
	1,15,357	87,254
Deduct—Approximate allowance of vaccines likely to be rejected as time expired . . . . .	...	—1,500
Total	1,15,357	85,754

FATEH CHAND,  
Head Clerk.

S. R. CHRISTOPHERS,  
Lt.-Colonel, I.M.S.,  
Director.

Audited on the basis of the figures in the books of the Institute.

GURSARAN DAS MEHTA,  
Assistant Accounts Officer, Central Revenues,  
on Inspection.



## B.

STATEMENT showing PROPORTIONATE of the CENTRAL RESEARCH INSTITUTE, KASALI, debitabie to VACCINES AND SERA for the year 1925-26.

	Proportion debitabie to vaccines and sera.	Amount.  Rs.
Pay of Officers—		
Director . . . . .	0.1	2,837
Other officers (Major L. A. P. Anderson) . . . . .	1.0	21,281
Pay of Establishments—		
Assistant Surgeon . . . . .	0.1	3,016
Sub-Assistant Surgeon . . . . .	1.0	
Clerical . . . . .	...	17,881
Non-pensionable . . . . .	...	15,975
Inferior . . . . .	...	11,147
Allowances, Honoraria, etc.—		
Sub-Assistant Surgeon's house rent and clothing allowance	all	204
Supplies and Services—		
(a) Purchase of Serum bottles . . . . .	full	2,218
(b) Purchase and repair of apparatus and other charges . . . . .	4-6ths of total supplies and services—(a).	24,173
Contingencies . . . . .	4-6th	13,410
Total		<u>1,12,162</u>

FATEH CHAND,

Head Clerk.

S. R. CHRISTOPHERS,

Lieut.-Colonel, I.M.S.,

Director.

Audited on the basis of the figures in the books of the Institute.

GURSARAN DAS MEHTA,

Assistant Accounts Officer, Central Revenues,  
on Inspection.

## GRANT No. 55.—AGRICULTURE.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with AGRICULTURE.

Services.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "34—AGRICULTURE".				
A.—Superintendence—Agricultural Institute, Pusa and Central Bureau of Animal Husbandry:				
A. 1.—Pay of Officers				
{ Non-voted	36,000	36,600	49	
{ Supplementary	600	5,780		483
A. 2.—Pay of Establishments.				
{ Original	86,500	88,000	12,173	
{ Supplementary	1,500	75,827		
A. 3.—Allowances, Honoraria, etc.	22,990	12,205	10,785	
A. 5.—Agricultural and Veterinary Publications	33,000	4,158	28,842	
A. 6.—Supplies and Services:				
A. 6(1).—Maintenance of Gas, Ice, and Electric Installations	33,000	30,659	2,341	
A. 6(2).—Other Supplies and Services.				
{ Original	12,500	99,000	32,130	
{ Supplementary	86,500	66,870		
A. 7.—Contingencies	21,340	15,643	5,697	
B.—Expert Staff:				
B. 1.—Pay of Officers				
{ Non-voted	2,18,420	1,53,032	332	
{ Supplementary	65,358	62,980		
{ Voted		51,885	11,095	

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

- A. 2.—Due to smaller expenditure on account of leave salary and to vacancies.
- A. 3.—Due to smaller travelling charges.
- A. 5.—Mainly due to transfer of printing of departmental publication from private presses to Government Press.
- A. 6 (1).—Due to smaller expenditure than originally estimated.
- A. 6 (2).—Due to smaller expenditure for fumigation of imports of American Cotton at Bombay. Savings further enhanced by re-appropriation of Rs. 900 to this head sanctioned partly in November 1925 (Rs. 600) and partly in February 1926 (Rs. 300).
- A. 7.—Due chiefly to smaller expenditure on account of service postage and telegram charges and Miscellaneous Contingencies.
- B. 1.—Voted.—Due to smaller expenditure on account of leave salary and to vacancies.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>B—Expert Staff—contd.</b>				
B. 2.—Pay of Establishments ...	1,44,850	1,27,439	17,411	...
B. 3.—Allowances, Honoraria, etc. ...	46,090	30,342	15,748	...
B. 4.—Purchase of Cattle ...	16,000	18,323	...	2,323
B. 5.—Purchase of new Machinery and Plant, Apparatus, etc., and Gas and Water Supply ...	52,940	35,523	17,417	...
B. 6.—Other Supplies and Services ...	44,500	46,798	...	2,298
B. 7.—Contingencies ...	20,490	19,529	961	...
<b>C—Experimental Farms—Imperial Cattle Breeding Farm, Karnal :</b>				
C. 1.—Pay and Allowances ...	27,610	26,916	694	...
C. 2.—Capital Expenditure—Acquisition of Additional Cattle, Land, Machinery, Plant, Buildings, etc. ...	17,000	27,958	...	10,958
C. 3.—Feed of Dairy cattle, including Grazing Charges ...	40,000	18,296	21,704	...
C. 4.—Upkeep and Replacement of Cattle, Land, Machinery, Buildings, etc. ...	3,000	2,658	342	...
C. 5.—Other Expenses ...	58,500	41,984	16,516	...
<b>D.—Sugarcane Station, Coimbatore :</b>				
	Rs.			
<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;">           D. 1.—Pay and Allowances.         </div> <div style="margin-right: 10px;"> <math>\left\{ \begin{array}{l} \text{Non-voted} \\ \text{Voted} \end{array} \right.</math> </div> <div style="margin-right: 10px;"> <math>\left\{ \begin{array}{l} \text{Original} \\ \text{Supplementary...} \end{array} \right.</math> </div> <div style="margin-right: 10px;"> <math>\left\{ \begin{array}{l} 6,930 \\ -330 \end{array} \right.</math> </div> </div>				
	6,600	6,600	...	...
D. 2.—Works (Lands, buildings, roads, etc.)	32,620	22,857	9,763	...
D. 3.—Sugarcane station—working expenses	90,000	82,784	7,216	...
	17,450	16,276	1,174	...

**EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.**

B. 2.—Due to vacancies, smaller expenditure on account of leave salary and appointment of lower paid officers in place of higher paid officers officiating in the gazetted rank.

B. 3.—Due to smaller travelling charges.

B. 4.—Due to heavier purchase of cattle.

B. 5.—Due to smaller purchases than originally estimated. The saving was further enhanced by a reappropriation of Rs. 1,430 to this head sanctioned in course of the year.

B. 6.—Due to reclamation of new lands and increased expenditure on account of "Petty construction" and "Steam tackles."

C. 1.—Due chiefly to partial non-utilization of the provision for temporary establishment.

The saving was further enhanced by a reappropriation of Rs. 2,650 to this head sanctioned partly in November (Rs. 1,500) and partly in March 1926 (Rs. 1,150).

C. 2.—Due to larger expenditure than budgeted for on account of acquisition of new lands.

C. 3.—Due to smaller purchase of additional cattle.

C. 5.—Due chiefly to smaller expenditure on account of production of grain and fodder, miscellaneous stores and freight on stores. The savings was further enhanced by a reappropriation of Rs. 1,500 to this head sanctioned in course of the year.

D. 1.—Voted.—Due to postponement of the appointments of second cane breeding officer and Assistant to cane breeding officer and partial non-utilisation of the provision for travelling allowance.

D. 2.—Due to smaller expenditure on account of building roads than originally estimated. The saving was further enhanced by a reappropriation of Rs. 11,520 to this head sanctioned in January and February 1926. See Notes.

D. 3.—Due to smaller expenditure than originally estimated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Sugarcane Station, Coimbatore— <i>contd.</i>				
D. 4.—Other Supplies and Services, and Contingencies ... ..	6,600	742	5,858	...
	Rs.			
E.—Sugar Bureau. { <i>Non-voted.</i> { <i>Original</i> 11,400	12,745	12,744	1	...
{ <i>Supplementary</i> 1,345	26,300	22,201	4,099	...
{ <i>Voted</i> ... ..				
F.—Indian Central Cotton Committee :				
F. 1.—Pay and Allowances and Other Expenses. { <i>Non-voted.</i> { <i>Original</i> 26,350	32,823	32,821	2	...
{ <i>Supplementary</i> 6,473	22,490	20,818	1,672	...
{ <i>Voted</i> ... ..	—26,350	—30,501	4,151	...
F. 2.— <i>Deduct</i> —Recovered from the Committee. { <i>Non-voted</i> ... ..	—22,490	—20,549	...	1,941
{ <i>Voted</i> ... ..				
G.—Imperial Institute of Animal Husbandry and Dairying, Bangalore :				
G. 1.—Pay and Allowances ... ..	44,820	37,774	7,046	...
G. 2.—Capital Expenditure—Acquisition of Additional Cattle, Land, Machinery, Plant, Buildings, etc. ...	15,900	22,996	...	7,096
G. 4.—Feed of Dairy Cattle including grazing charges ... ..	70,000	44,042	25,958	...
G. 5.—Purchase of Dairy Produce (includes Hire of Cattle) ... ..	55,000	28,222	26,778	...
G. 6.—Works ... ..	10,000	10,698	...	698
G. 7.—Upkeep and Replacement of Cattle, Land, Machinery, Plant, Buildings, etc. ... ..	7,000	5,650	1,350	...
G. 8.—Other Expenses ... ..	24,000	23,988	12	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 4.—Due to non-utilisation of the provision for cultivation charges.

E.—Voted.—Due to smaller travelling and contingent charges.

F. 1.—Voted.—Due to smaller expenditure on account of travelling allowances.

F. 2.—*See Notes.*

G. 1.—Due to partial non-utilisation of the provision for leave salary, temporary establishment and to vacancies.

G. 2.—Due to increased purchase of machinery and implements.

G. 4.—Due to smaller purchase of additional cattle.

G. 5.—Due to smaller purchase than originally estimated.

G. 6.—*See Notes.*

G. 7.—Due to smaller repair work. The saving was further enhanced by a re-appropriation of Rs. 1,000 sanctioned in December 1925.

G. 8.—The small saving was further enhanced by a re-appropriation of Rs. 3,000 to this head sanctioned in course of the year.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
H.—Imperial Institute of Animal Husbandry and Dairying, Wellington:—				
H. 1.—Pay and Allowances ...	25,270	20,382	4,888	...
H. 2.—Capital Expenditure—Acquisition of Additional Cattle, Land, Machinery, Plant, Buildings, etc. ...	9,000	19,402	...	10,402
H. 4.—Feed of Dairy Cattle including Grazing Charges ...	30,000	24,333	5,667	...
H. 5.—Purchase of Dairy Produce (includes hire of cattle) ...	40,000	32,692	7,308	...
H. 6.—Upkeep and Replacement of Cattle, Land, Machinery, Plant, Buildings, etc. ...	3,000	1,424	1,576	...
H. 7.—Other Expenses ...	15,200	8,177	7,023	...
I.—Anand Creamery:	Rs.			
I. 1.—Pay and Allowances { Original ... Supplementary 8,660	8,660	6,320	2,340	...
I. 2.—Purchase of Dairy produce { Original ... Supplementary 85,000	85,000	26,492	58,508	...
I. 3.—Other Supplies and Services, and Contingencies { Original ... Supplementary 23,340	33,340	22,484	10,856	...
J.—Sugarcane Service { Original ... Supplementary 29,000	29,000	28,448	552	...
K.—Miscellaneous—Medical Establishment:				
K. 1.—Pay and Allowances { Non-voted ... Voted ...	1,200 14,320	1,494 12,244	...	294
K. 2.—Medicine and Diet ...	7,000	7,707	...	707
K. 3.—Other Expenses ...	1,860	1,136	524	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

H. 1.—Due to appointment of lower paid officer and to partial non-utilisation of the provision for temporary establishment.

H. 2.—Due chiefly to larger purchase of dairy cattle.

H. 4.—Due to smaller purchase of herd.

H. 5.—Due to smaller expenditure than originally estimated.

H. 6.—Due to smaller repair work.

H. 7.—Due to smaller expenditure on account of miscellaneous stores and freight.

I. 1.—Due to vacancies.

I. 2. and I. 3.—Due to smaller expenditure owing to partial non-development of the department.

K. 1.—Non-voted.—Due to adjustment of arrear charges after the close of the year. The excess remained uncovered.

K. 1.—Voted.—Due to non-utilization of the provision for leave salary and to vacancy.

K. 3.—Due to smaller contingent expenditure, Rs. 420 reappropriated to other heads in course of the year.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
L.—Miscellaneous—Estate Establishment:				
L. 1.—Pay and Allowances ...	9,070	13,450	...	4,380
L. 2.—Petty construction and upkeep of Estate ...	15,550	14,076	1,474	...
L. 3.—Other Expenses ...	13,330	9,761	3,569	...
For rounding ... { Non-voted ...	50	...	50	...
... { Voted ...	—160	...	...	160
	Gross ...	2,43,050	2,42,911	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 139.
	Non-voted ... Deductions ...	—26,350	—30,501	Saving of Net Expenditure (Non-voted) compared with Net Grant Rs. 4,290.
	Net ...	2,16,700	2,12,410	
Totals : { Gross ...	15,98,490	12,46,852	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 3,51,638.	
	Voted ... Deductions ...	—22,490	—20,549	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 3,49,697.
	Net ...	15,76,000	12,26,303	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

L. 1.—Due to entertainment of additional temporary establishment sanctioned by Government and was covered by re-appropriation of Rs. 4,898 sanctioned in course of the year. A sum of Rs. 700 was, however, surrendered from this head, the result being a net excess of Rs. 182 which remained uncovered.

L. 2.—Due to smaller expenditure on account of upkeep.

L. 3.—Due to smaller contingent expenditure.

## NOTES.

1. Out of the total voted saving, a sum of Rs. 2,99,210 was surrendered to Government.

2. Supplementary grants (Non-voted) of Rs. 600 under sub-head A. 1, Rs. 4,215 under B. 1, and Rs. 1,345 under E. were sanctioned by the Government of India, Finance Department on 27th March 1926.

3. Supplementary grant of Rs. 2,44,000 was sanctioned by the Legislative Assembly in September 1925 (*vide* sub-heads A. 2, A. 6 (2), I. (1), I. (2), I. (3) and (J)).

D. 2.—The only important major work was acquisition of lands for which no detailed estimates were submitted. Grant Rs. 40,000; expenditure Rs. 58,100; completed.

4. F. 1 & F. 2.—*Non-voted*.—The original grant under F. 1 was Rs. 26,350 and this amount was budgeted for as recoverable from the Committee under F. 2. The grant was subsequently increased by a reappropriation of Rs. 5,475 on account of payment of arrear overseas pay sanctioned with retrospective effect. Against this increase the recovery amounted to Rs. 4,151. The recovery fell short of the grant by Rs. 2,322 in consequence of the fact that this amount represented Passage Pay and Overseas Pay during leave which was not recoverable from the Committee.

F. 1 and F. 2 Voted.—The recovery fell short of the estimate by Rs. 269—this amount representing leave salary not recoverable from the Committee.

G. 6.—The only work under this head was erection of a new Hostel for Students. Estimate Rs. 10,000, expenditure to 31st March 1926 Rs. 10,698; completed.



STORE ACCOUNT for the ANIMALS belonging to the IMPERIAL CATTLE-BREEDING  
FARM, KARNAL, for the year 1925-26.

## STATEMENT I.—BALANCES.

	Rs.	A.	P.
Balance on 1st April 1925 . . . . .	50,074	10	8
Receipts (Statement II) . . . . .	20,328	1	0
	70,402	11	8
Issues (Statement III) . . . . .	13,128	7	11
Balance on 31st March 1926 . . . . .	57,274	3	9

## STATEMENT II.—RECEIPTS.

By Cash purchase . . . . .	8,649	15	0
By Book transfer . . . . .	4,147	15	0
By Increase in value through re-valuation . . . . .	7,530	3	0
	20,328	1	0

## STATEMENT III.—ISSUES.

To Sales (and transfers) . . . . .	4,825	8	0
To Deaths . . . . .	1,299	7	3
To Decrease in value through revaluation . . . . .	7,003	8	8
	13,128	7	11

Name of the agency employed for the verification and re-valuation—Agricultural Adviser to the Government of India, *rusta*.

F. B. HARRISON,  
Accountant.

S. COX,  
Superintendent.

D. COLIN CAMPBELL,

31st January 1927.

Director, Commercial Audit.





Dr.

## TRADING ACCOUNT OF IMPERIAL CATTLE-BREEDING FARM, KARNAL

Particulars.	Expenditure.	Amount due by dairy at end of the period.	Value of stocks at beginning of the period.	Total (2 + 3 + 4).	Amount due by dairy at beginning of the period.	Value of stocks at end of the period.	Total deductions (5 + 7).
1	2	3	4	5	6	7	8
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
To Expenditure as per Cash Book under the revenue heads:—							
<b>DIRECT CHARGES.</b>							
1. Grain and fodder...	18,320 8 3	235 8 9	10,274 4 3	28,830 5 3	75 4 0	11,063 3 1	12,038 7 1
2. Rent and grazing...	...	...	...	...	...	...	...
3. Purchase of dairy produce ...	148 11 0	221 0 0	348 14 6	718 9 6	...	404 15 9	404 15 9
4. Ice, salt, acid, etc.	10,495 8 9	3 9 6	10,041 8 2	20,540 10 5	51 0 0	19,086 11 3	10,087 11 3
<b>GENERAL STANDING CHARGES.</b>							
<i>Accommodation.</i>							
5. Rent of hired buildings ...	...	...	...	...	...	...	...
6. Repairs (Stores and Charges) ...	2,584 13 9	229 12 0	271 8 5	3,086 2 2	135 4 3	93 1 8	228 5 11
7. Rents and taxes...	...	...	...	...	...	...	...
8. Conservancy charges ...	73 7 0	...	...	73 7 0	...	...	...
<i>Plant and Machinery.</i>							
9. Workshops, repairs, etc. (Stores and Charges) ...	2,360 13 8	65 15 9	2,975 12 6	5,411 9 11	31 0 0	3,422 15 7	3,453 15 7
<i>Production of Grain and Fodder.</i>							
10. Cultivation charges ...	14,880 15 6	318 12 6	683 7 5	15,882 3 5	85 10 0	348 8 10	434 2 10
<i>Fuel, light, water and Miscellaneous stores.</i>							
11. Fuel, light, water, etc. ...	2,292 11 9	8 1 3	422 15 6	2,722 12 6	11 5 0	359 2 0	370 7 6
12. Durable articles costing Rs. 200 or less each ...	94 14 0	...	574 5 4	609 3 4	...	503 2 0	503 2 0
13. Medical Stores ...	731 10 6	25 9 9	526 13 1	1,284 1 4	1 12 0	654 8 10	656 4 10

for the period 1st April 1925 to 31st March 1926.

Cr.

Net expenditure for the period (5-8).	Particulars.	Receipts.	Amount due to dairy at the end of the period.	Total (11 + 12).	Amount due to dairy at beginning of the period.	Net receipts for the period (13-14).
9	10	11	12	13	14	15
Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
16,791 14 2						
...						
313 0 9						
1,452 15 2	By receipts as per Cash Book under the revenue heads:—					
	1. Dairy produce ...	11,079 6 6	5,198 11 0	16,278 1 6	3,326 2 9	12,951 14 9
...						
2,857 12 3	2. Sale of skins ...	18 8 0	...	18 8 0	...	18 8 0
...						
73 7 0	3. Grain and fodder ...	54,197 10 4	5,363 4 9	62,560 15 1	2,602 0 9	59,958 14 4
	4. Piggery receipts ...	...	...	...	...	...
1,957 10 4						
	5. Miscellaneous receipts ...	9,533 9 11	1,945 8 9	11,483 2 8	46 13 6	11,435 5 0
15,448 0 7						
2,355 5 6						
166 1 4						
827 12 6						



Dr.

## TRADING ACCOUNT of IMPERIAL CATTLE BREEDING FARM, KARNAL.

Particulars.	Expenditure.	Amount due by dairy at the end of the period.	Value of stocks at the beginning of the period.	Total (2 + 3 + 4).	Amount due by dairy at the beginning of the period.	Value of stocks at the end of the period.	Total deductions (6 + 7).
1	2	3	4	5	6	7	8
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
<b>ADMINISTRATION CHARGES.</b>							
<i>Form establishment and contingencies.</i>							
14. Pay and allowances of European managers and students ...	7,186 0 0	615 0 0	...	7,801 0 0	885 0 0	...	885 0 0
15. Pay and allowances of Indian establishments ...	17,256 13 1	1,818 1 0	...	19,074 14 1	1,140 9 0	...	1,140 9 0
16. Leave and superannuation allowances.	...	...	...	...	...	...	...
17. Contingencies and Miscellaneous charges ...	2,258 5 0	198 12 0	85 3 6	2,542 4 6	138 0 0	60 15 6	198 15 6
18. Refund of coupons and deposits ...	...	...	...	...	...	...	...
<i>Transportation charges.</i>							
19. Travelling allowance and out-station allowances.	2,503 9 0	157 5 0	...	2,660 14 0	58 11 0	...	58 11 0
20. Freight on Stones.	4,824 2 0	...	...	4,824 2 0	...	...	...
21. Sea, mechanical transport and road charges ...	...	...	...	...	...	...	...
22. <i>Head Quarters and other yearly charges</i> ...	...	...	...	...	...	...	...
<b>TOTAL :</b>	<b>86,021 15 3</b>	<b>3,887 7 6</b>	<b>20,208 12 8</b>	<b>1,14,123 3 2</b>	<b>2,313 7 3</b>	<b>26,847 4 6</b>	<b>29,160 11 9</b>

To net reductions in the value of Capital as per the attached Capital Account

To Estimated value of Standing Crops on 31st March 1925 or 1st April 1925

To profit made

GRAND TOTAL

NOTE.—The figures in columns 12 and 14 represent the amount due to the dairy by customer<sup>9</sup>

Karnal.

F. B. HARRISON,

20th April 1926.

Accountant.

I. C. B. Farm, Karnal.

Certified correct subject to the remarks contained in my report.

D. COLIN CAMPBELL,

Director of Commercial Audit.

for the period 1st April 1925 to 31st March 1926—*contd.*

Cr.

Net expenditure for the period (5-8).	Particulars.	Receipts.	Amount due to dairy at the end of the period.	Total (11 + 12).	Amount due to dairy at the beginning of the period.	Net receipts for the period (13-14).
9	10	11	12	13	14	15
Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	By receipts as per Cash Book under capital heads—					
	1. Land and improvements to lands ...	...	...	...	...	...
7,216 0 0	2. Buildings and accessories ...	...	...	...	...	...
17,934 5 1	3. Live stock—					
...	Dairy cattle ...	3,488 8 0	12 0 0	3,500 8 0	...	3,500 8 0
2,343 5 0	4. Live stock—					
...	Draught animals ...	29 0 0	...	29 0 0	...	29 0 0
2,602 3 0	5. Plant, machinery and implements ...	...	...	...	...	...
4,834 2 0						
...						
...						
76,962 7 8	TOTAL ...	78,340 10 9	15,522 8 6	93,869 3 3	6,065 1 2	87,804 2 1
0,374 3 0	By net increase (other than purchases and transfers from other farms and departments) in the value of Capital as per the attached Capital Account ...					7,530 3 0
19,300 0 0	By estimated value of standing crops on 31st March 1926 ...					30,000 0 0
8,097 10 5	By loss sustained ...	...	...	...	...	...
1,25,334 5 1				GRAND TOTAL ...		1,25,334 5 1

less the amount due to customers by the dairy for unredeemed coupons and deposits.

S. COX,

Superintendent,

Imperial Cattle-Breeding Farm, Karnal.

dated 16th July 1926 on the accounts for the half year ending 31st March 1926.



CAPITAL ACCOUNT of the IMPERIAL CATTLE-BREEDING FARM, KARNAL, for the period 1st April 1925 to 31st March 1926.

Particulars.	Land and improvements to land.	Buildings and accessories.	Live stock.		Plant, Machinery and implements.	TOTAL.
			Dairy Cattle.	Draught animals.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Opening balance on 1st April 1925. ...	59,338 0 0	64,413 4 4	47,704 10 8	2,370 0 0	71,422 0 0	2,75,267 15 0
2. Purchases ...	...	13,808 5 6	7,000 15 0	1,040 0 0	1,813 1 0	24,271 5 6
3. Transfers from other Farms and Departments. ...	...	...	4,147 15 0	...	...	4,147 15 0
4. Appreciation charges ...	...	...	3,320 0 0	40 0 0	...	3,360 0 0
5. Increase in value through re-valuation by biennial or other valuation committees. ...	...	...	4,160 3 0	10 0 0	...	4,170 3 0
6. Transfers from stock ...	...	...	...	...	...	...
Net increase (4+5+6) ...	...	...	7,480 3 0	50 0 0	...	7,530 3 0
Grand Total ...	59,356 0 0	78,221 9 10	66,942 11 8	2,460 0 0	73,235 1 0	3,11,217 0 6
1. Depreciation charges ...	...	966 10 1	...	...	6,279 1 0	7,245 11 1
2. Decrease in value through re-valuation by biennial or other valuation committees. ...	...	...	6,778 8 8	225 0 0	...	7,003 8 8
3. Casualties ...	...	...	1,009 7 3	290 0 0	...	1,299 7 3
4. Condemnations ...	...	...	1,333 0 0	180 0 0	...	1,513 0 0
5. Transfers to other Farms and Departments. ...	...	...	3,392 8 0	...	...	3,392 8 0
6. Transfers to stock ...	...	...	...	...	...	...
Net reductions (1 to 6) ...	...	966 10 1	12,413 7 11	695 0 0	6,279 1 0	20,374 3 0
Closing balance on 31st March 1926. ...	59,356 0 0	77,254 15 9	54,529 3 9	2,765 0 0	66,956 0 0	2,90,843 3 6

Karnal,  
19th April 1926.

F. B. HARRISON,  
Accountant.

S. COX,  
Superintendent.

Certified correct subject to the remarks contained in my report dated 18th July 1926 on the accounts for the half year ending 31st March 1926.

29th January 1927.

D. COLIN CAMPBELL,  
Director of Commercial Audit.

STORE ACCOUNT for the ANIMALS BELONGING to the IMPERIAL INSTITUTE of  
ANIMAL HUSBANDRY and DAIRYING at WELLINGTON for 1925-26.

## STATEMENT I.—BALANCES.

	Rs.	A.	P.
To Balance on 1st April 1925 . . . . .	35,427	8	0
Receipts (Statement II) . . . . .	11,724	4	0
	<hr/>		
	47,151	12	0
Issues (Statement III) . . . . .	8,438	12	0
	<hr/>		
	38,713	0	0
	<hr/>		

## STATEMENT II.—RECEIPTS.

By Cash purchase . . . . .	10,808	0	0
By Book Transfer . . . . .	916	4	0
	<hr/>		
	11,724	4	0
	<hr/>		

## STATEMENT III.—ISSUES.

To Sales . . . . .	2,740	0	0
To Deaths . . . . .	1,410	0	0
To Decrease in value through revaluation . . . . .	4,288	12	0
	<hr/>		
	8,438	12	0
	<hr/>		

Name of agency employed for the verification and revaluation :—Agricultural Adviser to Government.

C. L. V. NAIDOO,  
Accountant.

E. G. WHITTICK,  
Superintendent.

Checked and found correct.

A. RANGASWAMI IYER,  
Assistant Director of Commercial Audit.



Balance Sheet of the Imperial Institute of Animal Husbandry and Dairying, Wellington, as at 31st March 1926.

Liabilities.		Rs. A. P.	Assets.		Rs. A. P.	Rs. A. P.
To Liabilities	...	2,011 2 3	By Capital :—	...	8,717 0 0	...
	...		Land	...	...	...
	...		Buildings	...	69,143 0 0	...
To Government	...	1,07,352 11 9	Live-stock	{ Dairy	37,903 0 0	...
	...			{ Draught	1,110 0 0	...
To Pay and Accounts Officer, Calcutta, for permanent advance	...	1,000 0 0	Plant and furnishings	...	14,317 0 0	...
To Profit made up to previous year	...	982 7 3	By Stock	...	...	1,30,800 0 0
To Profit made in current year	...		By Cash in hand	...	...	18,901 13 8
	...		By Outstandings	...	...	26 12 0
	...		By permanent advance :—	...	...	3,168 2 3
	...		Bills pending recoupment	...	314 15 3	...
	...		Cash in hand	...	685 0 9	1,000 0 0
	...		By loss sustained up to previous year...	...	...	9,616 12 4
	...		By loss sustained in current year	...	...	8,342 13 0
TOTAL	...	1,71,946 5 3	TOTAL	...	...	1,71,946 5 3

Wellington,  
20th April 1928.

C. L. V. NAIDOO,  
Accountant.

E. G. WHITTICK,  
Superintendent

Audited and found correct, subject to the remarks in the Audit Report.

A. RANGASWAMI IYER,  
11th August 1926,  
Assistant Director of Commercial Audit.

CAPITAL ACCOUNT of the IMPERIAL INSTITUTE of ANIMAL HUSBANDRY and DAIRYING, WELLINGTON,  
for the year 1925-26.

Particulars.	Land and improvements to land.	Buildings and accessories.	Live stock.		Plant, Machinery and implements.	Total.
			Dairy Cattle.	Draught animals.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Opening balance on 1st April 1925	5,717 0 0	67,361 0 0	34,007 8 0	1,370 0 0	12,418 0 0	1,20,913 8 0
2. Purchases	...	1,311 7 6	10,808 0 0	...	1,832 15 0	13,652 6 6
3. Transfers from other Farms and Departments	...	1,517 0 0	916 4 0	...	1,931 0 0	4,364 4 0
4. Appreciation charges	...	...	...	...	...	...
5. Increase in value through revaluation by biennial or other valuation committees.	...	...	1,340 0 0	...	...	1,340 0 0
6. Transfers from stock	...	...	...	...	100 0 0	100 0 0
Net increases (4+5+6)	...	...	1,340 0 0	...	100 0 0	1,440 0 0
Grand Total	8,717 0 0	70,179 7 6	47,121 12 0	1,370 0 0	15,961 15 0	1,43,370 2 6
1. Depreciation charges	...	1,018 8 6	...	...	1,004 15 0	2,682 4 6
2. Decrease in value through revaluation by biennial or other valuation committees.	...	...	5,528 12 0	100 0 0	...	5,628 12 0
3. Casualties	...	...	1,250 0 0	160 0 0	...	1,410 0 0
4. Condemnations	...	...	2,740 0 0	...	...	2,740 0 0
5. Transfers to other Farms and Departments	...	...	...	...	...	...
6. Transfers to stock	...	...	...	...	...	...
7. Decrease due to refund by Military Works Services being unspent balance of contribution work, viz., construction of a culvert	...	18 2 0	...	...	...	18 2 0
Net reductions (1 to 6)	...	1,036 7 6	9,518 12 0	260 0 0	1,064 15 0	12,460 2 6
Closing balance	8,717 0 0	69,143 0 0	37,603 0 0	1,110 0 0	14,317 0 0	1,30,860 0 0

Wellington,  
20th April 1926.C. L. V. NAIDOO,  
Accountant.E. G. WHITTICK,  
Superintendent.

A. RANGASWAMI IYER,

Assistant Director, Commercial Audit.

11th August 1926



Dr.

## TRADING ACCOUNT of the IMPERIAL INSTITUTE of ANIMAL HUSBANDRY and

Particulars.	Expenditure.	Amount due by dairy at end of the period.	Value of stocks at beginning of the period.	Total (2 + 3 + 4).	Amount due by dairy at beginning of the period.	Value of stocks at end of the period.	Total deductions (6 + 7).
1	2	3	4	5	6	7	8
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
To Expenditure as per Cash Book under the Revenue Heads:—							
1. Rent and Repairs to Buildings including Taxes...	983 8 2	6 0 0	536 6 0	1,525 14 2	78 8 0	306 5 2	474 13 2
2. Repairs to Plant, machinery and Implements ...	470 6 0	8 4 6	1,195 4 2	1,673 14 8	16 2 0	1,022 12 10	1,038 14 10
3. Feed of dairy cattle including grazing charges	24,332 1 8	211 12 0	4,839 9 3	29,383 6 11	2,945 9 8	5,088 14 7	8,037 8 3
4. Hire of cattle and purchase of dairy produce...	33,800 8 11	184 7 0	185 12 6	34,170 12 5	1,607 13 0	670 4 5	2,178 1 5
5. Chemicals and other manufacturing sundries ...	132 10 0	...	192 2 9	324 12 9	...	151 6 8	151 6 8
6. Production of grain and fodder cultivation charges ...	2,000 6 0	202 4 9	72 8 9	2,275 3 6	19 1 0	189 4 10	208 5 10
7. Fuel, light, water and miscellaneous Stores	3,306 6 6	92 15 0	8,561 6 5	11,960 11 11	577 14 9	10,442 13 11	10,820 13 8
8. Medical Stores	235 10 0	...	737 11 3	973 5 3	...	733 4 6	733 4 0
9. Pay of establishment, European	6,962 1 6	600 0 0	...	7,562 1 6	565 0 0	...	565 0 0
10. Pay of establishment, Indian...	12,596 11 0	1,002 1 0	...	13,600 12 0	1,073 7 0	...	1,073 7 0
11. Contingencies and miscellaneous charges	1,465 7 9	107 0 0	344 2 9	1,906 10 6	55 11 0	306 10 9	362 5 9
12. Travelling and Motor Cycle allowances ...	504 15 0	10 0 0	...	604 15 0	38 13 0	...	38 13 0
13. Ball charges ...	932 8 0	136 6 0	...	1,068 14 0	18 1 0	...	18 1 0
Total ...	87,815 4 6	2,611 2 3	16,604 15 10	1,07,091 6 7	6,798 0 5	18,901 13 8	25,699 14 1

To net reductions in the value of Capital as per the attached Capital Account ...

GRAND TOTAL ...

NOTE.—The figures in columns 12 and 14 represent the amount due to the dairy by customers less the amount due to

Wellington,

C. L. V. NAIDOO,

20th April 1926.

Accountant.

Audited and found correct subject to the remarks in the Audit Report.

11th August 1926.

A. RANGASWAMI IYER,  
Assistant Director of Commercial Audit.

Cr.

DAIRYING, WELLINGTON, for the period 1st April 1925 to 31st March 1926.

Net expenditure for the period (5-8).	Particulars.	Receipts.	Amount due to dairy at the end of the period.	Total (11 + 12).	Amount due to dairy at beginning of the period.	Net receipts for the period (13-14).
9	10	11	12	13	14	15
Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	By receipts as per Cash Book under the revenue heads :-					
1,051 1 0	1. Dairy produce ...	74,104 1 3	2,808 1 3	77,002 2 6	2,643 5 2	74,448 13 4
634 15 10	2. Ice sales ...	...	...	...	...	...
21,345 14 8	3. Piggery receipts ...	...	...	...	...	...
	4. Grain and fodder ...	2,806 0 10	123 10 6	2,980 11 4	314 13 0	2,674 14 4
	5. Miscellaneous receipts ...	2,229 8 0	146 6 6	2,375 14 6	63 14 2	2,312 0 4
31,992 11 0	Total ...	79,289 10 1	3,168 2 3	82,457 12	3,022 0 4	79,435 12 0
173 6 1	By receipts as per Cash Book under capital heads :-					
7,006 13 8	1. Lands ...	...	...	...	...	...
	2. Buildings ...	18 2 0	...	18 2 0	...	18 2 0
1,130 15 3	3. Live stock ...	4,635 0 0	...	4,635 0 0	...	4,635 0 0
240 0 9	4. Plant and Furnishings ...	...	...	...	...	...
6,997 1 6						
12,628 5 0						
1,004 4 9						
566 2 0						
1,060 13 0						
81,391 8 6	TOTAL ...	83,942 12 1	3,168 2 3	87,110 14 4	3,022 0 4	84,088 14 0
12,480 2 6	By net additions (other than purchases and transfers from other farms and departments) in the value of Capital as per the attached Capital Account ...					1,440 0 0
93,871 11 0	By loss sustained ...					8,342 13 0
	GRAND TOTAL ...					93,871 11 0

customers by the dairy for unredeemed coupons and deposits.

E. G. WHITTICK,  
Superintendent.



STORE ACCOUNT for the ANIMALS BELONGING to the IMPERIAL INSTITUTE of ANIMAL  
HUSBANDRY and DAIRYING at BANGALORE for 1925-26.

## STATEMENT I.—BALANCES.

	Rs.	A.	P.
Balance on 1st April 1925 . . . . .	90,834	0	0
Receipts (Statement II) . . . . .	15,485	1	1
	1,06,319	1	1
Issues (Statement III) . . . . .	34,592	1	1
Balance on 1st April 1926 . . . . .	71,727	0	0

## STATEMENT II.—RECEIPTS.

By Cash purchase . . . . .	6,981	10	0
By Book Transfer . . . . .	4,468	7	1
By Increase in value through revaluation . . . . .	4,035	0	0
	15,485	1	1

## STATEMENT III.—ISSUES.

To Sales . . . . .	12,470	0	0
To Transfers to other Farms . . . . .	400	0	0
To Deaths . . . . .	10,960	0	0
To Decrease in value through revaluation . . . . .	10,762	1	1
	34,592	1	1

Name of the agency employed for the verification and revaluation.—The Agricultural  
Adviser to the Government of India.

R. S. RAU,  
Accountant.

F. E. TRAYNOR,  
Superintendent,  
Imperial Institute of Animal  
Husbandry and Dairying, Bangalore.

Bangalore,  
22nd November 1926.

Checked and found correct.

A. RANGASWAMI IYER,  
Assistant Director of Commercial Audit.

**BALANCE SHEET of the IMPERIAL INSTITUTE of ANIMAL HUSBANDRY and DAIRYING, BANGALORE, as at 31st March 1926.**

**LIABILITIES.**

**ASSETS.**

	Rs.	A.	P.	Rs.	A.	P.
To Liabilities ...	...	8,871	3	0		
To Government ...	...	3,72,599	2	7		
To Government permanent advance ...	...	2,000	0	0		

Bangalore,  
2nd July 1926.

R. SURYANARAYANA RAU,  
Accountant.

F. E. TRAYNOR,  
Superintendent.

Certified correct, subject to the remarks in the Audit Report.

A. RANGASWAMI IYER,  
Assistant Director of Commercial Audit,  
Camp, Bangalore.



Dr.

## TRADING ACCOUNT of the IMPERIAL INSTITUTE of ANIMAL HUSBANDRY and DAIRY

Particulars. 1	Expenditure. 2	Amount due by dairy at end of the period. 3	Value of stocks at the beginning of the period. 4	Total (2 + 3 + 4). 5	Amount due by dairy at beginning of the period. 6	Value of stocks at the end of the period. 7	Total deductions (6 + 7). 8
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
To Expenditure as per Cash & Book under the revenue heads:—							
<b>DIRECT CHARGES.</b>							
1. Grain and fodder	43,582 0 7	2,805 14 0	13,903 6 2	60,681 4 9	276 0 0	11,278 0 3	11,553 0 3
2. Rent and grazing	159 14 0	...	...	159 14 0	...	...	...
3. Purchase of dairy produce	28,301 9 5	1,971 14 0	8,130 8 0	38,403 15 5	925 7 1	13,333 4 0	14,258 11 1
4. Ice, salt, acid, etc.	751 10 0	51 5 0	429 6 10	1,232 5 10	11 5 0	479 4 2	490 12 2
<b>GENERAL STANDING CHARGES.</b>							
<i>Accommodation.</i>							
5. Rent of hired buildings	...	...	...	...	...	...	...
6. Repairs (Stores and Charges)	941 12 11	142 8 0	1,288 3 3	2,372 8 2	67 13 6	1,185 3 0	1,253 0 6
7. Rents and taxes	...	...	...	...	...	...	...
8. Conservancy charges.	...	...	...	...	...	...	...
<i>Plant and machinery.</i>							
9. Workshops, repairs, etc. (Stores and charges)	4,870 14 3	330 12 6	3,010 13 0	8,212 7 9	372 12 10	3,418 6 8	3,691 3 6
<i>Production of Grain and Fodder.</i>							
10. Cultivation charges	426 0 0	...	75 14 8	501 14 8	...	54 0 0	54 0 0
<i>Fuel, light, water and miscellaneous stores.</i>							
11. Fuel light, water, etc.	12,129 5 2	220 8 6	6,825 1 5	18,974 15 1	639 3 3	7,397 13 10	8,067 1 1
12. Durable articles costing Rs. 200 or less each	1,626 7 0	...	1,865 0 0	3,491 7 0	...	2,104 1 0	2,104 1 0

ING, BANGALORE, for the period 1st April 1925 to 31st March 1926.

Cr

Net expenditure for the period (6—8). 9	Particulars. 10	Receipts. 11	Amount due to dairy at the end of the period. 12	Total (11 + 12). 13	Amount due to dairy at beginning of the period. 14	Net receipts for the period (13—14). 15
Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
49,128 4 6	By receipts as per Cash Book under the revenue heads:—					
129 14 0	1. Dairy produce ...	1,24,344 14 3	7,478 8 2	1,31,823 6 5	8,800 8 5	1,22,962 14 0
24,145 4 4						
741 9 8	2. Sale of skins ...	...	...	...	...	...
	3. Grain and fodder . ...	845 0 9	76 3 3	921 4 0	98 7 2	822 12 10
...						
1,119 7 8	4. Piggery receipts ...	...	...	...	...	...
...						
...	5. Miscellaneous receipts . ...	9,017 14 6	312 8 6	9,330 7 0	412 13 10	8,917 9 2
4,521 4 3	6. Fees from students ...	3,695 0 0	15 0 0	3,710 0 0	—30 0 0	3,740 0 0
447 14 8						
	By receipts as per Cash Book under capital heads—					
10,917 14 0	1. Land and improvements to land. ...	...	...	...	...	...
1,377 6 0						



## Dr. TRADING ACCOUNT of the IMPERIAL INSTITUTE of ANIMAL HUSBANDRY and DAIRY

Particulars.	Expenditure.	Amount due by dairy at end of the period.	Value of stocks at beginning of the period.	Total (2 + 3 + 4).	Amount due by dairy at beginning of the period.	Value of stocks at end of the period.	Total deductions (6 + 7).
1	2	3	4	5	6	7	8
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
ADMINISTRATION CHARGES.							
<i>Farm establishment and contingencies.</i>							
13. Pay and allowances of European managers and students ...	11,081 5 0	645 0 0	...	11,726 5 0	1,055 0 0	...	1,055 0 0
14. Pay and allowances of Indian establishments ...	24,822 9 0	2,008 9 0	...	26,831 2 0	2,115 0 0	...	2,115 0 0
15. Leave and superannuation allowances ...	...	...	...	...	...	...	...
16. Contingencies and Miscellaneous charges ...	8,840 9 4	446 10 0	275 4 3	7,563 7 7	...	396 8 0	396 8 0
17. Refund of coupons and deposits ...	145 12 0	...	...	145 12 0	...	...	...
<i>Transportation charges.</i>							
18. Travelling allowance and entestation allowances ...	2,058 12 0	192 8 0	...	2,251 4 0	101 0 0	...	101 0 0
19. Rail charges ...	3,300 8 0	55 10 0	...	3,356 2 0	...	...	...
20. Sea, mechanical transport and road charges ...	...	...	...	...	...	...	...
21. <i>Head-Quarters and other yearly charges</i> ...	...	...	...	...	...	...	...
TOTAL ...	1,41,339 0 8	8,871 3 0	35,684 9 7	1,85,804 13 3	5,482 12 8	39,846 8 11	45,129 5 7

To net reductions in the value of Capital as per the attached Capital Account ...  
 To profit made ...  
 GRAND TOTAL ...

NOTE—The figures in columns 12 and 14 represent the amount due to the dairy by customers less the amount due to R. SURYANARAYANA RAU,

Accountant.

BANGALORE,

31st March 1926.

Certified correct, subject to the remarks made in the Audit Report.

A. RANGASWAMI IYER,

Assistant Director of Commercial Audit,  
 Camp, Bangalore.

MGO, BANGALORE, for the period 1st April 1925 to 31st March 1926—*contd.*

Cr.

Net expenditure for the period. (5-8).	Particulars.	Receipts.	Amount due to dairy at the end of the period.	Total (11+12).	Amount due to dairy at beginning of the period.	Net receipts for the period. (13-14).
9	10	11	12	13	14	15
Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	2. Buildings and accessories ...	...	...	...	...	...
10,671 5 0						
	3. Live stock—					
24,716 2 0	Dairy cattle ...	11,366 4 0	...	11,366 4 0	...	11,366 4 0
...						
7,166 16 7						
	4. Live stock—					
145 12 0	Draught animals ...	121 0 0	...	121 0 0	...	121 0 0
2,160 4 0						
3,356 2 0	5. Plant, machinery and implements.	2,001 0 0	...	2,001 0 0	...	2,001 0 0
...						
...						
1,40,765 7 8	TOTAL	1,51,291 1 6	7,882 3 11	1,59,273 5 5	3,341 13 5	1,40,931 9 0
43,736 0 1	By net increase (other than purchases and transfers from other farms and departments) in the value of Capital as per the attached Capital Account.					4,035 0 0
...	By loss sustained . . . . .					30,534 13 9
1,84,501 7 9				GRAND TOTAL		1,84,501 7 9

customers by the dairy for unredeemed coupons and deposits.

F. E. TRAYNOR,

Superintendent,

The Imperial Institute of Animal Husbandry  
and Dairying, Bangalore.



CAPITAL ACCOUNT of the IMPERIAL INSTITUTE of ANIMAL HUSBANDRY & DAIRYING, BANGALORE,  
for the period from 1st April 1925 to 31st March 1926.

Particulars.	Land and improvements to land.		Buildings and accessories.		Live stock.				Plant, Machinery and implements.		TOTAL.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1. Opening balance on 1st April 1925 ... ..	22,953	0 0	1,40,450	0 0	88,600	0 0	2,225	0 0	36,340	0 0	2,99,807	0 0
2. Purchases ... ..	...	...	11,782	14 0	6,981	10 0	...	...	9,237	1 0	27,991	9 0
3. Transfers from other Farms and Departments ... ..	...	...	...	...	4,468	7 1	...	...	...	...	4,468	7 1
4. Appreciation charges ... ..	...	...	...	...	...	...	...	...	...	...	...	...
5. Increase in value through re-valuation by biennial or other valuation Committees ... ..	...	...	...	...	4,035	0 0	...	...	...	...	4,035	0 0
6. Transfers from stock ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Net increases (4+5+6) ... ..	...	...	...	...	4,035	0 0	...	...	...	...	4,035	0 0
GRAND TOTAL ... ..	22,953	0 0	1,61,262	14 0	1,04,094	1 1	2,225	0 0	45,567	1 0	3,36,102	0 1
1. Depreciation charges ... ..	...	...	2,680	14 0	10,617	1 1	145	0 0	4,404	1 0	17,847	0 1
2. Decrease in value through re-valuation by biennial or other valuation committees ... ..	...	...	...	...	...	...	...	...	...	...	...	...
3. Casualties ... ..	...	...	...	...	10,875	0 0	85	0 0	...	...	10,960	0 0
4. Condemnations ... ..	...	...	...	...	12,180	0 0	290	0 0	128	0 0	12,598	0 0
5. Transfers to other Farms and Departments ... ..	...	...	...	...	400	0 0	...	...	1,931	0 0	2,331	0 0
Transfers to stock ... ..	...	...	...	...	...	...	...	...	...	...	...	...
Net reductions (1 to 6) ... ..	...	...	2,680	14 0	34,072	1 1	320	0 0	6,463	1 0	43,736	0 1
Closing balance ... ..	22,953	0 0	1,58,582	0 0	70,022	0 0	1,705	0 0	39,164	0 0	2,92,866	0 0

R. SURYANARAYANA RAU,

Accountant.

BANGALORE,

2nd July 1926.

F. E. TRAYNOR,

Superintendent.

Certified correct subject to the remarks in the Audit Report.

A. RANGASWAMI IYER,

Assistant Director, Commercial Audit,  
Camp, Bangalore.

## GRANT No. 56—CIVIL VETERINARY SERVICES.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses of the CIVIL VETERINARY SERVICES.

-Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.

## MAJOR HEAD—"34—AGRICULTURE".

## BACTERIOLOGICAL LABORATORY, MUKTESWAR.

## A.—Pay of Officers :

	Rs.					
A. 1.—Direction		<div> <div>Non-voted</div> <div> <div>Original ... 61,890</div> <div>Supplementary—26,775</div> </div> </div>	35,115	34,874	241	...
		Voted ...	...	3,728	...	3,728
A. 2.—Laboratory, Veterinary, Farm, Electrical and Medical Branches		<div>Non-voted</div> <div>Voted ...</div>	22,230	22,227	3	...
			27,000	23,515	3,485	...

## B.—Pay of Establishments :

B. 1.—Direction ...	...	...	36,090	37,891	...	1,801
B. 2.—Veterinary Branch	...	...	31,710	30,974	736	...
B. 3.—Other Branches	...	...	32,300	31,079	1,221	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Due to appointment of a voted officer which was not provided in the Budget. (See Notes.)

A. 2.—Voted.—Due to new men on lower pay having been employed for the Electric and Medical Branch.

B. 1.—Due to leave salaries.



Service.			Expenditure compared with Grant	
	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Allowances, Honorary, etc.				
Non-voted	...			
Original	...			
Supplementary	3,600	3,600	2,676	924
Voted	...	8,600	15,470	6,870
D.—Purchase of Additional Animals.				
Original	94,000			
Supplementary	2,500	96,500	91,618	4,882
(a)				
E.—Stable Feed and upkeep of Animals and Cultivation Expenses :				
E. 1.—Purchase of grain	...	1,00,000		
E. 2.—Purchase of grass	...	35,000		
E. 3.—Cattle attendants and coolies.	...	1,26,000		
E. 4.—Other charges.				
Original	20,000		3,58,712	22,712
Supplementary	55,000	75,000		
(a)				
F.—Replacement and upkeep of Machinery, Plant, Buildings, etc.	...	12,000	4,740	7,260
G.—Purchase of Chemicals and Apparatus.				
Original	40,000			
(a)				
Supplementary	15,000	55,000	60,475	5,475
H.—Other Supplies and Services.				
Original	4,000			
Supplementary	13,000	17,000	57,263	40,263
(a)				

#### EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

C.—Voted.—Due to expenditure of Rs. 1,072 on account of an officer's passage money not having been provided for in the Budget; also due to most of the officers and subordinates of the staff remaining on tour on research and other work for the major part of the year.

D. to H.—The sub-heads were under the same unit of appropriation "Supplies and Services" and a combined provision of Rs. 4,31,000 was made in the original estimate for 1925-26.

In consequence of the prevalence of severe epizootics, viz., rinderpest, throughout India, there was an unprecedented demand from provincial Governments and Indian States for the sera and vaccines manufactured at the Imperial Institute of Veterinary Research Institute, Mukteswar, and the Institute was, therefore, obliged to increase its resources to keep pace with the abnormal demand.

To meet the increased expenditure, Rs. 85,500 was sanctioned by the Legislative Assembly in February 1926 and further additional funds to the extent of Rs. 77,640 were provided partly by reappropriation from other units within the grant (Rs. 49,640) and partly by an allotment of Rs. 28,000 sanctioned by the Finance Department out of the reserve at their disposal. Against the final grant of Rs. 5,94,140 (original Rs. 4,31,000 + supplementary Rs. 85,500 + reappropriation Rs. 49,640 + allotment from reserve Rs. 28,000) actual expenditure amounted to Rs. 5,72,808.

(a) Sanctioned by the Legislative Assembly in February 1926.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
<b>I.—Contingencies—</b>					
I. 1.—Railway freight and other carriage charges.	Original	20,560	40,560	59,133	57,137
	Supplementary (a)	20,000			
I. 2.—Other Contingencies.	Original	68,210	75,710	59,133	57,137
	Supplementary (a)	7,500			
For rounding ...	Non-voted	...	—120	...	120
	Voted	...	530	...	530
TOTALS ...	Non-voted	...	60,845	59,777	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 1,048. Excess of Gross Expenditure (Voted) compared with Gross Grant Rs. 5,598.
	Voted	...	7,69,000	7,74,598	

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—concl'd.

I. 1 and I. 2.—These two sub-heads were under the same unit "Contingencies". Against the combined provision of Rs. 1,16,270, expenditure amounted to Rs. 59,133.

The grant was reduced to Rs. 64,330 by orders of reappropriation mainly by reappropriation of Rs. 53,940 to "Supplies and Services" (sub-head H.), to meet extra expenditure in connection with heavy demands for sera and vaccine. (See explanation under sub-heads D. to H. above).

## NOTES.

A. 1, D. to H.—Allotments aggregating Rs. 32,175 were sanctioned by the Finance Department out of the reserve at their disposal (see list appended to Grant 70—Miscellaneous—Sub-head L.).

(a) Sanctioned by the Legislative Assembly in February 1926.



## GRANT No. 57—INDUSTRIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray Expenses in connection with INDUSTRIES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "35—INDUSTRIES."				
A.—Industries :				
A. 2.—Grants-in-aid (Bounties to Steel Industry) :				
A. 2 (1).— <i>Bounties on steel rails and fish plates, under Section 3 of Act XIV of 1924 :</i>	36,00,000	33,14,946	2,85,054	...
A. 2 (2).— <i>Bounties on Railway Wagons and underframes for Railway carriages constructed in India, under Section 4 of Act XIV of 1924 as amended.</i>	7,00,000	8,45,400	...	1,45,400
A. 2 (3).—Other Bounties—				
Bounty for manufacture of steel ingots suitable for rolling or forging into any of the kinds of steel articles specified in Part VII of Schedule II to the Indian Tariff Act, 1894:				
	Rs.			
{ Original ...	25,00,000	43,50,000	43,50,000	...
{ Supplementary ...	18,50,000 (a)			...
B.—Drug Manufacture ...	...	600	...	600

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 2 (1).—Due to the firm not being able to manufacture the tonnage of steel rails and fishplates as anticipated.

A. 2 (2).—Due to amendment of section 4 of Act XIV of 1924 relaxing the condition that a sum not exceeding seven lakhs of rupees should be paid in any one financial year.

B.—No expenditure was incurred.

(a) Sanctioned by the Legislative Assembly in September 1925.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Indian School of Mines :	Rs.			
C. 1.—Pay of Officers.	<div> <div> <div>Non-voted.</div> <div>Voted</div> </div> <div> <div>Original</div> <div>Supplementary</div> </div> </div>	<div> <div>7,650</div> <div>—7,650</div> </div>	...	...
C. 2.—Pay of Establishments	...	9,000	9,000	...
C. 3.—Allowances, Honoraria, etc.	...	10,050	340	9,710
C. 4.—Supplies and Services	...	10,000	1,738	8,262
C. 5.—Contingencies	...	77,000	14,063	62,937
D.—English Charges (High Commissioner) on Stores	...	19,300	14,570	4,730
E.—Loss or Gain by Exchange	...	15,000	...	15,000
For rounding	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>350</div> <div>50</div> </div>	<div> <div>350</div> <div>50</div> </div>	...
Totals	<div> <div>Non-voted...</div> <div>Voted</div> </div>	<div> <div>43,00,350</div> <div>43,80,711</div> </div>	<div> <div>41,60,346</div> <div>43,80,711</div> </div>	<div> <div>Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 1,40,004.</div> <div>Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,15,289.</div> </div>

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

- C. 1.—Voted. }  
 C. 2. } Due to postponement of appointments during the year.  
 C. 3 }  
 C. 4 } Due to non-development of the Department.  
 C. 5 }  
 D. }  
 E. } Forecast for the School of Mining and Geology did not materialise.

## NOTES.

- A. 2.—Detailed statement of bounties paid during 1925-26 is appended.  
 C. 1 to C. 5.—Rs. 90,250 were surrendered to Government.



## STATEMENT SHOWING THE DETAILS OF BOUNTIES PAID (SUB-HEAD A.-2).

Nature of Bounty.	To whom paid.	Quantity on which paid.	Rate of Bounty.	Amount paid. Rs.
1. Bounties on steel rails and fishplates under Section 3 of Act XIV of 1924 (Non-voted).	Messrs. The Tata Iron and Steel Company, Limited.	120,539 tons of steel rails.	Rs. 32 per ton on 10,355 tons and Rs. 26 per ton on 110,184 tons.	33,14,946
...	...	4,492 tons of fishplates.	Rs. 32 per ton on 335 tons and Rs. 26 per ton on 4,157 tons.	
Total				33,14,946
2. Bounties on Railway wagons constructed in India under Section 4 of Act XIV of 1924 as amended (Non-voted).	Messrs. Burn and Company, Limited.	433 wagons	15 wagons at Rs. 800 per wagon and 418 wagons at Rs. 300 per wagon	1,37,400
...	Messrs. Indian Standard Wagon Company, Limited.	1,475 wagons.	30 wagons at Rs. 800 per wagon, 1,020 wagons at Rs. 300 per wagon and 425 wagons at Rs. 700 per wagon	6,27,500
...	Messrs. Jessop and Company, Limited.	260 wagons	5 wagons at Rs. 800 per wagon and 255 wagons at Rs. 300 per wagon	80,500
Total				8,45,400
3. Other Bounties.—Bounty for manufacture of steel ingots suitable for rolling or forging into any of the kinds of steel articles specified in Part VII of Schedule II to the Indian Tariff Act, 1894 (Voted).	Messrs. The Tata Iron and Steel Company, Limited.	398,809½ tons of ingots.	Rs. 20 per ton on 70 per cent. of the total weight of 1,78,571½ tons and Rs. 12 per ton on 70 per cent of the total weight of 2,20,238 tons	43,50,000
Total				43,50,000

## GRANT No. 58—AVIATION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with AVIATION.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "36—AVIATION".					
		Rs.			
A.—Pay and Allowances	Non-voted.	Original ...	3,600	...	3,600
	Voted	Supplementary 3,600(a)	9,600	5,247	4,353
B.—Works	...	...	5,400	1,014	4,386
C.—Supplies and Services	Non-voted	Original 11,000	1,11,000	1,10,595	405
	Voted	Supplementary 1,00,000(b)			
E.—Contingencies	...	...	4,000	76	3,924
Totals	Non-voted	...	3,600	...	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 3,600.
	Voted	...	1,30,000	1,16,932	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 13,068.

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Non-voted.—Due to pay charges of the officer on special duty for survey of Calcutta-Bangoon Air route not having been passed on by the Controller, Royal Air Force, for adjustment during the year.

A.—Voted.—Due to expenditure not having been incurred as anticipated.

B.—The original estimate proved high, the grant was subsequently reduced to Rs. 2,300 on probable requirements.

E.—Due to over-estimate.

## NOTE.

C.—It was anticipated that the cost of acquisition of land at Karachi would not exceed Rs. 1,10,000. A supplementary grant of Rs. 1,00,000 was voted by the Legislative Assembly on 15th February 1926, the extra expenditure to be met by reappropriation. The total expenditure amounted to Rs. 1,04,708.

(a) Sanctioned on 16th December 1925.

(b) Sanctioned in February 1926.



## GRANT No. 59—COMMERCIAL INTELLIGENCE AND STATISTICS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, for the Salaries and Expenses in connection with COMMERCIAL INTELLIGENCE AND STATISTICS.

				Expenditure compared with Grant.	
Service.		Grant.	Expenditure.	Less than Granted.	More than Granted.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".		Rs.	Rs.	Rs.	Rs.
		Rs.			
A.—Pay of Officers.	{ Non-voted ...	35,480	34,920	560	...
	{ Voted ...	23,430	28,340	...	4,910
B.—Pay of Establishments	...	1,30,010	1,24,324	5,686	...
C.—Allowances, and Honoraria, etc.	{ Non-voted { Original ...				
	{ Supplementary 4,070 (a)	4,070	4,007	63	...
	{ Voted ...	9,650	8,336	1,314	...
D.—Contingencies	...	23,810	21,170	2,640	...
E.—Payments to Railways and Provincial Governments for Frontier Trade Registration	...	50,000	18,563	31,437	...
For rounding	{ Non-voted ...	—480	...	...	480
	{ Voted ...	100	...	100	...
Totals	{ Non-voted ...	39,070	38,927	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 143.	
	{ Voted ...	2,37,000	2,00,733		
				Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 36,267.	

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

- A.—Voted.—Due to leave salary of the Deputy Director on leave preparatory to retirement.  
 B.—Due to only part utilisation of the provision for leave salary.  
 C.—Voted.—Due to curtailment of tour.  
 D.—Due to smaller expenditure on purchase of publications.  
 E.—Due to certain provincial Governments having not preferred claims for the cost of preparation of the statistics.

(a) Sanctioned partly in June 1925 and partly in January 1926.

## GRANT No. 60—CENSUS.

ACCOUNT of the Sum Expended, in the Year ended 31 March, 1926, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with CENSUS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".				
A.—Superintendence :				
A. 1.—Pay of Officers ... ..		2,630	...	2,630
A. 2.—Pay of Establishments ... ..	220	1,341	...	1,121
A. 3.—Allowances, Honoraria, etc. ... ..	60	413	...	353
C.—Printing and other Stationery Charges ... ..	320	1,630	...	1,310
For rounding ... ..	400	...	400	...
<hr/>				
Total ...	{ Non-voted ... ..		2,630	Excess of Gross Expenditure (Non-voted) compared with Gross Grant, Rs. 2,630.
	{ Voted ... ..		1,000	3,384 Excess of Gross Expenditure (Voted) compared with Gross Grant, Rs. 2,384.

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-voted*.—Due to arrear payment of leave salary of an officer who had worked as Superintendent, Census Operations, before proceeding on leave in May 1923. The excess (Punjab) remained uncovered as the claim was preferred late as leave salary was disbursed in March 1926.

A. 2 and A. 3.—Due to preparation of life tables of Indian census 1921.

C.—Due to printing and supplying 900 copies of Mr. Meikle's report on the age, distribution and rates of mortality deduced from the Indian Census Return of 1921 and previous enumerations.

## NOTES.

(1) A. 2, A. 3 and C.—Allotments aggregating Rs. 2,630 were sanctioned by the Finance Department out of the reserve at their disposal (*see* list appended to grant 70—Miscellaneous—sub-head L.).

(2) Total progressive expenditure up to 31st March 1926 on the last decennial Census held early in 1921 = Rs. 39,72,835, as recorded in the Finance and Revenue Accounts.



## GRANT No. 61—EMIGRATION—INTERNAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray the Expenses in connection with EMIGRATION—INTERNAL.

Service.	Grant. Rs.	Expenditure. Rs.	Expenditure compared with Grant.		
			Less than Granted. Rs.	More than Granted. Rs.	
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".					
A.—Expenditure in Assam:					
A. 1.—Pay, Allowances and Expenses of Administrative Establishment...	20,088	19,120	968	...	
A. 2.— <i>Deduct</i> —Contribution by Assam Government ... ..	—5,688	—5,162	...	526	
A. 3.—Pay, Allowances and Expenses of Medical Establishment ... ..	13,745	11,140	2,605	...	
A. 4.— <i>Deduct</i> —Contribution by Tea District Labour Association ... ..	—5,760	—3,360	...	2,400	
A. 5.—Grants-in-aid ... ..	100	...	100	...	
A. 6.—Reserve ... ..	4,000	...	4,000	...	
For rounding ... ..	515	...	515	...	
B.—Other Expenditure:					
B. 1.—Pay and Allowances ... ..	17,660	20,790	...	3,130	
B. 2.—Contingencies ... ..	3,667	3,483	184	...	
B. 3.—Grants-in-aid ... ..	6,000	6,000	...	...	
B. 4.—Charges transferred from Grant No. 62 (Emigration—External) ... ..	600	600	...	...	
For rounding	Voted ... ..	1,860	1,860	...	
	Non-voted ... ..	400	...	400	
	Voted ... ..	—187	...	...	187
Totals	Non-voted ... ..	7,000	6,600	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 400.	
	Gross ... ..	61,448	56,393	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 5,055.	
	Deductions... ..	—11,448	—8,522		
	Net ... ..	50,000	47,871	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 2,129.	

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 3.—Due to closure of hospitals at Dhubri and Dibrugarh with effect from 1st December 1925.

A. 4.—Due to payment of Rs. 240 per mensem by the Tea District Labour Association with effect from the 1st June 1925 instead of Rs. 480 per mensem on the basis of which the original provision was made.

A. 6.—Due to the fact that there was no serious outbreak of epidemic diseases in Assam. A sum of Rs. 3,176 was utilised by reappropriation to meet certain excess expenditure in Burma.

B. 1.—Mainly to excess expenditure in Burma (Rs. 3,019) due to leave arrangements.

## GRANT No. 62—EMIGRATION—EXTERNAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray the Expenses in connection with EMIGRATION—EXTERNAL.

Service.	Expenditure compared with Grant.			
	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".				
A.—Pay, Allowances and Expenses of Emigration Agents in Other Countries.				
Non-voted	Original 19,200	21,400	22,055	655
Supplementary	2,200*	43,200	44,110	910
Voted	...	...	...	...
B.—Pay of Emigration Officers and Medical Inspectors in India.				
Non-voted	Original 7,500	6,600	6,600	...
Supplementary	—900	8,428	7,861	567
Voted	...	...	...	...
C.—Pay of Establishments	...	19,444	20,628	1,184
D.—Allowances, Honoraria, etc.	...	3,180	4,707	1,527

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Non-voted.—Due to adjustment of passage pay (Rs. 650). The excess remained uncovered.

A.—Voted.—Due mainly to extra expenditure (Rs. 3,993) in connection with the deputation of an officer to Mauritius, partially counterbalanced by decreased charges for Consul, Reunion (1,268) due to fluctuation in the rate of exchange.

B.—Voted.—Due to the debit of pay of the Sub-Assistant Surgeon doing duty as Medical Inspector of Emigrants, Dhanushkodi, having been made under sub-head 'C' and the consequential saving in provision being partly set off by an excess debit due to the post of Medical Inspector of Emigrants, Madras, having been held by an officer whose pay was votable, while provision for which was included in the non-voted section.

C.—The excess is the net result of an excess of Rs. 1,240 in Madras and saving of Rs. 56, in Bengal. The excess in Madras was due mainly to debit to this head of charges on account of Medical Inspector of Emigrants, Dhanushkodi, referred to in B above. Excess of Rs. 150 remained uncovered.

D.—Due to excess expenditure in Madras (Rs. 1,927) counterbalanced by smaller charges in Bengal (Rs. 400). The excess in Madras was due to (1) increased touring of officers and (2) travelling allowance drawn by the special officer deputed to Ceylon.

\* Sanctioned on 5th February 1926.



Service.		Grant.	Expenditure.	Expenditure compared with grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
E.—Contingencies	...	6,651	7,234	...	583
F.—Deduct—Share of charges in Bengal transferred to "Emigration—Internal" (Grant No. 61).	Non-voted ...	—600	—600	...	...
	Voted ...	—1,860	—1,860	...	...
For rounding	Non-voted ...	—100	...	...	100
	Voted ...	—43	...	...	43
Totals		Gross ...	27,900	28,655	Excess of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 755.
		Deductions	—600	—600	Excess of Net Expenditure (Non-voted) compared with Net Grant Rs. 755.
		Net ...	27,300	28,055	Excess of Gross Expenditure (Voted) compared with Gross Grant Rs. 3,680.
		Gross ...	80,860	84,540	Excess of Net Expenditure (Voted) compared with Net Grant Rs. 3,680.
		Deductions	—1,860	—1,860	
		Net ...	79,000	82,680	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—concl'd.

E.—The excess is the net result of an excess of Rs. 659 in Madras and saving of Rs. 76 in Bombay. The excess in Madras was due to (1) payment made to a Taluk Board as contribution towards the employment for a portion of the year of their Sub-Assistant Surgeon for Medical Inspection of Emigrants at Dhanushkodi and to (2) charges on account of rents, rates and taxes, as well as electric charges of the office of the Protector of Emigrants, Madras.

NOTES.

1. Allotments aggregating Rs. 9,410 under the following sub-heads were sanctioned by the Finance Department out of the reserve at their disposal (See list appended to Grant 70—Miscellaneous—sub-head L.).

	Rs.
A . . . . .	5,700
B . . . . .	1,090
D . . . . .	2,120
E . . . . .	500

2. Total fees realised during 1925-26 Rs. 3,17,822; expenditure Rs. 1,10,735. The excess of receipts over expenditure during 1925-26 is due mainly to the increased emigration of Indian Labourers to British Malaya and Ceylon primarily on account of the increased activity of the tea and rubber industries in those colonies.

3.—Frauds and Embezzlements.—A sterling draft £114-11-8 re-presenting the proceeds of the estate of a deceased emigrant was received by a Government Officer for eventual disbursement to the heirs. The draft was cashed and the money kept in the office safe in the personal custody of the office Manager. When this subordinate died it was discovered that he had embezzled this sum together with a further small sum. The larger portion of the loss was recovered from a security deposited by the Manager and from some dues unpaid to him. The local Government held that the embezzlement was facilitated by the neglect on the part of the Gazetted Officer. In view, however, of his past record of good service and of the fact that his retirement had been sanctioned by the Secretary of State, His Excellency the Governor in Council resolved to waive recovery from him of the net loss of Rs. 744-11-9 as a "matter of grace."

\* Accountant General, Madras.

## GRANT No. 63—JOINT STOCK COMPANIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray the Salaries and Expenses in connection with JOINT STOCK COMPANIES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".				
	Rs.			
A.—Pay of Officers	...	1,200	...	...
{ Non-voted { Original	...			
{ Supplementary	1,200(a)	1,200	...	...
{ Voted	...	42,503	41,744	759
B.—Pay of Establishments	...	38,272	38,579	...
C.—Allowances, Honoraria, etc.	...	7,786	4,781	3,005
D.—Contingencies	...	13,015	10,355	2,660
E.—Establishment charges paid to Provincial Governments:				
E. 1.—Madras	...	15,000	15,000	...
E. 2.—United Provinces	...	7,714	8,584	...
E. 3.—Punjab	...	4,500	3,731	769
For rounding	...	210	...	210
Totals	...	1,200	1,200	...
{ Non-voted	...	1,200	1,200	Saving or Excess of Gross Expenditure (Non-voted) compared with Gross Grant Nil.
{ Voted	...	1,29,000	1,22,774	Saving of Gross Expenditure (Voted) compared with Gross Grant, Rs. 6,226.

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

C.—Due to less expenditure mainly in Bombay (Rs. 2,502) on account of less number of meetings of Auditors' Council and in Beagal (Rs. 843) due to curtailment of inspection work, counterbalanced by excess charge in the Punjab (Rs. 393) for payment of fees to Pleader for investigation of the affairs of the Punjab and Bengal Bank Ltd.

D.—Due mainly to less expenditure on rent in Bombay (Rs. 1,841).

E. 2.—Due to payment of Rs. 1,425 on account of leave and pensionary contribution of the provincial establishment employed part time on central Government work partially counterbalanced by saving under the share of pay for the Head Assistant and the Registrar.

E. 3.—Due to the appointment of an officer on lower rate of pay as Director of Industries.

## NOTES.

1.—Allotments aggregating Rs. 1,433 were sanctioned by the Finance Department out of the reserve at their disposal (see list appended to Grant 70—Miscellaneous—sub-head L.).

2.—Out of the total voted grant, Rs. 1,797 were surrendered to Government.

3.—Total receipts on account of Registration of Joint Stock Companies during 1925-26 are Rs. 1,65,750.

(a) Sanctioned in March 1926.



## GRANT No. 64—MISCELLANEOUS DEPARTMENTS.

See also Report on the Accounts.

SUMMARY by ACCOUNTS of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses of MISCELLANEOUS DEPARTMENTS.

Accounts.		Grant.	Expenditure.	Expenditure compared with Grant.	
		Rs.	Rs.	Less than Granted. Rs.	More than Granted. Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".					
Account I—Indian Stores Department.	{ Non-voted	1,32,035	1,32,110	...	75
	{ Voted ...	14,06,200	13,60,155	46,045	...
Account II—Other Departments...	{ Non-voted	61,229	59,498	1,731	...
	{ Voted ...	2,51,000	2,32,476	18,524	...
For rounding ...	{ Non-voted	200	...	200	...
	{ Voted ...	—200	...	...	200
TOTALS ...	{ Non-voted	1,93,464	1,91,608	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 1,856.	
	{ Voted ...	16,57,000	15,92,631		
				Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 64,369.	

## ACCOUNT I.—INDIAN STORES DEPARTMENT.

			Expenditure compared with Grant.	
Service.	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".				
A.—Headquarters Establishment:				
	Rs.			
A. 1.—Pay of Officers.	<i>Non-voted.</i> { <i>Original</i> 76,810 <i>Supplementary</i> 14,435 <i>Voted</i> ... ..	91,245 1,52,750	91,193 1,27,091	52 25,659
A. 2.—Pay of Establish- ment.	<i>Original</i> ... 2,07,090 <i>Supplementary</i> 6,765	2,13,855	1,99,697	14,158

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Mainly due to the drawal of leave salary by an officer from the Home Treasury and to the officiating appointment of a non-voted officer in his place.

A. 2.—Mainly due to revision of pay of certain members of the establishment for which provision was made not having been sanctioned, as well as to certain appointments having remained vacant.

(a) Includes additional grant of Rs. 11,360 sanctioned on 15th March 1926.

(b) Included in supplementary grant of 98,000 sanctioned by the Legislative Assembly in February 1926.





(a) Included in supplementary grant of Rs. 98,000 sanctioned by the Legislative Assembly in February 1936.





ACCOUNT II.—OTHER DEPARTMENTS—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.—Actuary to the Government of India.				
Non-voted { Original 24,000				
Supplementary—3,935	20,065	20,000	65	...
Voted ...	10,700	9,874	826	...
F.—Indian War Memorial ...	8,300	8,043	257	...
G. 1.—British Empire Exhibition ...	19,000	16,105	2,895	...
G. 2.—Miscellaneous Charges ...	...	1,289	...	1,289
I.—English charges (High Commissioner) on stores	1,000	170	830	...
For rounding { Non-voted	200	...	200	...
Voted ...	-100	...	...	100
Totals ... { Non-voted	61,229	59,498	1,731	...
Voted ...	2,51,000	2,32,476	18,524	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*condd.*

G. 1.—Due to non-utilisation of the entire provision for leave salary of the Commissioner.

G. 2.—Represents charges debited by a Provincial Government on account of share of leave salary of an officer in respect of services rendered under the Central Government (see Notes).

## NOTES.

(1) G. 2.—An allotment of Rs. 1,289 was sanctioned by the Finance Department out of the reserve at their disposal (see list appended to Grant 70—Miscellaneous—sub-head L.).

(2) C. 2.—Rs. 1,400 surrendered to Government.

C. 3.—Rs. 3,100                      "                      "

C. 4.—Rs. 1,264                      "                      "

G. 1.—Rs. 1,622                      "                      "

(3) D.—Total receipts on account of patent fees during 1925-26 = Rs. 1,34,683.

(4) G. 1.—Receipts during 1925-26 = Rs. 62,709, total receipts to end of 1925-26 = Rs. 3,75,030. Expenditure during 1925-26 in India = Rs. 16,105; total expenditure to end of 1925-26 = 17,26,693 (India Rs. 1,52,553, England Rs. 15,74,140); further expenditure and liabilities in India so far known nil.

A.  
PROFIT AND LOSS ACCOUNT OF THE INDIAN STORES DEPARTMENT for the year 1925-26.

Dr.	Particulars.	Amount. Rs.	Cr. Amount. Rs.
1.	To Pay of Officers	4,23,595	
2.	To Pay of Establishment	2,97,586	
3.	To Allowances	1,04,022	
4.	To Supplies and Services	49,033	6,59,665
5.	To Contingencies	60,531	
5(a)	To Rent of office accommodated in Government building	3,168	1,71,985
6.	To Petty Construction and Repairs	3,087	
7.	To Pensionary charges	47,619	2,66,679
7(a)	To Government Contribution to Provident Fund	23,739	
8.	To Leave salary paid in England	55,290	17,069
9.	To Interest on Capital Outlay	51,117	
10.	To Depreciation Charges	22,438	
11.	To Cost of Audit and Accounts	63,947	34,634
12.	To Share of Headquarters Administration charges	4,22,939	
12(a)	To Stationery and Printing Charges	10,559	40
13.	To Service rendered by other branches of the Department—		
	(i) Purchase Branches	24	
	(ii) Government Test House	31,275	
14.	To Share of Tests made by other branches for Headquarters...	1,303	
	Grand Total	16,71,282	16,71,282

NOTES.—1. This statement represents consolidated figures relating to several organisations.

2. The figures included in the above statement do not represent audited figures and are subject to revision on completion of audit.

P. N. MUKHERJI,

Audit Officer,

Indian Stores Department.

3. The *Pro forma* Profit and Loss Accounts of the Indian Stores Department for 1924-25 have since been audited, and discrepancies of a minor nature noticed in audit are in course of settlement in consultation with the Chief Controller of Stores, Indian Stores Department.



## B.

PROFIT AND LOSS ACCOUNT OF THE PURCHASE BRANCHES OF THE INDIAN STORES DEPARTMENT FOR THE YEAR 1925-26.

Dr.

Particulars.	Amount. Rs.	Particulars.	Amount. Rs.
1. To Pay of Officers	...	1. By Recoveries of fees for tests, etc., from Government Departments, Railways and Private firms and Individuals	...
2. To Pay of Establishment...	...	2. By 1 per cent. inspection charges	...
3. To Allowances	...	3. By 1 per cent. purchase charges	2,66,679
4. To Supplies and Services...	...	4. By Miscellaneous Receipts	10,808
5. To Contingencies	...	5. By Departmental charges on account of purchase for other branches of the Department	40
5(a) To Rent of office accommodated in Government Building	...		
6. To Petty Construction and Repairs	...		
7. To Pensionary Charges	264		
7(a) To Government Contribution to Provident Fund	23,535		
8. To Leave Salary paid in England	5,037		
9. To Interest on Capital Outlay	9,420		
10. To Depreciation Charges	1,252		
11. To Cost of Audit and Accounts	1,314		
12. To Share of Headquarters Administration Charges	14,198		
12 (a) To Stationery and Printing Charges	84,588		
13. To Service rendered by other branches of the Department—	7,101		
(i) Purchase Branches	5		
(ii) Government Test House	23,459		
14. To Share of Tests made by other branches for Headquarters	261		
		By Net Loss for the year	1,91,911
		Grand Total	4,69,438

Notes.—1. This statement represents consolidated figures relating to several organisations

2. The figures included in the above statement do not represent audited figures and are subject to revision on completion of audit.

P. N. MUKHERJI,

Audit Officer,

Indian Stores Department.

3. See Note 3 on Statement A.

## C.

## PROFIT AND LOSS ACCOUNT OF THE INSPECTION CIRCLE OF THE INDIAN STORES DEPARTMENT for the year 1925-26.

Dr.	Particulars.	Amount. Rs.	Particulars.	Amount. Rs.	Cr.
1. To Pay of Officers	...	1,53,368	1. By Recoveries of fees for tests, etc., from Government Departments, Railways and Private firms and Individuals	...	2,27,796
2. To Pay of Establishment	...	81,307	2. By 1 per cent. Inspection charges	...	1,60,934
3. To Allowances	...	49,885	3. By Miscellaneous Receipts	...	1,175
4. To Supplies and Services	...	35,533			
5. To Contingencies	...	15,098			
5(a) To Rent of office accommodated in Government building	...	1,010			
6. To Petty Construction and Repairs	...	175			
7. To Pensionary Charges	...	12,268			
7(a) To Government Contribution to Provident Fund	...	8,939			
8. To Leave Salary paid in England	...	19,354			
9. To Interest on Capital Outlay	...	1,558			
10. To Depreciation Charges	...	1,961			
11. To Cost of Audit and Accounts	...	18,579			
12. To Share of Headquarters Administration Charges	...	1,69,175			
12(a) To Stationery and Printing Charges	...	2,629			
13. To Service rendered by other branches of the Department—					
(i) Purchase Branches	...	12			
(ii) Government Test House	...	7,816			
14. To Share of Charges for work done for Headquarters Branch by other Department	...	520	By Net Loss for the year	...	1,83,982
			Grand Total	...	5,79,187

NOTES.—1. This statement represents consolidated figures relating to several organisations.

2. The figures included in the above statement do not represent audited figures and are subject to revision on completion of audit.

P. N. MUKHERJI,

Audit Officer,

Indian Stores Department.

3. See Note 3 on Statement A.



## D.

## PROFIT AND LOSS ACCOUNT OF THE GOVERNMENT TEST HOUSE, OF THE INDIAN STORES DEPARTMENT, for the year 1925-26.

Dr.

Particulars,	Amount, Rs.
1. To Pay of Officers	58,755
2. To Pay of Establishment	69,201
3. To Allowances	7,477
4. To Supplies and Services	7,532
5. To Contingencies	16,698
6. To Petty construction and repairs	2,057
7. To Pensionary charges	5,675
7(a) To Government Contribution to Provident Fund	4,878
8. To Leave salary paid in England	1,327
9. To Interest on Capital Outlay	34,802
10. To Depreciation charges	14,171
11. To Cost of Audit and Account	10,317
12. To Headquarters Administration charges	84,588
12(a). Cost of Stationery and Printing	433
13. To Service rendered by other branches of the Department—	
Purchase Circle	7
14. To Share of charges done for the headquarters by other branches	251
Total	3,18,239

Particulars,	Cr. Amount, Rs.
1. By Recoveries on account of fees for tests, made on behalf of Government Department, Railway and Private firms and Individuals	1,05,990
2. By 1 per cent. Inspection Charges	3,945
3. By Miscellaneous receipts	209
4. By Departmental charges on account of purchase made for other branches of the Department	32,562
By Not Loss	1,75,532
Total	3,18,239

E. F. G. GILMORE,  
Superintendent,  
Government Test House.

P. N. MUKHERJI,  
Audit Officer, Indian Stores Department.

The figures included in the above statement do not represent audited figures and are subject to revision on completion of audit.

See Note 3 on Statement A.

## E.

## PROFIT AND LOSS ACCOUNT OF THE METALLURGICAL INSPECTORATE, INDIAN STORES DEPARTMENT, for the year 1925-26.

Dr.	Particulars.	Amount. Rs.	Particulars.	Amount. Rs.	Cr.
1. To Pay of Officers	...	76,180	1. By recoveries of fees for tests, etc., from Government Departments, Railways and Private firms and individuals	...	3,35,879
2. To Pay of Establishment	...	44,173			
3. To Allowances	...	5,976	2. By 1 per cent. inspection charges	...	1,105
4. To Supplies and Services	...	5,965			
5. To Contingencies	...	10,773	3. By Miscellaneous receipts	...	4,877
5(a). To Rent of office accommodated in Government Building	...	591			
6. To Petty construction and repairs	...	6,141	4. By Tests made on behalf of other branches of the Department	...	2,072
7. To Pensionary charges	...	4,885			
7(a). To Government Contribution to Provident Fund	...	25,069			
8. To Leave salary paid in England	...	13,505			
9. To Interest on Capital Outlay	...	4,992			
10. To Depreciation charges	...	20,853			
11. To Cost of Audit and Accounts	...	84,588			
12. To Share of Headquarters Administration charges	...	436			
12(a). To Stationery and Printing charges	...	261			
13. To Share of charges for work done for Headquarters by other branches	...	39,515			
To Net Profit...	...				
			Grand Total	3,43,933	
					Grand Total ... 3,43,933

E. A. WRAIGHT,

Metallurgical Inspector, Jamshedpur.

The figures included in the above statement do not represent audited figures and are subject to revision on completion of audit.

P. N. MUKHERJI,

Audit Officer, Indian Stores Department.

See Note 3 on Statement A.



## GRANT No. 65—CURRENCY.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray the Salaries and Expenses of the CURRENCY DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "38—CURRENCY."				
A.—Controller and Deputy Controllers of the Currency:				
A. 1.—Pay of Officers.				
{ Non-voted { Original Rs. 62,620				
{ Supple- (a) 69,420	69,420	91,401	...	21,981
{ Voted { mentary 6,800				
{ ... 79,148	79,148	42,750	36,398	...
A. 2.—Pay of Establishments	...	2,74,016	1,76,899	97,117
				...
A. 3.—Allowances, Honorary, etc.				
{ Non-voted { Original ...				
{ Supple- (a) 4,750	4,750	5,391	...	641
{ Voted { mentary 4,750				
{ ... 29,686	29,686	19,366	10,320	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Non-voted.—Due to the post of the Deputy Controller of the Currency in Bombay having been held by non-voted officer since November 1925 and that of the Northern India from beginning of the year.

A. 1.—Voted.—Due partly to the reasons against A. 1—Non-voted and partly to non-utilisation of the provision for leave salary (Rs. 6,228).

A. 2.—The sanctioned allotment in the estimates of the Controller of the Currency included a lump provision of Rs. 75,000 for charges on account of temporary establishment in all currency offices in India and Burma (see Notes). This being eliminated the saving of Rs. 22,117 was due to unfilled vacancies and deputation of certain senior clerks.

A. 3.—Non-voted.—Due to change in personnel in the appointment of Deputy Controller of the Currency, Bombay.

A. 3.—Voted.—Due mainly to curtailment of tour.

(a) Sanctioned on 19th March 1926.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Controller and Deputy Controllers of the currency—<i>contd.</i></b>				
A. 4.—Contingencies	59,220	44,310	14,910	...
<b>B.—Currency Offices :</b>				
B. 1.—Pay of Officers.	<i>Non-voted</i> ...	53,525	50,173	23,352 ...
	<i>Voted</i> ...	1,09,657	1,09,857	... 200
B. 2.—Pay of Establishments, Treasurers' Department	7,85,501	8,21,843	...	36,342
B. 3.—Pay of Establishments, General Department	3,67,968	3,83,053	...	15,085
Rs.				
B. 4.—Allowances, Honorary, etc.	<i>Non-voted</i> { <i>Original</i> 1,620	3,270	1,620	1,650 ...
	{ <i>Supplementary</i> 1,650			
	<i>Voted</i> ...	94,766	87,592	7,174 ...
B. 5.—Contingencies	2,09,992	1,46,464	63,528	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

A. 4.—Mainly to smaller expenditure on service postage and telegrams in Bombay (Rs. 3,389) and to less telegram charges in connection with the conversion loan in Calcutta (Rs. 9,051).

B. 1.—*Non-voted*.—Mainly due to saving in Bombay (Rs. 23,113), the posts of Currency Officers, Bombay and Karachi, having been held by voted officers when provision was made for non-voted officers, counterbalanced by excess expenditure in Punjab (Rs. 6,412) due to appointment of a non-voted officer.

B. 2 and B. 3.—Due mainly to entertainment of temporary establishment in all currency offices, provision for which made in lump in the estimates of the Controller of the Currency, *vide* explanation under A. 2.

B. 4.—*Non-voted*.—Due to non-utilisation of the provision of Rs. 1,620 in Bombay as the appointments were held by voted officers, *vide* explanation under B. 1.—non-voted.

B. 4.—*Voted*.—Due to smaller number of remittances of treasure.

B. 5.—Mainly to savings (1) in Bombay (Rs. 30,852) due to (a) smaller purchases of bags and (b) comparatively small number of remittances of note-form cases despatched to other circles (2) in Calcutta (Rs. 21,192) owing to smaller expenditure on gunny-bags and stores and economy and (3) in Burma (Rs. 5,055) owing to smaller expenditure on freight, shipping and landing charges.

(a) Sanctioned on 16th March 1926.



Service.			Expenditure compared with Grant.			
	Grant.	Expenditure.	Less than Granted.	More than Granted.		
					Rs.	Ra.
		Ra.				
C.—Charges for Remittance of Treasure	Non-voted.	Original 3,500 Supplementary 9,500	13,000	6,591	6,609	...
	Voted	Original 9,39,500 Supplementary 17,000	9,56,500	8,93,586	62,914	...
E.—Loss on Note and Specie Remittances			...	1,881	...	1,881

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

C.—Non-voted.—Due to provision of Rs. 3,500 made in India estimate for expected remittances to remote Political agencies having not been fully required; also the supplementary grant of Rs. 9,500 in Bombay estimates proved rather excessive.

C.—Voted.—The net saving is made up of :—

	Excess (+)
	Saving (—)
	Ra
India (including Baluchistan)	+ 7,387
Calcutta	+ 41,842
Madras (including Coorg)	+ 45,597
Central Provinces	+ 7,463
Assam	+ 7,848
North West Frontier Province	+ 1,340
Bombay	— 83,284
United Provinces	— 53,898
Bihar and Orissa	— 11,686
Punjab	— 22,824
Burma	— 2,679
	— 62,914

India.—Due to heavier remittances from Ajmer and Delhi Treasuries towards the closing months of the year. Reappropriation of Rs. 29,500 sanctioned on 29th March 1926 to meet anticipated excesses for India Treasuries was not, however, fully required.

Calcutta.—Due to movements of funds having been on larger scale than anticipated by the Controller of the Currency.

Madras.—The debit to this head of the charges on account of travelling, etc., expenses of police escorts accompanying remittances was decided during the course of the year and the excess was due to the adjustment of police escort charges retrospectively from 1st April 1924.

Bombay.—Due to smaller number of remittances of treasure especially silver as a result of (1) growing popularity of currency notes and (2) low prices of cotton during the season.

United Provinces and Bihar and Orissa.—Due to fewer remittances of treasure than anticipated.

Punjab.—Due to poor export trade savings to the extent of Rs. 25,000 were anticipated and the grant was reduced by the Controller of the Currency and owing to the movement of funds in March 1926, the savings did not materialise to the extent expected.

Other Provinces.—Variations are unimportant owing to the fluctuating nature of the charge.

E.—Due to adjustment made after the close of the year. No provision was made as the expenditure was not anticipated by the Controller of the Currency.

(a) Sanctioned on 16th March 1926.

(b) Sanctioned by the Legislative Assembly in February 1926.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
F.—English charges (High Commissioner) on Stores.	Original 18,60,000 Supplementary (a) 60,000	19,20,000	18,73,010	46,990
G.—Loss or Gain by Exchange.	Original 6,20,000 Supplementary (a) 7,000	6,27,000	6,16,951	10,049
H.—Works ...	...	9,700	4,129	5,571
For rounding...	Non-voted ...	—265	...	265
	Voted ...	846	...	846
Totals ...	Non-voted ...	1,43,700	1,34,976	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 8,724.
	Voted ...	55,24,000	52,21,691	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 3,02,309.

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—concd.

F.—Mainly due to payments in respect of Rs. 10 notes having fallen short of the estimates.

G.—Due to less expenditure in England, *vide* explanation under F.

H.—Mainly due to most of the minor works having not been carried out (United Provinces).

## NOTES.

A. 2.—The lump grant of Rs. 75,000 for temporary establishment in all currency offices was increased to Rs. 1,05,248 by reappropriation. The sum of Rs. 1,05,010 was utilised to meet additional expenditure on temporary establishments in the various Currency offices.

2. This appropriation account does not include expenditure in England amounting to Rs. 20,786 on account of leave and deputation salaries and sterling overseas pay as well as the exchange thereon amounting to Rs. 6,854. These stand included in Grant No. 82. Nor does the appropriation account include certain other charges (amounting to Rs. 3,33,797) on account of the Currency Department, *e.g.*, (1) charges on account of pensions and gratuities, (2) value of stationery supplied, (3) value of printing work executed by Government Press and (4) repairs of buildings and other charges of the Department. Total charges of the Department thus work up to Rs. 57,18,104.

The total receipts under the Major head 'XXVII—Currency' amounted to Rs. 4,29,95,964 as detailed below.

	Rs.
Receipts in India	3,05,76,466
Receipts in England	93,56,500
Exchange on above	30,62,980
	<u>4,29,95,964</u>

3. Out of the total voted grant, Rs. 48,200 were surrendered to Government.

(a) Sanctioned by the Legislative Assembly in February 1926.



## GRANT No. 66—MINT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray the Salaries and Expenses of the MINT DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD - "39 MINT."				
A.—Calcutta Mint—Mint Master's Establishment and contingencies :	Rs.			
A. 1.—Pay of Mint Officers	<div> <div>Non-voted</div> <div>Voted</div> </div> <div> <div>Original 36,040</div> <div>Supplementary —8,800</div> </div>	<div> <div>27,240</div> <div>...</div> </div>	<div> <div>26,948</div> <div>4,948</div> </div>	<div> <div>292</div> <div>...</div> </div> <div> <div>...</div> <div>4,948</div> </div>
A. 2.—Mint Master's establishment	...	65,730	54,339	11,391
A. 3.—Bullion Establishment	...	31,220	29,066	2,154
A. 4.—Operative Establishment...	...	2,01,520	1,85,126	16,394
A. 5.—Allowances, Honorary, etc.	<div> <div>Non-voted</div> <div>Voted</div> </div> <div> <div>Original</div> <div>Supplementary 1,000</div> </div>	<div> <div>1,000</div> <div>6,100</div> </div>	<div> <div>1,800</div> <div>5,255</div> </div>	<div> <div>...</div> <div>845</div> </div> <div> <div>...</div> <div>800</div> </div>
A. 6.—Supplies and Services	...	3,200	4,802	...
A. 7.—Rents, Rates and Taxes	...	56,800	56,558	242
A. 8.—Other Contingencies	...	45,450	55,246	...
				9,796
B.—Bombay Mint—Mint Master's Establishment and Contingencies :				
B. 1. Pay of Mint officers	<div> <div>Original .. 40,493</div> <div>Supplementary—8,400</div> </div>	<div> <div>32,093</div> <div>32,177</div> </div>	<div> <div>...</div> </div>	<div> <div>...</div> <div>84</div> </div>

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Due to pay of an officer on special duty and additional appointment of an artist engraver. Excess to the extent of Rs. 753 remained uncovered.

A. 2.—Due mainly to non-utilisation of the provision (Rs. 10,700) for revision of pay and leave salary.

A. 3.—Due mainly to non-utilisation of the provision for leave salary. The grant was reduced to Rs. 28,540 by reappropriation and surrender resulting in an excess of Rs. 526.

A. 4.—Due to vacancies.

A. 6.—The grant was reduced to Rs. 1,200 by reappropriation orders resulting in an excess of Rs. 3,602 due to adjustment after the close of the year of customs duty on imported stores which was not foreseen.

A. 8.—Due to payment to High Commissioner for Australia of Mint refining charges and differences in valuation of gold bullion sent to Australia. The grant was increased by reappropriation to Rs. 65,320 resulting in a net saving of Rs. 10,074.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
<b>B.—Bombay Mint—Mint Master's Establishment—contd.</b>					
	Rs.				
B. 2.—Mint Master's Establishment ...	48,220	38,390	9,830	...	
B. 3.—Bullion Establishment ...	54,810	52,718	2,092	...	
B. 4.—Operative Establishment ...	2,44,460	2,27,320	17,140	...	
B. 5.—Assay Officers and Establishment.	<div> <div> <div>Non-voted</div> <div>Voted</div> </div> <div> <div>Original</div> <div>Supplementary</div> </div> </div> <div> <div>21,807</div> <div>—1,800</div> </div>	20,007	20,406	...	399
B. 6.—Allowances, Honoraria, etc.	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>4,860</div> <div>37,446</div> </div>	<div> <div>4,261</div> <div>36,938</div> </div>	<div> <div>599</div> <div>508</div> </div>	...
B. 7.—Supplies and Services ...	3,000	...	3,000	...	
B. 8.—Contingencies ...	30,000	28,682	1,318	...	
C.—Loss on Coinage ...	3,26,000	4,01,825	...	75,825	
D.—Purchase of local stores ...	2,50,000	1,71,327	78,673	...	
E.—Works ...	96,545	71,144	25,401	...	
F.—English Charges (High Commissioner) on Stores ...	21,000	15,171	5,829	...	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 2.—Due to vacancies amongst Mint clerks and Mint guards.

B. 4. Due mainly to temporary vacancies.

B. 7.—Due to no charges having been incurred for freight on Europe stores.

C.—The excess is the net result of increased expenditure in Bombay (Rs. 94,798) and saving in Bengal (Rs. 18,973).

The excess in Bombay was due to large receipt of uncurrent coin and loss in refining currency gold.

In Bengal the saving was due to decreased coinage operations; the grant was reduced to Rs. 1,55,680 by orders of reappropriation and surrender. Against the reduced grant actual expenditure amounted to Rs. 1,57,027 resulting in an excess of Rs. 1,347.

Excess of Rs. 21,145 (Bombay Rs. 19,798 and Bengal 1,347) remained uncovered.

D.—Savings occurred both in Bombay (Rs. 45,169) and Bengal (Rs. 33,504). The decrease in Bombay was due to stores not having been required to the extent anticipated, while in Bengal the saving was due to general decrease in work. (See Notes.)

E.—See Notes.

F.—Saving on estimated cost and payments carried forward.



Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
G.—Loss or Gain by Exchange	...	7,000	4,984	2,016	...
For rounding	{ Non-voted	...	- 200	...	200
	{ Voted	...	1,343	1,343	...
Totals	{ Non-voted	85,000	85,592	Excess of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 592. Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 88,857.	
	{ Voted	15,81,000	14,92,143		

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl.*

G.—Due to less expenditure in England (*vide* F, above).

NOTES.

1. Out of the total voted grant for Calcutta Mint, Rs. 53,000, were surrendered to Government.

2. E.—Provision was made in the estimate for the following two works:—

(1) Re-building existing strong room in Mint (Bombay).

(2) Construction of a new currency strong room in the Mint compound (Bombay).

The estimate for the first was Rs. 26,540; expenditure during 1925-26 = Rs. 17,943; completed. The estimate for the second work was Rs. 70,005; expenditure during 1925-26 = Rs. 53,201; completed.

Both of these were major works, the latter costing above Rs. 50,000. The less expenditure was due to low competitive rates quoted by the approved contractor.

D.—In Bombay the original provision of Rs. 1,50,000 under the head was reduced to Rs. 1,00,000 by order of reappropriation sanctioned on 19th March 1926. Against the reduced grant actual expenditure amounted to Rs. 1,04,831 thus resulting in an excess of Rs. 4,831 over the modified grant.

## GRANT No. 67—CIVIL WORKS.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31<sup>st</sup> March 1926, compared with the Sum Granted, for Expenditure on CIVIL WORKS.

				Expenditure compared with Grant.
Service.	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "41—CIVIL WORKS."</b>				
A.—Original Works—Buildings :	Rs.			
A. 1.—Forest ... ..	7,04,600	10,40,267	...	3,35,667
A. 2.—General Administration ... ..	3,25,586	3,25,819	...	233
A. 3.—Jails and Convict Settlements ... ..	68,880	1,17,487	...	48,607
A. 4.—Police ... ..	2,52,577	3,82,143	...	1,29,566
A. 5.—Political { Non-voted { Original 12,65,000 (a) Supple- mentary 2,71,180	15,39,180	10,75,153	4,64,027	...
Voted ... ..	93,901	87,180	6,721	...
A. 6.—Scientific Departments ... ..	5,33,199	5,74,107	...	40,908
A. 7.—Civil Works : (a) Buildings ... ..	23,721	96,463	...	72,742
(b) Loss on Stock ... ..	400	8,815	...	8,415
A. 8.—Other Heads { Non-voted { Original 1,38,000 (b) Supplemen- tary 2,94,000	4,32,000	3,03,146	1,28,854	...
(c) Voted ... ..	10,47,928	11,06,051	...	58,123
B.—Original Works—Communications :				
B. 1.—Metalling Manshera Shinkhari Road, Hazera (N.W.F.) ... ..	...	95,928	...	95,928
B. 2.—Constructing Hathala Kundachi Road (N.W.F.) ... ..	...	1,06,869	...	1,06,869
B. 3.—Gh a zai-khel Road { Original 1,28,500 (Waziristan, N.W.F.) { Supplementary (d) Supplementary 1,28,760	2,57,260	2,97,672	...	40,412
B. 4.—Jandula Sarwakai Road (Waziris- tan (N.W.F.) ... ..	...	1,20,296	...	1,20,296

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A, B, and C.—See statements of New Works.

A. 7 (6).—The loss consists of Rs. 934 in Assam due to reduction of stock rate to market value and Rs. 7,481 in Simla Imperial Circle due to stock articles sold, not being required for use.

(a) Rs. 1,91,680 sanctioned on 16th June and Rs. 79,500 on 30th November 1925.

(b) Sanctioned on 27th May 1925.

(c) Includes a sum of Rs. 1,90,000 on account of Baluchistan. The distribution of this amount between the various other sub-heads under "A—Original works—Buildings" is not known and hence it has been taken under "A 8—other heads".

(d) Sanctioned on 16th June 1935.



Service.		Rs.	Expenditure compared with Grant.		
			Grant.	Expenditure.	Less than Granted. More than Granted.
			Rs.	Rs.	Rs. Rs.
B.—Original Works—Communication— <i>contd.</i>					
B. 5.—Miscellaneous charges.	Non-voted	Original ... (a)	62,000	99,012	... 37,012
		Supplementary 62,000			
	Voted	...	2,08,478	1,77,283	31,195 ...
	Reserve with Local Government	...	1,24,230	...	1,24,230 ...
C.—Original Works—Miscellaneous					
	Unallotted Grant for Original Works kept by Government of India	...	...	28,390	... 28,390
D.—Repairs—Buildings:					
D. 1.—Viceregal Estates	...	...	3,06,000	3,02,706	3,294 ...
D. 2.—North-West Frontier Province	...	...	4,05,700	4,20,237	... 14,537
D. 3.—Baluchistan	...	...	...	1,80,130	... 1,80,130
D. 4.—Delhi Province	...	...	4,79,011	3,97,128	81,883 ...
D. 5.—Bombay	...	...	3,02,000	2,57,622	44,378 ...
D. 6.—Bengal	...	...	5,72,000	5,60,998	11,002 ...
D. 7.—Simla Imperial Circle	...	...	3,87,000	3,96,779	... 9,779
D. 8.—Elsewhere	Non-voted	...	...	15,092	... 15,092
	Voted	...	8,23,530	8,17,451	6,079 ...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 2.—Covered by an additional allotment of Rs. 17,990; the resultant lapse was due to variations on different estimates.

D. 3.—There was a lump grant of Rs. 5,35,000 for D. 3, E. 6 and F. against which the total expenditure incurred was Rs. 5,26,466, resulting in a saving of Rs. 8,534 which is due to petty savings on numerous works.

D. 4.—Due to small savings on numerous petty works. The saving was reduced to Rs. 35,278, by withdrawal of Rs. 46,605, the amount being not required.

D. 5.—Due to less expenditure than anticipated.

D. 6.—Due to smaller repair works than provided for. Rs. 2,956 was surrendered.

D. 7.—Original grant was raised to Rs. 4,17,000 resulting in a saving of 20,221 which occurred mainly on Electric and Sanitary installations and was due to incorrect estimation beforehand. When this saving was noticed, it was too late to surrender it.

D. 8.—*Non-voted*.—Due to expenditure for the Western India States Agency which comprises the late Kathiawar, Cutch and Palanpur Agencies. An allotment of Rs. 68,000 was sanctioned for the entire expenditure of this Agency by the Government of India in the Department of Industries and Labour from the voted portion of the grant at the disposal of that Department. But as the expenditure of the Agency was declared as non-voted, the excess remained uncovered.

D. 8.—*Voted*.—Savings occurred under:—

(i) Military Engineer Services (Rs. 54,269).—Due mainly to an adjustment of Rs. 47,349 having been made under F. instead of under this head;

(ii) Madras (Rs. 13,967).—Due mainly to the non-utilisation of the allotment of Rs. 8,690 reserved to meet charges on account of repairs to Customs buildings at Calicut as the estimate for the work was not sanctioned in time;

(iii) Punjab (Rs. 11,801).—Due partly to smaller expenditure than anticipated and partly to the revision in the procedure for the incidence of cost of maintenance of Railway Churches and Cemeteries; and under

(iv) Other Provinces and Areas (Rs. 9,195).

These savings were partly counterbalanced by excesses under:—

(i) Imperial Division, Dehra Dun (Rs. 36,231).—Due to expenditure on works pertaining to the Imperial Bacteriological Laboratory at Muketsar and Bareilly transferred from the control of the United Provinces Government during the year.

(ii) Burma (Rs. 33,020).—Due to the hire of the Burma Government's trawler "Lady Craddock" whilst employed in Light House work and

(iii) other Provinces and Areas (Rs. 13,902).

(a) Sanctioned on 27th May, 1935.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
E.—Repairs—Communications :					
E. 1.—North-West Frontier Province—					
Non-voted	Original 10,00,000 (a) Supplementary 85,300	10,85,200	...	10,85,200	...
Voted	...	11,54,300	25,75,576	...	14,21,276
E. 2.—Delhi Province	...	2,97,423	3,05,277	...	7,854
E. 3.—Rajputana	...	2,18,000	2,17,514	486	...
E. 4.—Central India	...	3,05,000	2,95,717	9,283	...
E. 5.—Assam	...	1,10,000	1,14,222	...	4,222
E. 6.—Baluchistan	...	(b) 4,37,000	3,13,900	1,23,100	...
E. 7.—Elsewhere	...	87,500	95,651	...	8,151
F.—Repairs—Miscellaneous	...	75,415	1,39,863	...	64,448
Reserve with the local Government for unforeseen Repairs	...	1,65,121	...	1,65,121	...
G.—Establishment :					
G. 1.—Consulting Engineer to the Government of India—Pay and Allowances of the Consulting Engineer and Establishment and Expenses.	Non-voted Voted	43,000 26,500	43,179 28,727	...	179 2,227
G. 2.—Superintending Engineer and Special Officers with Establishments :					
G. 2 (1).—Pay of Officers	...	78,600	72,447	6,153	...
G. 2 (2).—Pay of Establishments	...	60,292	57,855	2,437	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

E. 1.—*Non-voted*.—Due to the expenditure on the Civil Roads of Military Importance, for which allotment was given under this head, having been compiled as voted, as it was decided to treat the expenditure as non-voted commencing with the accounts for 1926-1927.

E. 1.—*Voted*.—Partly covered by an additional allotment of Rs. 1,22,788, balance representing expenditure provided for under non-voted head. (*Vide* E. 1.—*Non-voted* above).

E. 2.—Due to unforeseen additional expenditure.

E. 6.—*See* D. 3 above.

E. 7.—Mainly due to an adjustment of Rs. 9,741 under Military Engineer Services having been made under this head instead of under D. 8.

F.—Excess occurred mainly under Military Engineer Services (Rs. 47,349) and under Baluchistan (Rs. 32,436) (*Vide* explanations under D. 3 and D. 8 voted) and was partly counterbalanced by savings chiefly under Bengal (Rs. 10,366) and Delhi (Rs. 13,253).

G. 1.—*Voted*.—Due mainly to increased charges on travelling allowances of officers.

G. 2 (1) and G. 3 (1).—*Non-voted*.—The combined grant and expenditure were Rs. 1,21,000 and Rs. 1,23,071 respectively, resulting in a net excess of Rs. 2,071. In Bombay there was an excess of Rs. 13,852, which was due to (1) adjustment of passage pay (Rs. 1,735), (2) leave salary of an Executive Engineer (Rs. 5,650), (3) the pay charges of a temporary Engineer (Rs. 4,000) and (4) Persian Gulf allowance to the Executive Engineer (Rs. 2,400). On the other hand, there were savings of Rs. 8,048 in Rajputana due to pay of the Superintending Engineer having been drawn at a lower rate than provided for and to a post of Executive Engineer having been held for a part of the year by a voted officer against non-voted provision and of Rs. 3,733 in other places. Excess in Bombay remained uncovered.

G. 2 (2) and G. 3 (2).—Against the combined grant of Rs. 3,01,451 actual expenditure amounted to Rs. 3,24,853 resulting in an excess of Rs. 23,382, due mainly to excess of (1) Rs. 16,022 in Bengal owing to the charges of the Sikkim Division having been adjusted under this head instead of under G. 5 (5), and (2) Rs. 6,197 in Viceregal Estates Division due to the transfer of Belvedere Estate to the charge of Superintendent, Viceregal Estates.

(a) Sanctioned on 23rd July 1923.

(b) Detailed distribution of the amount under the sub-heads D. 3, E. 6 and F. is not available.





Service,	Grant.	Expenditure	Expenditure compared with Grant.			
			Less than Granted.	More than Granted.		
	Rs.	Rs.	Rs.	Rs.		
G.—Establishments— <i>contd.</i>						
G. 5.—Establishment charges credited to other Governments, Departments, etc.— <i>contd.</i>						
G. 5 (1).—Military Engineer Services— <i>contd.</i>						
G. 5 (1) (2).—Baluchistan	...	1,87,500	1,98,267	...	10,767	
G. 5 (1) (3).—Other Areas.	<div> <div>Non-voted</div> <div> Original, Rs. 14,000  Supplementary. Rs. 35,600  (a) </div> </div>	49,600	52,038	...	2,438	
	Voted	...	63,400	51,473	11,927	...
G. 5 (2).—Delhi Capital	...	2,09,500	3,19,305	...	1,09,805	
G. 5 (3).—Madras Government	...	45,000	27,698	17,302	...	
G. 5 (4).—Bombay Government	<div> Non-voted </div>	...	—5,610	5,610	...	
		Voted	...	32,700	16,740	15,960
G. 5 (5).—Bengal Government	...	1,98,500	1,55,730	42,770	...	
G. 5 (6).—United Provinces Government...	...	15,500	19,631	...	4,131	
G. 5 (7).—Punjab Government	...	11,000	18,316	...	7,316	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

G. 5 (1) (2).—Original grant was increased to Rs. 2,32,950 by orders of re-appropriation resulting in a lapse of Rs. 34,683 which is partly due to the percentage charges levied on different works having fallen short of the budget provision and partly to non-surrender of the amount of percentage corresponding to the surrender of Rs. 50,000 under "Original Works—Buildings".

G. 5 (1) (3).—*Non-voted*.—The net grant at the end of the year after modifications sanctioned by Executive was Rs. 25,888 resulting in an excess of Rs. 26,150 which was due to *pro rata* charges for establishment adjusted at the end of the year having been worked out at a higher rate than the usual percentage levied during the year.

G. 5 (1) (3), G. 5 (2) to G. 5 (14).—*Voted*.—Due to *pro-rata* distribution of establishment charges. Important variations under individual sub-heads are briefly explained below. (See notes).

G. 5 (2).—Covered by re-appropriation to the extent of Rs. 95,200. Excess due to *pro-rata* charges on additional works transferred from the control of the Government of the United Provinces and to excessive charges as a result of short works outlay under the head 'Delhi Capital'.

G. 5 (3).—This head was apparently over-provided from the commencement, as the corresponding estimated credit in the provincial estimates was only about Rs. 35,000. An unnecessary additional re-appropriation of Rs. 5,810 was made to this head in consequence of excess works expenditure under A. 8.

G. 5 (4).—An additional allotment of 18,225 was sanctioned by the Government of India.

G. 5 (5).—The grant was increased to Rs. 2,11,621 resulting in a saving of Rs. 55,891 which amply covered the excesses of Rs. 16,022 and Rs. 3,633 in Bengal under G. 3 (2) and G. 3 (3).

G. 5 (6).—Excess to the extent of Rs. 1026 remained uncovered.

(a) Sanctioned on 27th May 1926.



Service.	Expenditure compared with Grant.			
	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>G.—Establishments—<i>contd.</i></b>				
G. 5.—Establishment charges credited to other Governments, Department, etc.— <i>contd.</i>				
G. 5 (8).—Burma Government	...	1,761	...	1,761
G. 5 (9).—Bihar and Orissa Government	1,39,000	1,19,202	19,798	...
G. 5 (10).—Central Provinces Government.	...	2,770	...	2,770
G. 5 (11).—Assam Government	42,000	66,620	...	24,620
G. 5 (12).—Kashmir Durbar (Gilgit Works)	23,600	23,600	...	...
G. 5 (13).—Kathiawar consolidated Local Fund	...	3,966	...	3,966
G. 5 (14).—Coorg Government	...	324	...	324
Unallotted grant for Establishment Charges kept by Government of India	1,62,800	...	1,62,800	...
G. 6.—Deduct—Establishment charges recovered from other Governments, Departments, etc.	...	—12,728	12,728	...
H.—Tools and Plant :				
H. 1.—New Supplies	50,450	47,711	2,739	...
H. 2.—Repairs and Carriage	43,650	40,685	2,965	...
H. 3.—Tools and Plant charges credited to other Governments, Departments, etc.	...	...	...	...
H. 4.—Deduct—Tools and Plant charges recovered from other Governments, Departments, etc.	...	—3,269	3,269	...
Unallotted grant for Tools and Plant charges kept by Government of India	13,600	...	13,600	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

G. 5 (8).—*Non-voted*.—Due to payment of leave salary of an Assistant Executive Engineer in respect of the service rendered under the Central Government. Incidence of debit was under correspondence and the amount was adjusted in the supplementary accounts of March 1926. Expenditure remained uncovered.

G. 5 (8).—*Voted*.—Additional allotment of Rs. 4,190 was sanctioned which proved insufficient.

G. 5 (9).—Due to less work done.

G. 5 (13).—See explanation against D. 8.

G. 6.—Mainly due to excess recovery of Rs. 26,390 in Simla Imperial Circle on *pro rata* basis.

H. 1 to H. 4.—The combined grant and expenditure were Rs. 2,18,110 and Rs. 2,24,061 respectively, resulting in a net excess of Rs. 5,951. The excess is the net result of excesses aggregating Rs. 30,579, chiefly in Bengal (Rs. 7,741) and in North-West Frontier Province (Rs. 12,229), partly counterbalanced by savings aggregating Rs. 24,628 in other places. Of the excesses Rs. 1,855 in Central Provinces, Rs. 1,152 in Burma, Rs. 1,209 in the Punjab and Rs. 20 in United Provinces remained uncovered.

(a) Includes Rs. 3,000 sanctioned on 27th May, Rs. 4,810 on 15th June and Rs. 1,500 on 23rd July 1925.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted
	Rs.	Rs.	Rs.	Rs.
I.—Grants-in-aid ... ..	500	368	132	...
—Suspense :				
J. 1.—Stocks:				
J. 1 (1).—Charges ... ..	70,000	3,22,165	1,77,591	
J. 1 (2).—Deduct—Issues to works and other credits ... ..		—2,92,993		
J. 2.—Other Suspense Accounts :				
J. 2 (1).—Charges ... ..		3,64,864		
J. 2 (2).—Deduct—Recoveries ... ..		—5,01,027		
K.—Deduct—English cost of { Non-voted ... ..	—75,000	...	...	75,000
Stores and Establishments. { Voted ... ..	—32,000	—1,04,607	72,607	...
L.—Expenditure in England (at per £1=Rs. 10) :				
L. 1.—Stores ... ..	21,000	78,801	...	57,801
L. 2.—Establishment ... ..	75,000	58,370	16,630	...
{ Non-voted ... ..				
{ Voted ... ..	4,000	2,080	1,920	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

J.—Against the combined grant of Rs. 70,000 the total expenditure was minus Rs. 1,07,591, resulting in a net saving of Rs. 1,77,591. This is the result of saving in Delhi and Dehra Dun (Rs. 2,90,065) and in other places (Rs. 9,236) partly counterbalanced by excesses in (1) Simla Imperial Circle (Rs. 28,568) (2) in Bombay (Rs. 10,211) (3) in Baluchistan (Rs. 82,414), and in Central India (Rs. 517). The saving under (1) was due mainly to an adjustment of Rs. 2,09,363 on account of the city extension scheme which was not contemplated before close of the year but carried out in the supplementary account under orders of the New Capital Committee. The original grant of Rs. —2,000 under Simla Imperial Circle was raised to Rs. 27,200 by executive orders. Against the modified grant, actual expenditure amounted to Rs. 26,568. Out of the excess of Rs. 10,211 in Bombay, debit of Rs. 8,288 was adjusted in the supplementary Accounts for March 1926 and the balance represented expenditure on the consulate building at Ahwaz which is under correspondence with the Bombay Government. The excess in Baluchistan was due to the cost of English stores, indentured for in November 1925 but not received till 31st March 1926, having been accounted for under this head.

K.—Leave and deputation salaries and sterling Overseas Pay drawn in England are debited to the head "Establishment" for the purpose of *pro-rata* distribution. Similarly, the expenditure incurred in England on stores is, in the first instance, debited to the words concerned. The expenditure is then deducted under this head in order to arrive at the net expenditure in India.

K.—Non-voted.—Due to no adjustment on account of leave salaries and sterling Overseas Pay having been made in the Indian accounts.

K.—Voted.—Mainly due to an adjustment of Rs. 85,401 in Baluchistan on account of cost of English Stores. *Vide* explanation under J.

L.—1.—Rs. 1,23,600 transferred from Indian grant for plant for deep well boring at Quetta. Saving is, therefore, Rs. 65,799, which is mainly due to purchase having been made at less than the indent estimated prices.

L. 2.—Non-voted.—Estimates based on averages of past years proved excessive.





Details of amounts allotted for New Works out of the grant kept in Reserve, with expenditure against each:—

*Burma.*—Rs. 20,000 for construction of Double Island Light House—Expenditure Rs. 26,447.

*Madras.*—12,390 for improvement to the Madras Customs house buildings—Expenditure Rs. 10,052.

*Central India.*—Rs. 800 for Arboriculture operations on the Nowgong-Srinagar road—Expenditure Rs. 812.

*Boluchistan.*—(i) Rs. 18,700 for remodelling Patel ward in the Civil Hospital, Quetta—Expenditure Rs. 18,700;

(ii) Rs. 1,58,700 for Deep well bore at Quetta—Expenditure Rs. 79,358;

(iii) Rs. 1,900 for constructing one filter bed at Nari headworks, Sibi—Expenditure Rs. 1,841;

(iv) Rs. 24,900 for constructing Levy Lines at Hindubagh—Expenditure Rs. 24,891; and

(v) Rs. 35,200 for constructing Baleli Bridge—Expenditure Rs. 35,904.

*North-West Frontier Province.*—(i) Rs. 24,000 for additional accommodation for Police personnel, Kohat—Expenditure Rs. 24,005;

(ii) Rs. 18,500 for constructing two Police Barracks at Peshawar—Expenditure Rs. 18,488;

(iii) Rs. 11,000 for constructing Animal Serai at Miranshah—Expenditure Rs. 13,522;

(iv) Rs. 30,000 for constructing officers' quarters club at Miranshah—Expenditure Rs. 31,638;

(v) Rs. 20,000 for constructing Political Agent's quarters at Razmak—Expenditure Rs. 22,771; and

(vi) Rs. 17,600 for electrification, Jandola Post—Expenditure Rs. 14,176.

#### NOTES.

1. The figures of grant and expenditure have been recast by sub-heads which have for the first time been introduced into the Budget for 1926-27. In recasting the figures under this grant it has not always been possible to distribute the amounts provided under the old primary units of appropriation amongst the sub-heads concerned. Consequently, in several cases explanations have been given against the combined grant for two or more sub-heads. Sometimes, grants, though properly distributable amongst several sub-heads, have, for want of detailed distribution, been taken under only one sub-head. The savings and excesses as brought out in the Appropriation Account do not, therefore, represent the accurate position so far as some of the sub-heads are concerned. These disturbing factors, it is expected, will not present themselves in the Appropriation Accounts of the next year in which the system of sub-heads has been given effect to in both the Budget and the accounts.

2. Sub-head G. 4 (1).—The additional non-voted grant of Rs. 2,000 sanctioned in July 1925 had to be surrendered under the following circumstances. The amount represents share of the pay of the Superintendent, Government Gardens, and was provided in the budget under sub-head "G. 4 (2)—other Indian charges" as a voted item like "establishment charges creditable to other Governments, Departments, etc.". Subsequently it transpired that the debit to "41—Civil Works" was not on account of a share of establishment charges, but that it represented direct charges of part of the pay of the Superintendent. Necessary re-appropriation was accordingly sanctioned from voted to non-voted head by the Finance Department. Later on, it was decided that the expenditure should be met from the Civil Budget instead of the Public Works Budget. The amount was therefore surrendered and was withdrawn to the Reserve at the disposal of the Government of India.

3. The "unallotted grants" in the Appropriation Account represent grants on account of works, the estimates for which were not technically sanctioned at the time of communicating the distribution of annual grants.

Reserves with local authorities as shown in the Appropriation Account were intended to meet unforeseen expenditure.

4. *Pro-rata Distribution.*—The works relating to the Central Government are generally executed by the agencies of provincial Governments and the Military Department and are carried out by the establishments employed under those Governments and Department. The total expenditure on account of establishment charges is distributed between the Central Government and provincial Governments or Military Department on the basis of the actual outlay of the year on works of both parties. This is called *pro-rata* distribution. Any special establishment, however, wholly employed on a work, is entirely charged to that work and is not included in the *pro-rata* calculation.



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

See also paragraph 66.

The total expenditure for Works and for Establishment and Tools and Plant is given below :—

	Rs.
Works . . . . .	1,34,47,944
Establishment . . . . .	23,89,004
Tools and Plant . . . . .	2,24,061

5. *Losses over Rs. 5,000 each.*—The financial results of the arrangements for the supply of furniture to the tenants of Government residential buildings in Delhi (old as well as new), for the year 1925-26, have not yet been worked out by the departmental Accounts Officer, but from his accounts of receipts and expenditure for the year it appears that there was a considerable loss to Government on this account during the year. The hire receipts amounted to about Rs. 55,000 only whereas the annual maintenance charges amounted to about a lakh of rupees. Thus the hire receipts do not cover even the maintenance charges and no return in the form of interest on the capital invested or towards depreciation was realized.

Taking the capital value of furniture, on which Government could expect to get a return, to be roughly 8½ lakhs of rupees as stated by the Chief Engineer at the meeting of the Committee on Public Accounts on 2nd August 1926, and calculating interest thereon at the rate of 3½ per cent. only (a rate quite inadequate at present), and allowing only 5 per cent for depreciation, the loss for the year would roughly work out to about Rs. 1·15 lacs as under :—

	Thousands of rupees.
Interest charges on Rs. 8½ lakhs at 3½ per cent . . . . .	about 29
Annual maintenance charges . . . . .	about 100
Allowance for depreciation at 5 per cent. on Rs. 8½ lakhs . . . . .	about 41
Total . . . . .	170
Deduct.—Hire receipts . . . . .	55
Net loss . . . . .	115

The main causes for the loss seem to be that rent is charged at only 1½ per cent per month on the value of furniture supplied, and that most of the houses remain vacant during the 7 summer months.

6. No important new supplies of tools and plant (estimated to cost more than Rs. 50,000) have been reported. The total expenditure on new supplies was Rs. 47,711 during the year and it exceeded Rs. 10,000 only in the following cases :—

	Grant.	Expenditure.
	Rs.	Rs.
Central India . . . . .	20,918	21,036
Andaman and Nicobar Islands . . . . .	...	10,232

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.  
ORIGINAL WORKS--BUILDINGS.

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
I. MAJOR WORKS ABOVE Rs. 50,000 SPECIFICALLY PROVIDED FOR IN THE ESTIMATES.					
(a) ESTIMATED TO COST ABOVE Rs. 50,000.					
Waziristan Scheme (Military Engineer Services).					
1.	Constructing Scout Post at Spinwam ...	1,05,500	61,005	44,495	..
2.	" " Shewa ...	1,12,500	45,371	67,129	...
3.	" " Sorwakai ...	1,70,000	1,73,938	...	3,938
4.	" " Sararogha ...	9,000	6,413	2,587	...
Baluchistan.					
5.	Constructing New police lines at Quetta ...	85,000	75,465	9,535	...
North-West Frontier Province—Ordinary.					
6.	Constructing a Militia Post, Kabul ...	57,000	53,706	3,294	...
7.	Partial remodelling of the District Jail, Peshawar ...	50,000	48,394	1,606	...
North-West Frontier Province—Waziristan Scheme.					
8.	Additions and alterations to Girni Post ...	58,200	59,914	...	1,714
9.	Additions and alterations to Murtza Post ...	62,000	46,243	15,757	...
10.	Extension of Militia Fort ...	1,76,000	1,73,231	2,769	...
11.	Construction of new accommodation for Scout Post in Khujuri Section (Shinkhari and Mirali) ...	2,75,000	1,15,100	1,59,900	...
12.	Construction of a Picquet Tower at Sararogha.	17,230	12,720	4,510	...
13.	Construction of Scout post at Baya ...	55,450	40,071	15,379	...
14.	Construction of Gonga Picquet tower Takkezan ...	15,800	12,164	3,636	...
Madras.					
15.	Improvement to customs accommodation at Cochin ...	2,000	—7	2,007	...

*Observations.*

1. Estimate Rs. 3,04,786; expenditure to end of 1925-26 Rs. 2,78,332; balance Rs. 26,404; in progress
2. Estimate Rs. 1,41,003; expenditure to end of 1925-26 Rs. 1,20,159; balance Rs. 20,844; in progress: As a result of the modification of the grant, the actual lapse was Rs. 7,129 only.
3. Estimate Rs. 5,51,245; expenditure to end of 1925-26 Rs. 5,65,302; completed.
4. Estimate Rs. 4,46,518; expenditure to end of 1925-26 Rs. 4,70,504; completed.
5. Grant was reduced to Rs. 75,645; estimate Rs. 1,09,566; expenditure to end of 1925-26 Rs. 99,963; completed.
6. Estimate Rs. 69,705; expenditure to end of 1925-26 Rs. 53,706; in progress.
7. Estimate Rs. 1,10,832; expenditure to end of 1925-26 Rs. 8,394; in progress.
8. Estimate Rs. 90,944; expenditure to end of 1925-26 Rs. 81,666; in progress.
9. Estimate Rs. 1,62,358; expenditure to end of 1925-26 Rs. 99,070; in progress.
10. Estimate Rs. 3,69,311; expenditure to end of 1925-26 Rs. 3,76,266; completed.
11. Estimate Rs. 2,89,503; expenditure to end of 1925-26 Rs. 1,51,058; in progress.
12. Estimate Rs. 19,264; expenditure to end of 1925-26 Rs. 15,319; in progress.
13. Estimate Rs. 71,838; expenditure to end of 1925-26 Rs. 49,542; in progress.
14. Estimate Rs. 19,550; expenditure to end of 1925-26 Rs. 14,540; in progress.
15. Estimate Rs. 1,53,850; expenditure to end of 1925-26 Rs. 1,52,571; completed.



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<i>United Provinces.</i>					
16.	New factory for the Postal Workshop at Aligarh ... ..	75,000	98,171	...	23,171
<i>Delhi.</i>					
17.	Construction of Police Station at Sadar Bazar, Delhi ... ..	...	70,915	...	70,915
<i>Bengal.</i>					
18.	Constructing 4 Kucha Salt golas in the compound of the new Salt gola at Chittagong ... ..	66,000	40,487	25,513	...
19.	Partitioning of 23 Salt golas at Sulkea ... ..	62,000	62,151	...	151
II.—UNFORESEEN MAJOR WORKS.					
<i>Waziristan Scheme (Military Engineer Services).</i>					
20.	Constructing Scout Post at Jandola ... ..	...	1,942	...	1,942
21.	Constructing Scout Post at Splitoi ... ..	...	228	...	228
22.	Constructing Scout Post at Kotkai ... ..	...	—137	137	...
<i>Simla Imperial Circle.</i>					
23.	Constructing a temporary Legislative Council Chamber at Simla ... ..	...	5,374	...	5,374
<i>Baluchistan.</i>					
24.	Constructing Levy lines at Hindubagh ... ..	...	19,993	...	19,993
25.	Deep-well bore at Quetta ... ..	...	12,206	...	12,206
26.	Remodelling Patel ward in the Civil Hospital ... ..	...	19,378	...	19,378
27.	Constructing Filter bed at Nari ... ..	...	1,479	...	1,479

*Observations.*

10. Estimate Rs. 2,62,169; expenditure to 31st March 1926 Rs. 2,47,170; balance Rs. 14,999; in progress.

17. Estimate Rs. 1,25,000; expenditure to end of 1925-26 Rs. 70,915; in progress. Original grant Rs. 1,00,000 was withdrawn to the Reserve and is treated as unallotted grant in the Appropriation Account. The amount was subsequently re-allotted and was reduced to Rs. 70,000, resulting in an excess of Rs. 915 which is due to adjustment of unexpected debit.

18. Revised estimate Rs. 88,817; expenditure up to 31st March 1926 Rs. 57,833; balance Rs. 30,984; in progress.

19. Estimate Rs. 97,000; expenditure to 31st March 1926 Rs. 93,570; balance Rs. 3,430; in progress. Excess remained uncovered.

20. Estimate Rs. 9,01,290; expenditure to end of 1925-26 Rs. 9,04,964; balance Rs. 3,654; completed.

21. Estimate Rs. 1,71,424; expenditure to end of 1925-26 Rs. 1,56,519; completed. Excess remained uncovered.

22. Estimate Rs. 1,38,633; expenditure to end of 1925-26 Rs. 1,60,250; completed.

23. Estimate Rs. 9,11,773; expenditure to end of 31st March 1926 Rs. 8,63,161; completed.

24. Estimate Rs. 37,195; expenditure to end of 1925-26 Rs. 19,963; in progress.

25. Estimate Rs. 6,33,668; expenditure to end of 1925-26 Rs. 2,44,105; in progress.

26. Estimate Rs. 20,374; expenditure to end of 1925-26 Rs. 19,378; completed.

27. Estimate Rs. 15,096; expenditure to end of 1925-26 Rs. 14,041; completed.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

Serial No.	Service.	Balance.			
		Grant.	Expenditure.	Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<i>North-west Frontier Province—Ordinary.</i>					
28.	Reconstructing of F. C. Post guard room Banalat and Civil Sarai, Domunda ...	...	5,532	...	5,532
29.	Constructing F. C. Post and Civil Sarai, Darazinda ...	...	13,197	...	13,197
30.	Reconstruction of F. C. Post, Mughalkote ...	...	1,735	...	1,735
31.	Construction of 20 bedded hospital constabulary, Mughalkote ...	...	—409	409	...
32.	Additional accommodation for Police personnel, Kohat ...	...	24,005	...	24,005
33.	Constructing Cantonment Police Station, Kohat ...	...	—1,202	1,202	...
34.	Constructing 2 Police barracks at Peshawar...	...	18,488	...	18,488
35.	Constructing Restrictive Works of Ghazi Police post ...	...	741	...	741
36.	Normal Training College, Peshawar ...	...	3,061	...	3,061
<i>North-West Frontier Province—Waziristan Scheme.</i>					
37.	Constructing Officers' Quarters club, Miranshah ...	...	31,638	...	31,638
38.	Constructing scout Post, Khirgi ...	...	—6,314	6,314	...
39.	Constructing Animal Sarai, Miranshah ...	...	13,522	...	13,522
40.	Constructing Political Agents Quarters, Razmak ...	...	22,771	...	22,771
41.	Improvement to Datta Khel Post ...	...	358	...	358
<i>Bombay.</i>					
42.	Quarters for Preventive Officers at Keamari...	...	38,971	...	38,971
43.	Additions and alterations to the Pilgrims' Camp, Keamari ...	...	5,961	...	5,961
<i>Madras.</i>					
44.	Certain alterations and improvements to the Madras Sea Customs Office ...	...	10,052	...	10,052

*Observations.*

28. Estimate Rs. 86,634; expenditure to end of 1925-26 Rs. 81,358; completed.  
 29. Estimate Rs. 3,24,834; expenditure to end of 1925-26 Rs. 3,55,722; completed.  
 30. Estimate Rs. 2,04,275; expenditure to end of 1925-26 Rs. 2,09,446; completed.  
 31. Estimate Rs. 36,202; expenditure to end of 1925-26 Rs. 35,250; completed.  
 32. Estimate Rs. 25,360; expenditure to end of 1925-26 Rs. 24,005; completed.  
 33. Estimate Rs. 28,563; expenditure to end of 1925-26; Rs. 24,926; completed.  
 34. Estimate Rs. 34,132; expenditure to end of 1925-26 Rs. 18,488; in progress.  
 35. Estimate Rs. 20,527; expenditure to end of 1925-26 Rs. 10,010; completed.  
 36. Estimate Rs. 4,62,094; expenditure to end of 1925-26 Rs. 4,38,009; in progress.  
 37. Estimate Rs. 52,959; expenditure to end of 1925-26 Rs. 41,144; in progress.  
 38. Expenditure to end of 1925-26 Rs. 132; expenditure written back.  
 39. Estimate Rs. 21,446; expenditure to end of 1925-26 Rs. 23,685; completed.  
 40. Estimate Rs. 49,816; expenditure to end of 1925-26 Rs. 22,771; in progress.  
 41. Estimate Rs. 43,267; expenditure to end of 1925-26 Rs. 43,261; completed.  
 42. Estimate Rs. 1,35,316; expenditure to end of March 1926 Rs. 38,971; in progress.  
 Allotment were sanctioned to the extent of Rs. 75,000 out of which a sum of Rs. 35,000 was surrendered.  
 43. Estimate Rs. 36,195; expenditure to end of March 1926 Rs. 5,961; in progress.  
 Allotment of Rs. 10,000 was sanctioned during the course of the year. The balance lapsed to Government as the surrender was made too late for acceptance.  
 44. Estimate Rs. 14,750; expenditure to end of 1925-26 Rs. 10,052; in progress.  
 45. Estimate Rs. 2,52,057; expenditure to 31st March 1926 Rs. 2,40,499; balance Rs. 11,558; in progress.



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<i>Burma.</i>					
45.	Improvements to the landing and construction of 10 R. C. Tanks at Double Island ...	..	132	...	132
46.	Constructing a new light house and remodeling the light house-keepers' quarters on Double Island ...	...	26,447	...	26,447
47.	Providing passenger electric lift complete with gate in the Currency Building, Rangoon ...	...	6,487	...	6,487
<i>Bihar and Orissa.</i>					
48.	Construction of a workshop for the School of Mines and Geology at Dhanbad ...	}	53,106		
49.	Construction of the main school buildings of Mines and Geology at Dhanbad ...		19,291		
50.	Construction of 4 residences for Professors of the School of Mines and Geology at Dhanbad ...		88,130		
51.	Construction of quarters for 6 lecturers, demonstrator, the Mining Surveyor and office Superintendent of the School of Mines and Geology at Dhanbad ...		53,167		
52.	Construction of quarters for 3 clerks, 4 laboratory assistants, 1 draftsman and 1 assistant foreman for the School of Mines and Geology at Dhanbad ...		40,032		
53.	Construction of Hostel buildings in connection with the School of Mines and Geology at Dhanbad ...		1,70,402		

*Observations.*

46. Estimate Rs. 40,484; expenditure to 31st March 1926 Rs. 26,447; balance Rs. 14,037; in progress. A sum of Rs. 26,300 was allotted to this work during 1925-26.
47. Estimate Rs. 14,088; expenditure to 31st March 1926 Rs. 12,839; balance Rs. 1,249; in progress. A sum of Rs. 7,048 was allotted to this work during 1925-26.
48. Estimate Rs. 59,470; total expenditure to end of 1925-26 Rs. 53,106; in progress.
49. Estimate Rs. 2,30,697; total expenditure to end of 1925-26 Rs. 2,05,188; in progress.
50. Estimate Rs. 1,06,308; total expenditure to end of 1925-26 Rs. 88,130; in progress.
51. Estimate Rs. 63,842; total expenditure to end of 1925-26 Rs. 53,167; in progress.
52. Estimate Rs. 52,686; total expenditure to end of 1925-26 Rs. 40,032; in progress.
53. Estimate Rs. 2,12,497; total expenditure to end of 1925-26 Rs. 1,70,402; in progress.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<i>Bihar and Orissa—contd.</i>					
54.	Collection of materials for expansion of Agricultural Research Institute, Pusa. ...		—1,720		
55.	Construction of menials' quarters for the school of Mines and Geology at Dhanbad ...		34,970		
56.	Construction of quarters for 2 lecturers for the school of Mines and Geology at Dhanbad ...		26,931		
57.	Construction of 5 clerks' quarters for the school of Mines and Geology at Dhanbad ...		26,211		
58.	Erection and supply of gas plant including gas house and walls for the school of Mines and Geology at Dhanbad ...		11,536		
59.	Construction of quarters for the 1st class sub-assistant surgeon and compounder attached to the school of Mines and Geology at Dhanbad ...		3,397		51,590
60.	Providing roads and paths in the school of Mines and Geology at Dhanbad ...	5,00,000*	4,626		
61.	Providing fencing and compound wall in the school of Mines and Geology at Dhanbad ...		6,328		
62.	Construction of a hospital building with out houses for the school of Mines and Geology at Dhanbad ...		1		
63.	Sinking a well in the school of Mines and Geology at Dhanbad ...		13,876		
64.	Constructing out patient block in the Hospital of Agricultural Research Institute, Pusa (Central portion) ...		1,300		
65.	Constructing 12 clerks' quarters and 2 wells in connection with the Agricultural Research Institute, Pusa ...		6		

\*All the major works have been detailed under head II, as no specific provision for any of these works was approved of by the Assembly, a lump provision only having been sanctioned for all works expenditure during the year. This amount excludes Rs. 39,500 withdrawn to the Reserve at the disposal of the Government of India.

*Observations.*

54. The project was abandoned, and the materials are being utilised on other works by credit to the estimate for collection of materials—Estimate Rs. 1,02,750; total expenditure to end of 1925-26 Rs. 52,422.

55. Estimate Rs. 38,856; expenditure to end of 1925-26 Rs. 34,970; in progress.  
 56. Estimate Rs. 31,916; expenditure to end of 1925-26 Rs. 26,931; in progress.  
 57. Estimate Rs. 26,449; expenditure to end of 1925-26 Rs. 26,211; in progress.  
 58. Estimate Rs. 18,818; expenditure to end of 1925-26 Rs. 11,536; in progress.  
 59. Estimate Rs. 14,600; expenditure to end of 1925-26 Rs. 3,397; in progress.  
 60. Estimate Rs. 13,910; expenditure to end of 1925-26 Rs. 4,626; in progress.  
 61. Estimate Rs. 12,500; expenditure to end of 1925-26 Rs. 6,328; in progress.  
 62. Estimate Rs. 32,802; expenditure to end of 1925-26 Rs. 1; in progress.  
 63. Estimate Rs. 25,833; expenditure to end of 1925-26 Rs. 13,876; in progress.  
 64. Estimate Rs. 13,639; expenditure to end of 1925-26 Rs. 6826; completed.  
 65. Estimate Rs. 42,630; expenditure to end of 1925-26 Rs. 43,804; completed.



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS--*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<i>Imperial Division, Dehra Dun.</i>					
66.	Installing electric light and fan points in the main Building, Forest Research Institute, Dehra dun ...		15,454		
67.	Constructing drain round the Main Building, Forest Research Institute, Dehra Dun ...		3,500		
68.	Providing Sanitary fittings for the Main Building, Forest Research Institute, Dehra Dun ...		13,876		
69.	Constructing Purdah Walls in the quarters for lower grade junior clerks at the new site of the Forest Research Institute, Dehra Dun ...		7,792		
70.	Construction of an Insectory in connection with the Main Building Zoological (Entomological) Block, Forest Research Institute, Dehra Dun ...		44,444		
71.	Providing an Electric installation for the Forest Research Institute, Dehra Dun...		34,624		
72.	Erection of overhead distribution at the Forest Research Institute and residency at Dehra Dun ...		33,505		
73.	Constructing a Service Reservoir at filter heads, Forest Research Institute, Dehra Dun ...		23,471		
74.	Superstructure of the East wing of the Main Building, Forest Research Institute Dehra Dun ...		6,27,871		
75.	Collection of materials for Main Building, Forest Research Institute, Dehra Dun ...		-7,702		

*Observations.*

66-94. Original grant Rs. 7,00,000 raised to Rs. 9,91,240, by re-appropriation during the year resulting in a saving of Rs. 42,848 which is mainly due to slow progress of Electrical works, heavy adjustment of stock issues and petty savings on different works.

66. Estimate Rs. 30,770; expenditure to end of 1925-26 Rs. 14,454; balance Rs. 15,316; in progress.

67. Estimate Rs. 24,382; expenditure to end of 1925-26 Rs. 3,500; balance Rs. 20,882; in progress.

68. Estimate Rs. 34,100; expenditure to end of 1925-26 Rs. 13,876; balance Rs. 20,224; in progress.

69. Estimate Rs. 15,070; expenditure to end of 1925-26 Rs. 7,792; balance Rs. 7,278; in progress.

70. Estimate Rs. 46,520; expenditure to end of 1925-26 Rs. 44,444; balance Rs. 2,076; in progress.

71. Estimate Rs. 35,750; expenditure to end of 1925-26 Rs. 34,624; balance Rs. 2,126; in progress.

72. Estimate Rs. 34,500; expenditure to end of 1925-26 Rs. 33,505; balance Rs. 995; in progress.

73. Estimate Rs. 23,540; expenditure to end of 1925-26 Rs. 23,471; balance Rs. 69; in progress.

74. Estimate Rs. 8,99,310; expenditure to end of 1925-26 Rs. 7,03,201; balance Rs. 1,96,109; in progress.

75. Estimate Rs. 1,58,000; expenditure to end of 1925-26 nil; estimate closed.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<i>Imperial Division, Dehra Dun—contd.</i>					
76.	Construction of the foundation of Main Building, Forest Research Institute, Dehra Dun ...		418		
77.	Providing water supply fittings and connection in the residences of Forest Research Institute ...		590		
78.	Providing quarters for 2 upper grade assistants of Forest Research Institute...		5		
79.	Providing sanitary fittings in all the residences ...		10,468		
80.	Providing electric light and fans in the residences of the Forest Research Institute, Dehra Dun ...		1,903		
81.	Constructing C. C. D. road in connection with Forest Research Institute, Dehra Dun ...		206		
82.	Constructing further roads in the Forest Research Institute ...	*7,00,000	2,213	...	1,83,494
83.	Walling in the site of the Forest Research Institute ...		2,504		
84.	Grassing operation in and round the main Building and central approach of the Forest Research Institute ...		9,876		
85.	Constructing a boundary wall, gateway and shelters at the entrance of the main building avenue ...		20,094		
86.	Providing surface drainage in the lower residential area of the Forest Research Institute ...		2,015		
87.	Sewage disposal at the Forest Research Institute ...		37,010		
88.	Disposal in drainage in the economic section ...		5,655		

\*All the major works have been detailed under item II as no specific provision for any of these works was approved of by the Assembly, a lump provision only having been sanctioned for all works expenditure during the year.

*Observations.*

76. Estimate Rs. 1,32,000; expenditure to end of 1925-26 Rs. 1,33,409; excess Rs. 1,409; completed.
77. Estimate Rs. 13,200; expenditure to end of 1925-26 Rs. 12,849; balance Rs. 351; in progress.
78. Estimate Rs. 40,340; expenditure to end of 1925-26 Rs. 40,689; excess Rs. 349; completed.
79. Estimate Rs. 26,700; expenditure to end of 1925-26 Rs. 23,082; balance Rs. 3,618; in progress.
80. Estimate Rs. 32,900; expenditure to end of 1925-26 Rs. 31,622; balance Rs. 1,278; in progress.
81. Estimate Rs. 31,200; expenditure to end of 1925-26 Rs. 31,426; excess Rs. 226; completed.
82. Estimate Rs. 38,300; expenditure to end of 1925-26 Rs. 37,568; completed.
83. Estimate Rs. 89,700; expenditure to end of 1925-26 Rs. 90,239; excess Rs. 539; in progress.
84. Estimate Rs. 14,700; expenditure to end of 1925-26 Rs. 13,419; balance Rs. 1,281; in progress.
85. Estimate Rs. 35,300; expenditure to end of 1925-26 Rs. 35,259; completed.
86. Estimate Rs. 12,200; expenditure to end of 1925-26 Rs. 11,094; completed.
87. Estimate Rs. 1,61,000; expenditure to end of 1925-26 Rs. 1,48,649; balance Rs. 12,351; in progress.
88. Estimate Rs. 13,860; expenditure to end of 1925-26 Rs. 13,520; completed.



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<i>Imperial Division, Dehra Dun—contd.</i>					
89.	Providing water supply for the Forest Research Institute		-37,665		
90.	Distribution of water supply in the Forest Research Institute		2,132		
91.	Erection of 4 Pan mills concrete mixer 40 B. H. P. Rustum oil engine, Forest Research Institute, Dehra Dun		2,144		
92.	Preparation of site for the main Building		17,626		
93.	Constructing Central vista opposite main Building		9,449		
94.	Providing temporary shedding godown, Forest Research Institute, Dehra Dun.		16		
95.	Extension of the Timber Workshop at the Forest Research Institute and College, Dehra Dun	...	16,114	...	16,114
96.	Providing water supply to Chandbagh, Dehra-Dun	...	67,034	...	67,034
97.	Constructing sedimentative and storage tanks in connection with the water supply at the Imperial Institute of Veterinary Research, Muktesar	...	5,000	...	5,000
<i>Bengal.</i>					
98.	Additions and alterations in the office of the Accountant General, Bengal, in the Treasury Building	...	9,302	...	9,302
99.	Placing of porticos over golas Nos. A. A. and A. etc. and four roofs to the new platform on the railway side in the Salt gola	...	16,438	...	16,438

*Observations—contd.*

89. Estimate Rs. 2,12,000; expenditure to end of 1925-26 Rs. 1,36,799; completed.
90. Estimate Rs. 74,160; expenditure to end of 1925-26 Rs. 74,315; excess Rs. 155; completed.
91. Estimate Rs. 14,550; expenditure to end of 1925-26 Rs. 7,748; completed.
92. Estimate Rs. 60,840; expenditure to end of 1925-26 Rs. 58,118; completed.
93. Estimate Rs. 24,800; expenditure to end of 1925-26 Rs. 25,773; excess Rs. 973; completed.
94. Estimate Rs. 10,310; expenditure to end of 1925-26 Rs. 10,118; completed.
95. Estimate Rs. 16,570; expenditure up to 1925-26 Rs. 16,114; in progress.
96. Estimate Rs. 72,100; expenditure up to 1925-26 Rs. 67,034; in progress. Rs. 69,100 were re-appropriated during the year resulting in a saving of Rs. 2,066 due to transfer of surplus materials to other works and stock at the close of the year.
97. Estimate Rs. 10,484; expenditure up to 31st March 1926 Rs. 5,000; in progress.
98. Estimate Rs. 10,500; expenditure to 31st March 1926 Rs. 9,302; completed; Rs. 2 remained uncovered.
99. Estimate Rs. 16,593; expenditure to 31st March 1926 Rs. 16,438; completed.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

Serial No.	Service.	Grant.	Expenditure	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<i>Bengal—contd.</i>					
100.	Dismantling racks in the new opium godown and re-erecting the same in the Government Press building at Dhurramtolah	...	12,039	...	12,039
101.	Constructing Income tax office and residence for the Assistant Commissioner of Income-tax at Jalpaiguri	...	9,553	...	9,553
102.	Constructing Income-tax office and Staff quarters at Rangpur	...	5,331	...	5,331
<i>Viceregal Estates.</i>					
103.	Providing new furniture, carpets and curtains at Belvedere	...	39,230	...	39,230
104.	III. OTHER MAJOR WORKS. { Non-voted	1,14,500	19,599	94,901	...
	{ Voted	2,08,945	1,75,409	32,536	...
105.	IV. MINOR WORKS { Non-voted	...	45,358	...	45,358
	{ Voted	12,44,847	12,85,688	...	40,841

*Observations.*

100. Estimate Rs. 14,875; expenditure to 31st March 1926 Rs. 12,039; balance Rs. 2,836; in progress.

101. Estimate Rs. 86,460; expenditure to 31st March 1926 Rs. 9,553; balance Rs. 76,907; in progress.

102. Estimate Rs. 48,958; expenditure to 31st March 1926 Rs. 5,331; balance Rs. 43,627; in progress. A sum of Rs. 331 remained uncovered.

103. Estimate Rs. 49,568; expenditure to end of 1925-26 Rs. 39,230; out of the allotment of Rs. 50,000 sanctioned during 1925-26 a sum of Rs. 10,400 was surrendered.

104.—Non-voted.—Mainly under North-West Frontier Province—special Waziristan, (Rs. 65,342) on account of the work "Electrification of Jandola Post", expenditure on which was Rs. 14,176 against grant of Rs. 79,500. Estimate for the work Rs. 35,600; in progress. The balance (Rs. 29,577) is under Military Engineer Services—Waziristan Scheme which was reduced to Rs. 577 as a result of the modifications of the grant sanctioned by the executive authorities.

104. Voted.—Mainly in Bombay and North-West Frontier Province—ordinary Public Works. Out of the saving of Rs. 10,297 in Bombay Rs. 9,500 was surrendered.

105.—Non-voted.—Consists of (1) Rs. 9,977 under Military Engineer Service—Waziristan Scheme of which Rs. 1,077 remained uncovered and (2) Rs. 36,395 in Western India States Agency which was not covered by any appropriation for, while the expenditure of the Agency was declared as non-voted, the allotment which was sanctioned for the expenditure was from the voted portion of the grant at the disposal of the Department of Industries and Labour.

105.—Voted.—There was a gross excess of Rs. 3,25,722 counterbalanced by a gross saving of Rs. 2,84,881. The excess occurred chiefly under (i) Punjab (Rs. 58,482) due mainly to arrear charges on account of cost of land for the new cemetery at Lahore, (ii) North-West Frontier Province—Ordinary (Rs. 1,07,130) due to a grant for Rs. 1,07,000 having been treated as unallotted grant in the Appropriation Account, and (iii) Delhi and Dehra Dun (Rs. 1,23,527) mainly due to the grant for a portion of the excess being included in Rs. 7,00,000 under item II. The notable savings were under (i) Simla Imperial Circle (Rs. 39,579) mainly due to certain debits anticipated during the year not having been raised and to non-purchase of certain articles of furniture for officers' houses, (ii) Bombay (Rs. 74,503) due to less expenditure than anticipated (iii) Burma (20,285) due to smaller expenditure under Aviation, (iv) Rajputana (Rs. 36,865) due mainly to the postponement, at the instance of the Government of India, of Electric Light installations in the Government residential and non-residential Buildings, Ajmer and to three works which could not be completed before the close of the year and (v) Viceregal Estates (Rs. 44,895).



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

Service.		Grant.	Expenditure.	Balance.	
		Rs.	Rs.	Unexpended. Rs.	Excess. Rs.
106. <i>V. Kabul Legation</i>		8,00,000	5,03,164	2,96,836	...
	{ Non-voted	19,71,180	13,78,299	5,92,881	...
	{ Voted	30,50,792	37,38,232	...	6,87,440

*Observations.*

106. The detailed distribution of the provision made in lump is not known and hence the total provision for Kabul Legation has been shown as a separate item (Item V) below IV.—Minor works. The saving is due to full programme of works not having been carried out for political reasons. The provision was reduced to Rs. 4,92,500 by withdrawing Rs. 3,07,500 to Reserve. The details of actual expenditure are—

(a) Major works estimated to cost above Rs. 50,000—	Rs.
(i) Constructing Minister's residence .	38,819
(ii) Constructing Councillor's house .	10,984
(iii) Acquisition of land acquired for British Legation .	—1,209
(iv) Constructing British clerks quarters .	46,170
(v) Electric installations and power house of New British Legation.	31,323
(vi) Water-borne Sanitary Installations.	1,73,350
(vii) Loss on purchase of wood due to Khost rebellion.	25,145
(viii) Fees payable to Punjab Government for preparation of designs and estimates.	52,672
(b) Other major works . . . . .	72,793
(c) Minor Works . . . . .	21,627
{ Establishment . . . . .	42,345
(d) { Suspense . . . . .	—24,521
{ Tools and plant . . . . .	13,666
Total . . . . .	5,03,164

(a) (i) Estimate Rs. 4,61,940; expenditure to end of March 1926 Rs. 81,877; balance Rs. 3,80,063; in progress.

(ii) Estimate Rs. 61,417; expenditure to end of March 1926 Rs. 12,080; balance Rs. 49,337; in progress.

(iii) Estimate Rs. 60,000; expenditure to end of March 1926 Rs. 65,329; account closed.

(iv) Estimate Rs. 51,620; expenditure to end of March 1926 Rs. 61,559; work completed.

(v) Estimate Rs. 1,25,297; expenditure to end of March 1926 Rs. 31,323; balance Rs. 93,974; in progress.

(vi) Estimate Rs. 3,07,442; expenditure to end of March 1926 Rs. 1,73,350; balance Rs. 1,34,092; in progress.

(vii) Estimate Rs. 56,481; expenditure to end of March 1926 Rs. 53,906; balance Rs. 2,575; in progress.

(viii) Estimate Rs. 80,000; expenditure to end of March 1926 Rs. 52,672; balance Rs. 27,328; in progress.

(d) These items were charged against "original works—buildings", as the total grant for expenditure in respect of the Kabul Division was allotted by Government under this head.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*

## ORIGINAL WORKS—COMMUNICATIONS.

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
I. MAJOR WORKS ABOVE Rs. 50,000 SPECIFICALLY PROVIDED FOR IN THE ESTIMATES.					
(a) ESTIMATED TO COST ABOVE Rs. 50,000.					
Waziristan Scheme (Military Engineer Services).					
1.	Constructing Jandola-Sarwakai Road ... }	62,000	{ 25,652	... }	5,144
2.	Extension Jandola-Sarwakai Road ... }		{ 41,492	... }	
North-West Frontier Province—Waziristan-Scheme.					
3.	Constructing D. G. Khel Road ...	2,57,260	2,97,716	...	40,45
North-West Frontier Province—Ordinary.					
4.	Constructing a causeway over Harco river bridge, Hazara truck road Mile 35 ...	35,000	30,461	4,539	...
5.	Increasing width of metal- Hazara truck road, 1st Section ...	18,600	18,858	...	258
II. UNFORESEEN MAJOR WORKS.					
Waziristan Scheme (Military Engineer Services).					
6.	Replacing existing Inglis Bridge by Girders ...	...	31,868	...	31,868
Baluchistan.					
7.	Constructing Customs buildings at Chaman ...	...	370	...	370
8.	Constructing Baleli Bridge ...	...	28,839	...	28,839

*Observations.*

1. Estimate Rs. 27,09,961; expenditure to end of 1925-26 Rs. 28,87,326; work completed. Excess amounting to Rs. 652 remained uncovered.
2. Estimate Rs. 87,427; expenditure to end of 1925-26 Rs. 84,907; completed. Excess amounting to Rs. 492 remained uncovered.
3. Due to increased expenditure on the Project Draban Ghazni Khel Road. The excess to the extent of Rs. 19,172 remained uncovered. Estimate Rs. 38,40,000; expenditure to end of 1925-26 Rs. 38,11,778; in progress.
4. Estimate Rs. 60,000; expenditure to end of 1925-26 Rs. 56,817; in progress.
5. Estimate Rs. 78,534; expenditure to end of 1925-26 Rs. 68,934; in progress.
6. Estimate Rs. 32,540; expenditure to end of 1925-26 Rs. 32,768; completed. Excess to the extent of Rs. 3,228 remained uncovered.
7. Erroneously booked under original works—communications (Roads) instead of under "Original works—Building (customs)". Estimate Rs. 27,755; expenditure to end of 1925-26 Rs. 27,937; completed.
8. Excess to the extent of Rs. 583 remained uncovered. Estimate Rs. 64,756; expenditure to end of 1925-26 Rs. 64,378; completed.



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*concl'd.*

## ORIGINAL WORKS—COMMUNICATIONS.

Serial No.	Service.	Grant.	Expenditure.	Balance.		
				Unexpended.	Excess.	
		Rs.	Rs.	Rs.	Rs.	
<i>North-West Frontier Province— Waziristan Scheme.</i>						
9.	<i>Constructing a bridge on Chaisan Kutcha Nullah on Truck Kaur Road ...</i>	...	—44	44	...	
<i>North-West Frontier Province—Ordinary.</i>						
10.	Metalling Mansehra Kulachi road ...	...	95,928	...	95,928	
11.	Constructing Hattiala Kulachi road ...	...	1,06,869	...	1,06,869	
12.	Constructing bridge in mile 262 Grand Trunk Road ...	...	23,668	...	23,668	
13.	III. OTHER MAJOR WORKS ...	13,200	13,603	...	403	
14.	IV. MINOR WORKS ...	1,41,678	1,81,780	...	40,102	
Totals		<div> <div>Non-voted ...</div> <div>Voted ..</div> </div>	<div>3,19,260</div> <div>2,08,478</div>	<div>3,96,684</div> <div>5,00,376</div>	<div>...</div> <div>...</div>	<div>77,424</div> <div>2,91,898</div>

## ORIGINAL WORKS—MISCELLANEOUS.

## II. UNFORESEEN MAJOR WORKS.

*Military Engineer Services.*

1.	Constructing a Treasure Vault at the Birdwood Barracks, Lahore ...	...	9,628	...	9,628
2.	IV. MINOR WORKS ...	...	18,762	...	18,762
Total		...	28,390	...	28,390

*Observations.*

9. Estimate Rs. 24,997; expenditure to end of 1925-26 Rs. 24,958; completed.

10. Due to the estimate not having been technically sanctioned in time. Excess to the extent of Rs. 5,928 remained uncovered. Estimate Rs. 1,59,009; expenditure to end of 1925-26 Rs. 95,928; in progress.

11. Due to the estimate not having been technically sanctioned in time. Estimate Rs. 2,90,824; expenditure to end of 1925-26 Rs. 1,05,869; in progress.

12. Estimate Rs. 26,495; expenditure to end of 1925-26 Rs. 23,668; in progress.

14. Mainly in Delhi (Rs. 43,877), where, original grant having been raised, there was a net saving of Rs. 10,828 which is due to postponement of work, change in original alignment and non-receipt of sanction to the supplementary estimate for a work.

## STORE ACCOUNT.

Name of Division.	Opening balance on 1st April 1925.	Receipts during 1925-26.	Total.	Issues during 1925-26.	Closing balance on 31st March 1926.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Delhi ... ..	1,057	70,147	71,204	27,185	44,019
2. Delhi (Manufacture of bricks at Timarpur) ... ..	65,722	1,429	67,151	69,491	-2,340
3. Imperial Division at Dehra Dun ...	72,395	2,51,337	3,26,732	2,02,304	1,24,428
4. Imperial Division at Dehra Dun (Manufacture of bricks) ...	1,21,762	1,45,119	2,66,881	1,75,814	91,067
5. Baluchistan (London Stores) ...	2,987	85,401	88,388	2,987	85,401
6. Assam ... ..	24,425	7,689	32,114	11,986	20,128
7. Bengal (Sikkim) ... ..	1,410	9,307	10,717	5,972	4,745
8. Bengal (Andamans and Nicobar Islands) ... ..	82,780	73,398	1,56,178	81,428	74,750
9. Central India ... ..	9,724	18,510	28,234	17,845	10,389
10. Bombay ... ..	...	11,233	11,233	11,233	...
11. Viceregal Estates Division ...	20,120	10,023	30,143	12,601	17,542
12. Simla Imperial Circle ... ..	66,270	28,068	94,338	50,238	44,100
13. Kabul Legation ... ..	1,13,753	82,739	1,96,492	1,10,364	86,128
Total ... ..	5,82,405	7,97,400	13,79,805	7,79,448	6,00,357

*Observations.*

1. The stock was counted and verified during the year, and the balances were priced within the market rates. Stock valued at Rs. 29,000 was reported to be in excess of the requirement of the next twelve months. The stock consists entirely of bricks received from a departmental manufacture which has been closed. It was economical to outturn these bricks, and it is desirable to retain them in stock and there is no doubt that they will be utilised to the advantage of Government.

2. The bricks were transferred to stock in the month of November 1925. There were no bricks at site at the end of March 1926. The minus balance in the accounts will be adjusted in due course.

3. The stores of the Imperial Works, Dehra Dun, were counted once in the year by the Stock Verifying Officer and those of Muktesar by the subordinate concerned and no discrepancies of any importance reported. The stock in hand on the 31st March 1926 was priced at the market rates in cases of articles available in the local markets and in other cases at the current issue rates. The total value, so arrived at, compared favourably with the book value. On the articles obtainable in the local market a loss of about Rs. 4,000 is anticipated, the market rates having fallen considerably. Stock valued at Rs. 4,000 is reported to be surplus of requirements for the disposal of which necessary action is being taken. The value of unserviceable stock amounted to Rs. 187.

4. The bricks were verified by the sub-overseer in charge of the work and the Sub-Divisional Officer I, Imperial Works Division, Dehra Dun. No discrepancies of any importance were reported. Minor differences were reconciled in the year's account.

5. The closing balance represents the cost of English stores indented for in November 1925. These stores which were expected to reach India in the year 1925-26 did not arrive till 31st March 1926, and hence the outstanding. No store account is kept under the head "stock".

6. The balances were reviewed in detail by the Public Works Disbursers and no shortages, etc., were reported.



7. The increase in the stock balance is due chiefly to the transfer, to "41-Civil Works—Central" during the year under review, of Rs. 2,750 shewn as balance to end of 1924 25 under "41-Civil Works—Provincial". The stock is reported to have been last counted on the 9th April 1925 and no discrepancy was discovered. The sanctioned stock limit is for Rs. 7,000.

8. The stock was verified between 19th August and 10th September 1926. The slight discrepancies noticed are under reconciliation. The sanctioned stock limit is for Rs. 87,000.

9. The balance has been certified to represent the value of stock materials. None of the materials were in excess of the probable requirements for the subsequent twelve months.

11. The stock was counted and verified during the year with the exception of the articles in stock at Delhi which were verified subsequently. The balances were priced within the market rates. Stock valuing Rs. 2,887 was in excess of the requirements of next 12 months; of this Rs. 319 worth of stock was, in the opinion of the Divisional Officer, required to be kept in reserve.

The fixed maximum of reserve limit of stock in this Division, viz., Rs. 20,000, was found to be excessive and the matter was brought to the notice of Government. Final orders are awaited.

12. The stock was counted and verified during the year and the balances were priced within the market rates. Stock valuing Rs. 30,089 was in excess of the requirements of the next twelve months; of this, Rs. 14,173 worth of stock was, in the opinion of the Divisional Officers, required to be kept in reserve.

13. There were no surplus stores in the Division on 31st March 1926, and none of the materials stocked were in excess of probable requirements for the subsequent twelve months. The stock balances in the Division were duly certified as having been counted and found correct.

## GRANT No. 68—SUPERANNUATION ALLOWANCES AND PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray the Expenses in connection with SUPERANNUATION ALLOWANCES AND PENSIONS.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
		Rs.	Rs.	Less than Granted.	More than Granted.
MAJOR HEAD "45—SUPERANNUATION ALLOWANCES AND PENSIONS".					
PAYMENTS IN INDIA:—					
A.—Superannuation and Retired Allowances.	Non-voted	Original	41,080		
		Supplementary	2,28,032	2,69,212	2,26,248
	Voted	Original	33,71,870		
		Supplementary	28,22,390(a)	61,94,260	61,89,635
B.—Compassionate Allowances.	Non-voted	Original	370		
		Supplementary	790	960	836
	Voted	Original	14,340		
		Supplementary	7,800(a)	22,140	33,123
					10,983

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Non-voted.—Due mainly to an additional allotment of Rs. 30,300 in respect of payments in Bangalore Treasury having been twice sanctioned, once in February and again in March 1926.

A.—Voted.—Due to smaller expenditure in Central Provinces (Rs. 29,312), Bengal (Rs. 9,152), Madras (Rs. 60,898) and Burma (Rs. 21,615), counterbalanced by excesses chiefly in India (Rs. 13,964), Assam (Rs. 7,881), Bombay (Rs. 21,585), United Provinces (Rs. 64,441) and Punjab (Rs. 7,525).

The saving in Madras was mainly due to the fact that the supplementary grant of Rs. 17,14,000 (included in Rs. 28,22,390) obtained from the Legislative Assembly in February 1926 included two sums of Rs. 11,800 and Rs. 59,500 relating to sub-heads B and H. 2 respectively. (*Vide* B. and H. 2.)

The excess in the United Provinces occurred in the following circumstances. The original estimate of Rs. 2,89,400 was increased by Rs. 1,10,000 (included in Rs. 28,22,390) on the basis of actuals of the first 10 months. Still an excess of Rs. 64,441 occurred which was mainly due to the mistakes of Treasury officers who included payments on account of Central pensions in the schedules of provincial pensions. These mistakes were later on rectified and adjusted mostly in February, March and March final accounts and resulted in swelling the expenditure in the last few months beyond the anticipated figures.

B.—Voted.—Due chiefly to excesses in Madras (Rs. 13,374) and United Provinces (Rs. 1,728), counterbalanced by small savings in several other provinces.

The original estimate in Madras proved inadequate (*vide* remarks against sub-head A.).

The excess in the United Provinces was due to arrear payment of Rs. 369 to one pensioner and to misclassifications by the Treasury officers amounting to Rs. 1,395 and Rs. 512 which were adjusted in the accounts for March 1926, Final and Supplementary respectively.

(a) Included in the Supplementary grant of Rs. 32,56,000 sanctioned by the Legislative Assembly in February 1



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>PAYMENTS IN INDIA—contd.</b>				
	Rs.			
C.—Gratuities	Non-voted	Original 13,500		
		Supplementary —593	12,907	8,663
			4,244	...
	Voted	Original 76,320		
		Supplementary 13,210(a)	89,530	74,594
			14,936	...
D.—Indian Civil Service Family Pensions.		Original 45,000		
		Supplementary 25,000	70,000	79,695
			...	9,695
E.—Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds.		Original 20,000		
		Supplementary —4,100	15,900	13,681
			2,219	...
F.—Pensions and Allowances paid in respect of other Provident Funds.	Non-voted	Original 48,565		
		Supplementary 7,400	55,965	48,608
			7,357	...
	Voted	Original 40,830		
		Supplementary —1,000(a)	39,830	33,957
			5,873	...
G.—Pensions, etc., under War risk compensation scheme	Non-voted	Original 500		
		Supplementary —500	...	50
			...	50
	Voted	Original 59,300		
		Supplementary —1,500(a)	57,800	64,763
			...	6,963

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

C.—Non-voted.—Due mainly to non-utilisation of the provision of Rs. 2,000 in the United Provinces and less expenditure of Rs. 1,187 in Bombay on passage gratuities.

C.—Voted.—Due mainly to savings in Bombay (Rs. 9,042), United Provinces (Rs. 2,942) and Punjab (Rs. 5,442) counterbalanced by excess expenditure in India (Rs. 4,123). The expenditure depends upon the number of gratuities sanctioned by Government.

D.—Due to the additional grant of Rs. 25,000 obtained on the basis of actuals having proved inadequate. The excess remained uncovered.

E.—Mainly due to saving in Madras (Rs. 2,115) on account of certain claims not having been preferred within the year.

F.—Non-voted.—Mainly due to an additional grant for Rs. 4,000 having been twice sanctioned in the India Estimates in respect of the Bangalore Treasury.

F.—Voted.—Mainly to saving in the estimates of the Audit officer, Indian Stores Department (Rs. 6,528) due to closure of certain accounts.

G.—Voted.—Due mainly to excess in Bengal (Rs. 22,075), counterbalanced by savings chiefly in Bombay (Rs. 7,222), Punjab (Rs. 2,883) and Assam (Rs. 4,581).

The excess in Bengal was due to the provision for the charges (Rs. 23,000) having been shown by mistake in the demand for 1925-26 under "Special pensions connected with War, 1914" (sub-head I).

The savings in Bombay, Punjab and Assam were generally due to non-payment of certain pensions and casualties.

(a) Included in the Supplementary grant of Rs. 25,38,000 sanctioned by the Legislative Assembly in February 1936.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
PAYMENTS IN INDIA—concd.				
	Rs.			
H.—Commuted value of Pensions:				
<div> <div> <div>Non-voted</div> <div> <div>Original</div> <div>Supplementary</div> </div> </div> <div> <div>25,658</div> <div>—7,158</div> </div> </div>	18,500	17,979	521	...
<div> <div>H. 1.—Paid to Provincial Governments.</div> <div> <div>Voted</div> <div> <div>Original</div> <div>Supplementary—33,000(a)</div> </div> </div> </div>	9,04,000	6,82,666	2,21,334	...
<div> <div>H. 2.—Paid to Pensioners.</div> <div> <div>Original</div> <div>Supplementary—7,05,000(a)</div> </div> </div>	2,95,000	8,99,398	...	6,04,398
<div> <div>I.—Miscellaneous Pensionary Payments.</div> <div> <div>Non-voted</div> <div> <div>Original</div> <div>Supplementary.</div> </div> </div> </div>	32,567	31,790	777	...
<div> <div></div> <div> <div>Voted</div> <div> <div>Original</div> <div>Supplementary</div> </div> </div> </div>	67,450	37,139	30,311	...
	4,100(a)			

**PAYMENTS IN ENGLAND:****J.—Superannuation and Retired Allowances:**

J. 1.—India Office and High Commissioner's Establishments.	<i>Non-voted</i>	5,98,000	5,78,630	19,370	...
	<i>Original</i> 20,000				
	<i>Voted</i>	15,000	9,809	5,191	...
	<i>Supplemen-</i> (a) 5,000				

**EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.**

H. 1.—Voted.—Due to savings in all provinces except the Central Provinces where there was an excess of Rs. 21,775, due to original provision having proved inadequate.

The important savings were Rs. 1,31,967 in Bombay, Rs. 53,114 in the United Provinces and Rs. 35,000 in Burma. The saving in Bombay was mainly due to the amount on account of commuted value payable by the Bombay Government in respect of pensions paid at the Bangalore Treasury (a Central Treasury) on behalf of that Government having been adjusted by deduction from the amount payable by the Central Government to the Bombay Government. This was not anticipated when the original estimates were framed.

The saving in the United Provinces is accounted for by the fact that, in accordance with the previous practice, budget provided for the adjustment of gross debits from the United Provinces Government, but net adjustment was made in accordance with the instructions issued by the Auditor General to avoid exaggeration of figures both under receipt and charge sides.

The provision of Rs. 35,000 in Burma under this head was meant for H. 2. The allotment was kept undisturbed.

H. 2.—(See Notes).

I.—Voted.—Mainly due to inclusion of the provision of Rs. 23,000 (Bengal) relating to sub-head G. (Vide remarks under G. above.)

J. 1.—Non-voted.—A saving of Rs. 34,250 occurred in the pensions of officers of the Establishment owing to several heavy lapses. On the other hand, there were excesses of Rs. 10,230 in gratuities payable on retirement, and Rs. 4,610 in Widows' Funds, of which Rs. 3,000 was due to an unexpected marriage donation.

J. 1.—Voted.—Though there was a net increase in the number of pensioners, lump sum payments on the lines of the Superannuation Act, 1909, have been on the decrease.

(a) Included in the Supplementary grant of Rs. 22,38,000 sanctioned by the Legislative Assembly in February 1926.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>PAYMENTS IN ENGLAND—contd.</b>				
<b>J.—Superannuation and Retired Allowances—contd.</b>				
J. 2.—High Court Judges . . . . .	2,58,000	2,60,744	...	2,744
J. 3.—Indian Civil Service. . . . .	46,72,000	43,06,730	3,65,270	...
J. 4.—Other { Non-voted . . . . .	43,57,000	42,26,190	1,30,810	...
Civil Services in India. { Voted . . . . .	Rs. 17,90,000	18,03,770	...	13,770
	{ Original 17,40,000			
	{ Supplemen- (a) 50,000			
	tary			
K.—Compassionate Allowances. { Non-voted . . . . .	60,000	55,820	4,180	...
	{ Voted . . . . .	50,000	49,430	570
				...
L.—Gratuities . . . . .	...	4,000	...	4,000
	{ Non-voted . . . . .	...	15,000	...
	{ Voted . . . . .	15,000	...	...
M.—Indian Civil Service Family Pensions. . . . .	7,00,000	7,78,900	...	78,900
N.—Pensions paid in respect of the Bengal, Bombay (Provident Branch), and Madras Civil Funds . . . . .	24,50,000	24,39,180	10,820	...
O.—Pensions and Allowances paid in respect of other Provident Funds . . . . .	40,13,000	38,40,930	1,72,070	...
P.—Commuted value of pensions paid to pensioners. { Non-voted . . . . .	4,00,000	2,73,140	1,26,860	...
	{ Voted . . . . .	2,20,000	1,48,090	71,910
	{ Original 1,20,000			
	{ Supplemen- (a) 1,00,000			
	tary			

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

J. 3.—Due to savings (Rs. 3,54,340) in the accounts of the High Commissioner on account of allowance for increased share of provincial Governments in new annuities having been under-estimated. The balance of the saving (Rs. 10,930) occurred in the estimates of the Secretary of State due to the lapse of an annuity on the death of a Member of Council.

J. 4.—Non-voted.—Bulk of the saving (Rs. 1,30,020) occurred in the accounts of the High Commissioner. Expenditure shows a decrease of about Rs. 1,37,000 compared with that for 1924-25 and Rs. 2,34,000 with that for 1923-24. The decrease was not fully allowed for in the Budget.

L.—Non-voted.—Payments which could not be forecasted. Actual expenditure was incurred late in March.

L.—Voted.—Anticipatory provision proved unnecessary.

M.—Due to increase in the rate of pensions sanctioned by the Secretary of State from January 1925.

O.—Due mainly to payments under Military, Medical and Navy Funds having decreased more rapidly than was expected.

P.—As a result of the revised rules regarding sanctions for commutations, an increase in the number of applications was anticipated, which, however, did not fully materialise. In certain cases, moreover, some commutations for which provision was made could not be effected on medical grounds.

(a) Included in the Supplementary Grant of Rs. 21,38,000 sanctioned by the Legislative Assembly in February 1926.

Service.		Grant	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
Q.—Miscellaneous Pensionary Payments.	Pen- { Non-voted . . . . .	1,65,000	2,73,100	...	1,08,100
	{ Voted . . . . .	35,000	30,230	4,770	...
R.—Loss or Gain by Exchange.	Non-voted . . . . .	58,91,000	55,81,922	3,09,078	...
	{ Original . . . . .	Rs. 6,60,000			
	{ Voted { Supplemen- . . . . .	(a) 33,000	6,93,000	6,68,388	24,612
S.—Deduct—Pensionary charges transferred to Accounts of Commercial Departments.	Original—51,94,000	—52,41,000	—53,48,236	1,07,236	...
	Supplemen- . . . . .	(a) —47,000			
For rounding { Non-voted . . . . .		827	...	827	...
	{ Voted . . . . .	—3,010	...	...	3,010
	Non-voted . . . . .	(b) 2,40,40,738	2,30,46,836	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 9,93,902.	
Totals { Gross . . . . .		1,04,85,000	1,07,24,992	Excess of Gross Expenditure (Voted) compared with Gross Grant Rs. 2,39,992.	
	{ Deductions . . . . .	—52,41,000	—53,45,236		
	{ Net . . . . .	52,44,000	53,76,756	Excess of Net Expenditure (Voted) compared with Net Grant Rs. 1,32,756.	

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—concl'd.

Q.—Non-voted.—The net excess is made up of :—

	Rs.
(i) Pensions of Military and Marine officers in respect of civil employment	+ 53,770
(ii) Passage Gratuities	—4,710
(iii) Concession grants in respect of past contributions to Indian Civil Service Annuities	+ 59,040
Total	1,08,100

(i) Information with regard to these pensions was not available when the estimates were prepared.

(ii) Anticipated charge on account of the share of Central Government in passage gratuities paid to officers retiring on proportionate pension did not materialise.

(iii) Due to certain arrear payments.

Q.—Voted.—Due to an overestimate.

R.—Non-voted.—Due to smaller expenditure having been incurred in England.

S.—The saving was mainly due to adjustment of pensionary charges recoverable from the Northern India Salt Revenue Department (Rs. 80,303). This head was opened for the first time in the accounts for 1925-26 with reference to Government orders.

(a) Included in the Supplementary grant of Rs. 22,38,000 sanctioned by the Legislative Assembly in February 1926.  
(b) Includes additional grants aggregating Rs. 2,58,738 sanctioned by the Finance Department as detailed below :—

	Rs.
on 9th January 1926 . . . . .	6,067
„ 15th February 1926 . . . . .	34,300
„ 8th March 1926 . . . . .	97,879
„ 28th March 1926 . . . . .	1,10,550
„ 27th March 1926 . . . . .	18,342



## NOTE.

H. 2.—The *minus* supplementary grant of Rs. 7,05,000 represents the surrenders of Rs. 6,90,000 and Rs. 15,000 from the India and Bombay estimates respectively. Both these surrenders (and not the surrender of Rs. 15,000 only as explained below) were taken into account by the Finance Department in obtaining the supplementary grant of Rs. 58,000 in February 1926 which represented the net result of savings and excesses under the various sub-heads in different provinces:—

A lump provision of Rs. 10 lacs was entered in the estimates of the Accountant General, Central Revenues, under the orders of the Finance Department "for all India to be distributed in due course". The allotment relating to the India Treasuries as it finally stood after distribution of the original allotment between the several provinces and redistribution by the Finance Department was Rs. 3,10,000. The excess provision of Rs. 6,90,000 in the "India" estimates (Rs. 10,00,000 *minus* Rs. 3,10,000) was accordingly surrendered by the Accountant General, Central Revenues, to the Finance Department. The amount of this surrender, which was not available for meeting excess expenditure having been already distributed to various provinces as stated above, was, through oversight, taken into account by the Finance Department in working out the Supplementary Grant of Rs. 58,000 which was obtained in February 1926 to meet "Miscellaneous excesses" under the grant as a whole. But for this error, a supplementary grant for the correct amount of Rs. 7,48,000 would have been obtained, and there would thus have been no excess either under the sub-head in question, or under the grant as a whole.

## GRANT No. 69—STATIONERY AND PRINTING.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses of the STATIONERY AND PRINTING DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.	More than Granted.		
	Rs.	Rs.	Rs.	Rs.		
MAJOR HEAD—"46—STATIONERY AND PRINTING."						
STATIONERY OFFICE AND STORES.						
A.—Stationery Office:						
	Rs.					
A. 1.—Pay of Officers.	<div> <div>Non-voted.</div> <div> <div>Original</div> <div>Supplementary.</div> </div> </div>	<div> <div>44,190</div> <div>—27,400</div> </div>	16,790	16,799	...	9
	<div> <div>Voted</div> <div> <div>Original</div> <div>Supplementary.</div> </div> </div>	<div> <div>9,200</div> <div>18,100(a)</div> </div>	27,400	29,125	...	1,725
A. 2.—Pay of Establishments	...	1,64,770	1,70,346	...	5,576	
A. 3.—Allowances, Honoraria, etc.	...	6,500	8,396	...	1,896	
A. 4.—Customs duty on stores	...	1,00,000	2,19,798	...	1,19,798	
A. 5.—Supplies and Services	...	86,000	89,553	...	3,553	
A. 6.—Contingencies	...	36,110	35,734	376	...	
For rounding	...	—70	...	...	70	
B.—Stationery Stores:						
B. 1.—Purchases in India:						
B. 1 (1).—Paper	<div> <div>Original</div> <div>Supplementary.</div> </div>	<div> <div>36,00,000</div> <div>59,200(a)</div> </div>	36,59,200	29,35,785	7,23,415	...
B. 1 (2).—Typewriters, office machinery and accessories...	...	2,00,000	1,70,796	29,204	...	
B. 1 (3).—Other Stores	...	5,10,000	5,54,667	...	54,667	

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Due to appointments of Controller and Deputy Controller having been held by voted officers.

A. 2.—Due to leave salary.

A. 3.—Due to travelling allowance of officers on transfer. The grant was increased to Rs. 11,000 by reappropriation made during the year which was not fully utilised owing to curtailment of tour of the Controller resulting in a saving of Rs. 2,604.

A. 4.—The grant was increased to Rs. 1,81,350 by reappropriation during the year which fell short of the anticipated expenditure brought to notice after the close of the year, resulting in an excess of Rs. 38,448.

A. 5.—Due to large issues of imported paper from the stores involving heavier packing expenses. Excess to the extent of Rs. 3,371 remained uncovered.

B. 1 (1), B. 1 (2) and B. 1 (3).—A combined appropriation of Rs. 43,00,000 was made in the original estimate in respect of these sub-heads. The original grant under B. 1 (1) was reduced to Rs. 29,67,000 by transfer of Rs. 6,33,000 (Rs. 4,00,000 for Stores for India, Rs. 1,33,000 for Exchange and Rs. 1,00,000 for Customs Duty) to enable the High Commissioner for India to meet the extra expenditure on Stationery Stores in England resulting in a saving of Rs. 31,215. The excess under the head B. 1 (3) was counterbalanced by the total savings under B. 1 (1) and B. 1 (2) which amount to Rs. 60,419 resulting in a net saving of Rs. 5,752.

(a) Sanctioned by the Legislative Assembly in February 1926.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>B.—Stationery Stores—contd.</b>				
B. 2.—English charges (High Commissioner) at par, £1=Rs. 10:				
	Rs.			
B. 2 (1).—Paper	$\left\{ \begin{array}{l} \text{Original } 5,45,000 \\ \text{Supplementary } (a) \quad 89,000 \end{array} \right\}$	$\left\{ \begin{array}{l} 5,15,580 \\ 55,120 \\ 4,39,944 \end{array} \right\}$	...	3,76,644
B. 2 (2).—Printing Store,				
B. 2 (3).—Other Stores,				
<b>C.—Central Printing Office:</b>				
C. 1.—Pay of Officers and Establishments	48,450	53,947	..	5,497
C. 2.—Allowances and Contingencies ...	16,150	26,770	...	10,620
C. 3.—Outside Printing (including Lithography) ...	27,200	22,520	4,680	...
<b>D.—Central Forms Stores:</b>				
D. 1.—Pay of Officers and Establishments	90,070	81,457	8,613	...
D. 2.—Payments for Printing Forms by contract.	$\left\{ \begin{array}{l} \text{Original } 4,25,000 \\ \text{Supplementary } (a) \quad 2,17,600 \end{array} \right\}$	6,42,600	6,40,326	2,274
D. 3.—Expenditure on Forms Press (Temporary) ...	...	39,132	...	39,132
D. 4.—Postage and Telegram Charges ...	40,000	39,300	700	...
D. 5.—Other Supplies and Services ...	3,750	555	3,195	...
D. 6.—Allowances and Contingencies ...	30,360	34,389	...	4,029
For rounding	...	—80	...	80

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

- B. 2 (1), B. 2 (2) and B. 2 (3).—Due to additional indents (*vide* remarks against B. 1 (1), etc.).
- C. 1 and C. 2.—Mainly due to expenditure on special staff in connection with the work of standardisation of forms with a view to effect economy in printing (Rs. 7,851) and increased contingent charges not anticipated when the original budget was framed.
- C. 3.—Due mainly to provision for Ajmer (Rs. 7,000) not having been fully utilised.
- D. 1.—Mainly due to non-utilisation of the provision for leave salary of officers (Rs. 3,600) and of establishment (Rs. 1,600).
- D. 3.—Funds were provided under this head by reappropriation during the year of Rs. 40,100 which left saving of Rs. 968.
- D. 5.—Due to smaller expenditure on electric lights and fans consequent on the removal of the Foundry and Mechanical Branch from the premises in which they were located.
- D. 6.—Due to employment of labourers on daily wages at the end of the year on account of removal of a section of the store to new premises and charges incurred in March 1926 consequent on the break down of the office lorry. Excess to the extent of Rs. 2,329 remained uncovered.

(a) Sanctioned by the Legislative Assembly in February 1926.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>E.—Central Publication Branch :</b>				
E. 1.—Pay of Manager and Establishments	50,410	57,273	...	6,863
E. 2.—Postage and Packing charges	70,000	74,869	...	4,869
E. 3.—Supplies and Services	20,000	27,998	...	7,998
E. 4.—Contingencies	26,100	30,026	...	3,926
For rounding	—10	...	...	10
<b>GOVERNMENT OF INDIA PRESS, CALCUTTA.</b>				
<b>F.—Press :</b>				
F. 1.—Pay of Officers.	15,000	14,437	563	...
<b>F. 2.—Pay of Establishments :</b>				
F. 2 (1).—Operatives	3,60,030	3,39,552	20,478	...
F. 2 (2).—Branch Supervision	59,090	57,375	1,715	...
F. 2 (3).—Auxiliary	42,820	34,737	8,083	...
F. 2 (4).—Readers	1,08,150	1,06,851	1,299	...
F. 2 (5).—Standing formes	...	3,042	...	3,042
F. 2 (6).—Other Establishments	81,140	86,226	...	5,086
F. 3.—Allowances	14,600	26,250	...	11,650
F. 4.—Contingencies	73,840	55,944	17,896	...
F. 6.—Supplies and Services	58,200	39,558	18,642	...
F. 7.—Stores	46,000	16,040	29,960	...
F. 8.—Provision for Depreciation for payment into Depreciation Fund	1,50,000	1,62,171	...	12,171
F. 9.—Renewals and replacement from Depreciation Fund	1,00,000	15,944	84,056	...
F. 10.—Deduct—Amount transferred from Depreciation Fund	—1,00,000	—15,944	...	84,056
F. 11.—Works	...	24,563	...	24,563

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

- E. 1.—Due to the transfer of certain non-gazetted posts from the Calcutta Press.  
 E. 2.—Due to increased activities of the Branch.  
 E. 3.—Due to increased commission earned by the advertisement canvasser.  
 E. 4.—Due to increased cost of coolie and cart hire. Excess to the extent of Rs. 926 remained uncovered, as the same could not be foreseen owing to claims for railway freight having been communicated after the close of the year.  
 F. 2 (1) to F. 2 (6), G. and H.—These sub-heads were under one unit "Pay of Establishment". Against the total appropriation of Rs. 6,78,510, expenditure amounted to Rs. 6,48,015. The variations under individual sub-heads are explained below :—  
 F. 2 (1).—Due mainly to reduction of temporary staff partly counterbalanced by increased piece-work.  
 F. 2 (3).—Due to smaller payments at class rate to piece-workers on leave.  
 F. 2 (5).—No distinct provision was exhibited in the Demand for 1925-26.  
 F. 2 (6).—Due to employment of larger temporary staff.  
 F. 3.—Due to more overtime work.  
 F. 4.—Due to smaller expenditure on postage and general economy in office expenses.  
 F. 6.—Due to less outside printing work.  
 F. 7.—Due to smaller purchase of raw materials.  
 F. 8.—Due to adjustment of the book value of plant and furniture disposed of during the year credited to Depreciation Fund by debit to this head.  
 F. 9 and F. 10.—Due to fewer renewals required than anticipated.  
 F. 11.—See Notes.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>G.—Mechanical Section :</b>				
G. 1.—Pay of Establishments :				
G. 1 (1).—Operatives ...	10,830	4,108	6,722	...
G. 1 (2).—Branch Supervision ...	6,550	5,757	793	...
G. 1 (3).—Auxiliary ...	3,190	4,315	...	1,125
<b>H.—Type Foundry Section :</b>				
H. 1.—Pay of Establishments :				
H. 1 (1).—Operatives ...	4,010	5,573	...	1,563
H. 1 (2).—Auxiliary ...	1,690	479	1,211	...
H. 1 (3).—Other Establishments ...	1,010	...	1,010	...
<b>GOVERNMENT OF INDIA PRESS, DELHI.</b>				
<b>I.—Press :</b>				
I. 1.—Pay of Officers ...	10,200	9,904	296	...
I. 2.—Pay of Establishments :				
I. 2 (1).—Operatives ...	1,47,480	1,37,479	10,001	...
I. 2 (2).—Branch Supervision ...	17,030	15,624	1,406	...
I. 2 (3).—Auxiliary ...	16,380	14,968	1,414	...
I. 2 (4).—Readers ...	50,260	44,574	5,716	...
I. 2 (5).—Standing formes... ..	...	614	...	614
I. 2 (6).—Other Establishments ...	30,420	29,997	423	...
I. 3.—Allowances ...	14,400	11,289	3,111	...
I. 4.—Contingencies ...	41,550	33,692	7,858	...
I. 6.—Supplies and Services ...	22,500	21,249	1,251	...
I. 7.—Stores ...	4,000	5,399	...	1,399
I. 8.—Provision for depreciation—for pay- ment into Depreciation Fund ...	50,950	58,306	...	7,356
I. 9.—Renewals and replacement from Depreciation Fund ...	20,000	26,111	...	6,111
I. 10.—Deduct—Amount transferred from Depreciation Fund ...	—20,000	—26,111	6,111	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

- G. 1 (1) and G. 1 (2).—Due to reduction of establishment from 1st December 1925.  
 G. 1 (3).—Due to increased temporary staff.  
 H. 1 (1).—Due to larger temporary staff.  
 H. 1 (2) and H. 1 (3).—Due to vacancies.  
 I. 2 (1) to I. 2 (6), J. and K.—These sub-heads were under one unit "Pay of Establishment". Against the total appropriation of Rs. 2,68,480, expenditure amounted to Rs. 2,46,641. The variations under individual sub-heads are explained below.  
 I. 2 (1).—Due to less piece-work.  
 I. 2 (4).—Due to smaller temporary staff employed.  
 I. 3.—Due to less overtime work and travelling expenses.  
 I. 4.—Due to less packing charges and economy in miscellaneous expenditure.  
 I. 7.—Due to larger indents on the Indian Stores Department. The grant was increased to Rs. 9,000 by reappropriation during the year which was not utilised to the extent of Rs. 3,601, owing to supplies having not been made wholly within the year.  
 I. 8.—Due to adjustment of the book value of plant and furniture disposed of credited to Depreciation Fund by debit to this head.  
 I. 9.—Due to purchase of new types for the Calcutta Press. The grant was increased to Rs. 46,500 by reappropriation during the year to meet cost of stores indented for from England leaving a saving of Rs. 20,389 owing to the cost of English stores having been charged off finally in Home accounts.  
 I. 10.—Due to larger renewals than originally provided and adjustment of renewal work done at the Mechanical Branch and the Foundry to meet which funds were transferred from Depreciation Fund. The grant was altered to Rs. 46,500 by reappropriation to meet cost of new types and English stores but not utilised mainly for reasons explained against I. 9.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than granted.	More than granted.
	Rs.	Rs.	Rs.	Rs.
J.—Mechanical Section :				
J. 1.—Pay of Establishments :				
J. 1 (1).—Operatives ...	4,800	1,749	3,051	...
J. 1 (2).—Auxiliary ...	980	982	...	2
K.—Type Foundry Section :				
K. 1.—Pay of Establishments :				
K. 1 (1).—Operatives ...	1,100	656	444	...
L.—Private Secretary to His Excellency the Viceroy's Press ...	51,420	48,806	2,614	...
GOVERNMENT OF INDIA PRESS, ALIGARH.				
M.—Press :				
M. 1. —Pay of Officers ...	15,200	14,186	1,014	...
M. 2. —Pay of Establishments :				
M. 2 (1) —Operatives ...	1,32,280	1,13,903	18,377	...
M. 2 (2) —Branch supervision ...				
M. 2 (3) —Auxiliary ...				
M. 2 (4) —Readers ...				
M. 2 (5).—Standing Forms ...				
M. 2 (6).—Other Establishments ...				
M. 3.—Allowances ...	7,050	6,494	556	...
M. 4.—Contingencies ...	80,000	69,549	10,451	...
M. 5.—Additions to Plant and Machinery.	...	694	...	694
	Rs.			
M. 6.—Supplies and { Original 80,000 Services { Supple- (a) mentary 41,000	1,21,000	1,29,313	...	8,313
M. 7.—Stores ...	3,000	14,558	...	11,558
M. 8.—Provision for depreciation for payment into Depreciation Fund ...	17,770	16,013	1,757	...
M. 9.—Renewals and Replacement from Depreciation Fund ...	17,000	1,704	15,296	...
M. 10.—Deduct—Amount Transferred from Depreciation Fund ...	—17,000	—1,704	...	15,296
M. 11.—Works ....	39,000	27,549	11,451	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

J. 1 (1).—Due to non-utilisation of the provision for leave salary which was not distributed between the respective sub-heads.

K. 1 (1).—Due to smaller temporary staff employed.

M. 1.—Voted.—Due to change of incumbents and the pay, of a part of the month, of the Manager proceeding on leave out of India having been drawn in the following year.

M. 2.—Due to certain unfilled vacancies and some of the menials proceeding on leave without pay.

M. 4.—Due to cost of raw materials and petty supplies adjusted under M. 7, the excess under which is partly counterbalanced by savings under this head.

M. 5.—Cost of a re-winding machine. The expenditure remained uncovered.

M. 6.—Due to railway freight on stores.

M. 7.—Voted.—See remarks against M. 4.

M. 8.—Due to less depreciation on plant and furniture in the previous year which was debited to this head.

M. 9.—and M. 10.—Less renewals required than were anticipated.

M. 11.—See Notes.

(a) Sanctioned by the Legislative Assembly in February 1926.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF INDIA PRESS, SIMLA.				
P.—Press—				
P. 1.—Pay of Officers	...	...	...	...
	Non-voted	16,600	8,926	7,674
	Voted	...	3,769	3,769
P. 2.—Pay of Establishments:				
P. 2 (1).—Operatives	...	1,23,450	1,15,589	7,861
P. 2 (2).—Branch Supervisors	...	13,460	16,513	3,053
P. 2 (3).—Auxiliary	...	23,420	19,391	4,029
P. 2 (4).—Readers	...	64,760	55,874	8,886
P. 2 (5).—Standing formes	...	6,600	5,966	634
P. 2 (6).—Other Establishments	...	42,650	36,574	6,076
P. 3.—Allowances	...	39,100	34,557	4,543
P. 4.—Contingencies	...	9,350	11,875	2,525
P. 5.—Additions to Plant and Machinery	...	...	347	347
P. 6.—Supplies and services	...	19,000	20,547	1,547
P. 7.—Stores	...	12,000	7,626	4,374
P. 8.—Provision for depreciation—for payment into Depreciation Fund	...	23,500	23,500	...
P. 9.—Renewals and Replacement from Depreciation Fund	...	8,000	3,623	4,377
P. 10.—Deduct—Amount Transferred from Depreciation Fund	...	-8,000	-3,623	4,377
R.—Printing Presses—Minor Provinces or Political Agencies:				
Other Presses:				
R. 6.—Residency and Agency Press	...	23,960	21,349	2,611
R. 7.—Jail Press (Delhi)	...	2,300	118	2,182

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

P. 1.—Non-voted.—Due to leave out of India of the permanent incumbent.

P. 1.—Voted.—Due to the appointment of a voted officer in the leave vacancy of the permanent incumbent who proceeded on leave out of India.

P. 2 (1) to P. 2 (6).—These sub-heads were formerly under one unit "Pay of Establishment". Total actual expenditure against the unit amounted to Rs. 2,49,907 against grant of Rs. 2,74,340 resulting in a saving of Rs. 24,433 only which was due chiefly to the reduction of establishment during winter months owing to less work.

P. 3.—Due to less charges on account of house rent and other allowances having been incurred.

P. 4.—Due to increased contingent charges. Excess to the extent of Rs. 1,475 remained uncovered.

P. 5 to P. 10.—These new sub-heads were formerly under the unit "Supplies and Services". Against the total grant of Rs. 54,500, total expenditure amounted to Rs. 52,020 resulting in a saving of Rs. 2,480 only.

R. 6.—Due mainly to vacancies.

R. 7.—Due to non-purchase of paper required for printing forms, as the papers in stock were sufficient for the requirements.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
S.—Charges paid to Provincial Governments for printing work done at their Presses:				
	Rs.			
S. 1.—Bombay. { Original ... 1,00,000	1,66,000	1,93,026	...	27,026
{ Supple- mentary ... 66,000(a)				
S. 2.—Bengal ... ..	93,000	37,882	55,118	...
S. 3.—Burma ... ..	70,000	42,632	27,368	...
S. 4.—Other Provinces ... ..	65,980	1,46,787	...	80,807
For rounding ... ..	420	...	420	...
T.—Charges paid to Provincial Governments for stationery received from their stores ...	6,100	4,400	1,700	...
U.—Expenditure in England (other than charges included in B. 2 above):				
U. 1.—Stationery, Printing and Book-binding for the India Office:				
U. 1 (1). Gross Expenditure ...	90,000	71,017	18,983	...
U. 1 (2). <i>Deduct</i> —Share recovered from the British Government as part of the contribution towards the cost of the India Office ...	—50,000	—50,780	780	...
U. 2.—Stationery, Printing and Book-binding for the High Commissioner's Office ... ..	60,000	53,680	6,420	...
U. 3 — { Non-voted { Original 11,000	45,000	42,626	5,374	...
Leave salaries { Supple- etc. { mentary 37,000				
{ Voted ... .. (b)	25,000	18,100	6,900	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

S. 1.—Due to more printing work done and stationery supplied to officers of the Central Government in Bombay.

S. 2.—Due to smaller adjustment for the cost of printing of forms, etc., by the Provincial Government Presses for Central Departments than originally anticipated. Grant was reduced to Rs. 62,500 by reappropriation in March 1926 to meet excess in the United Provinces.

S. 3.—Budget included provision for cost of printing work done for Railway and Military Departments. The procedure was changed and adjustment was made against the estimates of the Departments concerned. Certain printing works executed by the Central Press contributed also to the savings. Grant was reduced by Rs. 30,000 in March 1926.

S. 4.—Due to increased expenditure in all the provinces mainly in India (16,508), United Provinces (Rs. 24,210), Bihar and Orissa (Rs. 15,487), Madras (Rs. 12,000) and Punjab (Rs. 10,346) due to more printing work done and stationery supplied to the officers of the Central Government by the Provinces.

The excess in India remained uncovered as a reappropriation for Rs. 16,440 sanctioned by the executive from Grant No. 80 to meet charges for stationery supplied from Provincial Stores to Hyderabad Residency could not be accepted in audit. (See paragraph 18.)

T.—Due mainly to provision in Bihar and Orissa (Rs. 2,000) having not been utilised.

U. 1 (1).—Due to lower costs of the India Office Press (Rs. 9,690), saving under stationery and binding (Rs. 12,480), and saving under miscellaneous expenditure (Rs. 4,210). On the other hand, there was an excess of Rs. 7,390 owing to printing of new cypher codes for which no provision had been made.

U. 3.—Voted.—Includes a belated payment of Rs. 750 to the Board of Trade transferred by the Secretary of State late in March.

(a) Sanctioned by the Legislative Assembly in February 1926.

(b) Sanctioned in March 1926 by Finance Department.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
V.—Loss or Gain by Exchange.				
{ Non-Voted	...	4,000	14,013	...
{ Voted { Original	2,23,000			
{ Supple-	(a)			
{ mentary	22,000	2,45,000	3,58,875	...
W.—Deduct—Recoveries :				
W. 1.—Cost of Stationery charged to the North-West Frontier Province	...	—28,000	—24,591	...
W. 2.—Cost of Stationery charged to Provincial Governments :				
W. 2 (1).—Bengal	...	—10,93,000	—7,54,017	...
W. 2 (2).—United Provinces	...	—4,35,000	—4,87,496	52,496
W. 2 (3).—Punjab	...	—4,12,000	—4,03,528	...
W. 2 (4).—Central Provinces	...	—2,78,800	—2,55,968	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

V.—Non-voted.—Due to increased payment on account of leave salaries, etc. (*vide* sub-head U. 3—Non-voted). The original grant under U. 3 Non-voted was increased by Rs. 37,000, but no corresponding alteration was made in the provision for Exchange. The excess remained uncovered.

V.—Voted.—Due to increased expenditure on Stationery Stores (*vide* sub-head B. 2).

W. 1.—Decrease in the total annual demand for stationery articles to meet the requirements of the Province.

W. 2 (1).—Out of the difference of Rs. 3,38,983, Rs. 2,87,429 is due to the fact that the grant sanctioned by the local Government was only Rs. 8,05,571. Against the latter, the actual allotments sanctioned by that Government came to only Rs. 7,90,200 thereby raising the difference to Rs. 3,02,800. The balance Rs. 36,183 is accounted for by decrease in demands mainly by the Presses (Rs. 23,321), the Settlement Department and other offices.

W. 2 (2).—Grant sanctioned by the local Government was Rs. 4,80,000. The difference of Rs. 52,496 is due partly to this and partly to an excess charge of Rs. 11,453 made by the Central Stationery Office which is being adjusted in the accounts of 1926-27.

W. 2 (3).—Grant finally sanctioned by local Government was Rs. 4,21,755 and allotments sanctioned amounted to Rs. 4,20,631. Savings against the latter occurred principally under :—

	Rs.
Land Revenue	6,787
General Administration	1,808
Administration of Justice	1,074
Irrigation	4,498
Civil Works	1,462
	<u>15,629</u>

Minor savings occurred under other heads.

W. 2 (4).—Allotments sanctioned by the local Government amounted to Rs. 2,78,000. The variation was chiefly due to lesser demands for stationery as under :—

	Rs.
Presses	9,434
Land Revenue	6,222
Waterways, etc	1,517
General Administration	1,032
Other Departments	3,827
	<u>22,032</u>

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>W.—Deduct—Recoveries—contd.</b>				
W. 2.—Cost of Stationery charged to Provincial Governments— <i>concl'd.</i>				
W. 2 (5)—Assam ... ..	—65,000	—49,471	...	15,529
W. 2 (6)—Coorg ... ..	...	—7,764	7,764	...
W. 2 (7)—Bombay ... ..	...	—1,068	1,068	...
W. 3.—Cost of printing work done (including stationery stores) :—				
W. 3 (1)—Posts and Telegraphs ...	—21,95,500	—16,28,646	...	5,66,854
W. 3 (2)—Railways (Bengal Nagpur Railway and Offices of the Railway Board and the Accountant General, Railways ... ..)	—4,63,710	—2,44,589	...	2,19,121
W. 3 (3)—Military Department ...	—12,00,000	—22,73,432	10,73,432	...
W. 3 (4)—Other Central Departments	—32,000	—7,483	...	24,517

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

W. 2 (5).—Allotments sanctioned by the local Government amounted to Rs. 59,380. The variation was due to this and reduced supplies asked for, viz. :—

	Rs.
Secretariat Press	8,978
Land Revenue	923
General Administration	829
Other Departments	1,179
	<u>9,909</u>

W. 2 (6).—No budget provision was made as the question of the method of recovery of the cost of stationery supplied to the province was not settled at the time the Budget for 1925-26 was framed.

W. 2 (7).—Rs. 390 relating to supplies made to the Examiner, Local Fund Accounts, Bombay, during the previous year was adjusted in 1925-26. The balance Rs. 678 represents recovery made from the Government of Bombay for supplies made to the same officer in 1925-26.

W. 3 (1).—The variation is mainly due to the rectification in the accounts of 1925-26 of a double debit of Rs. 7,13,644 raised in the previous year; increased supply of sealing wax to the Post and Telegraph Department and increase in overhead charges of the Presses under the new costing system also contributed to the variation.

W. 3 (2).—Less supplies of stationery to the Bengal Nagpur Railway which obtained stationery for only Rs. 1,24,641 against a budget grant of Rs. 3,80,000. This was counter-balanced by increased printing work done for the Railway Board including resetting of budgets in Royal octavo size and supply of annual stationery requirements for 1926-27 in March 1926.

W. 3 (3).—The variation is mainly due to a credit of Rs. 8,55,951 given to the Stationery and Printing Department by the Military on account of the value of Army forms and publications in stock, owing to the Army being treated as a paying department from 1st April 1925. Further increase is due to increased supplies of stationery to and larger printing work done for that Department. The increase on the overhead charges of the Presses under the new costing system also contributed to the variation.

The actuals also include the recoveries effected from the Medical Store Department for which a separate provision of Rs. 29,000 was made in the Budget under W. 3 (4).

W. 3 (4).—Represents the recovery made from the Northern India Salt Revenue Department. See also W. 3 (3) above.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
W.- Deduct—Recoveries—concl'd.				
W. 3.—Cost of printing work done (including Stationery Stores)				
W. 3 (5).—Provincial Governments	...	19,000	30,208	11,208
For rounding { Non-voted	...	210	...	210
{ Voted	...	900	...	900
<hr/>				
Totals { Non-voted	...	1,00,600	96,801	
<hr/>				
Totals { Voted	Gross	97,48,000	95,00,768	
	Deductions	84,17,000	62,66,423	
	Net	33,31,000	32,34,345	
			Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 3,799.	
			Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 2,47,232.	
			Saving of Net Expenditure (Voted) compared with Net Grant Rs. 96,655.	

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—concl'd.

W. 3 (5).—The variation is mainly due to increased printing and binding work done for the Calcutta High Court.

## NOTES.

1.—Rs. 25,000 were surrendered to Government.

2.—A sum of Rs. 52,814-5-9 on account of standard forms supplied to the paying Departments, as per details below, was wrongly credited under 'XXXIV—Stationery and Printing, instead of being shown as Deduct Recoveries under '46—Stationery and Printing' by the Pay and Accounts Officer, Miscellaneous Central Departments, Calcutta.

	Rs.	A.	P.
W-3 (1).—Posts and Telegraphs	8,918	9	3
W-3 (3).—Military Department (including Military Stores Department)	41,759	15	6
W-3 (4).—Northern India Salt Revenue Department	473	10	0
W-3 (2).—Railway Department	1,662	3	0
	52,814	5	9

3.—F. 9, I. 9, M. 5, M. 9 and P. 9.—The only important item reported was an expenditure of Rs. 24,371 under I. 9 for purchase of type.

4.—F. 11.—Represent charges for additions and alterations of electric installations in the Central Press Buildings; original sanctioned estimate Rs. 59,300; work commenced in 1923-24 and completed in 1925-26 except in respect of spares for the lift; total payment Rs. 58,096 excluding departmental charges creditable to Local Government. Rs. 24,570 were provided by reappropriation to meet the expenditure.

5.—M. 11.—The original sanctioned estimate for the construction of a godown for the storage of forms amounted to Rs. 39,193. The work, which was executed by the Delhi Public Works Department, is in progress.

## ACCOUNT of the Depreciation Fund of the Government of India Press, Calcutta for 1925-26.

	Rs.
Opening balance ... ..	...
Amount credited on account of actual cost of depreciation for 1924-25 calculated on the value of the plant, machinery and furniture in use in the Press ... ..	1,16,556
Credited on account of book value of plant, machinery and furniture disposed of during 1925-26 ... ..	45,615
	<hr/>
	1,62,171
<i>Deduct</i> —Amount transferred from the Fund to meet the cost of renewals and replacements during 1925-26 ... ..	—15,944
	<hr/>
Closing balance ... ..	1,46,227

A. K. CHANDA,  
for Audit Officer,  
Survey and Miscellaneous.  
22nd December 1926.

A. N. GREEN,  
Pay and Accounts Officer,  
Miscellaneous Central Departments

## NOTE.

The following are the main items of expenditure on renewals and replacements met from the amount transferred from the Fund:—

	Rs.
(1) For the renewal and replacement of old and worn parts of the Lino and Mono Machines ... ..	2,179
(2) For repairing worn Monotype moulds ... ..	1,505
(3) For one Circular Mentages Folder ... ..	3,045
(4) For Nickel Facing Plant ... ..	1,560
(5) For one Miller Universal Saw Trimmer ... ..	2,616
(6) For Gas Heated Steam Generating Boiler ... ..	1,890



ACCOUNT of the Depreciation Fund of the GOVERNMENT OF INDIA PRESS, DELHI,  
for 1925-26.

	Rs.
Opening balance ... ..	...
Credited on account of actual cost of depreciation for 1924-25 calculated on the value of the plant, machinery and furniture in use in the Press ... ..	50,950
Credited on account of book value of plant, machinery and furniture disposed of during 1925-26 ... ..	7,356
	<hr/> 58,306
<i>Deduct</i> —Amount transferred from the Fund to meet the cost of renewals and replacements during 1925-26 ... ..	<hr/> —26,111
Closing balance ... ..	<hr/> 32,195

A. K. CHANDA,  
for Audit Officer  
Survey and Miscellaneous.  
22nd December 1926.

A. N. GREEN,  
Pay and Accounts Officer,  
Miscellaneous Central Departments.

NOTE.

The following are the items of expenditure on renewals and replacements that were met from the amount transferred from the Fund:—

	Rs.
(1) Purchase of type ... ..	24,371
(2) Purchase of Motors for Babcock Machines ... ..	1,740

ACCOUNT of the Depreciation Fund of the GOVERNMENT OF INDIA PRESS,  
ALIGARH, for 1925-26.

	Rs.
Opening balance	...
Credited on account of the actual cost of depreciation for 1924-25 calculated on the value of plant, machinery and furniture in use in the Press	14,716
Credited on account of book value of plant, machinery and furniture disposed of during 1925-26	1,297
	<u>16,013</u>
Deduct—Amount transferred from the Fund to meet the cost of renewals and replacements during 1925-26	1,704
Closing balance	<u>14,309</u>

A. K. CHANDA,

for Audit Officer,

Survey and Miscellaneous.

22nd December 1926.

A. N. GREEN,

Pay and Accounts Officer,

Miscellaneous Central Department

## NOTE.

The total outlay on renewals and replacements met from the amount transferred from the Fund includes many petty items of expenditure on furniture, types and shafting. It includes an item of Rs. 550 for the cost of a platform weighing machine.

Statement showing progress of realisation of value of stores and publications sold and printing work done during the year 1925-26.

	Sale of Stationery Stores.	Sale of Publications (on payment).	Printing including cost of Stationery Stores.	Total.
	Rs.	Rs.	Rs.	Rs.
Unrealised balances on 1st April 1925	93,149	71,756	20,605	1,85,510
Issues during the year	42,90,081	1,84,379	11,40,950	56,24,410
Total	<u>43,92,230</u>	<u>2,56,135</u>	<u>11,61,555</u>	<u>58,09,920</u>
Recoveries made during the year—				
Cash recoveries treated as "Receipts"	6,22,878	1,52,074	95,859	8,70,811
Book adjustments treat as "Minus expenditure"	35,28,101	76,233	10,53,317	46,50,651
Total	<u>41,50,979</u>	<u>2,28,307</u>	<u>11,52,176</u>	<u>55,31,462</u>
Unrealised balances on 31st March 1926	2,41,251	27,828	9,379	2,78,458



## STORE ACCOUNT of the Central Stationery Office, Calcutta, for 1925-26.

RECEIPTS.		ISSUES.	
	Rs.		Rs.
Balance on 1st April 1925 . . . . .	32,47,614	Issue to :—	
<i>Purchase during the year.</i>		Govt. of India Press, Simla . . . . .	63,198
Paper . . . . .	36,67,997	" " Delhi . . . . .	72,384
Binding materials . . . . .	1,71,409	" " Calcutta . . . . .	5,59,184
Drawing materials . . . . .	1,09,413	" " Aligarh . . . . .	3,83,103
Typewriters, calculating and other machines and accessories . . . . .	1,73,451	Forms Press, Calcutta . . . . .	2,27,550
Stationery articles . . . . .	5,97,062	Contractors for printing forms . . . . .	7,89,080
Other petty stores . . . . .	2,90,874	Departments under the Govt. of India (Free) . . . . .	3,97,389
Freight, packing and landing charges on imported stores . . . . .	1,28,263	Departments under the Govt. of India (Book adjustment) . . . . .	7,08,020
Other incidental charges . . . . .	3,31,030	Departments under the Govt. of India (Payment) . . . . .	6,84,167
	Rs.	Provincial Govts. . . . .	18,57,600
(i) Home and insurance charges on imported stores . . . . .	48,097	Public Bodies . . . . .	40,444
(ii) Customs charges on imported stores . . . . .	2,82,933	Other issues (value of stores issued for manufacture of stationery articles) . . . . .	2,23,992
	3,31,030	Rebates allowed on paper by the local mills and others . . . . .	7,039
Receipt from other sources . . . . .	14,069	Losses and writes-off . . . . .	34,478*
		Closing balance on 31st March 1926 . . . . .	26,82,927
		For balancing the account . . . . .	627
Total . . . . .	87,31,182	Total . . . . .	87,31,182

*Made up of (1) Value of unserviceable stores written off . . . . .	Rs. 23,209
(2) Deficiency in stock taking . . . . .	11,269
	<u>34,478</u>

## NOTES.

1. Stock was verified by an Accounts officer deputed by the Auditor General. The result was a net excess of Rs. 2,659.

2. As regards audit certificate, see paragraph 67.

## STORE ACCOUNT of the Central Publication Branch for 1925-26.

RECEIPTS.	Rs.	ISSUES.	Rs.
Value of books in stock on 1st April 1925	...	Value of books issued free	...
Value of books received in stock during the year...	...	Value of books issued to Booksellers	...
	5,53,929	Value of books issued to Provincial Government Book Depôts and Selling Departments.	3,650
		Value of books issued to High Commissioner	...
		Value of books sold direct	...
		Value of books issued on Book Debts	...
		Value of books written off stock during the year	...
		Value of books in stock at Main Store and Selling Agencies on 31st March 1926.	9,34,379
Total	...	Total	12,32,754

## NOTES.

All items are valued at the cost of production.

(Sd.) Illegible.  
Accountant.

(Sd.) ILLEGIBLE,

Offg. Manager, Government of India Central Publication Branch.  
For audit certificate, see paragraph 57.



## STORE ACCOUNT of the Government of India Press, Calcutta, for 1925-26.

RECEIPTS.		ISSUES.	
	Rs.		Rs.
Balance on 1st April 1925 .	18,66,949	Issues to the different branches of the Press . . . . .	4,80,453
Purchase during the year—		Issues of paper and binding materials . . . . .	7,30,103
Plant and Machinery . . . . .	35,826	Depreciation for the year . . . . .	1,16,244
Petty Stores . . . . .	11,374	Losses of Dead Stock and Stores (including unserviceable articles written off) . . . . .	77,718
Receipts from Stationery Office . . . . .	6,92,910	Balance on 31st March 1926 . . . . .	12,79,017
Receipts from Type Foundry and Mechanical Branch . . . . .	60,342		
Freight charges on stores received from England . . . . .	190		
Miscellaneous . . . . .	15,944		
Total . . . . .	<u>26,83,535</u>	Total . . . . .	<u>26,83,535</u>

NANI LAL RUDRA,

Accountant.

The 24th March 1927.

F. J. HALL,

Offg. Manager, Govt. of India Press, Calcutta.

NOTE.—For audit certificate, see paragraph 67.

## STORE ACCOUNT of the Government of India Press, Delhi, for 1925-26.

RECEIPTS.		ISSUES.	
	Rs.		Rs.
Balance on 1st April 1925 . . . . .	6,36,878	Issue to the different branches . . . . .	12,301
Purchase during the year—		Issue of paper and binding materials . . . . .	73,030
Plant and Machinery . . . . .	60,260	Depreciation for the year . . . . .	41,303
Petty Stores . . . . .	8,558	Losses of Dead Stock and Stores (including unserviceable articles written off) . . . . .	37,184
Receipts from Stationery Office . . . . .	81,822	Balance on 31st March 1926 . . . . .	6,31,776
Receipts from Type Foundry and mechanical branches . . . . .	4,190		
Freight charges on stores received from England . . . . .	3,886		
Total . . . . .	7,95,594	Total . . . . .	7,95,594

Verified and found correct.

T. S. IYER,

Examiner, Government Press Accounts.

The 17th December 1926.

## NOTE.

A general stock-taking of Dead Stock articles was carried out during the year. No balance sheet was struck as the then Manager considered it to be unnecessary. Accounts for 1925-26 were, however, opened after correcting the figures where necessary. No revaluation was carried out during the year.

The annual stock-taking of Stationery, Paper and Binding Materials showed a net deficit of Rs. 20 and of General Stores, both English and locally purchased, a net deficit of Rs. 11.

The stock-taking was carried out by the then Manager with the assistance of his office staff.

G. P. KHANNA,

Offg. Head Accountant.

T. CARTER,

Manager.

- 24th April 1927.



## STORE ACCOUNT of the Government of India Press, Aligarh, for 1925-26.

RECEIPTS.		ISSUES.	
	Rs.		Rs.
Balance on 1st April 1925 . .	7,54,606	Issues to the different Branches	31,765
Purchase during the year—		Issues of Paper and Binding Material.	5,54,908
Plant and Machinery, etc. . .	57,260	Depreciation for the year . .	18,455
Petty Store . . . .	20,452	Losses of Dead Stock and Stores (including unserviceable articles written off).	1,297
Receipts from Stationery Office	4,18,689	Balance on 31st March 1926	6,44,582
Total . . . . .	<u>12,51,007</u>	Total . . . . .	<u>12,51,007</u>

## NOTE.

The verification of Stock was done by the staff of the Press as usual.

E. G. AYLMER,

Manager, Government of India Press, Aligarh.

MANI LAL,

Accountant, Government of India Press, Aligarh.

R. H. CHRISTICOLE,

Storekeeper, Government of India Press, Aligarh.

Checked with records and found correct.

T. S. IYER,

Examiner, Government Press Accounts.

## STORE ACCOUNT of the Government of India Press, Simla, for 1925-26.

Dr.	Receipts.	Rs.	Issues.	Rs.	Cr.
Balance on 1st April 1925	...	...	Issues to the different branches	...	36,026
Purchase during the year—			Issues of paper and binding materials	...	96,805
Plant and Machinery	...	...	Depreciation for the year	...	38,252
Type ...	...	9,156	Losses of Dead Stock and Stores (including unserviceable articles written off)	...	8,558
Petty Store	...	180	Balance on 31st March 1926	...	6,11,753
Receipt from Stationery Office	...	8,583			
Freight charges on stores received from England	...	61,040			
Miscellaneous	...	240			
	...	388			
Total	...	7,91,394	Total	...	7,91,394

## NOTE.

For audit certificate see paragraph 6.

## STORE ACCOUNT of the Government of India Forms Press, Calcutta, for 1925-26.

Dr.	Receipts.	Rs.	Issues.	Rs.	Cr.
Balance on 1st April 1925	...	...	Issues of paper and binding materials	...	1,91,160
Purchase during the year—			Balance on 31st March 1926	...	11,020
Receipt from Stationery Office	...	...			
	...	1,85,195			
Total	...	2,02,180	Total	...	2,02,180

## NOTE.

For audit certificate see paragraph 67.



## PRO FORMA TRADING ACCOUNT OF THE CENTRAL STATIONERY OFFICE, CALCUTTA, for the year 1925-26.

Dr.		Rs.			Rs.	
	Stock on 1st April 1925 (cost price)	...	...		32,47,614	
	Purchases—					
	(a) Paper	...	...		3637,997	
	(b) Binding materials	...	...		1,71,409	
	(c) Drawing materials	...	...		1,09,413	
	(d) Typewriters, calculating and other machines and accessories.	...	...		1,73,451	
	(e) Stationery articles	...	...		5,97,062	
	(f) Other petty stores	...	...		2,90,874	
	Freight and packing, etc., paid in England for stores	...	...		1,00,815	
	Two per cent. Home charges	...	...		21,498	
	One per cent. Insurance charges	...	...		10,749	
	Customs duty as adjusted by Pay and Accounts officer	...	...		2,19,798	
	Purchases for the Laboratory	...	...		1,557	
	Share of Controller's pay (20 per cent.)	...	...		5,722	
	" " Deputy Controller's pay (75 per cent.)	...	...		9,376	
	" " Assistant Controller's pay (35 per cent.)	...	...		2,296	
	Share of Pension contribution (officers) 25 per cent.	...	...		4,349	
	Share of Pension contribution 25 per cent.	...	...		1,65,597	
	Share of Establishment pay	...	...		1,98,200	
	Contingent expenditure	...	...		31,975	
	Cost of forms and stationery	...	...		10,865	
	Upkeep of the office buildings	...	...		2,274	
	Share of travelling allowance 20 per cent.	...	...		23,609	
	$\frac{1}{2}$ per cent. cost of Audit on English and Indian Stores	...	...		1,94,008	
	$\frac{1}{2}$ per cent. as interest on capital outlay	...	...		11,338	
	Value of deficiencies in stock-taking	...	...			
	Total	...	...		92,43,245	
	By issues (at prices fixed for the year)—					
	(a) To Government of India Press, Simla	...	...		66,358	
	(b) " " " " Delhi	...	...		76,003	
	(c) " " " " Calcutta	...	...		5,87,143	
	(d) " " " " Aligarh	...	...		4,02,258	
	(e) To Form Press, Calcutta	...	...		2,38,928	
	(f) To Contractors for printing forms	...	...		8,28,634	
	(g) To Departments under the Government of India (Free).	...	...		4,17,258	
	(h) To Departments under the Government of India (by book adjustments).	...	...		7,49,087	
	(i) To Departments under the Government of India (on payment).	...	...		7,18,375	
	(j) To Provincial Governments	...	...		19,50,480	
	(k) To Public bodies	...	...		46,511	
	(l) Other issues (value of stores issued for manufacture).	...	...		2,35,191	
	Sale proceeds of condemned stores	...	...		6,094	
	Sale of Tender forms and receipts from test fee	...	...		2,116	
	Recovery of cost of articles lost or damaged	...	...		269	
	Value of excess in stock-taking	...	...		13,696	
	Rebate allowed by the local mills and others	...	...		7,089	
	Stock on 31st March 1926 (cost price)	...	...		26,82,927	
	Value of articles lost in transit or store damaged	...	...		16,846	
	Loss on the years' working	...	...		1,98,132	
	Total	...	...		92,43,245	

NOTE.—For audit certificate see paragraph 67.

## PRO FORMA TRADING ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, CALCUTTA, for the year ending 31st March 1926.

Dr.			Rs.	Cr.
Cash charges	...	...	7,27,213	Rs. 12,60,578
		<i>Adjustment.</i>		
Mechanical	...	...	32,909	2,30,895
Stores	...	...	36,518	26,621
Depreciation	...	...	1,15,142	3,70,539
Interest on Capital Expenditure	...	...	71,414	687
Upkeep of buildings	...	...	12,986	25,205
Interest on buildings	...	...	34,028	25,054
Pension	...	...	70,208	...
Leave allowance out of India	...	...	9,408	...
Stationery, Proof paper, etc.	...	...	8,969	...
Audit charges	...	...	8,452	...
Foundry	...	...	12,679	...
Work done at private Presses	...	...	35,857	...
Supplies to outside offices	...	...	24,822	...
Freight	...	...	8,871	...
Cost of paper and binding materials	...	...	7,30,103	...
		Total	19,39,579	Total ... 19,39,579

NANI LAL RUDRA,  
Accountant.

F. J. HALL,  
Offg. Manager, Govt. of India Press,  
Calcutta.

NOTE.—For audit certificate see paragraph 67.

The 24th March 1927.



## PRO FORMA TRADING ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, DELHI, for the year ending 31st March 1926.

Dr.		Rs.		Cr.
Cash charges	...	...	Cost of printing work done (including stationery and binding materials) for Central Departments—free.	3,16,649
			Posts and Telegraphs	...
			Railways	24,420
Mechanical	...	...	Military Department	32,063
		4,225	Other Central Departments on payment	92,203
Stores	...	...	Work done on cash payment	4,834
		7,192		14,256
Depreciation	...	...		
		40,833		
Interest on Capital Expenditure	...	...		
		30,917		
Upkeep of Building	...	...		
		1,578		
Interest on Building	...	...		
		10,464		
Pension and Gratuity	...	...		
		27,058		
Stationery, proof paper, etc.	...	...		
		3,660		
Audit charges	...	...		
		2,854		
Work done at private Presses	...	...		
		618		
Cost of paper and binding material	...	...		
		73,030		
		4,85,325		
		Total	Total	4,85,325

Verified and found correct.

G. P. KHANNA,  
Offg. Head Accountant.

T. S. IYER,  
Examiner, Govt. Press Accounts.

17th December 1926.

T. CARTER,

Manager, Govt. of India Press,  
Delhi.





PRO FORMA TRADING ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, SIMLA, for the year ending 31st March 1926.

Dr.	Rs.		Cr.	
Cash Charges	...	...	Cost of printing work done (including Stationery and Binding material) for Central Departments. Free ...	3,85,573
			Posts and Telegraphs	39,464
			Railways	33,996
			Military Department	1,55,745
Stores	...	23,190	Other Central Departments on payment	3,130
Depreciation	...	37,661	Provincial Governments	6,171
Interest on Capital expenditure	...	32,055	Outside bodies and private work	29,918
Upkeep of building	...	4,787		
Interest on buildings	...	19,783		
Pension	...	31,444		
Leave allowance out of India	...	5,013		
Stationery, Proof paper, etc.	...	7,056		
Audit charges	...	3,744		
Cost of paper and Binding Materials	...	83,525		
Total	...	5,53,997	Total	5,53,997

NOTE.—For audit certificate see paragraph 67.





## GRANT No. 70—MISCELLANEOUS.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, for MISCELLANEOUS EXPENDITURE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "47.—MISCELLANEOUS".				
A.—Allowances, Rewards, etc :				
	Rs.			
A. 1.—Durbar presents and Allowances to Vakils, Aden.	<div> <div> <div>Non-voted</div> <div> <div>Original ...</div> <div>Supplementary 72,500(a)</div> </div> </div> <div>Voted ...</div> </div>	<div> <div>72,500</div> <div>72,036</div> <div>72,500</div> </div>	<div> <div>444</div> <div>72,500</div> </div>	<div> <div>...</div> <div>...</div> </div>
A. 2.—Durbar presents and Allowances to Vakils, elsewhere.	<div> <div>Non-voted ...</div> <div>Voted ...</div> </div>	<div> <div>6,000</div> <div>17,020</div> </div>	<div> <div>1,978</div> <div>11,625</div> </div>	<div> <div>4,022</div> <div>5,395</div> </div>
A. 3.—Other Charges.	<div> <div>Non-voted</div> <div> <div>Original ...</div> <div>Supplementary 100(a)</div> </div> <div>Voted</div> <div> <div>Original 12,100</div> <div>Supplementary 300 (b)</div> </div> </div>	<div> <div>100</div> <div>12,400</div> </div>	<div> <div>200</div> <div>9,475</div> </div>	<div> <div>...</div> <div>2,925</div> </div>
B.—Books and Periodicals :				
B. 1.—Reuter's Agency and Indian News Agency.	} 79,666	81,097	...	1,431
B. 2.—Other Charges ...				

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Due to non-utilisation of the provision for expenditure in Aden, which was classified as non-voted.

A. 2.—Anticipatory provision based on actuals of previous years proved to be high.

A. 3.—Non-voted.—Due to provision having been made under 'Voted' while the expenditure which was incurred in Aden was classified as non-voted. The excess remained uncovered.

A. 3.—Voted.—Due to small savings in the estimates of several provinces due chiefly to non-drawal of allowances by some title-holders.

(a) Sanctioned on 25th March 1926.

(b) Sanctioned by the Legislative Assembly in February 1922.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Donations for charitable purposes, and charges on account of European Vagrants.				
Non-voted ...	...	1,309	...	1,309
Voted ...	2,576	12,729	...	10,153
D.—Special Commissions of Enquiry :				
D. 1.—International Labour Conference :				
D. 1 (1).—Pay of Officers and Establishment	19,000	...	19,000	...
D. 1 (2).—Travelling Expenses	29,400	10,079	22,921	...
D. 1 (3).—Other Expenses	3,600			
D. 2.—Tariff Board :				
D. 2 (1).—Pay of Officers and Establishments.	Rs. 77,700	86,258	85,749	509
Non-voted { Original	8,558(a)	89,880	74,149	62,911
Voted { Supplementary	...			
D. 2 (2).—Travelling Expenses	27,000	74,149	62,911	...
D. 2 (3).—Other Expenses	20,180			

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

C.—Voted and Non-voted.—The excess of Rs. 1,309 in the non-voted section and excess to the extent of Rs. 9,883 in the voted section remained uncovered, as the anticipatory provision based on previous year's actuals proved inadequate.

D. 1, D. 2, D. 3, D. 4 and D. 6.—Non-voted.—In the demand for 1925-26 a combined provision of Rs. 1,40,000 was made under one unit "Allowances, Honoraria, etc.," to meet charges in respect of the several Commissions and Committees.

The original grant was increased by Rs. 86,444 on probable requirements during the year. The actual expenditure amounted to Rs. 2,35,490 against the total final grant of Rs. 2,34,444 resulting in an excess of Rs. 1,046 only, which remained uncovered.

D. 1, D. 2, D. 3, D. 4 and D. 6.—Non-voted.—In the demand for 1925-26 a combined provision of Rs. 4,72,850 was made in the voted section under one unit "Allowances, Honoraria, etc.," to meet the charges in respect of the several Commissions and Committees. The original appropriation was increased to Rs. 7,69,850 by a supplementary grant of Rs. 2,97,000 sanctioned by the Legislative Assembly in February 1926. The actual expenditure amounted to Rs. 5,95,046 against the total grant of Rs. 7,69,850 resulting in a saving of Rs. 1,74,804, as detailed below :—

	Grant.	Expenditure.	ess (+) or saving (—)
	Rs.	Rs.	Rs.
(1) International Labour Conference	33,000	10,079	—22,921
(2) Tariff Board	1,37,060	74,149	—62,911
(3) Taxation Enquiry Committee	Original 2,29,790	2,37,397	—50,393
	Supplementary 58,000		
(4) Civil Justice Committee	...	6,132	+ 6,132
(5) Other Commissions and Committees	Original 73,000	2,67,289	—44,711
	Supplementary 2,39,000		
	7,69,850	5,95,046	—1,74,804

(a) Includes additional grant of Rs. 8,784 sanctioned on 3rd February 1926.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Special Commissions of Enquiry— <i>contd.</i>				
D. 3.—Taxation Enquiry Committee :				
D. 3 (1).—Pay of Officers and Establishments ...	Rs. Original 51,300 Non-voted { Supplementary 16,367 (a)	67,667	87,978	...
	Voted { Original 2,29,790			
D. 3 (2).—Travelling Expenses.	Supplementary (b) 58,000	2,87,790	2,37,397	50,393
D. 3 (3).—Other Expenses				...
D. 4.—Civil Justice Committee :				
D. 4 (1).—Pay of Officers and Establishments ...	Rs. Original ... Non-voted { Supplementary (c) 4,484	4,484	1,841	2,643
	Voted { ...			
D. 4 (2).—Travelling Expenses	...	...	6,132	...
D. 4 (3).—Other Expenses	...	...	...	6,132

#### EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

(1) *International Labour Conference*.—The anticipatory provision proved to be high. The grant was subsequently reduced to Rs. 23,000 by orders of re-appropriation and surrender.

(2) *Tariff Board*.—The original provision of Rs. 1,37,060 was reduced to Rs. 90,612 on anticipated savings during the year. Rs. 18,200 were re-appropriated to sub-head G.

(3) *Taxation Enquiry Committee*.—The supplementary grant of Rs. 58,000 based on expectations was only partially required.

(4) *Civil Justice Committee*.—Represent charge on account of travelling and other expenses of the Committee.

(5) *Other Commissions and Committees*.—The charges recorded under the head are :—

	Rs.
(i) Royal Commission on Indian Currency and Finance	1,15,576
(ii) Indian Economic Enquiry Committee	90,876
(iii) Indian deputation to South Africa	56,971
(iv) Indian Bar Committee	1,379
(v) Coal Dust Committee	2,487
	2,67,289

Variation occurred mainly under "Royal Commission on Indian Currency and Finance" (Item I). Against the supplementary grant of Rs. 1,64,000 voted by the Legislative Assembly in February 1926, actual expenditure amounted to Rs. 1,15,576 resulting in a saving of Rs. 48,424.

(a) Sanctioned on 30th December 1925.

(b) Sanctioned by the Legislative Assembly in February 1926.

(c) Sanctioned on 31st December 1925 (Rs. 1,900), on 13th January 1926 (Rs. 1,743) and on 22nd February 1926 (Rs. 1,742).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.	More than Granted.		
	Rs.	Rs.	Rs.	Rs.		
D.—Special Commissions of Enquiry— <i>concl'd.</i>						
D. 6.—Other Commissions and Committees :						
	Rs.					
D. 6 (1).—Pay of Officers and Establishments.	Non-voted	Original ... Supplementary 57,035(a) 73,000	57,035	59,922	...	2,887
D. 6 (2).—Travelling Expenses.	Voted	Original ... Supplementary 2,39,000(b)	3,12,000	2,67,289	44,711	...
D. 6 (3).—Other Expenses...						
E.—Compensations :						
E. 1.—Quit rent for the lease of the Province of Berar paid to His Exalted Highness the Nizam of Hyderabad						
	...	...	25,00,000	25,00,000	...	...
E. 2.—Other Com-pensations	Non-voted	Original 24,100 Supplementary —1,700	22,400	19,780	2,620	...
	Voted	...	42,500	39,487	3,013	...
F.—Rents, Rates and Taxes on Central Buildings.						
		Original 62,500 Supplementary 6,75,000(b)	7,37,500	3,83,016	3,54,484	...
G.—Grants-in-Aid	...	...	31,800	50,000	...	18,200

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*cont'd.*

E. 2.—*Non-voted.*—Mainly due to non-drawal of arrears by Burhanpur Maufidars in the United Provinces (Rs. 2,623).

E. 2.—*Voted.*—Due chiefly to the non-utilisation of the provision of Rs. 2,300 for expenditure in Aden which was classified as non-voted.

F.—A supplementary grant of Rs. 6,75,000 was sanctioned by the Legislative Assembly in February 1926 to meet the claim of the Government of Bombay in respect of payments of municipal tax made during 1921-22 to 1925-26, by that Government on account of buildings belonging to or occupied by the officers of the Central Government. The expenditure adjusted during 1925-26 amounted to Rs. 3,24,287 only which represented the claim accepted by the Government of India, Finance Department, who have been informed about the necessity of obtaining the requisite additional grant to cover the balance, if any, payable by the Central Government during 1926-27.

G.—Due to enhanced contribution to the Victoria Memorial (see Notes).

(a) Sanctioned on 14th June 1925 (Rs. 8,225), on 30th January 1926 (Rs. 44,000), on 8th February 1926 (Rs. 3,285) and on 28th February 1926 (Rs. 1,525).

(b) Sanctioned by the Legislative Assembly in February 1926.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
H.—Local Clearing Office :				
	Rs.			
H. 1.—Pay of Officers	<div> <div>Non-voted.</div> <div>Original 36,220</div> <div>Supplementary —3,000</div> </div>	33,220	33,271	51
H. 2.—Pay of Establishments	Voted ...	10,550	10,547	3
H. 3.—Allowances, Honoraria, etc.	... 23,720	22,052	1,668	
H. 4.—Contingencies	... 7,370	3,781	3,589	
I.—Indian Soldiers' Board :	... 8,090	4,808	3,282	
I. 1.—Pay and Allowances.	<div>Non-voted ... 2,400</div> <div>Voted ... 5,700</div>	2,400	2,400	
I. 2.—Other Expenses.	... 480	5,785	395	
J.—Unforeseen Charges.	<div>Non-voted. { Original 15,000</div> <div>Supplementary 1,90,217(a)</div> <div>Voted { Original 25,06,800</div> <div>Supplementary 92,000(b)</div>	2,05,217	1,93,687	11,530
	25,08,800	25,56,886	41,914	

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

H. 3.—Due to less travelling expenses than anticipated (see Notes).

H. 4.—Due to less expenditure on office contingencies (see Notes).

J.—Voted.—Chiefly to savings in India (Rs. 47,000) and United Provinces (Rs. 21,253), counterbalanced by excesses in Madras (Rs. 17,890) and Bengal (Rs. 9,030). The saving in India was due to no charges having been adjusted against the supplementary grant of Rs. 47,000 sanctioned in February 1926 on account of payments to persons who suffered from enemy action.

The saving in the United Provinces was due to the fact that the supplementary grant of Rs. 45,000 voted in February 1926 for acquisition of land in the Mirzapur District for grants to Indian officers of the Army belonging to those Provinces for distinguished services in the war was not fully utilised due chiefly to non-payment of Rs. 15,361 owing to the matter being under litigation.

The charges adjusted under the head are :—

India—	Expenditure.
Rs.	Rs.
Payments for reparation claims of individuals who suffered loss by enemy action during the late War	25,00,000
Madras—	
Reimbursement to the Madras Government of the cost of journey performed by His Excellency the Governor of Madras to Delhi and back in November 1924	18,654
Bombay—	
Expenditure in connection with the entertainment of officers and men of the French Warships during their visit to Bombay	2,584
Bengal—	
Charges in connection with the journey of His Excellency the Governor of Bengal to Delhi and back	9,030
United Provinces—	
Cost of acquisition of land in the Mirzapur District for grants to officers of the Army belonging to the United Provinces for distinguished services in the War	23,747
Other miscellaneous petty items	2,871
Total	25,56,886

(a) Sanctioned on 19th June 1925 (Rs. 417), on 30th September 1925 (Rs. 97,000) on 25th January 1926 (Rs. 77,000) and on 5th March 1926 (Rs. 15,800).

(b) Sanctioned by the Legislative Assembly in February 1926.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
Rs.				
K.—Other charges (including Loss by Exchange on Local transactions).	<div> <div>Non-voted.</div> <div> <div>Original ...</div> <div>Supplementary 12,065(a)</div> </div> </div>	<div> <div>12,065</div> <div>7,011</div> </div>	<div> <div>5,054</div> <div>...</div> </div>	<div> <div>...</div> <div>6,476</div> </div>
L.—Reserve :	...	5,00,000	...	...
For rounding ...	<div> <div>Non-voted ...</div> <div> <div>Original 191</div> <div>Supplementary ...-300</div> </div> </div>	<div> <div>280</div> <div>-109</div> </div>	<div> <div>280</div> <div>...</div> </div>	<div> <div>...</div> <div>109</div> </div>
Totals	<div> <div>Non-voted ...</div> <div> <div>...</div> <div>Voted ...</div> </div> </div>	<div> <div>39,88,626</div> <div>50,04,000</div> </div>	<div> <div>30,67,182</div> <div>38,76,397</div> </div>	<div> <div>Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 21,444.</div> <div>Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 11,27,603.</div> </div>

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—concl'd.

K.—Non-voted.—The provision of Rs. 12,065 made to cover the write off of an irrecoverable loan to the Afghan Government in connection with the construction and working of the Kabul Torkhan Telegraph line was not fully utilised due mainly to a credit of Rs. 4,880-14-0 already afforded on this account having been subsequently adjusted in the accounts for March 1926 final.

K.—Voted.—Due mainly to adjustment of Rs. 8,159 representing irrecoverable advances to cultivators in Coorg written off by the Chief Commissioner (see Notes).

L.—See statement of allotments from the Reserve attached.

## NOTES.

D. 4.—Allotments aggregating Rs. 2,655-14-0 were sanctioned by the Finance Department out of the reserve at their disposal (see statement of allotments from Reserve).

D. 6.—Allotments aggregating Rs. 2,379-11-0 were sanctioned by the Finance Department out of the reserve at their disposal (see statement of allotments from Reserve).

J.—Allotments aggregating Rs. 28,906 (Rs. 1,222 in India, Rs. 18,654 in Madras and Rs. 9,030 in Bengal estimates) were sanctioned by the Finance Department out of the reserve at their disposal (see statement of allotments from Reserve).

K.—Allotments aggregating Rs. 9,108-9-0 (Rs. 8,158-9-0 in Coorg, Rs. 850 in the United Provinces and Rs. 100 in India estimates) were sanctioned by the Finance Department out of the reserve at their disposal (see statement of allotments from Reserve).

G.—The expenditure was met by reappropriation of Rs. 18,200 from savings under sub-head D. 2—Tariff Board.

A. 1.—Voted.—Rs. 72,500 were surrendered to Government.

(a) Sanctioned on 21st September 1925.

(b) Sanctioned by the Legislative Assembly in February 1926.



H. 3 and H. 4.—Rs. 3,944 were surrendered to Government but re-appropriated to meet excesses in the United Provinces and Madras.

Sub-head D.—Voted and *Non-voted*.—The following statement shows the progressive expenditure up to 1925-26 on those committees, etc., on which there was expenditure in previous years also :—

	Rs.
1. International Labour Conference . . . . .	71,603
2. Tariff Board . . . . .	5,03,148
3. Taxation Enquiry Committee . . . . .	4,82,316
4. Civil Justice Committee . . . . .	3,08,496
5. Indian Economic Enquiry Committee . . . . .	1,15,926
5. Indian Bar Committee . . . . .	1,12,822
7. Coal Dust Committee . . . . .	8,527

K.—Voted.—(i) Includes a loss on account of the write off of an advance of Rs. 4,327 granted to opium cultivators during the seasons 1918-19 to 1921-22, which proved irrecoverable due chiefly to the cultivators having died, absconded or become destitute. Adequate disciplinary action was taken by the Opium Agent against the officials concerned to ensure the avoidance of similar losses in future.\*

K.—Voted.—(ii) An accountant of the India Audit department took some house building advance and died before the whole amount was repaid. The Auditor General in India wrote off the balance outstanding, viz., Rs. 850.\*

\* Director of Audit, United Provinces.

STATEMENT showing allotments sanctioned during 1925-26, out of the Reserve of Rs. 5,00,000 at the disposal of the Government of India, Finance Department, (sub-head L).

No. and name of Grant.	Head of account.	Province.	Amount.			Purpose.
			Rs.	a.	p.	
Grant No. 20. —Stamps.	7.—Stamps. Sub-head E. 1.	India. (Bangalore).	1,500	0	0	To meet charges debitable to 7.—Stamps in the Bangalore Estimate.
Grant No. 21. —Forest.	8.—Forest	India	577	0	0	To meet anticipated excess.
Grant No. 27. —Staff, Household and Allow- ances of the Governor- General.	22.—General Ad- ministration. Sub-head G. 1.	Ditto.	24,824	0	0	To cover an anticipated excess in the provision for maintenance and repairs to Viceregal Trains.
Ditto.	Ditto. Sub-head D.	Ditto.	28,000	0	0	To meet anticipated excess.
Grant No. 29. —Legislative Bodies.	22.—General Admi- nistration. Sub-head B. 3.	Ditto.	3,200	0	0	To meet the cost of travelling expenses of an officer on special duty.
Grant No. 31. —Home Department.	22.—General Ad- ministration. Sub-head A. 1.	Ditto.	8,000	0	0	To meet expenditure on account of pay of an officer on special duty in the Home Department.
Ditto.	Ditto.	Ditto.	1,333	5	4	To cover expenditure on account of pay of an officer on special duty.
Ditto.	Sub-head G.	Ditto.	496	4	0	To meet the cost of reserved accommodation supplied to Sahib-Zada Aftab Ahmad Khan, a member of the India Council.
Grant No. 37. —Department of Industries and Labour.	22.—General Ad- ministration. Sub-head A.	Ditto.	89	0	0	To meet pay charges of an officer on special duty.
Grant No. 39. —Payments to Provincial Governments on account of Administration of Agency sub- jects.	22.—General Ad- ministration. Sub-head B.— Bombay.	Bombay	860	0	0	To meet expenditure on account of the appointment of an additional clerk for passport work.
Ditto.	22.—General Ad- ministration. Sub-head A.— Madras.	Madras	1,125	0	0	To meet excess expenditure.



STATEMENT showing Allotments, etc.—*contd.*

No. and name of Grant.	Head of account.	Province.	Amount.			Purpose.
			Rs.	a.	p.	
Grant No. 42. —Police.	26.—Police. Sub-head C. 2.— Bengal.	Bengal	8,000	0	0	To meet the leave and pensionary charges of the Police guards for Imperial buildings in Calcutta.
Ditto	Ditto. Sub-head C. 11.— Bombay.	Bombay	2,480	8	0	To meet the cost of Police guard at the Security Printing Press, Nasik Road.
Ditto	Ditto. Sub-head C. 3.—United Provinces.	United Provinces.	4,000	0	0	To meet the expenditure incurred on account of Police guards supplied to the Currency Office at Cawnpore.
Grant No. 46. —Geological Survey.	30.—Scientific De- partments.	India	20,000	0	0	To meet anticipated excesses under Sub-heads A, C, D and E.
Grant No. 49. —Archæology.	Ditto. Sub-head D.— Conservation of ancient monu- ments.	India	37,055	0	0	To meet charges for acquisition of land for improvement to Asaf Khan's Tomb at Shahadara (Lahore).
Grant No 51.— Other Scienti- fic Depart- ments.	Ditto. Sub-head B.— Central Museum— Other Charges.	Ditto.	1,375	0	0	To meet the enhanced rates of Municipal Taxes of the Buildings occupied by the Calcutta Museum.
Ditto.	Ditto. Sub-head C. 4.	Ditto.	10,000	0	0	To meet the grant to the Asiatic Society, Bengal.
Grant No. 52. —Education.	31.—Education. Sub-head A.— Grants-in-aid, etc.	Ditto.	13,000	0	0	To meet the payment of the grant to the Calcutta University.
Grant No. 53. —Medical Services.	32.—Medical. Sub-head A 3.— Allowances, etc.	Ditto.	13,300	0	0	To meet charges of the Indian Medical Service Selection Board.
Ditto	Ditto. Sub-head D. . 2.—Grants-in- aid to Non- Government Medical Insti- tutions.	Punjab	13,900	0	0	To meet the Grants-in-aid to the Ripon Hospital, Simla.

STATEMENT showing Allotments, etc.—*contd.*

No. and name of Grant.	Head of accounts.	Province.	Amount.			Purpose.
			Rs.	a.	p.	
Grant No. 54— Public Health.	33.—Public Health. Sub-head A.—Pay, etc.	India.	2,460	0	0	To meet anticipated excess.
Grant No. 56— Civil Veteri- nary Services.	34.—Agriculture. Sub-head A 1— Pay of Officers.	Ditto.	4,175	0	0	To meet expenditure on account of the pay of the officiating 2nd Veterinary Officer.
Ditto.	Ditto. Sub-heads D to H.	Ditto.	28,000	0	0	To meet extra charges at the Mukteswar Institute under certain heads.
Grant No. 60— Census.	37.—Miscellaneous Departments. Sub-heads A. 2.— Pay of Establish- ments and A. 3.— Allowances, etc.	Ditto.	1,000	0	0	To meet charges in connection with the preparation of the life-tables of the Indian Census of 1921.
Ditto.	Sub-head C.—Print- ing and other sta- tionery charges.	Ditto.	1,630	0	0	To meet the cost of printing and supplying 900 copies of Dr. Meikle's report on the age, distribution and rates of mortality deduced from the Indian Census Return of 1921 and previous enumerations.
Grant No. 62— Emigration— External.	37.—Miscellaneous Departments. Sub-head A.—Pay, Allowances and Expenses of Emi- gration Agents in other countries.	Ditto.	1,700	0	0	To meet increased expen- diture.
			4,000	0	0	
Ditto.	Ditto. Sub-head B.—Pay of Emigration Officers, etc.	Madras	1,000	0	0	To meet excess expenditure under pay of Officers, Allowances and Contingencies in Madras.
Ditto.	Sub-head D.— Allowances, etc.	Ditto	2,120	0	0	
Ditto.	Sub-head E.— Contingencies.	Ditto	500	0	0	



STATEMENT showing Allotments, etc.—*contd.*

No. and name of Grant.	Head of account.	Province.	Amount.			Purpose.
			Rs.	a.	p.	
Grant No. 63— Joint Stock Companies.	37—Miscellaneous. Departments. Sub-head A.—Pay of Officers.	Bengal	8	0	0	To meet extra expenditure.
• Ditto.	Ditto Sub-head E. 2— United Provinces.	United Provinces.	1,425	0	0	To meet the contribution on account of leave and pensionary charges of the Registrar and his Assistant, Co-operative Credit Societies in United Provinces.
Grant No. 64— Miscellaneous Departments.	Ditto. Sub-head G. 2.—Miscellaneous.	India	1,289	2	0	To meet the debit raised by the Accountant General, Central Provinces, on account of leave salary of an officer.
Grant No. 70— Miscellaneous.	47.—Miscellaneous. Sub-head D. 4.— Civil Justice Committee.	Ditto	2,655	14	0	To meet travelling expenses of a member of the Civil Justice Committee.
Ditto	Ditto ... Sub-head D. 6.— Other Commissions and Committees.	Ditto	2,379	11	0	To meet expenditure in connection with Indian Bar Committee (Rs. 1,379-11), and Indian Economic Enquiry Committee (Rs. 1,000).
Ditto	Ditto. Sub-head J.— Unforeseen charges.	Ditto	624	1	4	To meet the claim of Sm Sarashibala Debi for the restitution of Government Promissory Notes.
Ditto	Ditto	Ditto	227	0	0	To meet charges in connection with the visit to India of Their Royal Highnesses Prince and Princess Arthur of Connaught.
Ditto	Ditto	Ditto	370	15	0	To meet the charges on account of the pay of Stenographer to the Maharaja of Bikaner, representative of India, in the League of Nations Assembly at Geneva.
Ditto	Ditto	Bengal	9,030	0	0	To meet the cost of journey to Delhi and back of His Excellency the Governor of Bengal.
Ditto	Ditto	Madras	18,654	0	5	To meet the cost of journey to Delhi and back of His Excellency the Governor of Madras.

STATEMENT showing Allotments, etc.—*contd.*

No. and name of Grant.	Head of account.	Province.	Amount.			Purpose.
			Rs.	a.	p.	
Grant No. 70— Miscellaneous.	47—Miscellaneous. Sub-head K.— Other charges, etc.	India (Bangalore).	100	0	0	To meet the charges on account of stipends to holders of literary titles.
Ditto	Ditto	Coorg	8,158	8	10	To meet debit on account of advances remitted by the Chief Commissioner of Coorg.
Ditto.	Ditto	United Provinces.	850	0	0	To cover the write off of the House building advance taken by an accountant of the Accountant General's Office, United Provinces.
Grant No. 71.— Adjustments with Provin- cial Govern- ments.	51A.—Miscellaneous Adjustments, etc. A.—Madras.	Madras	1,200	0	0	To meet excess expenditure.
Ditto	Ditto E.—Punjab.	Punjab	9,200	0	0	To meet charges in connection with Dhar Housing scheme.
Ditto	Ditto G.—Bihar and Orissa.	Bihar and Orissa.	4,000	0	0	To meet excess expenditure.
Ditto	Ditto H.—Central Provinces.	Central Provinces.	3,000	0	0	To meet excess expenditure.
Grant No. 72— Refunds.	XXXV—Miscel- laneous. Refunds. Sub-head G. 2	India	616	15	9	To meet the amount due on the 4 per cent. expired loan.
Ditto.	Ditto	Ditto	1,500	0	0	To meet charges on account of refund of the amount originally forfeited in respect of a loan allotment certificate.
Ditto	Ditto	Ditto	500	0	0	To meet payment of the discharge value of Government Promissory Note of 4 per cent. loan, 1879.
Ditto	Ditto	Ditto	8,590	1	6	To meet the payments on account of discharged value of 4 Government Promissory Notes of the 4 per cent. Mysore Family loan of 1862.
Ditto	Ditto	Ditto	1,000	0	0	To meet the payment of discharged value of a lost Government Promissory Note of the 4 per cent. loan of 1865.



STATEMENT showing Allotments, etc.—*contd.*

No. and name of Grant.	Head of account.	Province.	Amount.		Purpose.
			Rs.	a. p.	
Grant. No. 72— Refunds.	XXXV—Miscellaneous Refunds. Sub-head G. 2.	India	100	0 0	To meet payment of an amount due on the 4 per cent. expired loan of 1842-43.
Ditto	Ditto.	Ditto	388	0 3	To meet payment on account of the 3½ per cent. expired loan of 1893-94.
Ditto	Ditto.	Ditto	2,600	0 0	To meet payment on account of the 4 per cent. expired loan of 1865.
Ditto.	Ditto.	Punjab	14,000	0 0	To meet charges for refunds.
Ditto	Ditto	United Provinces.	10,000	0 0	To meet payment of an unclaimed bill.
Ditto	XXVI—Miscellaneous Department. Sub-head H. 13.	Punjab	500	0 0	To meet refunds of fees for the registration of Joint Stock Companies in the Punjab.
Ditto	Ditto	Ditto	500	0 0	To meet charge for refunds.
Ditto	Ditto	India	1,013	0 0	To meet charges on account of refund of examination fees in the Mines Department.
Ditto	XXX—Civil Works Sub-head H. 14.	Bengal	200	0 0	} To meet charges for refunds.
Ditto	Ditto	Ditto	400	0 0	
Ditto	Ditto	Assam	190	0 0	
Ditto	1—Customs Sub-head A.— Customs.	Bombay.	8,000	0 0	} To meet excess expenditure.
Ditto	Ditto	Bengal	75,000	0 0	
Grant No. 74— Baluchistan.	5.—Land Revenue Account I. Sub-head C.— Miscellaneous.	India.	639	0 0	} To meet charges on account of revision of revenue assessment on the lands in Upper Sind Frontier District held by Mir Durkhan for 1924-25.
Ditto	Ditto	Ditto	639	0 0	

STATEMENT showing Allotments, etc.—*concl'd.*

No. and Name of Grant.	Head of account.	Province.	Amount.			Purpose.
			Rs.	a.	p.	
Grant No. 74— Baluchistan.	26—Police. Account VII.	India	15,000	0	0	To meet charges for compensation for dearness of food.
Ditto	...	Ditto	1,800	0	0	To meet extra charges.
Ditto	47—Miscellaneous Account XIII. Sub-head F.	Ditto	18,000	0	0	On account of adjustment of temporary loans written off.
Grant No. 76— Ajmer Merwara.	6—Excise. Account I, Sub-head E. 1.	Ditto	5,000	0	0	To meet the expenditure due to payment of fees to the Chemical Examiner, United Provinces, for analysis performed by him in 1924-25.
Ditto	Account VI, Sub-head E.	Ditto	2,000	0	0	To meet payment of refunds.
Grant No. 78— Rajputana.	33—Public Health Account III, Sub-head H.	Ditto	10,000	0	0	To provide for grant-in-aid to the Abu Municipality.
Ditto	...	Ditto	4,450	0	0	To meet excess expenditure under the grant as a whole.
Grant No. 80— Hyderabad.	...	Ditto	8,810	0	0	To meet voted charges under certain heads.
Ditto	Account II, Sub-head I 2.	Ditto	700	0	0	To meet extra charge under 33—Public Health.
Grant—Political	29—Political	Bombay	1,600	0	0	To meet expenditure on the provision of benches for pilgrims in the disinfection shed at Karachi.
Total			4,96,693	7	5	



# GRANT No. 71—ADJUSTMENTS WITH PROVINCIAL GOVERNMENTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to meet Expenses in connection with ADJUSTMENTS WITH PROVINCIAL GOVERNMENTS.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
Major head "51-A.—Miscellaneous Adjustments between Central and Provincial Governments":					
A.—Madras	Non-voted	Original	...		
		Supplementary	62,974 (a)	62,974	62,974
	Voted	...	...	1,219	...
				...	1,219
B.—Bombay	Non-voted	Original	...		
		Supplementary	2,64,674 (a)	2,64,674	2,64,674
	Voted	Original	15,11,000		
		Supplementary	52,000 (b)	15,63,000	7,11,439
				8,51,561	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Non-voted.—Represents refund to provincial Government on account of revision in the rate of interest charged from 1921-1922 to 1924-25 in respect of Irrigation Capital Outlay prior to the Reforms and after 1915-17.

A.—Voted.—Represents amount due to provincial Government being a portion of the recovery from a Forest Probationer trained at its cost who did not join the service. A sum of Rs. 19 remained uncovered.

B.—Non-voted.—Represents refund to provincial Government of interest charged in excess from 1921-22 to 1924-25 in respect of Irrigation Capital Expenditure treated as advances on the introduction of the Reforms.

B.—Voted.—The saving is the net result of the following items adjusted under this head:—

	Grant.	Expenditure.	Saving.
	Rs.	Rs.	Rs.
(i) Interest on the Securities belonging to the Gujarat College	15,000	14,667	333
(ii) Refund of customs duty on stores	13,34,000	6,45,593	6,88,407
(iii) Share of the cost of Political Department	1,62,000	...	1,62,000
(iv) Central Government's share of the expenditure on Famine Relief incurred by the Government of Bombay in 1918-19 in connection with certain Refugees	52,000	51,179	821
	15,63,000	7,11,439	8,51,561

The saving under item (ii) was due to the stores actually imported being far less than anticipated by officers of the Bombay Government.

As regards item (iii), the question of sanctioning an assignment is still undecided. The provision of Rs. 1,62,000 lapsed to Government.

(a) Sanctioned on 18th February 1926.

(b) Sanctioned by the Legislative Assembly in February 1926.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
C.—Bengal	<i>Non-voted</i> { <i>Original</i> Supplementary	...	...	...	...
	<i>Voted</i> ...	36,141 (a)	36,141	5,102	5,102
D.—United-Provinces.	<i>Original</i> Supplementary	...	...	...	...
	<i>Non-voted</i> { <i>Original</i> Supplementary	1,04,528 (a)	1,04,528	...	...
E.—Punjab	<i>Voted</i> ...	...	...	...	...
	<i>Non-voted</i> { <i>Original</i> Supplementary	86,424 (a)	86,424	...	...
	<i>Voted</i> ...	...	5,000	14,320	9,320
G.—Bihar and Orissa.	<i>Non-voted</i> { <i>Original</i> Supplementary	...	...	...	...
	<i>Voted</i> ...	9,348 (a)	9,348	...	...
	<i>Voted</i> ...	...	18,000	40,751	22,751

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

C.—*Non-voted*.—Represents refund to Provincial Government of interest charged in excess from 1921-22 to 1924-25 in respect of Irrigation Capital Expenditure treated as advances on the introduction of the Reforms.

C.—*Voted*.—Represents cost of printing of Income-tax Forms for use of the Income-tax Department, Bengal, which had become obsolete.

D.—Represents refund to the provincial Government of the interest charged in excess from 1921-22 to 1924-25 in respect of Irrigation capital expenditure treated as advances on the introduction of the Reforms.

E.—*Non-voted*.—Same remarks as against D above.

E.—*Voted*.—Due to payments on account of :—

	Rs.
(i) Provincial Government's share in the income accruing from the Dhar housing scheme for the years 1921-22 to 1924-25 less amount adjusted in 1924-25	18
(ii) Assignment in respect of customs duty relating to 1924-25 which could not be adjusted during that year owing to late receipt of information	133
	<u>9,320</u>

Excess to the extent of Rs. 120 remained uncovered.

G.—*Non-voted*.—Same remarks as against D above.

G.—*Voted*.—The expenditure of Rs. 42,751 includes the following items of charges :

	Grant.	Expenditure.	Excess (+) Saving (-).
	Rs.	Rs.	Rs.
(i) Assignment towards High School and Girls' School, Pusa	7,500	7,500	...
(ii) Refund of customs duty on stores	10,500	33,251	+ 22,751
	<u>18,000</u>	<u>40,751</u>	<u>- 22,751</u>

The excess under item (ii) was due to provision having proved inadequate. Excess to the extent of Rs. 18,751 remained uncovered.

(a) Sanctioned on 18th February 1926.



Service.		Rs.	Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
H.—Central Provinces.	Non-voted	Original	...	...	...	...
	Voted	Supplementary	1,98,685(a)	1,98,685	...	...
I.—Assam	...	...	...	20,000	7,412	12,588
TOTALS		Non-voted	...	7,62,774	7,62,774	Saving or Excess of Gross Expenditure (Non-voted) compared with Gross Grant Nil.
		Voted	...	16,26,000	8,05,392	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 8,20,608.

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concd.*

H.—Non-voted.—Represents refund of provincial Government of interest charged in excess from 1921-22 to 1924-25 in respect of Irrigation Capital Outlay.

H.—Voted.—Represents assignment to the provincial Government in respect of customs duty on stores imported. Excess to the extent of Rs. 2,150 remained uncovered.

I.—Represents assignment in respect of customs duty. The original provision made on the basis of the figures supplied by the Government of Assam proved high.

NOTE.

A., E., G., and H.—Voted.—Allotments aggregating Rs. 17,400 (Rs. 1,200 under A, Rs. 9,200 under E, Rs. 4,000 under G, and Rs. 3,000 under H) were sanctioned by the Finance Department out of the reserve at their disposal. (See list appended to Grant 70—Miscellaneous—Sub-head L.).

(a) Sanctioned on 18th February 1926.

## GRANT No. 72.—REFUNDS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray the Expenses on account of REFUNDS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Customs : {	Non-voted { Original 66,70,000			
	Supplementary (a) 3,42,000	63,28,000	48,95,549	14,32,451
	Voted ...	51,30,000	55,02,847	3,72,847

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Non-voted.—The saving is the net result of excesses and savings in several provinces. Savings occurred chiefly in Bengal (Rs. 9,03,140) and Bombay (Rs. 6,89,276), partly counterbalanced by excess chiefly in Madras (Rs. 1,19,783).

The large saving in Bengal was due to (1) non-utilisation of the provision for refunds on account of customs duty on Government stores due to change in procedure of the adjustment of refunds to provincial Governments on customs duty on Government stores, (2) non-payment of refund amounting to Rs. 2,60,000 to the Bengal North Western and Rohilkhand Kumaon Railway for want of Central Board of Revenue's sanction and (3) refund of Rs. 49,000 which was subsequently found to be inadmissible being recovered from the Bengal Nagpur Railway by book transfer in the accounts for March 1926 final.

The saving in Bombay was mainly due to a decline in the refunds under the following heads :—

	Rs.
(i) Cotton piece goods . . . . .	92,000
(ii) Raw materials and articles mainly unmanufactured . . . . .	1,89,000
(iii) Motor Cars . . . . .	49,000
(iv) Silk piece goods . . . . .	46,000
(v) Other articles . . . . .	56,000
	<u>4,12,000</u>

The grant which was based on past actuals also proved high. Out of the savings, Rs. 1,39,000 were reappropriated to meet excesses in other provinces.

The excess in Madras was mostly due to the payments of certain arrears of special refunds to Railway companies.

A.—Voted.—Due to excesses in the estimates of Bengal (Rs. 1,50,948), Bombay (Rs. 2,20,798) and Madras (Rs. 45,979) counterbalanced by saving in Burma (Rs. 42,878).

The excess in Bengal was due to change in classification of "Suo Motu" refunds as voted from the financial year under review and also to refunds of customs duties paid in Kashmere and Persia being much in excess of the estimated amounts.

In Bombay the original appropriation of Rs. 47,00,000 was reduced to Rs. 41,67,127 by orders of reappropriations aggregating Rs. 5,32,873 to meet excesses in other provinces towards the closing months of the year. The actual expenditure however amounted to Rs. 49,20,798 against the reduced grant of Rs. 41,67,127 resulting in an excess of Rs. 7,53,671 due to heavy debits amounting to Rs. 9,75,000 having been raised in Exchange accounts for March 1926 (final).

The excess in Madras and saving in Burma occurred under "Imports—other heads".

(a) Includes additional grant of Rs. 3,000 sanctioned on 26th March 1926.



Service.	Rs.	Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
<i>B.—Taxes on Income :</i>					
<i>B. 1.—Income-Tax</i>	<i>Original</i> ...	81,39,000			
	<i>Supplementary</i> ...	58,28,000	1,39,67,000	1,38,70,164	96,836
<i>B. 2.—Super-Tax</i>	<i>Original</i> ...	7,34,000			
	<i>Supplementary</i> ...	1,00,000	8,34,000	8,07,783	26,217
<i>C.—Salt :</i>	<i>Non-voted</i>	<i>Original</i> ...	4,34,000		
		<i>Supplementary</i> ...	—67,000	3,67,000	2,48,545
	<i>Voted</i>	...	4,71,000	1,58,237	3,12,763
<i>D.—Stamps</i> ...	...	...	...	13	13
<i>E.—Currency</i>	<i>Original</i> ...	70,000			
	<i>Supplementary</i> ...	16,000	86,000	83,770	2,230
<i>F.—Receipts in Aid of Superannuation</i>	<i>Non-voted</i>	...	...	304	304
	<i>Voted</i>	...	57,000	54,865	2,135
<i>G.—Miscellaneous Revenue :—</i>					
<i>G. 1.—Refunds of Freight Tax</i>	...	...	5,77,322	...	5,77,322
<i>G. 2.—Other Refunds</i>	...	...	42,000	91,888	49,888

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 1 and B. 2.—The provision for sub-heads B. 1 and B. 2 was originally made under one head "Taxes on Income". The saving under the combined head amounted to Rs. 1,23,053 against appropriation of Rs. 1,48,01,000. Reappropriation of Rs. 3,00,000 to this head sanctioned on 16th March 1926 in the Bombay estimates proved to be unnecessary as the final actual showed an excess of Rs. 97,553 only.

C.—*Non-voted*.—Mainly in Bombay (Rs. 90,315) owing to provision having been based on the actuals for 1923-24 calculated at the higher rate of salt duty, viz., Rs. 2-8-0 per maund and also due to depression in industries in which salt was consumed extensively.

C.—*Voted*.—Chiefly due to savings in the estimates of the Audit Officer, Indian Stores Department (Rs. 2,93,903) due to fewer applications for refund of salt duty, etc., having been received than was anticipated when the Budget was framed.

G. 1.—Excess to the extent of Rs. 13,322, which came to light in the accounts for March 1926, remained uncovered. The expenditure represents refund of surcharge adjusted in the books of the Accountant General, Railways.

G. 2.—Due to excesses mainly in India (Rs. 16,273), Bombay (12,332), United Provinces (Rs. 8,449) and Punjab (Rs. 12,496), (*see Notes*).

The expenditure in India was incurred chiefly in connection with payments on certain expired loans. The excess in Bombay was caused by refund of audit fees to the Karachi Port Trust. In the United Provinces the excess was due to refund of unclaimed bills of exchange which had lapsed and been credited in 1924-25.

The expenditure in Punjab mainly represented refund of unclaimed deposits provision for which in the original estimate, which was based on past actuals, proved inadequate. (*See Notes*).

(a) Includes additional grant Rs. 56,95,000 sanctioned on different dates, viz., sanctioned on 6th August 1925 (Rs. 10,00,000), on 6th November 1925 (Rs. 2,91,000), on 23rd November 1925 (Rs. 1,00,000), on 14th December 1925 (Rs. 5,30,000), on 8th February 1926 (Rs. 19,000), on 4th March 1926 (Rs. 9,62,000), on 8th March 1926 (Rs. 13,00,000), on 9th March 1926 (Rs. 1,00,000), on 13th March 1926 (Rs. 4,00,000), on 16th March 1926 (Rs. 9,50,000), and on 7th March 1926 (Rs. 23,000).

(b) Sanctioned on 23rd November 1925.

(c) Sanctioned on 16th March 1923.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
H.—Other Refunds :				
H. 1.—Opium ...	...	80	...	80
H. 4A—Registration ...	...	4	...	4
H. 6.—Interest ...	...	51,965	...	51,965
H. 7.—Administration of Justice ...	...	50	...	50
H. 9.—Ports and Pilotage ...	5,000	12,720	...	7,720
H. 10.—Medical ...	...	803	...	803
H. 11.—Public Health ...	5,000	5,738	...	738
H. 13.—Miscellaneous Departments	...	20	...	20
Non-voted	...	...	...	...
Voted	4,000	2,624	1,376	...
H. 14.—Civil Works ...	1,000	13,410	...	12,410
H. 15.—Stationery and Printing ...	11,000	49,113	...	38,113
Totals	...	...	...	...
Non-voted	2,15,82,000	1,99,06,202	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 16,75,798.	
Voted	57,26,000	65,21,612	Excess of Gross Expenditure (Voted) compared with Gross Grant Rs. 7,95,612.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—concl'd.

H. 6.—Mainly due to the adjustment of Rs. 51,821, creditable to the Bombay Government. For this expenditure necessary funds were allotted by the Controller of the currency under the debt head "Loans and Advances by the Central Government—Loans to Indian States" and were included in the total allotment of Rs. 14,28,154 sanctioned by him in January 1926 in connection with the transfer of loans advanced by the Bombay Government to Jurisdictional and Non-Jurisdictional States in Kathiawar to the Imperial Loan Account. The expenditure in question, however, represented outstanding interest which was transferred along with the principal to the Government of India, but as the recovery in respect thereof was creditable to the Bombay Government, the necessary credit was afforded to that Government by debit to "Refunds" under XVI—Interest (Central) in the accounts for 1925-26.

H. 9.—Mainly due to refund of Coast Light dues in Burma (Rs. 9,355). Application for additional funds was not made in time by the Principal Port Officer.

H. 14.—Excess occurred in almost all the provinces, chiefly in Burma (Rs. 6,130).

H. 15.—Due to larger refunds at the Central Stationery Office.

NOTES.

A. G. 2, H. 13 and H. 14.—Allotments aggregating Rs. 1,25,093-1-6. (Rs. 83,000 under A, Rs. 39,290-1-6 under G. 2, Rs. 2,013 under H. 13 and Rs. 790 under H. 14) were sanctioned by the Finance Department out of the reserve at their disposal (*see* list appended to Grant 70—Miscellaneous—Sub-head L.).

2. The excess of Rs. 7,95,612 over the total voted grant was mainly due to heavy debits amounting to Rs. 9,75,000 having been raised in the Exchange Accounts of March 1926 final accounts (*see* remarks against sub-head A.—Voted—Bombay).



## GRANT No. 73.—NORTH-WEST FRONTIER PROVINCE.

See also Report on the Accounts.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray the Expenses of the NORTH-WEST FRONTIER PROVINCE.

Accounts.		Grant.	Expenditure.	Expenditure compared with Grant.		
		Rs.	Rs.	Less than Granted.	More than Granted.	
				Rs.	Rs.	
I.—Direct Demands on the Revenue—						
Land Revenue	... { Non-voted	... 38,000	34,429	3,572	...	
	... { Voted	... 8,59,000	6,95,720	1,63,280	...	
II.—Direct Demands on the Revenue—						
Forest	... { Non-voted	... 13,700	13,219	481	...	
	... { Voted	... 5,41,000	5,34,102	6,898	...	
III.—Other Direct Demands on the Revenue.						
	{ Non-voted	... 16,000	15,099	901	...	
	{ Voted	... 6,00,000	5,97,740	2,260	...	
V.—General Administration						
	{ Non-voted	... 3,83,000	3,79,527	3,473	...	
	{ Voted	... 12,87,000	12,73,375	13,625	...	
VI.—Administration of Justice.						
	{ Non-voted	... 43,000	65,175	...	22,175	
	{ Voted	... 5,59,000	5,55,528	3,472	...	
VII.—Jails and Convict Settlements.						
	{ Non-voted	... 11,000	181	10,819	...	
	{ Voted	... 6,70,000	6,56,825	13,175	...	
VIII.—Police						
	{ Non-voted	... 3,78,000	3,74,637	3,363	...	
	{ Voted	{ Gross	... 48,75,371	47,83,026	92,345	...
		{ Deductions	... —15,371	—3,370	...	12,001
		{ Net	... 48,60,000	47,79,656	80,344	...
IX.—Ecclesiastical						
	...	... 79,000	75,295	3,705	...	

Accounts.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
X.—Political	...	97,36,498	96,08,420	1,28,078	...
XI.—Education	Non-voted	51,000	47,826	3,174	...
	Voted	11,81,000	11,70,888	10,112	...
XII.—Medical	Non-voted	63,000	56,393	6,607	...
	Voted	Gross	4,85,960	4,42,692	43,268
		Deductions	-39,960	-33,800	6,160
		Net	4,46,000	4,08,892	37,108
XIII.—Public Health	Non-voted	22,000	10,245	11,755	...
	Voted	1,07,000	72,233	34,767	...
XIV.—Agriculture, Scientific Departments and Miscellaneous Departments.	Non-voted	14,000	13,100	900	...
	Voted	Gross	1,11,512	1,65,770	54,258
		Deductions	-4,512	-23,702	19,190
		Net	1,07,000	1,42,068	35,068
XV.—Miscellaneous	...	75,000	1,20,523	...	45,523
XVI.—Other Charges relating to Subject Demands	Non-voted	96,000	1,15,091	...	19,091
	Voted	6,99,000	6,85,872	13,128	...
TOTALS	Non-voted	1,09,44,198	1,08,08,636	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 1,35,562.	
	Voted.	Gross	1,20,50,843	1,17,54,294	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 2,96,549.
		Deductions	-59,843	-60,872	
		Net	1,19,91,000	1,16,93,422	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 2,97,578.



## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

Sub-head B. 2.—Actual expenditure amounted to Rs. 1,90,886 against appropriation of Rs. 2,50,980 resulting in a saving of Rs. 60,094. The saving was mainly due to vacancies amongst Kanungos and Tasildars which could not be foreseen at the time of the preparation of the budget.

Sub-head B. 6.—Actual expenditure amounted to Rs. 1,23,198 against appropriation of Rs. 1,86,000. The saving of Rs. 62,802 was due to the survey work not having been carried out to the extent anticipated.

## ACCOUNT VIII—POLICE.

Sub-heads B. 2, B. 3 and B. 4.—Against the appropriation of Rs. 18,09,843, actual expenditure amounted to Rs. 17,06,324 resulting in a saving of Rs. 1,03,519. The saving was mainly due to (1) provision having been made on basis of average pay of sub-inspectors and constables instead of actual pay and (2) temporary vacancies.

## ACCOUNT X.—POLITICAL.

Sub-head B. 1. (4).—Against the appropriation of Rs. 3,70,461, actual expenditure amounted to Rs. 5,70,853. The excess of Rs. 2,00,392 was mainly due to increased expenditure in connection with the installation as well as the up-keep of water supply and electric plant at Jandola. Excess to the extent of Rs. 47,755 remained uncovered.

Sub-head B. 5 (5).—Against the appropriation of Rs. 2,23,088, actual expenditure amounted to Rs. 36,566 resulting in a saving of Rs. 1,91,522. The large saving was due partly to non-utilisation of the provision for wireless charges which were not paid as the articles were not received in good condition and partly to charges relating to water supply, etc., provided for under this head having been debited to the sub-head B. 5 (4).

Sub-head F. 2.—Against the appropriation of Rs. 3,69,370, actual expenditure amounted to Rs. 1,67,669 resulting in a saving of Rs. 2,01,701. The large saving was due partly to expenditure provided for under this head having been debited to the sub-head "D.—Entertainment charges" and partly to non-utilisation in full of the provision for (1) cost of arms and ammunition (which was an over-estimate) and (2) telephone charges owing to smaller expenditure on the telephones transferred from the Military Department than anticipated.

## ACCOUNT XII.—MEDICAL.

Sub-head A. 1.—Voted.—Against the appropriation of Rs. 14,940, actual expenditure amounted to Rs. 32,857 resulting in an excess of Rs. 17,917 due to appointment of officers the provision for whom had originally been made under non-voted.

## ACCOUNT XIV.—AGRICULTURE, SCIENTIFIC DEPARTMENTS AND MISCELLANEOUS DEPARTMENTS.

Sub-head A. 2.—Against the appropriation of Rs. 28,750, actual expenditure amounted to Rs. 60,803 resulting in an excess of Rs. 32,053. The excess was due to (1) liberal expenditure which had to be incurred in preparing the Agricultural Station to be self-supporting, (2) reconstruction of some farm buildings wrecked by storms to save the live-stock, (3) setting out in raising poultry on a big scale than anticipated and (4) making and planting a Botanical Garden.

Sub-head C.—Against the appropriation of Rs. 7,538, actual expenditure amounted to Rs. 18,077 resulting in an excess of Rs. 10,539 due mainly to the payment to the Peshawar Municipality for the maintenance of Zoological Garden.

Sub-head J.—Against appropriation of Rs. —4,512, recovery amounted to Rs. —23,702 resulting in a saving of Rs. 19,190 due to erroneous adjustment in Account Office.

## ACCOUNT XV.—MISCELLANEOUS.

Sub-head D.—Against the appropriation of Rs. 10,000, actual expenditure amounted to Rs. 51,446 resulting in an excess of Rs. 41,446. The excess was mainly due to :—

- (1) Expenses in connection with the visit of H. E. the Viceroy.
- (2) Write off of amount embezzled by a Forest Moharrir.
- (3) Maintenance charges of Bakhtyar Khan deported from Shabkader to Dera Ismail Khan.



## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

Service.	Expenditure compared with Grant.			
	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Charges of Administration ... ..	24,000	24,289	...	289
B.—Survey and Settlement:				
B.—1. Pay of Officers				
{ Non-voted { Original 23,000	Rs.			
{ Supple- 20,000	18,362	1,638	...	
{ mentary —3,000				
{ Voted ... ..	14,320	14,093	227	...
B.—2. Pay of Establishments ... ..	2,50,980	1,90,886	60,094	...
B.—3. Allowances, Honoraria, etc. ... ..	51,688	38,777	12,911	...
B.—4. Supplies and Services ... ..	4,500	4,757	...	257
B.—5. Contingencies ... ..	22,600	16,642	5,958	...
B.—6. Establishment Charges paid to other Governments, Departments, etc. ... ..	1,83,000	1,23,198	62,802	...
C.—Land Records:				
C.—1. Pay of Establishments ... ..	2,58,116	2,36,064	22,052	...
C.—2. Allowances, Honoraria, etc. ... ..	18,348	22,954	...	4,606

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

B. 1.—*Non-voted*.—Due mainly to the non-utilization of the provision for leave salary.

B. 2.—Due to vacancies amongst Kanungos and Tahsildars which could not be foreseen at the time of the preparation of the budget.

The actual saving is Rs. 70,530 as Rs. 10,436, on account of subsistence allowance to Tahsildars and Naib Tahsildars wrongly provided for under B. 3, was correctly accounted for under this head.

B. 3.—Due to (1) less expenditure than anticipated under travelling allowances of Survey and Settlement parties owing to vacancies, (2) subsistence allowance to Tahsildars and Naib Tahsildars, having been debited to the sub-head B. 2, although provided for under this sub-head. The above savings were counterbalanced by an excess of Rs. 15,966, on account of grain compensation allowance and other allowances, for which no provision had been made.

B. 5.—Due to economy.

B. 6.—Due to the Survey work not having been carried out to the extent anticipated.

C. 1.—Due to (1) deputation of permanent patwaris to Peshawar Settlement and their replacement by junior men and (2) imposition of fines on patwaris to an appreciable extent which was deducted from their pay.

C. 2.—Due to the grant of grain compensation allowance.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE—*contd.*

Service.	Expenditure compared with Grant.			
	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>C.—Land Records—<i>contd.</i></b>				
C.—3. Supplies and Services, and Contingencies ... ..	18,111	12,848	5,263	...
D.—Miscellaneous ... {	<i>Non-voted</i> ...	18,000	16,066	1,934
	<i>Voted</i> ...	10,000	11,212	...
	For rounding ...	337	...	337
<hr/>				
Totals ... {	<i>Non-voted</i> ...	38,000	34,428	3,572
	<i>Voted</i> ...	8,59,000	6,95,720	1,63,280

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

C. 3.—Due to (1) non-utilization in full of the provision for construction and repair of Patwarkhanas and (2) printing of forms at the Jail press where the rates are comparatively low instead of at the "Mufid-Am Press" as heretofore.

D.—*Non-voted*.—Due to non-drawal of compensation in certain cases.

D.—*Voted*.—Due to the payment of arrears. Excess to the extent of Rs. 212, remained uncovered.



## ACCOUNT II.—DIRECT DEMANDS ON THE REVENUE—FOREST.

ACCOUNT 1.—DIRECT DEBTS ON THE DEBENTURES

		Expenditure compared with Grant.				
Service.		Grant.	Expenditure.	Less than Granted.	More than Granted.	
		Ra.	Ra.	Rs.	Ra.	
A.—General Direction—Share of the cost of the Chief Conservator paid to the Punjab Government.	Non-voted	<i>Original</i> 3,300 <i>Supplementary</i> —3,300	...	...	...	
	Voted	...	600	202	398	
B.—Conservancy and Works	...	...	4,32,000	4,31,460	540	
C.—Establishment.	Non-voted	<i>Original</i> 19,000 <i>Supplementary</i> —5,000	14,000	13,219	781	
	Voted	...	1,08,100	1,02,440	5,660	
For rounding ...	Non-voted	...	—300	...	300	
	Voted	...	300	...	...	
Totals	Non-voted	...	13,700	13,219	481	
	Voted	...	5,41,000	5,34,102	6,898	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant  
A.—Voted.—Due to the restricted touring of the Chief Conservator.

## ACCOUNT III.—OTHER DIRECT DEMANDS ON THE REVENUE.

ACCOUNT II.—OTHER DIRECT DEMANDS ON THE REVENUE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Excise:				
A. 1.—District Establishment ...	47,000	44,572	2,428	...
A. 2.—Cost of Opium supplied to Excise Department.	1,09,000	1,10,600	...	1,600
A. 3.—Charges paid to Punjab Government for loss of Still head duty.	<div> <div>Rs.</div> <div> <div>Original ...</div> <div>Supplementary 4,07,000 (a)</div> </div> </div>	4,07,000	4,07,000	...
B.—Stamps	<div> <div>Non-voted ...</div> <div>Voted ...</div> </div>	<div> <div>16,000</div> <div>19,000</div> </div>	<div> <div>15,099</div> <div>22,962</div> </div>	<div> <div>901</div> <div>...</div> </div>
C.—Registration	...	18,000	12,606	5,394
Totals	<div> <div>Non-voted ...</div> <div>Voted ...</div> </div>	<div> <div>16,000</div> <div>6,00,000</div> </div>	<div> <div>15,099</div> <div>5,97,740</div> </div>	<div> <div>901</div> <div>2,260</div> </div>

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due to non-utilization in full of the provision for leave salary and for the revision of pay of the Excise Establishment. The saving was partly counterbalanced by an excess on account of larger expenditure on rewards necessitated by an expansion in the illicit contraband trade. The additional appropriation of Rs. 5,232 obtained in February and March 1926 under this head remained unutilized.

B.—Voted.—Due to larger expenditure on the purchase of stamp and plain paper.

C.—Due mainly to the absence of the Sub-Registrar, Mardan, on leave.

(a) Supplementary grant voted by the Legislative Assembly in February 1926.

## ACCOUNT V.—GENERAL ADMINISTRATION.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
A.—Chief Commissioner :					
A. 1.—Salary and fixed travelling Allow-					
ance— { <i>Non-voted</i> ...	...	52,000	60,942	...	8,942
{ Voted	...	3,000	3,000	...	...
A. 2.— <i>Sumptuary Allowance</i>	...	12,000	12,000	...	...
A. 3.—Staff and Household—					
Pay of Officers and Establish-					
ments { <i>Non-voted</i>	...	9,750	10,000	...	250
{ Voted	...	19,950	19,950	...	...
A. 4.—Staff and Household—					
Other Charges	...	18,858	18,364	494	...
For rounding	...	442	...	442	...
A. 5.—Tour Expenses	...	31,000	35,558	...	4,558
B.—Secretariat :					
B. 1.—Pay of					
Officers { <i>Non-voted</i>	...	43,000	39,203	3,797	...
{ Voted	...	13,480	15,500	...	2,020
B. 2.—Pay of Establishments	...	75,932	79,469	...	3,537
B. 3.—Allowances, Honoraria, etc.	...	10,400	11,061	...	661

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant

A. 1.—*Non-voted*.—Due partly to leave salary and partly to passage pay. Excess to the extent of Rs. 42 remained uncovered.

A. 5.—Due to the increased touring of the Chief Commissioner. The excess remained uncovered.

B. 1.—*Non-voted*.—Due partly to the post of Under Secretary having been held for about 2 months by an officer whose pay was voted and partly to smaller expenditure on account of leave salary.

B. 1.—*Voted*.—Due partly to the post of Under Secretary having been held by an officer whose pay was voted and partly to annual increments.

B. 2.—Due partly to the revision of pay of clerical establishment for which provision originally made in the budget estimates proved inadequate and partly to higher expenditure on account of leave salary. Excess to the extent of Rs. 143 remained uncovered.

B. 3.—Due to the grant of grain compensation and Lahore allowances.



ACCOUNT V.—GENERAL ADMINISTRATION—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Secretariat— <i>contd.</i>				
B. 4.—Supplies and Services, and Contingencies ... ..	41,350	50,033	...	8,683
For rounding ... ..	—162	...	...	162
C.—Local Fund Audit Charges paid to the Audit Department ... ..	6,000	5,476	524	...
D.—Revenue Commissioner :				
D. 1.—Pay of				
Officers { <i>Non-voted</i> ... ..	39,600	37,291	2,309	...
{ <i>Voted</i> ... ..	7,520	15,389	...	7,869
D. 2.—Pay of Establishments ... ..	72,836	62,078	10,758	...
D. 3.—Other Charges ... ..	33,440	35,628	...	2,188
For rounding ... ..	—396	...	...	396
E.—District Establishment :				
E. 1.—Pay of				
Officers { <i>Non-voted</i> ... ..	2,26,400	2,20,091	6,309	...
{ <i>Voted</i> ... ..	1,39,640	1,43,683	...	4,043
E. 2.—Pay of General Establishments ... ..	2,25,359	2,13,985	11,374	...
E. 3.—Pay of Treasury Establishments ... ..	42,004	45,745	...	3,741

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 4.—Due partly to the payment of arrear subscriptions to the Indian News Agency for which their bill was received after the preparation of the budget estimates for 1925-26 and partly to the payment made to a pleader, in connection with the Landikotal murder case.

Excess to the extent of Rs. 163 remained uncovered.

C.—Due to retirement of senior men.

D. 1.—*Non-voted*.—Due to the non-utilization of the provision for leave salary.

D. 1.—*Voted*.—Due to the conversion of the post of Registrar into that of Assistant Secretary.

D. 2.—Due partly to the reason given against the Sub-head D. 1 (*Voted*) above and partly to the provision made for the revision of establishment having proved to be a little above the actual requirement.

D. 3.—Due mainly to the grant of Lahore and grain compensation allowances sanctioned during the course of the year. Excess to the extent of Rs. 43 remained uncovered.

E. 1.—*Voted*.—Due partly to the appointment of a supernumerary Extra Assistant Commissioner for about 10 months during the year and partly to the change of incumbents. Excess to the extent of Rs. 1,648 remained uncovered.

E. 2.—Due mainly to the charges on account of Lahore allowance for which provision was made under this head having been debited to the sub-head E. 7.

E. 3.—Due to the revision of pay of the clerical Establishment. Excess remained uncovered.

ACCOUNT V.—GENERAL ADMINISTRATION—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>E.—District Establishment—<i>cont'd.</i></b>				
E. 4.—Pay of Sub-Divisional Establishments ... ..	1,52,449	1,62,055	...	9,606
E. 5.—Pay of Other Establishments ... ..	58,873	58,127	746	...
E. 6.—Travelling Allowances ... ..	1,04,050	82,692	21,358	...
E. 7.—Other Allowances, Honoraria, etc. ... ..	2,000	21,112	...	19,112
E. 8.—Supplies and Services ... ..	6,955	4,370	2,585	...
E. 9.—Works ... ..	35,443	...	35,443	...
E. 10.—Contract Contingencies ... ..	1,48,700	1,33,437	15,263	...
E. 11.—Other Contingencies... ..	28,111	50,350	...	22,239
For rounding ... ..	16	...	16	...
<b>F.—Miscellaneous Discretionary Grants by Heads of Provinces, etc. ... ..</b>				
	10,000	6,313	3,687	...
For rounding { <i>Non-voted</i> ... ..	250	...	250	...
{ <i>Voted</i> ... ..	—250	...	...	250
<hr/>				
Totals { <i>Non-voted</i> ... ..	3,83,000	3,79,527	3,473	...
{ <i>Voted</i> ... ..	12,87,000	12,73,375	13,625	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

E. 4.—Due to the revision of pay of the clerical establishment. Excess remained uncovered.

E. 6 and E. 7.—These two sub-heads were under the same unit "Allowance, Honoraria, etc." Savings (Rs. 21,358) were due to close scrutiny of Travelling Allowance bills and exercise of strict economy over expenditure counterbalanced by an excess expenditure (Rs. 19,112) on account of the grant of the Lahore and grain compensation allowances.

E. 8.—Due partly to non-utilization in full of the provision made for the purchase of tents and partly to smaller expenditure on account of civil suits against the Secretary of State than anticipated owing to a fall in the number of such cases.

E. 9 to E. 11.—These sub-heads were under the same unit 'contingencies'. The saving is due partly to better supervision by the Deputy Commissioners over contingent expenditure and partly to the non-utilization of the provision for encamping grounds as the expenditure relating thereto was debitable to the Military Estimates.

F.—The fluctuating nature of the expenditure under this head accounts for the savings.



## ACCOUNT VI.—ADMINISTRATION OF JUSTICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Law officers (fees to pleaders and other charges)...	33,000	38,895	...	5,895
B.—Judicial Commissioner :				
B. 1.—Pay of Officers { <i>Non-voted</i> ...	42,850	40,545	2,305	...
{ <i>Voted</i> ...	4,940	4,890	50	...
B. 2.—Pay of Establishments ...	26,085	22,943	3,142	...
B. 3.—Other Charges ...	12,300	11,231	1,069	...
For rounding ...	—175	...	...	175
C.—Civil and Sessions Courts :				
C. 1.—Pay of Officers { <i>Non-voted</i> ...	...	24,630	...	24,630
{ <i>Voted</i> ...	1,68,563	1,49,280	19,283	...
C. 2.—Pay of Establishments ...	1,45,023	1,48,122	...	3,099
C. 3.—Allowances, Honoraria, etc. ...	16,938	23,746	...	6,108
C. 4.—Contingencies ...	29,955	29,937	18	...
For rounding ...	—479	...	...	479

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant

A.—Due mainly to the payment of a special fee to a pleader in a Crown case for the year 1924-25.

B. 1.—*Non-Voted*.—Due to the non-utilization in full of the provision for leave-salary.

B. 2.—Due to the non-utilization in full of the provision for leave-salary which was based on the actuals for 1924-25.

B. 3.—Due to economy in contingent expenditure.

C. 1.—*Non-Voted*.—Due to the appointment of two officers during the course of the year. Excess to the extent of Rs. 1,210 remained uncovered.

C. 1.—*Voted*.—Due partly to the replacement of two officers on their retirement by a *Non-Voted* and a low paid officer and partly to the appointment of a *Non-Voted* Officer to a post, provision for which had been made under voted.

C. 2.—Due mainly to the revision of pay of establishment. The additional appropriation of Rs. 5,674 obtained in March 1926 was not utilised in full.

C. 3.—Due to the grant of grain compensation and Lahore allowances for which no provision existed in the original budget.

ACCOUNT VI.—ADMINISTRATION OF JUSTICE—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D. 1.—Pay of Establishments ...	16,431	15,106	1,325	...
D. 2.—Section-writing Charges ...	22,300	80,476	...	327
D. 3.—Allowances, Honoraria, etc. ...	7,849			
D. 4.—Diet and Road-money of Witnesses ...	50,000			
D. 5.—Expenses of Jirgas ...	24,800	30,419	...	5,619
D. 6.—Other Contingencies ...	2,000	1,183	817	...
For rounding ...	—380	...	...	380
For rounding { <i>Non-voted</i> ...	150	...	150	...
{ <i>Voted</i> ...	—150	...	...	150
Totals { <i>Non-voted</i> ...	43,000	65,175	...	22,175
{ <i>Voted</i> ...	5,59,000	5,55,528	3,472	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

D. 1.—Due partly to the employment of readers to certain Honorary magistrates on less pay than provided in the Budget and partly to non-entertainment of sanctioned strength in the Dera Ismail Khan District.

D. 5.—Due to larger number of cases having been referred to jirgas than anticipated. Excess to the extent of Rs. 69 remained uncovered.

D. 6.—Due to economy.



## ACCOUNT VII.—JAILS AND CONVICT SETTLEMENTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Jails:</b>				
				<i>Rs.</i>
A. 1.—Pay of Officers				
{ <i>Non-voted</i>	13,072			
{ <i>Original</i>				
{ <i>Supplementary</i>	11,072	181	10,891	...
{ <i>Voted</i>	...	13,300	22,847	9,547
A. 2.—Pay of Establishments	...	1,44,426	1,40,388	4,038
A. 3.—Allowances, Honoraria, etc.	...	5,564	6,346	...
A. 4.—Dietary Charges	...			782
A. 5.—Clothing and Beddings charges, Medical and Hospital Equipment and other Supplies and Services	...	3,12,312	3,36,385	...
A. 6.—Contingencies	...	19,035	19,481	...
A. 7.—Charges paid to other Governments for maintenance of prisoners	...	1,00,000	79,467	20,533
For rounding	...	...	...	...
{ <i>Non-voted</i>	...	...	...	72
{ <i>Voted</i>	...	363	...	363
B.—Jail Manufacture	...	75,000	51,911	23,089
Totals	...	11,000	181	10,819
	...	6,70,000	6,56,825	13,175

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant

A. 1.—*Non-Voted* and *Voted*.—Due to the fact that the Budget provided for an Indian Medical Service Officer as whole-time Superintendent, Jail, Peshawar, but a Military Assistant Surgeon was actually appointed in his place.

A. 3.—Due to the grant of grain compensation allowance which could not be anticipated at the time of the preparation of the original budget as food stuffs were cheaper then.

A. 4 and A. 5.—Due to high prices of foodstuffs and increase in the number of prisoners. Excess to the extent of Rs. 3,862 remained uncovered.

A. 7.—Due to a smaller number of prisoners having been sent for confinement in Jails in other provinces than anticipated.

B.—Due to more jail supplies being made to jail maintenance than anticipated. The cost of such supplies is adjusted by reducing the expenditure under B.—Jail Manufacture.

## ACCOUNT VIII—POLICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Superintendence :</b>				
<i>A. 1.—Pay of Officers</i>	<i>Original 49,500</i> <i>Supplementary—5,000</i>	44,500	43,494	1,006 ...
<i>A. 2.—Pay of Establishments</i>	...	20,724	20,069	655 ...
<i>A. 3.—Other Charges</i>	...	32,691	31,908	783 ...
For rounding	...	85	...	85 ...
<b>B.—District Executive Force :</b>				
District Police :				
<i>B. 1.—District Superintendents, Deputies and Assistants.</i>	<i>Non-voted { Original 1,14,200</i> <i>Supplementary—5,000</i> Voted ...	1,09,200	1,08,381	819 ...
<i>B. 2.—Police Force</i>	...	18,09,843	17,06,324	1,03,519 ...
<i>B. 3.—Mounted Police</i>	...			
<i>B. 4.—Office Establishment</i>	...			
<i>B. 5.—Travelling Allowance</i>	...	90,000	69,464	12,433 ...
<i>B. 6.—Other Allowances, Honoraria, etc.</i>	...	2,06,115	2,14,218	
<i>B. 7.—Works</i>	...	21,200	...	21,200 ...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

B. 2 to B. 4.—Due to :—

- (1) Provision having been made on the basis of average pay for Sub-Inspectors and Foot Constables instead of actual.
- (2) Vacancies kept unfilled in all ranks.
- (3) Leave vacancies among lower subordinates, and
- (4) Non-utilisation of the provision of Rs. 12,001 on account of cost of additional police to be met out of the General Police Fund owing to change in procedure.

B. 5 and B. 6.—These sub-heads were under the unit "Allowances, Honoraria, etc.". Saving under Travelling allowance was due to reduction in the rates of Travelling allowance and less touring performed by Police Officers whereas that under 'Other Allowances, Honoraria' was due to vacancies.

B. 7.—See B. 11.



ACCOUNT VIII.—POLICE—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>B.—District Executive Force—District Police—<i>contd.</i></b>				
B. 8.—Clothing ... ..	91,566	1,05,282	...	7,573
B. 9.—Arms and Ammunitions ...	25,000	19,177		
B. 10.—Other Supplies and Services ...	25,953	25,837		
B. 11.—Contingencies ... ..	71,956	1,01,379	...	29,423
B. 12.—Grants-in-aid to the Punjab Government towards the expenses of the Police Training School ...	18,000	10,650	7,350	...
B. 13.— <i>Deduct</i> —Establishment charges, etc., recovered from other Governments, Departments, etc. (Posts and Telegraphs) ... ..	—3,370	—3,370	...	...
For rounding ... ..	338	...	338	...
<b>C.—<i>Deduct</i>—Cost of additional police imposed under Act V of 1861, to be met out of the General Police Fund ... ..</b>	<b>—12,001</b>	<b>...</b>	<b>...</b>	<b>12,001</b>

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 8 to B. 10.—These Sub-heads were under the unit "Supplies and Services". Due mainly to the purchase of mosquito nets. The excess to the extent of Rs. 6,045 remained uncovered.

B. 11.—Sub-heads B. 7 and B. 11 were under the unit "Contingencies". Due chiefly to increased expenditure on account of additional police. Excess to the extent of Rs. 3,717 remained uncovered.

B. 12.—Due to the decision of the Punjab Government not to charge the local Administration with the cost of 'Finger Print Bureau'.

C.—Due to omission of the adjusting entry under the orders of the Auditor General. Charges on account of punitive or additional Police imposed under the Indian Police Act V of 1861, were recorded in the first place as a charge against a special deposit head 'General Police Fund' and transferred therefrom to the appropriate sub-head under 26—Police, viz., B. 4 at the close of the year, an equivalent amount being at the same time transferred from the credit side of the Fund account and exhibited as a distinct deduct entry under 26—Police (sub-head—C), so that there was no increase in the net expenditure under the head '26—Police'. The Auditor General however decided that from 1925-26 there was no necessity to operate on the head "26—Police", hence the apparent excess under this head.

ACCOUNT VIII.—POLICE—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Special Police (Frontier Constabulary) :				
D. 1.—Pay of Commandant and other Officers.	Rs. 1,57,100	1,56,890	210	...
{ Non-voted. { Original 2,07,100 { Supplementary —50,000				
{ Voted ... ..	12,900	22,200	...	9,300
D. 2.—Police Force				
D. 3.—Mounted Force.	Original 12,51,845	13,31,750	15,095	...
D. 4.—Office Establishment.	Supplementary 95,000(a)			
D. 5.—Travelling Allowance ..	35,600	21,281	14,319	...
D. 6.—Ration Allowance.	Original 3,43,152 Supplementary 17,236 (a)	3,60,378	37,742	3,22,636
D. 7.—Other Allowances, Honoraria, etc.	Original 8,640 Supplementary 774 (a)	9,414	3,71,947	...
D. 8.—Clothing ... ..	1,14,134	1,41,754	...	27,620
D. 9.—Arms and Ammunition ..	1,00,000	1,17,981	...	17,981
D. 10.—Other Supplies and Services.	Original 1,13,866 Supplementary 10,000 (a)	1,23,866	86,404	37,462

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 1.—Voted.—Due to the appointment of 4 Indian Assistant District Officers owing to shortage of British Officers instead of two provided for in the Budget. Excess to the extent of Rs. 109 remained uncovered.

D. 2 to D. 4.—Supplementary grant sanctioned for 4 companies of Infantry and 1 company of mounted infantry was not utilized in full.

D. 5. to D. 7.—These sub-heads were under the unit "Allowances, Honoraria, etc." The excess was due mainly to the grant of grain compensation allowance.

D. 8. to D. 10.—These sub-heads were under the unit "supplies and Services". The excess was due to the grant of clothing allowance to the additional companies of infantry, which remained uncovered to the extent of Rs. 5,404.

(a) Supplementary grant voted by the Legislative Assembly in February 1922.



ACCOUNT VIII.—POLICE—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Special Police (Frontier Constabulary)— <i>contd.</i>				
	Rs.			
D. 11.—Contingencies { <i>Original</i> 77,710	(a) 84,710	86,377	...	1,667
{ <i>Supplementary</i> 7,000				
For rounding ...	53	...	53	...
E.—Railway Police :				
E. 1.—Pay of Officers ...	8,700	7,000	1,700	...
E. 2.—Pay of Establishments ...	68,088	67,645	443	...
E. 3.—Allowances, Honoraria, etc. ...	6,785	7,281	...	496
E. 4.—Supplies and Services, and Contingen- cies. ...	12,633	16,801	...	4,168
For rounding ...	—206	...	...	206
*F.—Criminal Investigation Department (including Intelligence Bureau) :				
F. 1.—Pay of Officers { <i>Non-voted</i> ...	32,500	33,027	...	527
{ <i>Voted</i> ...	10,900	5,405	5,495	...
F. 2.—Police Force { <i>Non-voted</i> ...	11,916	13,397	...	1,481
F. 3.—Other Estab- lishment. { <i>Voted</i> ...	65,904	62,366	3,538	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 11.—Due to greater expenditure owing to the appointment of additional companies of infantry. Rs. 930 remained uncovered.

E. 1.—Due to (1) the incumbent of the post being in receipt of less pay than provided for, and (2) non-utilization of the provision for leave-salary.

E. 3.—Due to the grant of grain compensation allowance.

E. 4.—Due to unforeseen expenditure (1) on the purchase of mosquito nets and a typewriter and (2) on rents, rates, etc. Excess to the extent of Rs. 1,348 remained uncovered.

F. 1.—*Voted*.—Due to a post of Superintendent of Police having remained vacant during the greater part of the year.

F. 2. and F. 3.—*Non-Voted*.—Owing to no provision having been made for leave-salary.

F. 2. and F. 3.—*Voted*.—Due to (i) vacancies and (ii) provision having been made on the basis of average pay in the case of Sub-Inspectors and Foot Constables instead of actual.

(a) Voted by the Legislative Assembly in February 1936.

ACCOUNT VIII.—POLICE—*concl'd.*

Service.			Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
<b>F.—Criminal Investigation Department (including Intelligence Bureau) —<i>cont'd.</i></b>						
F. 4.—Allowances, Honoraria, etc.	Non-voted	...	4,650	2,796	1,854	...
	Voted	...	21,468	19,425	2,043	...
F. 5.—Secret Charges	Non-voted	...	15,000	15,000	...	...
	Voted	...	700	308	392	...
F. 6.—Other Charges	Non-voted	...	2,581	1,652	929	...
	Voted	...	4,387	3,749	638	...
For rounding	Non-voted	...	—177	...	...	177
	Voted	...	141	...	141	...
G.—Cattle Pounds	...	...	3,700	2,436	1,264	...
H.—Miscellaneous	...	...	1,700	1,987	...	287
For rounding		Rs.				
	Non-voted	...	700	...	700	...
	Voted	{ Original —90 Supple- —10 mentary	—100	...	...	100
Totals	Non-voted	...	3,78,000	3,74,637	3,363	...
	Voted	Gross	48,75,371	47,83,026	92,345	...
		Deductions	—15,371	—3,370	...	12,001
		Net	48,60,000	47,79,656	80,344	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

F. 4.—*Non-Voted* and *Voted*.—Savings occurred mainly under Travelling Allowance.

F. 5.—*Voted*.—Owing to fluctuating nature of the charge no accurate estimate is possible.

F. 6.—*Non-Voted* and *Voted*.—Due to less expenditure than anticipated.

G.—Due to less expenditure under contingencies and non-utilization of the provision for leave salary.

H.—Due to unforeseen increased expenditure under other allowances.



## ACCOUNT IX.—ECCLESIASTICAL.

(Non-voted.)

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Ecclesiastical Establishment:</i>				
<i>A. 1.—Church of England—</i>				
<i>Pay of Chaplains, etc.,...</i>	59,072	50,606	8,466	...
<i>A. 2.—Church of England—</i>				
<i>Other charges</i> ...	15,483	18,327	...	2,844
<i>A. 3.—Church of Scotland</i> ...	...	1,191	...	1,191
<i>A. 4.—Church of Rome</i> ...	...	308	...	308
<i>For rounding</i> ...	—555	...	...	555
<i>B.—Cemetery Establishment</i> ...	5,000	4,863	137	...
<i>TOTAL</i> ...	79,000	75,295	3,705	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due to the non-entertainment of the full sanctioned strength of chaplains during the year. The grant also includes the provision to the extent of Rs. 672 relating to the Church of Scotland.

A. 2.—The grant includes Rs. 876 relating to the Church of Scotland and the Church of Rome. Leaving this out of account the excess amounts to Rs. 3,720. This is apparently due to an under estimate which as explained by the Head of the Department is due to the difficulty in estimating the cost of travelling especially in the Derajat and Ramzak Districts and to no provision having been made for travelling allowance for Risalpur owing to the absence of information on the subject from the Chaplain. Excess to the extent of Rs. 733 remained uncovered.

A. 3.—Owing to the provision for this sub-head having been made partly under A. 1 and partly under A. 2. The additional appropriation of Rs. 565 obtained in September 1925 for the purchase of certain articles for the Church of Scotland at Cherat remained unutilised.

A. 4.—Due mainly to the provision having been made under the sub-head A. 2.

## ACCOUNT X.—POLITICAL.

(Non-voted.)

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Political Agents:</i>				
	Rs.			
<i>Ac. 1.—Pay of Offi-</i>	3,22,144	2,64,944	2,62,488	2,456
<i>cere.</i>				
{ <i>Original</i>	3,22,144			
{ <i>Supple-</i>				
{ <i>mentary</i>	—57,200			

ACCOUNT X.—POLITICAL—*contd.**Non-voted—contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Political Agents—contd.</i>				
	<i>Rs.</i>			
A. 2.—Pay of Es- tablishments	Original 2,08,928 Supple- mentary 8,332	2,17,260	1,96,537	20,723 ...
A. 3.—Allowances, Honoraria, etc.	...	81,960	90,077	... 8,117
A. 4.—Supplies and Services...	...	40,484	39,218	1,266 ...
A. 5.—Secret Expenses	...	20,260	18,250	2,010 ...
A. 6.—Contingencies	...	1,20,853	1,42,733	... 21,880
For rounding	...	-629	...	... 629
<i>B.—Watch and Ward Transfrontier (North-West Frontier):</i>				
<i>B. 1. S. W. Scouts:</i>				
B. 1(1).—Pay of Officers.	Original 2,08,100 Supple- mentary -5,000	2,03,100	1,99,041	4,059 ...
B. 1(2).—Pay of Establishments	...	8,99,524	9,40,211	... 40,687
B. 1(3).—Allowances, Honoraria, etc...	...	2,77,370	3,55,912	... 78,542
B. 1 (4).—Sup- plies and Ser- vices.	Original 3,69,961 Supple- mentary 500	3,70,461	5,70,833	... 2,00,392
B. 1(5).—Contin- gencies.	Original 63,384 Supple- mentary. -300	63,084	58,904	4,180 ...
B. 1(6).—Lump provision for the initial charges of 16 Additional Companies...	...	1,82,907	...	1,82,907 ...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 2.—Due chiefly to provision for (1) Leave salary and (2) Revision of pay of Establishment not having been utilized in full.

A. 3.—Due chiefly to heavy expenditure on Travelling Allowance in the Dir Swat Agencies and the Central Sub-Agency mainly due to increased touring.

A. 5.—Due chiefly to less expenditure in the Kurram Agency.

A. 6.—Due mainly to increased expenditure than anticipated under Tochi Agency. The excess remained uncovered.

B. 1 (2).—Due partly to the transfer of 25 men of the mounted Infantry from the Tochi to the South Waziristan Scouts and partly on account of pay of wireless establishment.

B. 1 (3).—Due to the grant of grain compensation allowance. Excess to the extent of Rs. 10,948 remained uncovered.

B. 1 (4).—Due mainly to increased expenditure in connection with the installation as well as the upkeep of water supply and electric plant at Jandola. Excess to the extent of Rs. 47,755 remained uncovered.

B. 1 (6).—The provision was transferred to other heads by orders of reappropriation during the year.



ACCOUNT X.—POLITICAL.—*contd.**Non-voted—contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>B.—Watch and Ward Transfrontier (North-West Frontier)—<i>contd.</i></b>				
<b>B. 2.—Chitral Scouts :</b>	<i>Rs.</i>			
B. 2(1).—Pay of Officers.	{ Original 24,700 { Supple- mentary —3,000	21,700	21,081	619 ...
B. 2(2).—Pay of Establishments ...	...	17,028	16,993	35 ...
B. 2(3).—Allowances, Honoraria, etc....	...	16,329	15,841	488 ...
B. 2(4).—Supplies and Services ...	...	21,680	23,062	... 1,382
B. 2(5).—Contingencies ...	...	1,580	970	610 ...
<b>B. 3.—Charges for Levies :</b>				
B. 3(1).—Pay of Officers ...	...	...	11,230	... 11,230
B. 3(2).—Pay of Establishments.	{ Original 27,84,273 { Supple- mentary —37,696	27,46,377	27,78,013	... 31,436
B. 3(3).—Allowances, Honoraria, etc....	...	48,510	17,535	30,975 ...
B. 3(4).—Supplies and Services ...	...	25,000	...	25,000 ...
B. 3(5).—Contingencies.	{ Original 78,143 { Supple- mentary —1,500	76,643	94,762	... 18,119
<b>B. 4.—Kurram Militia :</b>				
B. 4(1).—Pay of Officers ...	...	74,000	72,455	1,545 ...
B. 4(2).—Pay of Establishments ...	...	3,68,610	3,59,321	9,289 ...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 2 (4).—Due to payment for certain articles of stores which had been indented for in 1924-25 but arrived in 1925-26.

B. 3 (1).—Due to the payment of command allowance of officers not originally provided for under this head.

B. 3 (2).—Due partly to greater expenditure than anticipated under the unit Khassadar force in the Tochi Agency, Upper Swat River Canal (Khassadar Establishment) and Peshawar levies and partly to certain allowances provided for under B. 3 (3) having been booked under this head.

B. 3 (3).—Due partly to lesser expenditure on account of maliki allowance to Bhattanis and partly to certain allowances having been debited to the sub-head B. 3 (2) above.

B. 3 (4).—Due mainly to the non-utilization of the provision for the purchase of arms and ammunitions.

B. 3 (5).—Due mainly to no provision having been originally made for expenditure on the construction of Darora levy post in the Malakand Agency.





(a) Includes Supplementary grant of Rs. 3,70,000 sanctioned on 5th May 1935.

ACCOUNT XI.—EDUCATION—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—University—Grants-in-aid to Non-Government Colleges ...	94,500	92,944	1,556	...
For rounding ...	—400	...	...	400
C.—Secondary (Government High Schools) :				
C. 1.—Pay of Officers ...	14,400	16,354	...	1,954
C. 2.—Pay of Establishments ...	1,15,242	1,18,484	...	3,242
C. 3.—Allowances, Honoraria, etc. ...	1,360	1,306	54	...
C. 4.—Supplies and Services, and Contingencies ...	16,056	15,741	315	...
D.—Grants-in-aid to Non-Government Secondary Schools ...	2,05,552	2,03,711	1,841	...
For rounding ...	390	...	390	...
E.—Primary :				
E. 1.—Recurring Grants-in-aid to Local Bodies... ..	5,48,288	5,48,812	...	524
E. 2.—Non-Recurring Grants-in-aid to Local Bodies ...	22,500	23,904	...	1,404
For rounding ...	212	...	212	...
F.—Special :				
F. 1.—Stipends, etc. ...	2,400	...	2,400	...
F. 2.—Grants-in-aid to Non-Government Special Schools.	3,600	3,163	437	...
G.—General :				
G. 1.—Direction { Non-voted ...	20,800	19,770	1,030	...
{ Voted ...	35,233	38,824	...	3,591
G. 2.—Inspection { Non-voted ...	16,467	11,702	4,765	...
{ Voted ...	42,825	41,880	945	...
G. 3.—Scholarships ...	28,932	26,975	1,957	...
G. 4.—Miscellaneous ...	3,900	2,370	1,530	...
For rounding ...	—157	...	...	157
For rounding { Non-voted ...	—667	...	...	667
{ Voted ...	667	...	667	...
TOTALS { Non-voted ...	51,000	47,826	3,174	...
{ Voted ...	11,81,000	11,70,888	10,112	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

C. 1.—Due to no provision having been originally made under Leave Salary.

C. 2.—Due to larger expenditure on account of pay of Establishment owing to revision of the pay of ministerial and menial Establishments.

E. 2.—Grant proved inadequate. But Rs. 552 on account of equipment grants to the Peshawar District Board Schools originally not provided for under this head was subsequently reappropriated to it. The excess to the extent of Rs. 852 remained uncovered.

F. 1.—Due to the charges relating to this sub-head having been booked under the sub-head A. 2.

G. 1.—Voted.—Due to greater expenditure under travelling and other allowances. Excess to the extent of Rs. 2,220 remained uncovered.

G. 2.—Non-voted.—Due to the post of the Inspector of Vernacular Education having remained vacant for a portion of the year.



## ACCOUNT XII.—MEDICAL.

Service.	Expenditure compared with Grant.				
	Grant.	Expenditure.	Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
A.—Medical Establishment :					
Rs.					
A. 1.—Pay of Chief Medical Officer, Surgeons and Assistant Surgeons.	<div> <div> <div>Non-voted</div> <div>Original 79,000</div> <div>Supplementary —17,000</div> </div> <div> <div>Voted</div> <div>...</div> <div>...</div> </div> </div>	62,000	55,393	6,607	...
A. 2.—Pay of Sub-Assistant Surgeons and other Establishments	...	14,940	32,857	...	17,917
A. 3.—Allowances and Contingencies.	<div> <div>Non-voted</div> <div>Voted</div> </div>	1,000	1,000	...	...
	...	20,840	23,827	...	* 2,987
For rounding	...	290	...	290	...
B.—Hospitals and Dispensaries :					
B. 1.—Pay of Assistant Surgeons	...	58,380	39,535	18,845	...
B. 2.—Pay of Sub-Assistant Surgeons and other Establishments	...	63,412	65,974	...	2,562
B. 3.—Allowances, Honoraria, etc.	...	8,940	8,041	899	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

- A. 1.—*Non-voted*.—Due to certain Civil Surgeoncies having been held by junior officers.
- A. 1.—*Voted*.—Due to the appointment of officers the provision for whom had originally been made under *Non-voted*.
- A. 2.—Due to Junior Sub-Assistant Surgeons being on general duty.
- A. 3.—*Voted*.—Due to the grant of hill allowance to an extra clerk, payment of fees to Imperial Serologist for the examination of blood stained cases and increase in the rate of liveries to peons, etc. The excess to the extent of Rs. 414 remained uncovered.
- B. 1.—Due partly to the replacement by Junior men of the Assistant Surgeons appointed to officiate as Civil Surgeons and partly to the pay of Assistant Surgeons on general duty being debitable to A. 1 (*Voted*).
- B. 2.—Due to Senior Sub-Assistant Surgeons having been in charge of Hospitals. Excess to the extent of Rs. 1,062 remained uncovered.
- B. 3.—Due to less house rent having been shown by the medical subordinates and ration allowance not having been drawn by one Sub-Assistant Surgeon.

ACCOUNT XII.—MEDICAL.—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Hospitals and Dispensaries— <i>cont'd.</i>				
B. 4.—Cost of Medicines and Diet of Patients ... ..	19,989	22,574	...	2,585
B. 5.—Other Expenses ... ..	11,950	11,328	622	...
B. 6.—Grants-in-aid to Hospitals and Dispensaries ... ..	1,95,855	1,43,805	52,050	...
B. 7.— <i>Deduct</i> —Amount recovered from Local Bodies... ..	—39,960	—33,800	...	6,160
For rounding ... ..	434	...	434	...
C.—Grants for Medical purposes ... ..	...	15,000	...	15,000
D.—Medical Schools and Colleges (including Scholarships, and share of the King Edward Medical College and Medical School, Amritsar, payable to the Punjab Government) ... ..	45,000	38,905	6,095	...
<hr/>				
Totals { <i>Non-voted</i> ... ..				
63,000 56,393 6,607 ...				
{ <i>Voted</i> { Gross ... ..				
4,85,960 4,42,692 43,268 ...				
{ Deductions ... ..				
—39,960 —33,800 ... 6,160				
{ Net ... ..				
4,46,000 4,08,892 37,108 ...				

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

B. 4.—Due to greater purchase of English medicines and other medical stores than estimated. The excess remained uncovered.

The subsequent reduction of Rs. 786 by reappropriation in March 1926 appears to have been made without taking into account the amounts adjusted by book transfer after the close of the year.

B. 6.—Due to the surrender of Rs. 50,000 on account of contribution towards Bannu Civil Hospital and to the non-payment of any grant to the canal authorities for the treatment of civil patients in canal hospitals.

B. 7.—Actual recovery under the head amounted to Rs. 52,990 against provision of Rs. 39,960 resulting in excess recovery of Rs. 13,030 due chiefly to contribution towards pay of compounders for the year 1923-24 recovered from the Peshawar Municipality having been adjusted during the year. The short recovery as it appears in the appropriation account was due to erroneous adjustment in the Audit Office through a misunderstanding. See Sub-head J under Account XIV.

C.—Due to the money urgently required for the construction of Dais' quarters at Dera Ismail Khan not provided in the original Budget.

D.—Due to less amount claimed by the Punjab Government than anticipated. The additional appropriation of Rs. 2,589 sanctioned in March 1926 remained unutilised.



## ACCOUNT XIII.—PUBLIC HEALTH.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Public Health Establishment :				
A. 1.—Pay of Officers	<i>Non-voted</i>	21,600	10,245	11,355
	Voted...	5,900	4,516	1,384
A. 2.—Other Charges	...	16,156	16,289	...
For rounding	...	344	...	344
B.—Grants-in-aid for Public Health purposes	...	45,000	29,850	15,150
C.—Public Health—Expenses in connection with Epidemic Diseases :				
C. 1.—Pay and Allowances of Officers and Establishments	...	12,280	4,578	7,702
C. 2.—Medical and Other Expenses	...	24,020	16,615	7,405
C. 3.—Grants-in-aid to District Board and Municipality	...	3,500	385	3,115
For rounding	...	200	...	200
For rounding	<i>Non-voted</i>	400	...	400
	Voted...	...	...	400
Totals	<i>Non-voted</i>	22,000	10,245	11,755
	Voted	1,07,000	72,233	34,767

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-voted*.—Due to the appointment of a lower grade officer.

A. 1.—*Voted*.—Due to the non-utilization of the provision for leave-salary and the appointment of an officer on lower rate of pay than anticipated.

A. 2.—Subsequent addition of Rs. 1,021 sanctioned in February and March 1926 was not utilised to the extent anticipated.

B.—Rs. 15,000 were reappropriated from this head to the head 32—Medical, for the construction of Dais' quarters at Dera Ismail Khan. (Sub-head C—Account XII.)

C. 1.—Due to non-entertainment of the sanctioned number of medical subordinates owing to the non-prevalence of plague and cholera in an epidemic form.

C. 2. and C. 3.—Due to less disease.

# ACCOUNT XIV.—AGRICULTURE, SCIENTIFIC DEPARTMENTS AND MISCELLANEOUS DEPARTMENTS.

Service.	Grant	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Agriculture—Experimental Farms :</b>				
A. 1.—Pay and Allowances of Superintendent and Establishments. <span style="font-size: 2em; vertical-align: middle;">{</span> <i>Non-voted</i>	13,700	13,100	600	...
<span style="font-size: 2em; vertical-align: middle;">}</span> <i>Voted</i> ...	13,176	13,771	...	595
A. 2.—Other Expenses ...	28,750	60,803	...	32,053
For rounding <span style="font-size: 2em; vertical-align: middle;">{</span> <i>Non-voted</i>	300	...	300	...
<span style="font-size: 2em; vertical-align: middle;">}</span> <i>Voted</i> ... ..	—300	...	...	300
C.—Botanical and Other Public Gardens ...	7,538	18,077	...	10,539
D.—Agriculture—Public Exhibitions and Fairs...	5,000	...	5,000	...
For rounding ...	—164	...	...	164
E.—Veterinary Charges—Subordinate Establishments ... ..	29,921	43,541	...	13,620
F.—Public Exhibition and Fairs ...	...	1,971	...	1,971
G.—Veterinary Charges—Hospitals and Dispensaries ... ..	4,100	3,492	608	...
H.—Veterinary Charges—Breeding Operations ... ..				
I.—Contribution to the Punjab Government for the cost of Joint Veterinary Department ... ..	11,300	12,183	...	883

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.]

A. 1.—Voted.—Due to revision of the pay of establishment.

A. 2.—Due to (1) liberal expenditure which had to be incurred in preparing the Agricultural Station to be self-supporting, (2) reconstruction of some farm buildings wrecked by disastrous storms to save the live-stock, (3) setting out in raising poultry on a big scale than anticipated and (4) making and planting a Botanical Garden.

C.—Due mainly to the payment to Peshawar Municipality for the maintenance of Zoological Garden.

D.—The entire grant was re-appropriated to the sub-head 'F' owing to change of classification.

E.—Due to (1) Rs. 9,492-3-0 on account of cost of sera supplied from Mukteswar Laboratory having been twice adjusted. The matter is under correspondence, and (2) prevalence of indurpest and glanders.

F.—Due to provision for these charges having been originally made under the sub-head 'D'. Excess to the extent of Rs. 171 remained uncovered.

I.—Due to fluctuating nature of the charge.



ACCOUNT XIV.—AGRICULTURE, SCIENTIFIC DEPARTMENTS AND MISCELLANEOUS DEPARTMENTS—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
J.— <i>Deduct</i> —Veterinary charges recovered from District Funds ...	—4,512	—23,702	19,190	...
For rounding ...	191	...	191	...
K.—Co-operative Credit ...	4,000	3,352	678	...
L.—Museum—Establishment and other Expenses ...	6,000	5,546	454	...
M.—Provincial Statistics and other Miscellaneous Departments ...	2,000	3,064	...	1,064
Totals { <i>Non-voted</i> ...	14,000	13,100	900	...
{ <i>Voted</i> { Gross ...	1,11,512	1,65,770	...	54,258
{ Deductions ...	—4,512	—23,702	19,190	...
{ Net ...	1,07,000	1,42,068	...	35,068

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

J.—Due to erroneous adjustment in Account Office *vide* remarks against sub-head B. 7 under Account XII.—Medical.

K.—Due mainly to less touring by the Inspector.

M.—Due to the employment of Trade Establishment for a longer period than anticipated.

## ACCOUNT XV.—MISCELLANEOUS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Durbar Presents and Allowances to Vakils ...	14,000	12,930	1,070	...
B.—Donations for charitable purposes and charges on account of European vagrants ...	1,400	1,742	...	342
C.—Grants-in-aid ...	49,290	54,240	...	4,950

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Owing to the fluctuating nature of the charge no correct estimate is possible under this head.

B.—Due mainly to an increase in the charges for the burial of foreign paupers and an increase in the number of non-criminal lunatics counterbalanced by savings under charges for European vagrants.

C.—Due to the grant-in-aid made to the District Board, Dera Ismail Khan, in consideration of its financial condition and in lieu of its claim for local rate on tirni.

ACCOUNT XV.—MISCELLANEOUS—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Unforeseen Charges ... ..	10,000	51,446	...	41,446
E.—Other Charges ... ..	600	165	435	...
For rounding ... ..	—290	...	...	290
Total ... ..	75,000	1,20,523	...	45,523

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

## D.—Due to—

- (i) Expenses in connection with the visit of His Excellency the Viceroy.
- (ii) Amount embezzled by a Forest Moharrir and written-off.
- (iii) Maintenance charges of Bakhtyar Khan deported from Shabkadar to Dera Ismail Khan counterbalanced by savings due to the amount provided for regrant of savings from contract contingencies having been debited to the heads concerned.

E.—The estimate which was based on past actuals had not been fully worked up to.

## ACCOUNT XVI.—OTHER CHARGES RELATING TO SUBJECT DEMANDS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
G.—Superannuation Allowances and Pensions.	<div> <div> Non-voted ... ..</div> <div> Voted { Original 3,22,000 Supple- (a) mentary. 1,85,000 } </div> </div>	<div> <div>5,000</div> <div>—173</div> <div>5,07,000</div> <div>5,14,679</div> </div>	<div> <div>5,173</div> <div>...</div> </div>	<div> <div>...</div> <div>7,679</div> </div>

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

G.—*Non-voted*.—Savings under this head partly counterbalanced the excess under Voted as no distinction was made between Voted and Non-voted expenditure in framing the estimates relating to pensions chargeable to Irrigation Works.

G.—*Voted*.—Due partly to no distinction having been made between Voted and Non-voted (*vide* explanation under A.—Non-Voted) and partly to the revision of rates of pensions of the Frontier Militias.

(a) Sanctioned by the Legislative Assembly in February 1926.



ACCOUNT XVI.—OTHER CHARGES RELATING TO SUBJECT DEMANDS—*concl'd.*

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
H.—Stationery and Printing	...	1,11,000	93,488	17,512	...
I.—Refunds	{ Non-voted ...	91,000	1,15,264	...	24,264
	{ Voted { Original 28,000				
	{ { Supplementary 53,000	81,000	77,705	3,295	...
	{ ...				
Totals	{ Non-voted	96,000	1,15,091	...	19,091
	{ Voted	6,99,000	6,85,872	13,128	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

H.—Due mainly to:—

(i) change in procedure by which all printing work previously done at private presses is now being done at the Government presses.

(ii) Non-utilization of the provision made for the purchase of litho stones, and

(iii) Less work having been done at the Jail press than anticipated.

I.—*Non-voted.*—Due mainly to remission of Income-tax in certain big cases. The excess remained uncovered.

(a) Sanctioned by the Legislative Assembly in February 1936.

## GRANT No. 74.—BALUCHISTAN.

See also Report on the Accounts.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray Salaries and other Expenses of the BALUCHISTAN ADMINISTRATION.

Accounts.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
<b>Account I.—Direct Demands on the Revenue—</b>					
Land Revenue	...	3,17,000	2,95,353	21,647	...
<b>Account II.—Other Direct Demands on the Revenue</b>					
	...	71,000	64,864	6,136	...
<b>Account IV.—General—</b>					
Administration	{ Gross	1,91,300	1,94,452	...	3,152
	{ Deductions	—300	—300	...	...
	{ Net	1,91,000	1,94,152	...	3,152
<b>Account V.—Administration of Justice</b>					
	...	58,000	50,033	7,967	...
<b>Account VI.—Jails and Convict Settlements.</b>	{ Non-voted	1,000	600	400	...
	{ Voted	86,000	75,431	10,569	...
	{ Non-voted	29,890	22,831	7,059	...
<b>Account VII.—Police</b>	{ Gross	11,76,840	11,16,247	60,593	...
	{ Deductions	—12,840	—692	...	12,148
	{ Net	11,64,000	11,15,555	48,445	...
<b>Account VIII.—Ecclesiastical</b>					
	...	35,000	31,293	3,707	...
<b>Account IX.—Political</b>	{ Gross	42,00,579	39,97,643	2,02,936	...
	{ Deductions	—44,370	—50,076	5,706	...
	{ Net	41,56,209	39,47,567	2,08,642	...
<b>Account X.—Education</b>	{ Non-voted	13,200	13,850	...	650
	{ Voted	2,44,000	2,64,624	...	20,624
<b>Account XI.—Medical and Public Health.</b>	{ Non-voted	46,200	41,523	4,677	...
	{ Gross	3,00,110	2,95,836	4,274	...
	{ Deductions	—7,110	—7,016	...	94
<b>Account XII.—Agriculture, Scientific Departments and Miscellaneous Departments etc.</b>	{ Net	2,93,000	2,88,820	4,180	...
	{ Non-voted	43,000	1,02,611	...	59,611
	{ Voted	1,14,000	99,893	14,107	...
<b>Account XIII.—Miscellaneous</b>	{ Non-voted	1,81,000	1,81,500	...	500
	{ Gross	77,000	91,665	...	14,665
	{ Deductions	—1,000	...	...	1,000
	{ Net	76,000	91,665	...	15,665



Accounts.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
Account XIV.—Other Charges relating to Subject Demands	Non-voted...	13,000	12,253	747	...
	Voted ...	10,000	7,369	2,631	...
	Gross ...	45,62,869	44,04,104	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 1,58,765.	
	Non-voted.	Deductions ...	—44,370	—50,076	Saving of Net Expenditure (Non-voted) compared with Net Grant Rs. 1,64,471.
		Net ...	45,18,499	43,54,028	
	Totals ...	Gross ...	26,45,250	25,55,767	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 89,483.
		Deductions ...	—21,250	—8,008	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 76,241.
		Net ...	26,24,000	25,47,759	

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT IV—GENERAL ADMINISTRATION.

Sub-heads B. 3 and B. 6.—Saving of Rs. 57,350 against appropriation of Rs. 60,000 under 'B. 3' and excess of Rs. 73,274 against appropriation of Rs. 2,290 under 'B. 6' mainly due to provision for petty constructions and repairs having been included under 'Works' instead of under "Contingencies".

## Account IX—Political.

Sub-head A. 6.—Saving of Rs. 45,579 against appropriation of Rs. 1,96,730, is explained by the local Administration as mainly due to strict control over, and curtailment of, purchase of furniture.

Sub-head B. 1 (1).—Saving of Rs. 52,873 against appropriation of Rs. 1,40,700 was due mainly to the Hon'ble the Agent to the Governor General's reserve for temporary levies in the Chagai district having not been utilised.

Sub-head B. 1 (7).—Excess of Rs. 45,588 against appropriation of Rs. 63,300 was due mainly to charges for temporary Chagai Levy Corps having been correctly booked under this head instead of under sub-heads B. 3 (2) to B. 3 (5).

Sub-head B. 2 (4).—Saving of Rs. 70,142 against appropriation of Rs. 4,51,380, occurred mainly in the provision for feeding charges of men and animals due to favourable rates.

Sub-head D.—Excess of Rs. 24,441 against the original provision of Rs. 60,000 is explained by the local Administration as due to the original provision having proved insufficient.

## ACCOUNT X.—EDUCATION.

Sub-head B.—Excess of Rs. 30,039 against appropriation of Rs. 14,080 was due to special grants-in-aid having been sanctioned by the local Administration during the year.

## ACCOUNT XII—AGRICULTURE, SCIENTIFIC DEPARTMENTS ETC.

Sub-head G.—Excess of Rs. 59,611 against appropriation of Rs. 43,000 (Non-Voted) was due to no provision on this account having been included in the original budget as the relief in the Marri and Bugti country was sanctioned during the year.

## ACCOUNT XIII—MISCELLANEOUS.

Sub-head F.—Excess of Rs. 16,199 against appropriation of Rs. 2,500 (voted) was mainly due to adjustment of certain irrecoverable loans written off (Rs. 17,911) under orders of Government.

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Charges of administration :				
A. 1.—Pay of Establishments	1,43,470	1,36,446	7,024	...
A. 2.—Allowances, Honoraria, etc.	32,490	33,567	...	1,077
A. 3.—Other charges	20,000	16,823	3,177	...
B.—Land Records :				
B. 1.—Pay of Establishments	96,820	89,381	7,439	...
B. 2.—Other charges	4,910	5,004	...	94
C.—Miscellaneous	18,910	14,132	4,778	...
For rounding	400	...	400	...
Total	3,17,000	2,95,353	21,647	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due to the provision for leave salary (Rs. 15,000) having not been wholly utilised.

A. 2.—Due to more transfers amongst Tahsildars and Naib-Tahsildars on administrative grounds.

A. 3.—Due mainly to smaller expenditure for service postage and telegram charges.

B. 1.—Due to non-utilisation of the full provision for leave salary (Rs. 8,500).

C.—Due to (1) appointment of a less number of Karawas during the year, (2) temporary establishment for the collection of Tirni in Zhob having not been employed and (3) allowance of Rs. 1,620 provided for Suleman Khels from across the border having not been disbursed as they did not turn up for grazing.

## ACCOUNT II.—OTHER DIRECT DEMANDS ON THE REVENUE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Opium	...	345	...	345
B.—Excise	34,000	30,460	3,540	...
D.—Forest	34,000	31,358	2,642	...
E.—Registration	3,000	2,701	299	...
Total	71,000	64,864	6,136	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

B.—Composed of small savings under almost all the units.

D. Due mainly to expenditure for sowing and planting having been less than anticipated.



## ACCOUNT IV.—GENERAL ADMINISTRATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
A.—District Establishments :					
Treasury Establishment ... ..	28,140	26,014	2,126	...	
B.—District Establishment—					
Other Establishment :					
B. 1.—Pay of Establishment ... ..	67,130	63,407	3,723	...	
B. 2.—Allowances, Honoraria, etc. ... ..	7,720	6,007	1,713	...	
B. 3.—Works ... ..	60,000	2,650	57,350	...	
B. 4.—Grants-in-aid ... ..	2,800	4,650	...	1,850	
B. 5.—Staging and encamping ground contingencies ... ..	23,600	16,160	7,440	...	
B. 6.—Other contingencies ... ..	2,290	75,564	...	73,274	
B. 7.— <i>Deduct</i> —Contribution towards pay of the Arboriculture Overseer, Quetta ... ..	—300	—300	...	...	
For rounding ... ..	—380	...	...	380	
<hr/>					
TOTALS	Gross ... ..	1,91,300	1,94,452	...	3,152
	Deductions ... ..	—300	—300	...	...
	Net ... ..	1,91,000	1,94,152	...	3,152

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

- A.—Due mainly to partial utilisation of the provisions for leave salary Rs. 3,600).
- B. 1.—Due mainly to non-utilisation of the full provision (Rs. 4,450) for leave salary.
- B. 2.—Due mainly to smaller expenditure for grain compensation allowance.
- B. 3.—Due to expenditure on petty construction and repairs having been booked under B. 6. The original grant under this head was reduced to Rs. 2,650 by orders of re-appropriation.
- B. 4.—Due to contributions of (1) Rs. 850 to the Quetta Municipality towards the upkeep of the Edward Memorial Serai and (2) Rs. 1,000 to the Zirat Bazar Fund for repairs to roads having been sanctioned during the year.
- B. 5 and B. 6.—The two sub-heads were under the same unit "Contingencies". Includes Rs. 66,859 on account of petty construction and repairs, *vide* B. 3 above.

ACCOUNT V.—ADMINISTRATION OF JUSTICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Law Officers (Fees to Pleaders) ...	2,000	1,150	850	...
B.—Civil and Sessions Courts ...	19,220	14,729	4,491	...
C.—Criminal Courts ...	36,710	34,154	2,556	...
For rounding ...	70	...	70	...
Total ...	58,000	50,033	7,967	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—The provision based on probable requirements proved excessive, the item being of a fluctuating nature.

B.—Due mainly to (1) non-utilisation of the provision for leave salary (Rs. 3,000) and (2) smaller expenditure on travelling allowances and office contingencies.

C.—Due mainly to (1) non-utilisation of the provision for leave salary (Rs. 1,300) and (2) smaller expenses on miscellaneous contingencies.

## ACCOUNT VI.—JAILS AND CONVICT SETTLEMENTS.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rg.	Rs.	Rs.	Rs.
A.—Jails :					
A. 1.—Pay of officers and establishments.	{ Non-voted ... Voted ...	600 31,150	600 29,939	... 1,211	... ...
A. 2.—Allowances, Honoraria, etc.	...	3,550	1,845	1,705	...
A. 3.—Dietary, clothing and bedding charges and other supplies and services	...	38,830	33,597	5,233	...
A. 4.—Contingencies and Miscellaneous charges	... ..	9,800	7,109	2,691	...
B.—Jail Manufacture	... ..	3,400	2,941	459	...
For rounding	{ Non-voted ... Voted ...	400 —730	... ...	400 ...	... 730
Totals	{ Non-voted ... Voted ...	1,000 86,000	600 75,431	400 10,569	... ...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 2.—Due to less expenditure for grain compensation allowance.

A. 2.—Due to less expenditure for grain compensation allowance.  
A. 3 and A. 4.—Mainly due to falling off in rates of foodstuffs, etc., resulting in reduction of cost per head of prisoners and their dietary charges.



## ACCOUNT VII—POLICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—District Executive Force—District Police :				
A. 1.—District Superintendents and Assistants.	Rs. Non-voted { Original 17,550 Supplementary... 11,890(a) Voted ... ..	29,440 41,560	22,831 18,774	6,609 22,786
A. 2.—Police Force	...	7,38,660	7,73,026	48,454
A. 3.—Mounted Police	...	82,820		
A. 4.—Office Establishment	...	27,280	26,615	665
A. 5.—Travelling Allowance	...	46,000	42,473	3,527
A. 6.—Other Allowances, Honoraria, etc.	...	1,27,800	1,25,825	1,975
A. 7.—Clothing	...	53,180	53,809	629
A. 8.—Arms and Ammunitions	...	13,400	5,230	8,170
A. 9.—Other Supplies and Services	...	12,400	14,623	2,223
A. 10.—Contingencies	...	67,930	54,372	13,558
A. 11.—Contribution to the Punjab Government towards expenses of the Police Training School, Phillaur	...	4,000	1,500	2,500

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-Voted*.—The additional grant of Rs. 11,890 obtained in March 1926 to meet the pay of two officers raised to the Indian Police Service was not required in full due to non-utilisation of the provision of Rs. 4,000 for leave salary (see also remarks against Sub-head E).

A. 1.—*Voted*.—Due mainly to (1) pay of two officers having become non-voted (*vide* A. 1 above), (2) non-utilisation of the provision for leave salary (Rs. 4,000) (see also remarks against E.).

A. 2 and A. 3.—Due to general savings on account of occasional shortage in strength. (See also remarks against E below.).

A. 5.—General saving to which no special reason can be assigned.

A. 7 to A. 9.—These sub-heads were under the same unit "Supplies and Services". Against the total grant of Rs. 78,990, the expenditure amounted to Rs. 73,662, resulting in a net saving of Rs. 5,318. The important variations under individual sub-heads are explained below :—

A. 8.—Due to smaller expenditure incurred on arms and accoutrements. (See also remarks against E below.).

A. 9.—Owing to change in classification, the grant on account of "carriage of constabulary" originally passed under Contingencies was transferred to Supplies and Services which accounts for the increase.

A. 10.—Due partly to the reasons against A. 9 above and partly to efforts made to effect economy under "Office expenses and Miscellaneous".

A. 11.—Due to reduction in the number of students sent for training to the Police Training School, Phillaur. (See also remark against E below.)

(a) Sanctioned on the 15th March 1926.

ACCOUNT VII.—POLICE—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—District Executive Force :				
Other Police—Pay, allowances and expenses ... ..	12,840	...	12,840	...
C.— <i>Deduct</i> —Cost of additional Police imposed under Act V of 1861 to be met out of the General Police Fund ...	—12,840	...	...	12,840
D.— <i>Deduct</i> —Amount recovered for Police employed for Private Bodies out of the regular Police Force ... ..	...	—692	692	...
E.— <i>Deduct</i> —Probable savings ... ..	—50,000	...	...	50,000
For rounding { <i>Non-voted</i> ... ..	450	...	450	...
{ <i>Voted</i> ... ..	—1,030	...	...	1,030
Totals { <i>Non-voted</i> ... ..	29,890	22,831	7,059	...
{ <i>Voted</i> { Gross ... ..	11,76,840	11,16,247	60,593	...
{ Deductions ... ..	—12,840	—692	...	12,148
{ Net ... ..	11,64,000	11,15,555	48,445	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

B. and C.—The expenditure incurred on account of additional Police entertained under the Indian Police Act V of 1861 for private bodies, etc., is charged to General Police Fund. At the end of the year these charges used to be debited to the head "26—Police" by deduction from the Fund and an equivalent amount used to be debited to the Fund by *per contra* credit to the head "Deduct entry" under "26—Police". This procedure of adjustment has, however, been changed with effect from 1925-26.

E.—The probable saving was fully realised. The Government of India ordered that until the cut was met in full, any savings that might accrue should not be directed to meet expenditure which was not specifically provided for or which was insufficiently provided for. The following savings were accordingly earmarked by the Local Administration to meet the lump cut of Rs. 50,000.

	Rs.
A. 1.—Non-voted . . . . .	3,800
A. 1.—Voted . . . . .	4,200
A. 2 and A. 3 . . . . .	39,000
A. 8. . . . .	1,000
A. 11. . . . .	2,000
Total . . . . .	50,000



## ACCOUNT VIII.—ECCLESIASTICAL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Ecclesiastical Establishments :</i>				
A. 1.—Church of England—Chaplains, etc. ...	21,190	18,673	2,517	...
A. 2.—Church of England—Other Charges ...	7,470	7,170	300	...
A. 3.—Church of Scotland ...	1,010	1,008	2	...
B.—Cemetery Establishment ...	4,810	4,442	368	...
For rounding ...	520	...	520	...
<i>Total</i> ...	35,000	31,293	3,707	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Mainly due to non-utilisation of the provision for leave salary (Rs. 2,000).

## ACCOUNT IX.—POLITICAL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Political Agents :</i>				
A. 1.—Pay of Officers. { Original Rs. 6,05,460	5,66,460	5,15,585	50,875	...
{ Supplementary —39,000				
A. 2.—Pay of Establishments ...	3,86,440	3,58,643	27,797	...
A. 3.—Allowances, Honoraria, etc. ...	1,48,340	1,68,361	...	20,021
A. 4.—Supplies and Services ...	30,000	21,541	8,459	...
A. 5.—Secret Expenses ...	9,000	9,280	...	280
A. 6.—Contingencies ...	1,96,730	1,51,151	45,579	...
A. 7.—Deduct—Charges recovered from other Governments, Departments, etc. ...	—5,610	—8,120	2,510	...
For rounding ...	—760	...	...	760

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due to (1) transfer or proceeding on leave of senior officers and appointment of junior officers in their places, (2) appointment of certain officers of the provincial Civil Service drawing lesser pay to the Political Department cadre and (3) debit of leave salary of officers proceeding on leave ex-India to the estimates of the High Commissioner for India, provision for which was made in the Agency budget.

A. 2.—Due to promotion or retirement of senior officials and appointment of junior men in their places and curtailment of leave concessions for the ministerial establishment.

A. 3.—Mainly due to (1) more transfers and extensive touring and (2) expenditure for "Reward for proficiency in Oriental languages" for which no grant was sanctioned.

A. 4.—Mainly due to the grant for maintenance of residency furniture having been only partially drawn upon and also to saving of about Rs. 2,500 in the grant for purchase of tents.

A. 6.—Due mainly to savings in the contract grant owing to more strict control over, and curtailment of, purchases of furniture.

A. 7.—Due to the Kalat State contribution towards the duty allowance sanctioned for the Political Agent, Kalat, not having been provided for in the budget.

ACCOUNT IX.—POLITICAL—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>B.—Watch and Ward Transfrontier:</b>				
(N.-W. Frontier):				
<b>B. 1.—Charges for Levies:</b>				
B. 1(1).—Chagai ...	1,40,700	87,827	52,873	...
B. 1(2).—Sibi ...	2,75,210	2,83,725	...	8,515
B. 1(3).—Quetta-Pishin ...	1,86,900	1,87,552	...	652
B. 1(4).—Kalat ...	1,45,310	1,42,279	3,031	...
B. 1(5).—Loralai ...	1,85,850	1,82,593	3,257	...
B. 1(6).—Zhob ...	2,87,740	2,77,210	10,530	...
B. 1(7).—Others ...	63,300	1,08,888	...	45,588
B. 1(8).—Deduct - Recoveries ...	—38,310	—36,281	...	2,029
For rounding ...	—300	...	...	300
<b>B. 2.—Zhob Levy Corps:</b>				
B. 2(1).—Pay of Officers ...	82,800	75,699	7,101	...
B. 2(2).—Pay of Establishments ...	2,86,790	2,84,697	2,093	...
B. 2(3).—Allowances, Honoraria, etc. ...	1,66,020	1,61,127	4,893	...
	Rs.			
B. 2(4).—Supplies and Services. { Original 3,85,600	4,31,380	3,61,238	70,142	...
{ Supplementary 45,780(a)				
B. 2(5).—Contingencies ...	29,680	34,964	...	5,284
For rounding ...	—290	...	...	290

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

- B. 1 (1).—Due to—
- (i) the Hon'ble the Agent to the Governor General's reserve for temporary levies in the Chagai District not having been utilised, and
  - (ii) certain tribal allowances having been held in abeyance on political grounds. See also B. 4.
- B. 1 (2).—Due to the increase in the Bugti Levy Service sanctioned during the course of the year. Excess to the extent of Rs. 215 remained uncovered.
- B. 1 (6).—Due to certain Postal lines having not been worked and to general savings owing to vacancies in the strength of levies.
- B. 1 (7).—Due to charges incurred on account of temporary Chagai Levy Corps. See B. 3 (2) to B. 3 (5). Excluding Rs. 57,178 on this account there is a saving of Rs. 11,590 which is mainly due to—
- (i) savings in the grant for Tribal contingencies in the Kalat Agency, and
  - (ii) expenditure on arms and ammunitions for the levies having been less than expected.
- B. 1 (8).—Represents decrease in the share debitable to Postal Departments on account of certain Postal lines having not worked in the Zhob District, *vide* B. 1 (6).
- B. 2 (1).—*Vide* B. 4.
- B. 2 (3).—The original grant of Rs. 1,66,020 was reduced to Rs. 1,58,020 by means of reappropriation resulting in an excess of Rs. 3,107 which remained uncovered.
- B. 2 (4).—The saving occurred in the grant for—

	Rs.
(a) Feeding charges of men and animals owing to favourable rates prevailing	48,000 approximately.
(b) Lesser purchases of new animals	5,800 "
(c) Upkeep of saddlery owing to lesser purchases of new animals	4,400 "
(d) Military stores owing to less purchases	14,000 "

The additional grant, which eventually proved unnecessary, was applied for in December 1925 to meet the liability on account of book adjustment relating to former years, because at that time the Administration was doubtful whether it would be able to find savings enough to meet its known liabilities which amounted to a very large sum, and the item was a special one relating to a former year. See B. 4.

B. 2 (5).—Due to additional expenditure owing to the occupation of two new posts in Zhob by the Zhob Levy Corps.

(a) Sanctioned on 15th March 1926.



ACCOUNT IX.—POLITICAL—*concl'd.*

Service.	Expenditure compared with Grant.				
	Grant.	Expenditure.	Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B. 3.—Mekran Levy Corps :</b>					
B. 3(1).—Pay of Officers.	Original 33,310 Supplementary 2,400(a)	35,710	26,177	9,533	...
B. 3(2).—Pay of Establishments	...	1,93,440	1,61,458	31,982	...
B. 3(3).—Allowances, Honoraria, etc.	...	31,710	32,627	...	917
B. 3(4).—Supplies and Services	...	1,40,600	1,25,538	15,062	...
B. 3(5).—Contingencies	...	37,120	24,093	13,027	...
B. 3(6).—Deduct—Contribution	...	—450	—5,675	5,225	...
For rounding	...	270	...	270	...
B. 4.—Deduct.—Probable Savings	...	—50,000	...	...	50,000
C.—Political Subsidies—Subsidies and contribution to the Khan of Khelat	...	1,00,000	1,00,000	...	...
D.—Entertainment charges	...	60,000	84,441	...	24,441
Rs.					
E.—Refugees and State Prisoners.	Original 20,000 Supplementary 2,880(b)	22,880	22,025	855	...
F.—Miscellaneous	Original 4,000 Supplementary 7,149(c)	11,149	8,924	2,225	...
For rounding	...	400	...	400	...
Totals { Gross	...	42,00,579	39,97,643	2,02,936	...
{ Deductions	...	—44,370	—50,076	5,706	...
{ Net	...	41,56,209	39,47,567	2,08,642	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

B. 3 (1).—Due to the appointment of junior officers. See B. 4.

B. 3 (2) to B. 3 (5).—Net saving amounting to Rs. 59,154 is mainly due to the separation of the temporary Chagai Levy Corps from the Mekran Levy Corps. See B. 1 (7). See B. 4.

B. 3 (6).—Represents arrear contribution from the Kalat State on account of additional levies of the Mekran Levy Corps.

B. 4.—The saving was fully realised. The Government of India ordered that until the cut was met in full, any savings that might accrue should not be directed to meet expenditure which was not specifically provided for or which had been insufficiently provided for, the following savings were accordingly earmarked to cover the lump cut of Rs. 50,000 :—

	Rs.
B. 1 (1)	28,380
B. 2 (1)	5,000
B. 2 (4)	8,000
B. 3 (1)	7,620
B. 3 (2)	1,000
Total	50,000

D.—The grant sanctioned under this head proved insufficient.

F.—Due to savings in the provision for honoraria for extra work and for rewards to Indian Chiefs for Political Services.

(a) Sanctioned on 7th December 1925.

(b) Sanctioned on 19th October 1925.

(c) Sanctioned on 20th March 1926.

## ACCOUNT X.—EDUCATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Government Secondary Schools :				
A. 1.—Pay of Officers and Establishments.	<i>Non-voted</i> { <i>Original</i> ... <i>Voted</i> { <i>Supplementary</i> 13,200(a)	13,200	13,850	650
	74,640	62,860	11,780	...
A. 2.—Other charges	15,860	14,590	1,270	...
B.—Grants-in-aid to non-Government Secondary Schools	14,080	44,119	...	30,039
C.—Government Primary Schools :				
C. 1.—Pay of Establishments	57,690	57,071	619	...
C. 2.—Other charges	9,180	8,844	336	...
D.—Grants-in-aid to non-Government Primary Schools	10,700	15,122	...	4,422
E.—Government Special Schools	6,920	4,240	2,680	...
F.—Grants-in-aid to non-Government Special Schools	6,000	9,413	...	3,413
G.—General :				
G. 1.—Inspection	20,310	19,795	515	...
G. 2.—Scholarships	28,110	27,320	790	...
G. 3.—Miscellaneous	...	1,250	...	1,250
For rounding	—510	...	510	...
Totals  ... { <i>Non-voted</i> ...	13,200	13,850	...	650
... { <i>Voted</i> ...	2,44,000	2,64,624	...	20,624

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-Voted*.—Excess to the extent of Rs. 50 remained uncovered.

A. 1.—*Voted*.—Due to the appointment of a non-voted officer as Superintendent of Education.

B.—Mainly due to Special and Building grants sanctioned for several schools for which no provision was made in the original Budget.

D.—Mainly due to the grant of Rs. 7,500 for buildings purposes to the Sanatan Dharam School, Quetta.

E.—Due to smaller expenditure on account of stipends to students.

F.—Due to certain grants having been sanctioned by the Local Administration during the year. (See Notes.)

G. 3.—Mainly due to cost of training students at the Thomason College, Roorkee.

(a) Sanctioned on 10th July 1925.



## ACCOUNT XI.—MEDICAL AND PUBLIC HEALTH.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Medical Establishment :				
A. 1.—Civil Surgeons, Assistant Surgeons and Office Establishment.	<i>Non-voted</i> ...	41,920	38,520	3,400
	<i>Voted</i> ...	18,820	14,791	4,029
A. 2.—Allowances and Contingencies ...	<i>Non-voted</i> ...	1,200	...	1,200
	<i>Voted</i> ...	7,410	6,416	994
B.—Hospitals and Dispensaries :				
B. 1.—Duty Allowance to Civil Surgeon and pay of Establishment.	<i>Non-voted</i> ...	3,000	3,003	...
	<i>Voted</i> ...	1,24,680	1,20,347	4,333
B. 2.—Allowances, Honoraria, etc. ...	...	23,710	18,992	4,718
B. 3.—Cost of medicines and diet of patients	...	60,000	62,925	...
B. 4.—Furniture and apparatus	...	13,000	6,987	6,013
B. 5.—Other Expenses	...	17,000	25,835	...
B. 6.—Grants-in-aid to Hospitals and Dispensaries	...	19,630	21,129	...
B. 7.—Deduct—Amount recovered from the North-Western Railway and Nushki Town Furd...	...	—7,110	—7,016	...
D.—Mental Hospital—Office Expenses and Miscellaneous	...	3,500	4,996	...
E.—Public Health Establishment—Pay, Allowances and Expenses	...	9,800	10,418	...
F.—Grants-in-aid for Public Health purposes	...	3,600	3,000	600
For rounding ...	<i>Non-voted</i> ...	80	...	80
	<i>Voted</i> ...	—1,040	...	1,040
Totals	<i>Non-voted</i> ...	46,200	41,523	4,677
	<i>Voted</i> ...	3,00,110	2,95,836	4,274
	Gross ...	...	...	...
	Deductions ...	—7,110	—7,016	...
	Net ...	2,93,000	2,88,820	4,180

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

- A. 1.—*Non-voted*.—Due to partial utilisation of the provision for leave salaries (Rs. 4,000).  
A. 1.—*Voted*.—Due to non-utilisation of the provision for leave salaries (Rs. 4,000).  
A. 2.—*Non-voted*.—Due to erroneous adjustments. Rs. 500 was classified under A. 1.—*Non-voted* and Rs. 700 under A. 2.—*Voted*.  
B. 2.—Mainly due to less expenditure for travelling allowance and for compensation for 'dearness of food'.  
B. 3.—The grant was reduced to Rs. 58,550 resulting in an excess of Rs. 4,275 remaining uncovered. The excess is due to debits for cost of medicines having been raised after the close of the year.  
B. 4 and B. 5.—These sub-heads were under the unit 'Contingencies'. Against the total grant of Rs. 30,000, which was raised to Rs. 33,750, expenditure amounted to Rs. 32,822 resulting in a net saving of Rs. 928.  
B. 6.—Due to special contributions of (1) Rs. 500 for the Zenana Mission Hospital and (2) Rs. 1,000 for the electric installation in the C. M. S. Hospital having been sanctioned during the year. (See Notes.)  
D.—Due to increase in the number of lunatics detained on behalf of the Administration.  
E.—Due to increased expenditure for leave salary and contingent charges.

(a) Sanctioned on the 29th March 1928.

# ACCOUNT XII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS AND MISCELLANEOUS DEPARTMENTS, ETC.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Agriculture—Experimental Farms ...	17,350	11,443	5,907	...
B.—Agriculture—Public Exhibition and Fairs —Grants-in-aid to the Quetta Horse Show	4,270	4,270	...	...
C.—Veterinary Charges:				
C. 1.—Superintendence ...	5,200	4,200	1,000	...
C. 2.—Subordinate Establishment ...	55,260	42,223	13,037	...
C. 3.—Hospitals and Dispensaries ...	10,700	18,444	...	7,74
D.—Museum:				
D. 1.—Establishment ...	5,250	4,337	913	...
D. 2.—Grants-in-aid ...	2,630	3,630	...	1,000
E.—Exploration of coal, petroleum and minerals	3,550	3,000	550	...
F.—Provincial Statistics and other Miscellaneous Departments:				
F. 1.—Provincial Statistics ...	7,920	5,749	2,171	...
F. 2.—Examination ...	2,400	2,597	...	197
For rounding ...	—320	...	...	320
Original ...	43,000	1,02,611	...	59,611
G.—Famine Relief ... { Supplementary 43,000(a) For rounding ...	~ 210	...	...	210
Totals { Non-voted ... Voted ...	43,000 1,14,000	1,02,611 99,893	...	59,611

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Due to efforts made to reduce expenditure on the Fruit Experimental Farm.

C. 1.—Due to non-utilisation of the provision for leave salary (Rs. 1,000).

C. 2.—Mainly due to (1) charges for purchase of medicines (Rs. 10,484) having been adjusted under C. 3 owing to change in classification and (2) two posts of Veterinary Assistant Surgeons having remained vacant.

C. 3.—The excess consequent on the adjustment referred to in C. 2 above was partly counterbalanced by saving on purchase of animals.

D. 2.—Due to a special contribution of Rs. 1,000 in favour of the McMahon Museum having been sanctioned during the year.

F. 1.—Due to less expenditure on printing of *District Gazetteer* and analysis of tribes.

G.—Due to relief in the Marri and Bugti country having been sanctioned during the year. The entire expenditure arose after budget had been sanctioned. Additional grant of Rs. 43,000 was sanctioned by the Finance Department and Rs. 59,620 was found by reappropriation within the Baluchistan area grant to meet the item of expenditure.

(a) { Rs. 4,000 sanctioned on 1st December 1925.  
      Rs. 39,000    "        "        31st March 1926.



## ACCOUNT XIII.—MISCELLANEOUS.

Expenditure compared  
with Grant.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Miscellaneous Compensations :				
A. 1.—Quit Rents ...	1,51,500	1,51,500	...	...
A. 2.—Other Compensations { Non-voted ...	30,000	30,000	...	...
{ Voted ...	2,400	1,695	705	...
B.—Durbar presents and allowances to Vakeels ...	56,000	65,179	...	9,179
C.—Donation for charitable purposes and charges on account of European Vagrants ...	3,420	1,286	2,134	...
D.—Grants-in-aid ...	10,000	1,800	8,200	...
E.—Unforeseen charges ...	2,100	3,006	...	906
F.—Other charges ...	2,500	18,699	...	16,199
G.—Deduct Language rewards to female relatives of Military officers by debit to Army Estimates ...	—1,000	...	...	1,000
For rounding { Non-voted ...	—500	...	...	500
{ Voted ...	580	...	580	...
Totals { Non-voted ...	1,81,000	1,81,500	...	500
{ Voted { Gross ...	77,000	91,665	...	14,665
{ Deductions ...	—1,000	...	...	1,000
{ Net ...	76,000	91,665	...	15,665

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

B.—Due to unforeseen expenditure which had to be met during the year.

C. and E.—No proper estimate could be made of expenditure under these heads.

D.—Out of the lump sum provision of Rs. 10,000 under the head, allotments were sanctioned by the local Administration to meet special grants-in-aid for "Education" and "Medical" purposes. (See Notes).

E.—Excess to the extent of Rs. 251 remained uncovered.

F.—Due mainly to adjustment of certain irrecoverable temporary loans written off during the year. (See Notes.)

G.—Due to debits having been raised direct through remittance head.

## ACCOUNT XIV.—OTHER CHARGES RELATING TO SUBJECT DEMANDS.

G.—Refunds of Revenue	{ Non-voted ...	13,000	12,253	747	...
	{ Voted ...	10,000	7,369	2,631	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

G.—Voted.—Due mainly to smaller expenditure for refunds of Land Revenue.

## NOTES.

Account I.—Sub-head C.—Allotments aggregating Rs. 1,278 were sanctioned by the Finance Department out of the reserve at their disposal (See list appended to Grant 70—Miscellaneous—sub-head L).

Account VII.—Police—Allotments aggregating Rs. 16,800 were sanctioned by the Finance Department out of the reserve at their disposal to meet charges on account of compensation for dearness of food (see list appended to grant 70—Miscellaneous—sub-head L).

Account XIII.—Miscellaneous—Sub-head F.—An allotment of Rs. 18,000 was sanctioned by the Finance Department out of the reserve at their disposal on account of certain irrecoverable temporary loans written off under orders of Government (see list appended to Grant 70—Miscellaneous—Sub-head L).

Account X.—Education—Sub-heads B and F and Account XI.—Medical and Public Health—Sub-head B-6.—Out of the lump provision of Rs. 10,000 (Sub-head 'D—Grants-in-aid' under Account XIII—Miscellaneous), allotments of Rs. 7,700 under "Account X—Education" and Rs. 1,500 under "Account XI—Medical, etc.," were sanctioned by the local Administration to meet special grants-in-aid sanctioned during the year.

## GRANT No. 75.—DELHI.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to Pay Salaries and other Expenses of the DELHI ADMINISTRATION.

Accounts.		Expenditure compared with Grant.			
		Grant.	Expenditure.	Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
Account	I—Direct Demands on the Revenue...	4,00,000	4,22,914	...	22,914
Account	II—General Adminis- tration.	{ Non-voted... 79,473	71,140	8,333	...
		{ Voted ... 2,50,000	2,43,866	12,134	...
Account	III—Administration of Justice.	{ Non-voted... 27,300	22,426	4,874	...
		{ Voted ... 1,82,000	1,91,023	...	9,023
Account	IV—Jails and Convict Settlements.	{ Non-voted... 2,000	1,805	195	...
		{ Voted ... 1,20,000	1,22,382	...	2,382
Account	V—Police	{ Non-voted... 42,280	37,266	5,014	...
		{ Voted ... 7,85,000	7,62,143	22,857	...
Account	VI—Education	...	5,97,000	5,81,148	15,852
Account	VII—Medical...	{ Non-voted ... 32,800	29,294	3,506	...
		{ Voted { Gross ... 4,67,320	4,83,304	...	15,984
		{ Voted { Deductions ... —4,320	—4,500	180	...
		{ Voted { Net ... 4,63,000	4,78,804	...	15,804
Account	VIII—Public Health	...	79,000	65,703	13,297
Account	IX—Other Expenditure Heads.	{ Non-voted... 30,700	32,208	...	1,50
		{ Voted ... 4,98,000	4,34,634	63,366	...
Account	X—Other Charges rela- ting to Subject Demands.	{ Non-voted... 1,75,000	95,357	79,643	...
		{ Voted ... 11,000	26,074	...	15,074
Totals			3,89,553	2,89,496	
	{ Non-voted ...	...	3,89,553	2,89,496	Saving of Gross Ex- penditure (Non- voted) compared with Gross Grant Rs. 1,00,057.
	{ Gross ...	...	33,95,320	33,33,191	Saving of Gross Ex- penditure (Voted) compared with Gross Grant Rs. 62,129.
	{ Voted { Deductions ...	...	—4,320	—4,500	
	{ Voted { Net ...	...	33,91,000	33,28,691	Saving of Net Ex- penditure (Voted) compared with Net Grant Rs. 62,309.



## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Sub-head B. 2.—Against the provision of Rs. 49,200, expenditure amounted to Rs. 71,536. The excess of Rs. 22,336 was due to (i) an adjustment of Rs. 10,612 on account of cost of opium in stock on the 31st March 1925 under the new procedure introduced from 1925-26 and (ii) sale of opium in excess of what was anticipated.

## ACCOUNT III.—ADMINISTRATION OF JUSTICE.

Sub-head G.—Against the provision of Rs. 18,500 expenditure amounted to Rs. 36,855. The excess of Rs. 18,355 was due to heavy payments of road and diet money to witnesses in criminal and riot cases.

## ACCOUNT VIII.—PUBLIC HEALTH.

Sub-head B.—Against the appropriation of Rs. 58,000, actual expenditure amounted to Rs. 31,502, resulting in a saving of Rs. 26,498 due to non-utilisation in full of the lump provision made under the head.

## ACCOUNT IX.—OTHER EXPENDITURE HEADS.

Sub-head H. 1.—Against the appropriation of Rs. 4,03,000, actual expenditure amounted to Rs. 3,20,624. The saving of Rs. 82,376 was due to (i) less payment of contribution to Municipal Committee for Nazul properties as the Nazul lands were taken over from the Municipality from the 1st October 1925, (ii) less payment of grants to other local bodies and (iii) adjustment of grants under other heads according to rules of classification.

## ACCOUNT X.—OTHER CHARGES RELATING TO SUBJECT DEMANDS.

Sub-head E.—Refunds of Revenue. (*Non-voted.*).

The large saving of Rs. 79,643 against appropriation of Rs. 1,75,000 was mainly due to less expenditure under "Taxes on Income" (73,074) due to reduction in appeals and reviews.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Land Revenue :</b>				
A. 1.—Charges of Administration—Pay and Allowances of Establishments and Contingencies ... ..	4,700	10,798	...	6,098
A. 3.—Land Records—Pay and Allowances of Establishments and Contingencies ... ..	34,000	34,610	...	610
For rounding ... ..	300	...	200	...
<b>B.—Excise :</b>				
	Rs.			
B. 1.—Assignments { Original ... ..	...	...	...	...
and Compensations { Supplementary 2,90,000(a)	2,90,000	2,90,000	...	...
B. 2.—Establishment and Other Charges...	49,200	71,536	...	22,336
For rounding ... ..	—200	...	...	200
<b>C.—Stamps ... ..</b>	13,320	8,314	5,006	...
For rounding ... ..	—320	...	...	320
<b>D.—Registration—Establishments and other charges ... ..</b>	8,610	7,656	954	...
For rounding ... ..	390	...	390	...
<b>Total ... ..</b>	<b>4,00,000</b>	<b>4,22,914</b>	<b>...</b>	<b>22,914</b>

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due to entertainment of extra establishment, purchase of furniture and hire of building, etc., for the Nazul Office Establishment which was revised after preparation of the Budget Estimates for 1925-26.

B. 2.—Due to (i) an adjustment of Rs. 10,612 on account of cost of opium in stock on the 31st March 1925, under the new procedure introduced from 1925-26 and (ii) sale of opium in excess of what was anticipated.

C.—Due to (i) non-receipt of debit of Rs. 4,170 on account of stamps supplied from Karachi Stamp Depot for which provision was made in the budget, and (ii) the contingent expenditure being less than was expected.

D.—Due to the decrease in number of documents registered.

(a) Sanctioned by the Legislative Assembly in February 1938.



## ACCOUNT II.—GENERAL ADMINISTRATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Chief Commissioner :</b>				
	Rs.			
A. 1.—Pay of Officers	39,600	...	...	...
{ Non-voted { Original	...	...	...	...
{ Supple-	...	...	...	...
{ mentary —3,000	36,600	37,035	...	435
{ Voted	...	7,760	...	...
A. 2.—Pay of Establishments	...	34,800	31,503	3,297
A. 3.—Allowances, Honorary, etc.	...	...	...	...
{ Non-voted { Original	...	...	...	...
{ Supple-	...	...	...	...
{ mentary 3,000	3,000	3,000	...	...
{ Voted	...	13,200	12,800	400
Rounding	...	40	...	40
B.—Finger Print Bureau	...	6,500	6,674	174
C.—Local Fund Audit charges paid to the Audit Department.	4,800	2,938	1,862	...
<b>D.—District Administration :</b>				
D. 1.—Pay of Officers	...	32,170	22,958	9,212
{ Non-voted	...	39,450	43,080	3,630
{ Voted	...	...	...	...
D. 2.—Pay of Establishments	...	1,05,280	95,062	10,218
D. 3.—Allowances, Honorary, etc.	...	...	...	...
{ Non-voted { Original	...	...	...	...
{ Supple-	...	...	...	...
{ mentary 1,473	(a) 1,473	1,473	...	...
{ Voted	...	15,540	12,435	3,105
D. 4.—Contingencies	...	34,730	38,288	3,558
For rounding	...	—270	...	270
{ Non-voted	...	400	...	...
{ Voted	...	...	400	...
Totals	...	79,473	71,140	8,333
{ Non-voted	...	2,56,000	2,43,866	12,134
{ Voted	...	...	...	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Non-voted.—Due to adjustment of passage pay. The excess remained uncovered.

A. 2.—Due to change of incumbents drawing less pay.

B.—Due to leave allowances of certain incumbents. The excess remained uncovered.

C.—Due mainly to the receipt of a credit of Rs. 2,400, from Accountant General, Punjab.

D. 1.—Non-voted.—Due to appointment of two officers whose salary was voted.

D. 1.—Voted.—Due chiefly to the appointment, as Secretary, Municipal Committee, Delhi, of an officer whose salary was voted whereas provision existed under Non-voted.

D. 2.—Due to (i) non-utilisation of the full provision for leave salary, (ii) deputation of about 10 members to other offices and appointment of men on minimum pay, and (iii) abolition of certain posts in the currency department owing to transfer of the Currency Chest to the Imperial Bank of India, Delhi.

D. 3.—Voted.—Due to less travelling charges.

D. 4.—Due to (i) law charges being more than expected, and (ii) purchase of tents, etc.

(a) Sanctioned on 30th March 1926.

## ACCOUNT III.—ADMINISTRATION OF JUSTICE.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
A.—High Courts and Chief Courts.	{ Original ...	...	...	...	...
	{ Supplement-ary ...	36,000(a)	36,000	36,000	...
B.—Law Officers	...	...	9,400	5,105	4,295
C.—Civil and Sessions Courts—					
Pay of Officers	{ Non-voted ...	27,950	...	...	...
	{ Original ...	...	...	...	...
	{ Supplement-ary ...	—700	27,250	22,426	4,824
	{ Voted ...	...	34,200	33,449	751
D.—Civil and Sessions Courts—					
Pay of Establishments	...	...	49,110	44,262	4,848
E.—Civil and Sessions Courts—					
Other charges	...	...	10,920	12,388	...
F.—Courts of Small Causes	...	...	24,400	22,964	1,436
G.—Criminal Courts	...	...	18,500	36,855	...
For rounding	{ Non-voted ...	...	50	...	50
	{ Voted ...	...	—530	...	530
Totals	{ Non-voted ...	...	27,300	22,426	4,874
	{ Voted ...	...	1,82,000	1,91,023	...
				...	9,023

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

B.—Due to (i) smaller amount of fees to pleaders in criminal cases and (ii) non-payment of Rs. 1,000 to the Punjab Government for which provision was made,—as no work was done by law officers of that province.

C.—Non-voted.—Due to the appointment as District and Sessions Judge of an officer on less pay.

D.—Due to entertainment of less temporary establishment than estimated.

E.—Due chiefly to the increased contingent expenditure necessitated by the extension of the post of 3rd extra sub-judge.

F.—Due mainly to non-entertainment of temporary establishment.

G.—Due to heavy payments of road and diet money to witnesses in criminal and riot cases.

## ACCOUNT IV.—JAILS AND CONVICT SETTLEMENTS.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
A.—Jails:					
A. 1.—Pay of Officers	{ Non-voted ...	1,800	1,805	...	5
and Establishments	{ Voted ...	25,390	25,965	...	575
A. 2.—Allowances, Honoraria, etc.	...	4,780	4,565	215	...
A. 3.—Dietary, clothing and bedding charges and other supplies and services	...	...	65,500	67,783	...
A. 4.—Works	...	...	10,000	5,669	4,331
A. 5.—Contingencies	...	...	4,850	7,347	...
				...	2,497

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 3.—Due to supply in July 1925 of some blankets indented for in October 1924.

A. 4.—Due to repairs to Jail building being less than expected—only ordinary repairs were carried out.

A. 5.—Due to cost of supply of unfiltered water by the Public Works Department to the vegetable gardens, for which the Public Works Department did not charge in previous year.

(a) Sanctioned by the Legislative Assembly in February 1926.



ACCOUNT IV.—JAILS AND CONVICT SETTLEMENT—*concl'd.*

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
B.—Jail Manufacture	...	9,500	11,053	...	1,553
For rounding	{ <i>Non-voted</i> ...	200	...	200	...
	{ <i>Voted</i> ...	—20	...	...	20
Totals	{ <i>Non-voted</i> ...	2,000	1,805	195	...
	{ <i>Voted</i> ...	1,20,000	1,22,382	...	2,382

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

B.—Due to the purchase of raw materials in connection with a large supply of cotton durries and fine bamboo chicks to the Secretariat Offices.

## ACCOUNT V.—POLICE.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
A.—District Executive Force—	Rs.				
District Police	{ <i>Original</i> ... 35,790	...	...	...	...
	{ <i>Non-voted</i> { <i>Supplementary</i> ... 6,280(a)	42,070	37,266	4,804	...
	{ <i>Voted</i> ...	7,29,110	6,97,443	31,667	...
B.—District Executive Force—Other Police, Pay, Allowances and Expenses	...	8,600	...	8,600	...
C.— <i>Deduct</i> —Cost of Additional Police imposed under Act V of 1861 to be met out of the General Police Fund	...	—8,600	...	...	8,600
D.—Railway Police—Charges paid to the Punjab Government	...	56,000	64,700	...	8,700
For rounding	{ <i>Non-voted</i> ...	210	...	210	...
	{ <i>Voted</i> ...	—110	...	...	110
Totals	{ <i>Non-voted</i> ...	42,280	37,266	5,014	...
	{ <i>Voted</i> ...	7,85,000	7,62,143	22,857	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—*Non-voted*.—Due to posting of junior officers in leave vacancies.

A.—*Voted*.—Due to less expenditure on (i) additional police and (ii) training of police recruits.

B. and C.—Due to the change in the procedure of adjustment of the charges on account of police supplied to private persons. The expenditure incurred on account of additional Police entertained under the Indian Police Act V of 1861 for private bodies, etc., is charged to the General Police Fund. At the end of the year these charges used to be transferred to head "Other Police" under "25—Police" by deduction from expenditure under the Fund and an equivalent amount used to be debited to the fund by *per contra* credit to the head "Deduct—cost of additional Police, etc." under "25—Police". With effect from 1925-26 these charges are adjusted direct against the fund.

D.—Due to the reason that East Indian and Great Indian Peninsula Railways have been taken over by the State and the contribution which these railways used to pay annually was not realized. The fact was intimated to this office by the Accountant General, Punjab, in August 1926, and the excess thus remained uncovered.

(a) Sanctioned on 30th March 1926.

## ACCOUNT VI.—EDUCATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Grants-in-aid to Delhi University ...	75,000	75,000	...	...
B 1.—Grants-in-aid to Non-Government Arts Colleges ...	88,600	82,694	5,906	...
B 2.—Government Professional Colleges ...	...	4,956	...	4,956
C.—Government Secondary Schools : Pay, allowances and expenses ...	51,900	50,916	984	...
D.—Grants-in-aid to Non-Government Secondary Schools :				
D. 1.—Recurring grants ...	1,39,730	1,35,845	3,885	...
D. 2.—Building and other non-recurring grants ...	50,000	38,529	11,471	...
E.—Grants-in-aid to Local Bodies for Secondary Education ...	14,150	45,213	...	31,063
F.—Grants-in-aid to Non-Government Primary Schools ...	7,790	15,426	...	7,636
G.—Grants-in-aid to Local Bodies for Primary Education :				
G. 1.—Recurring grants ...	15,330 }	78,393	25,937	...
G. 2.—Non-recurring grants ...	89,000 }			
H.—Other Charges ...	...	998	...	998
I.—Government Special Schools (Female Training Schools) ...	17,500	11,739	5,761	...
J.—General :				
J. 1.—Inspection ...	20,820	16,529	4,291	...
J. 2.—Scholarship ...	22,560	19,803	2,757	...
J. 3.—Miscellaneous ...	4,700	5,107	...	407
For rounding ...	—80	...	...	80
Total ...	5,97,000	5,81,148	15,852	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

B. 1.—Mainly due to provision for cost of training of students in Thomason Engineering College, Roorkee, having been correctly charged to B. 2.

B. 2.—Due to the reason stated under B. 1 and partly to the adjustment of the charges for 1924-25 in accounts for 1925-26. An excess of Rs. 2,741 remained uncovered as orders for accepting the charges for 1924-25 were passed by the local Administration after the close of the year.

D. 2.—Due to all grants not having been paid as the works on buildings were not completed in time.

E.—Chiefly due to transfer of certain grants from Primary to Secondary.

F.—Due to the payment of a building grant to a primary school not provided for in the estimate.

G. 1 and G. 2.—Due to the fact that the grants under 'Recurring and Non-Recurring' were treated as one, *vide* also remarks against sub-head E.

H.—Due to payment of prizes to certain scholars of Girl Schools.

I.—Due to charges on account of (a) contingencies, (b) stipends to students being less than what was expected.

J. 1.—Due to posting of junior officer.

J. 2.—Due to scholarships not being awarded in full.

J. 3.—Due to contingent expenditure and fees for medical examination of schools having been paid in excess of the expectation. Excess to the extent of Rs. 107 remained uncovered.



## ACCOUNT VII.—MEDICAL.

Service.			Expenditure compared with Grant.		
	Grant.	Expenditure.	Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Medical Establishment :</b>					
A. 1.—Pay of Chief Medical Officer, Assistant Surgeons and other establishments.	Non voted ...	...	31,320	27,494	3,826 ...
	Voted ...	...	28,160	18,859	9,301 ...
		Rs.			
A. 2.—Allowances and Contingencies.	Non-voted { Original ...	...	...	...	...
	{ Supplementary. 1,800(a)	1,800	1,800	...	...
	Voted ...	...	7,610	2,944	4,666 ...
A. 3.—Deduct—Contributions, etc.	...	...	-4,320	-4,500	180 ...
<b>B.—Hospitals and Dispensaries :</b>					
B. 1.—Pay and Allowances of Officers and Establishments	...	...	16,190	13,358	2,832 ...
B. 2.—Cost of medicines, diet of patients and Apparatus	...	...	16,500	19,186	...
B. 3.—Other Expenses	...	...	29,250	33,907	...
B. 4.—Grants-in-aid to Medical Institutions	...	...	9,670	15,170	...
B. 5.—Establishment charges paid to other Governments, Departments, etc.	...	...	...	5,340	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—*Non-voted*.—Due to provision for rupee overseas pay of two officers. The officers drew sterling overseas pay in England.

A. 1.—*Voted*.—Due to (i) amount payable on account of Raisina combined hospital having been correctly debited to sub-head B. 5, (ii) expenditure on account of cost of tuition of students reading in Medical College, Lahore, having been correctly debited to sub-head D. 2, and (iii) one post of sub-assistant surgeon having remained vacant.

A. 2.—*Voted*.—Due to (i) less travelling allowance and contingent expenses, (ii) non-payment of allowances to a sub-assistant surgeon, whose post remained vacant and (iii) no expenditure having been incurred against the provision of Rs. 830 made on account of supplies and services for Civil Station Dispensary combined with the Police Hospital.

B. 1.—Due to post of a Sub-Assistant Surgeon having remained vacant.

B. 2.—Due to more expenditure on diet of patients. The excess of Rs. 1,186 occurred after the close of the year and remained uncovered.

B. 3.—Due to pay of nurses employed for the Isolation Hospital and payment of arrear electric current bills, etc.

B. 4.—Chiefly due to the payment of a special non-recurring grant of Rs. 5,000 to a Hospital.

B. 5.—The excess is due to the fact that provision of Rs. 6,000 was made for the purpose under 'Medical Establishment—sub-head A. 1'—*Voted*.

(a) Sanctioned on 30th March 1926.

ACCOUNT VII.—MEDICAL—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Grants-in-aid for medical purposes	3,59,000	3,61,781	...	2,781
D. 1.—Medical Colleges and Schools—Scholarships	250	150	100	...
D. 2.—Medical Colleges and Schools—other charges	...	12,609	...	12,609
For rounding { <i>Non-voted</i> ...	—320	...	...	320
{ <i>Voted</i> ...	690	...	690	...
Totals { <i>Non-voted</i> ...	32,800	29,294	3,506	...
{ <i>Voted</i> { Gross ...	4,67,320	4,83,304	...	15,984
{ { Deductions ...	—4,320	—4,500	180	...
{ { Net ...	4,63,000	4,78,804	...	15,804

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

C.—Due to the payment of a grant to Lady Hardinge Medical College for fire insurance.

D. 2.—Due to cost of tuition of Delhi students reading in Medical College, Lahore. (See (Notes below).

## NOTES.

D. 2.—Provision of Rs. 2,600 was made for the tuition of students in the Medical College, Lahore under sub-head A. 1 (voted). Against this there was a charge of Rs. 4,950.

There was a further debit on this account on account of arrear charges for the year 1924-25. This amount was adjusted with the concurrence of the Chief Commissioner after the close of the year when no re-appropriation was possible and an excess of Rs. 7,659 remained uncovered. Though the arrear debit has caused an excess in 'Account VII—Medical' it was accepted in view of the savings in other Accounts within the Delhi grant.

## ACCOUNT VIII.—PUBLIC HEALTH.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Grants-in-aid for Public Health purposes...	58,000	31,502	26,498	...
C.—Public Health—Expenses in connection with epidemic diseases :				
C. 1.—Pay, allowances and expenses	4,650	14,801	...	10,151
C. 2.—Grants-in-aid to Local Bodies	16,400	19,400	...	3,000
For rounding	—50	...	...	50
Total	79,000	65,703	13,297	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

B.—Due to less grants paid against lump provision made under this head.

C. 1.—Due to expenditure on plague measures. In previous years grants were made to District Board for expenditure on plague measures. During 1925-26 expenditure was incurred direct by Government instead of grants being made to the Board. Hence there was increase in expenditure on account of temporary establishment, etc.

C. 2.—Due to payment of a grant to the Delhi Municipality in excess of estimate.



## ACCOUNT IX.—OTHER EXPENDITURE HEADS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>B.—Ecclesiastical :</i>				
<i>B 1.—Grants-in-aid...</i>	1,000	1,000	...	...
<i>B 2.—Other expenditure</i> { <i>Original</i> 24,330				
{ <i>Supplementary</i> 700	25,030	25,404	...	374
<i>For rounding</i> ...	—330	...	...	330
<i>C.—Political</i> ...	750	163	587	...
<i>For rounding</i> ...	250	...	250	...
<i>D.—Agriculture :</i>				
<i>D. 1.—Grants-in-aid</i> ...	...	10,680	...	10,680
<i>D. 2.—Other expenditure</i> { <i>Non-voted</i> ...	3,810	5,641	...	1,831
{ <i>Voted</i> ...	18,990	14,371	...	581
<i>For rounding</i> { <i>Non-voted</i> ...	190	...	190	...
{ <i>Voted</i> ...	10	...	10	...
<i>E.—Industries</i>				
<i>E. 2.—Other charges</i> ...	5,000	10,074	...	5,074
<i>F.—Scientific Departments—Hydro-Electric Surveys:—</i>				
Contingencies ...	1,000	...	1,000	...
<i>G.—Other Miscellaneous Departments—Inspector of Factories.</i>	200	1,140	...	940
<i>For rounding</i> ...	—200	...	...	200
<i>H.—Miscellaneous charges :</i>				
<i>H. 1.—Grants-in-aid</i> ...	4,03,000	3,20,624	82,376	...
<i>H. 2.—Other expenditure</i> ...	75,000	77,545	...	2,545
Totals { <i>Non-voted</i> ...	30,700	32,208	...	1,508
{ <i>Voted</i> ...	4,98,000	4,34,634	63,366	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

C.—Due to less expenditure under contingencies.

D. 1.—Due to (i) the payment of Rs. 9,000 as grant-in-aid to local bodies for the management of Government Gardens and (ii) the payment of Rs. 1,680 to the Municipal Committee, Delhi, on account of veterinary charges.

D. 2.—*Non-voted*.—Due to the decrease in contribution payable by the local bodies and Public Works Department towards the pay of Superintendent of Gardens.

D. 2.—*Voted*.—Due to more contingent expenditure.

E.—Due to (i) payment of establishment and contingent charges direct to the employees of the Industries Department instead of a fixed contribution of Rs. 2,000 to the Punjab Government and (ii) the grant of Rs. 6,820 to an Industrial School, which was not provided for in the budget.

F.—No work was done in this connection by the Public Works Department.

G.—Due to sanction of an allowance for the Inspector of Boilers.

H. 1.—Due to (i) less payment of contribution to Municipal Committee for Nazul properties as the Nazul lands were taken over from the Municipality from the 1st October 1925, (ii) less payment of grants to other local bodies and (iii) adjustment of grants under other heads according to rules of classification.

H. 2.—Due mainly to irrecoverable Takavi advances (Rs. 1,796) having been written off.

## ACCOUNT X.—OTHER CHARGES RELATING TO SUBJECT DEMANDS.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
E.—Refunds of Revenue	{ Non-voted ...	1,75,000	95,357	79,643	...
	{ Voted ...	11,000	26,074	...	15,074

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

*Non-voted.*—Due to less charges under (1) Taxes on Income (Rs. 73,074), (2) Stamps (Rs. 4,659) and (3) Administration of Justice (Rs. 1,910). The decrease under (1) was due to reductions in appeals and reviews and that under (2) and (3) due to less claims having been preferred than estimated.

*Voted.*—Due to increased payments on account of refunds chiefly under (1) Excise (Rs. 9,050) due to refund of security money deposited by different contractors in previous years, and under (2) Miscellaneous (Rs. 6,441), owing to refunds of lapsed deposits (See Notes).

## NOTES.

E. 1.—Voted.—Out of the total excess of Rs. 6,441 under "Miscellaneous refunds", an excess of Rs. 6,385 was reported to the Chief Commissioner for provision of funds. The balance of Rs. 56 was due to payments made towards the close of the year. The Commissioner was of opinion that the excess should not be met from his grant as the income from lapsed deposits had not been credited to the account of the Delhi Administration. The year closed before a settlement could be arrived at. The excess remained uncovered.



## GRANT No. 76—AJMER-MERWARA.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted to pay the Salaries and other Expenses of the AJMER-MERWARA ADMINISTRATION.

Accounts.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Ra.	Ra.	Ra.	Rs.
Account I.—Direct	<i>Non-voted</i> ...	3,000	3,153	...	153
Demands on the	{ Voted ... { Gross ...	2,21,970	2,16,331	5,639	...
Revenue.		—5,970	—4,905	...	1,065
		2,16,000	2,11,426	4,574	...
Account II.—General	<i>Non-voted</i> ...	46,890	39,811	7,079	...
Administration.	{ Voted ...	1,22,000	1,01,718	20,282	...
	<i>Non-voted</i> ...	27,700	25,971	1,729	...
Account III.—	{ Voted ... { Gross ...	3,88,060	3,63,757	24,303	...
Police.		—3,060	...	...	3,060
		3,85,000	3,63,757	21,243	...
Account IV.—Education	<i>Non-voted</i> ...	1,000	600	400	...
	{ Voted ...	2,96,000	2,47,192	48,808	...
Account V.—Other Expendi-	<i>Non-voted</i> ...	55,300	48,073	7,227	...
ture Heads.	{ Voted ...	3,67,000	3,26,166	40,834	...
Account VI.—Other charges relat-	<i>Non-voted</i> ...	21,110	18,231	2,879	...
ing to Subject Demands.	{ Voted ...	5,000	6,185	...	1,185
Totals ... {		1,55,000	1,35,839	Saving of Gross Expenditure ( <i>Non-voted</i> ) compared with Gross Grant Rs. 19,161.	
		Gross ...	14,00,030	12,61,349	Saving of Gross Expenditure ( <i>Voted</i> ) compared with Gross Grant Rs. 1,38,681.
		Deductions	—9,030	—4,905	
		Net ...	13,91,000	12,56,444	Saving of Net Expenditure ( <i>Voted</i> ) compared with Net Grant Rs. 1,34,556.

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT III—POLICE.

Sub-head A. 5.—Against the provision of Rs. 46,110, expenditure amounted to Rs. 59,126. The large excess was mainly due to increased expenditure on account of arms and accoutrements.

## ACCOUNT V—OTHER EXPENDITURE HEADS.

Sub-head J.—A supplementary grant of Rs. 30,000 was sanctioned by the Legislative Assembly. Against this grant actual expenditure was only Rs. 9,452. The large saving was due to the fact that the scarcity was not actually as acute as was anticipated originally. Out of the total grant of Rs. 30,000, Rs. 600 were reappropriated to meet other expenditure within the grant and Rs. 17,000 were surrendered to Government.

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Land Revenue—Charges of Administration :</b>				
A. 1.—Gross Charges ...	41,410	40,085	1,325	...
A. 2.— <i>Deduct</i> —Amount recovered from Wards' Estates.	—5,970	—4,905	...	1,065
<b>B.—Land Revenue—Land Records :</b>				
B. 1.—Pay of Establishments ...	62,410	62,013	397	...
B. 2.—Other Charges ...	8,190	5,450	2,740	...
C.—Commission on Land Revenue Collections ...	12,850	11,325	1,525	...
D.—Land Revenue—Assignments { <i>Non-voted</i> ...	3,000	3,000	...	...
and Compensations. { <i>Voted</i> ...	5,080	5,080	...	...
For rounding ...	30	...	30	...
<b>E.—Excise :</b>				
E. 1.—District Executive Establishment ...	33,000	35,202	...	2,202
E. 2.—Distilleries—Amount paid to the Punjab Government.	500	...	500	...
E. 3.— <i>Deduct</i> —Probable savings ...	—2,000	...	...	2,000
For rounding ...	500	...	500	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1 and A. 2.—Due to posting of a lower paid officer as Manager, Court of Wards, and consequent less recovery under A. 2.

B. 2.—Due to the fact that necessity for compensation for dearness of food did not arise actual expenditure being only Rs. 23 against provision of Rs. 3,300.

C.—Due to less realisation of land revenue on account of scarcity.

E. 1.—Due mainly to expenditure on account of payment of fees to Chemical Examiner, and payment of rewards in the detection of illicit smuggling of cocaine. (See Notes.)

E. 2.—Due to no debit having been raised by the Punjab Government on account of travelling allowance of the Distillery Expert, Punjab.

E. 3.—The saving was not realised due to unforeseen charges having been incurred during the year (*vide* remarks against sub-head E.1 above).



ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
G.—Forests :				
G. 1.—Conservancy { <i>Non-voted</i> ...	...	153	...	153
and Works. { <i>Voted</i> ...	28,700	28,562	138	...
G. 2.—Establishment—				
G. 2 (1)—Pay ...	22,420	20,902	1,518	...
G. 2 (2)—Other charges ...	6,750	5,544	1,206	...
For rounding ...	130	...	130	...
H.—Registration—Establishments and other charges.	2,000	2,168	...	168
Totals ... { <i>Non-voted</i> ...	3,000	3,153	...	153
... { <i>Voted</i> { Gross ...	2,21,970	2,16,331	5,639	...
... { Deductions ...	—5,970	—4,905	...	1,065
... { Net ...	2,16,000	2,11,426	4,574	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

G. 2 (2).—Due to economy.

## ACCOUNT II.—GENERAL ADMINISTRATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Chief Commissioner—Servants and Miscellaneous expenses.	3,300	2,602	698	...
B.—District Establishment :				
B. 1.—Pay of Officers.				
{ <i>Non-voted</i> { Original 55,850	...	...	...	...
{ <i>Voted</i> { Supple- men- tary -9,110	46,740	39,811	6,929	...
B. 2.—Pay of Establishments ...	20,140	15,884	4,256	...
B. 3.—Allowances, Honoraria, etc. ...	64,430	57,799	6,631	...
B. 4.—Contingencies ...	14,000	8,876	5,124	...
For rounding { <i>Non-voted</i> ...	20,650	16,557	4,093	...
... { <i>Voted</i> ...	150	...	150	...
... { <i>Voted</i> ...	—520	...	...	520
Totals ... { <i>Non-voted</i> ...	46,890	39,811	7,079	...
... { <i>Voted</i> ...	1,22,000	1,01,718	20,282	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Due mainly to low expenditure on account of telephone charges.

B. 1.—*Non-voted*.—Due to temporary vacancy in the appointment of Assistant Commissioner and posting of a junior officer.B. 1.—*Voted*.—Due to non-utilisation of the full provision (Rs. 5,000) for leave salary.

B. 2.—Due to partial utilisation of the provision for leave salary and revision of pay.

B. 3.—Savings occurred partly in provision for grain compensation allowance due to the inadmissibility of the allowance for a major part of the year and partly in provision for travelling allowance owing to no transfers having arisen.

B. 4.—Bulk of the savings occurred in the provision for Service Postage and Telegram charges.

## ACCOUNT III.—POLICE.

Service.	Expenditure compared with Grant.			
	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—District Executive Force—District Police :				
A. 1.—District Superintendents and Assistants.	Rs.			
	Non-voted	Original 11,620		
		Supplementary 14,500(a)		
	Voted	...	26,120	25,971
			11,520	6,470
				149
				5,050
A. 2.—Police Force	...	...	2,57,380	2,42,911
				14,469
A. 3.—Office Establishment	...	...	10,100	10,038
				62
A. 4.—Allowances, Honorary, etc.	Rs.			
	Non-voted	Original ...	1,200	...
		Supplementary 1,200		1,200
	Voted	...	63,860	45,212
				18,648
A. 5.—Supplies and Services and Contingencies	...	...	46,110	59,126
				...
				13,016
B.—Deduct—Cost of Additional Police imposed under Act V of 1861 to be met out of the General Police Fund				
	...	...	—3,060	...
				3,060
For rounding	Rs.			
	Non-voted	...	380	...
	Voted	...	—910	...
				380
				910
<hr/>				
Totals	Non-voted	...	27,700	25,971
		Gross ...	3,88,060	3,63,757
	Voted	Deductions ...	—3,060	...
		Net ...	3,85,000	3,63,757
				24,303
				...
				3,060
				21,243
				...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Due to non-utilisation of the provision (Rs. 5,200) for leave salary.

A. 4.—Non-voted.—Due to erroneous adjustment of the charges under 'A.1—Non-voted' instead of under this head.

A. 4.—Voted.—Due to (i) non-utilisation in full of the provision for house rent and other allowances and (ii) low expenditure on travelling allowance to officers and compensation for dearness of food.

A. 5.—Due mainly to increased expenditure on arms and accoutrements. The excess to the extent of Rs. 9,566 remained uncovered as the reappropriation sanctioned by the Local Administration to meet the excess under the head was not accepted in audit [see note 4 (b)].

B.—Due to change in procedure of adjustment. (See remarks against sub-heads B and C under Account V in Grant No. 75—Delhi.)

(a) Includes additional grant of Rs. 15,700 sanctioned on 1st February 1926.



## ACCOUNT IV.—EDUCATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—University—Government Arts Colleges :				
A. 1.—Pay of Principal and Professors.	{ Non-voted... 600 Voted ... 43,200	600 36,946	... 6,254	...
A. 2.—Other charges	... 18,160	17,515	645	...
B.—Government Secondary Schools :				
B. 1.—Pay of Officers and Establishments	82,870	78,627	4,243	...
B. 2.—Other charges	... 16,690	11,487	5,203	...
C.—Grants-in-aid to non-Government Secondary Schools	... 37,000	27,914	9,086	...
D.—Government Primary Schools	... 44,900	37,454	7,446	...
E.—Grants-in-aid to non-Government Primary Schools	... 2,250	4,070	...	1,820
F.—Government Special Schools	... 14,980	9,591	5,389	...
G.—General :—				
G. 1.—Inspection...	... 20,550	14,622	5,928	...
G. 2.—Scholarships	... 7,410	7,603	...	193
G. 3.—Miscellaneous	... 8,300	1,363	6,937	...
For rounding	{ Non-voted... 400	...	400	...
	{ Voted ... -310	...	...	310
Totals	{ Non-voted ... 1,000	600	400	...
	{ Voted ... 2,96,000	2,47,192	48,808	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Due mainly to non-utilisation of the provision (Rs. 3,000) for leave salary.

B.2.—Due to economy.

C.—Provision was made for grants to all schools to whom grants are admissible and the provision was made at a revised higher rate of grant prescribed by the Educational Code. The low expenditure was due to claims not passed or adjusted in full in the year and also partly to charges (Rs. 2,050) for grants having been adjusted against "Grants to non-Government Primary Schools" under which there is an excess expenditure (*vide* sub-head E).

D.—Due partly to non-utilisation of the provision (Rs. 2,500) for leave salary and partly to low expenditure on pay of Masters and Teachers.

E.—*Vide* explanation for sub-head C.

F.—Due to transfer of some teachers to Secondary Schools.

G. 1.—Mainly due to non-utilisation in full of the lump provision of Rs. 6,240 for revision of Establishment.

G. 3.—No students were sent for training.

ACCOUNT V.—OTHER EXPENDITURE HEADS.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
A.—Administration of Justice :					
A. 1.—Law Officers	... ..	7,020	4,484	2,536	...
A. 2.—Civil and Sessions Courts	... ..	66,950	53,967	12,983	...
A. 3.—Courts of Small Causes	... ..	19,360	19,411	...	51
A. 4.—Criminal Courts	... ..	24,570	24,744	...	174
	For rounding	100	...	100	...
B.—Jails :					
B. 1.—Pay and Allowances of Officers and Establishments.	{ Non-voted ... Voted ...	1,800 17,490	1,800 17,756	... ...	... 266
B. 2.—Dietary, Clothing, Bedding charges and other Supplies and Services...		31,910	26,972	4,938	...
B. 3.—Contingencies	... ..	550	223	327	...
	For rounding { Non-voted ... Voted ...	200 —250	... ...	200 ...	... 250
C.—Jail Manufacture	... ..	11,400	7,898	3,502	...
	For rounding	—100	...	...	100
D.—Ecclesiastical :					
D. 1.—Ecclesiastical Establishments	... ..	24,300	17,825	6,475	...
D. 2.—Cemetery Establishments	... ..	990	856	134	...
D. 3.—Miscellaneous Ecclesiastical charges	... ..	...	245	...	245
	For rounding	—290	...	...	290
E.—Medical :					
E. 1.—Medical Establishment.	{ Non-voted { Original 25,800 Supplementary 1,300 (a) Voted ...	27,100	27,210	...	110
	Voted	19,840	19,164	676	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. I.—Due to low expenditure mainly on account of fees to Government Pleaders.

A. 2.—Due to non-utilisation in full of the provision for leave salary (Rs. 5,740); also to saving in the lump provision of Rs. 6,830 made for revision of establishment and also to economy.

B. 2 and C.—Due to economy.

D. 1.—Due mainly to low expenditure on the pay of the Chaplain at Nasirabad

D. 3.—The charge was erroneously classified under this head instead of under D. 1.

(a) Sanctioned on 29th March 19.



ACCOUNT V.—OTHER EXPENDITURE HEADS—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>E.—Medical—<i>cont'd.</i></b>				
E. 2.—Hospitals and Dispensaries ...	28,460	32,762	...	4,302
E. 3.—Grants-in-aid for Medical purposes ...	50,800	51,340	...	540
E. 4.—Other Expenditure ...	400	396	4	...
For rounding { <i>Non-voted</i> ...	200	...	200	...
{ <i>Voted</i> ...	500	...	500	...
F.—Public Health ...	5,000	3,715	1,285	...
<b>G.—Agriculture :</b>				
G. 1.—Agriculture ...	450	450	...	...
G. 2.—Veterinary charges { <i>Non-voted</i> ...	750	137	613	...
{ <i>Voted</i> ...	800	414	386	...
G. 3.—Co-operative credit—				
G. 3 (1).—Grants-in-aid ...	3,000	3,000	...	...
G. 3 (2).—Other charges ...	27,570	23,959	3,611	...
For rounding { <i>Non-voted</i> ...	250	...	250	...
{ <i>Voted</i> ...	820	...	...	820
H.—Museum ...	4,000	3,779	221	...
I.—Other Miscellaneous Departments ...	1,000	4,636	...	3,636
J.—Famine Relief ... { <i>Original</i> ...	30,000	9,452	20,548	...
{ <i>Supplementary</i> 30,000				
<b>K.—Miscellaneous charges :</b>				
K. 1.—Grants-in-aid ...	15,000	15,000	...	...
K. 2.—Other charges ...	2,000	2,644	...	644
Totals { <i>Non-voted</i> ...	55,300	48,073	7,227	...
{ <i>Voted</i> ...	3,67,000	3,26,166	40,834	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

E. 2.—Mainly to increased expenditure under "Establishment" due to revision and increased charges for cost of medicine. Excess to the extent of Rs. 1,072 remained uncovered.

F.—Due to saving in the provision for revision of pay (Rs. 1,740).

G. 2.—*Non-voted*.—Due to less debit on account of portion of salary of Superintendent having been raised.

G. 2.—*Voted*.—The provision (Rs. 800) on account of travelling allowance proved high.

G. 3 (2).—Due to non-utilisation in full the provision for leave salary; also to economy in other expenditure.

I.—Due to payment of contribution of Rs. 3,764 on account of cost of Factory Inspection Staff for 1922-23 and 1923-24 claimed by the Punjab Government.

J.—In consequence of a serious deficiency in rainfall it was decided to distribute gratuitous relief to helpless people at their homes to start relief work. But the scarcity was not actually as acute as was anticipated originally and Rs. 17,000 were therefore surrendered in March 1926.

K. 2.—Due mainly to increased charge for purchase of furniture for the circuit house and payment of stipend of Rs. 100 to a holder of literary title not provided for in the original estimate.

(b) Sanctioned by the Legislative Assembly in February 1926.





## GRANT No. 77—ANDAMANS AND NICOBAR ISLANDS. \*

See also Report on the Accounts.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted for Expenditure in respect of the ANDAMANS and NICOBAR ISLANDS.

Accounts.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
Account I.—Convict Settlement Charges ...	Non-voted ...	1,44,530	1,40,477	4,053	...
	Gross ...	27,42,950	24,70,867	2,72,083	...
	Voted { Deductions ...	-3,950	-2,778	...	1,172
	Net ...	27,39,000	24,68,089	2,70,911	...
Account II.—Forests ...	Non-voted ...	46,500	34,760	11,740	...
	Voted ...	14,24,000	10,99,615	3,24,385	...
Account III.—Other Expenditure Heads ...		...	4,936	...	4,936
Account IV.—Other Charges relating to Subject Demands. {	Non-voted ...	...	715	...	715
	Voted ...	...	2,023	...	2,023
Totals ...	Non-voted ...	1,91,030	1,75,952	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 15,078.	
	Gross ...	41,66,950	35,77,441	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 5,89,509.	
	Voted { Deductions ...	-3,950	-2,778		
	Net ...	41,63,000	35,74,663	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 5,88,337.	

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT I—CONVICT SETTLEMENT CHARGES.

1. Sub-head A. 3.—The large excess of Rs. 45,294 over the original grant of Rs. 8,460 was due mainly to (1) travelling expenses for members of Mappilla deputation (about Rs. 5,000) and (2) maintenance of Motor Lorries (about Rs. 39,000) originally provided under commissariat supplies (sub-head E. 2.).

2. Sub-head G. 8.—An expenditure of Rs. 1,96,660 was incurred during 1925-26 in connection with the dredging operations in the Andamans. The total cost of the scheme is about 6 lakhs. The expenditure during 1925-26 was met by reappropriation of Rs. 2,00,000 from savings within the grant for Andamans.

3. Sub-head H.—Total expenditure in connection with "S.S. Maharaja" amounted to Rs. 7,66,346 against the appropriation of Rs. 10,98,000 resulting in a saving of Rs. 3,31,654 chiefly under sub-head "H 2—Charter of Steamer" (Rs. 2,49,502) and was due to adoption of a standard rate of Rs. 15 per ton instead of the exchange rate.

#### ACCOUNT II.—FOREST.

The original provision of Rs. 14,24,000 in the voted section (inclusive of the provision of Rs. 2,00,000 for probable savings) was further reduced by surrender of Rs. 1,43,000 as further savings were anticipated during the course of the year. Thus against the reduced grant of Rs. 12,81,000, expenditure amounted to Rs. 10,99,615. Important variations which occurred under the following heads are briefly as follows:—

Sub-head A. 1.—Saving of Rs. 2,17,724 against appropriation of Rs. 9,62,750 was mainly due to half the quantity of timber having been exported than estimated; also to bills for freight, etc., amounting to Rs. 62,353 having been received after the close of the year.

Sub-heads A. 3 (1), A. 3 (2) and A. 3 (3).—In respect of these sub-heads a provision of Rs. 3,77,700 was made under "Live stock, tools and plant". The expenditure against this amounted to Rs. 2,04,153. The saving was mainly due to the following not having been purchased although provided for (1) Band Saw mill, (2) Mechanical Transport, (3) Band resaw for Calcutta yard and (4) Installation of wireless in North Andamans.

Sub-heads A. 4 (1) to A. 4 (3) and A. 5.—The total expenditure amounted to Rs. 34,641 against combined provision of Rs. 1,25,500 and the large saving was mainly due to non-construction of certain quarters and less sowing.



## ACCOUNT I.—CONVICT SETTLEMENT CHARGES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Superintendence :</b>				
A. 1.—Pay of Officers { <i>Non-voted</i> ...	82,830	81,416	1,414	...
{ <i>Voted</i> ...	20,730	22,936	...	2,206
A. 2.—Pay of Establishments ...	70,290	64,413	5,877	...
A. 3.—Allowances and Expenses ...	8,460	53,754	...	45,294
A. 4.—Grants-in-aid ...	7,600	6,455	1,145	...
A. 5.—Passages for families of Self-Supporters ...	5,000	12,212	...	7,212
<b>B.—Medical :</b>				
B. 1.—Pay of Officers { <i>Non-voted</i> ...	16,300	17,663	...	1,463
{ <i>Voted</i> ...	31,260	23,380	7,880	...
B. 2.—Pay of Establishments ...	23,830	22,677	1,153	...
B. 3.—Allowances and Contingencies ...	4,390	6,957	...	2,567
B. 4.—Medical Supplies ...	25,500	26,599	...	1,099
<b>C.—Police :</b>				
C. 1.—Pay of Officers { <i>Non-voted</i> { <i>Original</i> 16,300	(a) 21,830	15,271	6,559	...
{ <i>Voted</i> { <i>Supplementary</i> 5,530	...	7,531	...	1,531
C. 2.—Pay of Establishments ...	1,93,240	1,81,172	12,068	...
C. 3.—Allowances, Honoraria, etc. ...	8,950	13,777	...	4,827

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Due mainly to an officer on special duty.

A. 2.—Due to non-utilisation of the full amount provided for leave salary (Rs. 7,500) and non-employment of establishment in full.

A. 3.—Due chiefly to travelling allowance for members of Mappilla deputation (about Rs. 5,000) and maintenance of Motor Lorries (about Rs. 39,000) originally provided under E. 2.

A. 4.—Due to small purchase of medical stores for the Nankauri Hospital.

A. 5.—Due to the arrival of more families of Mappillas and other convicts. Excess of Rs. 2,434 remained uncovered.

B. 1.—*Non-voted*.—Due mainly for adjustment of passage pay. Excess to the extent of Rs. 268 remained uncovered.

B. 1.—Voted.—Due to abolition of the post of Junior Medical Officer.

B. 3.—Due to transfer travelling allowances of the Senior Medical Officer and increase in charge allowance to Sub-Assistant Surgeon owing to creation of two new charges.

C. 1.—Voted.—Due to the Deputy Superintendent having drawn consolidated rate of pay while acting in the leave vacancy of the Commandant.

C. 3.—Due mainly to provision made in the original estimate for travelling allowance being insufficient to meet the travelling allowance of men going on leave.

(a) Sanctioned on 1<sup>st</sup> February 1925 (Rs. 7,781) ; on 23<sup>rd</sup> March 1926 (Rs. 9,770).

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			More than Granted.	Less than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>C.—Police :—<i>contd.</i></b>				
C. 4.—Ordnance Supplies ... ..	4,240	4,938	...	698
C. 5.—Other Supplies ... ..	42,000	39,921	2,079	...
C. 6.—Contingencies ... ..	4,050	783	3,267	...
C. 7.— <i>Deduct</i> —Recoveries from Forest Department ... ..	—3,580	—2,778	...	802
<b>D.—Marine :</b>				
D. 1.— <i>Pay of Officers</i> ... ..	9,000	10,536	...	1,536
D. 2.—Pay of Establishments ... ..	45,580	36,539	9,041	...
D. 3.—Allowances and Contingencies ... ..	870	782	88	...
D. 4.—Marine Supplies ... ..	87,700	69,728	17,972	...
<b>E.—Commissariat :</b>				
E. 1.—Establishment— Pay, Allowances and Contingencies.	<i>Non-voted</i> ... .. <i>Voted</i> ... ..	15,000 5,240	15,586 5,945	... 705
<b>E. 2.—Commissariat Supplies :</b>				
E. 2 (1).—Bakery ... ..	} 6,18,000	5,34,594	83,406	...
E. 2 (2).—Dairy Farm ... ..				
E. 2 (3).—Slaughter House ... ..				
E. 2 (4).—Other Charges ... ..				
<b>F.—Miscellaneous Establishments (Other than Jail Establishment)</b>				
<b>Pay, Allowances and Expenses :</b>				
F. 1.—Veterinary ... ..	4,090	3,993	97	...
F. 2.—Education ... ..	27,760	24,530	3,230	...
F. 3.—Treasury, Registration and other Establishments ... ..	3,220	3,397	...	177

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

C. 4.—Due to purchase of more arms and ammunitions for the Bush Police.

C. 6.—Due to savings under subsistence expenses of recruits owing to less men having been recruited.

C. 7.—Due to reduction of forest guards.

D. 1.—Due mainly to adjustment of passage pay. Excess to the extent of Rs. 350 remained uncovered.

D. 2.—Due to vacancies.

E. 2.—Due partly to reduction in convict strength and consequent less provision purchased; also to charges (about Rs. 39,000) for maintenance of Motor Lorries originally provided under this head having been adjusted under A. 3, to which head funds were transferred by re-appropriation.

F. 2.—Due to abolition of European Head Mistress, and Persian Teachers' appointments.



ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
G.—Miscellaneous Jail Charges:				
G. 1.—Pay and Allowances of Jail Establishment ... ..	57,520	48,773	8,747	...
G. 2.—Forest Supplies ... ..	54,700	38,428	16,272	...
G. 3.—Jail Press Supplies ... ..	1,000	830	170	...
G. 4.—Clothing ... ..	55,000	47,437	7,563	...
G. 5.—Other Supplies ... ..	15,800	—1,466	17,266	...
G. 6.—Subsistence Money ... ..	2,00,000	1,95,215	4,785	...
G. 7.—Contingencies ... ..	12,170	11,631	539	...
G. 8.—Works ... ..	...	1,96,660	...	1,96,660
G. 9.— <i>Deduct</i> —Recoveries of clothing charges from the Forest Department ...	—370	...	...	70
H.—Charges in connection with S. S. "Maharaja":				
H. 1.—Cost of Coal, ... ..	1,03,200	88,349	14,851	...
H. 2.—Charter of Steamer ... ..	8,34,530	5,85,028	2,49,502	...
H. 3.—Indian Port Expenses, working expenses and Agency fees at ports	1,15,300	70,665	44,635	...
H. 4.—Other charges ... ..	44,970	22,304	22,666	...
For rounding { <i>Non-voted</i> ... ..	—330	...	...	330
{ <i>Voted</i> ... ..	760	...	760	...
Totals { <i>Non-voted</i> ... ..				
{ <i>Gross</i> ... ..				
{ <i>Deductions</i> ... ..				
{ <i>Net</i> ... ..				
	1,44,530	1,40,477	4,053	...
	27,42,950	24,70,867	2,72,083	...
	—3,950	—2,778	...	1,172
	27,39,000	24,68,089	2,70,911	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

G. 1.—Due to vacancies in the warder establishment.

G. 2. Due to reduction in convict strength and consequent purchase of less fuel.

G. 4.—Due to less clothing supplied to Police due to some of them being biennial supplies and less clothing to convicts due to reduction in number of labouring convicts.

G. 5.—Due to excess credits received from Military Department for freight, etc., than expected.

G. 8.—Due to expenditure in connection with dredging operations in the Andamans, not provided for in the original budget.

H. 1.—Due to fluctuation in price.

H. 2.—Due to adoption of a standard rate of Rs. 15 per ton instead of the exchange rate

H. 3.—Due to fluctuating nature of expenses depending on the length of stay of steamers in Indian Ports.

H. 4.—Due to economy.

## ACCOUNT II.—FORESTS.

Service.	Expenditure compared with Grant.			
	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Conservancy and Works :</b>				
A. 1.—Timber and other produce removed from the Forest by Government Agency ...	9,62,750	7,45,026	2,17,724	...
A. 2.—Timber and other produce removed from the Forest by consumers or purchasers ...	800	340	460	...
A. 3.—Live stock, stores and tools and plant :				
A. 3 (1).—Purchase of cattle ...	30,000	73,545	...	43,545
A. 3 (2).—Feed and keep of cattle ...	72,700	38,063	34,637	...
A. 3 (3).—Purchase of stores, and tools and plant ...	2,75,000	92,545	1,82,455	...
A. 4.—Communications and Buildings :				
A. 4 (1).—Roads and Bridges ...	4,500	450	4,050	...
A. 4 (2).—Buildings ...	46,000	6,959	39,041	...
A. 4 (3).—Other works ...	12,500	3,119	9,381	...
A. 5.—Organisation, improvement and extension of forests ...	62,500	24,113	38,387	...
A. 6.—Miscellaneous ...	22,500	8,430	14,070	...
For rounding ...	—250	...	...	250

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due to half the quantity of timber being exported than estimated, moreover bills for freight amounting to Rs. 62,353 were received after the close of the year.

A. 3 (1), A. 3 (2) and A. 3 (3).—In respect of these sub-heads a provision of Rs. 3,77,700 was made under "Live stock, tools and plant". The total expenditure against this amounted to Rs. 2,04,153. The variations under the individual sub-heads are explained below :—

A. 3 (1).—Due to purchase of 6 more elephants not contemplated in the original estimate and payment of freight, etc.

A. 3 (2).—Due to reduction in the scale of rations and employment of self-supporter convicts in place of freeman (Mahouts).

A. 3 (3).—Due mainly to the following not having been purchased although provided for (1) Band Saw mill, (2) Mechanical Transport, (3) Band resaw for Calcutta yard of Messrs. Martin and Co., (4) installation of wireless in North Andamans.

A. 4 (1), A. 4 (2), A. 4 (3), and A. 5.—In respect of these sub-heads, a combined provision of Rs. 1,25,500 existed in the original budget for 1925-26. Total expenditure amounted to Rs. 34,641 and was mainly due to non-construction of certain quarters and less sowing. The variations under individual sub-heads are explained below :—

A. 4 (1).—Due to less work being undertaken.

A. 4 (2).—Due to quarters not having been constructed although provided for (1) Quarters of Forest Officers, (2) Barracks for labour, South Andamans and (3) Barracks and Hospital for labour, North Andamans.

A. 4 (3).—Construction of Jetty, South Andaman not undertaken and less work on Jetty and sea wall at North Andamans was done.

A. 5.—Due mainly to (1) less sowing being done and (2) less labour being imported.

A. 6.—Due to (1) non-payment of freight on heavy machinery as none was imported [vide remarks against sub-head A. 3 (3) above] also to (2) non-receipt of freight bills amounting to Rs. 3,068 during the year.



ACCOUNT II.—FORESTS—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Establishments :	Rs.			
B. 1.—Pay of officers.	<div> <div>Non-voted.</div> <div>Voted</div> </div> <div> <div>Original 31,500</div> <div>Supplementary (a) 14,500</div> </div>	<div> <div>46,000</div> <div>40,320</div> </div>	<div> <div>34,760</div> <div>32,121</div> </div>	<div> <div>11,240</div> <div>8,199</div> </div>
B. 2.—Pay of Establishments	...	75,750	57,597	18,153
B. 3.—Allowances, Honoraria, etc.	...	13,490	11,134	2,356
B. 4.—Contingencies	...	5,650	6,173	...
C.—Deduct—Probable savings	...	—2,00,000	...	2,00,000
For rounding	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>300</div> <div>—210</div> </div>	<div> <div>...</div> <div>...</div> </div>	<div> <div>500</div> <div>...</div> </div>
	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>46,500</div> <div>...</div> </div>	<div> <div>34,760</div> <div>...</div> </div>	<div> <div>11,740</div> <div>...</div> </div>
Totals	<div> <div>...</div> <div>Voted</div> </div>	<div> <div>...</div> <div>14,24,000</div> </div>	<div> <div>...</div> <div>10,99,615</div> </div>	<div> <div>...</div> <div>3,24,385</div> </div>

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

- B. 1.—*Non-voted.*—Due mainly to late arrival of an Imperial Forest Officer.  
 B. 1.—*Voted.*—Due mainly to change in personnel involving classification of pay charges as non-voted and also to temporary vacancy.  
 B. 2.—Due to the abolition of the post of Deputy Ranger and temporary vacancies.  
 B. 3.—Due to stoppage of fixed travelling allowance to Forest Subordinates.  
 C.—Fully realised.

(a) Sanctioned on 16th March 1926.

## ACCOUNT III.—OTHER EXPENDITURE HEADS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Miscellaneous	...	4,936	...	4,936

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

- B.—Due to write off of irrecoverable taccavi loans for which no provision was made in the original estimate.

## ACCOUNT IV.—OTHER CHARGES RELATING TO SUBJECT DEMANDS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
B.—Refunds of Revenue	<i>Non-voted</i> ...	...	715	...	715
	<i>Voted</i> ...	...	2,023	...	2,023

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.  
B.—The excess remained uncovered.

## NOTES.

## ACCOUNT I.—CONVICT SETTLEMENT CHARGES.

C. 2.—Rs. 2,750 were surrendered to Government.

H. Rs. 15,980       "       "       "

## ACCOUNT II.—FOREST.

Out of the total voted grant of Rs. 14,24,000, Rs. 1,43,000 were surrendered to Government.



### PROFIT AND LOSS ACCOUNT OF BAKERY FOR THE YEAR 1925-26.

Dr.		Ra.		Ra.	Cr.
Value of Bread, etc., on hand at the beginning of the year	...	...	Realised by sale of Bread, etc.	...	15,792
Value of Equipment on hand	...	540	Value of stock on hand at the close of the year	...	7
Value of Stores in manufacture	...	13,405	Value of Equipment	...	485
Value of other stores	...	96			
Hire of Building	...	240			
Staff and supervision—					
Coolies	...	551			
Bakers	...	450			
Clerical	...	240			
Sub-Executive	...	360			
Depreciation at 10 per cent.	...	54			
Profit	...	259			
		<u>16,195</u>			<u>16,195</u>

F. M. WARDLE, CAPTAIN,  
Executive Commissariat Officer,  
Port Blair.

NOTH.

These figures could not be verified from the accounts maintained by the Accountant General, Central Revenue, as the heads under which the transactions were classified in his books do not accord with those adopted in this statement. Action has been taken to render verification possible with effect from the accounts for 1926-27.

# PROFIT AND LOSS ACCOUNT OF DAIRY FARM FOR THE YEAR 1925-26.

Dr.	Rs.	Cr.	
Value of Stock on hand at the beginning of the year ...	16,751	Value of Stock on hand at the close of the year ...	16,651
Value of Equipment at the beginning of the year ...	4,174	Value of Equipment at the close of the year ...	3,757
Value of Stock purchased ...	3,397	Realised by sale of—	
Value of Equipment purchased and repairs ...	155	Milk ...	8,267
Cost of feed ...	5,858	Butter ...	4,687
Labour—Attendants ...	1,224	Cream ...	596
Milkers ...	924	Hides and Skins ...	210
Coolies, etc. ...	2,772	Animals ...	505
Transport charges ...	1,369	Miscellaneous receipts ...	32
Building—Hire of Stalls ...	2,100		
Staff and Supervision—			
Clerical ...	320		
Sub-Executive ...	2,400		
Veterinary ...	351		
Superior ...	1,410		
Interest on Capital outlay at 5 per cent. per annum ...	1,216		
Value of milk purchased ...	6,834		
Miscellaneous expenditure ...	990		
Depreciation at 10 per cent. ...	417	Loss ...	17,957
Total ...	52,662	Total ...	52,662

F. M. WARDLE, CAPTAIN,

Executive Commissariat Officer,  
Port Blair.

## NOTE.

These figures could not be verified from the accounts maintained by the Accountant General, Central Revenue, as the heads under which the transactions were classified in his books do not accord with those adopted in this statement. Action has been taken to render verification possible with effect from the accounts or 1926-27.



PROFIT AND LOSS ACCOUNT OF SLAUGHTER HOUSE FOR THE YEAR 1925-26.

Dr.	Rs.	Cr.
Value of cattle in stock at the beginning of the year	8,993	...
Value of Equipment	319	...
Value of cattle purchased locally	3,312	...
Value of cattle and sheep, imported from India	36,385	...
Cost of feed	9,207	...
Equipment purchased and repairs	159	...
Labour—Attendants including passages	2,544	...
Coolies	672	...
Butchers	...	...
Salesman	...	...
Transport men for carts, bosta, etc.	264	...
<b>Buildings—</b>	636	...
Hire of cattle stalls, house, meat shed, etc.	...	...
<b>Staff and Supervision—</b>	320	...
Clerical	900	...
Sub-Executive	342	...
Veterinary	1,410	...
Superior	2,450	...
Interest on capital outlay	165	...
Miscellaneous expenditure	32	...
Depreciation at 10 per cent.	...	...
<b>Total</b>	<b>68,170</b>	<b>68,170</b>
		Loss
		12,316
		<b>68,170</b>

F. M. WARDLE, CAPTAIN,

Executive Commissioner,  
Port Blair.

NOTE.

These figures could not be verified from the accounts maintained by the Accountant General, Central Revenues, as the books under which the transactions were classified in his books do not accord with those adopted in this statement. Action has been taken to render verification possible with effect from the accounts for 1926-27.

## GRANT No. 78.—RAJPUTANA.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses of the RAJPUTANA ADMINISTRATION.

of the RAJPUTANA ADMINISTRATION.

Accounts.				Grant.	Expenditure.	Expenditure compared with Grant.		
				Rs.	Rs.	Less than Granted.	More than Granted.	
				Rs.	Rs.	Rs.	Rs.	
Account I.—Police	{	Non-voted	...	60,100	59,755	345	...	
		Voted	Gross	...	3,53,360	3,35,355	18,005	...
			Deductions	...	-10,360	-10,360	...	...
			Net	...	3,43,000	3,24,995	18,005	...
Account II.—Political	{	Gross	...	6,72,340	6,41,724	30,616	...	
		Deductions	...	-18,580	-17,135	...	1,445	
		Net	...	6,53,760	6,24,589	29,171	...	
Account III.—Other Expenditure Heads.	{	Non-voted	...	51,400	49,875	1,525	...	
		Voted	Gross	...	1,22,750	1,32,688	...	9,938
			Deductions	...	-750	-752	2	...
			Net	...	1,22,000	1,31,936	...	9,936
Account IV.—Other Charges relating to subject Demands.	{	Non-voted	...	3,14,143	3,13,881	262	...	
		Voted	...	...	604	...	604	
Totals.	{	Gross	...	10,97,983	10,65,235	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 32,748.		
		Non-voted	Deductions	...	-18,580	-17,135	Saving of Net Expenditure (Non-voted) compared with Net Grant Rs. 31,503.	
			Net	...	10,79,403	10,48,100		
Totals.	{	Gross	...	4,76,110	4,68,647	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 7,463.		
		Voted	Deductions	...	-11,110	-11,112	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 7,465.	
			Net	...	4,65,000	4,57,535		

## IMPORTANT VARIATION UNDER INDIVIDUAL ACCOUNT.

## ACCOUNT III.—OTHER EXPENDITURE HEADS.

Sub-head H.—The expenditure of Rs. 10,000 shown against the sub-head represents payment of grant-in-aid to the Abu Municipality not provided for in the original estimates. The entire amount was met by an allotment of Rs. 10,000 sanctioned by the Finance Department out of the reserve at their disposal. No charges against the original provision of Rs. 2,000 under the head 'Plague establishment' were incurred during the year.



## ACCOUNT I.—POLICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—District Executive Force :				
District Police :				
	Rs.			
A. 1.—District Superintendents and Assistants	Original ... 37,330			
	Supplementary —750			
	36,580	45,659	...	9,079
A. 2.—Police Force ...	36,920	32,251	4,669	...
A. 3.—Office Establishment ...	19,400	17,290	2,110	...
A. 4.—Allowances, Honoraria, etc. ...	12,650	12,441	209	...
A. 5.—Supplies and Services, and Contingencies ...	9,070	8,521	549	...
B.—Railway Police—				
B. 1.—Officers	Original 23,450			
	Non-voted			
	Supplementary ... —150			
	23,300	14,096	9,204	...
	Voted ...	7,780	8,027	247
B. 2.—Police Force ...	1,73,450	1,63,708	9,742	...
B. 3.—Office Establishment ...	11,630	10,076	1,554	...
B. 4.—Travelling Allowance ...	19,000	18,353	647	...
B. 5.—Other Allowances, Honoraria, etc. ...	16,920	13,345	3,575	...
B. 6.—Supplies and Services ...	6,770	7,295	...	525
B. 7.—Contingencies ...	10,670	9,494	1,176	...
B. 8.—Amount paid to R. M. Railway as share of rent of Railway quarters ...	29,640	34,554	...	4,914
B. 9.—Deduct—Recoveries from R. M. Railway—Cost of escorts and treasure guards ...	...	...	...	...
	Non-voted ...	—10,360	—10,360	...
	Voted ...	230	...	220
For rounding ...	...	...	...	...
	Non-voted ...	...	...	...
	Voted ...	—540	...	540
Totals	Non-voted ...	60,100	59,755	345
	Voted { Gross ...	3,53,360	3,35,355	18,005
	{ Deductions ...	—10,360	—10,360	...
	{ Net ...	3,43,000	3,24,995	18,005

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Non-voted.—Due to leave salary adjusted in March 1926 (final). The excess remained uncovered.

A. 2 and A. 3.—These sub-heads were under the same unit "Pay of Establishment". Against the total provision of Rs. 56,320, actual expenditure amounted to Rs. 49,541, resulting in a saving of Rs. 6,779, which was mainly due to non-utilisation in full of the provision (Rs. 4,500) for leave salary.

B. 1.—Non-voted.—Due mainly to non-utilisation of the provision (Rs. 8,000) for leave salary.

B. 2 and B. 3.—These sub-heads were under the same unit "Pay and Establishment".

B. 5.—Due mainly to low expenditure on cost of Railway warrants, actual expenditure being Rs. 7,524 against provision of Rs. 10,000.

B. 7.—Due to smaller charges under office contingencies and under carriage accommodation of the Superintendent and Deputy Superintendent.

B. 8.—Due to arrears of rent to the extent of Rs. 5,000 claimed and paid to the railway company.

## ACCOUNT II.—POLITICAL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Political Agents :</i>				
	Rs.			
A. 1.—Pay of officers.	<div>Original ... 2,69,890</div> <div>Supplementary —31,470</div>	2,38,420	2,30,911	7,509 ...
A. 2.—Pay of Establishments.	<div>Original ... 1,47,550</div> <div>Supplementary —770</div>	1,46,780	1,39,365	7,415 ...
A. 3.—Allowances, Honorary, etc.	<div>Original ... 50,290</div> <div>Supplementary 3,980</div>	54,270	54,354	... 84
A. 4.—Supplies and Services.	<div>Original ... 9,570</div> <div>Supplementary 10,340</div>	19,910	16,917	2,993 ...
A. 6.—Contingencies.	<div>Original ... 59,950</div> <div>Supplementary 1,100</div>	61,050	48,874	12,176 ...
A. 7.—Deduct—Charges recovered from other Governments, Departments, etc.	<div>Original ... —3,580</div> <div>Supplementary —10,000</div>	—13,580	—12,135	... 1,445
For rounding	<div>Original ... +330</div> <div>Supplementary —330</div>	...	...	...
<i>B.—Miscellaneous—Mina Corps :</i>				
B 1.—Pay of Officers.	<div>Original ... 45,300</div> <div>Supplementary —8,100</div>	37,200	36,686	514 ...
B 2.—Pay of Establishments.	<div>Original ... 58,210</div> <div>Supplementary —280</div>	57,930	58,009	... 79

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 4.—Chiefly due to low expenditure on the purchase of a new car for the Hon'ble the Agent to the Governor-General.

A. 6.—Due to low expenditure on service stamps and office contingencies in the grants of the several Political Agencies in Rajputana.

A. 7.—Due to Rs. 1,440 debit to Military Department on account of portion of pay of pension clerks having been passed on to the Military Department directly instead of recording the charge in the civil books in the first instance.



ACCOUNT II.—POLITICAL.—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>B.—Miscellaneous—Mina Corps—cont'd.</i>	Rs.			
<i>B. 3.—Allowances, Honoraria, etc.</i>	{ Original ... 33,860 { Supplementary ... 2,050	35,910	35,828	82 ...
<i>B. 4.—Supplies and Services</i>	...	7,750	8,846	... 1,096
<i>B. 5.—Contin-gencies.</i>	{ Original ... 13,140 { Supplementary ... -20	13,120	11,934	1,186 ...
<i>B. 6.—Deduct—Charges recovered from other Governments, Departments, etc.</i>	...	-5,000	-5,000	... ...
<i>For rounding.</i>	{ Original ... -260 { Supplementary ... +260	...	...	... ...
<hr/>				
<i>Totals</i>	{ Gross ... { Deductions ... { Net ...	... 6,72,340 ... -18,580 ... 6,53,760	6,41,724 -17,135 6,24,589	30,616 ... 1,445 29,171 ...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

*B. 4.*—Due to expenditure on ordnance stores. The excess remained uncovered due to debits not having been raised in time to provide additional funds.

*B. 5.*—Due to economy.

## ACCOUNT III.—OTHER EXPENDITURE HEADS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Land Revenue</i>	...	5,000	5,477	... 477
<i>B.—Excise :</i>				
<i>B 1.—District Executive Establishment</i>	...	2,070	1,555	515 ...
<i>B 2.—Deduct—Amount recovered from Abu Municipality</i>	...	-750	-752	2 ...
<i>For rounding</i>	...	-320	...	320
<i>C.—Stamps</i>	...	1,000	...	1,000 ...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

*C.*—The amount was reappropriated being not required.

ACCOUNT III.—OTHER EXPENDITURE HEADS—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Administration of Justice. ...	21,000	19,952	1,048	...
E.—Ecclesiastical—				
{ Original ... Rs. 6,000	4,400	2,575	1,825	...
{ Supplementary ... —1,600				
F.—Education:				
F. 1.—University:				
F. 1 (1).—Pay of Furlough Reserve officers.				
{ Non-voted. { Original 12,300	...	300	...	300
{           { Supplementary—12,300				
{ Voted ...	2,000	2,049	...	49
F. 1 (2).—Grants to Non-Government Arts Colleges ...	53,420	53,418	2	...
F. 2.—Grants-in-aid to Non-Government Secondary and Primary schools ...	27,430	26,460	970	...
F. 3.—Scholarships ...	640	636	4	...
For rounding {				
{ Non-voted { Original —300	...	...	...	...
{           { Supplementary + 300				
{ Voted ...	510	...	510	...
G.—Medical ...	5,000	6,903½	...	1,903
H.—Public Health ...	2,000	10,000	...	8,000

EXPLANATIONS of the Causes of Variation between Expenditure and Grant —*contd.*

D.—Due to low expenditure.

E.—Due to pay and travelling allowance of an additional clergy Society Chaplain for Bandikui having been debited to Metropolitan's Budget grant.

F. 1 (1).—*Non-voted*.—Due to adjustment of passage pay. The excess remained uncovered.

G.—Due to revision of pay of Sub-Assistant Surgeons.

H.—The expenditure represents payments of grant-in-aid of Rs. 10,000 to the Abu Municipality not originally provided for. (*See Notes*.) The original provision of Rs. 2,000 for plague establishment was not required as no necessity for expenditure arose.



ACCOUNT III.—OTHER EXPENDITURE HEADS—*concl'd.*

Service.		Rs.	Grant. Rs.	Expenditure. Rs.	Expenditure compared with Grant.	
					Less than Granted. Rs.	More than Granted. Rs.
J.—Miscellaneous	Non-voted ...	...	47,000	47,000	...	...
	Voted ...	...	3,000	6,238	...	3,238
Totals	Non-voted ...	...	51,400	49,875	1,525	...
	Voted . { Gross ...	...	1,22,750	1,32,688	...	9,938
		{ Deductions ...	—750	—752	2	...
		{ Net ...	1,22,000	1,31,936	...	9,936

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

J.—Voted.—Due mainly to expenditure in connection with the visit of His Excellency the Viceroy to Rajputana.

## ACCOUNT IV.—OTHER CHARGES RELATING TO SUBJECT DEMANDS.

Service.		Rs.	Grant. Rs.	Expenditure. Rs.	Expenditure compared with grant.	
					Less than Granted Rs.	More than Granted. Rs.
C.—Refunds of Revenue	Non-voted. { Original 1,000	...	3,14,143	3,13,881	262	...
	Supplementary 3,13,143(a)	...				
	Voted: ...	...	...	604	...	604

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Voted.—Due to payment of refund under "XXXIII—Receipts in aid of Superannuation". (See Notes.)

## NOTES.

1. Account III—Other Expenditure Heads—Sub-head 'H—Public Health'—An allotment of Rs. 10,000 was sanctioned by the Finance Department out of the Reserve at their disposal (see list appended to Grant 70—Miscellaneous—Sub-head L.).

2. A further allotment of Rs. 4,450 was sanctioned by the Finance Department out of the Reserve at their disposal (see list appended to Grant 70—Miscellaneous—Sub-head L.) to meet excesses under the grant as a whole.

(a) Includes additional grants of Rs. 2,60,260 and Rs. 4,843 sanctioned on 22nd March 1926 and 24th March 1926 respectively.

## GRANT No. 79.—CENTRAL INDIA.

SUMMARY by ACCOUNTS of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, for Expenditure in respect of the CENTRAL INDIA AGENCY.

Accounts.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
Account I.—Direct Demands on the Revenue.	<i>Non-voted</i> ...	92,000	87,009	4,991	...
	<i>Voted</i> ...	58,000	55,295	2,705	...
	<i>Non-voted</i> ...	18,000	14,910	3,090	...
Account II.—Police	<i>Voted</i> { <i>Gross</i> ...	2,25,110	2,16,440	8,670	...
	{ <i>Deductions</i> ...	—2,110	...	...	2,110
	{ <i>Net</i> ...	2,23,000	2,16,440	6,560	...
Account III.—Political	<i>Non-voted</i> ...	6,20,870	5,30,911	89,959	...
	<i>Deductions</i> ...	—2,960	—3,576	616	...
	<i>Net</i> ...	6,17,910	5,27,335	90,575	...
Account IV.—Other Expenditure Heads.	<i>Non-voted</i> ...	56,000	28,618	7,382	...
	<i>Voted</i> ...	3,01,000	2,81,521	19,479	...
Account V.—Other Charges relating to Subject Demands.	<i>Non-voted</i> ...	3,000	11,465	...	8,465
	<i>Voted</i> ...	1,000	2,226	...	1,226
Totals	<i>Non-voted</i> { <i>Gross</i> ...	7,69,870	6,72,913	Saving of Gross expenditure ( <i>Non-voted</i> ) compared with Gross Grant Rs. 96,957.	
	{ <i>Deductions</i> ...	—2,960	—3,576		
	{ <i>Net</i> ...	7,66,910	6,69,337		
				Saving of Net Expenditure ( <i>Non-voted</i> ) compared with Net Grant Rs. 97,573.	
	<i>Voted</i> { <i>Gross</i> ...	5,85,110	5,55,482		
	{ <i>Deductions</i> ...	—2,110	...	Saving of Gross Expenditure ( <i>Voted</i> ) compared with Gross Grant Rs. 29,628.	
	{ <i>Net</i> ...	5,83,000	5,55,482		
				Saving of Net Expenditure ( <i>Voted</i> ) compared with Net Grant Rs. 27,518.	

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNT.

1. The large saving of Rs. 79,271 against the appropriation of Rs. 3,39,300 under "A. 1.—*Non-voted*" in Account "III.—Political" is mainly due to non-utilisation of the provision of Rs. 58,300 for leave salaries.

2. Saving of Rs. 17,576 against the appropriation of Rs. 56,090 under sub-head J. 1, Account IV, represents unallotted balance of the fixed contract grant at the disposal of the local Administration.



## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
A.—Land Revenue	<i>Non-voted</i> ...	25,420	25,424	...	4
	<i>For rounding</i> ...	580	...	580	...
	<i>Voted</i> ...	2,180	2,182	...	2
	<i>For rounding</i> ...	1,180	...	...	1,180
B.—Excise :					
B. 1.—District Executive Establishment :					
B. 1(1).—Pay of officers	<i>Non-voted</i> ...	33,160	32,254	906	...
	<i>Voted</i> ...	360	240	120	...
B. 1(2).—Pay of Establishments	...	23,960	20,584	3,376	...
B. 1(3).—Allowances, Honoraria, etc.	...	4,150	3,846	304	...
B. 1(4).—Supplies and Services	...	12,650	9,107	3,543	...
B. 1(5).—Contingencies	...	3,260	2,961	299	...
B. 1(6).—Grants-in-aid, Contributions, etc.	...	540	540	...	...
B. 2.—Compensations	<i>Non-voted</i> ...	33,000	29,331	3,669	...
	<i>Voted</i> ...	210	210	...	...
B. 3.—Other charges	...	2,350	1,552	798	...
For rounding	<i>Non-voted</i> ...	160	...	...	160
	<i>Voted</i> ...	520	...	520	...
B. 4.— <i>Deduct</i> —Probable savings	...	4,000	...	...	4,000
D.—Forest ...	...	12,660	12,377	283	...
For rounding	...	660	...	...	660
E.—Registration	...	1,250	1,696	...	446
For rounding	...	250	...	...	250
Totals	<i>Non-voted</i> ...	92,000	87,009	4,991	...
	<i>Voted</i> ...	58,000	55,295	2,705	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

- B. 1 (1).—*Voted*.—Due to non-utilisation of the provision of Rs. 120 for leave salary.  
 B. 1 (2).—Due to one post having remained vacant for 8 months and also saving in the provision for leave salary.  
 B. 1 (4).—Due to less purchases under Opium.  
 B. 2.—*Non-voted*.—Due to less payment to Indore Darbar on account of Excise Compensation.  
 B. 3.—Due to less expenditure under the head rewards for detection of offences, than anticipated.  
 B. 4.—The probable saving was fully realised.  
 E.—Due to excess expenditure on account of registration allowance for District Registrars of Indore and Mhow.

## ACCOUNT II.—POLICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—District Executive Force—District Police :</b>				
A. 1.—District Superintendents and Assistants	17,620	14,910	2,710	...
... { Non-voted				
... { Voted	8,600	10,356	...	1,756
A. 2.—Police Force	1,55,750	1,44,301	11,449	...
A. 3.—Office Establishment	13,640	13,545	95	...
A. 4.—Allowances, Honoraria, etc.	19,300	19,552	...	252
A. 5.—Supplies and Services, and Contingencies	25,890	28,686	...	2,796
<b>B.—District Executive Force—Other Police,—Pay, Allowances and Expenses</b>	2,110	...	2,110	...
<b>C.—Deduct—Cost of additional Police imposed under Act V of 1861, to be met out of the General Police Fund</b>	—2,110	...	...	2,110
For rounding { Non-voted	350	...	350	...
... { Voted	—180	...	...	180
<hr/>				
Totals { Non-voted	18,000	14,910	3,090	...
... { Gross	2,25,110	2,16,440	8,670	...
... { Voted { Deductions	—2,110	...	...	2,110
... { Net	2,23,000	2,16,440	6,560	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

- A. 1.—*Non-voted*.—Due to saving in the provision (Rs. 6,000) for leave salary.
- A. 1.—*Voted*.—Due to the appointment of one District Superintendent of Police at Indore from 1st July 1925 for whom no provision was made in the original estimates.
- A. 2.—Mainly due to (1) abolition of one post of Inspector, 3rd Grade, at Rs. 220 per mensem, (2) the strength not having remained full due to frequent casualties among the constable ranks and (3) reduction of the guard for the Malwa Agency.
- A. 5.—Due to increased charges for carriage of constabulary. The grant was exceeded by adjustment of debits raised on account of cost of Railway warrants towards the closing months of the year when it was too late to provide funds by reappropriation.
- B. and C.—The expenditure incurred on account of additional police entertained under the Indian Police Act V of 1861 for private bodies, etc., is charged to the General Police Fund. At the end of the year these charges used to be transferred to head "Other Police" under "25—Police" by deduction from expenditure under the fund and an equivalent amount used to be debited to the Fund by *per contra* credit to the head "Deduct—cost of additional Police, etc." under "25—Police". With effect from 1925-26 these charges are adjusted direct against the Fund.



## ACCOUNT III.—POLITICAL—(ALL NON-VOTED).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Political Agents:</b>				
	Rs.			
A. 1.—Pay of officers.	{ Original 3,91,470 { Supple- mentary —52,170	3,39,300	2,60,029	79,271 ...
A. 2.—Pay of Establish- ments	{ Original 1,51,690 { Supple- mentary—9,780	1,41,910	1,39,460	2,450 ...
A. 3.—Allowances, Hono- raria, etc.	{ Original 47,770 { Supple- mentary 900	48,670	41,780	6,890 ...
A. 4.—Supplies and Services	...	22,440	22,931	... 491
A. 5.—Contingencies	{ Original 66,730 { Supple- mentary —40	66,690	65,991	699 ...
A. 6.—Grants-in-Aid	... ..	720	720	... ..
A. 7.—Deduct—Charges recovered from Other Governments, Departments, etc.	... ..	—2,960	—3,576	616 ...
B.—Entertainment charges	... ..	500	...	500 ...
For rounding	...	640	...	640 ...
<hr/>				
Totals	{ Gross ... { Deductions ... { Net ...	6,20,870	5,30,911	89,959 ...
		—2,960	—3,576	616 ...
		6,17,910	5,27,335	90,575 ...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due to posting of Junior Officers and also to the non-utilisation of the provision of Rs. 58,300 for leave salaries which was made by the local Administration in the original estimates on the understanding that the leave salaries drawn in England were debitable to India estimates.

A. 3.—Due to less expenditure under travelling allowances of officers and establishments than anticipated.

B.—No charges were incurred.

## ACCOUNT IV.—OTHER EXPENDITURE HEADS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—General Administration—District Establishment:</b>				
A. 1.—Charges of Manpur Pergannah ...	10,000	9,063	937	...
A. 2.—Establishment charges paid to other Governments, etc....	1,500	2,637	...	1,137
For rounding ...	- 500	...	...	500
<b>B.—Administration of Justice:</b>				
B. 1.—Civil and Sessions Courts:				
B. 1 (1).—Pay of Officers ...	18,900	20,080	...	1,180
B. 1 (2).—Pay of Establishments ...	14,910	15,094	...	184
B. 1 (3).—Other Charges ...	7,970	7,765	205	...
B. 2.—Other Expenditure ...	7,850	7,665	185	...
For rounding ...	370	...	370	...
<b>C.—Jails and Convict Settlements ...</b>	5,000	2,534	2,466	...
<b>D.—Ecclesiastical:</b>				
D. 1.—Ecclesiastical Establishments:				
D. 1 (1).—Church of England.	32,590	25,961	6,629	...
D. 1 (2).—Other Churches ...	300	365	...	65
D. 2.—Cemetery Establishment ...	1,730	1,591	139	...
For rounding ...	380	...	380	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 2.—Due to increased expenditure not anticipated in the original Budget. Excess to the extent of Rs. 887 remained uncovered.

B. 1 (1).—Due to compensatory allowance sanctioned for the Judicial Officer, Mhow.

C.—Due to less expenditure under Supplies and Services, Contingencies and Jail Manufacture than anticipated when the original budget was framed.

D. 1. (1).—Due to the appointment of a lower paid officer as second Chaplain at Mhow and also saving under Travelling Allowance due to the post of Chaplain at Indore having remained vacant throughout the year.



ACCOUNT IV.—OTHER EXPENDITURE HEADS—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>E.—Education :</b>				
E. 1.—University—Grants to Non-Government Arts Colleges ...	50,000	50,000	...	...
E. 2.—Grants-in-aid to Non-Government Secondary Schools ...	20,720	24,223	...	3,503
E. 3.—Grants-in-Aid to Non-Government Primary Schools ...	22,840	21,310	1,530	...
E. 4.—Inspection—Scholarships and Miscellaneous Expenditure ...	6,460	5,723	737	...
For rounding ...	—20	...	...	20
<b>F.—Medical :</b>				
F. 1.—Medical Establishment { <i>Non-voted</i> ...	720	701	19	...
{ <i>Voted</i> ...	4,050	4,012	38	...
F. 2.—Hospitals and Dispensaries :				
F. 2. (1)—Grants-in-Aid to Medical Institutions ...	22,540	22,548	...	8
F. 2. (2)—Other Expenditure ...	28,850	25,882	2,968	...
For rounding { <i>Non-voted</i> ...	280	...	280	...
{ <i>Voted</i> ...	—440	...	...	440
G.—Public Health ...	2,000	668	1,332	...
H.—Agriculture ...	...	1,297	...	1,297
I.—Miscellaneous Departments ...	...	100	...	100
<b>J.—Miscellaneous :</b>				
J. 1.—Grants-in-Aid ...	56,090	38,514	17,576	...
J. 2.—Other Expenditure ...	22,300	22,406	...	106
For rounding ...	—390	...	...	390
Totals { <i>Non-voted</i> ...	36,000	28,618	7,382	...
{ <i>Voted</i> ...	3,01,000	2,81,521	19,479	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

E. 2 and E. 3.—Due to grants having been sanctioned by the local Administration towards the end of the year. Taking these sub-heads together the net excess amounted to Rs. 1,973 only which remained uncovered.

E. 4.—Due to less expenditure under Travelling Allowance, contingencies and Miscellaneous expenditure.

F. 2 (2).—Due to saving under the provision of cost of medicines.

G. Due to full provision not being required during the year.

H.—Represents share of leave salary debitable to Central Government debited by the Accountant General, Bombay, and adjusted in accounts from March 1926 supplementary when it was too late to arrange for funds.

I.—Due to no provision having been made in the original estimate for duty allowance to Electrical Inspector.

J. 1.—The saving represents unallotted balance of the fixed Contract Grant that remained at the disposal of the local Administration.

## ACCOUNT V.—OTHER CHARGES RELATING TO SUBJECT DEMANDS.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Ls.
F.—Refunds of Revenue ...	{ <i>Non-voted</i> ...	3,000	11,465	...	8,465
	{ <i>Voted</i> ...	1,000	2,226	...	1,226

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

F.—*Non-voted*.—Due mainly to increased refund of Income-tax on Dividend Warrants. The excess remained uncovered.

F.—*Voted*.—Due to fluctuating nature of the charges no accurate estimate could be made by the local Administration. The excess remained uncovered.

## NOTES.

Account I.—Direct Demands on the Revenue.

B. 1 (1).—*Voted*.—Rs. 120 were surrendered to Government.

B. 1 (2).—Rs. 100 " " "

Account IV.—Other Expenditure Heads.

C.—Rs. 220 were surrendered to Government.

F. 2 (2).—Rs. 60 were surrendered to Government.

J.1.—Rs. 430 " " "



## GRANT No. 80—HYDERABAD.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray Salaries and other Expenses of the HYDERABAD RESIDENCY.

Accounts.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
Account I.—Political	Gross ...	2,89,260	2,70,677	18,583	...
	Deductions ...	—41,780	—41,968	188	...
	Net ...	2,47,480	2,28,709	18,771	...
Account II.—Other Expenditure Heads.	Non-voted ...	53,219	54,282	...	1,072
	Gross ...	2,91,060	2,78,091	12,969	...
	Deductions ...	—2,18,060	—2,16,567	...	1,493
	Net ...	73,000	61,524	11,476	...
	Voted ...	...	4,167	...	4,167
Account III.—Other charges relating to subject demands.	Non-voted ...	3,000	5,445	...	2,445
	Voted ...	...	...	...	...
	...	...	...	...	...
Totals	Gross ...	3,45,470	3,30,404	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 15,066.	
	Deductions ...	—41,780	—41,968		
	Net ...	3,03,690	2,88,436		
	Gross ...	2,91,060	2,82,258	Saving of Net Expenditure (Non-voted) compared with Net Grant Rs. 15,254.	
	Deductions ...	—2,18,060	—2,16,567		
	Net ...	73,000	65,691		
	Gross ...	2,91,060	2,82,258	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 8,802.	
	Deductions ...	—2,18,060	—2,16,567		
	Net ...	73,000	65,691	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 7,309.	
	Gross ...	2,91,060	2,82,258		
	Deductions ...	—2,18,060	—2,16,567		
	Net ...	73,000	65,691		

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNT.

The only important variation in actual expenditure as compared with grant occurred under 'Account II—Sub-head H'. Against the grant of Rs. 7,000, actual expenditure amounted to Rs. 12,529 resulting in an excess of Rs. 5,529 which was due to the following circumstances.

In October 1925, the Medical Officer in charge of the King Edward Memorial Hospital submitted an indent for medicine required for use in the Hospital for 18 months from 1st January 1926. As the indent related to a period which covered the entire portion of the financial year 1926-27, he was under the impression that the cost of the supply would be debited to the grant for 1926-27. But the indent was complied with in January 1926, and the cost thereof was adjusted in the accounts for 1925-26. The excess thus remained uncovered.

ACCOUNT I.—POLITICAL (*all non-voted*).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Political Agents :</i>	Rs.			
<i>A. 1.—Pay of</i> <i>of</i> <i>Original</i> ... 1,53,870				
<i>Officers.</i> <i>Supplement-</i> ... -25,300	1,28,670	1,22,928	5,742	...
<i>A. 2.—Pay of</i> <i>of</i> <i>Original</i> ... 99,270				
<i>Establish-</i> <i>Supplement-</i> ... -7,620	91,650	87,200	4,450	...
<i>ments.</i> <i>ary</i> ...				
<i>A. 3.—Allowances,</i> <i>Original</i> ... 26,870				
<i>Honoraria,</i> <i>Supplement-</i> ... 300	27,170	24,048	3,122	...
<i>etc.</i> <i>ary</i> ...				
<i>A. 4.—Supplies and Services</i> ...	12,900	12,186	714	...
<i>A. 5.—Secret Expenses</i> ...	500	104	396	...
<i>A. 6.—Contingencies</i> ...	28,290	24,211	4,079	...
<i>A. 7.—Deduct—Charges recovered from other Governments, Departments, etc.</i>	-41,780	-41,968	188	...
<i>B.—Entertainment Charges</i> ...	150	...	150	...
<i>For rounding</i> ...	-70	...	...	70
<hr/>				
<i>Totals</i> ... <i>Gross</i> ...	2,89,260	2,70,677	18,583	
<i>Deductions</i> ...	-41,780	-41,968	188	...
<i>Net</i> ...	2,47,480	2,28,709	18,771	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 2.—Due mainly to non-utilisation of the full provision of Rs. 7,150 made for leave salary.

A. 3.—Due to less expenditure on account of travelling expenses of officers than provided for.

A. 5.—The charge being of fluctuating nature, it was not possible to foresee the requirements more accurately.

A. 6.—Due mainly to less charges (Rs. 3,493) having been incurred on maintenance and renewal of Residency house furniture.

B.—No charges were incurred.



## ACCOUNT II.—OTHER EXPENDITURE HEADS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Land Revenue ...	290	180	110	...
For rounding ...	—290	...	...	290
C.—Registration ...	100	96	4	...
For rounding ...	—100	...	...	100
D.—Administration of Justice ...	3,000	4,112	...	1,112
E.—Police:				
E. 1.—District Executive Force—				
District Police—Hyderabad:				
Amalgamated Police:				
	Rs.			
E. 1(1).—Pay and Allowances of Officers and Establishments.	<div> <div>Non-voted.</div> <div> <div>Original 13,040</div> <div>Supplementary —3,000</div> </div> </div>	10,040	12,718	...
Voted ...	2,13,560	1,97,909	15,651	...
E. 1(2).—Supplies and Services and Contingencies ...	24,390	21,972	2,418	...
E. 1(3).—Deduct—Amounts Recovered from Residency Bazar Fund, Secunderabad Local Abkari Fund and His Exalted Highness the Nizam's Government ...	—2,16,560	—2,16,567	7	...
E. 2.—District Executive Force—Other Police—Pay, Allowances and Expenses ...	10,720	10,723	...	3
E. 3.—Deduct—Cost of Additional Police Imposed under Act V of 1861 to be met out of the General Police Fund ...	—1,500	...	...	1,500
For rounding { Non-voted...	—40	...	...	40
Voted...	390	...	390	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

D.—Due to adjustment of travelling allowance charges of Magistrates for railways, not originally provided for in the estimates (*see Notes*).

E. 1 (1).—*Non-voted*.—Due mainly to the fact that the surrender of Rs. 3,000, which was intended partly on account of saving of Rs. 600 in the provision of "Pay of Officers—non-voted" and partly on account of saving of Rs. 2,400 under "Pay of Officers—voted" was erroneously shown *non-voted* by the local Administration in the statement of surrender for acceptance by the Government.

E. 1 (1).—*Voted*.—Due mainly to unfilled vacancies and to certain members having proceeded on leave without pay.

E. 1 (2).—The estimate of the local Administration under certain heads chiefly under "Petty construction and repairs" proved high.

E. 3.—The expenditure incurred on account of additional Police entertained under the Indian Police Act V of 1861 for private bodies, etc., is charged to General Police Fund. At the end of the year these charges used to be transferred to head "Other Police" under the Major head "26—Police" by deduction from expenditure under the General Police Fund, and an equivalent amount used to be debited to the Fund by *per contra* credit to this head. With effect from 1925-26 such charges are not required to pass through the head "26—Police" but are adjusted direct against the Fund.

ACCOUNT II.—OTHER EXPENDITURE HEADS—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>F.—Ecclesiastical:</i>				
<i>F. 1.—Ecclesiastical Establishments:</i>				
<i>F. 1(1).—Church of England—Pay of Chaplains, etc.</i> ...	32,850	31,305	1,545	...
<i>F. 1(2).—Church of England—</i>				
	Rs.			
<i>Other Charges</i> { <i>Original</i> 4,930				
{ <i>Supplementary</i> 1,010	5,940	6,506	...	566
<i>F. 1(3).—Church of Scotland—</i>				
{ <i>Original</i> 10,720				
{ <i>Supplementary</i> —8,800	1,920	1,637	283	...
<i>F. 2.—Cemetery Establishment</i> ...	2,620	2,116	504	...
<i>For rounding</i> ...	—120	...	...	120
<i>G.—Education:</i>				
<i>G. 1.—Grants-in-aid to Non-Government Secondary, Primary and Special Schools and for encouragement of literature</i> ...	17,750	16,319	1,431	...
<i>G. 2.—Inspection and Miscellaneous Expenditure</i> ...	1,250	1,250	...	...
<i>H.—Medical</i> ...	7,000	12,529	...	5,529
<i>I.—Public Health:</i>				
<i>I. 1.—Grants-in-aid</i> ...	10,000	10,000	...	...
<i>I. 2.—Other charges</i> ...	...	265	...	265
<i>J.—Miscellaneous</i> ...	3,000	2,736	264	...
<i>Totals</i> { <i>Non-voted</i> ...	53,210	54,282	...	1,072
{ <i>Gross</i> ...	2,91,060	2,78,091	12,969	...
{ <i>Deductions</i> ...	—2,18,060	—2,16,567	...	1,493
{ <i>Net</i> ...	73,000	61,524	11,476	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

*F. 1(2).—Excess to the extent of Rs. 434 remained uncovered.*

*G. 1.—Due to non-utilisation of the provision (Rs. 1,000) for encouragement of literature.*

*H.—In October 1925, the Medical officer in charge of the King Edward Memorial Hospital submitted an indent for medicine required for use in the Hospital for 18 months from 1st January 1926. As the indent related to a period which covered the entire portion of the financial year 1926-27, he was under the impression that the cost of the supply would be debited to the grant for 1926-27. But the indent was complied with in January 1926, and the cost thereof was adjusted in the accounts for 1925-26. The excess thus remained uncovered.*

*I 2.—Due to grant of compensatory accommodation allowance to Government servants owing to continuance of plague epidemic in the Residency (see Notes).*

*J.—See Notes.*



## ACCOUNT III.—OTHER CHARGES RELATING TO SUBJECT DEMAND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.—Refunds of Revenue { <i>Non-voted</i> ...	3,000	5,445	...	2,445
{ <i>Voted</i> ...	...	4,167	...	4,167

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

No accurate estimate was possible owing to the fluctuating nature of the charges. The excess to the extent of Rs. 2,445 under non-voted remained uncovered. Out of the total excess of Rs. 4,167 (voted), Rs. 687 only remained uncovered. (See Notes.)

## NOTES.

(1) D.—*Account II.*—The question of incidence of travelling allowance of First Class Magistrates for Railways, Secunderabad and Aurangabad, was under correspondence and pending a decision on the point, their travelling allowances were met from local funds and no provision was therefore included in the Central Budget. It was subsequently decided that the charges on account of travelling allowance of the officers should be debited to Central and allotment was accordingly obtained from the Finance Department out of the reserve at their disposal.

(2) I. 2.—*Account II.*—An allotment of Rs. 700 was sanctioned by the Finance Department out of the reserve at their disposal (*see* list appended to Grant 70—Miscellaneous—Sub-head L.).

(3).—A sum of Rs. 8,810 was sanctioned by the Finance Department out of the reserve at their disposal (*see* list appended to Grant 70—Miscellaneous—Sub-head L.) to meet anticipated excesses under the following sub-heads:—

D. and J.—Under “Account II—Other expenditure heads.”

E (voted).—Under Account III—Other charges relating to subject demands.

(4) The Foreign and Political Department sanctioned a reappropriation of Rs. 16,640 from this demand to meet excesses under Demand No. 20—Stamps (Rs. 200) and Demand No. 69—Stationery and Printing (Rs. 16,440). This involved transfer of funds from one demand to another and was not, therefore, accepted in audit.

## GRANT No. 81.—EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE SECRETARY OF STATE.

See also Home Auditor's Report.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted for Expenditure under the control of the SECRETARY OF STATE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—India Office Establishment :</b>				
A. 1.—Salaries ...	19,82,000	19,08,370	73,630	...
A. 2.—Deduct—Recoverable from Home Government ...	—12,48,000	—12,27,420	...	20,580
A. 2 (1).—Miscellaneous Receipts ...	...	—22,130	22,130	...
<b>B.—India Office Expenses :</b>				
B. 1.—Postage and Telegrams to India...	66,000	54,590	11,410	...
B. 2.—National Health Insurance { Original ... 3,000 Supplementary ... 1,000	4,000	1,290	2,710	...
B. 3.—Office Contingencies. ...	2,20,000	1,86,600	33,400	...
B. 4.—Miscellaneous Expenditure. { Non-voted. { Original 50,000 Supplementary 8,000	58,000	1,08,110	...	50,110
B. 5.—Deduct—Recoverable from Home Government ...	23,000	3,940	19,060	...
Deduct—Miscellaneous Receipts ...	—1,45,000	—1,44,610	...	390
	...	—380	380	...
<b>C.—India Office Audit Establishment :</b>				
C 1.—Salaries { Original 1,45,000 Supplementary 1,000	1,46,000	1,47,030	...	1,030
C 3.—Deduct—Recoverable from Home Government ...	—68,000	—67,190	...	810
C 4.—Deduct—Chargeable to High Commissioner ...	—51,000	—53,230	2,230	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—The saving is partly due to a fall in the cost of living bonus, and partly to a change of system under which the salaries of officers of the Indo-European Telegraph Department are chargeable against Grant No. 24.

A. 2.—The decrease in the contribution by His Majesty's Treasury is due to a fall in the cost of living bonus. Excess remained uncovered.

A. 2 (1).—Mainly due to a receipt from the Commissioner of Inland Revenue in respect of assessment of Income Tax, which, in the Estimates, was included on the receipt side.

B. 1.—Mainly due to a decrease in the number of Telegrams.

B. 3.—A saving of about Rs. 16,500 occurs in respect of maintenance charges and small savings under several other sub-heads.

B. 4.—Non-voted.—Of the excess in Non-voted expenditure, Rs. 29,790 is due to the issue of leave allowances of the Viceroy and the Finance Member of Council, Rs. 4,890 to leave allowances of officers of the Secretariat and Rs. 15,430 to Overseas Pay of Officers of the Military Finance Branch. Excess remained uncovered.

B. 4.—Voted.—Mainly due to a change of system whereby the expenses of officers on the India Office Establishment placed on special duty are chargeable under the major heads affected.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Expenditure in connection with the League of Nations:				
D. 1.—Grants-in-aid towards expenses of the Secretariat ...	5,60,000	5,32,880	27,120	...
	Rs.			
D. 2.—Other Ex- penditure { Original ... 63,000 { Supplemen- { tary ... 13,000	76,000	71,360	4,640	...
E.—Miscellaneous Civil Charges :				
(1)—Customs { Original ... 2,000 { Supplemen- { tary ... 1,000	3,000	2,180	820	...
(2)—Taxes on { Original ... Income. { Supplementary... 1,000	1,000	90	910	...
(3)—Forest { Original ... 3,000 { Supplementary ... 1,000	4,000	170	3,830	...
(4)—Administra- tion of Justice. { Original ... { Supplemen- { tary ... 20,000	20,000	20,000	...	...
(5)—Jails and Convict Settlements. { Non-voted. { Original ... { Supplemen- { tary ... 4,000 { Voted { Original 1,000 { Supplemen- { tary 2,750	4,000	4,000	...	...
(6)—Police { Original 2,000 { Supplementary 2,000	4,000	3,350	650	...
(7)—Ports and Pilotage ...	1,000	880	120	...
(8)—Scientific Departments. { Non-voted ... { Voted { Original 42,000 { Supple- { mentary 2,000	5,000	5,000	...	...
(9)—Education ...	3,000	...	3,000	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

D. 1.—Saving due to an improvement in the sterling-dollar exchange.

D. 2.—The expenses of the delegation proved to be smaller than was expected.

E.(3).—The grant to the University of Cambridge for the training of probationers, for which provision was made, has been discontinued.

(8).—A saving of Rs. 5,780 occurs under "Fauna Indica" owing to delay in publication.

(9).—The annual payment of Rs. 2,000 to the Board of Education for services in connection with appointments is no longer required by that Department.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
E.—Miscellaneous Civil Charges— <i>contd.</i>					
	Rs.				
(10)—Medical	<div> <div>Non-voted.</div> <div> <div>Original 10,000</div> <div>Supplementary 7,000</div> </div> </div> <div> <div>Voted</div> <div> <div>Original 1,000</div> <div>Supplementary 4,000</div> </div> </div>	17,000	16,970	30	...
(11)—Public Health.	<div> <div>Non-voted.</div> <div> <div>Original ...</div> <div>Supplementary 1,000</div> </div> </div> <div> <div>Voted</div> <div> <div>Original 8,000</div> <div>Supplementary 3,500</div> </div> </div>	1,000	520	480	...
(12)—Agriculture	... ..	18,000	15,720	2,270	...
(13)—Industries	... ..	1,000	...	1,000	...
(14)—Aviation	... ..	3,000	3,820	...	820
(15) Miscellaneous Department	<div> <div>Non-voted.</div> <div> <div>Original 3,000</div> <div>Supplementary 1,000</div> </div> </div> <div> <div>Voted</div> <div>... ..</div> </div>	4,000	2,780	1,220	...
(16)—Mint	... ..	1,000	50	950	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

(11).—Voted.—The grant of Rs. 4,000 to the International Bureau of Public Health was not paid within the year.

(13).—Of the saving Rs. 900 has been utilised in reappropriation.

(15).—Voted.—Includes the following items of charges:—

	Grant.	Expenditure
	Rs.	Rs.
(i) Grant-in-aid	4,800	7,150
(ii) Miscellaneous	54,200	30,350

There is an excess of Rs. 3,150 under (i) owing to the Royal Asiatic Society having been estimated for under (ii). The excess has been met by reappropriation of Rs. 3,200 from (ii) sanctioned by the Secretary of State. On the other hand, however, a payment of Rs. 800 in respect of the *Encyclopaedia of Islam* did not fall within the year.

Savings under item (ii) occur of about Rs. 29,000 owing to lower expenditure on the library and records than was anticipated, and of Rs. 4,000 owing to provision under this head for expenditure in connection with the publication of a volume of the Indian Text series, the charge being correctly debitable under "Remittance". On the other hand, there is an excess of Rs. 9,180 representing the expenses of an officer on deputation to British Guiana in connection with a colonisation scheme for which no provision was made.





Service.		Grant.	Expenditure.	Expenditure compared with Grant.			
		Rs.	Rs.	Less than Granted.	More than Granted.		
		Rs.	Rs.	Rs.	Rs.		
E.—Miscellaneous Civil Charges— <i>concl'd.</i>							
(26) —Other Charges.	Non-voted	...	30,000	28,125	1,875	...	
	Voted	Original	2,01,500	2,28,750	65,600	1,63,150	...
		Supplementary	27,250				
	Non-voted	Original	3,11,000	3,17,000	2,98,467	18,533	...
		Supplementary	6,000				
Exchange	Voted	Original 4,13,000 Supplementary 73,000	4,86,000	3,87,687	98,313	...	
	Totals	Non-voted	Gross	26,56,000	25,85,272	Savings of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 70,728.	
Deductions			—13,67,000	—13,69,970			
Net			12,89,000	12,15,302			
Voted		Gross	21,18,000	17,13,922	Savings of Net Expenditure (Non-voted) compared with Net Grant Rs. 73,698.		
		Deductions	—1,45,000	—1,44,990			
	Net	19,73,000	15,68,932				
				Savings of Gross Expenditure (Voted) compared with Gross Grant Rs. 4,04,078.			
				Savings of Net Expenditure (Voted) compared with Net Grant Rs. 4,04,068.			

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

(26).—Voted.—Includes the following items of charges:—

	Grant.	Expenditure
	Rs.	Rs.
(i) Commissions on pensions and leave allowances paid abroad .	80,000	30,650
(ii) Loss on transports .	27,250	...
(iii) Pay and expenses of officers specially employed .	6,000	1,900
(iv) Miscellaneous .	1,15,500	33,050
	2,28,750	65,600

Item i.—Mainly due to a reduction in the charges made for payments in the Dominions, particularly in South Africa. Of the saving, Rs. 1,000 have been utilised in re-appropriation.

Item ii.—No charges were incurred within the year. Of the saving, Rs. 19,000 has been utilised in re-appropriation.

Item iv.—Savings occur of Rs. 5,270 under "Insignia of Indian Orders", of Rs. 4,900 in Reuter's special telegrams, and of Rs. 81,050 in miscellaneous expenditure, due to excessive provision. On the other hand, there is an excess of Rs. 10,270 in "Books supplied to India", mainly due to charges for additional copies of the Indian Word Code.

Exchange.—Due to less expenditure in England.

## NOTES.

Non-voted.—Includes additional grant of Rs. 46,000 sanctioned in March 1926.

Voted.—A supplementary grant of Rs. 3,21,000 was sanctioned by the Legislative Assembly in February 1926.



GRANT No. 82.—EXPENDITURE IN ENGLAND UNDER THE  
CONTROL OF THE HIGH COMMISSIONER.

See also Home Auditor's Report.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, for EXPENDITURE UNDER THE CONTROL OF THE HIGH COMMISSIONER

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—High Commissioner's Establishment :</b>				
A. 1.—Salaries—General { Non-voted ...	95,000	95,200	...	200
{ Voted ...	1,06,000	1,09,090	...	3,090
A. 2.—Salaries—Accounts { Non-voted ...	1,35,000	1,28,294	6,706	...
Department. { Voted ...	1,47,500	1,48,260	...	760
<b>B.—High Commissioner's Office Expenses :</b>				
B. 1.—Postage and Telegrams to India ...	30,000	22,370	7,630	...
B. 2.—National Health Insurance ...	7,000	8,370	...	1,370
B. 3.—Office Contingencies ...	73,000	73,240	...	240
<b>C.—Education Department :</b>				
C. 1.—Salaries ...	42,500	43,400	...	900
C. 2.—Other Expenses ...	42,000	31,435	10,564	...
<b>D.—Colonial Departmental charges for issue of Leave, Pay, etc. ...</b>	15,000	11,140	3,860	...

### EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Due to temporary additions to the staff, mainly typists, in connection with publications and Indian Income-tax, and messengers, and to the salary (Rs. 700) of the Chauffeur to the High Commissioner, estimate for which was included under B 3.

A. 2.—Voted.—The carry forward in the salary payments due 31st March 1926 was slightly over-estimated.

B. 1.—Estimate was based on the average of past years, on which some saving has been found possible.

B. 2.—Excess mainly due to the following additional payments not forecasted :—

- (i) Cost of insurance stamps for three months due to the alteration from half-yearly purchases of stamps to weekly purchases, and
- (ii) Standing deposit of Rs. 760 in respect of the Widows', Orphans' and Old age pensions.

B. 3.—Provision has been increased by Rs. 9,000 by reappropriation from savings within the grant. Net saving is, therefore, Rs. 2,760, which is due to minor variations between the expenditure and estimate for the various sub-heads. See also explanation under A. 1 above.

C. 1.—Increase due to the employment of a temporary clerk in connection with the "Indian Students' Accommodation Committee". Covered by reappropriation of Rs. 1,000 sanctioned by the High Commissioner from C. 2.

C. 2.—Saving mainly in expenditure connected with Cromwell Road Hostel. The sum of Rs. 1,500 provided in the Budget for the publication of the "Students' Handbook" was also not utilised. Rs. 1,000 reappropriated to Sub-head C. 1.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>E.—Stores Department :</b>				
E. 1.—Salaries ... { <i>Non-voted</i>	6,05,000	5,93,260	11,740	...
... { <i>Voted</i> ...	2,99,000	2,90,260	8,740	...
E. 2.—Wages of Artificers, Labourers, etc.	2,10,000	1,95,870	14,130	...
E. 3.—Professional Inspection of Stores ...	5,30,000	4,66,640	63,360	...
E. 4.—Office Contingencies, etc. ...	3,65,000	3,22,380	42,620	...
<b>F.—India Office Audit Establishment (portion relative to High Commissioner's Work)</b> ...	51,000	53,230	...	2,230
<b>G.—Deduct—Recoveries :</b>				
G. 1.—Surcharges on Stores supplied to Commercial Departments of the Central Government ...	—6,98,000	—5,46,310	...	1,51,690
G. 2.—Surcharges on Stores supplied to Provincial Governments ...	—1,00,000	—1,49,260	49,260	...
G. 3.—Provincial Government's share of the cost of the High Commissioner's Establishment for issue of leave salaries, pensions, etc. ...	—1,13,000	—1,37,080	24,080	...
G. 4.—Provincial Government's share of the cost of the High Commissioner's Education Department... ..	—97,000	—1,07,500	10,500	...
G. 5.—Allowances by the Inland Revenue (Home Government) on account of assessment of Income-Tax at the High Commissioner's Office	—9,000	—20,000	11,000	...
G. 6.—Other Recoveries ... ..	...	—1,50,470	1,50,470	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

E. 1.—Voted.—Further Rs. 2,000 was also provided by reappropriation for some payments due on 31st March not claimed until April.

E. 3.—Increase in expenditure connected with the inspection of Stores for East Indian and Great Indian Peninsula Railways was overestimated in the Budget. This was partly off-set by an increase of about Rs. 37,000 over the original estimate for payments to the Naval Architects. Rs. 39,000 reappropriated to other heads.

E. 4.—To cover anticipated payments for miscellaneous charges connected with the supply of stores to India, a further Rs. 28,000 was provided by reappropriation, the total saving being thus Rs. 65,120, which was mainly due to unforecasted recoveries of fines from Contractors.

F.—Covered by reappropriation of Rs. 5,000 from H. 1.

G. 1.—Due mainly to following :—

(i) Excess recovery of Rs. 16,190 under 'Stamps' due to the decision made during the year to surcharge stores for the Security Printing Press on the analogy of other *quasi*-commercial undertakings.

(ii) Short recovery of Rs. 1,86,040 under "State Railways". Anticipated recoveries, on this account, from East Indian and Great Indian Peninsula Railways did not materialise in the case of certain stores, while in certain classes of stores only one quarter of 1 per cent. was recovered instead of the 2 per cent. allowed in the grant.

(iii) Surcharge on stores in respect of Vizagapatam Harbour, not forecasted in the Budget (Rs. 15,380).

G. 2.—Budget for recoveries was based on forecast for stores received from Provincial Governments, but the actual purchases were more than forecasted.

G. 3.—Mainly due to the proportion charged in respect of Sterling Overseas Pay issued during the year.

G. 4.—Mainly on account of increased cost of the Establishment.

G. 5.—The remuneration for this work was only fixed after the Budget was proposed.

G. 6.—Due partly to (1) recovery from indenting departments of the cost of labour and power employed at the India Stores Depot in connection with the packing of stores for India (Rs. 1,23,530), and partly to (2) levy of 1 per cent., to cover inspection charges incurred by the India Stores Depot, on the invoiced value of inspected stores ordered from this country by contracting firms in India (Rs. 25,560). Arranged during the year.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>H.—Miscellaneous Civil Charges :</b>				
H. 1.—Leave salary, etc., of Indian Establishments ...	{ Non-voted 27,04,000 Voted ... 5,74,000	19,72,180 3,75,090	7,31,820 1,98,910	... ...
H. 2.—Allowances and Fees to Scholars and Probationers ...	{ Non-voted... 13,000 Voted ... 1,40,000	6,850 94,800	6,150 45,200	... ...
H. 3.—Indian Trade Commissioner and Establishment in London ...	{ Non-voted 18,000 Voted ... 8,000	16,750 8,000	1,250 ...	... ...
H. 4.—Expenditure in connection with appointments to Indian Services ...	18,000	7,860	10,140	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

H. 1.—*Non-voted*.—Saving consists of Rs. 5,60,350 in the Estimates for Leave Salaries, etc., and Rs. 1,71,470 in the Estimates for Sterling Overseas Pay. In the case of Leave Salaries, etc., the major portion of the saving is under two heads, viz., General Administration (Rs. 2,60,000) and Medical (Rs. 1,05,000) where the expenditure in 1925-26 was Rs. 3,39,770 and Rs. 15,000 against Rs. 5,75,770 and Rs. 2,38,090 in 1923-24, and Rs. 2,58,210 and Rs. 61,210 for the first half of 1924-25. The estimates for Overseas Pay were furnished by the Finance Department. Rs. 12,200 reappropriated to other heads.

H. 1.—*Voted*.—Saving distributed as follows :—

	Rs.
(i) Leave Salaries, etc.	1,60,510
(ii) Overseas pay	38,400

Under (i) the saving is mainly under 3 heads :—

(a) Customs	58,500
(b) Salt	28,320
(c) General Administration	55,880

The expenditure under these heads in 1923-24, first half of 1924-25 and 1925-26 was as follows :—

(a) Rs. 60,810; Rs. 34,630; and Rs. 11,500.
(b) Rs. 25,410; Rs. 25,110; and Rs. 16,880.
(c) Rs. 1,08,170; Rs. 37,170; and Rs. 44,140.

As under *Non-voted*, the estimate for Overseas Pay was furnished by the Finance Department. Rs. 16,900 from the saving has been reappropriated to other heads.

H. 2. *Non-voted*.—Termination of the post of the Director of Forest Studies was not forecasted in the Budget.

H. 2.—*Voted*.—Excluding one appointment without the usual training, only three probationers were selected in October 1925 as against nine forecasted in November 1924. The abolition of the post of Director of Forest Studies also contributed towards the saving in travelling expenses, etc.

H. 4.—Anticipatory provision based on actuals in past years was not utilised under most of the heads. Under "Scientific Department", a debit of Rs. 750 was transferred by the Secretary of State late in March in respect of a belated claim from the Board of Trade for passage to India of a draftsman and family in April 1920. In the case of Miscellaneous Departments, expenditure has slightly exceeded the estimate owing to payment for a passage earlier than anticipated. Payments on account of two recruitments chargeable to the head "Industries" have been carried forward.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
H.—Miscellaneous Civil Charges— <i>contd.</i>				
H. 5.—Special Commissions of Enquiry and Committees	Non-voted ...	6,620	...	6,620
	Voted ...	4,830	...	4,830
H. 6.—British Empire Exhibition	...	1,65,640	1,65,640	...
H. 7.—Grants-in-aid	...	10,830	...	1,830
H. 8.—Unforeseen charges	...	2,000	30	...
H. 9.—Other Charges	...	89,000	11,870	...
Receipts from sale of Maps	...	—1,000	1,010	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

H. 5.—Includes the following items of charges:—

	Non voted	Voted.
	Rs.	Rs.
1. Timber Committee	1,420	4,830
2. Colonial Committee	5,200	...

Item 1.—Covered by reappropriations of Rs. 2,000 (Non-voted) and Rs. 6,000 (voted).

Item 2.—Covered by Rs. 5,200 transferred from savings under other heads.

H. 6.—Mainly receipts on account in respect of sale proceeds of Indian Pavilion at Wembley.

H. 7.—Includes the following:—

(i) Grants-in-aid:—

	Grant.	Expenditure.
	Rs.	Rs.
Burma Society	4,000	3,750
Indian Students	5,000	2,580
Donations to Medical Institutions	...	4,500

Under "Grants-in-aid" to Indian Students a sum of Rs. 2,380 paid to students from Punjab was transferred in the Final Accounts to "Advances Repayable" in accordance with the special arrangement for this payment agreed between the Central and Local Governments. Donations to Medical Institutions (Rs. 4,500) were sanctioned during the year. These payments were originally classified under "H. 8.—Unforeseen charges" under which head provision of Rs. 4,400 was made by reappropriation.

H. 8.—Rs. 4,400 has been transferred from other heads for "Donations to Medical Institutions"; payments on this account have, however, been finally classified as Grants-in-aid.

H. 9.—Includes the following items of charges:—

	Grant.	Expenditure.
	Rs.	Rs.
(i) Honorarium for completing Flora of the Upper Gangetic Plain	1,000	...
(ii) Books and Periodicals	3,000	5,230
(iii) Cost of Books published in England	60,000	43,410
(iv) Relief and Repatriation	25,000	25,930
(v) Expenses in connection with photographing frescoes in the Museum at New Delhi	...	2,140
	89,000	77,130

Saving . 11,870

Rs. 6,500 transferred to this head from savings, mainly for increased subvention to Strangers' Home for Asiatics (Rs. 5,000) and donation (Rs. 1,000) to Mersey Mission to Seamen. The net saving is mainly due to carry forward of liabilities in respect of three books, viz., (1) Sir Aurel Stein's Report, (2) Catalogue of Coins in the Indian Museum, and (3) Antiquities of Indian Tibet and to the expenditure on "Relief and Repatriation" being less than estimated.



Service.			Expenditure compared with Grant.	
	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>J.—Refunds of Revenue:</i>				
Exchange ...	Non-voted ...	4,00,000 4,64,137	...	64,137
	Voted ...	13,42,000 10,94,806	2,47,194	...
Totals {	Non-voted ...	5,61,000 3,32,556	2,28,444	...
	Voted ...	53,70,000 44,39,697	Saving of Gross Expenditure (Non-voted) compared with Gross Grant, Rs. 9,30,303.	
Totals {	Gross ...	32,60,000 24,59,502	Saving of Gross Expenditure (Voted) compared with Gross Grant, Rs. 8,00,498.	
	Deductions ...	—10,17,000 —11,10,620	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 8,94,118.	
	Net ...	22,43,000 13,48,882		

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

*J.*—More claims were received and disposed of towards the end of the year than was anticipated.

Exchange.—Due to less expenditure in England under the grant than estimated.

## ECCLESIASTICAL—(All Non-voted).

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray the Expenses in connection with ECCLESIASTICAL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD—"28—ECCLESIASTICAL."</b>				
<b>A.—Ecclesiastical Establishment—Church of England :</b>				
				Rs.
A. 1.—Stipends of Bishops ...	Original ... 1,22,980			
	Supplementary—10,787	1,12,193	97,242	14,951
A. 2.—Pay of Chaplains, etc., Madras.	Original ... 2,61,340			
	Supplementary—13,700	2,47,640	1,58,470	89,170
A. 3.—Pay of Chaplains, etc., Bombay.	Original ... 2,13,000			
	Supplementary—9,950	2,03,050	1,97,777	5,273
A. 4.—Pay of Chaplains, etc., Bengal.	Original ... 1,09,500			
	Supplementary—7,000	1,02,500	1,00,846	1,654
A. 5.—Pay of Chaplains, etc., United Provinces.	Original ... 2,35,400			
	Supplementary—22,696	2,12,704	2,11,975	729
A. 6.—Pay of Chaplains, etc., Punjab.	Original .. 2,36,000			
	Supplementary—30,000	2,06,000	1,90,722	15,278

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due mainly to saving of Rs. 12,800 in Bombay owing to the absence on leave out of Asia for 6 months of the Lord Bishop.

A. 2.—Allowing for the probable saving of Rs. 78,840 (included in sub-head A. 15) the net saving amounted to Rs. 10,330 due mostly to the absence of leave out of India of some of the Chaplains.

A. 6.—Due to (i) appointment of Junior Chaplains in place of Seniors on their retirement and (ii) non-entertainment of the full sanctioned strength.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Ecclesiastical Establishment—Church of England—contd.</i>				
				<i>Rs.</i>
A. 7.—Pay of Chaplains, etc., Burma.	Original ...	84,811		
	Supplementary—10,000			
A. 8.—Pay of Chaplains, etc., Bihar and Orissa.	Original ...	43,200		
	Supplementary—5,000			
A. 9.—Pay of Chaplains, etc., Central Provinces.	Original ...	84,757		
	Supplementary—8,000			
A. 10.—Pay of Chaplains, etc., Elsewhere.	Original ...	75,680		
	Supplementary—12,400			
A. 11.—Pay of Establishments.	Original ...	86,243		
	Supplementary—1,674			
A. 12.—Allowances, Honorary, etc.	Original ...	2,75,854		
	Supplementary—5,924			
A. 13.—Supplies and Services and Contingencies.	Original ...	1,01,145		
	Supplementary—1,152			
A. 14.—Grants-in-Aid:				
A. 14. (1) In lieu of Chaplains reduced	...	1,28,400	63,149	65,251

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

A. 8.—Due to payment of allowance to the Chaplain of Mazaffarpur for holding charge of Darbhanga Chaplaincy for which there was no budget provision.

A. 9.—Due to absence of Chaplains on leave out of India.

A. 10.—Due mainly to saving in Assam. Probable saving of Rs. 1,000 made in the original estimate (*vide* sub-head A. 15).

A. 11.—Due mainly to unfilled vacancies in Bengal.

A. 12.—Savings occurred in all provinces except in the Punjab where there was an excess of Rs. 4,509 due to under estimate. The savings in Bombay (Rs. 8,962), United Provinces (Rs. 4,441) and Burma (Rs. 3,968), were mainly due to absence of officers on leave and less tour.

A. 13.—Saving occurred mainly in the United Provinces (about Rs. 11,000) and was due to the fact that the estimate included provision of Rs. 10,425 for works (repairs) which was reappropriated to sub-head F in November 1925.

A. 14 (1).—Due mainly to adjustments having been made under "Pay of Officers and Allowances, etc." in Madras, Bombay and the Central Provinces.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Ecclesiastical Establishment—Church of England—concl.</i>				
<i>A. 15.—Deduct—Probable Savings ...</i>	—79,840	...	...	79,840
<i>For rounding ...</i>	38	...	38	...
<i>B.—Ecclesiastical Establishment—Church of Scotland :</i>				
<i>B. 1.—Pay of Chaplains, etc.</i>				
{ Original ...	1,26,880			
{ Supple-mentary ...	—8,620	1,18,260	92,945	25,315
<i>B. 2.—Other charges.</i>				
{ Original ...	53,928	66,218	55,517	10,701
{ Supple-mentary... ..	12,290			
<i>For rounding ...</i>	946	...	546	...
<i>C.—Ecclesiastical Establishment—Church of Rome ...</i>				
<i>For rounding ...</i>	33,623	34,271	...	648
<i>For rounding ...</i>	78	...	73	...
<i>D.—Cemetery Establishment :</i>				
<i>D. 1.—Grants-in-aid.</i>				
{ Original ...	4,956			
{ Supple-mentary... (a)	1,823	6,779	6,839	60
<i>D. 2.—Other charges.</i>				
{ Original ...	1,11,149	1,10,349	1,01,340	9,009
{ Supple-mentary... ..	—800			
<i>For rounding ...</i>	307	...	307	...
<i>E.—Miscellaneous Ecclesiastical Charges :</i>				
<i>E. 1.—Grants-in-aid.</i>				
{ Original ...	775			
{ Supple-mentary... ..	3,696	4,471	4,517	46
<i>E. 2.—Other charges ...</i>		27,420	26,288	1,132
<i>For rounding ...</i>	610	...	610	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd

*A. 15.—Fully realised.*

*B. 1.—*Saving in Bombay (Rs. 28,856) due to (1) one Chaplain having been on leave out of India throughout the year, and (2) non-utilisation of the full provision (Rs. 18,600) made for two probationary Chaplains. This was counterbalanced by increased expenditure chiefly in the Punjab (Rs. 2,472) due to appointment of a whole time Chaplain.

*B. 2.—*Bulk of savings occurred in Bombay (Rs. 9,242) and was due to less expenditure on travelling and house rent allowance and also to smaller contingent charges.

*D. 2.—*Due mainly to provision for repairs (Rs. 8,191) in the United Provinces having been originally made under this head, but subsequently transferred to sub-head 'F.—Works'.

(a) Sanctioned on 22nd March 1926.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>F.—Works ...</i>	5,000	23,375	...	18,375
<i>G.—Deduct—Charges recovered from Bombay, Baroda and Central India Railway:</i>	—840	—1,050	210	...
<i>For rounding ...</i>	685	...	685	...
<i>H.—Expenditure in England:</i>				
<i>H. 1.—Leave and Deputation Salaries...</i>	8,55,000	6,99,210	1,55,790	...
<i>H. 2.—Other Charges ...</i>	5,000	5,431	...	431
<i>I.—Loss or Gain by Exchange ...</i>	2,87,000	2,30,612	56,389	...
<i>Totals</i>	<i>Gross</i>	33,61,966	29,52,926	<i>Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 4,09,040.</i>
	<i>Deductions</i>	—840	—1,050	
	<i>Net</i>	33,61,126	29,51,876	<i>Saving of Net Expenditure (Non-voted) compared with net Grant, Rs. 4,09,250.</i>

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—concl'd.

*F.*—The expenditure was incurred in the United Provinces, and amounts provided for petty constructions and repairs under sub-heads A. 13, B. 2, C. and D. 2. were reappropriated to this sub-head.

*H. 1.*—Includes expenditure of Rs. 3,29,070 on account of Leave and deputation salaries against appropriation of Rs. 3,00,000 and expenditure of Rs. 3,70,140 against appropriation of Rs. 5,55,000 on account of sterling overseas pay.

Payments for leave and deputation salaries were heavier than in previous years. The anticipatory provision made for sterling overseas pay proved to be high.

*I.*—Due to less expenditure in England under sub-head H. 1.

## NOTE.

An overpayment of conveyance allowance to a chaplain of Rs. 1,410 at Rs. 30 per mensem from 1st January 1922 to 30th November 1925 occurred due to defective issue of orders in 1922 by the United Provinces Government. The recovery was waived on the ground that the chaplain drew the amount under a reasonable belief that he was entitled to it.

POLITICAL. (*All non-voted.*)

See also Report on the Accounts.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray the Salaries and Expenses in connection with POLITICAL.

connection with POLITICAL.

Accounts.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MAJOR HEAD "29—POLITICAL".				
	Rs.	Rs.	Rs.	Rs.
Account I.—Political Agents...				
{ Gross ...	35,44,064	33,28,046	2,16,018	...
{ Deductions ...	—2,62,690	—3,06,928	44,238	...
{ Net ...	32,81,374	30,21,118	2,60,256	...
Account II.—Other Expenditure Heads.				
{ Gross ...	1,37,94,827	1,36,45,032	1,49,795	...
{ Deductions ...	—1,800	—720	...	1,080
{ Net ...	1,37,93,027	1,36,44,312	1,48,715	...
Account III.—Expenditure in England and Exchange.				
	17,09,000	14,36,765	2,72,235	...
Totals				
{ Gross ...	1,90,47,891	1,84,09,843	Saving of Gross Expenditure (Non-voted) compared with Gross Grant, Rs. 6,38,048.	
{ Deductions ...	—2,64,490	—3,07,648		
{ Net ...	1,87,83,401	1,81,02,195		
			Saving of Net Expenditure (Non-voted) compared with Net Grant, Rs. 6,81,206.	



## ACCOUNT I.—POLITICAL AGENTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Kabul Legation :</i>				
A. 1.—Pay of Officers ... ..	1,73,200	1,52,743	20,457	...
A. 2.—Pay of Establishments ... ..	58,990	62,446	...	3,456
A. 3.—Allowances, Honoraria, etc. ... ..	29,420	27,327	2,093	...
<i>Rs.</i>				
A. 4.—Supplies and Services ... ..	Original ... 1,19,850 Supplementary ... —30,000	89,850	81,186	8,664
A. 6.—Compensations ... ..	...	21,620	11,114	10,506
A. 7.—Contingencies ... ..	...	1,19,600	1,13,738	5,862
<i>B.—Aden :</i>				
B. 1.—Pay of Officers ... ..	...	1,37,490	1,43,556	6,066
B. 2.—Pay of Establishments. ... ..	Original ... 1,31,203 Supplementary ... —5,000	1,26,203	1,04,297	21,906
B. 3.—Allowances, Honoraria, etc. ... ..	Original ... 31,600 Supplementary ... 4,000	35,600	30,650	4,950
B. 4.—Supplies and Services ... ..	...	24,280	23,783	497

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Due mainly to pay charges of the Military Attaché, Kabul (Rs. 20,400), debitable to the Army estimates having been passed on to the Military Department directly instead of recording the charge in civil books in the first instance. (See also sub-head E.).

A. 2.—Due mainly to leave salary, and adjustment of special pay and duty allowances under this head provision for which latter was originally made under A. 3.

A. 4.—Due mainly to less expenditure on furniture.

A. 6.—Due partly to improvement in rate of exchange. Provision made on the basis of previous years' actuals proved somewhat excessive.

B. 1.—Due to passage pay and payment of arrears of pay to the Assistant Residents in Aden (Bombay).

B. 2.—Due mainly to—

(i) the provision of Rs. 12,000 for leave salary having been only partially utilised owing to very restricted grant of leave and

(ii) the provision of Rs. 7,420 for Military Telephone Establishment remaining unutilised under this sub-head, the expenditure on that account having been recorded under B. 8.

B. 3.—Due to very small expenditure having been incurred against the grant for passage concessions to officers and establishment.

## ACCOUNT I.—POLITICAL AGENTS—contd.

Service.			Expenditure compared with Grant.	
	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>B.—Aden—contd.</i>				
	<i>Rs.</i>			
<i>B. 6.—Contingencies</i> { <i>Original</i> 54,016	59,264	63,072	...	3,80
{ <i>Supplementary</i> ... 5,248				
<i>B. 7.—Grants-in-aid</i> ... ..	28,943	26,965	1,978	...
<i>B. 8.—Establishment charges paid to other Governments, Departments, etc.</i> ...	...	14,840	...	14,840
<i>C.—Other Agencies and Residencies :</i>				
<i>C. 1.—Pay of Officers.</i> { <i>Original</i> 11,48,191	10,76,523	10,85,770	40,753	...
{ <i>Supplementary</i> —71,668				
	(a)			
<i>C. 2.—Pay of Establishments.</i> { <i>Original</i> 6,42,116	6,37,416	5,97,010	40,406	...
{ <i>Supplementary</i> —4,700				
	(b)			
<i>C. 3.—Allowances, Honoraria, etc.</i> { <i>Original</i> 2,68,822	2,88,082	2,72,026	16,056	...
{ <i>Supplementary</i> 19,260 (c)				

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

B. 6.—Due to a debit of Rs. 12,820 on account of Arms and Ammunition supplied by the Military Department to the Political Resident, Aden. But for this debit there would have been a saving of Rs. 9,012 which was due to economy observed by the several officers in their ordinary expenditure. Out of these savings (which were subsequently counteracted by the debit of Rs. 12,820 referred to above) a sum of Rs. 7,420 was re-appropriated to B-8. As, however, the grant was again supplemented by Rs. 1,696 and Rs. 2,000 to cover expenditure on the cost of a safe for the Perim Sub-Treasury and on account of travelling allowance to witnesses respectively, from savings under C-2, there was only a net excess of Rs. 7,532 which remained uncovered.

B. 7.—Due to non-drawal of grants-in-aid by certain schools in Aden.

B. 8.—The expenditure which represents the civil portion of the cost of Military Telephone operations at Aden for the years 1924-25 and 1925-26 was met by re-appropriations sanctioned by the Bombay Government from savings against B-2 and the anticipated savings (which were not, however, realized) in the grant for the sub-head B-6.

C. 1.—Due mainly to savings in India (about Rs. 37,000), in the Punjab (about Rs. 13,000) and in the Central Provinces (about Rs. 7,000), partly counterbalanced by excess expenditure chiefly in Burma (about Rs. 5,000).

The saving in India was mainly due to temporary vacancies, and appointment of lower paid officers. The saving in the Punjab mainly occurred under Kashmir Residency due partly to non-utilisation in full of the provision for leave salary and temporary vacancy in the appointment of Assistant Resident. The saving in the Central Provinces was due to the appointment of a lower paid officer as Political Agent.

The excess in Burma was due to larger expenditure on leave salary.

C. 2.—Due to savings in several Provinces mainly in Bombay (Rs. 19,367) and in the Punjab (Rs. 9,494).

The saving in Bombay was due to (1) partial utilisation of the provision for leave salary (2) sanctioned grant for "Pay of Establishment" proving high and (3) abolition of one appointment of sub-Inspector.

The saving in the Punjab was due partly to non-utilisation in full of the provision for leave salary in the Gilgit and Punjab States Agencies and partly to a change in the incumbency of Head clerk in the Gilgit Agency and of British Customs officer in the Kashmir Residency.

C. 3.—Due to small savings in the estimates of several Provinces.

(a) Includes additional grant of Rs. 600 sanctioned on 19th February 1926.

(b) Includes additional grant of Rs. 1,500 sanctioned on 16th and 19th February 1926.

(c) Includes additional grant of Rs. 11,350 (Rs. 2,400 sanctioned on 19th February 1926, Rs. 3,950 on 19th February 1926 and Rs. 5,000 on 2nd March 1926).



## ACCOUNT I.—POLITICAL AGENTS—contd.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>C—Other Agencies and Residencies—contd.</i>				
	<i>Rs.</i>			
<i>C. 4.—Supplies and Services.</i>	<i>Original ... 38,065</i> <i>Supplementary 46,195(a)</i>	84,260	64,249	20,011 ...
<i>C. 5.—Secret Expenditure.</i>	<i>Original ... 8,350</i> <i>Supplementary —2,000</i>	6,350	5,113	1,237 ...
<i>C. 6.—Compensations</i>	...	13,280	10,526	2,754 ...
<i>C. 7.—Contingencies</i>	<i>Original 2,78,648</i> <i>Supplementary 41,529 (b)</i>	3,19,977	2,56,684	63,293 ...
<i>C. 8.—Grants-in-aid</i>	...	2,650	2,650	... ..

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

*C. 4.*—Mainly to savings in India (about Rs. 33,000); counterbalanced by excess expenditure in the Punjab (Rs. 16,304).

The saving in India was the net result of variations in several Political Residencies. There was an excess of Rs. 8,503 in the Mysore Residency due to adjustment under this head of maintenance and renewal charges of Agency and Residency furniture provided for under sub-head *C. 7*. This was more than counterbalanced by savings in several other Residencies mainly in the Gwalior Residency due to only a partial utilisation of the supplementary grant of Rs. 40,265 sanctioned partly in November 1925 and partly in January 1926 to meet the expenditure on account of certain improvements to and provision for furniture.

The excess in the Punjab was chiefly due to the adjustment under this head of Rs. 22,034 on account of cost of web equipment for Gilgit corps of scouts provided for under sub-head *C. 7*.

*C. 5.*—Due to less expenditure in the Kashgar Agency than was anticipated.

*C. 6.*—Due to decreased expenditure in remote Political Agencies, mainly in the Bahrein Agency (about Rs. 2,000).

*C. 7.*—Due to savings in the estimate of almost all the Provinces, mainly in the Punjab (Rs. 28,340) and in India (Rs. 20,623).

The saving in the Punjab occurred chiefly in the Gilgit Agency and was mainly due to adjustment under the sub-head *C. 4* of the cost of web equipment for Gilgit Corps of Scouts for which provision was made under this head.

The saving in India was due to less expenditure under various detailed heads in the several Political Residencies, chiefly in Mysore (about Rs. 10,000) due to inclusion of provision in this sub-head of Rs. 9,190 on account of maintenance and renewal charges of Agency and Residency furniture, correctly adjustable under sub-head *C. 4*.

(b) Includes additional grant of Rs. 9,111 (Rs. 5,211 sanctioned on 21st January 1926 and Rs. 3,900 sanctioned on 24th March 1926).

(a) Includes additional grant of Rs. 46,025 (Rs. 2,450 sanctioned on 19th February 1926, Rs. 855 on 3rd March 1926 and Rs. 42,720 on 24th March 1926).

ACCOUNT I.—POLITICAL AGENTS--concl'd.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
<i>C.—Other Agencies and Residencies—contd.</i>					
	<i>Rs.</i>				
<i>C. 9.—Establishment charges paid to Provincial Governments, etc.</i>	<div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 10px;">{</div> <div> <div>Original 1,92,074</div> <div>Supplementary 19,640</div> </div> </div>	2,11,714	2,28,301	...	16,587
<i>E.—Deduct—Charges recovered from other Governments, Indian States, Local Funds, etc.</i>	...	...	...	...	...
	...	...	...	...	...
<i>For rounding</i>	...	...	...	...	...
	...	...	...	...	...
	...	...	...	...	...
	...	...	...	...	...
<i>Totals</i>	...	...	...	...	...
	...	...	...	...	...
	...	...	...	...	...
	...	...	...	...	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

C. 9.—Due to excess expenditure of Rs. 9,959 in Bombay and Rs. 6,528 in the United Provinces.

In Bombay the excess to the extent of Rs. 7,215 occurred in the provision of Rs. 75,000 for "4th share of the Panch Mahols and Rewa Kantha combined Police", the grant which was based on past-actuals having fallen short of the actual expenditure during 1925-26. The remaining excess of Rs. 2,744 represents charges paid to the Bombay Government on account of the training of constables from the Mahi Kantha Agency at the Police Training School, Nasik. Out of this, excess to the extent of Rs. 839 only was foreseen and a re-appropriation of an equal amount was sanctioned by the Bombay Government from savings against C-2. Excess to the extent of Rs. 8,120 remained uncovered.

The additional expenditure in the United Provinces was authorised by the Government of India during the course of the year.

E.—Savings occurred chiefly (1) in Bombay (Rs. 31,828) due to excess recoveries on account of difference between the old and the revised rates of contribution paid by the Mahi Kantha Agency Local Funds for the years 1920-21 to 1925-26, (2) in the Punjab (Rs. 36,267) due partly to recoveries relating to previous year, not having been provided for in the estimates and partly to no provision having been made for certain recoveries. This was counterbalanced by a short recovery of Rs. 23,129 in India owing to the charges recoverable from the Military Department on account of certain establishment in Kabul having been directly passed on to the Military Department instead of being recorded under this head (*vide* explanation against sub-head A-1.)



## ACCOUNT II.—OTHER EXPENDITURE HEADS.

Service.	Rs.	Grant. Rs.	Expenditure. Rs.	Expenditure compared with Grant.	
				Less than Granted. Rs.	More than Granted. Rs.
A.—Watch and Ward Transfrontier (North- West Frontier)— Allowances to Tribes, (Dehra Ghazi Khan).	Original 13,000 Supplementary —80	12,920	12,948	...	28
B.—Charges on Tibet Frontier :					
B. 1.—Pay of Officers.	Original 93,740 Supplementary —12,200	81,540	69,685	11,905	...
B. 2.—Pay of Establishments.	Original 49,770 Supplementary—642	49,128	46,592	2,536	...
B. 3.—Allowances, Hon or a r i a, etc.	Original 24,190 Supplementary 1,992	26,182	25,154	1,028	...
B. 4.—Supplies and Services.	Original 1,19,000 Supplementary (a) 22,875	1,41,875	2,16,204	...	74,329
B. 5.—Secret Expenditure	...	3,000	5,491	...	2,491
B. 6.—Contingencies	Original 33,530 Supplementary 3,321	36,851	36,465	386	...
B. 8. Deduct—Establishment charges recovered from other Governments, Departments, etc.		—1,800	—500	...	1,200
C.—Charges on North-East Frontier :					
C. 1.—Burma :					
C. 1 (1).—Civil Expenditure	...	1,27,094	3,49,426	...	2,22,332

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

B. 1.—Mainly due to non-utilisation of the provision made for leave salary.

B. 4 and B. 5.—These sub-heads were under one unit "supplies and services". Against the total provision of Rs. 1,44,875, actual expenditure amounted to Rs. 2,21,695 resulting in an excess of Rs. 76,820 due mainly to excess expenditure in connection with the maintenance of Dak and Telegraph Lines in Gyantse. The original estimate sanctioned by the Finance Department proved to be inadequate. The excess remained uncovered as bulk of the charges appeared in the accounts towards the end and after the close of the year. The expenditure is of a fluctuating nature.

B. 8.—Due to the monthly allowance of Rs. 100 per month of the Civil Surgeon, Gangtok, for his professional attendance on His Highness the Maharaja of Sikkim and his family having been debited direct to the Sikkim State.

C. 1 (1).—Due to a special expenditure in the Hukong Valley which was not provided for in the Budget. A sum of Rs. 1,98,045 was added to this head by re-appropriation which proved inadequate. Excess to the extent of Rs. 24,237 remained uncovered.

(a) Includes additional grant of Rs. 1,267 sanctioned on 27th March 1926.

## ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>C.—Charges on North-East Frontier—contd.</i>				
<i>C. 1.—Burma—contd.</i>				
<i>C. 1 (2).—Public Works Expenditure</i>	7,04,473	3,44,058	3,60,415	...
<i>C. 1 (3).—Military Police Expenditure ...</i>	6,82,934	5,84,889	98,545	...
<i>C. 1 (4).—Charges for the occupation of Hpimaw ...</i>	1,03,574	92,883	11,191	...
<i>C. 1 (5).—Medical and Miscellaneous Expenditure ...</i>	57,825	50,428	7,397	...
<i>C. 1 (6).—Contribution towards cost of Frontier Military Police, Burma ...</i>	45,74,000	45,74,000	...	...
<i>C. 2.—Assam :</i>				
<i>C. 2 (1).—Adminis- { Original</i>	Rs. 1,17,111			
<i>tration { Supple-</i>				
<i>Charges { mentary 1,050</i>	1,18,161	1,05,603	12,558	...
<i>C. 2 (2).—Transport { Original 2,03,610</i>				
<i>and Commissariat { Supple-</i>				
<i>Establishment. { mentary —13,050</i>	1,90,560	90,062	1,00,498	...
<i>C. 2 (3).—Medical and Steam Launch Establishments ...</i>	61,663	55,917	5,746	...
<i>C. 2 (4).—Contribution towards cost of Assam Rifles ...</i>	16,00,000	16,00,000	...	...
<i>For rounding ...</i>	—300	...	...	300

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

C. 1 (2).—The programme of work anticipated in the Budget could not be carried out and consequently a sum of Rs. 3,04,473 was reduced from the allotment by reappropriation. The net allotment after re-appropriation was Rs. 4,00,000. Savings with reference to net allotment were mainly due to lapses under certain works as shown below :—

	Lapses.
	Rs.
(1) Surveying opening out Samprabam Cart Road . . . . . (about)	15,000
(2) Collection of materials for constructing a cart suspension bridge in the Myitkyin-Putao Road . . . . . (about)	30,000
(3) Maintenance of roads . . . . . (about)	5,000
Total lapse (about) . . . . .	50,000

C. 1 (3).—The allotment was raised to Rs. 7,09,880 on account of the anticipated expenditure in connection with the Hukong Valley Expedition. Savings partly due to smaller expenditure for Hukong Valley Expedition than anticipated and partly to the fact that the Battalion remained understrength during the year and consequently there was smaller expenditure on mule hire, on rations, coffee shop stores and other miscellaneous stores.

C. 1 (4).—Savings partly due to shortage of men in the force throughout the year and partly to smaller expenditure on carriage of rations and coffee shop stores. Allotment was increased by re-appropriation to Rs. 1,17,409. Re-appropriation was not necessary.

C. 1 (5).—Total savings were made up of small savings in various departments.

C. 2 (1), C. 2 (2) and C. 2 (3).—Saving to the extent of Rs. 1,04,824 was anticipated in the original estimate and provided for under sub-head M.



ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

				Expenditure compared with Grant.	
Service.		Grant.	Expenditure.	Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
<i>D.—Charges on account of Diplomatic and Consular Services in Persia :</i>					
	Rs.				
<i>D. 1.—Pay of Officers</i>	{ Original 4,21,390 Supplementary (a) — 11,859	4,09,531	3,51,439	58,092	...
<i>D. 2.—Pay of Establishments.</i>	{ Original 2,22,730 Supplementary (b) 61,270	2,84,000	2,74,615	9,385	...
<i>D. 3.—Allowances, Honoraria, etc.</i>	{ Original 86,770 Supplementary (c) 15,213	1,01,983	1,18,242	...	16,259
<i>D. 4.—Supplies and Services.</i>	{ Original 51,700 Supplementary (d) 4,540	56,240	49,221	7,019	...
<i>D. 5.—Secret Expenditure.</i>	{ Original 3,000 Supplementary (e) 5,73,254	5,76,254	5,73,254	3,000	...
<i>D. 6.—Compensations</i>	... .. Original ... 2,44,710	52,300	42,778	9,522	...
<i>D. 7.—Contingencies</i>	{ Supplementary (f) 1,170 Original 11,500	2,45,880	2,31,495	14,385	...
<i>D. 8.—Grants-in-aid</i>	{ Supplementary (g) 1,500 Original 18,650	13,000	1,500	11,500	...
<i>D. 9.—Works</i>	{ Supplementary 4,200 Original ...	22,850	18,319	4,531	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

D. 1.—Mainly to saving in the provision for leave salary (Rs. 36,000) also to temporary vacancies.

D. 2.—Due to small savings in several Residencies in the Persian Gulf; mainly to smaller escort charges in Kerman.

D. 3 and D. 6.—These sub-heads were under the unit of appropriation "Allowances, Honoraria, etc." Against the combined grant of Rs. 1,54,283, expenditure amounted to Rs. 1,61,020 resulting in an excess of Rs. 6,737 due mainly to increased expenditure in the Bushire Residency.

D. 4.—Due chiefly to decreased expenditure in the Persian Legation estimate (about Rs. 9,000).

D. 8.—Due to provision of Rs. 10,000 in the Persian Legation estimate representing payment of annual treaty allowance to the Persian Government not having been utilised as the payment was settled by the Indo-European Telegraph Department direct. Provision discontinued from 1926-27.

D. 9.—Due mainly to saving in the central contract grant in the Bushire Residency.

(a) Includes additional grant of Rs. 5,771 (Rs. 3,120 sanctioned in December 1925, Rs. 1,041 in February and Rs. 1,611 in March 1926).

(c) Includes additional amount of Rs. 52,640 in March 1926.

(d) Sanctioned partly on 7th and partly on 28th December 1925.

(c) Sanctioned on 23rd March 1962.

(f) Includes additional grant of Rs. 7,270 (Rs. 2,000 sanctioned on 7th December 1925 and Rs. 4,270 on 26th December 1925).

(g) Sanctioned on 7th December 1933.

## ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>D.—Charges on account of Diplomatic and Consular Services in Persia—contd.</i>				
D. 10.—Lump Correction for revision of pay of Superior Civil Services ...	—14,700	...	...	14,700
D. 11.—Deduct—Contribution towards maintenance of hospital... ..	...	—120	120	...
<i>E.—Political Subsidies :</i>				
E. 1.—Muscat Subsidy ... ..	1,86,400	1,86,400	...	...
E. 2.—Bhutan Durbar Subsidy ... ..	1,00,000	1,00,000	...	...
E. 3.—Other Subsidies ... ..	19,150	19,949	...	799
	Rs.			
F.—Entertainment Char- { Original 1,03,400	1,03,220	1,16,597	...	13,377
ges. { Supple- mentary —180				
<i>G.—Refugees and State Prisoners :</i>				
G. 1.—Charges in { Original 46,552	51,012	51,911	...	899
connection { Supple- (a) 4,460				
with the late { mentary				
ex-Amir of {				
Afghanistan. {				
G. 2.—Charges in connec- { Original 52,731	49,687	46,733	2,954	...
tion with the late { Supple- —3,044				
Ayub Khan. { mentary				
G. 3.—Kabul Refugees { Original 88,736	76,236	78,413	...	2,157
and State { Supple- —12,480(b)				
Prisoners. { mentary				
G. 4.—Other Refugees { Original 3,32,309	1,83,053	2,26,519	...	43,466
and State { Supple- —1,49,256(c)				
Prisoners: { mentary				
For rounding ... ..	63	...	63	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

E. 3.—The excess, which occurred in the Punjab is nominal and was due to erroneous adjustment of Rs. 799 under this sub-head instead of under sub-head C. 3 (Account I). The excess remained uncovered.

F.—Due mainly to adjustment of the share of charges in civil estimates amounting to Rs. 12,450 in connection with the Northern Command Manœuvres as decided by Government in March 1926. The excess, which appeared in the accounts after the close of the year, remained uncovered.

G. 3.—Due to increased expenditure in the United Provinces. Excess to the extent of Rs. 353 remained uncovered and was partly due to no provision having been made for the expenses of a Kabul refugee to proceed to the hills.

G. 4.—Mainly to excess expenditure chiefly in Bengal (Rs. 21,585) and Burma (Rs. 27,529) due to larger expenditure on State prisoners; on the other hand there were savings in several other Provinces, mainly in the United Provinces (Rs. 7,296), due to short drawals and reduction in allowances as well as due to casualties. Excess to the extent of Rs. 11,626 remained uncovered.

(a) Includes additional grant of Rs. 1,240 sanctioned on 8th March 1926.

(b) Includes additional grant of Rs. 600 sanctioned on 15th February 1926.

(c) Includes additional grant of Rs. 6,194 (Rs. 5,000 sanctioned on 10th February 1926 and Rs. 1,194 on 22nd March 1926).



## ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>H.—Special Political Expenditure :</i>				
<i>H. 1.—Presents to the Government of Nepal</i> ... ..	10,00,000	10,00,000	...	...
<i>H. 2.—Other Expenditure</i> ... ..	...	16,643	...	16,643
<i>I.—Lighting and Buoying of the Persian Gulf :</i>				
<i>I. 1.—Pay and Allowances</i> ... ..	1,58,810			
<i>I. 2.—Contingencies</i> { Original 3,21,160				
Supplementary —1,073	3,20,087			
For rounding ... ..	230			
<i>I. 3.—Contribution towards the upkeep of the Lighting and Buoying Services in the Persian Gulf</i> ... ..	...	45,965	1,97,162	...
<i>I. 4.—Deduct—Charges recovered from Home Government</i> ... ..	—2,36,000			
<i>J.—Charges for Organising Indian States Forces :</i>				
<i>J. 1.—Pay of Officers</i> { Original 4,31,990				
Supplementary —70,144	3,61,846	3,60,470	1,376	...
<i>J. 2.—Pay of Establishments</i> ... ..	36,100	36,457	...	357
<i>J. 3.—Allowances, Honoraria, etc.</i> { Original 96,400				
Supplementary —5,856	90,544	93,351	...	2,837
<i>J. 4.—Contingencies</i> ... ..	20,460	19,660	800	...
<i>K.—Works (excluding works charges for Diplomatic and Consular Services in Persia).</i> { Original 79,540				
Supplementary (a) 19,969	99,409	69,943	29,466	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

*H. 2.*—Represents cost of ammunitions, etc., supplied to the Sheikh of Mohamerrah. The debit on that account was raised by the Controller of Military Accounts, Poona District, in his exchange accounts for March 26 and March 26 final for adjustment by the Accountant General, Central Revenues, when it was too late to arrange for funds. The excess remained uncovered.

*I.*—It was decided by the Government of India that all expenditure incurred in connection with the Persian Gulf Lighting service since 1st November 1925 should be met from dues levied on ship using the lights. This mainly accounts for the saving under the head.

*J. 3.*—Due to adjustment after the close of the year of certain book debits on account of the tourist car used by the Military Adviser-in-Chief. The excess remained uncovered.

*K.*—Due mainly to non-utilisation of the supplementary allotment of Rs. 22,539 sanctioned for works expenditure in the Gwalior Residency.

(a) Includes additional grant of Rs. 913 sanctioned on 21st October, 1925

## ACCOUNT II.—OTHER EXPENDITURE HEADS—concl'd.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>L.—Miscellaneous :</i>				
<i>L. 1.—Malwa Bhil Corps :</i>				
<i>L. 1(1).—Grain compensation allowance</i>	17,000	20,197	...	3,197
<i>L. 1(2).—Other charges ...</i>	1,01,000	95,860	5,140	...
<i>L. 2.—Mewar Bhil Corps :</i>				
<i>L. 2(1).—Grain compensation allowance</i>	21,000	21,025	...	25
<i>L. 2(2).—Other charges ...</i>				
Original	1,84,500			
Supplementary (a)	8,244			
	1,92,744	1,83,986	8,758	...
<i>L. 3.—Secret Service Expenditure of His Excellency the Viceroy ...</i>	55,000	49,586	5,414	...
<i>L. 4.—Other Charges...</i>				
Original	1,31,700			
Supplementary (b)	5,90,573			
	7,22,273	9,35,719	...	2,13,446
<i>M.—Deduct—Probable Savings ...</i>	—2,04,824	...	...	2,04,824
<i>For rounding ...</i>				
Original	1,059			
Supplementary	430			
	1,489	...	1,489	...
<i>Totals</i>				
Gross ...	1,37,94,827	1,36,45,032	1,49,795	...
Deductions ...	—1,800	—730	...	1,080
Net ...	1,37,93,027	1,36,44,312	1,48,715	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—concl'd.

L. 1 (1).—Due to original estimate having proved inadequate.

L. 4.—Due mainly to adjustment of Rs. 2,16,711 representing expenditure in connection with the R. I. M. S. "Lawrence" in the accounts for March 1926 supplementary under orders of Government of India. Originally a moiety of expenditure in connection with R. I. M. S. "Lawrence" used to be debited to the India Office, while the other moiety to the head "Lighting and Buoying in the Persian Gulf". It was decided by the Government of India during 1925-26, that with effect from 1st August 1923,  $\frac{1}{4}$  of the entire cost should be debited to this head, while the remaining  $\frac{3}{4}$ th to be divided in moieties between His Majesty's Government and the Government of India under "Lighting and Buoying in the Persian Gulf". Another item of Rs. 23,804 representing moiety of the value of 250 tons of wheat supplied to South Persia Rifles in 1917-18 was also adjusted in the books of the Military Accountant General in the accounts for March 1926 supplementary without any appropriation. The excess remained uncovered.

M.—Not realised in full.

(a) Sanctioned on 12th March 1926.

(b) Includes the following additional grants sanctioned on the dates quoted against each—

Sanctioned on	Rs.
on 5th June 1925	570
on 24th July 1925	327
on 8th September 1925	7,463
on 29th October 1925	52,700
on 5th November 1925	2,221
on 11th November 1925	8,120
on 14th December 1925	300
on 20th January 1926	70,564
on 29th January 1926	4,75,000
on 5th February 1926	200
on 9th February 1926	1,000
on 16th February 1926	23,700
on 12th March 1926	4,245
on 17th March 1926	105
on 15th March 1926	2,441
on 1st March 1926	17,000
on 24th March 1926	1,600
	6,24,721



## ACCOUNT III.—EXPENDITURE IN ENGLAND AND EXCHANGE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
<i>A.—Expenditure in England :</i>	Rs.	Rs.	Rs.	Rs.
A. 1.—Leave and Deputation Salaries ...	10,60,000	8,35,574	2,24,426	...
A. 2.—Stores ...	10,000	31,190	...	21,190
A. 3.—Other Charges ...	2,14,000	2,15,820	...	3,820
B.—Loss or Gain by Exchange ...	4,27,000	5,54,181	72,819	...
<i>Total</i> ...	17,09,000	14,36,765	2,72,235	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Includes the following items of charges :—

	Grant	Expenditure.
	Rs.	Rs.
(i) Leave and Deputation Salaries	5,40,000	5,57,100
(ii) Sterling Overseas pay	5,20,600	2,78,474
<i>Total</i>	10,60,000	8,35,574

The excess under (i) was due to more officers having been on leave than in previous years. The anticipatory provision under (ii) made by the Finance Department proved high, Rs. 22,000 transferred to A. 2.

A. 2.—Additional indents not forecasted.

A. 3.—The excess is the net result of excess of Rs. 4,820 in the accounts of the Secretary of State and saving of Rs. 1,000 in the accounts of the High Commissioner for India.

In the accounts of the Secretary of State, an excess of about Rs. 67,000 occurred owing to the Foreign Office claim in respect of the Military Commission to Persia having been made in 1925-26 instead of in 1924-25 as anticipated. On the other hand, there were savings of Rs. 35,000 owing to the contribution on account of Diplomatic, etc., establishments in Persia, Consulates at Jeddah, Momein, etc., not having been paid within the year, and of about Rs. 27,000 in miscellaneous expenditure. The savings in the accounts of the High Commissioner for India was due to non-utilisation of the provision of Rs. 1,000 for expenses connected with recruitments.

B.—Due to less expenditure in England.

## NOTES.

1. *Loss of Government property due to theft.*—Articles of crockery and furniture valued at Rs. 322 approximately, were stolen from a Dak Bungalow in Tibet in December 1925. The loss has been written off under orders of the Government of India.

2. *Overdrawal of Government money.*—Two officers of the Political Department were posted for training to the United Provinces from the Military Department directly and were in the absence of the orders which regulate the pay in such cases allowed the military rank pay provisionally. On receipt of the copies of the required orders action was taken for its recovery. The Government of India, however ordered the waiving of the amount overpaid, as the officers had drawn it under a *bona fide* belief that the said pay was due to them. The amount over-paid and waived in these cases came to Rs. 1,633.

3. *Loss of Government money through theft or robbery.*—The officer in charge of a certain sub-treasury was murdered and a sum of Rs. 6,385 and some property belonging to Government were stolen by the murderers. Out of this a sum of Rs. 1,137 and a part of the stolen property were subsequently recovered. The case was reported to the Government of India who ordered that the unrecovered amount of Rs. 5,248 should be written off.\*

\* Accountant General, Bombay.

TERRITORIAL AND POLITICAL PENSIONS.—(*All Non-voted.*)

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray the Expenses in connection with TERRITORIAL AND POLITICAL PENSIONS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD—"44.—TERRITORIAL AND POLITICAL PENSIONS."</b>				
<i>A.—Territorial and Political Pensions (India):</i>				
A. 1.—Carnatic Stipends ...	2,10,836	2,10,284	552	...
A. 2.—Tanjore Pensions ...	27,950	27,587	363	...
	Rs.			
A. 3.—Mysore { Original ... 15,012 Family Pensions { Supplementary 2,000	17,012	14,732	2,280	...
A. 4.—Oudh Wasika Pensions ...	3,60,000	2,86,175	73,825	...
A. 5.—Nagpur Burhanshah Family Pensions ...	50,000	50,001	...	1
A. 6.—Bhonsla Family Pensions, etc. ...	1,04,080	1,00,013	4,067	...
A. 7.—Surat Nawab's Family Pensions ...	61,779	61,779	...	...
A. 8.—Yemen Stipendiaries ...	57,240	55,166	2,074	...
A. 9.—Satara Pensions ...	34,026	33,828	198	...
A. 10.—Pensions granted on the conquest of Sind ...	1,73,600	1,68,240	5,360	...
A. 11.—Pensions to Heads of Tribes at Aden ...	15,182	16,796	...	1,614
A. 12.—Pensions to Maharaja Prabhu Narain Singh Bahadur of Benares ...	1,00,000	1,00,000	...	...
A. 13.—Pensions to Syed Ahmad Shah of Meerut... ..	12,000	11,940	60	...
A. 14.—Nizamat Family { Original 3,93,191 Pensions { Supplementary —18,000	3,75,191	3,70,791	4,400	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 4.—The saving occurred in the United Provinces, due to commutation of pensions and lapses and some undrawn arrear expenditure fell short of the provision (*see Notes*).

A. 11.—Due to payment in Bombay of arrears not drawn in 1924-25. These were not anticipated when the original estimates were framed.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Territorial and Political Pensions (India)—contd.</i>				
A. 15.—Oudh Family Pensions ...	1,84,976	1,78,563	6,413	...
A. 16.—Pensions to Desmukhs and Despardias in Berar ...	1,80,000	1,77,251	2,749	...
A. 17.—Khurda Family Pensions ...	25,600	23,466	2,134	...
A. 18.—Delhi Family { Original 15,000 Pensions. { Supplemen- tary 14,500	29,500	22,494	7,006	...
A. 19.—Pensions to Mahratta Salianadars ...	26,390	30,662	...	4,272
A. 20.—Other Pen- { Original 5,85,725 sions ... { Supplemen- tary 6,500	5,92,225	6,08,856	...	16,631
<i>B.—Territorial and Political Pensions paid in England (at par):</i>				
B. 1.—Family of the late Maharaja Duleep Singh ...	1,06,000	98,200	7,800	...
B. 2.—Bengal Nizamat Family ...	9,000	7,210	1,790	...
<i>C.—Territorial and Political Pensions in Turkish Arabia, Bushire, Khorasan and Persia ...</i>	8,770	5,249	3,521	...
<i>D.—Charitable Allowances { Original 3,06,000 { Supplemen- tary ...—5,000</i>	3,01,000	2,83,041	17,959	...
<i>E.—Loss or Gain by Exchange (on B above) ...</i>	38,000	34,318	3,682	...
<i>For rounding ...</i>	—357	...	...	357
<i>Total ...</i>	<i>31,00,000</i>	<i>29,76,642</i>	<i>Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 1,23,358.</i>	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd*

A. 18.—The additional grant was intended for extra expenditure under this head as well as under sub-head D.

A. 19.—Due to irregular drawal of pensions.

A. 20.—Due mainly to increased expenditure in the United Provinces (Rs. 38,040) counterbalanced by savings in the estimates of almost all the provinces, chiefly in the North-West Frontier Province (Rs. 8,306). The original estimate in the United Provinces proved inadequate (*see Notes*). The saving in the North-West Frontier Province was due to casualties and non-drawal of pensions.

B. 1 and B. 2.—Due to payment in 1924-25 of allowances expected to fall in 1925-26.

C.—No accurate estimate was possible due to irregular drawal of pensions.

D.—Mainly to savings in the United Provinces (Rs. 16,230) due to lapses. (*See Notes*.)

E.—Due to smaller expenditure in England (*vide* sub-heads B. 1 and B. 2).

## NOTES.

1. The grant for Territorial and Political Pensions used to be allotted to Provinces in lump without any distribution by heads of accounts and appropriation audit was accordingly conducted against the total grant of each Province.

2. In the United Provinces Rs. 60,000 under A. 4 and Rs. 13,000 under D, were surrendered to Government and an additional appropriation of Rs. 52,000 was applied for increased expenditure under A. 20. Final orders of the Government of India were not, however, received accepting the modifications.

## BANGALORE—(All Non-voted.)

See also Report on the Accounts.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1926 compared with the Sum Granted, to defray Expenses in connection with the BANGALORE ASSIGNED TRACT.

Accounts.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
Account I—Police	Gross ...	2,68,141	2,66,193	1,948	...
	Deductions...	—10,960	—10,730	...	230
	Net ...	2,57,181	2,55,463	1,718	...
Account II—Education	Gross ...	3,63,700	3,43,761	19,939	...
	Deductions...	—14,070	—11,732	...	2,338
	Net ...	3,49,630	3,32,029	17,601	...
Account III—Medical and Public Health.	Gross ...	4,67,260	4,27,924	39,336	...
	Deductions...	—7,310	—1,227	...	6,083
	Net ...	4,59,950	4,26,697	33,253	...
Account IV—Other Expenditure Heads.	Gross ...	2,50,945	2,51,388	...	443
	Deductions ...	—11,030	—9,349	...	1,681
	Net ...	2,39,915	2,42,039	...	2,124
Account V—Other charges relating to subject demands.		4,70,700	4,71,223	...	523
Totals	Gross ...	18,20,746	17,60,489	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 60,257.	
	Deductions ...	—43,370	—33,038		
	Net ...	17,77,376	17,27,451	Saving of Net Expenditure (Non-voted) compared with Net Grant Rs. 49,925.	



## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

*Account III.—Medical and Public Health.*

*Sub-head F.*—Against the appropriation of Rs. 50,000 expenditure amounted to Rs. 1,90,620 resulting in an excess of Rs. 1,40,620 which was due to the payment of the following grants to the Bangalore Municipality :

	Rs.
(1) Maintenance of suburban roads . . . . .	5,020
(2) Grant for the improvement of the existing market . . . . .	1,02,750
(3) Grant for the construction of houses in connection with the Ookappalyam scheme . . . . .	12,250
(4) Grant for the re-construction of main roads . . . . .	20,600
	<hr/> 1,40,620 <hr/>

The appropriation for (1) and (4) above was included in sub-head G which also included a sum of Rs. 1,15,000 for the installation of a pumping station for the delivery of sewage to the new military grass farm. With the approval of the Government of India, Finance Department, the latter amount was utilised on items (2) and (3) above as it was expected that the amount could not be utilised on the object for which provision was made in the budget.

*Account IV.—Other Expenditure Heads.*

*Sub-head E.*—Against the appropriation of Rs. 4,580, actual expenditure amounted to Rs. 34,271 resulting in an excess of Rs. 29,691 due to (1) Rs. 4,281 three-fourths of the charge on account of the pay and allowances of the special officer for retrenchment work and (2) Rs. 25,416 outlay on repairs to and the charges for the electric consumption of the Public Offices in the Civil and Military Station other than Residency Buildings. The appropriation on account of (2) was included under sub-head 'H.—Political'.

## ACCOUNT I—POLICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>A.—District Executive Force—District Police:</i>				
	Rs.			
<i>A. 1.—District Superintendents and Assistants.</i>	Original 20,480	19,550	13,764	5,816 ...
	Supplementary —900			
<i>A. 2.—Police Force</i>	Original 1,85,600	1,84,021	1,47,075	36,346 ...
	Supplementary —979			
<i>A. 3.—Office Establishments</i> ...	10,390	9,001	1,389	...
<i>A. 4.—Allowances, Honoraria, etc.</i> ...	19,990	13,399	6,591	...
<i>A. 5.—Works</i> ...	...	5,353	...	5,353
<i>A. 6.—Clothing and Other Supplies</i> ...	12,900	11,618	1,282	...
<i>A. 7.—Contingencies</i> ...	21,360	13,299	7,961	...
<i>A. 8.—Deduct—Establishment Charges, etc., recovered from other Governments, Departments, etc.</i> ...	—10,960	—10,730	...	284
<i>B.—Railway Police</i> ...	...	52,084	...	52,000
	Original 60	...	...	...
<i>For rounding</i> ...	Supplementary —60	...	...	...
<hr/>				
<i>Totals</i> ...	Gross ... 2,68,141	2,66,193	1,948	...
	Deductions ... —10,960	—10,730	...	230
	Net ... 2,57,181	2,55,463	1,718	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Taking into account the expenditure of Rs. 1,155 included in sub-head B. on this account, for which provision was originally made under this sub-head, the saving of Rs. 4,661 was mainly due to the non-utilization of the full provision for 'Leave salary.'

A. 2.—Including the expenditure of Rs. 38,673 on account of Railway Police (sub-head B.), there is an excess of Rs. 2,327 due chiefly to the lump deduction made for 'Probable savings' having proved to be slightly high.

A. 3.—Mainly under 'Leave salaries.'

A. 4.—Taking into account the expenditure of Rs. 3,440 on account of the allowances of the Railway Police (Sub-head B.), the saving of Rs. 3,151 was mainly due to less travelling and smaller expenditure on rewards.

A. 5.—*Vide* notes under Account IV, Sub-head H.

A. 6.—Including the expenditure of Rs. 2,158 for the Railway Police included in sub-head B. for which provision was originally made under this sub-head, the excess is Rs. 876. This is the net result of the following variations:—

Excess of Rs. 2,972 on account of the share of cost of the upkeep and maintenance of the motor fire engine.

Saving of Rs. 2,096 on account of Police clothing.

A. 7.—Taking into account the expenditure of Rs. 6,658 on account of Railway Police (Sub-head B.), provision for which was originally made under this sub-head, there is a saving of Rs. 1,303 mainly due to smaller expenditure under Miscellaneous.

A. 8.—The excess is the result of the following variations:—

Savings of Rs. 1,982 due to the proportionate recovery on account of the upkeep and maintenance of fire engine.

Excess of Rs. 2,212 on account of recoveries from the Municipal Commission in respect of the clothing and pensionary contribution of the Hackney Carriage Department.

The latter amounting to Rs. 2,102 was credited on the receipt side. The whole of the savings was re-appropriated by the Resident. Rs. 2,162 out of the excess was also covered by re-appropriation.

B.—The excess was caused by the inclusion of the appropriation for Railway Police charges under head A.—District Executive Force (*see* Notes).

## NOTE.

'A.—District Executive Force—District Police'—Included provision for Railway Police also which was re-appropriated to sub-head B. in January and March 1926.



## ACCOUNT No. II.—EDUCATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Rs.	Rs.	Rs.	Rs.	Rs.
A.—University—Grants-in-aid to Non-Government Arts Colleges { Original ... 20,000	22,000	25,000	...	3,000
Supplementary ... 2,000				
B.—Grants-in-aid to Non-Government Secondary Schools ... ..	1,64,430	1,75,403	...	10,973
C.—Primary :				
C. 1.—Government Primary Schools ... ..	...	1,937	...	1,937
C. 2.—Grants-in-aid to Non-Government Primary Schools { Original ... 94,830	93,810	64,489	29,321	...
Supplementary ... —1,020				
D.—Special—Government Special Schools :				
D. 1.—Gross charges { Original ... 12,950	9,030	9,053	...	23
Supplementary ... —3,920				
D. 2.—Deduct—Charges recovered from Coorg Administration ... ..	—2,640	—2,398	...	242
E.—Special—Grants-in-aid to Non-Government Special Schools ... ..	17,950	16,444	1,506	...
F.—General—Inspection :				
F. 1.—Gross charges { Original ... 33,190	29,930	29,634	296	...
Supplementary ... —3,260				
F. 2.—Deduct—Charges recovered from Coorg Administration ... ..	—11,430	—9,334	...	2,096

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A.—Due to a furniture grant of Rs. 5,000 to the St. Joseph's College, Bangalore.

B.—Is the net result of (a) excess of about Rs. 25,300 under boarding grants for which provision was included in sub-head C. 2, set off by (b) savings of about Rs. 14,300 due to the non-payment of certain grants for which the budget provided and (c) the debit of certain other grants to 'Primary'.

C. 1.—Provision included in sub-head C. 2.

C. 2.—The budget included Rs. 25,670 on account of boarding grants to Secondary Schools and Rs. 1,980 for the Elementary School at the Indian Institute of Science, Bangalore, and the expenditure on this account was shown under sub-heads B. and C. 1, respectively. The balance of Rs. 1,671 in the saving is chiefly due to the non-payment of certain building and furniture grants (Rs. 12,050) counterbalanced by an excess of Rs. 10,380 under teaching grants.

F. 2.—The Inspector of Schools is the Educational officer for Coorg also and  $\frac{3}{4}$ ths of the portion of the charges of the Inspector and his establishment is recoverable from the Government of Coorg. The budget took credit for  $\frac{3}{4}$ ths of the Inspector's pay and the leave salary calculated with reference to the original provision of Rs. 24,150. The latter provision was however reduced to Rs. 21,750 in the final sanctioned estimate (due to the omission of the provision made for Rupee Overseas pay) without the provision for recoveries from Coorg Administration being correspondingly reduced. Again a sum of Rs. 3,080 under 'Leave salary' was surrendered to the Government of India without the corresponding deficiency in the proportionate recoveries being taken into account. The excess was thus due to the non-realisation of the credits as anticipated in the budget.

## ACCOUNT NO. II.—EDUCATION—concl'd.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.	Rs.
G.—General—Scholarships	Original ...				
	Supplementary ...				
	26,260	24,160	18,519	5,241	...
	2,100				
H.—General—Miscellaneous.	Original ...				
	Supplementary ...				
	3,060	2,390	2,882	...	492
	—670				
For rounding	Original ...				
	Supplementary ...				
	—600	...	...	...	...
	+600				
Totals	Gross ...	3,63,700	3,43,761	19,939	...
	Deductions ...	—14,070	—11,732	...	2,338
	Net ...	3,49,630	3,32,029	17,601	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—concl'd.

G.—Due to the non-utilisation in full of the appropriation for 'Scholarships—in Secondary Schools'.

H.—Due to the payment of a grant of Rs. 500 to the Bangalore Boys Scouts' Association.

## ACCOUNT III.—MEDICAL AND PUBLIC HEALTH.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Medical—Hospitals and Dispensaries:					
A. 1.—Pay of Officers.	Original				
	Supplementary				
	27,800	18,210	18,306	4	...
	—9,590				
A. 2.—Pay of Sub-Assistant Surgeons and other Establishments.	Original				
	Supplementary				
	41,020	41,050	44,157	...	3,107
	30				
A. 3.—Allowances, Honoraria, etc.	Original				
	Supplementary				
	21,120	20,240	17,543	2,697	...
	—880				

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 2.—Due to the debit under this sub-head of the pay of the Lady Assistant Surgeons (Rs. 6,187), provision for which was included under sub-head A. 1, partly counterbalanced by savings under other establishments.

A. 3.—Partly under travelling allowance (Rs. 1,477) and partly under house rent and other allowances (Rs. 1,220), latter being due to the late opening of the Gosha Hospital.



## ACCOUNT III—MEDICAL AND PUBLIC HEALTH—contd.

Service.	Grant	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Medical—Hospital and Dispensaries—contd.</i>				
<i>A. 4.—Cost of Medicines and Diet of Patients</i> ...	...	85,500	71,673	13,827
<i>A. 5.—Works</i> ...	...	...	6,553	...
<i>A. 6.—Other Expenses</i> ...	...	45,590	44,707	883
<i>A. 7.—Grants-in-aid to Hospitals and Dispensaries</i> ...	...	1,500	3,626	...
<i>A. 8.—Establishment and other Charges paid to Bangalore Municipality</i>	...	810	855	...
<i>A. 9.—Deduct Charges recovered from Bangalore Municipality</i> ...	...	-1,150	-203	...
<i>B.—Medical—Mental Hospital</i> ...	...	...	...	...
<div style="display: flex; align-items: center;"> <div style="flex: 1;"> <i>Original</i> . 13,900  <i>Supplementary</i> — 1,340         </div> <div style="flex: 1; margin-left: 20px;">           12,560      9,278      3,282      ...         </div> </div>				
<i>C.—Medical Schools and Colleges—Scholarships...</i> ...	...	720	720	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

A. 4.—The savings were entirely under diet of patient due largely to a fall in the number of patients in the Bowring and Lady Curzon Hospitals, to the late opening of the Gosha Hospital and to diet charges of Rs. 1,869, in Isolation wards being debited to "33 Public Health" in the accounts. Only Rs. 4,700 of the savings were re-appropriated to other heads, and the balance of nearly Rs. 9,000 was not surrendered in time as no register of contingent expenditure was then being maintained in the hospital, though the failure to do so was pointed out by the Audit Officer so early as June 1925 in his inspection reports on the accounts of the Hospital for 1924-25 and it was stated in reply thereto that the register had been introduced.

A. 5.—The appropriation for all Civil Works in Bangalore was made under sub-head 'H.—Political under Account IV. At the end of the year re-appropriations were sanctioned to the various heads to cover the expenditure falling under the respective sub-heads. A small excess (Rs. 73) remained uncovered, due to the underestimation of supervision charges on certain works. *Vide* sub-head H. under Account IV.

A. 7.—Partly under 'Grants to Martha's Hospital' (Rs. 1,200) being special grant of Rs. 100 per mensem to that Hospital sanctioned by the Government of India during the year under report which was not provided for in the estimates and partly under 'Grants to Lepers State Asylum' due to the increased expenditure on account of the lepers maintained in the Mysore State Asylum.

A. 9.—The budget took credit for the recovery from the Municipal Commission of  $\frac{1}{4}$  of the average cost of the post of the Lady Assistant Surgeon, Gosha Hospital, for work done to the Municipality in connection with the infant welfare scheme. Due to the late opening of the Gosha Hospital and to the decision to recover only  $\frac{1}{4}$  of the actual pay instead of  $\frac{1}{2}$  of the average cost, the recovery amounted to Rs. 203 only.

B.—Due to less expenditure on the maintenance of lunatics in the Mysore State Lunatic Asylum and to a decrease in the contribution payable to Bihar and Orissa Government consequent on the discharge of a Bangalore lunatic from the Ranchi Mental Hospital. The estimate fixed on the basis of the actuals for the three previous years was not thus worked up to.

## ACCOUNT III.—MEDICAL AND PUBLIC HEALTH—contd.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
	Rs.			
D. 1.—English charges (High Commissioner) on stores.	{ Original ... { Supplementary 1,000	1,000	910	90
D 2—Loss or Gain by Exchange	...	...	312	...
For rounding	...	190	...	190
E.—Public Health Establishment.	{ Original . 1,000 { Supplemen- tary . -100	900	900	...
F.—Grants-in-aid for Public Health purposes	50,000	1,90,620	...	1,40,620
G.—Public Health—Works.	{ Original 1,79,600 { Supplemen- tary -14,000	1,65,600	...	1,65,600

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

F.—The excess was due to the payment of the following grants to the Bangalore Municipality.

	Rs.
(1) Maintenance of suburban roads	5,020
(2) Grant for the improvement of the existing market	1,02,750
(3) Grant for the construction of houses in connection with the Ookappalyam scheme	12,250
(4) Grant for the re-construction of main roads	20,600
	1,40,620

The appropriation for (1) and (4) above was included in sub-head G, which also included a sum of Rs. 1,15,000 for the installation of a pumping station for the delivery of sewage to the new military grass farm. With the approval of the Government of India, Finance Department, the latter amount was utilised on items (2) and (3) above as it was expected that the amount could not be utilised on the object for which provision was made in the budget. See Note at the end of this Account.

G.—The saving of Rs. 1,65,600 is made up of (a) Rs. 1,40,600 referred to under sub-head F, and (b) Rs. 25,000 being the balance after the surrender of Rs. 14,000 out of the appropriation of Rs. 39,000 made for improvements to Bangalore Water Supply. A sum of Rs. 21,220 out of (b) was re-appropriated to other heads with the concurrence of the Government of India, as the work could not be done during the year under report.



(a) Includes unspent balances of grants for the same purpose in previous years.  
The works are reported to be in progress.

## ACCOUNT IV.—OTHER EXPENDITURE HEADS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Excise ...	Original 33,000 Supplementary—2,300	30,700	39,135	8,435
C.—Stamps ...	Original 3,000 Supplementary—250	2,750	2,511	239
D.—Registration ...	Original 4,000 Supplementary—475	3,325	3,507	18
E.—General Administration—District Establishment.	Original 5,000 Supplementary—420	4,580	34,271	29,691
F.—Administration of Justice :				
F. 1.—Law Officers ...	Original 3,600 Supplementary—1,300	2,300	2,090	270
F. 2.—Judicial Commissioner	Original 2,250 Supplementary—40	2,210	2,206	4
F. 3.—Civil and Sessions Courts :				
F. 3 (1)—Pay of Officers	Original 22,130 Supplementary—950	21,180	23,576	2,396
F. 3 (2)—Pay of Establishments.	Original 24,250 Supplementary—2,010	22,240	22,269	29
F. 3 (3)—Allowances, Honoraria, etc.	Original 500 Supplementary—285	215	18	197
F. 3 (4)—Contingencies	Original 2,750 Supplementary—1,600	1,150	2,127	977

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

B.—Is the result of (a) an excess of Rs. 2,199 under 'Pay of Officers' and (b) of Rs. 6,996 under 'Cost of Opium supplied to the Excise Department' partly counterbalanced by small savings under other heads. Additional expenditure on account of the pay of an officer under training in Income-tax work caused the excess under (a) while the revised method of adjustment of the cost of opium supplied to the Excise Department which was required from 1st April 1925 to pay for the cost of the drug as soon as received instead of crediting a proportion to opium when sales were actually effected as before led to the excess under (b).

E.—Due to (a) Rs. 4,281 three-fourths of the charges on account of the pay and allowances of the special officer for retrenchment work and (b) Rs. 25,416 outlay on repairs to and the charges for the electric consumption of the Public Offices in the Civil and Military Station other than Residency buildings. The appropriation on account of (b) was included under sub-head H. See also Notes under H. below.

F. 3 (1).—Due to the sum of Rs. 2,400 erroneously taken credit for in the budget on account of 'Revision of pay of Superior services'.

F. 3 (3).—Due to the non-utilisation of the full provision made for travelling allowance.

F. 3 (4).—Mainly due to the adjustment under this sub-head, of the charges for 'Diet and Road money to Prosecutors and witnesses' in the Civil and Sessions Courts (Rs. 925) the appropriation for which was included under sub-head F. 4.



## ACCOUNT IV.—OTHER EXPENDITURE HEADS—contd.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Rs.	Rs.	Rs.	Rs.	Rs.
<i>F.—Administration of Justice—contd.</i>				
<i>F. 4—Criminal Courts ...</i>				
<i>Original</i> 59,440				
<i>Supplementary</i> —10,715	48,725	45,949	2,776	...
<i>Original</i> ... 80				
<i>For rounding...</i> <i>Supplementary</i> ... —80	...	...	...	...
<i>G.—Jails and Convict Settlements:</i>				
<i>Pay and Allowances and Miscellaneous expenses</i> ...	13,000	9,632	3,368	...
<i>H.—Political ...</i>				
<i>Original</i> ... 44,000	37,730	1,729	36,001	...
<i>Supplementary</i> ... —6,270				
<i>I.—Agriculture—Veterinary charges—(Grants-in-aid)</i> ...	4,000	4,000	...	...
<i>J.—Miscellaneous Departments ...</i>				
<i>Original</i> ... 2,000	975	715	260	...
<i>Supplementary</i> ... —1,025				
<i>K.—Superannuation Allowances and Pensions.</i>				
<i>Original</i> ... 28,000	27,565	28,677	...	1,112
<i>Supplementary</i> ... —435				

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

F. 4.—Chiefly made up of (a) Rs. 1,030 under 'Pay of Establishment' mainly due to the non-utilisation in full of the appropriation for leave salaries and (b) Rs. 706 under 'Supplies and Services,' vide explanation under sub-head F. 3 (4).

G.—Mainly under 'charges for prisoners maintained in jails of Indian States' (Rs. 2,902) the budget for which was framed on past actuals.

H.—For the sake of convenience a lump sum appropriation of Rs. 36,000 for all Civil Works in the Civil and Military Station was made under this sub-head. The actual works expenditure was however booked under the respective sub-heads, and re-appropriations to cover the excesses thus caused under those sub-heads were sanctioned during the year from this amount. For facility of comparison of the total expenditure incurred with the total appropriation sanctioned the figures relating to 'works' under the several sub-heads are brought together hereunder.

		Appropriation. Expenditure.	
		Rs.	Rs.
Account I.	Sub-head A5	...	1,486 (excluding Rs. 3,867 on account of acquisition of land for a drill ground for the Police and other purposes not anticipated in the estimates.)
"	III " A5	...	6,553
"	IV " E.	...	25,416 (included in Rs. 29,691)
"	IV " H.	36,000	...
		36,000	33,455

The entire saving of Rs. 36,000 was re-appropriated to other sub-heads.

J.—Chiefly made up of (a) Rs. 50 under 'Registrar of Joint Stock Companies—Miscellaneous' due to the non-utilisation of the provision made for Contingencies and (b) Rs. 205 under 'Electrical Inspector' owing to a change in the method of paying the services of the Electrical Inspector.

K.—Chiefly due to the adjustment, during the year under report, of a pension relating to 1924-25 passed on by the Accountant-General, Madras (Rs. 1,694.)

ACCOUNT IV.—OTHER EXPENDITURE HEADS—concl'd.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
		Rs.	Rs.	Less than Granted.	More than Granted.
<b>L.—Stationery and Printing :</b>		Rs.	Rs.	Rs.	Rs.
L. 1.—Gross charges	...	14,700	12,466	2,234	...
L. 2.—Deduct—Charges recovered from Coorg Administration and Mysore Residency	...	—11,030	—9,349	...	1,681
L. 3.—Cost of Printing and Stationery	...	...	3,772	...	3,772
	For rounding	—670	...	...	670
M.—Miscellaneous	Original ... 15,000 Supplementary ... —930	14,070	12,798	1,272	...
<b>Totals</b>					
	Gross	2,50,945	2,51,388	...	443
	Deductions	—11,030	—9,349	...	1,681
	Net	2,39,915	2,42,039	...	2,124

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

L. 1.—Mainly due to vacancies in the press staff and the non-utilisation of the provision for leave salaries.

L. 2.—*Vide* remarks under sub-head L. 1. The savings of Rs. 2,234 referred to therein resulted in a proportionate excess under this sub-head.

L. 3.—The expenditure represents cost of stationery supplied by the Madras Stationery Office to the Mysore Assigned Tract administration during 1924-25 for which no budget provision was originally made.

M.—Made up of Rs. 1,659 under 'Miscellaneous and unforeseen charges,' partly counter-balanced by an excess of Rs. 387 under 'Donations for charitable purposes.'

ACCOUNT V.—OTHER CHARGES RELATING TO SUBJECT DEMANDS.

Service.			Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
A.—Refunds of Revenue.	Original	4,71,000				
	Supplementary ...	—300	4,70,700	4,71,223	...	523

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

The excess of Rs. 523 is the net result of excesses and savings under various heads of accounts. Important excesses occurred under (1) Land Revenue (Rs. 1,337), (2) Stamps (Rs. 5,846) and (3) Surplus revenue of the Bangalore Assigned Tract (Rs. 10,026); this was counterbalanced by savings chiefly under (4) 'Taxes on Income' (Rs. 9,493), and (5) 'Medical' (Rs. 7,745)—See Note (ii) below.

The expenditure under (1) depends upon the Land Revenue Collections of the previous year, 90 per cent. of which is refundable to the Municipality. The collection during 1924-25 of large arrears relating to previous years led to a proportionate excess under the head.

The expenditure under (2) was due chiefly to large payments to the Municipal Commission of 99 per cent. of the fees levied under the Bangalore Municipal Law, provision for which was based on past actuals. This, however, proved insufficient.

The expenditure under (3) represents the amount paid to the Mysore Durbar, being 2 of the excess of receipts over the datum line of Rs. 13 lakhs as worked out in the *pro forma* account of 1924-25. [See Note (i) below.] The provision under (4) and (5) proved excessive

NOTES.

*Account V—Sub-head A.—Refunds of Revenue.*—(i) At the Rendition of Mysore in 1881, the Civil and Military Station, Bangalore, was permanently assigned to the British Government and retained under their administration. The charges of administering the Assigned



Tract and its improvements formed the first charge upon its revenues and any surplus that remained was usually handed over to the Durbar. With effect from 1924-25 however, a change was made in the method of allocating the surplus payable to the Durbar. Under the new arrangements a sum of Rs. 13 lakhs has been fixed as the normal annual expenditure of the Station. The excess of receipts over the datum line of 13 lakhs, as arrived at in the *pro forma* account, is shared between the Mysore Durbar and the Assigned Tract Administration in the ratio of 3 : 1. The share of the Assigned Tract is intended for financing the schemes for the improvement of the station.

The following statement shows the revenue realised during 1924-25 and explains how the surplus that was paid to the Durbar in the year under review was arrived at:—

	Rs.
Revenue realised and credited in the <i>pro forma</i> account for 1924-25	18,89,368
Deduct Datum line	13,00,000
Surplus over Datum line	5,89,368
‡ Surplus paid to the Durbar	4,42,026
Share of Assigned Tract	1,47,342

(ii) Includes Rs. 1,576 paid to medical officers in the Bowring and Lady Curzon hospitals under the rules framed by the Head of the Administration for payment to the officers of a share of the fees levied in the hospitals for professional attendance on medical cases. The orders were challenged in audit as they seemed to go further than the sanction of the Secretary of State which authorised such payments in surgical cases only. The Government of India have referred the question to the Secretary of State.





No. 7

Page 32, paragraph 50 (1), third sub paragraph:-

Insert "the" after "shows" in the first line of the third subparagraph.

(No. 7, dated 25th November 1927).

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No. 8

Page 39, paragraph 59:-

Substitute "relating to one and the same local Administration" for "in the same Administration" in lines 1 & 2.

(No. 8, dated 25th November 1927)

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No. 9

Page 50, paragraph 78:-

Substitute "50.94" for "0.94" against the entry "Currency Note Printing Press etc" in the column for 1926-27 under Explanation for direct Transactions-Civil Works.

(No. 9, dated 25th November 1927).

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No. 10

Page 53, paragraph 79:-

Insert 7 in the column for 1923-24 and preceding years against AMOUNTS under III-Miscellaneous Irregularities in the statement showing analysis of objections- (a) Direct transactions- Civil Works.

(No. 10, dated 25th November 1927).

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No. 11

Page 60, paragraph 81:-

Insert 1 in the column for Direct Transactions against item 5- Percentage of objections (3) above to expenditure (4) above.

(No. 11, dated 25th November 1927).

No. Rep-A.A 102-1/  
1927.

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G. KAULA,

Accountant General, Central Revenues.





Corrections to the Executive Report on the Accounts of  
the Central Government (Civil) for 1926-27.

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No. 1

Page 5, paragraph 9, second sub-paragraph:-

Substitute "it" for "they" in lines 13 and 16, "It also stated" for "They also expressed", in line 14, and "a refund of the same" for "its refund" in line 16.

(No. 1, dated 25th November 1927).

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No. 2

Page 9, paragraph 17, second sub-paragraph:-

Insert "the" before "Architects" in line 5.

(No. 2, dated 25th November 1927).

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No. 3

Page 15, paragraph 28-A:-

Read "lead" for "leads" in the last line of the paragraph.

(No. 3, dated 25th November 1927).

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No. 4

Page 15, paragraph 28-D:-

Substitute "is" for "was" in the last line of the paragraph.

(No. 4, dated 25th November 1927).

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No. 5

Page 17, paragraph 30:-

Substitute "1926" for "1920" after "December" in the fifth line of the paragraph.

(No. 5, dated 25th November 1927).

---

No. 6

Page 20, paragraph 34, first sub-paragraph:-

Delete the comma after the word "except" in line 15 and put "and" in its place.

(No. 6, dated 25th November 1927).

CORRECTION TO THE EXECUTIVE REPORT ON THE ACCOUNTS OF THE  
CENTRAL GOVERNMENT (CIVIL) FOR 1926-27.

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No. 12

Page 29, paragraph 45:-

In the first line of the paragraph insert 's' after the word "year" and add "1923-24 and" after that word.

(No. 12, dated the 17th December 1927).

No. Rep/A.A.102-1/      New Delhi, Dated the      December 1927.

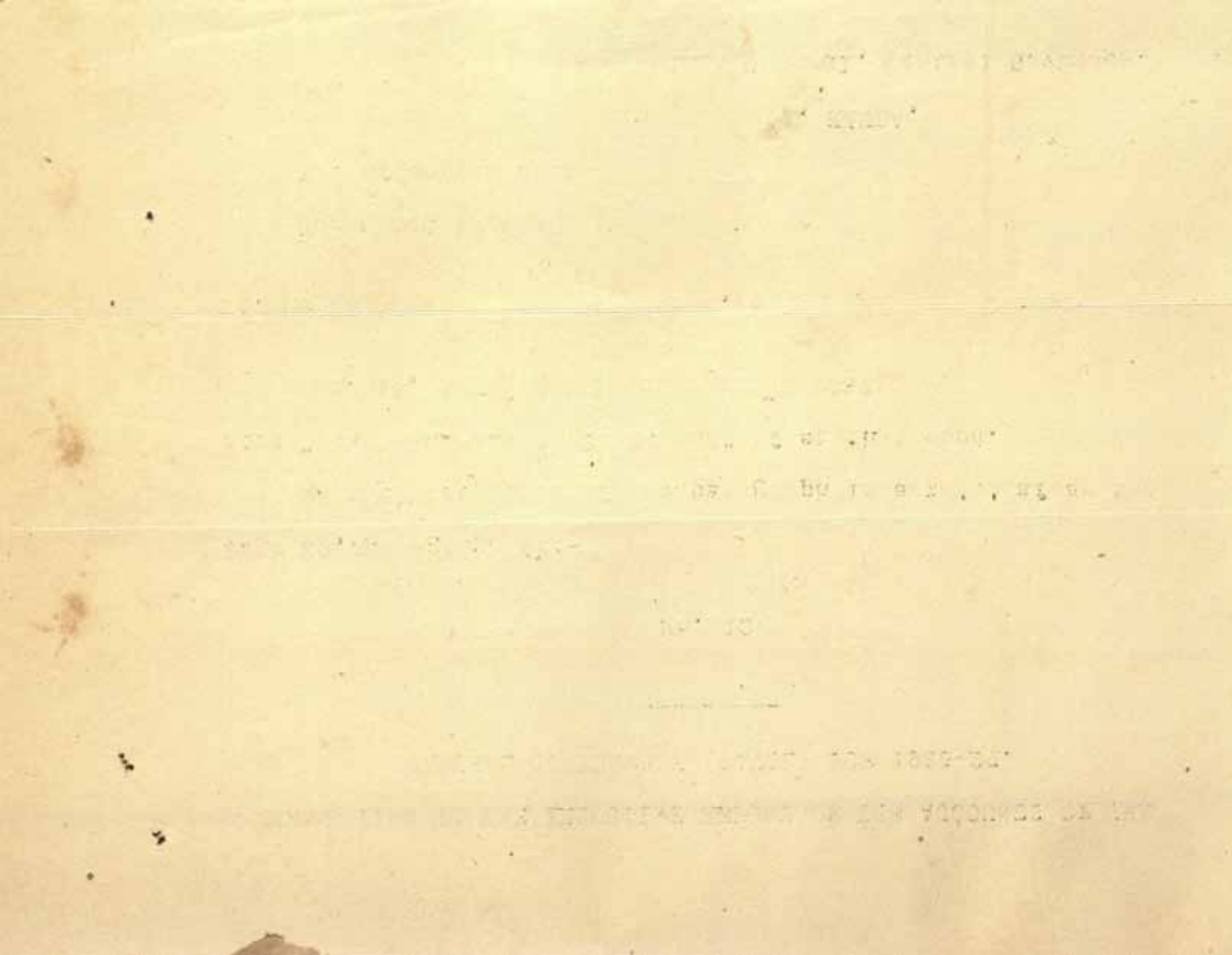
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Accountant General, Central Revenues.





## WESTERN INDIA STATES AGENCY,

(ALL NON-VOTED.)

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to pay the Salaries and other Expenses of the WESTERN INDIA STATES AGENCY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Political Expenditure—</i>				
<i>Political Agents :</i>	Rs.			
<i>A. 1.—Pay of { Original 3,12,610</i>				
<i>Officers. { Supplement- 6,000</i>	3,06,610	3,03,907	2,703	...
<i>A. 2.—Pay of { Original 3,70,388</i>				
<i>Estab- { Supplement- 9,566</i>	3,60,422	3,27,292	33,130	...
<i>lishments. { ary.</i>				
<i>A. 3.—Allowances, Honoraria, etc.</i>	60,998	68,051	...	7,053
<i>A. 4.—Supplies and Services</i>	...	58,730	63,499	...
<i>A. 5.—Contingencies. { Original 43,475</i>				
<i>{ Supplement- 2,055 (a)</i>	45,530	50,724	...	5,194
<i>A. 6.—Grants-in-aid, contributions and Donations ...</i>	8,826	8,701	125	...
<i>A. 7.—Establishment charges recovered from other Governments, Departments etc. { Original -2,43,504</i>				
<i>{ Supple- 15,696</i>	-2,27,338	-2,03,297	...	24,041
<i>mentary.</i>				
<i>For rounding</i>	...	1,477	...	1,477

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 2.—Mainly due to double provision of Rs. 30,444 on account of servants having been made under this sub-head through mistake.

A. 3.—Due to increased expenditure on travelling allowance. Excess to the extent of Rs. 323 remained uncovered.

A. 4.—Due chiefly to large expenditure on "Diet and Road-money to witnesses" and "maintenance charges of prisoners."

A. 5.—Chiefly due to the payment to certain officers in connection with Cutch Exchange concessions.

A. 7.—The short recovery is due to the following reasons :—

(i) Centralization of certain posts paid from the Consolidated Local Fund.

(ii) Suspension of the recovery of Rs. 9,000 due from the Palanpur State.

(iii) Prevalence of famine conditions in the Banas Kantha Agency.

(a) Sanctioned in July 1925.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>B.—Police Expenditure :</b>				
<b>B. 1.—District Executive Force :</b>				
B. 1 (1).—Superintendents, Assistant Superintendents and Deputy Superintendents.	Rs. 40,600			
Original	42,400	42,509	...	109
Supplementary	1,800			
B. 1 (2).—Police Force.	4,28,926	4,25,636	3,93,978	31,658
Original	4,28,926			
Supplementary	— 3,290			
B. 1 (3).—Office Establishment	...	20,363	20,344	19
B. 1 (4).—Allowances, Honorary, etc.	1,57,013	1,49,853	1,28,606	21,247
Original	1,57,013			
Supplementary	— 7,160			
B. 1 (5).—Supplies and Services and Contingencies.	59,240	57,560	70,137	12,577
Original	59,240			
Supplementary	— 1,680			
B. 1 (6).—Establishment charges paid to Provincial Governments	...	...	6,157	...
B. 3.—Deduct cost of Additional Police For rounding	...	—79,286	—88,977	9,691
	...	144	...	144
<b>C.—Public Health Expenditure.</b>				
Public Health Establishment	...	9,000	8,349	651
<b>D.—Taxes on Income</b>				
Original	...	1,696	986	710
Supplementary	1,696			
(a)				
Totals	...	15,49,245	14,93,240	Saving of Gross Expenditure (Non-voted) compared with Gross Grant Rs. 56,005.
	...	—3,06,824	—2,92,274	Saving of Net Expenditure (Non-voted) compared with Net Grant Rs. 41,455.
	...	12,42,421	12,00,966	

# EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.

- B. 1 (2).—Due to vacancies in the Police Force for want of suitable recruits.
- B. 1 (4).—Due to less touring and decrease in expenditure on horse and camel allowances, owing to shortage in the number of horses and camels.
- B. 1 (5).—Due to (1) Exchange concessions allowed to Cutch Agency Police on account of loss due to fluctuations in exchange of the Kori and the rupees (Rs. 6,474) and (2) debits raised by the Military Department on account of supply of ordnance stores (Rs. 6,103). Excess to the extent of Rs. 5,364 remained unrecovered.
- B. 1 (6).—The expenditure represents the charges paid to the Bombay Government on account of the training of candidates from the Western India States Agency at the Police Training School, Nasik.
- B. 3.—Due to recoveries pertaining to previous years having been effected during 1925-26.
- D.—Due chiefly to less pay drawn by the substitute appointed in the place of the permanent incumbent on leave.

(a) Sanctioned in September 1925.

# GRANT No. 83.—IRRIGATION WORKS—NOT CHARGED TO REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926 compared with the Sum Granted, for EXPENDITURE ON IRRIGATION WORKS—NOT CHARGED TO REVENUE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD—55.—CONSTRUCTION OF IRRIGATION, ETC., WORKS.</b>				
<b>A.—Capital Account of Irrigation Works not Charged to Revenue—Capital cost of Works only—Major Head 55:</b>				
A. 1.—Productive Works:				
Lower Swat and Kabul River Canals:				
A. 1 (1).—Works ...	20,000	4,679	15,321	...
A. 2.—Unproductive Works:				
North-West Frontier, Upper Swat River canal:				
A. 2 (1).—Works	1,28,000	94,793	33,207	...
A. 3.—Unproductive Works:				
Baluchistan and Ajmer-Merwara:				
A. 3 (1).—Works ...	12,200	6,807	5,393	...
<b>B.—Capital Account of Irrigation Works not Charged to Revenue—General Capital Charges—Major Head 55:</b>				
B. 1.—Establishment ( <i>vide</i> D-5 in Grant 22) ...	55,600	29,659	25,941	...
B. 2.—Tools and Plant ( <i>vide</i> E-3 in Grant 22) ...	1,000	184	816	...
B. 3.—Suspense ( <i>vide</i> F-3 in Grant 22) ...	...	—1,23,731	1,23,731	...
B. 4.—Less receipts on Capital Accounts ...	...	—30	30	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1 (1).—Due to postponement of the work of constructing a Syphon on Shahi Nallah, Kabul River Canal.

A. 2 (1).—Due to works of an urgent nature only having been taken up during the year.

A. 3 (1).—The grant was reduced to Rs. 6,800 by orders of reappropriation resulting in an excess of Rs. 7 only.

B. 1.—Mainly to saving in the North West Frontier Province (Rs. 25,106) due to decrease in works outlay. These charges are calculated on *pro-rata* basis.

B. 2.—Due to decrease in works outlay in the North West Frontier Province. These charges are calculated on *pro-rata* basis.

B. 3.—Mainly in the North West Frontier (Rs. 1,08,206) due to adjustment in the year 1925-26 of certain sums placed under Miscellaneous Advances in the accounts of the previous year.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.— <i>Deduct</i> —Share of Capital Charges (A and B above) financed from Ordinary Revenue ( <i>vide</i> B in Grant 22). ...	—1,90,000	—1,09,036	...	80,964
For rounding... ..	200	...	200	...
Totals {	Gross ...	2,17,000	12,361	Saving of Gross Expenditure (Voted compared with Gross Grant Rs. 2,04,639.
	Deductions ...	—1,90,000	—1,09,036	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 1,23,075.
	Net ...	27,000	—96,675	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

C.—Due mainly to urgent works only having been taken up during the year in the North West Frontier Province.

## NOTE.

A sum of Rs. 1,41,500 was surrendered to Government based on anticipated savings.

## GRANT No. 86.—DELHI CAPITAL OUTLAY.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, for Expenditure in respect of NEW CAPITAL WORKS AT DELHI.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "57—INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI."				
A.—Pay and allowances other than Travelling Allowance:				
	Rs.			
A. 1.—Engineering Establishment—Officers.	<div> <div> <div>Non-voted</div> <div> <div>Original 2,48,000</div> <div>Supplementary —34,050</div> </div> </div> <div>Voted ...</div> </div>	<div> <div>2,13,950</div> <div>2,20,753</div> </div>	<div> <div>...</div> <div>21,228</div> </div>	<div> <div>6,803</div> <div>...</div> </div>
A. 2.—Engineering Establishment—Subordinates	...	1,92,860	2,14,147	...
A. 3.—Specialist Officers.	<div> <div>Non-voted</div> <div> <div>Original 89,000</div> <div>Supplementary —24,600</div> </div> </div> <div>Voted ...</div>	<div> <div>64,400</div> <div>37,350</div> </div>	<div> <div>51,810</div> <div>1,57,770</div> </div>	<div> <div>12,590</div> <div>...</div> <div>1,20,420</div> </div>
A. 4.—Office establishment	...	4,94,600	5,43,474	...
A. 5.—Other establishments.	<div> <div>Non-voted</div> <div> <div>Original 1,23,600</div> <div>Supplementary —44,150</div> </div> </div> <div>Voted ...</div>	<div> <div>79,450</div> <div>2,30,800</div> </div>	<div> <div>76,178</div> <div>2,64,900</div> </div>	<div> <div>3,272</div> <div>...</div> <div>33,500</div> </div>

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Non-voted.—The excess, which remained uncovered, appears in the English portion of expenditure.

A. 1.—Voted.—A reappropriation dated 30th March 1926 amounting to Rs. 1,530 increased the savings to Rs. 22,758 which mainly appears in the English expenditure. The reappropriation proved unnecessary.

A. 2.—Due to increases in Establishment, pay and inadequate provision in the original budget. Excess to the extent of Rs. 147 remained uncovered.

A. 3.—Non-voted.—The saving mainly appears in the English expenditure.

A. 3.—Voted.—Covered by reappropriation amounting to Rs. 1,58,060 sanctioned on the 30th March 1926 to cover extra expenditure on account of the Lee Commission concessions granted to Specialist Officers during the course of the year. The saving of Rs. 37,640 in the final grant appears mainly in the English expenditure. The reappropriation was excessive to some extent.

A. 4.—Due to cover increases in pay and leave salaries, etc.

A. 5.—Voted.—Due to extra expenditure on account of change in the incidence of the pay of certain officers.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Travelling allowance :				
B. 1.—Gazetted Officers (including Expenditure in England) ... ..	71,000	78,239	...	7,239
B. 2.—Non-Gazetted Officers ... ..	59,700	53,165	6,535	...
C.—Commission fees and travelling allowance of the English Architects (Messrs. Lutyens and Baker) :				
C. 1.—Commission fees (including Expenditure in England) ... ..	2,60,000	2,29,910	30,090	...
C. 2.—Travelling allowance (including Expenditure in England) ... ..	6,000	3,491	2,509	...
C. 3.—Contingencies ... ..	...	715	...	715
D.—Supplies and Services and Contingencies :				
D. 1.—Postage, Telegrams and Telephone charges ... ..	25,000	24,884	116	...
D. 2.—Other Charges ... ..	40,000	43,413	...	3,413
E.—Deduct—Establishment Charges recovered from other Governments, Departments, etc. ... ..	—3,53,250	—5,90,186	2,36,936	...
F.—Works—Government House ... ..	50,00,000	18,59,265	31,40,735	...
G.—Works—Secretariats ... ..	30,00,000	35,77,618	...	5,77,618
H.—Works—Legislative Chambers ... ..	25,00,000	18,30,514	6,69,486	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

B. 1.—Due to more travelling and cost of passages paid to certain officers employed on contract.

B. 2.—Reappropriation dated 30th March 1926 of Rs. 8,700 from this sub-head, necessitated by the savings in the conveyance allowance due to reduction in the subordinates, caused a trifling excess of Rs. 2,165.

C. 1.—Mainly due to savings in the English expenditure (Rs. 8,055) and in India (Rs. 13,335). The latter was due to less work done than anticipated.

C. 2.—Mainly due to less expenditure in England.

D. 1.—Saving Rs. 116 increased to Rs. 2,116 by reappropriation of Rs. 2,000 which proved unnecessary.

D. 2.—Due to the liabilities having been under-estimated by the Controlling Officer.

E.—Due mainly to credits on additional works in the Dehra Dun Division.

F.—Due to slow progress of work owing to short supply of stone, etc. Reappropriation from this sub-head of a sum of Rs. 31,23,700 (sanctioned on 30th March 1926) reduced the saving to Rs. 17,035.

G.—Due to unforeseen debits on account of share of loss on stone operation. A trifling excess to the extent of Rs. 19,418 remained uncovered.

H.—Rs. 6,39,000 reappropriated on 30th March 1926 reducing the lapse to Rs. 30,486 which could not be spent on account of short supply of stone and consequent postponement of work.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
I.—Works—Residential Buildings ...	5,30,000	4,31,323	98,677	...
J.—Works—Other Civil Buildings ...	45,19,000	10,33,854	34,85,146	...
K.—Works—Military Buildings ...	2,00,000	13,042	1,86,958	...
L.—Works—Communications ...	6,00,000	1,46,220	4,53,780	...
M.—Works—Parks and Gardens (including Recreation Parks) ...	2,50,000	1,09,789	1,40,211	...
N.—Works—Other Miscellaneous Public Improvements ...	2,50,000	9,666	2,40,334	...
O.—Works—Electric Light and Power ...	4,00,000	4,88,353	...	88,353
P.—Works—Irrigation ...	1,00,000	—31,346	1,31,346	...
Q.—Works—Storm Water Drains ...	3,00,000	1,06,321	1,93,679	...
R.—Works—Sewerage ...	7,00,000	2,51,454	4,48,546	...
S.—Works—Water Supply ...	4,00,000	2,96,502	1,03,498	...
T.—Works—Conservancy ...	2,00,000	12,886	1,87,114	...
U.—Tools and Plant ...	3,30,000	3,69,054	...	39,054

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

I.—Reappropriation dated 30th March 1926, amounting to Rs. 1,78,200, resulted in an excess of Rs. 79,523 which is mainly due to a change in the incidence of the cost of a work for which funds were not obtained through oversight.

J.—Rs. 34,52,900 reappropriated on 30th March 1926 from this sub-head reducing the saving to Rs. 32,246. The unexpended amount is due to postponement of works, etc.

K.—Saving Rs. 1,86,958 reduced to a trifling sum of Rs. 158 by reappropriation sanctioned on 30th March 1926.

L.—The grant was reduced by reappropriation dated 30th March 1926, to Rs. 23,530 which is due to postponement of work and petty savings against several works.

M.—Reappropriation of Rs. 1,60,500 sanctioned on 30th March 1926, resulted in an excess of Rs. 20,289 due to an adjustment of an old item from the sub-head "N". The reappropriation was not justified to a certain extent.

N.—The grant was reduced to Rs. 41,434 by reappropriation sanctioned on 30th March 1926. The net saving is due to an adjustment (*vide* remarks under "M").

O.—Reappropriation of Rs. 3,44,700 on 30th March 1926 resulted in a saving of Rs. 2,56,347 partly due to non-adjustment of liabilities and partly due to incorrect estimating the liabilities. The reappropriation was excessive.

P.—The original grant was reduced by reappropriation dated 30th March 1926, of Rs. 1,19,150. The net saving is trifling.

Q.—The original grant was reduced by reappropriation dated 30th March 1926, of Rs. 1,81,300 to Rs. 12,379 which is due to slow progress of work and low rates.

R.—Reduced by reappropriation of Rs. 4,19,300 to Rs. 29,246 which is mainly due to less work having been done than anticipated.

S.—Reduced by reappropriation of Rs. 88,500 to Rs. 14,998 consisting of several items of excesses and savings. Chief item of excess amounting to Rs. 7,000 is due to misclassification of expenditure.

T.—Reduced by reappropriation of Rs. 1,86,950 to Rs. 164 which is petty.

U.—Reappropriation from this sub-head of Rs. 37,800 increased the excess to Rs. 76,854. It is due to adjustment of a debit of Rs. 1,26,132 on account of city extension charges in supplementary account of 1925-26 under orders of the New Capital Committee.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
V.—Stock and Suspense:				
V. 1.—Stock:				
V. 1 (1).—Charges ... ..	50,00,000	52,47,242	...	2,47,242
V. 1 (2).— <i>Deduct</i> —Issue to Works and other credits ... ..	—67,00,000	—73,18,718	6,18,718	...
V. 2.—Loss by Exchange—adjustment account:				
V. 2 (1).—Charges ... ..	60,000	41,052	18,948	...
V. 2 (2).— <i>Deduct</i> —Recoveries ... ..	—7,00,000	—82,021	...	6,17,979
V. 3.—Other Suspense Accounts:				
V. 3 (1).—Charges ... ..	30,26,000	49,11,619	...	18,85,619
V. 3 (2).—Credits ... ..	—28,00,000	—47,52,510	19,52,510	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*contd.*

V.—*Stock and Suspense*.—A minus combined allotment of Rs. 21,14,000 was made in respect of these new sub-heads under 'Stock and Suspense' in the original demand for 1925-26. This figure was distributed on the 31st March 1926 over the sub-heads prescribed in the new appropriation accounts in details of charges and recoveries on the basis of actuals then available. The actual figures of expenditure indicate excesses over the net provision for charges as well as that for recoveries. The final grant after an addition of Rs. 9,22,400 stood as minus Rs. 11,91,600 indicating a saving of Rs. 7,61,735 in the suspense account as a whole. Adjustments to the extent of Rs. 79,75,000 as detailed below were carried out subsequent to the 20th March 1926:—

	Rs.
Stock—	
Charges . . . . .	6,10,000
Recoveries . . . . .	33,26,000
Loss by exchange—adjustment account charges . . . . .	2,000
Recoveries . . . . .	33,000
Other Suspense accounts charges . . . . .	18,11,000
Recoveries . . . . .	21,93,000

These figures speak for themselves and show how practically difficult it is to forecast the charges and recoveries under these heads with any accuracy. A peculiarity in the case of the New Capital is, that no Division is, as it were, self-contained. There are various units of manufacture and supply for example, the Stoneryard, Barakhamba Stores, Brick Manufacture in the VIII Division and the Wood Workshop in the VI Division. Each of these units incurs an expenditure on behalf of other Divisions and these operations pass through Stock and Suspense. The grant is allotted not to these supplying Divisions but to the receiving Divisions, and they are not, therefore, placed in a very happy position in the matter of control, seeing that their activities depend entirely on the activities of others. For instance, a Division that wishes to spend or utilize the grant that has been given to it, draws the requisite quantity of materials from one of the supplying Divisions. In doing so, it does not commit any irregularity. It, as it were, spends its own grant by leaving the unfortunate Division, from whom it takes its supply, with a lapse or an excess over the recoveries (should the transaction pass through Stock and Suspense) as the case may be. Every effort is, however, being made to forecast more accurately the budget provision under these units.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
W.—Works—Miscellaneous ... ..	—3,00,000	1,63,664	...	1,36,333
X.—Works—Maintenance during Construction :				
X. 1.—Maintenance of Buildings ... ..	3,25,000	3,22,608	2,392	...
X. 2.—Maintenance of Roads ... ..	2,90,000	2,15,868	74,132	...
X. 3.—Maintenance of Parks and Gardens ... ..	3,00,000	3,06,382	...	6,382
X. 4.—Irrigation and Domestic Water Supply ... ..	1,00,000	—2,18,098	3,18,098	...
X. 5.—Conservancy and Sanitation ... ..	1,20,000	1,32,038	...	12,038
X. 6.—Running Expenses of Electric Power Plant for General Purposes ... ..	50,000	—29,831	79,831	...
X. 7.—Running Expenses of Imperial Delhi Railway for General Purposes ... ..	20,000	36,684	...	16,684
X. 8.—Other charges ... ..	94,000	74,939	19,061	...
Y.—Works—Railway Diversion ... ..	—54,000	—49,267	...	4,733
Z. Land Acquisition ... ..	...	—6,300	6,300	...
BE.—Deduct—Eng- lish cost of { Stores and Es- tablishment. {	Non-voted ... .. Voted ... ..	{ Original—77,300 Supple- mentary 4,700	...	4,413
	—4,33,500	—2,80,705	...	1,52,795

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

W.—Covered by reappropriation dated 30th March 1926 of Rs. 4,12,400 causing a saving of Rs. 2,76,064 due to :—

- (i) Write back of Rs. 1,22,000.  
(ii) Adjustment of credits amounting to Rs. 2,05,000 relating to previous years.  
(iii) Insufficient progress of works owing to abolition of one Division, and transfer of works to another Division in the month of March, Rs. 70,000.  
(iv) Short credits from dismantling temporary structures, which were not proceeded with sufficient progress. Rs. 60,000.  
(v) Adjustment of city extension share in the accounts for March 1926, II—Supplementary under orders of the New Capital Committee. Rs. 66,000.

X. 1.—Savings Rs. 2,392 increased to Rs. 27,492 by reappropriation of a sum of Rs. 25,100 sanctioned on 30th March 1926 due to slow progress and petty savings against different works.

X. 2.—Reduced by a reappropriation dated 30th March 1926 of a sum of Rs. 58,800 to Rs. 15,532.

X. 3.—Reappropriation dated 30th March 1926 of Rs. 18,650 proved excessive, the saving having not been surrendered in time.

X. 4.—Reduced to Rs. 1,098 by reappropriation of a sum of Rs. 3,17,000.

X. 5.—Reappropriation of Rs. 31,000 sanctioned on 30th March 1925 to cover extra expenditure on the conservancy and sanitary arrangements in the New Capital Area. The net saving of Rs. 18,962 is due to postponement of work.

X. 6.—Reappropriation of a sum of Rs. 83,750 resulted in an excess of Rs. 3,919 which is trifling.

X. 7.—Reappropriation of Rs. 47,850 sanctioned on 30th March 1926 proved excessive to the extent of Rs. 31,166 on account of less payment than anticipated.

X. 8.—Reappropriation of Rs. 23,500 resulted in an excess of Rs. 4,439 due to the revision of estimate in the last week of March 1926 for which funds were not regularized.

Z.—Due to credits not contemplated in the original budget.

B. B.—*Non-voted*.—Reduced by reappropriation dated 30th March 1926 of Rs. 4,700 from this sub-head.

B. B.—Voted.—Increased to Rs. 1,60,695 by reappropriation of Rs. 7,900 sanctioned on 30th March 1926 due to lapse in the English expenditure.



Service.		Grant.	Expenditure.	Expenditure compared with Grant.		
		Rs.	Rs.	Less than Granted.	More than Granted.	
		Rs.	Rs.	Rs.	Rs.	
CC.—Deduct—Receipts and Recoveries on Capital Account		—5,00,000	—7,83,887	2,83,887	...	
DD.—Expenditure in England (at Par £1= Rs. 10):						
DD(1).—Stores ... ..		1,80,000	71,135	1,08,865	...	
DD (2) Es. { tabshim- ment.	{ Non- voted.	Original 57,800				
		Supple- mentary —2,800	55,000	51,396	3,604	...
EE.—Loss by Exchange.	{ Non- voted.	Voted ... ..	1,45,000	1,40,833	4,167	...
		Original 19,500				
FF. Deduct—Probable Savings	{ Non- voted.	Supple- mentary —1,900	17,600	16,790	810	...
		Voted ... ..	1,08,500	68,736	39,764	...
For rounding { Non- voted.		Original +400	...	...	...	38,01,100
Voted ... ..		Supple- mentary —400	...	...	...	...
		Voted ... ..	—400	...	...	400
Totals {		{ Non- voted.	Gross ...	4,30,400	4,16,927	Saving of Gross Ex- penditure (Non-voted) compared with Gross Grant Rs. 13,473.
			Deductions ...	—72,600	—68,187	
			Net ...	3,57,800	3,48,740	
		{ Voted	Gross ...	2,65,25,750	2,33,65,471	Saving of Net Ex- penditure (Non- voted) compared with Net Grant Rs. 9,060.
			Deductions...	—1,14,86,750	—1,38,08,027	
			Net ...	1,50,39,000	95,57,444	
						Saving of Gross Ex- penditure (Voted) compared with Gross Grant Rs. 31,60,279.
						Saving of Net Expen- diture (Voted) compared with Net Grant Rs. 54,81,550.

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

C. C.—An increase of Rs. 2 lakhs in the grant was proposed by the Controlling Officer but it was not accepted by the Government of India. The excess receipts are due to heavy adjustments in the accounts for March 1926, Supplementary.

D. D.—1.—Reduced by Rs. 42,700 through reappropriation sanctioned on 30th March 1926.

D. D.—2.—Voted.—Saving increased by reappropriation of Rs. 47,700 sanctioned on 30th March 1926 to Rs. 51,867 which represents lapse in English grant.

E. E.—Voted.—Increased by reappropriation of Rs. 2,900 sanctioned on 30th March 1926 to Rs. 42,664 due to lapse in the English expenditure.

F. F.—Distributed by reappropriation dated 30th March 1926 over the different sub-heads of works during the course of the year. Fully realized.

## NOTES.

1. The reduction in the works grants caused by reappropriation as noted against the different sub-heads is the result of distribution of the minus Reserve amounting to Rs. 38,01,100 and the surrender of Rs. 38,00,000 accepted by the Government of India, Finance Department.

2. The total expenditure for works and for establishment and tools and plant is given below :—

	Rs.
Works (including suspense)	88,03,484
Establishment	15,17,535
Tools and plant	3,69,054
Total	1,06,90,073
Receipts and recoveries on capital account	7,83,887
Net total	99,06,186

### STORE ACCOUNT APPERTAINING TO " 57—NEW CAPITAL " FOR THE YEAR 1925-26.

#### Stock proper.

	Rs.
(1) Amount of opening balance	39,43,557
(2) Value of stores received during the year	15,96,274
	55,39,831
(3) Value of stores utilised, sold or otherwise disposed of	20,03,156
(4) Amount of closing balance	35,36,675

#### Observations.

(a) Nine Divisional Officers held stock, but the bulk of the stores worth about Rs. 30,75,000 were in charge of one division which served as a Stores Depot.

(b) The stores were verified by a special agency employed throughout the year. Significant discrepancies were noticed in the main stores depot. The surpluses were brought on to the books without value adjustment, but the major portion of the deficits were not written off the books.

(c) As the stores had not been revalued in accordance with the market rates during the year, special steps were taken by the Central Accounts Office in October 1926 to ascertain the market values of the more important items of stock with a view to ascertaining the approximate extent of the loss which was envisaged on this account in the Store Account for 1924-25.

The application of the rates ascertained in October 1926 by the Central Accounts Office and accepted by the Executive to the balance in hand on the same date discloses the probability of a loss of Rs. 2,65,000.

Including the figure of Rs. 2,65,000 referred to above, the total gross loss on all items of stock is estimated at Rs. 7,20,000 as detailed below :—

	Rs.
(i) To depreciation or fall of market rates as shown above	2,65,000
(ii) To depreciation of porcelain conduit fittings	50,000
(iii) To rates revised to end of the year 1925-26 and other causes	3,55,000
(iv) To shortages found on verification	50,000
	7,20,000

There is a profit of Rs. 2,08,000 on certain sub-heads of stock. As the rates for items falling within the sub-heads on which there is profit have not yet been revalued to accord with market rates, it is not unreasonable to expect that a portion of the profit of Rs. 2,08,000 will be absorbed when this is done. Certain adjustments also remain to be made for loss on exchange against these sub-heads, and it is possible that the major portion of the profit will disappear.

(d) As already stated, all items of stock have not been revalued and it is likely that there will be a further loss on this account. The Chief Engineer, has, however, given orders for the revaluation of all stock within the financial year 1926-27 and the true position should therefore be disclosed in that year. In addition to the losses discussed above, there will be an inevitable loss on the disposal of remnants and such stores as are in excess of immediate requirements as shown in paragraph (e) below.

(e) In the store account for 1924-25 it was shown that the value of stock surplus to the requirements of the Department and in excess of requirements for the next twelve months was about Rs. 10,50,000. This figure was based on data furnished by the various stores



divisions and was apparently under-estimated. A close estimate of the figures this year would seem to disclose the following results :—

	Rs.
(i) Unserviceable stores (excluding those already accounted for in paragraph (c) above)	67,850
(ii) Value of stores surplus to requirements of the Department	7,66,300
(iii) Value of serviceable stores in excess of requirements of the Department for the next twelve months	13,69,300

GURSARAN DAS MEHTA,  
1-3-27,  
Assistant Audit Officer.

E. W. GRINDAL,  
Accounts Officer,  
Central Accounts Office.

### Manufacture Accounts.

Item.	Name of Account.	Opening balance.	Value received during the year.	Total.	Value utilised, sold or otherwise disposed of.	Closing balance.
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Collection of store for Central buildings	26,03,694	27,82,783	53,86,477	46,23,140	7,63,328
2	Manufacture of bricks in the 8th Project Division	5,43,077	3,37,095	8,80,172	2,94,236	5,85,936
3	Collection of marble for Central Buildings	2,22,315	4,98,820	7,21,135	3,36,998	3,84,137
4	Collection of water supply and sanitary materials	35,493	1,745	37,238	28,626	8,612
5	Collection of ballast	27,924	1,980	29,904	7,166	22,738
6	Miscellaneous Accounts	-6,286	28,545	22,259	25,387	-3,128
	Total	34,26,217	36,50,968	70,77,185	53,15,562	17,61,623

### Observations.

1. A physical verification of the balances of store was made by the Accounts Officer, Central Accounts Office and Mr. Croad, Executive Engineer, during the course of the year. As a result of this verification and of preliminary examination of the accounts, it was found necessary to adjust a deficit of Rs. 27,86,000 on the operations for the period ending 31st December 1925. This was adjusted in the accounts for 1925-26. A subsequent and more detailed examination of the accounts seems to indicate that there is still a deficit that will have to be adjusted against the work concerned.

2. Stock was verified by the Executive Engineer, VIII Project Division and found correct. Revaluation was not done, as there was no change in the rates.

3. A preliminary examination of the accounts disclosed the fact that the wastage on certain items of expenditure had been underestimated. A deficit of Rs. 53,676 was adjusted in the accounts for 1926-27. A detailed examination of the balances and accounts has yet to be made.

4. Stock was verified by the Executive Engineer, VI Project Division with Sanitary Engineer in April 1926 and found correct. Revaluation was not done.

5. The disbursing officer explains that the verification was not done on account of the rate of progress of the daily receipts and issues in connection with the work and the various phases through which the store passed.

6. Consists of a number of petty items. Steps are being taken to adjust the minus balance.

E. W. GRINDAL,  
Accounts Officer,  
Central Accounts Office.

The figures were checked with broad sheet.

GURSARAN DAS MEHTA,  
22-3-27,  
Assistant Audit Officer.

## GRANT No. 86A—CAPITAL OUTLAY ON VIZAGAPATAM HARBOUR.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, for CAPITAL OUTLAY ON VIZAGAPATAM PORT.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "56—E. CAPITAL OUTLAY ON VIZAGAPATAM PORT."					
A.—Pay and allowances other than Travelling Allowances:					
A. 2.—Engineering	Establishment—Sub-Rs.				
	ordinates ... { Original ...				
	Supplementary 2,00,000 (a)	2,00,000	1,29,222	70,778	...
D.—Land	... { Original ...				
	Supplementary 15,00,000 (a)	15,00,000	7,21,099	7,78,901	...
E.—Reclamation	... { Original ...				
	Supplementary 30,000 (a)	30,000	31,774	...	1,774
F.—Works:					
F. 1.—Expenditure in					
England	... { Original ...				
	Supplementary 9,05,000 (a)	9,05,000	7,85,861	1,19,139	...
F. 2.—Exchange	... { Original ...				
	Supplementary 3,01,667 (a)	3,01,667	2,55,935	45,732	...
F. 3.—Expenditure in					
India	... { Original ...				
	Supplementary 12,78,333 (a)	12,78,333	3,24,601	9,53,732	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 2.—Lapse due to covenanted staff from England arriving later than was anticipated. They all arrived practically at the end of the year.

D.—About 2 lakhs of this lapse is due to delays that occurred in the acquisition of one or two items of land and the balance to overestimation.

F. 1.—Contract in England entered into later than was anticipated; hence payments to contractors did not come up to expectations.

F. 2.—The saving here is due to the saving under expenditure in England.

F. 3.—Lapse due to works not being started as anticipated and due chiefly to the Engineering staff not coming out from England as early as was expected.

(a) Sanctioned by the Legislative Assembly in September 1925.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
G.—Interest during Construction ...	Rs. { Original ... Supplementary 3,46,000 (a)	3,46,000	2,73,730	72,270
H.—Expenditure incurred by the Bengal Nagpur Railway transferred to the Account of the Vizagapatam Port in 1925-26 :				
H. 1.—Land ...	{ Original ..			
H. 2.—Reclamation ...	{			
H. 3.—Works ...	{			
H. 4.—General Charges ...	{			
H. 5.—Interest during Construction ...	Supplementary 44,86,000(a)	44,86,000	39,54,531	5,31,469
Total ...	90,47,000	64,76,753	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 25,70,247.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

G.—Due to the expenditure being short of what was anticipated during the year.

H.—Due to the fact that a sum of Rs. 5,31,000 on account of interest on Capital during Construction was erroneously provided for in excess.

## NOTES.

1. A. 2, D., F. 1 to F. 3.—When the Revised Estimate was submitted to the Railway Board these savings on the Budget Grant were anticipated and the Revised Estimate of Expenditure was placed at Rs. 66,20,000 but no actual withdrawal of grant was made by the Railway Board.

2. It having been decided by the Secretary of State to declare Vizagapatam a "Major Port" to enable it to be financed, developed and administered as a Central subject by the Central Government, the Construction of the new Harbour for the port of Vizagapatam was transferred from the Bengal Nagpur Railway Company to the Government of India, Railway Department, with effect from 6th May 1925.

No budget provision existed for expenditure on the Port in 1925-26, but in view of the urgency and special consideration of the case the Government of India authorised expenditure during that year in anticipation of the approval of the Standing Finance Committee and provision of funds by the Legislative Assembly. In September 1925 the Legislative Assembly sanctioned an allotment of Rs. 90,47,000 under the new head "56-E. Capital Outlay on Vizagapatam Port", against which all expenditure previously incurred on the Harbour and booked by the Bengal Nagpur Railway Company under the head "53 Construction of State Railways" was transferred.

The allotment of Rs. 90,47,000 was sanctioned to cover :—

(i) Rs. 44,86,000 incurred up to end of 1924-26 plus interest thereon,

(ii) Rs. 45,61,000 for expenditure during 1925-26

(a) Sanctioned by the Legislative Assembly in September 1925.

Against the sum of Rs. 44,86,000 provided to meet expenditure incurred by the Bengal Nagpur Railway Company to end of 1924-25, only Rs. 39,54,531 was actually adjusted, this being the actual figure (including interest charges) booked by the Chief Auditor, Bengal Nagpur Railway. The saving of Rs. 5,31,469 on this figure is due apparently to a double provision being made for "Interest on Capital during Construction."

As regards the sum of Rs. 45,61,000 provided for expenditure during 1925-26, the actual expenditure incurred compared as under :—

	Lakhs.
Grant . . . . .	45,61
Actual Expenditure . . . . .	25,22
Saving . . . . .	<u>20,39</u>

The variations under the sub-heads have been explained briefly in the notes to the Appropriation Accounts. The saving in the Budget Grant was anticipated at the time of the submission of the Revised Estimate for 1925-26 which was prepared for Rs. 66,20,000 but no actual withdrawal of funds was made by the Railway Board.

#### *Stores Accounts.*

No Stores Accounts were in operation during the year under review. The stores transactions were not many and all stores required were accordingly obtained from the Controller of Stores, Bengal Nagpur Railway and charged off to the Works concerned.



## GRANT No. 86-B—CAPITAL OUTLAY ON SECURITY PRINTING.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, to defray the Expenses in connection with STAMPS—CAPITAL EXPENDITURE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "60-A.—OTHER WORKS NOT CHARGED TO REVENUE."				
H.—Security Printing Press charges :				
H. 1—Capital Expenditure:				
	Rs.			
H. 1 (1)—Works { <i>Original</i> ...	13,13,000	11,79,328	1,33,672	...
{ <i>Supple-</i> 13,13,000	(a)			
{ <i>mentary</i>				
H. 1 (2)—Machinery :				
H. 1 (2) (1)—Indian charges ...	...	...	...	...
H. 1 (2) (2)—English charges { <i>Original</i> ...	3,65,000	3,46,752	18,248	...
(High Com- { <i>Supple-</i> 3,65,000	(a)			
missioner) on stores { <i>mentary</i>				
H. 1 (2) (3) - Loss { <i>Original</i> ...	1,22,000	1,13,538	8,462	...
or Gain by Ex- { <i>Supple-</i> 1,22,000	(a)			
change. { <i>mentary</i>				
H. 2—Deduct—Pro- { <i>Original</i> ...	-1,00,000	...	...	1,00,000
table savings { <i>Supple-</i> -1,00,000	(a)			
{ <i>mentary</i>				
Total ...	17,00,000	16,39,618	Saving of Gross Ex- penditure (Voted, compared with Gross Grant Rs. 60,382.	

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

H. 1 (1).—Mainly due to provision for Press and office furniture proving too high and also to certain liabilities (such as cost of perforating machines, part of electric work, etc.), not having been discharged in the year as anticipated.

H. 1 (2) (2) and H. 1 (2) (3).—Due to less expenditure than anticipated.

H. 2.—The actual savings realised amounted to Rs. 1,60,382 and were more than anticipated.

## NOTE.

The introduction of a commercial system of accounting at the Security Printing Press, Nasik Road, has been sanctioned by the Government of India with effect from the 1st April 1926. The usual trading and profit and loss accounts, capital account, balance sheet and a store account will therefore be appended to the Appropriation Account of the Grant from 1926-27.

(a) Sanctioned by the Legislative Assembly in September 1925.

## GRANT No. 87.—INTEREST FREE ADVANCES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, for INTEREST FREE ADVANCES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Advances repayable—India (excluding all book-keeping adjustments and advances on which interest is charged):				
A. 1.—Civil Advances ... ..	1,46,62,000	77,62,881	68,99,119	...
A. 2.—Advances recoverable, Posts and Telegraphs ... ..	19,10,000	13,83,678	5,26,322	...
A. 3.—Advances recoverable, Marine ...	3,000	5,500	...	2,500
A. 4.—Advances recoverable, Military ...	11,47,000	1,66,199	9,80,801	...
A. 5.—Advances recoverable—State Railways	24,000	...	24,000	...
C.—Bronze Coinage Account:				
C. 1. Bronze Mintage Account—Purchase of metal ... ..	...	4,00,239	...	4,00,239
C. 2.—Profit on Bronze Coinage Account—Charges for destruction of coins...	1,81,000	1,11,320	69,680	...
D.—Nickel Coinage Account:				
D. 2.—Profit on Nickel Coinage Account—D. 2 (1)—Charges for destruction of coins ... ..	2,88,000	2,87,742	258	...
Total ... ..	1,82,15,000	1,01,17,559	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 80,97,441.	

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—The savings are made up of the following:—

	Rs.
(i) Special Advance	10,00,000
(ii) Civil Advances (includes objection book advance, passage advance and other advances)	26,00,000
(iii) Stock Account (Opium)	32,00,000

As regards (i) the savings occur mainly in the Punjab which had a provision of 8 lakhs out of which only 1 lakh was utilised. Regarding (ii) the expenditure during the last 2 months of the year, almost in all the provinces, did not come up to the Budget anticipations. So far (iii) is concerned the Accountant General, Bombay, states that the provision of 32 lakhs under the head was not utilised as with effect from the beginning of 1925-26 it was decided to bring the charge directly under the provincial head "6—Excise" owing to change in classification. A reappropriation of Rs. 4,64,000 was, however, made from savings under the head to the head A.—5.

A. 2 and A. 4.—The budget was based on the previous year's actuals.

A. 5.—The expenditure was recorded under "Interest-bearing advances".

C. 1.—The necessity for the expenditure arose after the budget was framed and the excess was met by subsequent reappropriations.

C. 2.—The receipt of uncurrent coins at the Mints proved less than what was anticipated in the Budget.



## GRANT No. 88.—LOANS AND ADVANCES BEARING INTEREST.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1926, compared with the Sum Granted, for LOANS AND ADVANCES BEARING INTEREST.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Loans and Advances by the Central Government :				
A. 1.—Advances to the (Provinces or) Provincial Loan Funds ...	13,81,82,000	8,17,24,000	5,64,58,000	...
A. 2.—Loans to Indian States, Local Funds, etc. :				
A. 2(1).—Loans to Indian States ...	73,25,000	95,86,817	...	22,61,817
A. 2(2).—Loans to Land-holders and other Notabilities ...	20,000	28,000	...	8,000
A. 2(3).—Loans to District and other Local Fund Committees ...	...	90,600	...	90,600
A. 2(4).—Loans to Muffussil Municipalities ...	7,50,000	7,53,500	...	3,500
A. 2(5).—Regimental and other Loans, Military ...	10,000	18,700	...	8,700
A. 2(6).—Advances under Special Laws ...	1,00,000	...	1,00,000	...
A. 2(7).—Advances to Cultivators ...	4,96,000	5,31,511	...	35,511
A. 2(8).—Miscellaneous Loans and Advances ...	3,000	9,571	...	6,571
A. 3.—Loans to Government Servants :				
A. 3(1).—House building advances ...	19,98,000	12,94,734	7,03,266	...
A. 3(2).—Advances for purchase of motor cars ...	34,33,000	35,86,967	...	1,53,967
A. 3(3).—Advances for purchase of other conveyances ...	8,82,000	9,06,427	...	24,427
A. 3(4).—Passage Advances ...	...	4,39,147	...	4,39,147

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—The drawings of the Provincial Governments were less than were estimated for.  
 A. 2 (1).—Due to an additional loan of Rs. 10 lakhs made to the Bahawalpur State to meet its share of the cost of the Sutlej Valley Project and to a loan of Rs. 11 lakhs to the Indian States in the Kathiawar Agency for which no provision was made in the Budget. These loans were met by reappropriation of savings under A. 1.

A. 2 (3).—Due to an urgent loan granted to the Mental Hospital, Ranchi, in January 1926 out of the reserve provision of Rs. 10 lakhs.

A. 3 (1).—The savings are distributed over all the provinces. On the progress of actuals, it was not considered safe to surrender any portion of the grant but a reappropriation of Rs. 153,000 was effected from this head to meet the anticipated excess under A. 3 (2).

A. 3 (4).—The provision for this was made under "Interest free advances". The items were recorded under "Interest-bearing advances" under special orders issued after the close of the year.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Reserve                    ...                    ...	... 10,00,000	...	10,00,000	...
TOTAL (all voted)	... 15,41,99,000	9,89,69,974	Saving of Gross Ex- penditure (Voted) compared with Gross Grant Rs. 5,52,29,026.	

EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd.*

B.—The following allotments were sanctioned out of the reserve provision of 10 lakhs during 1925-26.

(1)	138,000	appropriated to	.	.	.	.	.	.	A 2 (1)
(2)	150,000	"	.	.	.	.	.	.	A 2 (3)
(3)	155,000	"	.	.	.	.	.	.	A 2 (7)
(4)	9,000	"	.	.	.	.	.	.	A 2 (8)
(5)	50,000	"	.	.	.	.	.	.	A 3 (2)
(6)	20,000	"	.	.	.	.	.	.	A 3 (3)
	5,22,000								





Analysis, under Grants, of the Report on the Accounts showing to which Accounts specific reference is made in the Report.

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16. Customs . . . . .	12, 25—27	20, 29—30
17. Taxes on Income . . . . .	4, 10, 11, 28	6, 15, 18, 31
18. Salt . . . . .	4, 6, 7, 10, 12, 28—31	6, 10, 11, 15, 20, 32—36
19. Opium . . . . .	4, 6, 10, 13, 31—32	6, 10, 15, 20, 37—38
20. Stamps . . . . .	4, 6, 8, 10, 11, 18, 32—34	6, 10, 12, 15, 18, 23, 39—40
21. Forest . . . . .	6, 8, 12	10, 12, 20
22. Irrigation, Navigation, Embankment and Drainage Works—charged to Revenue . . . . .	7, 12	11, 20
23. Interest on Ordinary Debt and Reduction or Avoidance of Debt . . . . .	10	14
24. Interest on Miscellaneous Obligations . . . . .	10, 12	14, 20
25. Staff, Household and Allowances of the Governor General . . . . .	5, 6, 11	9, 20
26. Executive Council . . . . .	5, 6	9, 10
27. Legislative Bodies . . . . .	4, 8	6, 12
28. Foreign and Political Department . . . . .	6	10
29. Home Department . . . . .	10, 12	14, 20
30. Legislative Department . . . . .	6, 34—35	10, 41
31. Department of Education, Health and Lands . . . . .	...	...
32. Finance Department . . . . .	10, 35	14, 42
33. Commerce Department . . . . .	6	10
34. Army Department . . . . .	...	...
35. Department of Industries and Labour . . . . .	8, 10	12, 14
36. Central Board of Revenue . . . . .	6	10
37. Payments to Provincial Governments on account of Administration of Agency Subjects . . . . .	5, 6	9
38. Audit . . . . .	6	10
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42. Survey of India . . . . .	36—38	44—46
43. Meteorology . . . . .	...	...
44. Geological Survey . . . . .	5, 6	9
45. Botanical Survey . . . . .	...	...



Analysis, under Grants, of the Report on the Accounts showing to which Accounts specific reference is made in the Report—*contd.*

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50. Mines . . . . .	38—39	48
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56. Civil Veterinary Services . . . . .	5, 6, 12, 13, 40—41	9, 20, 52
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58. Aviation . . . . .	...	...
59. Commercial Intelligence and Statistics . . . . .	...	...
60. Census . . . . .	5, 6	9, 10
61. Emigration—Internal . . . . .	...	...
62. Emigration—External . . . . .	5, 6	9, 10
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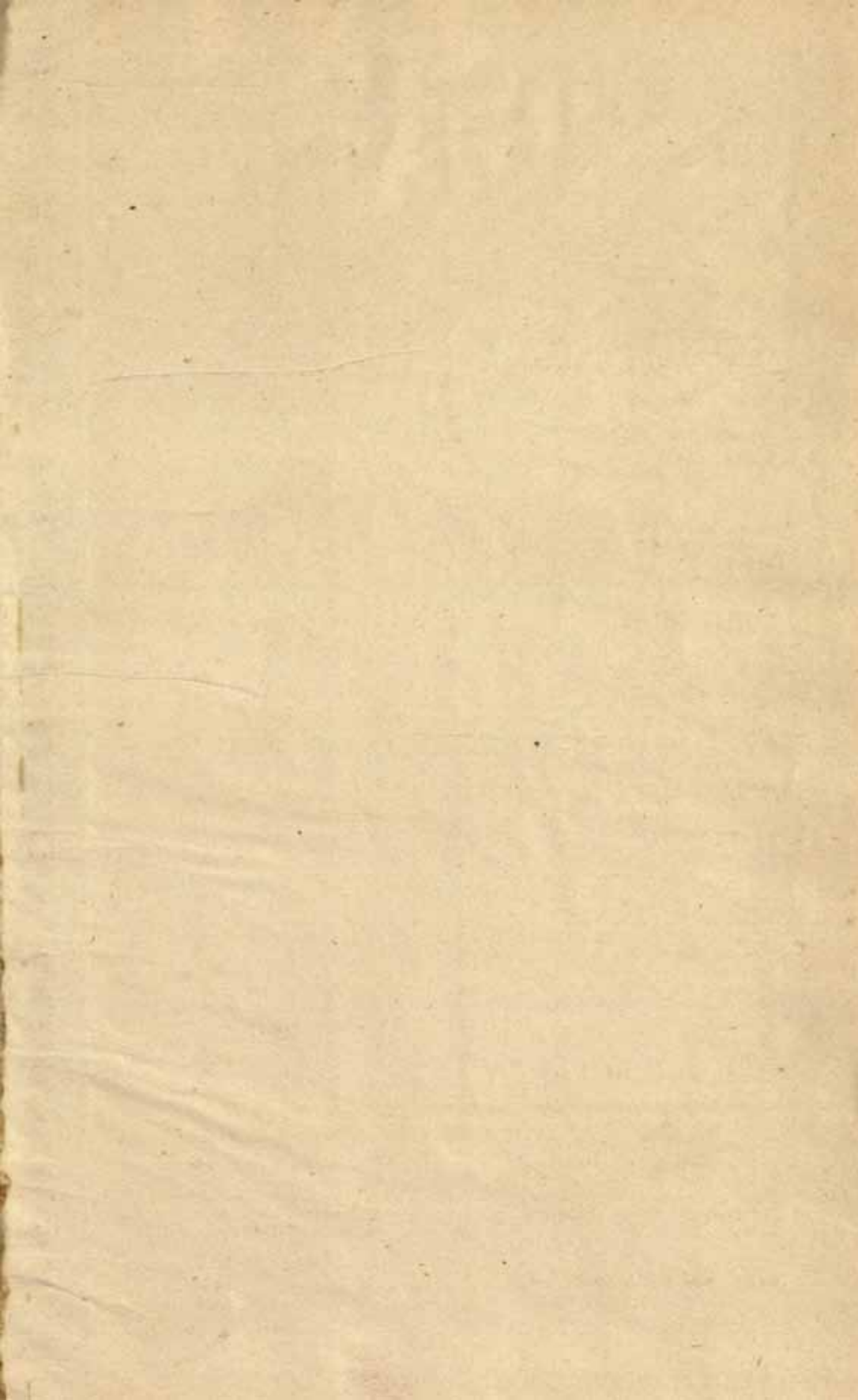
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