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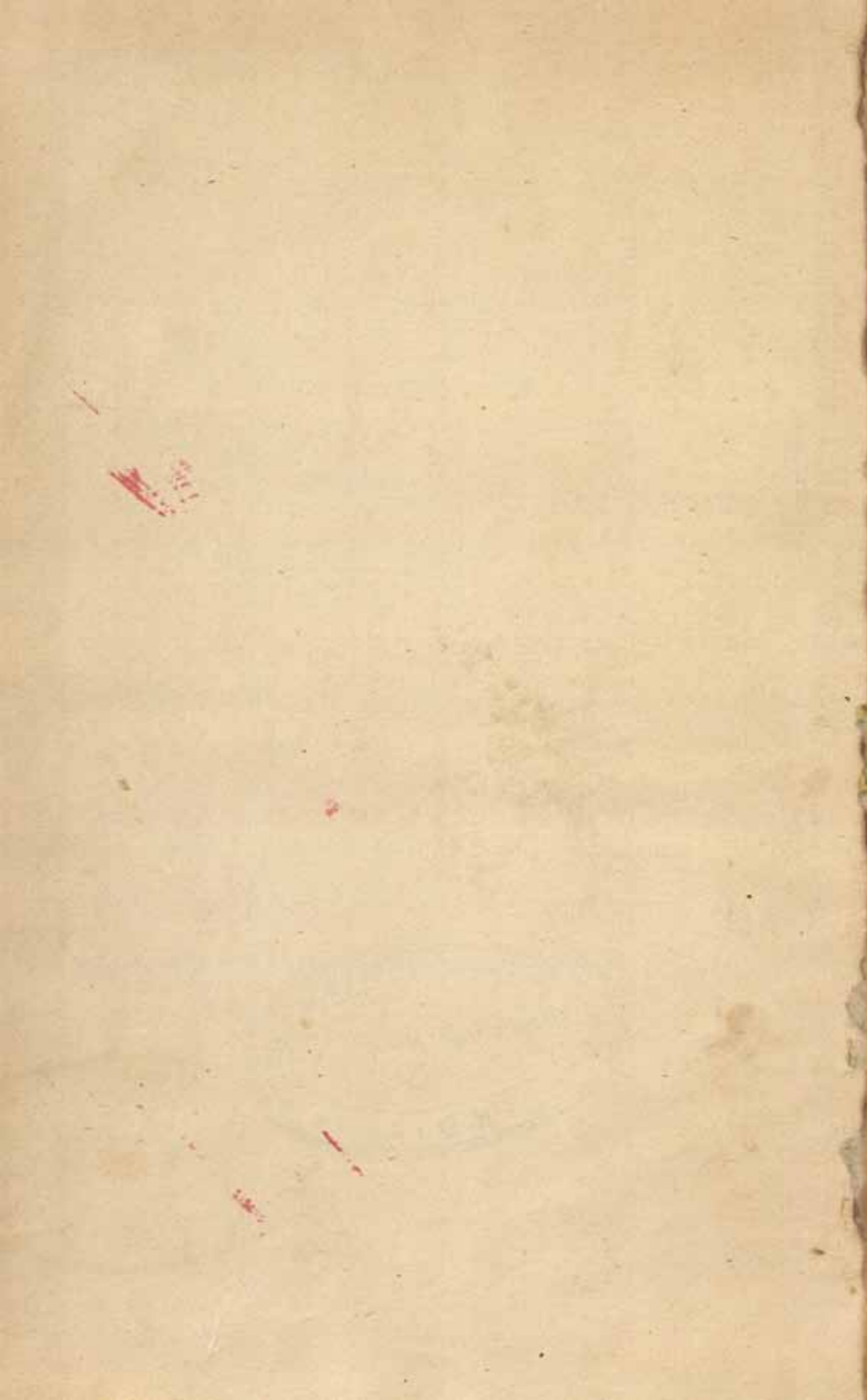
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APPROPRIATION ACCOUNTS  
OF THE  
CENTRAL GOVERNMENT (CIVIL)  
AND THE  
REPORT  
OF THE ACCOUNTANT GENERAL,  
CENTRAL REVENUES THEREON  
FOR THE YEAR

1927-28

39503

Compiled by  
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Accountant-General, Central Revenues.



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## PREFATORY REMARKS.

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. 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 a record of, and, where necessary, a commentary on, 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.

Where accounts have been separated from audit, the appropriation accounts are prepared by the separate accounting officers of the departments. These appropriation accounts are received through the Audit Officers concerned who endorse a certificate of correctness as a result of their test-audit.

2. 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, though, in the process, and in order to provide a co-ordinating influence and secure a certain uniformity of treatment, he is compelled to edit the material furnished to him and often to enter into protracted correspondence with various officers.

3. Where accounts have been separated from audit, financial irregularities may fall into different categories, *e.g.*,—

- (i) Those discovered by accounts and pursued by accounts (P).
- (ii) Those discovered by accounts and pursued by audit (Q).
- (iii) Those discovered by audit and pursued by accounts (R).
- (iv) Those discovered by audit and pursued by audit (S).
- (v) Those discovered and pursued more or less simultaneously both by audit and accounts (T).

It has been decided that all irregularities of an important nature should be mentioned in the Report on the Appropriation Accounts, irrespective of the agency which discovered or pursued them. In order to prevent all possibility of misconception as to the source from which the subject matter of the cases of financial irregularity included in this Report has been derived, the relevant paragraphs of the comments below the appropriation accounts have been distinguished by the guide letters as noted above.



4. The Report contains five main chapters, *viz.*, (i) Introductory, (ii) Changes of the year under report, (iii) General review of the results of Appropriation Audit, (iv) Points outstanding from previous Reports and (v) Appropriation Accounts with comments thereon. The new arrangement of material in the Report has been described in Chapter II.

5. A general index has been appended to the Report.

6. The Public Accounts Committee in their Report on the accounts of 1924-25 commented on the size of the Accountant-General's report and expressed a desire that it be reduced. In spite of efforts made the Report continues to increase in volume, very largely owing to the increase in the number of accounts and the growth in their bulk. It may not be out of place to note that observance of the Committee's instructions, *e.g.*, regarding the inclusion of Trading and Profit and Loss accounts for two consecutive years, sometimes tends to increase the size of the volume. No fewer than 114 pages are occupied with commercial accounts and it might prove advantageous to remove the commercial accounts to a self-contained appendix to this Report.

A. C. BADENOCH,  
*Accountant-General,*  
*Central Revenues.*

NEW DELHI;  
*The 18th March 1929.*

## CHAPTER I.—INTRODUCTORY.

**1. Object of the Report.**—The object of the Appropriation Accounts and the Report thereon is to present the audited accounts of all the expenditure of the year, whether voted or non-voted, in the form of a separate appropriation account for each grant, with the more important observations which the audit officers consider it necessary to make as a result of audit investigation. The report constitutes the 'Audit and Appropriation Accounts' mentioned in Rule 51 of the Indian Legislative Rules; it is submitted to the Committee on Public Accounts by the Auditor General in India with such comments as he may think fit to make. A copy of the report is also forwarded by the Auditor General to the Secretary of State through the Governor General in Council, as required under the statutory rules, with his detailed comments on the report and other comments of a general nature.

The procedure connected with the Report and the disposal of it completes the system of Parliamentary control over expenditure as introduced by the reformed constitution.

**2. Constitution and Functions of the Committee on Public Accounts.**—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 (now called the "Appropriation Accounts of the Central Government and the Audit Officer's Report thereon") 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 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 Appropriation Accounts of the Central Government and the Audit Officer's Report thereon, 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 re-appropriation 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 is entitled to offer criticism and recommendations upon any matter discussed in the Report or in the Auditor General's forwarding comments, whether such matter concerns the accounts of expenditure, voted or non-voted, or those of receipts.

The Committee 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.

3. *General Remarks.*—It should be borne in mind, in considering these Appropriation Accounts and the Report thereon, 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.

4. *Distinction between matters relating to voted and non-voted subjects.*—A distinction has been maintained in this report between voted and non-voted subjects, and the non-voted figures in the appropriation accounts have been printed in italics.

5. *Demands for Grants.*—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 within the scope of the Demand. 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 Government. Each Demand contains, first, a statement of the total amount required, then, details by the 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.

6. *Appropriation Accounts.*—For purposes of financial control, the grants sanctioned by the Legislative Assembly for voted expenditure and the appropriations made by the Finance Department for non-voted expenditure are divided into sub-heads which have been adopted in the appropriation accounts. The appropriation accounts exhibit in detail the excesses and savings under individual sub-heads with reference to

which financial control was exercised during the year. The excesses and savings have been explained 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 appropriation, have not been included in the appropriation accounts, but they have been mentioned in the Explanations or Notes under the appropriation accounts where necessary. Excesses under individual sub-heads appearing in the appropriation accounts were covered by funds unless it has been stated otherwise in the footnotes, except in the case of the English charges where information available in the Home appropriation accounts has been furnished in the explanations of the variations.

In a few cases the expenditure exhibited in the appropriation accounts, has 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 the discrepancies after the accounts of the year had been closed. 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 modification as a result of information that may be placed before the Committee on Public Accounts by official witnesses. (See paragraph 31, Chapter III.)

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## CHAPTER II.—CHANGES OF THE YEAR UNDER REPORT.

7. *Changes in the Form of the Accounts and Report.*—The Report for 1927-28 has been re-modelled. The main feature is that the important comments on individual appropriation accounts which used to appear in a separate section of the old report are now transferred to the end of each grant or appropriation, as the case may be. The appropriation accounts are, therefore, now self-contained including as they do the review by the respective Audit Officers of the serious financial irregularities of the department concerned with the grant or appropriation.

The general comments which used to appear in Sections I, III and IV have also been re-arranged by chapters; comparatively un-important matters, *e.g.*, minor changes in classification as between major heads, etc., and constitution of the Standing Finance Committee, which are really not of any interest to the Public Accounts Committee have been eliminated. The reconstituted report portion of the new report contains, therefore, matters of general interest and of general application or matters concerning more than one grant.

8. *Cases in which approval of the Standing Finance Committee is necessary, but has not actually been obtained.*—Previous reports used to include a statement showing the items of expenditure authorised by the Finance Department in anticipation of the approval of the Standing Finance Committee, where this was necessary, and of provision of funds either by supplementary grants from the Legislative Assembly or by re-appropriation. The usefulness of such a statement was questioned by the Auditor General, and the Committee on Public Accounts in their Report on the Accounts of 1926-27 have made the following recommendations:—

“We agree that cases of authorisation of expenditure in anticipation of the approval of the Standing Finance Committee, or of provision of funds, need not be detailed in the Accountant General’s report in future, when such provision is either not necessary or has subsequently been obtained, or when a supplementary grant is found to be necessary and has subsequently been obtained. In other words, the cases to be shown in the report should be those only in which Audit considers that the approval of the Standing Finance Committee is necessary in accordance with the principles laid down by that Committee, but has not actually been obtained.”

It has not been possible to give effect to this suggestion in the present report as the principles laid down by the Standing Finance Committee, to which the Committee on Public Accounts refer in their recommendation quoted above, are not known to audit officers. An enquiry on this subject has been addressed to the Finance Department.



**9. Accounts of Aided Institutions.**—In their Report on the accounts of 1924-25 the Committee on Public Accounts recommended that the accounts of institutions mainly supported by grants-in-aid from Government need not be included in the appropriation accounts, provided that there is a satisfactory audit of such accounts and that Government receive a copy of the audited accounts. The Government of India have accepted this recommendation of the Committee and have issued orders to that effect. As a result of this decision, the account of the Indian Research Fund Association, which used to be appended to the appropriation account of the grant for Public Health, has been omitted from this report, as the accounts of the Association are audited by the audit department and a copy of the audited accounts is submitted to the Government of India. A new account relating to the Bose Research Institute, Calcutta, has been shown below the appropriation account for Grant 53—Other Scientific Departments, as a copy of the audited account is not submitted to Government.

The question whether the accounts of any other Grant-in-aid institutions under the audit of the Accountant General, Central Revenues, should be exhibited in the appropriation accounts, in accordance with the principles laid down by the Public Accounts Committee and accepted by the Government of India, is under consideration.

**10. Profit and Loss Accounts.**—The Committee on Public Accounts for 1928 desired that trading and profit and loss accounts appearing in the appropriation accounts should be given for two successive years for convenience in comparison. This procedure has been adopted in the present report.

**11. Changes in the number of Grants or Appropriations.**—The following new Grants or Appropriations were sanctioned in 1927-28 :—

- (i) 41 A—General Administration—Miscellaneous.
- (ii) 85—Forest Capital Outlay.
- (iii) Frontier Watch and Ward.
- (iv) Capital Outlay on Bombay Land Scheme.

**12. New Sub-heads.**—The new sub-heads opened in the Appropriation Accounts which did not appear in the Book of Demands for the year have been approved by the Finance Department.

**13. Uniformity in Sub-heads.**—According to the recommendations of the Auditor General in his Report of Enquiry, it is desirable that there should be distinct sub-heads in the appropriation accounts for recoveries and for establishment charges paid to other Governments, Departments, etc. In the various Demands, there is usually the separate exhibition as suggested. The procedure is, however, not being strictly followed in the case of Grant No. 69—Civil Works, *vide* Sub-head I. 2(4). A reference to Part III of the Demand, pages 405 and 420 of the Book of Demands, will show that payments and recoveries



are included in the same sub-head. The nomenclature of the sub-head in Part II of the Demand is also different from that in Part III. The result in the appropriation account is somewhat confusing.

**14. Re-arrangement relating to Grants.**—Separate sub-heads have generally provided in the demands for 1927-28, for pay of officers and pay of establishments.

(ii) The transactions relating to "Opium" have been brought to account in the books of a single Accounts Officer, *viz.*, the Central Pay and Accounts Officer, Allahabad, from 1927-28.

**15. Accounts Classification.**—It has been decided that, with effect from 1927-28, the cost of packing and freight of postage stamps despatched to various provinces should be debited to the Postal Department and not to the Treasury Officers supplied.

(ii) The system of account in Mints, by which recoveries from other Departments, etc., for work done by the Mint used to be adjusted by deduction from charges, has been abolished from 1927-28 and the recoveries are to be adjusted on the credit side.

(iii) The charges on account of the Establishments of the Residency Surgeon, Bangalore, hitherto classified under "32—Medical" (Grant 55—Sub-head B 2) have, with effect from 1st April 1927, been debited to "29—Political" (Appropriation-Political-Account 1 Mysore-sub-heads C 2 and C 7), as a result of the decision that the Mysore Residency was not an administered area.

(iv) It was decided that the charges relating to "Aden" under the heads "44—Territorial and Political Pensions" and "47—Miscellaneous—Durbar presents and Allowances to Vakils" should, from the year 1927-28, be debited to His Majesty's Government in England.

(v) The Government of India decided that the cost of police guards employed at Fort William, Calcutta, should be debited to the Army Estimates.

(vi) The expenditure connected with the grant of duty allowance to 2 Head Constables and 18 Constables employed to help pilgrims in Calcutta is to be debited to the Central Revenues and adjusted under "26—Police" and not under "29—Political".

**16. Changes in the Classification of expenditure, from voted to non-voted, from Central to Provincial and vice-versa.**—(a) *Voted to Non-voted.*—The Government of India ruled in September 1926 that the expression "Expenditure of which the amount is prescribed by or under any law" employed in Sec. 67-A (3) (ii) of the Government of India Act prescribing the votability or otherwise of expenditure, must be held to cover all proposals for appropriation relating to expenditure the amount of which is laid down or fixed beforehand (*i.e.*, before the proposal is laid before the Legislature) by law—anything having the force of law being included in this expression—or as the result of action



taken by an authority authorised by law to take such action. The items of expenditure under the audit of the Accountant General, Central Revenues, were scrutinised in the light of this interpretation and it was found that there were several classes of expenditure which were hitherto classified as voted but should now be treated as non-voted. These items were reported to the Government of India, Finance Department, for the decision of the Governor General under Section 67A (4) of the Government of India Act. That Department has, however, informed the Accountant General, Central Revenues, that there is no intention of introducing any change in the existing classification of charges but that the instances quoted by him have been noted in connection with the information that is being collected for the purpose of coming to a decision as to the position which it is desirable to establish. Though the procedure suggested by the Government of India of classifying the charges as voted which, according to the new interpretation, should be now classified as non-voted, is not regular in itself, it has been decided, with the concurrence of the Auditor General, not to press for the issue of the orders of the Governor General in order to allow a reasonable time to Government to arrive at the contemplated decision.

(ii) Refunds of contributions to the Indian Civil Service Family Pensions are to be treated as non-voted.

(iii) It has been decided that half duty on salt payable to the Bikaner Durbar should be classified as non-votable instead of as votable as hitherto done under Grant No. 73—Refunds-C—Salt.

(iv) The Government of India have decided that refunds of rents in consequence of the revision of the Fundamental Rule 45 should be treated as non-voted.

17. (b) *Non-voted to Voted*.—Payments of pensions to the descendants of Mutiny Veterans were classified during 1927-28 under the Auditor General's orders under "70—Superannuation Allowances and Pensions-B—Compassionate allowance-Voted" instead of under "44—Territorial and Political Pensions-D—Charitable allowances—Non-voted" as in former years.

18. (c) *Provincial to Central and vice-versa*.—On the application of the Government of Bihar and Orissa, the Government of India accepted a claim amounting to Rs. 7,364 for the cost of police guard supplied by the local Government to the Agricultural Research Institute, Pusa, for the years 1924-25 to 1927-28 and the amount was accordingly reimbursed to the Government of Bihar and Orissa, during the year under report.

(ii) The expenditure on the allowance of the Marriage Registrar, Bombay, which was formerly debited to the head "28—Ecclesiastical" was, with effect from the 1st August 1927, treated as provincial under orders from the Government of India, as registration of marriages is a provincial transferred subject under the Devolution Rules.



(iii) The cost of seals given as gifts to the recipients of the title of Aggamahapanditha was for the first time debited to Central in 1927-28 under head "47—Miscellaneous—Miscellaneous Durbar Charges".

(iv) The Government of India decided that charges incurred in connection with the police escorts accompanying remittances of treasure should be debited to Central under the head "38—Currency". These charges were previously debited to provincial.

(v) Expenditure involved in the preparation of the lists of persons assessed to income-tax by the Income-tax Department required in connection with the election to the Indian and provincial Legislatures will be borne by the Income-tax Department and will not be a charge on the local Governments and Administrations concerned.

**19. Expenditure declared as "Political" and "Defence".**—Under section 67-A, sub-section 3, clause V of the Government of India Act, the Governor General in Council decided that expenditure on account of Salt Compensations payable to Indian States should be classified as "Political".

(ii) Under Section 67-A, sub-section 3, clause (v), of the Government of India Act, the Governor General in Council has decided to treat as "Political" all expenditure under the new major head "29A—Frontier Watch and Ward".

(iii) Under Section 67-A, clause (3) (v) of the Government of India Act, the Governor General in Council decided that expenditure on the Bombay Military Land Scheme should be classified as "Defence" expenditure.

**20. Changes in classification which affected estimates.**—In the previous report several instances were cited to show that, owing to the giving effect to changes in classification during the course of the year, expenditure was adjusted under a different head from that in which the necessary funds were originally provided. The following are some of the instances of this kind noticed in the year under report :—

Grant 19—C. 3 and D. 4; Grant 45—A. 1 (2), A. 1 (3), D. 4, B. 2. (5)—Voted; Grant 73—C—Non-voted; Grant 74—Account III, B. 2—Voted; Grant 76—Account IV, A. 6; and Appropriation 'Political', Account I, C. 8.

The Committee on Public Accounts in their Report on the accounts of 1926-27 have recommended, as one of the principles to be followed in estimating, that no changes in classification should ordinarily be made during the course of a year which will have the effect of accounting for expenditure under a head other than that in which funds have been provided for it and that this principle relates not only to major heads of account, but also to demands for grants and the sub-heads in the various grants.





**22. Savings.**—The percentage of total savings under the voted grants is about 6·47 against 12·25 during the previous year, while about 3·23 per cent. of the grants was surrendered. The unsurrendered lapsed amount was therefore 3·24 of the total grants. This substantial improvement in the estimating of voted expenditure has been largely brought about by the system of lump cuts introduced in a large number of demands for grants. The percentage can still be reduced if, as pointed out in paragraph 28, lump cuts are applied still more freely and drastically. In their Report on the Accounts of 1926-27 the Committee on Public Accounts have referred to two other factors which are also to some extent responsible for the variation in the percentages. One is the procedure of allocation from the reserve at the disposal of the Finance Department to meet expenditure under another voted head which, owing to constitutional exigencies, has to be regularised through a supplementary vote for such expenditure by the Assembly. As, however, the total allotment from the reserve is under five lakhs, the effect of this redundant vote on the total percentage is not very great. The other factor to which the Committee refers is the existing rule relating to "New Services not contemplated in the Budget" which requires votes for the full amount of the expenditure to be obtained instead of token votes, even though the expenditure can be met from savings within the grant. It is difficult to estimate precisely with the information available the effect of this factor in swelling the figure for savings, but again in comparison with total grant and expenditure the effect cannot be very large. Further, these redundant amounts are usually surrendered so that the net percentage noted in the first sentence of this paragraph would not be reduced, were the constitutional requirements otherwise.

The improvement, noticeable in the case of voted grants, is not evident at first sight in the case of non-voted appropriations. Unlike previous years, the total expenditure has exceeded the total non-voted appropriation by Rs. 22,86,559 or by about ·85 per cent. This is entirely due to the large excess of non-voted expenditure charged to capital for which the adjustment in connection with the Bombay Land Scheme is largely responsible. The saving of total non-voted expenditure charged to Revenue against the total appropriation is ·07 per cent. which is negligible. The previous year's saving was 1·5 per cent. of the appropriation.

**23. Savings occurred under 71 out of 77 voted grants.** A list of the more important savings under voted grants is given below. Remarks on these savings have been offered, where necessary, in the Notes or Comments on individual Appropriation Accounts:—

No. and Name of Grant.	Original grant.	Supplementary grant.		Total grant.	Actual expenditure.	Savings.	Percentage of Savings.
		Sanctioned in September 1927.	Sanctioned in March 1928.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
18. Salt . . . . .	87,27,000	6,000	...	87,33,000	79,67,881	7,65,149	8.76
20. Stamps . . . . .	6,40,000	...	...	6,40,000	5,07,123	1,41,877	21.86
22. Irrigation, Navigation, etc. . . . .	15,11,000	...	...	15,11,000	13,02,950	2,08,041	13.77
45. Ports and Pilotage . . . . .	22,95,000	...	...	22,95,000	19,18,404	3,76,596	16.41
46. Survey of India . . . . .	30,98,000	...	...	30,98,000	27,45,112	3,52,888	11.39
49. Botanical Survey . . . . .	5,17,000	...	...	5,17,000	4,25,714	91,286	17.65
68. Mint . . . . .	17,72,000	...	...	17,72,000	15,08,553	2,63,446	15.15
70. Superannuation allowances and Pensions.	28,09,000	...	4,63,000	42,62,000	38,47,528	4,14,472	9.72
71. Stationery and Printing . . . . .	34,53,000	...	...	34,53,000	25,64,267	8,88,743	25.74
72. Miscellaneous . . . . .	14,66,000	...	7,70,000	22,36,000	18,68,050	3,67,950	16.45
77. Ajmer-Merwara . . . . .	15,38,000	...	...	15,38,000	13,43,117	1,94,883	12.67
78. Andamans and Nicobar Islands . . . . .	41,46,000	...	...	41,46,000	36,51,385	4,94,615	11.93
82. Expenditure in England under the control of the Secretary of State . . . . .	15,31,000	...	...	15,31,000	13,29,763	2,01,248	13.14
83. Expenditure in England under the control of the High Commissioner . . . . .	21,32,000	...	...	21,32,000	18,36,040	2,95,961	13.88
86. Irrigation Works not charged to Revenue.	16,000	...	16,77,000	16,93,000	5,702	16,87,298	99.66
89. Capital outlay on Currency Note Printing Press . . . . .	19,16,000	...	...	19,16,000	12,87,321	6,28,679	32.87
90. Capital outlay on Visagapatam Harbour . . . . .	39,43,000	...	...	39,43,000	29,04,954	10,38,046	26.33
92. Delhi Capital outlay . . . . .	65,18,000	...	...	65,18,000	39,09,705	26,08,293	40.02

**24. Savings occurred under 57 out of 75 non-voted appropriations.** A list of the more important savings under non-voted appropriations 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 Appropriation.	Original appropriation.	Supplementary appropriation.	Total.	Actual expenditure.	Savings.	Percentage of saving.
	Rs.	Rs.	Rs.	Rs.	Rs.	
59. Industries . . . . .	5,25,000	9,80,692	15,05,692	12,55,952	2,49,740	16.59
82. Expenditure in England under the control of the Secretary of State . . . . .	17,27,000	...	17,27,000	15,79,715	1,47,285	8.53
83. Expenditure in England under the control of the High Commissioner . . . . .	41,04,000	—1,26,000	39,78,000	37,53,177	2,24,823	5.65
Territorial and Political Pensions . . . . .	30,45,000	13,895	30,58,895	28,60,956	1,97,939	6.47



25. *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.	Percentage of excess.
	Rs.	Rs.	Rs.	Rs.	Rs.	
41-A—General Administration.—Miscellaneous . . .	..	...	...	231	231	
43. Administration of Justice . . .	53,000	15,000	68,000	68,009	9	·01
72-A.—Miscellaneous Adjustments between Central and Provincial Governments . . .	..	3,47,000	3,47,000	3,50,431	3,431	·99
73. Refunds . . .	56,23,000	19,35,009	75,58,000	77,15,481	1,57,481	2·08
91. Commuted Value of Pensions . . .	19,05,000	6,68,000	25,73,000	26,79,529	1,06,529	4·14
94. Loans and Advances bearing Interest . . .	3,80,78,000	4,93,45,000	8,74,23,000	8,80,35,971	6,12,971	·70

26. The following statement shows the excesses over non-voted appropriations, which require the sanction of the Finance Department :—

No. and Name of Appropriation.	Original Appropriation.	Supplementary Appropriation.	Total Appropriation.	Actual Expenditure.	Excess.	Percentage of excess.
	Rs.	Rs.	Rs.	Rs.	Rs.	
18. Salt . . .	43,40,000	90,944	44,30,944	45,75,367	1,44,423	3·26
20. Stamps . . .	...	...	...	6,841	6,841	
22. Irrigation, Navigation, etc. . .	13,60,000	40,933	14,00,933	14,25,286	24,353	1·74
25. Interest on Debt, etc. . .	9,50,76,000	26,61,000	9,24,15,000	9,35,25,897	11,10,897	1·20
26. Interest on Miscellaneous Obligations . . .	4,95,57,000	—9,74,323	4,85,82,677	4,90,57,403	4,74,726	·98
27. Staff, Household and Allowances of the Governor General . . .	9,35,000	1,26,650	10,61,650	10,73,647	11,997	1·13
30. Foreign and Political Department . . .	1,87,000	73,665	2,60,665	2,65,736	5,071	1·95
38. Army Department . . .	99,000	...	99,000	1,02,337	3,337	3·37
56. Public Health . . .	1,34,000	—9,845	1,24,155	1,25,269	1,114	·90
63. Emigration—External . . .	37,000	18,223	55,223	59,915	4,692	8·50
64. Joint Stock Companies . . .	...	3,000	3,000	3,279	279	9·30
Ecclesiastical . . .	31,40,000	—1,58,841	29,81,159	29,88,555	7,496	·25
Political . . .	86,40,000	9,49,696	95,89,696	98,12,367	2,22,671	2·32
Frontier Watch and Ward . . .	1,19,43,000	4,19,294	1,23,62,294	1,27,47,033	3,84,739	3·11
86. Irrigation Works—not charged to Revenue . . .	...	...	...	1,049	1,049	
89. Capital Outlay on Currency Note Printing Press . . .	7,000	28,300	35,300	37,256	1,956	5·54
91. Commuted Value of Pensions . . .	14,30,000	—95,000	13,35,000	17,46,690	4,11,690	30·84
Capital Outlay on Bombay Land Scheme . . .	...	...	...	20,74,500	20,74,500	



The number of cases in which the expenditure has exceeded the grant is 6 in the case of Voted Grants, and 18 in the case of Non-voted Appropriations. The results of the last four years indicate that there has been an appreciable improvement during the year under report, so far as the Voted Grants are concerned. The following statement compares the number of excess grants required for 1927-28 with the number of such grants for the previous four years :—

Year.	Total No. of Grants.		No. of Grants in which excess occurred.	
	Voted.	Non-voted.	Voted.	Non-voted.
1923-24 .. ..	61	62	7	14
1924-25 .. ..	61	60	10	11
1925-26 .. ..	71	69	13	16
1926-27 .. ..	76	72	11	13
1927-28 .. ..	77	75	6	18

27. *Surrenders from voted grants.*—Voted provision which is not required for expenditure should be surrendered to Government. As pointed out in paragraph 22 above, of the total amount of saving rather more than half was surrendered in 1927-28. The surrenders which are accepted by the Finance Department are mentioned in the Appropriation Accounts. During the year under report a few cases have come to notice where the aggregate of the amounts surrendered exceeded the total of the savings that ultimately accrued under the grants concerned. Although it is true that in such cases the surrenders cannot be considered to have the effect of reducing the grants by more than the savings, it should be understood that a mistake of this nature is dangerous as likely to lead to an excess over grant. In some cases surrenders were made and accepted for petty amounts, although fairly large savings accrued under the individual sub-heads concerned. It is doubtful whether the surrender of petty amounts repays the time and trouble taken in acknowledging, recording and watching them. In a few cases the surrenders are so disproportionate to the amount of savings as to suggest that the controlling authority was not aware of the progress of his expenditure. Instances of such surrenders are given below :—

*Surrenders in excess of total savings.*

Name of Grant.	Surrender.	
	Saving. Rs.	Surrender. Rs.
30—Foreign and Political Department .. ..	21,520	39,500
35—Finance Department .. ..	41,134	54,980
45—Ports and Pilotage .. ..	3,76,596	3,94,000
69—Civil Works .. ..	9,39,065	9,76,500
91—Commuted value of Pensions .. ..	Excess under the grant.	3,56,000

*Petty Surrenders under Sub-heads.*

No. of Grant and Sub-head.					Saving. Rs.	Surrender. Rs.
16, A. 1	..	..	..	..	17,126	400
17, A. 2	..	..	..	..	1,85,051	143
18, H. 2	..	..	..	..	1,84,998	1,990
44, C. 1	..	..	..	..	9,374	541
60, D.	..	..	..	..	1,16,271	250
54, A.	..	..	..	..	5,233	74
D.	..	..	..	..	3,524	155
77, E. 1 (3), Account I.	..	..	..	..	2,551	60
80, B. 1 (2), "	..	..	..	..	1,461	70

**28. Lump cuts by the Finance Department.**—The Committee on Public Accounts have in their reports of the last few years repeatedly drawn attention to the necessity of making suitable lump cuts in the Demands for Grants to provide against the tendency to over budgeting. In their Report on the Accounts of 1926-27 they have laid down, as one of the principles to be followed in estimating, that the system of lump cuts should be extended judiciously, particularly under "Establishments" and "Works expenditure".

The recommendations of the Committee have been accepted by Government and lump cuts for probable savings were ordered by the Finance Department in a large number of Demands for the year under report. The lump cut of Rs. 2,50,000 under the Appropriation for Frontier Watch and Ward was not realised. The lump cuts of Rs. 3,00,000 under Forest in Demand No. 78, Rs. 80,000 and Rs. 10,000 under Political and Medical in Demand No. 75 were realised only on the total of the Area Grants. In the case of Demand No. 42 for "Audit" the lump cut of Rs. 1,95,000 ordered by the Finance Department necessitated an application for supplementary grants, though the cut proved ultimately to be justified because of the unexpected increase in recoveries, *vide* sub-head C. 1—Voted.

The following comparative statement of a few cases shows that, while the position has improved, there is still room for further and more drastic cuts:—

Name of Grant.	1926-27.			1927-28.			
	Net Grant.	Saving.	Percentage of saving.	Lump cut.	Net grant.	Saving.	Percentage of saving.
	Rs.	Rs.		Rs.	Rs.	Rs.	
16—Customs . . .	71,84,000	5,33,712	7.43	60,000	71,00,000	1,52,263	2.14
17—Taxes on Income .	63,64,000	5,77,994	9.08	2,70,000	64,48,000	2,37,908	3.69
18—Salt (Account II)	61,27,000	5,21,626	8.51	1,00,000	58,97,000	2,49,659	6.02
57—Agriculture . . .	15,29,000	2,50,770	16.40	50,000	15,15,000	1,30,661	8.62
66—Indian Stores Department.	16,27,000	96,864	5.95	50,000	16,34,000	65,102	3.98



In making provision for probable savings it is presumed that there is no intention to restrain any legitimate activities of a department or to encourage curtailment of necessary expenditure. The explanations of the variations under sub-heads D. 2 to D. 8, Grant 46—Survey of India, convey the impression that expenditure was curtailed not in the public interest but solely in order to meet the lump cut.

Another point of general, though perhaps minor, interest arises in connection with the lump cut under Grant No. 42—Audit. A supplementary grant was considered necessary to meet the lump cut. The grant was obtained against particular sub-heads in the case of which no excess was anticipated or actually occurred. It is suggested that it would be useful to the Finance Department and to the Standing Finance and Public Accounts Committees, if supplementary grants to meet lump cuts were taken against the specific sub-head "Deduct Probable Savings".

**29. Excess provision under pay of establishments.**—Large savings usually occur under the head 'Pay of Establishments'. The Public Accounts Committee have already suggested that careful statistics should be kept of the proportion between actual expenditure and estimate based on existing cadres, so as to enable suitable lump deductions to be made for possible underspending in the light of these statistics and based on previous experience. The Finance Department expect the account officers to suggest these lump cuts when scrutinising the various budgets and have issued instructions in September 1928 as to the lines on which the statistics should be maintained in the Accounts Offices. The procedure was not in force in 1927-28. There is, quite naturally, always a tendency to err on the safe side in suggesting lump cuts, as the executive must have sufficient grant to meet their expenditure and the risk of unnecessary supplementaries cannot be taken.

It may be stated that the large savings which generally accrue under establishment heads are usually in connection with the unutilised provision for leave salaries, but the Account Officers are not empowered to carry out cuts in the provision for leave salaries without the previous approval of the Administrative Departments concerned who, in their turn, have to depend upon the departmental officers who prepare the estimates. Departmental officers are expected to make provision not on a speculative basis but only when extra cost is definitely anticipated on account of leave. The appropriation accounts indicate that the estimates of departmental officers are not to be trusted in this respect. It is a matter for consideration whether the experimental procedure of previous consultation with the administrative authorities should not be abandoned and Account Officers permitted to suggest cuts with reference to the total actuals under the sub-head 'Pay of Establishments' which include any expenditure on leave salaries. The Auditor General in his comments on the previous Reports has already drawn attention to the question of the necessity for an additional provision in the budget for



leave salary and it is understood that the Finance Department contemplate issuing final orders after the results of the Budget for 1929-30 have been scrutinised.

**30. Control over Expenditure—Reconciliation of expenditure.—**

Under the reformed constitution, the control of a large part of the expenditure from the revenues of India devolved upon the Legislative Assembly, and the Departments of the Government of India, on whose request the money is voted for expenditure on the various branches of the public service under their control, were faced with the problem of keeping the expenditure within the limits of the amounts voted. In order to make the control of Departments of the Government of India effective and real, the Government of India in the Finance Department promulgated, in 1926, a set of rules for the guidance of the Heads of Departments who were responsible for controlling expenditure from the grants at their disposal.

The rules so framed enable the Heads of Departments to watch the progress of expenditure from month to month, and contemplate a monthly reconciliation of the departmental accounts with those maintained in the account offices to ensure that the departmental accounts are sufficiently accurate to render possible efficient departmental control of expenditure. The new procedure does not apply to those branches of the public service whose accounts are maintained by Pay and Accounts Officers and has not been adopted in some other cases specifically exempted by the Finance Department, *e.g.*, the Administration of the Andamans.

The new system of reconciliation of expenditure was brought into force with effect from the accounts of the year 1927-28 and Heads of Departments were required, under the rules, to submit consolidated accounts by sub-heads in a prescribed form each month to the account offices for reconciliation with the official account.

During the year under review, Heads of Departments, chiefly the heads of the minor Administrations, failed to send their Accounts in Form E regularly as contemplated in the Resolution. In most cases their accounts were sent late and in some cases accounts for two or three months were forwarded together in one instalment. In Burma the monthly accounts in respect of a few non-voted appropriations were never received in spite of requisitions from the account office. Apparently, Heads of Departments found difficulties with the new system, and prolonged correspondence was carried on in which it was sometimes necessary to furnish sample copies explaining how the accounts in the prescribed form were to be prepared. The necessity of despatching the departmental accounts regularly every month and the importance of monthly reconciliation of expenditure were impressed upon the Heads of Departments. It is believed that Heads of Departments have now grasped the new procedure as the position has improved considerably in 1928-29.



On the whole, the system appears to be working well and Heads of Departments are now better equipped to discharge their responsibilities in regard to the control over expenditure. It is eminently desirable that the monthly statements of expenditure in the prescribed form should be despatched by Heads of Departments regularly every month so that the differences between the two sets of figures are reconciled before the next monthly statement becomes due.

Some Heads of Departments, who have most conscientiously worked the new system, attempt, and are insistent upon, the reconciliation of trifling differences on the ground that they have to answer for the most petty excesses; an absolute agreement, however, which involves considerable labour and time, is not necessary as the reconciliation, as prescribed in the rules, need be sufficiently close only to provide for effective control. It follows as a corollary that, if close reconciliation need not be effected, no notice should be taken in the appropriation accounts of small uncovered excesses which have to be reported under another order of the Finance Department in connection with regularisation of excesses. At present, there is perhaps some inconsistency between the orders regarding reconciliation of expenditure during the year and regularisation of excesses after the close of the year in regard to small excesses.

**31. Instances of defective control.**—Instances of defective control have been indicated in the foot-notes to be appropriation accounts. In some cases, the original grants under sub-heads were enhanced by orders of reappropriation although the final actuals were well within the original grants. In other cases, grants under sub-heads were reduced by orders of reappropriation resulting in excess or enhanced excess over the original grants. In the case of Demand No. 72, a sum was transferred from a circle of account although the amount was not available for transfer *vide* Note 3 under the appropriation account. It is still necessary to emphasise the need for keeping in touch with the progress of expenditure, for watching undischarged liabilities and for observing the principles with regard to reappropriations laid down by the Public Accounts Committee in 1928.

A few instances of defective control under sub-heads are given below.

Grant No.			Sub-heads.
18	..	..	A. 1 (2), A. 2 (2), A. 3 (4) (6) and B. 4.
31	..	..	Note.
35	..	..	B. 3-Voted.
38	..	..	A. Non-voted.
45	..	..	E. 2 (8), F. 2 and F. 5.
49	..	..	A. 2.
71	..	..	R. 1.
72	..	..	A. 2 Voted and Note 3.
74	..	..	B. 6 (Account I), E. 10 (Account V), B. 2, B. 3, B. 4 (Account VIII), E. (Account X) and A. 1 (9), A. 6 (1) (Account XI).
78	..	..	C. 2 (Account I).
Frontier	Watch	and	A. 1.
ward.			

**32. Wrong provision.**—The following are some of the instances where funds were provided under a wrong sub-head :—

Grant No.		Sub-heads.
19	..	E. 2 (2).
22	..	C. 4 (1), D. 1 (1) and D. 2 (2) Non-voted.
26	..	E.
31	..	C. 1 (Voted.)
45	..	B. 2 (5)-Voted; D. 6 (3)-Non-voted; E. 1 (4)-Voted; E. 2 (5); F. 1-Voted and H. 3.
66	..	A. 3-Non-voted.
67	..	C. 3.
69	..	A. 9 (a)-Non-voted.
72	..	D. 6 (1); D. 8 (1)-Voted and D. 8 (5)-Voted.
73	..	A.-Non-Voted.
74	..	Account X, A. 3 and A. 6; Account XI, A. (7).
76	..	Account VI, B. B.; Account VII, B. 6; Account VIII, B.-Voted.
77	..	Account IV, C. C. and E. E.
78	..	Account I, B. 3-Non-voted.
Ecclesiastical	..	C.
89	..	D. 1-Voted and D. 3-Voted.

The Public Accounts Committee of 1928 have observed that budget provision must be made under the head against which the expenditure ought eventually to be recorded and that the principle should be applied not only to major heads of account but also to demands and sub-heads. Though mistakes through oversight are always likely to occur, it is likely that there will be a gradual improvement in this respect.

A few cases of excess provision are cited below :—

Grant No.		Sub-head.
45	..	E. 1 (5)-Non-voted.
61	..	F. 1.
72	..	D. 8 (1)-Non-voted; D. 8 (3)-Non-voted and D 8 (5)-Non-voted.

**33. Misclassifications in accounts.**—The Public Accounts Committee of 1928 have observed that if the controlling officers are to fulfil efficiently their responsibility for financial control, it is essential that their figures should agree with those of the Accounts Officers. They have emphasised the fact that it is for the controlling officers to prove to the latter, before the accounts of the year are finally closed, that their own figures are correct in order that the discrepancies may be settled before the Appropriation Accounts are prepared. Under the new system of control over expenditure, misclassifications in the Accounts Offices are readily detected and rectified in the course of the monthly reconciliation of expenditure referred to in paragraph 30.

A few important instances of misclassifications left un-remedied during the year have come to notice and have been mentioned in the explanatory notes under the Appropriation Accounts. A reference in this connection is invited to Grant 17, A. 3—Non-voted; Grant 33—D and Grant 78—Account II—A. 3. (3).



**34. Allotments from the Reserve at the disposal of the Finance Department.**—In paragraph 14 of the previous report it was stated that the Governor General in Council had decided that the system of voting a reserve to meet unforeseen expenditure should be continued, but that the allocation from the reserve to meet expenditure under another voted head should not be allowed to infringe the doctrine that expenditure in excess of a voted grant can be regularised only by a vote of the Assembly. Several instances were pointed out in that paragraph in which supplementary grants were not obtained to regularise the allotments from the reserve. In the year under review only one such case has come to notice and this relates to an allotment of Rs. 267 from the reserve to meet expenditure under grant 53—Other Scientific Departments.

**35. New Services.**—Rule 50 of the Indian Legislative Rules requires that an estimate shall be presented to the Legislative Assembly for a supplementary grant when a need arises during the year for expenditure upon some new service not contemplated in the Budget for that year. The question of defining the term "New Service" for the guidance of the Administration and of Audit was considered by the Public Accounts Committee of 1928. It was decided that there should be no cast-iron rule and that the application of the term to concrete cases could best be governed by the evolution of a body of case law. In this connection a reference is invited to paragraphs 22 and 23 of the Committee's last report.

During the year under report, the following cases of "New Service" have come to notice :—

- (i) The Audit Officer has suggested that most of the additional items referred to in Note 2 of the Appropriation Account relating to Grant No. 45 are in the nature "new services". As the expenditure was incidental to the conversion of the R. I. M. S. "Dufferin"—an object that had already been accepted by the Assembly—the Accountant General, Bombay, was requested to reconsider whether the expenditure should be considered as on New Services, but that authority, while not holding specifically that the items are "New Services", desires that the matter should be brought to the notice of the Public Accounts Committee, as they appear to be "New Services" owing to the extent of the expenditure incurred on them.
- (ii) Purchase of the Anand Creamery. See Note 4 and Sub-head I. 5, Grant No. 57.
- (iii) Installation of Electrolytic Silver Refinery at the Bombay Mint. See Note 2, Grant No. 68.
- (iv) Re-armament of the Quetta-Pishin Police Force in Baluchistan. See paragraph 3 of the Important Comments, Grant No. 75.

**36. Supplementary grants obtained during the year.**—Supplementary grants aggregating Rs. 5,93,71,000 were obtained under 28 Grants and, in some cases, for different sub-heads. The following supplementary grants obtained from the Legislative Assembly were not on new services and proved ultimately to be unnecessary as the expenditure under the grants concerned was well within the original grant :—

No. and Name of Grant.	Session.	Amount.	Purpose.
		Rs.	
16.—Customs . . .	March 1928 .	7,000	Purchase of land for housing Customs Staff at Vizagapatam.
21.—Forest . . .	March 1928 .	10,000	To meet the pay and allowances of certain officers of the Forest Research Institute, Dehra Dun, which were provided for as non-voted in the original estimates but which have been decided to be treated as voted.
28.—Executive Council .	March 1928 .	23,000	To meet excess expenditure on the tours of Members of the Executive Council and the cost of Sir Basil Blackett's deputation to England.
29.—Legislative Bodies (Sub-head B. 3.)	March 1928 .	13,000	To meet anticipated excess expenditure on travelling allowance of Members of the Legislative Assembly.
42.—Audit . . .	March 1928 .	31,000	See footnote A. 2 in the Appropriation Account.
	March 1928 .	1,86,000	To meet excess expenditure anticipated in the estimates of the Accountant General, Bombay, etc.
70.—Superannuation Allowances and Pensions.	March 1928 .	4,53,000	To meet excesses reported by the various accounts officers (The total saving under the Grant amounted to Rs. 4,14,472.)

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

No. and name of Appropriation.	Original Appropriation.	Supplementary Appropriation.	Total.	Actual Expenditure.	Savings.
	Rs.	Rs.	Rs.	Rs.	Rs.
19.—Opium . . .	77,000	1,175	78,175	70,195	7,980
40.—Central Board of Revenue . . .	1,12,000	2,000	1,14,000	1,11,931	2,069
67.—Currency . . .	1,31,000	5,000	1,36,000	1,22,791	13,209
70.—Superannuation Allowances and Pensions . .	2,22,93,000	96,012	2,23,89,012	2,16,55,413	7,33,599
78.—Andamans and Nicobar Islands . . .	1,82,000	25,700	2,07,700	1,80,957	26,743
Territorial and Political Pensions . . .	30,45,000	13,895	30,58,895	28,60,956	1,97,939



**38. Grants reduced by the Assembly.**—The following reductions were made by the Legislative Assembly in the Demands for 1927-28 presented to them :—

						Rs.
28—Executive Council	..	..	..	..	..	59,999
38—Army Department	..	..	..	..	..	5,89,000

**39. Restoration of grants not assented to by the Assembly.**—The above-mentioned demands which were refused by the Assembly were restored by the Governor General in Council under Section 67—A (7) of the Government of India Act with the exception of Rs. 11,000 under the Army Department. Savings accrued to the extent of Rs. 28,840 and Rs. 65,755 under the Grants for the Executive Council and Army Department respectively

**40. 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.

**41. Re-appropriations from Voted to Non-voted.**—No reappropriations were sanctioned from Voted to Non-voted. A sum of Rs. 9,652 was, however, wrongly sanctioned from the Reserve in Demand No. 72, Miscellaneous, to meet expenditure in the Western India States Agency *vide* Note 2 under that Appropriation Accounts.

**42. Re-appropriation from one voted grant to another.**—There was no such case in the year under review.

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

**44. Loss or gain by Exchange.**—The sanctioned Budget Estimates of the year under review were framed on the basis of an average rate of exchange of 1s. 6d. the rupee. The grants for expenditure in England were shown in the various demands in terms of rupees at the conventional rate of 2 shillings, which was the rate in force at the time of the preparation of the Budget Estimates. The difference between the 2 shillings and the 1s. 6d. rate was taken under the sub-head "Loss or gain by Exchange" in the demands concerned. As the 1s. 6d. rate has since been made statutory, the old account rate of 2s. was altered to 1s. 6d., with the approval of the Secretary of State, with effect from the 1st April 1927. As a result of this change, the original provision made under the sub-head "Loss or gain by Exchange" in the various demands for grants was transferred to the sub-head "Expenditure in England" in the same demands so as to make the rupee figures for the English provision equivalent to the sterling figures converted at 1s. 6d. the rupee. As these transfers were sanctioned by the Finance Department, they have been treated as additional appropriations in the case of non-voted



expenditure and as re-appropriations in the case of voted expenditure. The variations in respect of the latter have been explained in the Appropriation Accounts with reference to the modified grant, *i.e.*, the original grant *plus* the provision for Exchange.

Although the original provision under "Loss or gain by Exchange" was transferred to the sub-head "Expenditure in England," adjustment on account of Exchange still continued owing to the fact that the average monthly rates fixed for the adjustment of the English transactions were slightly below the statutory rate, except in the months of December 1927 and January 1928 when it was 1s. 6 $\frac{1}{16}$ d. to the rupee. The difference between these monthly rates and the statutory rate was recorded in the accounts under the sub-head "Loss or gain by Exchange".

45. *Legality of expenditure in excess of grants voted.*—It has been decided by the Legislative Department that no reduction of a demand by the Assembly can amount in law to an omission or reduction of a particular item of a demand. The expenditure which cannot legally be incurred otherwise than under the authority of restoration or after a successful resort to Sub-rule (2) of Rule 50 of the Indian Legislative Rules is expenditure under the demand as a whole in excess of the total amount voted by the Legislative Assembly under the demand.

46. *Tour Expenses.*—In connection with the excess under Grant No. 27 in 1925-26 and the excess under Grant No. 28 in 1926-27 the Public Accounts Committee desired that more systematic attempts should be made during the year to evaluate the cost of probable tours by obtaining periodically the programmes of such tours. The procedure was introduced late in the year 1927-28 and it is not possible therefore to state whether the new system has worked satisfactorily. During the year there was an excess under the sub-head G. 1, Grant No. 27, while there was a saving under the Sub-head C, Grant No. 28, the latter being mainly due to a supplementary grant having proved unnecessary.

47. *Recoveries on Capital Account.*—Under a rule in the Public Works Account Code no appropriation is needed for recoveries of this kind, as such recoveries, which are treated, for account purposes, as minus expenditure, represent receipts for which grants are not required. Accordingly, provision for such recoveries was not made in Grant No. 86, Sub-head B. 5. A different procedure was, however, followed in the case of Grant No. 92, sub-head B. B. (1) and provision was actually entered in the estimates. In 1928-29 no provision was made in Grant No. 92 and the anticipated recoveries were shown as a footnote in the Demand, but this procedure was not followed in the case of Grant No. 86. A uniform procedure appears desirable. It is for consideration whether these minus items should not be treated like other minus items for which separate sub-heads are prescribed and appropriation sanctioned.



48. *Remission of Provincial Contributions.*—Under the terms of Devolution Rule 18, the amounts of contribution payable by the various provincial Governments to the Central Government are determined by the Governor General in Council. The following remissions of contributions were sanctioned for 1927-28, the non-recurring remissions being definitely temporary :—

						Recur- ring Remission.	Non- recurring Remission.
						Rs.	Rs.
Madras	..	..	..	..	..	1,16,46,000	48,73,000
Bombay	..	..	..	..	..	18,73,000	37,27,000
Bengal	..	..	..	..	..	8,53,000	54,47,000
United Provinces	..	..	..	..	..	99,25,000	51,60,000
Punjab	..	..	..	..	..	59,93,000	25,80,000
Burma	..	..	..	..	..	31,60,000	18,63,000
Central Provinces	..	..	..	..	..	7,67,000	14,33,000
Assam	..	..	..	..	..	7,83,000	7,17,000
Total						3,50,00,000	2,58,00,000

49. *Financial Irregularity.*—The important cases of financial irregularity relating to each grant have been mentioned below the Appropriation Account concerned under "Important Comments" and the comparatively less important cases have been included in the Notes under the Appropriation Accounts.

The more noteworthy financial irregularities noticed in this Report are mentioned below.

- (i) *Frauds and Embezzlements.*—Grant 16, paragraph 2; Grant 45, paragraph 5; and Grant 67, paragraph 2.
- (ii) *Loss or risk of loss occasioned by neglect of financial interests of Government.*—Grant 69, paragraph 5; Appropriation Political, paragraph 4; and Grant 94, paragraph 1.
- (iii) *Unauthorised or irregular expenditure of public money.*—Grant 58, paragraph 1 and Grant 69, paragraph 15.
- (iv) *Failure to safeguard the interests of Government in entering into contents.*—Grant 66, paragraph 1; Grant 69, paragraph 12; and Grant 90, paragraph 1.

50. *Consolidated statement of grants and expenditure in India and England.*—A consolidated statement of grants and expenditure in India and in England is given below in order to exhibit, in a single statement, for facility of comparison, the provision for both classes of expenditure on a particular purpose and the actual expenditure on that purpose.

Printed across

No. and Name of Grants.	Grant.				Total Grant.	
	In India.		In England.			
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
16. Customs ...	70,87,000	15,18,000	6,000	...	...	...
Supplementary ...	7,000	—1,69,982	...	...	71,00,000	13,48,018
17. Taxes on Income ...	64,45,000	2,87,000	...	...	...	...
Supplementary ...	...	—8,832	...	...	64,45,000	2,81,168
18. Salt ...	87,26,000	43,40,000	1,000	...	...	...
Supplementary ...	6,000	90,944	...	...	87,32,000	44,30,944
19. Opium ...	89,05,000	77,000	6,000	...	...	...
Supplementary ...	...	1,175	...	...	89,14,000	78,175
20. Stamps ...	6,42,000	...	...	...	...	...
Supplementary ...	...	...	...	...	6,42,000	...
21. Forest ...	7,10,000	4,15,000	33,000	...	...	...
Supplementary ...	10,000	—20,420	...	...	7,53,000	3,54,580
22. Irrigation, etc. ...	15,07,000	19,10,000	4,000	50,000	...	...
Supplementary ...	...	14,800	...	26,323	15,11,000	14,00,923
23. Interest on Debt and Reduction or Avoidance of Debt ...	86,02,000	4,36,77,000	9,77,000	5,13,99,000	...	...
Supplementary ...	...	—2,15,47,000	8,28,000	1,85,88,000	1,07,07,000	9,24,15,000
24. Interest on Miscellaneous Obligations ...	19,22,000	4,94,19,000	...	1,38,000	...	...
Supplementary ...	...	—10,30,323	...	46,000	19,22,000	4,85,82,677
27.—Staff, Household and allowances of the Governor General ...	4,15,000	9,55,000	...	...	...	...
Supplementary ...	...	1,56,630	...	...	4,15,000	10,61,630
28.—Executive Council ...	60,000	4,81,000	...	...	...	...
Supplementary ...	13,000	4,305	...	...	83,000	4,85,305
29.—Legislative Bodies ...	4,02,000	1,71,000	...	...	...	...
Supplementary ...	38,600	—11,000	...	...	5,00,000	1,60,100
30.—Foreign and Political Department ...	7,95,000	1,87,000	...	...	...	...
Supplementary ...	...	73,665	...	...	7,95,000	2,60,665
31.—Home Department ...	5,46,000	5,40,000	5,000	...	...	...
Supplementary ...	...	—70,321	...	...	5,81,000	7,78,679
32.—Public Service Commission ...	1,04,000	2,76,000	...	...	...	...
Supplementary ...	10,000	...	...	...	1,14,000	2,76,000
33.—Legislative Department ...	5,43,000	1,95,000	...	...	...	...
Supplementary ...	...	—7,000	...	...	5,43,000	1,88,000
34.—Department of Education, Health and Lands ...	5,97,000	1,44,000	...	...	...	...
Supplementary ...	...	29,085	...	...	5,97,000	1,73,085
35.—Finance Department ...	10,56,000	2,71,000	...	...	...	...
Supplementary ...	...	—10,297	...	...	10,56,000	2,60,703
36. Separation of Accounts from Audit ...	12,34,000	45,000	...	...	...	...
Supplementary ...	25,000	—14,000	...	...	12,89,000	31,000



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Expenditure.				Total Expenditure.	
In India.		In England.			
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
69,42,001	12,47,372	5,796		69,47,797	12,47,372
62,13,002	2,70,742			62,10,002	2,70,742
79,57,893	45,75,367	266		79,67,851	45,75,367
85,59,820	70,195	5,991		85,65,811	70,195
5,07,123	6,641			5,07,123	6,641
6,61,045	3,26,421	26,763		6,88,408	3,26,421
13,02,959	12,55,018		70,568	13,07,959	12,55,018
76,72,726	2,27,85,872	29,41,165	7,07,40,825	1,06,12,911	9,35,25,897
29,16,246	4,69,34,196		1,23,267	29,16,246	4,69,34,196
3,61,095	10,73,647			3,61,095	10,73,647
54,160	4,84,800			54,160	4,84,800
4,66,234	1,47,089			4,66,234	1,47,089
7,73,480	2,65,736			7,73,480	2,65,736
5,41,844	7,65,137	779		5,42,623	7,65,137
1,04,986	2,73,247			1,04,986	2,73,247
5,37,876	1,86,878			5,37,876	1,86,878
5,76,751	1,08,915			5,76,751	1,08,915
10,14,866	2,47,859			10,14,866	2,47,859
13,24,688	29,628			13,24,688	29,628

*Printed across*

No. and Name of Grants.	Grant.				Total Grant.	
	In India		In England.		Voted.	Non-voted.
	Voted	Non-voted.	Voted.	Non-voted.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37. Commerce Department .	3,80,000	85,000	...	...	...	...
Supplementary ...	...	30,185	...	...	3,80,000	1,05,185
38. Army Department ...	5,78,000	90,000	...	...	...	...
Supplementary ...	...	...	...	...	5,78,000	90,000
39. Department of Industries and Labour ...	4,94,000	87,000	...	...	...	...
Supplementary ...	...	—10,000	...	...	4,94,000	87,000
40. Central Board of Revenue ...	1,89,000	1,12,000	...	...	...	...
Supplementary ...	...	2,000	...	...	1,89,000	1,14,000
41. Payments to Provincial Governments on account of administration of Agency subjects ...	1,40,000	87,000	...	...	...	...
Supplementary ...	...	18,000	...	...	1,40,000	1,05,000
41-A. General Administration—Miscellaneous ...	...	...	...	...	...	...
Supplementary ...	...	...	...	...	...	...
42. Audit ...	74,40,000	6,70,000	...	...	...	...
Supplementary ...	2,17,000	...	...	...	76,66,000	6,70,000
43. Administration of Justice ...	53,000	...	...	...	...	...
Supplementary ...	15,000	...	...	...	68,000	...
44. Police ...	1,70,000	2,000	...	...	...	...
Supplementary ...	4,000	...	...	...	1,74,000	2,000
45. Ports and Pilotage ...	20,11,000	11,99,000	3,84,000	...	...	...
Supplementary ...	...	90,000	...	...	22,93,000	12,89,000
46. Survey of India ...	27,74,000	8,34,000	3,24,000	...	...	...
Supplementary ...	...	...	...	...	30,98,000	8,34,000
47. Meteorology ...	15,25,000	42,000	24,000	...	...	...
Supplementary ...	...	9,300	...	...	15,52,000	51,300
48. Geological Survey ...	2,06,000	4,55,000	7,000	...	...	...
Supplementary ...	...	—90,179	...	...	2,13,000	3,64,821
49. Botanical Survey ...	5,18,000	31,000	1,000	...	...	...
Supplementary ...	...	...	...	...	5,17,000	31,000
50. Zoological Survey ...	1,65,000	25,000	...	...	...	...
Supplementary ...	...	—7,700	...	...	1,65,000	20,300
51. Archaeology ...	16,27,000	1,03,000	...	...	...	...
Supplementary ...	...	—1,000	...	...	16,27,000	1,01,000
52. Mines ...	1,64,000	86,000	...	...	...	...
Supplementary ...	...	—49	...	...	1,64,000	85,951
53. Scientific Departments ...	3,30,000	...	...	...	...	...
Supplementary ...	...	...	...	...	3,30,000	...
54. Education ...	9,39,000	...	...	...	...	...
Supplementary ...	...	3,000	...	...	9,39,000	3,000
55. Medical Services ...	7,60,000	2,69,000	60,000	...	...	...
Supplementary ...	34,000	20,796	1,000	...	8,54,000	2,89,796



the page.

Expenditure.				Total Expenditure.	
In India.		In England.			
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...
2,90,073	1,01,616	...	...	2,90,073	1,01,616
...	...	...	...	...	...
5,12,245	1,02,337	...	...	5,12,245	1,02,337
...	...	...	...	...	...
4,00,234	83,572	...	...	4,00,234	83,572
...	...	...	...	...	...
1,77,908	1,11,931	...	...	1,77,908	1,11,931
...	...	...	...	...	...
1,26,430	90,143	...	...	1,26,430	90,143
...	...	...	...	...	...
231	...	...	...	231	...
...	...	...	...	...	...
74,35,518	6,44,941	126	...	74,35,541	6,44,941
...	...	...	...	...	...
68,009	...	...	...	68,009	...
...	...	...	...	...	...
1,65,678	2,365	...	...	1,65,678	2,365
...	...	...	...	...	...
19,81,509	12,82,969	37,108	...	19,18,404	12,82,969
...	...	...	...	...	...
22,93,309	7,19,121	3,61,743	...	27,45,112	7,59,131
...	...	...	...	...	...
14,30,146	51,024	50,410	...	14,80,556	51,024
...	...	...	...	...	...
1,66,915	2,40,797	8,720	...	1,75,635	2,49,797
...	...	...	...	...	...
4,24,764	23,794	960	...	4,25,714	23,794
...	...	...	...	...	...
1,64,859	19,414	...	...	1,64,859	19,414
...	...	...	...	...	...
15,05,294	99,657	...	...	15,05,294	99,657
...	...	...	...	...	...
1,55,388	53,904	...	...	1,55,388	53,904
...	...	...	...	...	...
3,20,700	...	...	...	3,20,700	...
...	...	...	...	...	...
9,30,633	-296	...	...	9,30,633	-296
...	...	...	...	...	...
7,15,118	2,86,518	56,547	...	7,71,983	2,86,518

Printed across

No. and Name of Grants.	Grant.				Total Grant.	
	In India.		In England.		Voted.	Non-voted.
	Voted.	Non-voted.	Voted.	Non-voted.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
56.—Public Health ...	10,32,000	1,34,000	...	...	...	...
Supplementary ...	48,000	-9,945	...	...	10,70,000	1,24,155
57.—Agriculture ...	15,14,000	2,50,000	1,000	...	...	...
Supplementary ...	...	-7,300	...	...	15,15,000	2,51,700
58.—Civil Veterinary Services.	6,80,000	84,000	...	...	...	...
Supplementary ...	...	-19,500	...	...	6,50,000	64,500
59.—Industries ...	2,43,000	5,25,000	19,000	...	...	...
Supplementary ...	...	9,50,692	...	...	2,62,000	15,05,692
60.—Aviation ...	3,90,000	...	...	...	...	...
Supplementary ...	6,15,000	4,750	...	...	10,14,000	4,750
61.—Commercial Intelligence and Statistics.	1,50,000	51,000	...	...	...	...
Supplementary ...	...	-3,927	...	...	2,59,000	47,043
62.—Emigration-Internal ...	46,000	7,000	...	...	...	...
Supplementary ...	...	10,326	...	...	46,000	17,326
63.—Emigration-External ...	88,000	37,000	...	...	...	...
Supplementary ...	1,01,000	18,223	...	...	1,59,000	55,223
64.—Joint Stock Companies	1,22,000	...	...	...	...	...
Supplementary ...	9,000	3,000	...	...	1,41,000	3,000
65.—Miscellaneous Departments.	2,28,000	78,000	1,000	...	...	...
Supplementary ...	...	-481	...	...	2,28,000	77,419
66. Indian Stores Department ...	16,36,000	84,000	8,000	...	16,34,000	84,000
67. Currency ...	36,04,000	1,31,000	17,38,000	...	...	...
Supplementary ...	7,20,500	5,000	12,56,500	...	73,19,000	1,36,000
68. Mint ...	17,61,000	1,32,000	21,000	...	...	...
Supplementary ...	...	-37,000	...	...	17,72,000	1,05,000
69. Civil Works ...	1,46,37,000	19,94,000	11,000	56,000	...	...
Supplementary ...	75,000	-37,537	...	18,500	1,47,23,000	20,30,963
70. Superannuation Allowances and Pensions ...	18,20,000	59,61,000	19,89,000	1,63,33,000	...	...
Supplementary ...	4,53,000	-53,47,988	...	54,44,000	42,62,000	2,32,89,012
71. Stationery and Printing	27,49,000	64,000	7,04,000	23,000	...	...
Supplementary ...	...	-8,000	...	-10,300	24,63,000	62,700
72. Miscellaneous ...	14,66,000	35,92,000	...	...	...	...
Supplementary ...	7,70,000	8,80,111	...	...	22,36,000	44,72,111
73-A. Miscellaneous Adjustments between Central and Provincial Governments ...	...	...	...	...	...	...
Supplementary ...	3,47,000	...	...	...	3,47,000	...
73-B. Refunds ...	26,23,000	1,96,21,000	...	...	...	...
Supplementary ...	19,35,000	2,61,637	...	40,000	75,58,000	1,98,13,637



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Expenditure.				Total Expenditure.	
In India.		In England.		Voted.	Non-voted.
Voted.	Non-voted.	Voted.	Non-voted.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,47,442	1,25,269	...	...	10,47,442	1,25,269
13,82,908	2,39,606	1,371	...	13,84,339	2,39,606
...	...	...	...	...	...
6,43,897	89,497	...	...	6,43,897	89,497
...	...	...	...	...	...
2,03,768	12,55,932	...	...	2,03,768	12,55,932
...	...	...	...	...	...
10,06,624	4,021	...	...	10,06,624	4,021
...	...	...	...	...	...
2,19,263	46,989	...	...	2,19,263	46,989
...	...	...	...	...	...
39,790	17,323	...	...	39,790	17,323
...	...	...	...	...	...
1,75,794	59,915	6,369	...	1,82,163	59,915
...	...	...	...	...	...
1,24,192	3,279	...	...	1,24,192	3,279
...	...	...	...	...	...
2,01,266	76,514	40	...	2,01,296	76,514
...	...	...	...	...	...
15,63,098	83,973	5,800	...	15,63,098	83,973
...	...	...	...	...	...
36,07,219	1,22,791	33,47,830	...	69,55,089	1,22,791
...	...	...	...	...	...
14,81,772	1,03,618	21,780	...	15,03,562	1,03,618
...	...	...	...	...	...
1,37,86,303	19,61,482	27,632	60,776	1,37,83,635	20,22,266
...	...	...	...	...	...
13,90,035	6,33,369	24,57,493	2,10,22,024	38,47,829	2,16,55,413
...	...	...	...	...	...
20,56,914	54,683	5,07,343	6,630	25,64,357	60,713
...	...	...	...	...	...
13,65,050	43,09,667	...	...	13,68,050	43,09,667
...	...	...	...	...	...
3,50,431	...	...	...	3,50,431	...
...	...	...	...	...	...
77,15,481	1,95,33,167	...	34,514	77,15,481	1,95,67,671

Printed across

No. and Name of Grant.	Grant.				Total Grant.	
	In India.		In England.		Voted. Non-voted.	
	Voted. Rs.	Non-voted. Rs.	Voted. Rs.	Non-voted. Rs.	Voted. Rs.	Non-voted. Rs.
74—North-West Frontier Province. Supplementary ...	99,68,000	1,31,35,000	...	...	...	...
75—Baluchistan Supplementary ...	27,02,000	45,84,000	...	...	99,68,000	1,30,35,155
76—Delhi Supplementary ...	38,30,000	2,73,000	...	...	27,62,000	45,43,320
77—Ajmer Merwara Supplementary ...	15,38,000	1,46,000	...	...	38,92,000	3,64,200
78—Andamans and Nicobar Islands Supplementary ...	41,46,000	1,82,000	...	...	15,38,000	1,25,770
79—Rajputana Supplementary ...	5,45,000	8,21,000	...	...	41,46,000	2,07,700
80—Central India Supplementary ...	6,82,000	6,87,000	...	...	5,45,000	7,90,652
81—Hyderabad Supplementary ...	85,000	3,21,000	...	...	6,82,000	6,79,233
82—Expenditure in England—Secretary of State for India Supplementary ...	3,83,000	4,32,000	11,48,000	12,65,000	...	...
83—Expenditure in England—High Commissioner for India Supplementary ...	...	—4,26,000	...	4,26,000	15,31,000	17,27,000
Ecclesiastical Supplementary ...	5,33,000	10,26,000	15,60,000	30,78,000	...	...
Political Supplementary ...	...	—10,12,000	...	8,86,000	21,32,000	30,78,000
Frontier watch and ward Supplementary ...	...	24,55,000	...	6,85,000	...	...
Territorial and Political Pensions Supplementary ...	...	—3,60,507	...	2,01,606	...	29,81,159
Bangalore Supplementary ...	...	77,50,000	...	8,85,000	...	...
Western India States Agency Supplementary ...	...	6,54,696	...	2,95,000	...	95,59,696
84. Capital Outlay on Security Printing Supplementary ...	12,000	...	...	10,000	...	...
85. Forest Capital Outlay Supplementary ...	1,000	...	...	1,09,667	...	1,23,62,294
86. Irrigation Works not charged to Revenue Supplementary ...	16,000	...	...	1,11,000	...	...
89. Capital outlay on Currency note Printing Press Supplementary ...	14,88,000	2,000	4,18,000	5,000	...	...
90. Capital outlay on Vizagapatam Harbour Supplementary ...	36,91,000	...	2,50,000	...	19,16,000	35,300
91. Commuted value of Pensions Supplementary ...	19,05,000	14,30,000	...	...	39,43,000	...
92. Delhi Capital Outlay Supplementary ...	62,64,000	3,94,000	2,54,000	88,000	...	...
Capital Outlay on Bombay Land Scheme Supplementary ...	...	2,52,000	...	19,000	65,18,000	7,63,000
93. Interest free Advances Supplementary ...	1,01,13,000	...	20,000	...	...	...
94. Loans and Advances bearing Interest Supplementary ...	2,50,78,000	...	...	...	1,01,33,000	...
Total	25,33,13,500	18,89,51,620	1,20,67,500	10,66,15,838	26,53,31,000	26,65,67,153



the page.

Expenditure.					
In India.		In England.		Total Expenditure.	
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...
96,77,371	1,28,73,036	...	...	96,77,371	1,28,73,036
...	...	...	...	...	...
27,40,182	45,19,822	...	...	27,40,182	45,19,822
...	...	...	...	...	...
37,67,070	3,37,001	...	...	37,67,070	3,37,001
...	...	...	...	...	...
13,43,117	1,34,067	...	...	13,43,117	1,34,067
...	...	...	...	...	...
36,51,385	1,80,967	...	...	36,51,385	1,80,967
...	...	...	...	...	...
5,30,118	7,76,522	...	...	5,30,118	7,76,522
...	...	...	...	...	...
6,35,487	6,58,246	...	...	6,35,487	6,58,246
...	...	...	...	...	...
43,352	2,07,430	...	...	43,352	2,07,430
...	...	...	...	...	...
8,220	6,343	13,21,532	15,79,472	13,29,752	15,79,716
...	...	...	...	...	...
5,561	17,404	13,26,498	37,25,773	13,36,049	37,33,177
...	...	...	...	...	...
...	21,00,444	...	8,83,211	...	29,88,655
...	...	...	...	...	...
...	87,37,783	...	10,74,614	...	98,12,397
...	...	...	...	...	...
...	1,26,40,313	...	97,720	...	1,27,37,033
...	...	...	...	...	...
...	27,14,202	...	1,46,754	...	28,60,956
...	...	...	...	...	...
...	11,65,529	...	16,113	...	11,81,642
...	...	...	...	...	...
...	13,69,046	...	...	...	13,69,046
...	...	...	...	...	...
-9,76,513	...	...	...	-9,76,513	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
5,702	1,049	...	...	5,702	1,049
...	...	...	...	...	...
5,14,357	31,388	4,42,934	5,888	12,57,321	37,276
...	...	...	...	...	...
27,66,731	...	1,48,223	...	29,04,954	...
...	...	...	...	...	...
26,79,529	17,46,690	...	...	26,79,529	17,46,690
...	...	...	...	...	...
26,65,244	4,20,350	2,44,464	3,27,674	29,09,708	7,48,024
...	...	...	...	...	...
...	20,74,600	...	...	...	20,74,600
...	...	...	...	...	...
93,64,408	...	9,100	...	93,73,508	...
...	...	...	...	...	...
8,80,35,971	...	...	...	8,80,35,971	...
23,53,98,377	16,28,55,403	1,23,58,932	9,99,24,023	24,87,57,399	26,87,79,318

## CHAPTER IV.—POINTS OUTSTANDING FROM PREVIOUS REPORTS.

51. The following statement shows the points raised by the Committee on Public Accounts on past reports on which the orders of Government have not yet been passed.

Serial No.	Reference to previous Reports and Grant concerned.	Recommendations or suggestions for consideration.	Remarks.
<i>Audit Report for 1922-23.</i>			
1	..	It is desirable to amend and simplify the leave rules which seem to be unnecessarily complicated.	The question is still under consideration of Government.
<i>Appropriation Report for 1922-23.</i>			
2	..	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 registers should be considered.	The Auditor General has submitted a report which is under consideration of the Government of India, Finance Department. The Committee on Public Accounts adverted to this matter in paragraph 20 (4) of their Report on the Accounts of 1926-27.
<i>Audit Report for 1923-24.</i>			
3	..	Treatment of losses of revenue due to fraud, defalcation, etc., as a form of expenditure, thereby bringing them to the notice of the Committee on Public Accounts through the Appropriation Accounts.	The Auditor General has formulated certain rules which are under the consideration of the Government of India.
4	..	Introduction of a system of internal check on customs receipts, which will ensure an efficient scrutiny of the collection of such dues.	The Committee on Public Accounts referred again to the subject in the paragraph 21 (i) of their Report on the Accounts of 1926-27. The matter continues to be under the consideration of Government. Steps have however, already been taken to strengthen the internal checks over the work of appraisement in the Calcutta and Bombay Customs Houses.
5	..	Recovery of losses and disciplinary action.	A draft statement of general principles and procedure to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals is said to have been prepared and circulated to the Departments of the Government of India for their observations.



Serial No.	Reference to previous Reports and Grant concerned.	Recommendations or suggestions for consideration.	Remarks.
<i>Audit Report for 1923-24—contd.</i>			
6	..	Formulation of rules to regulate the placing and control of contracts in India.	A draft statement of general principles regarding contracts is said to have been circulated to various authorities for their opinions. It is intended to follow up the enunciation of general principles with a manual of detailed instructions indicating the powers of various authorities in respect of different kinds of contracts and prescribing rules to govern points connected with or arising out of agreements.

*Appropriation Report for 1923-24.*

7	..	The 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 Committee on Public Accounts reverted to this question in paragraph 22 of their Report on the Accounts of 1926-27. The Government of India submitted their proposals to the Secretary of State who has raised certain points which are under consideration of Government.
8	..	Use of the reserve placed at the disposal of the Finance Department and the question of creating a Civil Contingencies Fund on the English model.	Same remarks as in the second sentence of the remarks against item 7 above.
9	..	Question of improving the procedure for preventing technical excesses over Public Works grants which are sometimes caused by the difficulty of estimating accurately the result of the <i>pro rata</i> distribution of joint establishment and tools and plant charges over individual grants or sections of grants.	Orders sanctioning a fixed percentage of departmental charges have been issued in the case of the United Provinces and Madras. As regards the other provinces, the question is under consideration of Government.

*Audit and Appropriation Accounts for 1924-25.*

10	..	Exhibition of working expenses of Commercial departments in the accounts and estimates.	Proposals were laid before the Secretary of State in 1927 who has decided to postpone consideration pending receipt of the Report of the Statutory Commission.
11	Paragraphs 28-31 (Grant 16-Customs).	The Committee on Public Accounts expressed a hope that every endeavour would be made to expedite the revision of the Sea Customs Act.	The amending Bill has been drafted.

Serial No.	Reference to previous Reports and Grant concerned.	Recommendations or suggestions for consideration.	Remarks.
<i>Audit and Appropriation Accounts for 1924-25—contd.</i>			
12	..	Direct access of the Auditor General to the Secretary of State.	The Committee on Public Accounts adverted to this question in paragraph 23 of their report of 1927. The question has been left for examination by the Statutory Commission.
13	Paragraphs 129—131, 134—139 and 210 and 212 (Grant No. 69—Civil Works and No. 92—New Capital at Delhi).	Desirability of redrafting Fundamental Rule 45. The Committee on Public Accounts adverted to this question in paragraph 57 of their report on the Accounts of 1926-27 in which they expressed a desire to know the progress made in the disposal of cases referred to in paragraphs 72 to 74, 76 and 77 of the Report on the Appropriation Accounts of the Central Government (Civil) for 1926-27 relating to the provision of residences to Government servants and to members of the Indian Legislature, the adequacy of rents charged for Government residential buildings in Delhi, the incidence of the expenditure on the residences, etc., of His Excellency the Commander-in-Chief, and of the recovery from Commercial departments of the loss incurred in connection with the residential buildings supplied to them.	The Fundamental Rules have been revised. The revised Supplementary Rules were published only at the end of March.  See also paragraphs 2, 3 and 4 under the appropriation account for the Grant of Civil works of this report.
14	..	Amendment to the Government of India Act to remove the anomalous relations between the Auditor General and the Auditor of Indian Home Accounts.	The question has been referred to the Statutory Commission for examination.
15	..	Question of making the Indian Stores Department self-supporting by obtaining more employment for it.	The Committee on Public Accounts adverted to this subject in their Reports of 1927 and 1928 and made certain observations in regard to the purchase and accommodation of stores. The matter is under the consideration of the Department of Industries and Labour.
<i>Audit and Appropriation Accounts for 1925-26.</i>			
16	Page 119, Note 1. (Grant No. 18 Salt).	Institution of an audit of the Store accounts of Salt.	The question is under consideration of the Central Board of Revenue.
17	..	Systematic audit of receipts and stores.	The general question is under consideration. It is understood that a final decision is not likely to be reached when the Statutory Commission is still sitting.



Serial No.	Reference to previous Reports and Grant concerned.	Recommendations or suggestions for consideration..	Remarks.
<i>Audit and Appropriation Accounts for 1925-26—contd.</i>			
18	Page 137 (Grant No. 22-Irrigation Navigation, etc.).	Transfer of the control of the roads and buildings in the North-West Frontier Province from the Military Engineering Services to the Public Works Department.	The question is under consideration of Government.
19	Paragraph 52 (Grant No. 58-Civil Veterinary services).	Examination of the irregularities brought out in the audit and inspection report on the accounts of the Imperial Institute of Veterinary Research and Dairy for 1925-26.	The orders of the Government of India in respect of minor irregularities noticed in the report are said to be about to issue. See also item 31.
20	..	An opportunity should be given to the Committee on Public Accounts or the Legislative Assembly to express their views before the Governor General declares as non-votable an item of expenditure which has been votable.	The question will be considered in connection with the Enquiry by the Statutory Commission.
21		An opportunity should be given to the Legislative Assembly to discuss in general terms the Report of the Public Accounts Committee on which the excess Grants are based.	The Committee of 1928 in paragraph 16 of their Report again referred to this. They were informed that steps were being taken, in connection with the deliberations of the Statutory Commission, to provide a constitutional procedure. The Committee suggested that the Government of India should reconsider the matter without waiting for the deliberations of the Statutory Commission.
22		Committee suggested reconsideration of the necessity for submitting outgoings on account of Loans and Advances to annual vote.	The Governor General in Council is aware of the anomalies in the existing procedure, which arise out of the wording of the existing section 67-A of the Government of India Act, and is examining the question of altering the section in a suitable manner with any revision of the Act after 1929.
23		Maintenance of a careful watch over cases in which there is deliberate under-spending under voted grants with a view to release funds for meeting any considerable schemes of non-voted expenditure.	The question is under the consideration of the Auditor General.
24	Page 96, Item 41, paragraph 129.	One Department should be responsible for the progress of expenditure under a grant.	Orders are awaited.

Serial No.	Reference to previous Reports and Grant concerned.	Recommendations or suggestions for consideration.	Remarks.
<i>Appropriation Accounts and Report thereon for 1926-27.</i>			
25	Paragraph (Grant No. 21 Forest).	52 The Committee on Public Accounts requested Government to consider the question of issuing an up-to-date edition of the Forest Department Code without waiting for the recommendations of the Statutory Commission, though these might conceivably affect the future administration of the Department.	In view of the delay that would occur before the revised edition could issue and of the fact that it might be out-of-date immediately after issue, the Accountant General Central Revenues is making arrangements to carry on as at present and not to press for the revision.
26	Page 158 (Grant No. 21 Forest).	The Committee on Public Accounts wanted to know in due course whether the account of timber shipped from Burma and placed with the timber agents in London for disposal has been finally settled.	There has been no further development since the last report.
27	Paragraph 131 (6) (Grant No. 49-Botanical Survey).	The Committee on Public Accounts suggested that the consideration of the question of keeping accounts of the Cinchona Department of the Government of India on a commercial basis should be expedited.	The accounts of the Cinchona Department of the Central Government have not yet been commercialised and the Commercial Audit Department has not been entrusted with their audit.
28	Page 226 (Grant No. 49-Botanical Survey).	The Committee on Public Accounts observed that the method of stock-taking at Mungpoo was not satisfactory and suggested that steps should be taken to place matters on a satisfactory footing.	....
29	Page 229 (Grant No. 49-Botanical Survey).	The Committee on Public Accounts examined the position in regard to the large stock of quinine sulphate and suggested that the Government of India should terminate or modify the contract with Messrs. Howard and Co., as early as possible so as to avoid further over-stocking.	....
30	Paragraph (Grant No. 55 Medical Services).	64 The Committee on Public Accounts have recommended that the Government of India should consider whether the system of allocation of fees realised from paying patients treated at the X-Ray Institute should not be stopped and whether the officers of the Institute should not be debarred from private practice, a suitable compensation being given, if necessary.	Government has since passed orders suitably punishing the officials concerned and has taken steps to put the administration of the X-Ray Institute on a satisfactory basis. The consideration of the particular recommendation made by the Committee is pending.



Serial No.	Reference to previous Reports and Grant concerned.	Recommendations or suggestions for consideration.	Remarks.
		<i>Appropriation Accounts and Report thereon for 1926-27—contd.</i>	
31	Paragraphs 67 and 68 (Grant No. 58—Civil Veterinary Services).	The Committee on Public Accounts suggested the desirability of the audit irregularities and connected questions relating to the accounts of the Imperial Institute of Veterinary Research and Dairy at Muktesar being disposed of by Government as early as possible; and also of steps being taken to improve the administration of the grant.	See paragraph 1 of Comments under Grant 58.
32	Paragraph 85 (Grant No. 75—Baluchistan).	The Committee on public Accounts desired to know of the decision regarding the procedure for depositing collections in the treasury.	The suggestion of the Audit Office that revenue collections should be directly deposited in the treasury on a chalan passed by the revenue official concerned has not been accepted by the Local Administration on the ground that the existing system has uniformly worked well.
33	Paragraph 87 (Grant No. 78—Andamans and Nicobar Islands)	The Committee on Public Accounts expressed a desire that the question of the form in which the <i>pro forma</i> profit and loss accounts in respect of "S. S. Maharaja" should be parpreed and also that of placing the Commissariat Department on a commercial basis and of maintaining suitable <i>pro forma</i> accounts in this connection should be settled.	See paragraph 2 of Comments under Grant 78.
34	Paragraph 88 (Grant No. 78—Andamans and Nicobar Islands).	In view of the fact that the irregular shipping service between India and the Andamans and other conditions make it difficult to watch the progress of expenditure, the Committee on Public Accounts suggested that the desirability of instituting a local Pay and Accounts office at Port Blair with reference to the needs of the situation might be considered at an early date.	
35	Pages 489 and 490 (Grant No. 78—Andamans and Nicobar Island).	The Committee on Public Accounts expressed a desire that the feasibility of exhibition of the expenditure relating to the Moplah settlement under a separate sub-head in the Appropriation Account might be considered.	
36	Paragraph 92 (Ecclesiastical).	The Committee on Public Accounts desired that the revision of the Ecclesiastical Rules should be expedited.	

Serial No.	Reference to previous Reports and Grant concerned.	Recommendations or suggestions for consideration.	Remarks.
		<i>Appropriation Accounts and Report thereon for 1926-27—contd.</i>	
37	Paragraph 94 (Political).	The Committee on Public Accounts desired to know in due course the result of the correspondence between the Government of India and the Secretary of State regarding the audit of secret service expenditure.	....
38	Paragraph 131 (9), (10) and (11) (Political).	The Committee on Public Accounts wanted a report showing the progress of the settlement of the outstanding claims referred to in clauses (9), (10) and (11) of paragraph 131 of the Report on the Appropriation Accounts for 1926-27.	(9) The claim of Rs. 17,57,173 against the Foreign Government is still outstanding. (10) The outstanding claim against the Jaipur Durbar has now been finally settled. There has been little improvement in connection with the unadjusted balance due by the Gwalior Durbar as the detailed account in respect of the unadjusted items has not yet been furnished by the State. The matter is still the subject of correspondence and the Government of India have suggested that the Durbar might send an accounts officer to the office of the Accountant General, Central Revenues, to scrutinise the details of the outstandings with a view to arriving at a settlement. (11) Recoveries amounting to Rs. 46,284 have been adjusted up to date.
39		In placing cases before the Standing Finance Committees, it was recommended that Government should state whether the expenditure is in respect of a new service.	....
40		Question of the propriety of debiting Ecclesiastical charges incurred in connection with the Army to the head "Ecclesiastical" in the Civil Estimates.	...
41	Page 164 (Grant 22-Irrigation, etc.),	Reconsideration of the system of <i>pro-rata</i> distribution of establishment charges. The Committee on Public Accounts have left to the Auditor General the initiation of the question.	....



Serial No.	Reference to previous Reports and Grant concerned.	Recommendations or suggestions for consideration..	Remarks.
		<i>Appropriation Accounts and Report there on for 1926-27—concl.</i>	
42	Paragraph 100 (Grant 91—Delhi Capital Outlay).	The Committee on Public Accounts hoped that the Capital and Revenue accounts of residential buildings in New Delhi would be prepared as soon as possible.	See paragraph 2 of Comments under Grant 92.
43	Paragraph 112 (Grant 93—Loans and Advances, etc.).	The Committee on Public Accounts hoped that the Government of India would be able, in the near future, to reach a decision on the points referred to in paragraphs 4 and 6 of the Auditor General's memorandum on the working of the Provincial Loans Fund.	See paragraph 4 of Comments under Grant 94.
44		It was suggested that general instructions be issued to officers impressing upon them the desirability of observing the rules regarding taking of measurements, upkeep of measurement books, misclassification to avoid detection of irregularities in audit, etc.	

## CHAPTER V.—APPROPRIATION ACCOUNTS WITH COMMENTS THEREON.

## GRAND SUMMARY of Appropriation Accounts by Grants.

No. and Name of Grant.			Grant.		Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
16.—Customs	...	{ Voted ...	71,00,000	69,47,737	1,52,263	...
		{ Non-voted ...	13,48,018	13,47,372	646	...
17.—Taxes on Income	...	{ Voted ...	64,48,000	62,10,092	2,37,908	...
		{ Non-voted ...	2,81,168	2,70,742	10,426	...
18.—Salt	...	{ Voted ...	87,33,000	79,67,861	7,65,149	...
		{ Non-voted ...	44,30,944	45,75,367	...	1,44,423
19.—Opium	...	{ Voted ...	89,14,000	85,65,811	3,48,189	...
		{ Non-voted ...	78,175	70,195	7,980	...
20.—Stamps	...	{ Voted ...	6,49,000	5,07,123	1,41,877	...
		{ Non-voted ...	...	6,841	...	6,841
21.—Forest	...	{ Voted ...	7,53,000	6,88,408	64,592	...
		{ Non-voted ...	3,84,580	3,36,421	48,159	...
22.—Irrigation, (including working Expenses) Navigation, Embankment, and Drainage Works.		{ Voted ...	15,11,000	13,02,959	2,08,041	...
		{ Non-voted ...	14,00,933	14,25,286	...	24,353
25.—Interest on Debt and Reduction or Avoidance of Debt.		{ Voted ...	1,07,07,000	1,06,13,911	93,089	...
		{ Non-voted ...	9,24,15,000	9,35,25,897	...	11,10,897
26.—Interest on Miscellaneous Obligations.		{ Voted ...	29,22,000	29,16,348	5,654	...
		{ Non-voted ...	4,85,82,677	4,90,57,403	...	4,74,726
27.—Staff, House-hold and Allowances of the Governor General.		{ Voted ...	4,15,000	3,61,695	53,305	...
		{ Non-voted ...	10,61,650	10,73,647	...	11,997
28.—Executive Council	...	{ Voted ...	83,000	54,160	28,840	...
		{ Non-voted ...	4,85,205	4,84,800	405	...
29.—Legislative Bodies	...	{ Voted ...	5,00,000	4,66,234	33,766	...
		{ Non-voted ...	1,59,100	1,47,089	12,011	...
30.—Foreign and Political Department.		{ Voted ...	7,95,000	7,73,480	21,520	...
		{ Non-voted ...	2,60,665	2,65,736	...	5,071
31.—Home Department	...	{ Voted ...	5,51,000	5,42,623	8,377	...
		{ Non-voted ...	7,78,679	7,65,137	13,542	...
32.—Public Service Commission		{ Voted ...	1,14,000	1,04,966	9,044	...
		{ Non-voted ...	2,76,000	2,73,247	2,753	...
33.—Legislative Department	...	{ Voted ...	5,43,000	5,37,576	5,424	...
		{ Non-voted ...	1,89,500	1,86,878	2,622	...
34.—Department of Education, Health and Lands.		{ Voted ...	5,97,000	5,76,761	20,249	...
		{ Non-voted ...	1,73,085	1,68,915	4,170	...
35.—Finance Department	...	{ Voted ...	10,56,000	10,14,866	41,134	...
		{ Non-voted ...	2,60,703	2,47,839	12,864	...
36.—Separation of Accounts from Audit.		{ Voted ...	13,59,000	13,24,688	34,312	...
		{ Non-voted ...	31,000	29,628	1,372	...
37.—Commerce Department	...	{ Voted ...	2,89,000	2,86,073	2,927	...
		{ Non-voted ...	1,05,185	1,01,616	3,569	...
38.—Army Department	...	{ Voted ...	5,78,000	5,12,245	65,755	...
		{ Non-voted ...	99,000	1,02,537	...	3,337
39.—Department of Industries and Labour.		{ Voted ...	4,94,000	4,80,234	33,766	...
		{ Non-voted ...	87,000	83,272	3,728	...
40.—Central Board of Revenue...		{ Voted ...	1,89,000	1,77,998	11,002	...
		{ Non-voted ...	1,14,000	1,11,931	2,069	...
41.—Payments to Provincial Governments on account of Administration of Agency Subjects.		{ Voted ...	1,49,000	1,26,430	22,570	...
41.A.—General Administration — Miscellaneous		{ Non-voted ...	1,05,000	90,143	14,857	...
			...	231	...	231



No. and Name of Grant.				Grant.	Expenditure.	Expenditure compared with Grant.	
				Rs.	Rs.	Less than Granted.	More than Granted.
						Rs.	Rs.
42.—Audit	...	{ Voted	...	76,66,000	74,35,641	2,30,359	...
		{ Non-voted	...	6,70,000	6,44,941	25,059	...
43.—Administration of Justice	...	{ Voted	...	68,000	68,000	...	9
44.—Police	...	{ Voted	...	1,74,000	1,65,878	8,122	...
		{ Non-voted	...	3,000	2,255	745	...
45.—Ports and Pilotage	...	{ Voted	...	22,95,000	19,18,404	3,76,596	...
		{ Non-voted	...	12,89,000	12,82,969	6,031	...
46.—Survey of India	...	{ Voted	...	30,98,000	27,45,112	3,52,888	...
		{ Non-voted	...	8,34,000	7,59,121	74,879	...
47.—Meteorology	...	{ Voted	...	15,52,000	14,80,556	71,444	...
		{ Non-voted	...	51,300	51,024	276	...
48.—Geological Survey	...	{ Voted	...	2,13,000	1,75,635	37,365	...
		{ Non-voted	...	3,64,821	3,46,797	18,024	...
49.—Botanical Survey	...	{ Voted	...	5,17,000	4,25,714	91,286	...
		{ Non-voted	...	31,000	23,794	7,206	...
50.—Zoological Survey	...	{ Voted	...	1,65,000	1,64,859	141	...
		{ Non-voted	...	20,300	19,414	886	...
51.—Archaeology	...	{ Voted	...	16,27,000	15,05,284	1,21,716	...
		{ Non-voted	...	1,01,000	99,657	1,343	...
52.—Mines	...	{ Voted	...	1,64,000	1,55,388	8,612	...
		{ Non-voted	...	85,951	83,904	2,047	...
53.—Other Scientific Departments	...	{ Voted	...	3,30,000	3,29,700	300	...
		{ Non-voted	...	9,39,000	9,20,638	18,362	...
54.—Education	...	{ Voted	...	3,000	—295	3,295	...
		{ Non-voted	...	8,54,200	7,71,905	82,035	...
55.—Medical Services	...	{ Voted	...	2,89,798	2,86,518	3,280	...
		{ Non-voted	...	10,70,000	10,47,442	22,558	...
56.—Public Health	...	{ Voted	...	1,24,155	1,23,269	...	1,114
		{ Non-voted	...	15,15,000	13,84,339	1,30,661	...
57.—Agriculture	...	{ Voted	...	2,51,700	2,49,606	12,094	...
		{ Non-voted	...	6,80,000	6,43,897	36,103	...
58.—Civil Veterinary Services	...	{ Voted	...	64,500	59,497	5,003	...
		{ Non-voted	...	2,62,000	2,03,768	58,232	...
59.—Industries	...	{ Voted	...	15,05,692	12,55,952	2,49,740	...
		{ Non-voted	...	10,14,000	10,06,624	7,376	...
60.—Aviation	...	{ Voted	...	4,750	4,021	729	...
		{ Non-voted	...	2,59,000	2,19,253	39,747	...
61.—Commercial Intelligence and Statistics	...	{ Voted	...	47,043	46,989	54	...
		{ Non-voted	...	46,000	39,790	6,210	...
62.—Emigration—Internal	...	{ Voted	...	17,326	17,323	3	...
		{ Non-voted	...	1,89,000	1,82,163	6,837	...
63.—Emigration—External	...	{ Voted	...	55,223	59,915	...	4,692
		{ Non-voted	...	1,41,000	1,34,192	6,808	...
64.—Joint Stock Companies	...	{ Voted	...	3,000	3,279	...	279
		{ Non-voted	...	2,29,000	2,01,296	27,704	...
65.—Miscellaneous Departments	...	{ Voted	...	77,419	76,514	905	...
		{ Non-voted	...	16,34,000	15,68,898	65,102	...
66.—Indian Stores Department	...	{ Voted	...	84,000	83,973	27	...
		{ Non-voted	...	73,19,000	69,55,089	3,63,911	...
67.—Currency	...	{ Voted	...	1,36,000	1,22,791	13,209	...
		{ Non-voted	...	17,72,000	15,03,552	2,68,448	...
68.—Mint	...	{ Voted	...	1,05,000	1,03,618	1,382	...
		{ Non-voted	...	1,47,23,000	1,37,83,935	9,59,065	...
69.—Civil Works	...	{ Voted	...	20,30,963	20,22,258	8,705	...
		{ Non-voted	...	42,62,000	38,47,528	4,14,472	...
70.—Superannuation Allowances and Pensions	...	{ Voted	...	2,23,89,012	2,16,55,413	7,33,599	...
		{ Non-voted	...	34,53,000	25,64,257	8,88,743	...
71.—Stationery and Printing	...	{ Voted	...	62,700	60,713	1,987	...
		{ Non-voted	...				...

No. and Name of Grant.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.
72.—Miscellaneous ...	{ Voted ...	22,36,000	18,68,050	3,67,950
	{ Non-voted ...	44,72,111	43,09,667	1,62,444
72 A.—Miscellaneous Adjustments between Central and Provincial Governments ...		3,47,000	3,50,431	3,481
73.—Refunds ...	{ Voted ...	75,58,000	77,15,481	1,57,481
	{ Non-voted ...	1,98,12,637	1,95,67,671	2,44,966
74.—North-West Frontier Province ...	{ Voted ...	99,68,000	96,77,371	2,90,629
	{ Non-voted ...	1,30,35,188	1,28,73,036	1,62,152
75.—Baluchistan ...	{ Voted ...	27,52,000	27,40,182	11,818
	{ Non-voted ...	45,43,320	45,19,822	23,498
76.—Delhi ...	{ Voted ...	38,92,000	37,67,070	1,24,930
	{ Non-voted ...	3,64,293	3,37,001	27,292
77.—Ajmer-Merwara ...	{ Voted ...	15,38,000	13,43,117	1,94,883
	{ Non-voted ...	1,25,770	1,24,067	1,703
78.—Andamans and Nicobar Islands ...	{ Voted ...	41,46,000	36,51,385	4,94,615
	{ Non-voted ...	2,07,700	1,80,957	26,743
79.—Rajputana ...	{ Voted ...	5,45,000	5,20,118	24,882
	{ Non-voted ...	7,90,582	7,76,522	14,060
80.—Central India ...	{ Voted ...	6,82,000	6,35,487	46,513
	{ Non-voted ...	6,79,253	6,58,246	20,987
81.—Hyderabad ...	{ Voted ...	85,000	43,352	41,648
	{ Non-voted ...	3,14,640	3,07,430	7,210
82.—Expenditure in England under the control of the Secretary of State ...	{ Voted ...	15,31,000	13,29,752	2,01,248
	{ Non-voted ...	17,27,000	15,79,715	1,47,285
83.—Expenditure in England under the control of the High Commissioner ...	{ Voted ...	21,32,000	13,36,049	7,95,951
	{ Non-voted ...	39,78,000	37,53,177	2,24,823
Ecclesiastical ...		29,81,159	29,88,655	7,496
Political ...		95,89,696	98,12,367	2,22,671
Frontier Watch and Ward ...		1,23,62,294	1,27,47,033	3,84,739
Territorial and Political Pensions Bangalore ...		30,58,895	28,60,956	1,97,939
Western India States Agency ...		12,13,221	11,81,642	31,579
84.—Capital Outlay on Security Printing ...		13,69,194	13,09,046	60,148
85.—Forest Capital Outlay ...		30,000	—9,76,513	10,06,513
86.—Irrigation Works—Not charged to Revenue ...	{ Voted ...	1,000	1,000	...
	{ Non-voted ...	16,93,000	5,702	16,87,298
89.—Capital Outlay on Currency Note Printing Press ...	{ Voted ...	19,16,000	12,57,321	6,58,679
	{ Non-voted ...	35,300	37,256	1,956
90.—Capital Outlay on Vizagapatam Harbour ...		30,43,000	29,04,954	10,38,046
91.—Commuted Value of Pensions ...	{ Voted ...	25,73,000	26,79,529	1,06,529
	{ Non-voted ...	13,35,000	17,46,690	4,11,690
92.—Delhi Capital Outlay ...	{ Voted ...	65,18,000	39,09,708	26,08,292
	{ Non-voted ...	7,63,000	7,48,024	14,976
Capital Outlay on Bombay Land Scheme ...		...	20,74,500	20,74,500
93.—Interest Free Advances ...		1,01,33,000	93,73,508	7,59,492
94.—Loans and Advances bearing Interest ...		8,74,23,000	8,86,35,971	6,12,971
Totals { Voted ...		26,53,21,000	24,87,57,309	Net saving (Voted)
	{ Non-voted ...	26,65,67,153	26,87,9,518	Rs. 1,65,63,691.
Grand Total ...		53,18,88,153	51,75,36,827	Net excess (Non-voted) Rs. 22,12,365.
Amounts of Excesses to be covered by excess grants :—				
Voted ...				8,80,652
Non-voted ...				48,91,831
Total ...				57,72,483



## GRANT No. 16.—CUSTOMS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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—"1.—CUSTOMS."					
A.—Sea Customs charges at the Ports :					
	Rs.				
A. 1.—Pay of Officers.	<div> <div> <div>Non-voted.</div> <div>Voted</div> </div> <div> <div>Original 3,47,207</div> <div>Supplementary ... —41,610</div> </div> </div>	<div> <div>3,05,597</div> <div>4,02,443</div> </div>	<div> <div>3,08,884</div> <div>3,85,317</div> </div>	<div> <div>...</div> <div>17,126</div> </div>	<div> <div>3,267</div> <div>...</div> </div>
A. 2.—Pay of Establishments	... .. 45,74,831	43,96,592	1,78,239	...	
A. 3.—Overtime and Holiday Expenses	8,81,072	9,46,511	...	65,439	

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

A. 1.—*Non-voted*.—Mainly due to excesses in Burma (Rs. 22,784) owing to appointment of non-voted officers in place of voted officers, and in Madras (Rs. 909), partly counterbalanced by saving in Bombay (Rs. 20,301), due to replacement of a 'non-voted' officer by a 'voted' one (Rs. 7,700), resignation of an Assistant Collector (Rs. 7,800) and change of incumbents (Rs. 5,000). Excesses to the extent of Rs. 2,784 in Burma and Rs. 909 in Madras remained uncovered.

A. 1.—*Voted*.—Represents savings of Rs. 19,193 in Burma due to reasons stated under A. 1. non-voted and of Rs. 16,000 in India where the provision is intended to meet unforeseen charges for leave salary in other account circles, partially reduced by small excesses in other provinces. A small excess of Rs. 362 remained uncovered in Bihar and Orissa. (See Note 2).

A. 2.—Savings occurred in all the provinces, mainly in Bengal (Rs. 70,527) Madras (Rs. 25,795) and Bombay (Rs. 61,999).

The saving in Bengal was mainly due to (1) appointment of men on lower pay in vacancies caused by promotion, transfers, retirements, etc., (Rs. 37,982), (2) absence on leave out of India (Rs. 18,265) and (3) eventual curtailment of the additional staff of the Chemical Examiner's Department (Rs. 12,180). The saving in Madras was chiefly due to reason (1) above for Bengal and to the revision of pay of the clerical establishment in outposts not having been sanctioned. The saving in Bombay was caused by (i) entertainment of men on lower rates of pay in permanent and temporary vacancies (Rs. 51,000), (ii) reduction and abolition of some appointments (Rs. 6,000) (iii) non-utilisation of the provision for temporary establishment (Rs. 2,000) and (iv) raising the status of the Assistant Chemical Examiner to gazetted rank (Rs. 3,000).

A. 3.—Composed of excesses in Bengal (Rs. 51,300) due to increased shipping activities, and in Bombay (Rs. 26,713) due to the provision made on the basis of past actuals having fallen short of the requirements, partly reduced by savings chiefly in Burma (Rs. 12,183) due to a larger decrease in shipping than anticipated. (See Note 5).





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>conold.</i></b>					
	Rs.				
A. 11.—Grants-in-aid, contributions and donations.	<div> <div>Non-voted</div> <div>Voted</div> </div> <div> <div>Original</div> <div>Supplementary</div> </div>	<div> <div>...</div> <div>1,000</div> </div>	<div> <div>1,153</div> <div>99,548</div> </div>	<div> <div>...</div> <div>3,380</div> </div>	<div> <div>153</div> <div>...</div> </div>
A. 12.— <i>Deduct</i> —Contributions, etc.	...	—76,261	—58,607	...	17,654
A. 13.— <i>Deduct</i> —Probable Savings	...	—60,000	...	...	60,000
B.—Compensations	<div> <div>Non-voted</div> <div>Voted</div> </div> <div> <div>Original 10,94,000</div> <div>Supplementary... —1,22,872 (a)</div> </div>	<div> <div>9,71,128</div> <div>19,000</div> </div>	<div> <div>9,68,376</div> <div>18,755</div> </div>	<div> <div>2,752</div> <div>245</div> </div>	<div> <div>...</div> <div>...</div> </div>
<b>C.—Land Customs Charges :</b>					
C. 1.—Pay of Officers	...	20,270	19,284	986	...
C. 2.—Pay of Establishments	...	1,43,461	1,49,278	...	5,817
C. 3.—Other charges.	...	79,345	81,652	...	2,307
C. 4.—Recoveries from the French Government towards the cost of Establishment at Karikal	...	—426	—426	...	...

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

A. 11.—*Non-voted.*—The expenditure represents contribution to the Port Funds of Akyab Bassein and Moulmein towards the passages of Port Officers who are *ex-officio* customs officers. The excess remained uncovered.

A. 11.—*Voted.*—Savings in Burma (Rs. 860), Madras (Rs. 1,000) and Bombay (Rs. 8,500) were partly counterbalanced by an excess in Bengal (Rs. 6,980). (*See Note 3*)

A. 12.—Mainly in Bengal due to discontinuance of contributions from the Government of Bengal whose testing work ceased to be done by the Chemical Examiner of Customs from 1st April 1927. Excess to the extent of Rs. 1,486 in Bombay remained uncovered.

A. 13.—The saving was fully realised

C. 1.—Saving occurred in Baluchistan (Rs. 2,248) on account of the appointment of a junior officer as Frontier Customs Officer, partly counterbalanced by excesses mainly in Madras (Rs. 1,156) due to revision of pay and entertainment of additional staff on the frontier. Excess to the extent of Rs. 6 in India remained uncovered.

C. 2.—Mainly due to excess in Madras consequent on the entertainment of additional staff on the frontier and to re-distribution of appointments in the grade of Sub-Inspectors.

C. 3.—Due mainly to increased travelling consequent upon the increase in staff *vide* C. 2.

(a) Includes an additional allotment of Rs. 300 sanctioned on 11th August 1927, and Rs. 800 sanctioned on 26th July 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Miscellaneous :				
D. 1.—Pay of Establishments ...	...	49	...	49
D. 2.—Other charges ...	...	158	...	158
E.—English charges (High Commissioner) on ...				
Stores ...	6,000	5,736	264	...
F.—Loss or Gain by Exchange ...	2,000	27	1,973	...
<hr/>				
Totals	Non-voted ...	13,48,018	13,47,372	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 646.
	Voted			
	Gross ...	71,76,687	70,06,770	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,69,917.
	Deductions ...	—76,687	—59,033	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 1,52,263.
	Net ...	71,00,000	69,47,737	

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

D. 1.—Due to arrears of pay of a clerk of the late Cotton, Excise Department in Bombay. The small excess remained uncovered.

D. 2.—Represents an arrear adjustment in the Punjab after the close of the year 1927-28. The excess remained uncovered.

F.—Out of the original provision of Rs. 2,000, Rs. 1,667 was reappropriated to sub-head E and Rs. 333 was surrendered to Government resulting in an uncovered excess of Rs. 27 (See Note 2).

NOTES.

1. A. 8.—An additional grant of Rs. 7,000 obtained from the Legislative Assembly in March 1928 under sub-head A. 8 was surrendered to Government, and an equivalent amount was allotted by the Government of India, Finance Department, out of the "Reserve" at their disposal. (*Vide* list appended to Grant No. 72 Miscellaneous—Sub-head "L").

2. The following amounts were also surrendered to Government out of the voted grant—

	Rs.
A. 1 . . . . .	400
F. . . . .	333
Total . . . . .	733

3. A. 11—The total expenditure under grants-in-aid, contribution, etc. is made up of contributions to the following institutions :—

	Rs.
(a) Port staff Club (Madras) . . . . .	1,000
(b) Customs Benefit Fund (Madras) . . . . .	1,000
(c) Bombay Customs Preventive Service and Athletic Clubs . . . . .	7,200
(d) Preventive Service Loans and Grants Fund . . . . .	3,500
(e) The Prince of Wales Seamen's Institute, (Bombay) . . . . .	1,500
(f) The Lascar's Home (Bombay) . . . . .	5,000
(g) Preventive Service Recreation Club Keamari, (Bombay) . . . . .	2,520
(h) Indian Red Cross Society Child welfare Centre (Keamari) (Bombay) . . . . .	1,000



Benevolent Fund Rangoon, (Burma)	10,000
Mayo Marine Institute, Rangoon, (Burma)	6,000
Seamen's Mission, Rangoon, (Burma)	5,500
General Hospital, Rangoon, (Burma)	2,000
Custom Club, Rangoon, (Burma)	4,000
General Hospital, Akyab, (Burma)	500
Port Commissioners Dispensary, Rangoon, (Burma)	1,200
Volunteers Club, Akyab, (Burma)	750
Bassein Town Club, Bassein, (Burma)	500
Sea Farer's Club Bassein, (Burma)	1,800
Customs Club, Moulmein, (Burma)	1,000
Seamen Burial Fund, Moulmein, (Burma)	250
Sailor's Fund, General Hospital, Tavoy, Burma)	240
Sailor's Fund, General Hospital, Mergui, (Burma)	400
Welfare Committee appointed by the Local Government, Calcutta	30,000
Service Sunday fees Fund, Calcutta	11,700
Do. do. Chittagong	550
Customs Recreation Club, Chittagong	158
Charitable dispensary, Kidderpore	100
Ditto Budge Budge	180
Total	99,548

4. The actual receipts realised and expenditure incurred during the year on account of "overtime and holiday allowances" are detailed below :—

	Receipts.	Expenditure.
	Rs.	Rs.
Bengal . . . . .	5,09,256	4,21,780
Burma . . . . .	3,17,931	1,85,957
Madras . . . . .	92,577	88,109
Bombay . . . . .	3,34,912	3,50,213
Total	12,53,776	10,46,059
		(i.e., A-3 plus A-11 voted.)

5. A. 3.—Overtime and Holiday Allowances—The original allotment of Rs. 1,64,000 in Burma could not be spent. It was however, raised to Rs. 1,88,000 by reappropriation in January 1928. The forecast of a brisk shipping in consequence of which the additional funds were obtained did not materialise. Large savings generally occur under this head in Burma as will be seen from the following statistics :—

	Original allotment.	Modified allotment.	Expenditure.	Savings with reference to modified allotment.
	Rs.	Rs.	Rs.	Rs.
1925-26 . . . . .	1,44,000	2,01,000	1,84,772	16,228
1926-27 . . . . .	2,07,000	1,98,520	1,40,658	48,862
1927-28 . . . . .	1,64,000	1,88,000	1,51,817	36,183

## IMPORTANT COMMENTS.

*Over-budgeting.*

After allowing for a lump cut of Rs. 60,000 for probable savings the total voted saving amounted to Rs. 1,52,263 against the grant of Rs. 71,00,000. Compared with the previous years, there is a marked improvement in the year under report, as the following figures will indicate. A larger cut would, however, have been justified.

	Grant.	Saving.	Percentage of saving.
	Rs.	Rs.	
1924-25 . . . . .	72,37,000	6,29,689	8.70
1925-26 . . . . .	71,66,000	2,93,223	4.18
1926-27 . . . . .	71,81,000	5,33,712	7.43
1927-28 . . . . .	71,00,000	1,52,263	2.14

The following figures under sub-head "A.-2—Pay of Establishments" for four consecutive years indicate that over-estimating is persistent, though decreasing, under this sub-head :—

	Saving.	Percentage of saving.
	Rs.	
1924-25 . . . . .	3,31,879	7.50
1925-26 . . . . .	3,19,181	7.16
1926-27 . . . . .	2,53,758	5.55
1927-28 . . . . .	1,78,239	3.89

*Frauds and Embezzlements.*

2. On receipt by the authorities of a certain Custom House of information that frauds on the revenue were being practised by a firm dealing in goods from Japan by means of the presentation of false invoices, the premises of the firm were searched and a number of invoices, besides other correspondence, was seized. The case was investigated by the Police and the firm was prosecuted under section 167(72) of the Sea Customs Act as well as under Sections 177 and 420 I. P. C. After the case for the prosecution had been heard by the District Magistrate, the Government Advocate, who represented the Collector of Customs, received a proposal from the Advocates for the defence that he should withdraw the case on payment of a sum of nearly Rs. 12,000 which roughly represented the duty short paid by the firm during a period of one year, and for various reasons recommended the acceptance of this offer by the Collector of Customs. The matter was referred to the Central Board of Revenue which agreed with the Government Advocate's recommendation. The amount offered was, therefore, accepted and credited and the case was then dropped. This sum was in addition to Rs. 2,175 previously claimed by the Collector under Section 39 of the Sea Customs Act and penalties amounting to Rs. 3,000 imposed in respect of three consignments in which fraud had been discovered before delivery of the goods.\*

\*Examiner of Customs Accounts.



## GRANT No. 17.—TAXES ON INCOME.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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.	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>Original 2,38,530</div> <div>Supplementary —21,865</div> <div>... ..</div> </div>	<div> <div>2,16,665</div> <div>24,49,398</div> </div>	<div> <div>2,18,524</div> <div>22,78,365</div> </div>	<div> <div>...</div> <div>1,71,033</div> </div>	<div> <div>1,859</div> <div>...</div> </div>
A. 2.—Pay of Establishments.	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>Original 13,728</div> <div>Supplementary —275</div> <div>... ..</div> </div>	<div> <div>13,453</div> <div>25,95,312</div> </div>	<div> <div>11,854</div> <div>24,10,261</div> </div>	<div> <div>1,599</div> <div>1,85,051</div> </div>	<div> <div>...</div> <div>...</div> </div>

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

A. 1.—*Non-voted*.—Chiefly due to excesses in the United Provinces (Rs. 5,834) and Burma (Rs. 6,051) partially counterbalanced by savings aggregating Rs. 10,062 mainly in Bengal (Rs. 5,642) and Bombay (Rs. 1,930).

The excess in the United Provinces was mainly due to the adjustment of the proportionate share of leave salary of an officer of a different Government and that in Burma to an officer having proceeded on leave out of India later than anticipated. The saving in Bengal was due to leave out of India and that in Bombay to the provision for the pay of the Income-Tax Officer, Aden, having been made in excess.

A. 1.—*Voted*.—Represents the net result of savings and small excesses in the various circles. Savings occurred mainly in Bengal (Rs. 36,000) due to change of incumbents, (Rs. 20,000) and the appointment of Examiner of Accounts on much lower pay against certain vacancies of Income-tax officers (Rs. 16,000), in Bombay (Rs. 60,764) due to vacancies in the sanctioned cadre and appointment of junior officers in leave arrangements (Rs. 21,330) and only partial utilisation of the provision for leave salary (Rs. 39,434), and in Burma (Rs. 42,378) due to vacancies. A small excess of Rs. 312 remained uncovered in Madras.

A. 2.—*Non-voted*.—Chiefly in Bombay (Rs. 1,429) due to vacancies (Rs. 185), non-utilisation of the provision for leave salary (Rs. 400) and abolition of the Income-Tax Inspector's post in the Western India States Agency (Rs. 844).

A. 2.—*Voted*.—The more prominent savings occurred in the United Provinces (Rs. 14,531), the Punjab (Rs. 14,503), Bengal (Rs. 32,010), and Bombay (Rs. 87,083) due mainly to the non-entertainment of full strength. (See Note 1).

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>				
A. 3.—Allowances, Honoraria, etc.	Rs. 51,666			
{ <i>Non-voted</i> { <i>Original</i> 51,666				
{ <i>Supplementary</i> -2,718	48,948	36,095	12,853	...
{ <i>Voted</i> ...	6,30,508	5,49,899	80,609	...
A. 4.—Supplies and Services	13,900	9,111	4,789	...
A. 5.—Works	1,500	1,667	...	167
A. 6.—Contingencies.	...	1,976	819	...
{ <i>Non-voted</i> ...	...	1,157	...	...
{ <i>Voted</i> ...	8,13,882	7,27,581	86,301	...
A. 7.—Establishment charges paid to other Governments, etc.:				
A. 7 (2)—Bengal	29,000	24,527	4,473	...
A. 7 (3)—United Provinces	500	600	...	100
A. 7 (4)—Burma	...	...	...	...
{ <i>Non-voted</i> { <i>Original</i> ...	...	...	...	...
{ <i>Supplementary</i> 19,026	(a) 19,026	19,026	...	...
{ <i>Voted</i> ...	31,000	65,823	...	34,823

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

A. 3.—*Non-voted*.—Savings occurred in all the provinces due to less touring generally. In Bengal the cost of the Commissioner's passage was less than anticipated, in the Punjab a saving of Rs. 929 was due to replacement of a "non-voted" officer by a voted one. The original appropriation of Rs. 5,000 in the Punjab was reduced to Rs. 3,125 by orders of reappropriation on 16th February 1928. This resulted in an uncovered excess of Rs. 946, which was due to an erroneous adjustment under this sub-head of the cost of passages amounting to Rs. 1,836 correctly debitable to a Provincial head. The necessary readjustment has been made in the account for 1928-29.

A. 3.—*Voted*.—Savings mostly occurred in Burma (Rs. 33,334) and Bombay (Rs. 32,414) due mainly to smaller expenditure on travelling allowance, and reduction in the rates of compensatory allowance. The saving was reduced by small excesses elsewhere mainly in Delhi (Rs. 977) due to the payment of local allowance to the additional staff (Rs. 699) and travelling allowance (Rs. 308). Small excesses of Rs. 253 in India and Rs. 489 in the Central Provinces remained uncovered. In the Central Provinces the excess was further increased by a reappropriation of Rs. 650 on the 26th March.

A. 4.—Due to smaller expenditure in Burma on fees to pleaders.

A. 5.—Due to larger expenditure on repairs in the United Provinces.

A. 6.—*Non-voted*.—Due to economy in Bombay. An excess of Rs. 2 in Bangalore remained uncovered.

A. 6.—*Voted*.—Savings aggregating Rs. 1,13,448 occurred chiefly in Bombay (Rs. 62,450) due to less expenditure on house rent (Rs. 32,705) and economy (Rs. 29,745), in Burma (Rs. 28,314) due to certain anticipated special items of expenditure having actually been incurred in 1928-29, in Madras (Rs. 12,770) due to smaller charges on purchase of furniture for new offices and to less tour expenses, and in Bengal (Rs. 9,616) due mainly to economy in the organisation of two new offices.

The savings were reduced by excesses aggregating Rs. 27,147 occurring mainly in Bihar and Orissa (Rs. 15,890) and Assam (Rs. 6,276) due to expenditure on litigation. Excess to the extent of Rs. 28 in the India circle remained uncovered.

A. 7. (2).—Due to the actual collection of income-tax in the non-organised districts not having come up to the estimated figure and consequent less payment to the Government of Bengal.

A. 7. (3).—Due to larger assessments in the districts of Almora and Garhwal where income-tax work is done by officers of the United Provinces Government and 10 per cent. of amount collected paid to that Government.

A. 7. (4).—*Voted*.—Due to the adjustment of Rs. 45,068 on account of the share of the cost of the Rangoon Collector's establishment for services in connection with income-tax work from 1922-23 to 1927-28. This was partly counterbalanced by a saving of Rs. 10,245 in the payment made to the local Government for income-tax work done by the provincial staff. (See Note 2).

(a) Sanctioned on 10th February 1928.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
Rs.	Rs.	Rs.	Rs.	Rs.	
<b>A.—Collection of Income-Tax—concl'd.</b>					
A. 7.—Establishment charges paid to Other Governments, etc.—concl'd.					
A. 7 (5).—Assam ... ..	1,75,000	1,41,258	23,742	...	
A. 7 (6).—Coorg ... ..	1,000	1,000	...	...	
A. 8.—Grant-in-aid, Contributions, etc...	600	4,947	...	4,347	
A. 9.—Deduct—Contributions, etc. ...	—19,500	—20,861	1,361	...	
A. 10.—Deduct—Probable Savings ...	—2,93,000	...	...	2,93,000	
Totals {	Non-voted {	Gross ...	3,00,668	2,91,603	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 9,065.
		Deductions ...	—19,500	—20,861	
		Net ...	2,81,168	2,70,742	Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 10,426.
		Voted ... ..	64,48,000	62,10,092	

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

A. 7. (5).—Due to (i) the taxable share of tea garden profits having been raised only to 40 per cent. instead of to 50 per cent. as anticipated (Rs. 13,872), (ii) one big tea company not having been assessed till just after the close of the year (Rs. 1,680), and (iii) heavy refunds of double income tax under Section 49 of the Act (Rs. 18,390).

A. 8.—Mainly due to payment of contribution for cost of passages made in the United Provinces (Rs. 1,150), Bihar and Orissa (Rs. 1,150), Burma (Rs. 1,316) and Bengal (Rs. 371) for which no provision existed in the original estimates. The excess in Bihar and Orissa remained uncovered.

A. 9.—Due to larger transfers of expenditure to the Opium Department in the United Provinces on account of increased expenditure under Pay of Officers Non-voted (Rs. 786) and Grant-in-aid (Rs. 575).

A. 10.—The saving was fully realised. Considerable savings still accrued in the Bombay estimates.

## NOTES.

1. Out of the voted grants the following amount was surrendered to Government.

	Rs.
Sub-head A. 2	143

2. The Collector, Rangoon Town District, does certain work in connection with Income-tax Department. The Central Government has agreed to bear a share of the charges on this account. A sum of Rs. 64,094 (Rs. 19,026 under "non-voted" and Rs. 45,068 under "Voted") was adjusted during the year under report in connection with services rendered from 1922-23 to 1927-28.

3. Losses to Revenue, etc.—From September 1927 to the end of the financial year under report, 27 cases of write-off of irrecoverable balances of income-tax demands aggregating Rs. 41,726 sanctioned by officers of the Income-tax Department, were communicated to the Audit Officer of the Province of Bihar and Orissa. Excepting one in which the amount involved was Rs. 36,829, all cases were of petty amounts varying from Rs. 2 to Rs. 591. The scrutiny of these cases did not reveal any defect in the system.

## IMPORTANT COMMENTS.

*Over-budgeting.*

The following lump sum deductions for probable savings were made in the Demand for this Grant for four consecutive years :—

	Rs.
1924-25 . . . . .	4,40,826
1925-26 . . . . .	1,30,947
1926-27 . . . . .	1,10,000
1927-28 . . . . .	2,93,000

In spite of these lump cuts, the savings that ultimately accrued in the voted section of this grant have been large, but 1927-28 shows a very considerable improvement. The following figures are interesting :

	Grant.	Saving.	Percentage of saving.
	Rs.	Rs.	
1924-25 . . . . .	61,32,000	4,40,434	7.18
1925-26 . . . . .	62,56,900	7,38,318	11.80
1926-27 . . . . .	63,64,000	5,77,994	9.08
1927-28 . . . . .	64,48,000	2,37,908	3.69

The following are the sub-heads under which overbudgeting appears to be persistent :—

*Sub-head A.-1.—Pay of officers.*

	Grant.	Saving.	Percentage of saving.
	Rs.	Rs.	
1924-25 . . . . .	20,88,759	4,59,401	21.99
1925-26 . . . . .	21,48,628	2,40,799	11.20
1926-27 . . . . .	22,72,120	1,70,006	7.48
1927-28 . . . . .	24,49,398	1,71,033	6.98

*Sub-head A.-2.—Pay of Establishments.*

1924-25 . . . . .	23,39,306	4,64,246	19.84
1925-26 . . . . .	22,53,795	2,47,887	10.99
1926-27 . . . . .	24,32,840	2,27,473	9.35
1927-28 . . . . .	25,95,312	1,85,051	7.13

*Sub-head A.-3.—Allowances, etc.*

1924-25 . . . . .	5,95,684	1,18,397	19.88
1925-26 . . . . .	6,41,082	97,789	15.24
1926-27 . . . . .	6,72,648	1,55,353	23.09
1927-28 . . . . .	6,30,508	80,609	12.78

*Sub-head A.-6.—Contingencies.*

1924-25 . . . . .	6,80,244	95,365	14.02
1925-26 . . . . .	7,71,187	1,01,184	13.12
1926-27 . . . . .	8,08,992	1,07,157	13.24
1927-28 . . . . .	8,13,882	86,301	10.60



*Important defects in procedure remedied at the instance of audit.*

2. An Income-Tax Officer in passing the refund claims of certain private parties made some of the orders payable to himself, with the alleged purpose of setting-off the refunds against the amounts of fresh demands for tax raised against the parties concerned. As the payee's receipts were not attached to the refund orders they were called for and subsequently obtained. The Treasury Officer failed in the first instance to see whether the receipts passed by the Income-Tax Officer served the purpose of a legal quittance and secondly whether the payees had actually received payment. He was duly warned by the District Officer to whom the matter was reported. The irregularity was also brought to the notice of the Commissioner of Income-Tax as such a book adjustment is not contemplated under the Act of 1922 and is likely to lead to amounts not being brought into account, resulting in loss of revenue to Government. The Commissioner, thereupon, issued a circular memorandum for the guidance of all subordinate officers dealing with income-tax refunds impressing upon them the seriousness of the irregularity and detailing therein the correct procedure to be followed.\*

\* Accountant General, Bombay.

39503



## GRANT No. 18—SALT.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1928, 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.— Northern India Salt Revenue Department	Non-voted		...	37,99,440	39,45,841	...	1,46,401
	Voted	Gross		...	37,12,370	35,03,758	2,08,612
		Deductions		...	—7,83,370	—9,93,248	2,06,878
		Net		...	29,26,000	25,10,510	4,15,490
			...	...	...	...	...
Account II.—Pro- vinces.	Non-voted		...	6,31,504	6,29,526	1,978	...
	Voted	Gross		...	58,26,698	54,72,563	3,54,135
		Deductions		...	—19,628	—15,222	4,476
		Net		...	58,07,000	54,57,341	3,49,659
			...	...	...	...	...
Totals	Non-voted		...	44,30,944	45,75,367	Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 1,44,423.	
	Voted	Gross		...	95,39,068	89,76,321	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 5,62,747.
		Deductions		...	—8,06,068	—10,08,470	
		Net		...	87,33,000	79,67,851	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 7,65,149.
			...	...	...	...	...



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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Revenue Expenditure—Working Expenses:				
A. 1.—Direction :				
A. 1 (1).—Pay of { <i>Non-voted</i> ...	30,000	30,000	...	...
Officers. ... { <i>Voted</i> ...	22,700	24,848	...	2,148
A. 1 (2).—Pay of Establishments ...	63,450	45,857	17,593	...
A. 1 (3).—Allowances, { <i>Non-voted</i> ...	2,600	1,655	945	...
Honoraria, etc. ... { <i>Voted</i> ...	14,100	11,690	2,410	...
A. 1 (4).—Supplies and Services ...	810	458	352	...
A. 1 (5).—Contingencies ...	7,780	9,721	...	1,941
A. 2.—Manufacture :				
A. 2 (1).—Pay of Officers ...	1,05,890	97,952	7,938	...
A. 2 (2).—Pay of Establishments ...	2,09,510	1,84,814	24,696	...
A. 2 (3).—Allowances, Honoraria, etc. ...	10,610	13,904	...	3,294

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

A. 1. (1).—Voted.—Due to the training of an officer in mining engineering whose pay as well as that of his substitute was debited to this head. Out of the excess Rs. 948 remained uncovered.

A. 1. (2).—Due to the provision for Deputy Superintendents and temporary establishment having been included under this head instead of being distributed amongst the several branches of the Department. After taking into account all re-appropriations, etc. sanctioned, during the year, excess to the extent of Rs. 4,177 remained uncovered.

A. 1. (3).—*Non-voted* and voted.—Due to smaller expenditure on travelling allowance (See Note).

A. 1. (4).—Due to smaller expenditure under clothing charges.

A. 1. (5).—Due to larger expenditure under telephone charges (Rs. 308), stationery and printing (Rs. 301) and miscellaneous contingencies (Rs. 1,822). The excess was partly counter-balanced by savings under other heads.

A. 2 (1).—Mainly due to the following causes :—

(i) Reduction in Indian pay on account of the grant of sterling overseas pay to a certain officer.

(ii) Vacancies in the appointment of two probationary superintendents.

(iii) Certain officers having proceeded on leave out of India and drawn their leave salaries from the Home Treasury. After taking into account all the re-appropriations sanctioned during the year, excess to the extent of Rs. 8,062 remained uncovered. (See Note).

A. 2 (2).—Due to vacancies in the appointments of deputy superintendents and to smaller expenditure under temporary establishment. Taking all re-appropriations into account Rs. 1,390 remained uncovered. (See Note).

A. 2 (3).—Mainly due to the payment of "grain compensation allowance" for which there was no provision in the budget.

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.	Rs.
<b>A.—Revenue Expenditure—Working Expenses—<i>contd.</i></b>				
A. 2 (4).—Supplies and Services :				
A. 2 (4) (a).—Manufacture and Excavation charges ...	8,70,180	9,04,323	...	34,143
	Rs. 1,33,920			
A. 2 (4) (b).—Other charges. { Original	(a) 1,39,920	1,95,080	...	55,160
Supplementary	6,000			
A. 2 (5).—Contingencies ...	23,580	23,053	527	...
A. 3.—Weighment :				
A. 3 (1).—Pay of Officers ...	78,990	73,341	5,649	...
A. 3 (2).—Pay of Establishments ...	1,17,120	1,18,965	...	1,845
A. 3 (3).—Allowances, Honoraria, etc. ...	5,070	7,385	...	2,315
A. 3 (4).—Supplies and Services :				
A. 3 (4) (a) { Gross	1,67,750	1,83,440	...	27,916
Dispatch { Recoveries	—3,11,050	—3,01,824		
charges. { Net	—1,43,300	—1,15,384		
A. 3 (4) (b).—Other charges ...	33,820	45,439	...	11,619
A. 3 (5).—Contingencies ...	10,780	8,799	1,981	...

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

A. 2 (4) (a).—Due to increase in the cost of excavation of salt at the Khewra Mines as a result of the substitution of electric for oil driven power for the running of the Air Compressor Plant.

A. 2 (4) (b).—Excess mainly due to the following causes :—

(i) Writing down of the capital value of certain unserviceable assets (Rs. 18,742).

(ii) Larger expenditure on the maintenance of permanent way and rolling stock (Rs. 8,913).

(iii) Larger expenditure under the head "Miscellaneous" (Rs. 31,704) mainly owing to payment of non-recoverable house-building grants to certain miners whose houses collapsed as a result of the subsidence at Khewra. The excess was partly counterbalanced by savings under other heads and remained uncovered to the extent of Rs. 3,427. (See Note).

A. 3 (1).—Mainly due to the abolition of the post of an Assistant Commissioner.

A. 3 (2).—Due to the employment of a larger number of Inspectors and Clerks in this branch.

A. 3 (3).—Due to larger expenditure under (i) travelling allowance (Rs. 356) and (ii) house rent and other allowances (Rs. 358) as well as to the payment of grain compensation allowance for which there was originally no provision in the budget (Rs. 1,601).

A. 3 (4) (a).—Due to larger expenditure on dispatch charges owing to larger clearances of salt (Rs. 18,689) and to smaller recoveries (Rs. 9,243). Excess to the extent of Rs. 9,366 (net) remained uncovered.

A. 3 (4) (b).—Mainly due to the payment of Rs. 22,357 to the Bombay, Baroda and Central India Railway for the maintenance of the railway sidings at Sambhar Lake. The excess was partly counterbalanced by savings under other heads. After taking into account all re-appropriations sanctioned during the year, there was an excess of Rs. 25,915 which remained uncovered. (See Note).

A. 3 (5).—Saving due to smaller expenditure under "Postage and Telegram charges" (Rs. 1,011), stationery and printing (Rs. 673) and telephone charges (Rs. 485) which was partly counterbalanced by excess under miscellaneous contingencies.

(a) Voted by the Legislative Assembly in September 1927.



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>				
<b>A. 4.—Stores and Workshop Establishment:</b>				
A. 4 (1)—Pay of Officers ...	19,800	19,800	...	...
A. 4 (2)—Pay of Establishments ...	49,080	44,962	4,118	...
A. 4 (3)—Allowances, Honoraria, etc. ...	890	1,493	...	606
A. 4 (4)—Supplies and Services ...	2,79,460	1,89,649	89,811	...
A. 4 (5)—Contingencies ...	2,690	649	2,041	...
A. 4 (6)— <i>Deduct</i> —Recoveries for services rendered to other branches of the Department, etc. ...	—3,03,320	—3,56,179	52,859	...
<b>A 5.—Medical Establishment:</b>				
A. 5 (1)—Pay of Officers, ...	11,060	10,786	274	...
A. 5 (2)—Pay of Establishments ...	7,600	7,351	249	...
A. 5 (3)—Allowances, Honoraria, etc. ...	1,640	1,858	...	218
A. 5 (4)—Contingencies ...	6,640	6,815	...	175
<b>A. 6.—Contribution to the Depreciation Fund ...</b>	<b>2,86,000</b>	<b>3,63,665</b>	<b>...</b>	<b>77,665</b>
<b>A. 7.—Renewal and Replacement of wasting assets met from Depreciation Fund:</b>				
A. 7 (1)—Expenditure on Renewals and Replacements ...	2,000	578	1,422	...
A. 7 (2)— <i>Deduct</i> —Amount transferred from Depreciation Fund.	—2,000	—578	...	1,422

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

A. 4 (2).—Mainly due to employment of a smaller number of men in the General Workshop and Electric Power House. (*See Note*).

A. 4 (3).—Due to the payment of grain compensation allowance for which there was no provision in the budget.

A. 4 (4).—Due to smaller expenditure on stores and other materials.

A. 4 (5).—Due to smaller expenditure under miscellaneous contingencies in the workshop at Khewra.

A. 4 (6).—Mainly due to larger recoveries on account of cost of electric current supplied to the other branches of the department especially from the Khewra Power House. A comparison of the expenditure with the modified grant reveals an excess of Rs. 43,178 which remained uncovered. (*See Note*).

A. 5 (3).—Due to larger expenditure on travelling allowance.

A. 6.—Due to arrear adjustment of depreciation charges in respect of the Electric Power House at Khewra which was practically completed during 1926-27. After taking into account all re-appropriations sanctioned during the year, there was excess to the extent of Rs. 81,665 which remained uncovered. (*See Note*).

A. 7.—Due to smaller expenditure on renewals, etc., chargeable to the depreciation fund.

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.
A.—Revenue Expenditure—Working Expenses— <i>contd.</i>				
	Rs.			
A. 8. Interest on Capital Outlay { Original 4,19,000 Supplementary —6,000	4,13,000	4,02,687	10,313	...
A. 9.—Cost of Accounts and Audit Staff ...	56,000	55,933	67	...
A. 10.—Pensionary charges { Non-voted 9,000 Voted ... 76,000	9,000	8,700	300	...
	76,000	69,456	6,544	...
B.—Revenue Expenditure—Preventive Establishment:				
B. 1.—Pay of Officers ...	71,840	61,724	10,116	...
B. 2.—Pay of Establishments ...	2,20,670	2,35,023	...	14,353
B. 3.—Allowances, Honoraria, etc. ...	38,990	36,205	2,785	...
B. 4.—Supplies and Services ...	29,710	19,962	9,748	...
B. 5.—Works ...	25,890	23,060	2,830	...
B. 6.—Contingencies ...	18,350	18,532	...	182
C.—Revenue Expenditure—Salt Compensations. { Original 32,29,400 Supplementary 1,15,440(a)	33,44,840	35,02,799	...	1,57,959

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

A. 8.—Due to smaller expenditure on capital outlay on salt works.

A. 10.—Due to the employment of a smaller number of men in the manufacturing branch. (See Note).

B. 1.—Due to the posting of junior officers in place of senior ones and to a certain officer drawing leave salary from the Home Treasury.

B. 2.—Due to the employment of a larger number of men in this branch of the department.

B. 3.—Mainly due to smaller expenditure under "House rent and other allowances" in the Internal Branch. (See Note).

B. 4.—Saving occurs under all the detailed heads and is due partly to overbudgeting (Rs. 7,298) and partly to the abolition of the appointments of Sowars resulting in smaller expenditure under "purchase and maintenance of horse and equipments" (Rs. 2,459). The expenditure exceeded the modified grant by Rs. 3,241 which remained uncovered. (See Note).

B. 5.—Mainly due to smaller expenditure incurred on driving the experimental tunnel at Jatta. After taking all the re-appropriations into account excess to the extent of Rs. 1,855 remained uncovered. (See Note).

C.—Excess due to the following causes:—

(i) The instalment of salt compensation due for payment to the Gwalior Darbar on 1st April 1928 was actually paid by the Treasury Officer on 31st March 1928 (Rs. 1,56,250).

(ii) Payment of an arrear instalment of salt compensation to the Shahpura State (Rs. 2,093).

Excess to the extent of Rs. 1,55,872 remained uncovered.

(a) Sanctioned on 24th December 1927.



ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Capital Expenditure charged to Revenue—Capital Outlay on Salt Works:				
D. 1.—Bags ... { Gross ...	...	26,688		
... { Recoveries ...	—30,000	—1,83,547	1,26,859	...
... { Net ...	—30,000	—1,56,859		
D. 2.—Plant and Machinery ...	55,300	—40,929	96,229	...
D. 3.—Stores ... { Gross ...	1,61,000	1,58,937		
... { Recoveries ...	—1,40,000	—1,51,120	12,183	...
... { Net ...	20,000	7,817		
D. 4.—Works ...	4,10,700	2,39,489	1,71,211	...
Totals: { Non-voted ...	37,99,440	39,45,841	...	1,46,401
... { Voted ... { Gross ...	37,12,370	35,03,758	2,08,612	...
... { Recoveries ...	—7,86,370	—9,93,248	2,06,878	...
... { Net ...	29,26,000	25,10,510	4,15,490	...

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

D. 1.—Due to under-estimation of the recoveries on account of cost of bags. (See Note).

D. 2.—Due to the following causes:—

(i) A very small expenditure was incurred during the year on the purchase of plant and machinery.

(ii) Sale and writing down of the capital value of certain plant and machinery (Rs. 47,442). (See Note).

D. 3.—Mainly due to larger recoveries resulting from larger issues of stores. (See Note).

D. 4.—Due to no expenditure having been incurred on a number of works for which provision was made in budget as well as to smaller expenditure under certain works than anticipated in the budget. (See Note).

## NOTE.

The following amounts aggregating Rs. 3,54,000 were surrendered to Government out of the voted grant during the year under review:—

	Rs.
A. 1 (3) . . . . .	1,000
A. 2 (1) . . . . .	15,700
A. 2 (2) . . . . .	5,000
A. 2 (4) (b) . . . . .	2,000
A. 3 (4) (b) . . . . .	12,000
A. 4 (2) . . . . .	2,000
A. 4 (6) . . . . .	62,000
A. 5. (1) . . . . .	300
A. 6 . . . . .	4,000
A. 10 . . . . .	4,000
B. 3 . . . . .	1,000
B. 4 . . . . .	5,000
B. 5 . . . . .	5,000
D. 1 (net) . . . . .	1,17,000
D. 2 . . . . .	32,000
D. 3 (net) . . . . .	20,000
D. 4 . . . . .	66,000
Total . . . . .	3,54,000

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

[Sub-head D-4.]

(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 SPECIFICALLY PROVIDED FOR IN THE BUDGET.					
(a) Estimated to cost above Rs. 50,000—					
1	Filling up subsidences in the Khewra Village and safeguarding the mine ...	1,00,000	4,152	95,848	...
2	Development of the Warcha Mine-Water supply	50,000	24,745	25,255	...
3	Construction of a combined office for General Manager, Assistant Commissioner, etc., Khewra... ..	30,000	...	30,000	...
(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.					
Nil.					
II.—OTHER MAJOR WORKS SPECIFICALLY PROVIDED FOR IN THE BUDGET.					
4.	All works collectively ... ..	32,230	...	32,230	...
III. UNFORESEEN MAJOR WORKS NOT SPECIFICALLY PROVIDED FOR IN THE BUDGET.					
5	Development of the salt mines at Khewra Electric Scheme ... ..	...	23,426	...	23,426
6	Harris Scheme ... ..	...	14,415	...	14,415
7	Sanding of pans at Nawa ... ..	...	19,042	...	19,042

*Observations.*

1. Original estimate Rs. 1,27,899 ; revised estimate Rs. 1,24,863 ; expenditure to 31st March 1928, Rs. 78,579 ; completed.

2. Estimate Rs. 73,800 ; expenditure upto 31st March 1928 Rs. 24,745 ; in progress.

3. Original estimate Rs. 57,769. No expenditure has yet been incurred.

4. One work ; funds provided in budget before estimate was sanctioned ; no expenditure ; funds re-appropriated to meet expenditure on other heads.

5. Estimate sanctioned upto 1927-28 Rs. 6,91,752 ; expenditure to end of 1927-28 Rs. 6,51,104 ; not yet completed ; funds provided by re-appropriation.

6. Revised estimate sanctioned upto the end of 1927-28, Rs. 78,739 ; expenditure to end of 1927-28, Rs. 72,677 ; in progress ; funds provided by re-appropriation.

7. Estimate Rs. 81,000 ; expenditure to end of 1927-28, Rs. 24,887 ; in progress ; funds provided by re-appropriation.



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

Serial No.	Service.	Grant	Balance.	
			Expenditure, Unexpended.	Excess.
		Rs.	Rs.	Rs.
IV. MINOR WORKS...				
8. All works collectively	...	1,98,470	1,56,249	42,221
	TOTAL	4,10,700	2,42,029	2,25,554
9. Deduct—Receipts on Capital Account	...	...	-2,540	2,540
	Net Total	4,10,700	2,39,489	2,28,094
	Net Saving	...	...	1,71,211

*Observation—concl'd.*

8. The actuals represent expenditure on 64 different works estimated to cost Rs. 20,000 or less, of which 25 were specifically provided for in the budget, while funds for the remaining 39 works were arranged for by re-appropriation.

In the budget estimate provision was made for 37 works, but there was no expenditure on 12 works. There was also no expenditure on 8 works not specifically provided for in the budget but funds for which were arranged for by re-appropriation during the course of the year.

9. This includes the value of some old and unserviceable assets written off the Capital Account.

## NORTHERN INDIA SALT REVENUE DEPARTMENT.

## Store Account for 1927-28.

	Salt Store. Quantity.	Bags. Quantity.	General store. Amount.
	Mds.	Number.	Rs.
Opening balance . . . . .	59,92,838	4,49,696	1,86,154
Receipts from all Sources, (Manufacture, Exca- vation, Purchase, etc.) . . . . .	1,04,80,576	54,570	1,58,937
Total.	1,64,73,414	5,04,266	3,45,091
Issue of all kinds . . . . .	1,29,97,904	3,29,861	1,51,120
Wastage, etc., written off by competent autho- rity . . . . .	30,210	6	..
Total . . . . .	1,30,28,114	3,29,867	1,51,120
Closing balance . . . . .	34,45,300	1,74,399	1,93,971

Gross value including duty = Rs. 51,66,052.

(a) Net Value = (b) Value =

Rs. 8,59,427 ; Rs. 1,02,251.

(a) Rate excluding duty:—26,32,206 Mds. at 0-4-3 per maund ; 3,13,760 Mds. at 0-3-6 per maund ; 3,73,697 mds. at 0-3-3 per maund and 1,25,637 Mds. at 0-2-0 per maund.

(b) Rate.—1,50,708 at 0-9-7-58 ; 18,691 at 0-7-6-4 and 5,000 at 0-8-8-6.

## Notes.

1. This account represents a consolidated account prepared by the Audit Officer, Indian Stores Department, from statements received from Local Officers.

2. The stock of salt was verified by Departmental Officers on 1st April 1928 in the case of the Rajputana Salt Sources and on 31st March 1928 in the case of the Salt Range Division. The verification was made by actual measurement of the Salt heaps and then applying a mathematical formula, taking 1 c.ft. of salt as equivalent to a definite quantity. The verification in the Rajputana Salt Sources revealed a deficit of 87,886 Mds., but the Government of India have decided that in such cases no action will be taken to write off the deficit until the heaps are actually cleared. There was no deficit in the Salt Range Division. The Stock account cannot be regarded as accurate so long as the present system under which salt is paid for by measurement but sold by weight continues. The system of payment by weight has, however, been introduced at Khewra and Warcha from the middle of 1928-29.

3. The closing stock of Bags was verified by departmental officers on 1st April 1928 in the case of Sambhar and Pachbadra and on 31st March 1928 in the case of Khewra and found correct.



4. The stock of General Store was verified by a gazetted officer and found correct except in Sambhar where certain discrepancies were noticed which are under settlement. The following statement gives the figures of closing balances of the past few years. A review thereof indicates a progressive accumulation of stores, necessitating careful watch on the part of the departmental officers.

	Rs.
Value of stores in hand on 1st April 1924 . . . .	72,973
Net expenditure for 1924-25. . . . .	16,684
Balance on 31st March 1925 . . . . .	89,657
Net expenditure for 1925-26. . . . .	34,095
Balance on 31st March 1926 . . . . .	1,23,752
Net expenditure for 1926-27. . . . .	62,402
Balance on 31st March 1927 . . . . .	1,86,154
Net expenditure for 1927-28. . . . .	7,817
Balance on 31st March 1928 . . . . .	1,93,971

NORTHERN INDIA SALT  
Consolidated Trading and Profit and Loss

Dr.

Particulars.	Sambhar.	Didwana.	Pachbadra.	Khewra.	Warcha.	Kalabagh.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	(a)	(b)	(c)	(d)	(e)	(f)	
To Stock (at commencement.)	11,44,634	18,735	1,51,011	84,219	15,313	879	14,14,792
" Manufacture	4,90,767	29,780	39,621	6,75,267	93,681	69,401	13,98,517
" Weighment charges.	1,37,605	6,095	30,356	63,659	9,589	4,710	2,52,014
" Share of Commissioner's Head-quarters Office.	37,807	2,567	5,799	51,517	6,696	6,209	1,10,625
" Medical charges	9,125	120	3,518	9,384	2,694	179	25,020
" Royalty and Salt compensation	8,15,836	11,040	13,610	...	...	...	8,40,486
" Pensionary charges.	35,503	973	6,323	29,524	2,334	1,625	76,285
" Leave salary and overseas pay paid in England	11,557	303	685	16,103	792	733	30,173
" Interest on Capital.	2,60,160	670	6,804	1,20,203	11,751	2,761	4,02,652
" Depreciation charges	1,59,917	509	3,801	1,82,576	10,675	1,631	3,59,109
" Cost of Accounts and Audit Establishment	19,115	1,298	2,932	26,062	3,386	3,140	55,933
" Stationery and Printing	2,818	29	781	3,139	83	71	6,921
" Contribution of bonus to Provident Fund	...	...	...	1,299	...	...	1,299
<i>Other Items.</i>							
" Refunds (sale proceeds)	22,818	201	666	1,019	900	...	25,604
" Refunds (Miscellaneous Revenue receipts)	2,971	...	...	5	...	...	2,976
" Salt indents (at commencement)	1,12,106	-234	-1,412	4,532	-63,509	-5,072	46,411
" Bags Account—Loss	-1,071	...	21	3,387	...	...	2,337
Total	32,61,668	72,387	2,64,519	12,71,928	94,385	86,267	50,51,154

(a) Mds. 43,78,636 of Sambhar Salt valued at the selling price 0-4-0 per maund.

(c) " 8,05,395 " Pachbadra do. do. do. 0-3-0 " "

(e) " 70,000 " Warcha do. do. do. 0-3-6 " "

(g) " 26,82,205 " Sambhar do. do. do. 0-4-3 " "

(i) " 3,73,697 " Pachbadra do. do. do. 0-3-3 " "

(k) " 1,430 " Kalabagh do. do. do. 0-3-6 " "

RAGHBIR CHANDRA SETH,  
17th December 1928.

KIRPA RAM.  
Head Accountant (Books.)  
17th December 1928.



## REVENUE DEPARTMENT.

Account for the year ended 31st March 1928.

Cr.

Particulars.	Sambhar.	Didwana.	Pachbadra.	Khewra.	Warcha.	Kalabagh.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
By sale proceeds of salt . . . . .	16,60,577	43,349	86,466	5,37,842	1,56,836	76,831	25,61,901
" Salt indents (at close) . . . . .	7,05,215	—736	—4,341	62,870	—75,593	—7,302	6,80,113
" Miscellaneous (revenue receipts) . . . . .	2,50,370	122	1,069	8,834	405	657	2,61,457
" Interest on balance of depreciation Fund . . . . .	21,387	70	459	12,266	1,477	215	35,874
" Stores Workshop and Electrical Power House Establishment . . . . .	9,071	...	...	89,277	1,174	...	99,522
" Despatch Account Profit . . . . .	1,61,659	...	810	12,371	15,847	...	1,90,687
" Gypsum Account Profit . . . . .	...	...	...	1,269	...	...	1,269
	(g)	(h)	(i)	(j)		(k)	
" Salt stock (at close). . . . .	6,99,180	15,705	75,907	68,324	...	311	8,59,427
" Net Loss . . . . .	—2,45,791	13,877	1,04,149	4,78,875	—5,761	15,555	3,60,904

Total	32,61,668	72,387	2,64,519	12,71,928	94,385	86,267	50,51,154
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(b) Mds. 1,49,888 of Didwana Salt valued at the selling price 0-3-0 per maund.

(d) " 3,85,000 " Khewra do. do. do. 0-3-6 " "

(f) " 4,019 " Kalabagh do. do. do. 0-3-6 " "

(h) " 1,35,836 " Didwana do. do. do. 0-2-0 " "

(j) " 3,12,940 " Khewra do. do. do. 0-3-6 " "

The average cost of production being higher than the selling price.

Certified that the figures contained in this account have been reconciled with those furnished by the Audit Officer, Indian Stores Department, for March 1928, final and that the figures in respect of the March, 1928, Supplementary, will be incorporated in the accounts for 1928-29.

L. DAS,

Personal Assistant to Commissioner,  
17th December 1928.

S. C. SEN,

Assistant Audit Officer.

18th December 1928.

## NORTHERN INDIA SALT

## Special Abstract Trading and Profit and

Dr.

Particulars.	Sambhar.	Didwana.	Pachhadra.	Khewra.	Warcha.	Kalabagh.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
To Loss on Bags	—1,071	...	21	3,387	...	...	2,337
To Loss on salt.	1,85,725	14,069	1,06,465	5,01,334	20,750	16,428	8,44,772
Total	1,84,655	14,069	1,06,486	5,04,721	20,750	16,428	8,47,109

NOTE.—(A) These figures differ from the corresponding figures shown in the consolidated Profit and Loss Account owing to the fact that the Audit Officer, Indian Stores Department, in the cash indents received but not in the receipt statement account of price of salt and dispatch charges respectively indents for which amounts were transferred of Khewra is due to the above amounts on account of old indents relating to price and dispatch respectively April 1927.

RAGHSIR CHANDRA SETH.

17th December 1928.

KIRPA RAM,

Head Accountant (Books).



## REVENUE DEPARTMENT.

## Loss Account by Products for 1927-28.

Cr.

Particulars.	Sambhar.	Didwana.	Pachbadra.	Khewra.	Warcha.	Kalabagh.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
By Profit on Dispatch .	1,61,668	...	809	13,639	14,592	...	1,90,708
By Profit on Gypsum .	...	...	...	1,269	...	...	1,269
<i>By Miscellaneous.</i>							
Interest on balances of Depreciation Fund.	21,387	70	459	12,266	1,477	216	35,875
Other net miscellaneous receipts.	(A) 2,47,391	122	1,069	(A) -1,328	(A) 10,442	657	(A) 2,58,353
By Net Loss	-2,45,791	13,877	1,04,149	4,78,875	-5,761	15,555	3,60,904
Total	1,84,655	14,069	1,06,486	5,04,721	20,750	16,428	8,47,109

mainly to the adjustments of Rs. 8-5-9 relating to Dispatch charges in the case of Sambhar which was included by the submitted by him. In the cases of Khewra and Warcha, the differences are due to Rs. 8,782-18-0 and Rs. 1,354-11-0 on from Warcha to Khewra during the year. A further difference of Rs. 105-14-0 and Rs. 14-1-0 in the case having been adjusted by the Audit Officer, Indian Stores Department, in the opening balance of cash indents on 15

L. DAS,

Personal Assistant, to Commissioner.

S. C. SEN,

Assistant Audit Officer, Northern India Circle.

17th December 1928.

## NORTHERN INDIA SALT

## Cost sheet of Salt

Particulars.	Sambhar.		Didwana.		Pachbadra.	
	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
Opening balance	45,78,536	11,33,426*	1,49,888	50,353*	8,05,395	3,04,959*
<i>Charges for the year—</i>						
Manufacturing charges	...	4,90,767	...	29,780	...	39,622
Share of Commissioner's Head-quarters office.	...	37,807	...	2,567	...	5,799
Royalties and compensation	...	8,15,836	...	11,040	...	13,610
Medical charges	...	9,125	...	120	...	3,518
Net expenditure on stores and workshop/establishment.	...	—9,071	...	...	...	...
Pensionary charges	...	35,563	...	973	...	6,326
Leave salary paid in England	...	11,557	...	303	...	685
Interest on Capital	...	2,60,160	...	970	...	6,803
Depreciation charges	...	1,59,917	...	509	...	3,801
Cost of Accounts and Audit establishment.	...	19,115	...	1,298	...	2,932
Cost of stationery and printing	...	2,817	...	29	...	781
Weightment charges	...	1,37,605	...	6,095	...	30,356
Contribution of Bonus to Provident Fund Deposits.	...	...	...	...	...	...
Total for the year	68,44,670	19,71,138	3,16,922	53,684	—11,108	1,14,233
Deduct—Deficits and writes off.	—2,81,794	...	...	...	...	...
Grand total	₹ 1,11,41,412	31,04,564	4,66,810	1,04,037	7,94,287	4,19,192
Average cost per maund	...	0-4-5-50	...	0-3-6-79	...	0-8-5-33
Issue rate	...	0-4-0†	...	0-2-0	...	0-3-0†
	...	0-4-3	...		...	0-3-3
Cost of production per maund for the year.	...	0-4-7-29	...	0-2-8-52	...	...
Prime cost per maund for the year.	...	0-1-1-77	...	0-1-6-04	...	...
Difference (overhead charges)	...	0-3-5-52	...	0-1-2-48	...	...

\*The opening balances have been valued at the average cost of production rates as shown in Appendix IV to the report as follows:—Sambhar at 0-3-11-53, Didwana at 0-5-4-50, Khewra at 0-4-11-27, Warcha at 0-4-11-19 and Kalabagh.

† Price increased to 0-4-3 in the case of Sambhar and 0-3-3 in the case of

KIRPA RAM,

Head Accountant (Books).

RAGHBIR CHANDRA SETH.

17th December 1928.



## REVENUE DEPARTMENT.

for 1927-28.

Khewra.		Warcha.		Kalabagh.		Total.	
Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.
Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
3,85,000	1,18,849*	70,000	21,580*	4,019	1,381*	59,92,838	16,30,548
...	6,75,267	...	93,681	...	69,401	...	13,98,518
...	51,547	...	5,096	...	6,209	...	1,10,625
...	...	...	...	...	...	...	8,40,486
...	9,384	...	2,694	...	180	...	25,021
...	-89,276	...	-1,174	...	...	...	-99,521
...	29,524	...	2,334	...	1,625	...	76,285
...	16,103	...	792	...	733	...	30,173
...	1,20,206	...	11,752	...	2,761	...	4,02,552
...	1,82,576	...	10,675	...	1,631	...	3,59,109
...	26,062	...	3,386	...	3,140	...	55,933
...	3,139	...	83	...	71	...	6,920
...	63,659	...	9,589	...	4,710	...	2,52,014
...	1,299	...	...	...	...	...	1,299
26,95,776	10,89,490	5,47,463	1,40,508	3,38,438	90,461	1,07,32,159	34,59,514
...	...	...	...	...	...	-2,81,794	...
30,80,776	12,08,339	6,17,463	1,62,088	3,42,455	91,842	1,64,43,203	50,90,062
...	0-6-3-30	...	0-4-2-40	...	0-4-3-49	...	...
...	0-3-6	...	0-3-6	...	0-3-6	...	...
...	0-6-5-59	...	0-4-1-28	...	0-4-3-32	...	...
...	0-4-0-09	...	0-2-8-85	...	0-3-3-37	...	...
...	0-2-5-50	...	0-1-4-43	...	0-0-11-95	...	...

Annual Administration Report of the Northern India Salt Revenue Department for the year 1926-27. The various at 0-5-5-96. In the case of Pachbadra the rate of 0-5-0-70 as arrived at in the cost sheet for 1926-27 has been adopted.

of Pachbadra with effect from 7th June 1927.

S. C. SEN,

Assistant Audit Officer, Northern India Circle,  
18th December 1928.

L. DAS,  
Personal Assistant to Commissioner,  
17th December 1928.

## ACCOUNT II.—PROVINCES.

			Expenditure compared with Grant.			
Service.		Grant.	Expenditure.	Less than Granted.	More than Granted.	
		Rs.	Rs.	Rs.	Rs.	
H.—Direction :		Rs.				
H. 1.—Pay of Officers.	<div> <div>Non-voted</div> <div> <div>Original</div> <div>Supplementary</div> </div> </div>	48,000 —12,800	35,200	34,963	237	...
	Voted	...	2,08,354	1,98,047	10,307	...
H. 2.—Pay of Establishments.	<div>Non-voted</div> <td>...</td> <td>1,800</td> <td>1,752</td> <td>48</td> <td>...</td>	...	1,800	1,752	48	...
	Voted	...	27,65,585	25,80,587	1,84,998	...
H. 3.—Allowances, Honoraria, etc.	<div>Non-voted</div> <div> <div>Original</div> <div>Supplementary</div> </div> <td>14,500 —7,200</td> <td>7,300</td> <td>5,400</td> <td>1,900</td> <td>...</td>	14,500 —7,200	7,300	5,400	1,900	...
	Voted	...	3,29,897	2,91,922	37,975	...
H. 4.—Supplies and Services	<div>Non-voted</div> <td>...</td> <td>100</td> <td>50</td> <td>50</td> <td>...</td>	...	100	50	50	...
	Voted	...	2,06,350	1,93,497	12,853	...

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

H. 1.—Voted.—Represents net result of a saving in Bombay (Rs. 13,491) and an excess of Rs. 3,184 in Madras. The saving in Bombay was due to (i) non-utilisation of the provision for leave salary (Rs. 6,430), (ii) cessation of personal pay (Rs. 3,600), (iii) posting of junior officers in leave and deputation vacancies (Rs. 7,700) and (iv) provision for permanent travelling allowance; tentage and additional establishment having been erroneously made under this unit (Rs. 4,620). These savings were partly counterbalanced by an excess expenditure of about Rs. 9,000 on account of the creation of certain new posts. The excess in Madras, of which Rs. 1,184 remained uncovered, was due to revision of pay.

H. 2.—Voted.—Savings occurred mainly in Bombay (Rs. 95,735) due to appointment of men on minimum rates of pay (Rs. 65,000) and vacancies (Rs. 31,000), and in Madras (Rs. 89,132) due to the closure of salt factories (Rs. 40,000) and to reduction of establishment consequent on the abolition of brine tests and late commencement of manufacture (Rs. 49,132).

The grant in Bombay was supplemented by Rs. 30,916 by re-appropriation from subhead 'J' to meet the cost of the new Viramgaon Customs establishment. This proved unnecessary as savings accrued in the original grant. Out of the savings, Rs. 1,990 were withdrawn by the Government of India.

A small excess of Rs. 84 in Assam, due to rounding, remained uncovered. (See Note 1).

H. 3.—Non-voted.—Due to less touring in Madras than anticipated. As a result of re-appropriation a small saving in Bombay was converted into an excess of Rs. 410 which remained uncovered.

H. 3.—Voted.—Savings occurred mainly in Bombay (Rs. 39,906) due to (i) non-utilisation of the grants for Boat allowance (Rs. 34,000) and payments to Railway companies for collecting salt statistics (Rs. 2,000) which were accounted for under 'H 4' and (ii) less expenditure on travelling allowance, rewards and overtime allowance (Rs. 3,800). These savings were partly counterbalanced by excesses in Madras (Rs. 1,970) and Bombay (Rs. 3,800) due mainly to cost of passages.

H. 4.—Voted.—Savings occurred (i) in Bengal (Rs. 9,486), due mainly to reduced expenditure on account of Churrandars and Ghatmohurrins' fees (Rs. 2,616) and to restricted purchases in view of the orders placed with the Indian Stores Department for large supplies in April 1928 (Rs. 6,854), and (ii) in Madras (Rs. 3,407), due to cancellation of the indent for ammunition owing to shortage of stock in the Ordnance Depot and to purchase of clothing material at favourable prices. The savings in Bombay which accrued as a result of economy under various heads were utilised in meeting expenditure referred to under subhead H. 3.—Voted. (See Note 1.)



ACCOUNT II.—PROVINCES—*contd.*

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
H.—Direction— <i>contd.</i>					
H. 5.—Contingencies	<i>Non-voted</i> ...	400	369	31	...
	<i>Voted</i> ...	2,77,593	2,33,467	44,526	...
H. 6.—Reserve at the disposal of the Collector of Salt Revenue	...	1,000	...	1,000	...
H. 7.—Establishment charges paid to other Governments, Departments, etc.	<i>Non-voted</i> ...	5,000	4,749	251	...
	<i>Voted</i> ...	5,02,319	4,97,751	4,568	...
H. 8.—Grants-in-aid, Contributions, etc.	<i>Non-voted</i> ...	1,000	1,477	...	477
	<i>Voted</i> ...	...	1,000	...	1,000
H. 9.— <i>Deduct</i> —Establishment charges recovered from other Governments, etc.	...	—19,698	—15,222	...	4,476
H. 10.— <i>Deduct</i> —Probable Savings	...	—1,85,800	...	...	1,85,800
I.—Works :					
I. 1.—Buildings	...	1,89,000	1,36,572	52,438	...
I. 2.—Roads	...	1,14,000	1,69,968	...	55,968
I. 3.—Petty construction and repairs.	<i>Non-voted</i> ...	200	...	200	...
	<i>Voted</i> ...	1,37,000	1,29,500	7,500	...

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

H. 5.—*Voted*.—Savings occurred in all the provinces, mainly (i) in Madras (Rs. 21,848) due to the original provision, which was based on past actuals, having proved high, (ii) in Bombay (Rs. 12,229) chiefly due to smaller expenditure under law charges (Rs. 5,600) and other sundry heads, and (iii) in Bengal (Rs. 10,354) chiefly due to non-utilisation of the provision for the enhanced municipal tax of the Sulkea Salt Golas (Rs. 3,603), and reduced expenditure under "Office expenses and Miscellaneous" (Rs. 4,750). The grant in Bombay was supplemented by re-appropriations of Rs. 4,000 from 'H. 3.—*Voted*' and 'H 4.—*Voted*' which proved unnecessary. (See Note 1.)

H. 6.—Due to non-utilisation of the provision for unforeseen charges for which it was intended.

H. 7.—*Voted*.—Composed of small savings and excesses. An excess of Rs. 88 in Madras remained uncovered.

H. 8.—*Non-voted*.—Due to cost of passages in Madras and Bombay not originally anticipated. An excess of Rs. 166 in Madras remained uncovered.

H. 8.—*Voted*.—Represents the payment in Madras of a grant to the Tuticorin Municipality for the construction of water reservoir for the supply of water to the establishment stationed in the Sevandakulam Salt lines.

H. 9.—Due to smaller recoveries than anticipated in Bombay, where an excess to the extent of Rs. 925 remained uncovered.

H. 10.—The saving was fully realised.

I. 1.—The saving occurred in Madras due to late sanction of estimates relating to the cyclone damage of 1927 in the Krishnapatam Circle for which purpose the original provision in the estimates for some other works had been set apart during the year. (See Note 1.)

I. 2.—Due chiefly to the adjustment after the close of the year of Rs. 98,478 by the Railway authorities on account of the Railway siding at Tuticorin as against Rs. 37,000 originally anticipated. Excess in Madras to the extent of Rs. 49,968 remained uncovered. (See Notes.)

I. 3.—*Non-voted*.—Due mainly to postponement of works in Bombay.

I. 3.—*Voted*.—Represents net result of a saving in Madras (Rs. 14,287) due to the reservation of a portion of the original appropriation intended for other works for the repair of cyclone damages of 1927 programme of which could not be adhered to, and an excess in Bombay (Rs. 6,787) due to reconstruction of buildings on the Northern Frontier damaged by the floods in 1927 (See Note 1.)

ACCOUNT II—PROVINCES—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
J.—Salt purchase and freight	Rs. 12,64,000	10,20,847	2,43,153	...
K.—Salt compensa- tions ...	<div> <div>Non-voted</div> <div>Original 5,79,000</div> <div>Supplementary 1,504</div> <div>Voted</div> </div>	<div> <div>5,80,504</div> <div>5,80,766</div> <div>16,000</div> <div>19,147</div> </div>	<div> <div>...</div> <div>...</div> <div>...</div> <div>...</div> </div>	<div> <div>262</div> <div>3,147</div> </div>
L.—English charges (High Commissioner) on Stores ...	1,000	258	742	...
Totals	<div>Non-voted ... 6,31,504</div> <div>Voted ... 58,26,698</div> <div>Gross ... 54,72,563</div> <div>Deductions ... -19,698</div> <div>Net ... 58,07,000</div>	<div>6,29,526</div> <div>54,72,563</div> <div>-15,222</div> <div>54,57,341</div>	<div>1,978</div> <div>3,54,135</div> <div>...</div> <div>3,49,659</div>	<div>...</div> <div>...</div> <div>4,476</div> <div>...</div>

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

J.—Composed of savings of Rs. 67,345 in Madras, due to less purchase and transport of salt, and of Rs. 1,75,808 in Bombay, due to diminished outturn and a smaller purchase of salt and also to less expenditure on the transport of salt from Maurypur to Karachi owing to the opening of private salt works. (See Note I.)

K.—Non-voted.—Excess to the extent of Rs. 155 in Bombay, due to rounding, remained uncovered.

K.—Voted.—Composed of excesses in Bombay (Rs. 2,825) and Madras (Rs. 322). The excess in Bombay was due mainly to the payment of commuted value of certain salt compensation. The excess in Madras remained uncovered.

L.—Budget grant was a rounded figure.

## NOTES.

1. The following amounts aggregating Rs. 1,46,290 were surrendered to Government out of the voted grant during the course of the year —

	Rs.
H. 2 . . . . .	1,990
H. 4 . . . . .	8,000
H. 5 . . . . .	13,000
I. 1 . . . . .	15,000
I. 2 . . . . .	5,000
I. 3 . . . . .	10,000
J. . . . .	93,300
Total . . . . .	1,46,290

2. Sub-head I. 2.—The only major work exceeding Rs. 20,000 was that of extending the Railway siding at Tuticorin. The South Indian Railway Company executed the work, and it is reported to be complete. Total estimate Rs. 3,14,553; total expenditure to end of 31st March 1928 Rs. 2,97,487. Final adjustments have not yet been made.

3. In Burma this department was under the control of the Local Government during 1927-28. With effect from the 1st April 1928, it has been taken over under the direct administration of the Central Government.



## OTHER SALT SOURCES.—STORE ACCOUNT FOR 1927-28.

	Madras.	Bombay.	Burma.
	Quantity in maunds.	Quantity in maunds.	Quantity in maunds.
Salt in Store on 1st April 1927 (including wastage to be written off).	24,89,979	48,92,420	3,237
Manufactured, excavated or purchased during the year.	20,46,716	19,84,603	10,656
Total	45,36,695	68,77,023	13,893
Removed by purchasers during the year	18,52,683*	26,81,856†	6,758
Wastage, etc., written off	1,50,875	1,34,315	1,602
Total	20,03,558	28,16,171	8,360
Balance in Store on 31st March 1928	40,60,852	40,60,852	5,533
Rate	Rs. 1-8-10	For 22,72,899 maunds, at Rs. 1-8-3 per maund; for 15,94,159 maunds, at Rs. 1-7-6 per maund; and for 193,794 maunds, at Rs. 1-9-4 per maund.	Rs. 3 per maund.
Value	Rs. 39,31,640	Rs. 60,93,124	Rs. 16,599

*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 . . . . .	39,31,640	60,93,124	16,599
Deduct—duty calculated at Rs. 1-4-0 per maund on the stock .	31,66,421	50,76,065	6,916
Net value . . . . .	7,65,219	10,17,059	9,683

## 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 1928 and they were reported to be correct.

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

In Burma, the salt was weighed into store by a Factory Officer and has not since been verified or revalued.

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

† Includes 5,008 and 17,528 maunds issued at special rates of Rs. 0-5-7 and Rs. 0-6-0 per maund respectively to His Highness the Mir of Khairpur, under treaty arrangements; 1,083 maunds issued free to Indian States under treaty obligations; and 8,775 maunds issued free to Kharaghoda Refinery on payment of cost price subject to the payment of duty at Rs. 1-4-0 per Bengal maund on the refined product.

## IMPORTANT COMMENTS.

*Overbudgeting.*

The following subheads show large and persistent savings in the grant for Madras for the past four consecutive years as detailed below, the appropriation for 'pay of establishment' for 1926-27 and 1927-28 being arrived at after taking into account the anticipated savings for which credit was taken in the Budget :—

H. 2.—Pay of Establishments				H. 3.—Contingencies.		
	Original appropriation.	Saving.	Percentage of saving.	Original Appropriation.	Saving.	Percentage of Saving.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1924-25	9,71,230	2,61,563	27.03	82,100	16,537	20.14
1925-26	9,52,206	1,74,218	18.30	90,600	25,566	28.21
1926-27	8,56,574	73,072	8.53	84,000	23,723	28.24
1927-28	8,19,467	49,132	5.99	81,800	21,848	26.70

It would appear that a larger cut for probable savings than was made in 1926-27 and 1927-28 would have been justified.

The following large savings relating to Bombay under the subhead "J.—Salt purchase and freight" indicate that the provision under that subhead also has usually been over-estimated :—

1925-26.	1926-27.	1927-28.
Rs.	Rs.	Rs.
4,38,131	1,76,369	1,75,808

It is for consideration whether it would not be possible to estimate the requirements under this subhead more closely.

*Administration of grants.*

2. In paragraph 42 of the last year's report the necessity for greater control over expenditure was emphasised. A comparison of actuals with the original and the modified grants shows that there is still room for improvement in this respect. For example, the expenditure under A.-1(2), A.-2(I) and B.-4 was less than the original grants by Rs. 17,593, Rs. 7,938 and Rs. 9,748 respectively, but the latter were modified by orders of re-appropriation sanctioned during the year resulting in excesses to the extent of Rs. 4,177, Rs. 8,062 and Rs. 3,240 respectively over the modified grants.\*

The original grant for Bombay under the sub-head "H.-2—Pay of Establishment" was supplemented by Rs. 30,916 by reappropriation from "J.—Salt purchase and Freight" to meet the cost of the new Viramgaon Customs Establishment and a sum of Rs. 1,990 was withdrawn by the Government of India. The net addition of Rs. 28,926 was unjustified as the savings in the original grant under this sub-head amounted to Rs. 95,735. This discloses an inadequate knowledge of the progress of expenditure against grants.†

\*Audit Officer, Indian Stores Department.

†Accountant General, Bombay.



*Subsidiary Accounts.*

3. The forms of accounts relating to the Manufacturing branch of the Northern India Salt Revenue Department for incorporation in the Appropriation Accounts have been approved by the Government of India.

The following accounts are appended :—

1. Consolidated Trading and Profit and Loss account for the year ended 31st March 1928.
2. Special abstract of Trading and Profit and Loss account by Products for 1927-28.
3. Cost sheet for the manufactures of Salt for 1927-28.

A comparative table showing the sanctioned selling rates, the corresponding average, and the actual cost of production of salt during the year 1927-28 are given below :—

Salt Sources.	Selling Price per maund during 1927-28.	Average cost for the year 1927-28 including opening balances.	Actual cost of production for the year 1927-28.
	Rs.	Rs.	Rs.
Sambhar . . . . .	} 0-4-0 upto 6-6-27 } 0-4-3 from 7-6-27	0-4-5-50	0-4-7-29
Didwana . . . . .	0-2-0	0-3-6-79	0-2-8-52
Pachbadra . . . . .	} 0-3-0 upto 6-6-27 } 0-3-3 from 7-6-27	0-8-5-33	Nil
Khewra . . . . .	0-3-6	0-6-3-30	0-6-5-59
Warcha . . . . .	0-3-6	0-4-2-40	0-4-1-28
Kalabagh . . . . .	0-3-6	0-4-3-40	0-4-3-32

The above table shows that both the average cost and the actual cost of production during the year 1927-28 were considerably higher than the sanctioned selling rates in force at each source resulting in the following gross losses at the various sources :—

	Rs.
Sambhar . . . . .	1,85,726
Didwana . . . . .	14,069
Pachbadra . . . . .	1,06,465
Khewra . . . . .	5,01,334
Warcha . . . . .	20,750
Kalabagh . . . . .	1,6,428
Total Gross Loss for 1927-28 . . . . .	8,44,772

The total gross loss on "Salt-sales" for the year under review amounted to Rs. 8,44,772 as against Rs. 6,24,917 during 1926-27. The heavy losses at all the sources were due to the selling rates at all the sources being below the actual cost of production. The increase in the cost of production was attributed to :—

- (i) Increase in the charge for Royalties and Compensations (by Rs. 1,41,034 compared with 1926-27) debited to Sambhar, Didwana and Pachbadra sources, based on the quantity of salt issued.

- (ii) Write-off of about 2,81,794 maunds of salt at the Sambhar source on account of deficits found on clearances during the year, as shown by the Audit Officer, Indian Stores Department, in the stock of salt.
- (iii) Heavy increase in Interest and Depreciation charges due mainly to large capital outlay on the new electrical installation at Khewra during recent years.
- (iv) Increase in the manufacturing charges during the year under review. This is being brought to the notice of the Government of India.

From the gross loss on "salt-sales" shown above the following adjustments have been carried out to arrive at the net profit or loss at each salt source :—

	Sambhar.	Didwana.	Pachbadra.	Khewra.	Wareha.	Kalahagh.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loss on Profit (—) (+) on bags.	+ 1,071	...	—21	—3,387	...	...	—2,337
Profit on despatch	+ 1,61,668	...	+ 809	+ 13,639	+ 14,592	...	+ 1,90,708
Profit on Gypsum	...	...	...	+ 1,269	...	...	+ 1,269
Interest on Depreciation Fund.	+ 21,387	+ 70	+ 459	+ 12,266	+ 1,477	+ 216	+ 35,875
Miscellaneous Receipts	+ 2,47,301	+ 122	+ 1,069	- 1,328	+ 10,443	+ 657	+ 2,58,353
Net deductions from Gross Loss.	+ 4,31,517	+ 192	+ 2,316	+ 22,459	+ 26,512	+ 872	+ 4,83,868
Loss on sale of salt	— 1,85,726	— 14,069	— 1,06,465	— 5,01,334	— 20,750	— 16,428	— 8,44,772
Net Loss (—)							
„ Profit (+)	+ 2,45,791	— 13,877	— 1,04,149	— 4,78,875	+ 5,762	— 15,556	— 3,60,904

The total net loss for all the Salt sources during 1927-28 amounts to Rs. 3,60,904 against Rs. 3,50,841 for the year 1926-27.\*

### *Frauds and embezzlements.*

4. In a department under the administration of the Central Board of Revenue, a peon absconded with a sum of Rs. 332 which was the pay he was bringing from the Head quarters Office for certain establishment stationed at a distance from Head quarters.

The absconding peon was not to be traced and no recovery in respect of the amount lost could be made from any one else, since it was shown that the practice of sending peons for the pay of such establishments was an old one.

The head of the department issued a circular devising measures for preventing a similar loss in future and the Central Board of Revenue sanctioned the write-off of the amount of the loss.†

\* Director of Commercial Audit.

† Accountant General, Bombay.



*Loss or risk of loss occasioned by neglect of the financial interests of Government.*

5. Payments to miners for salt excavated in the Salt Mines were made on interim measurements at approximate rates, overpayments, if any, being adjusted subsequently at the time of final measurements. Overpayments, however, remained undiscovered in several cases for a long time, as it was not uncommon for miners to take up more than one work at a time and keep the works open for a long time. The investigation of a particularly bad case of delay of more than 4 years disclosed the fact that the Measuring officer relied on the gangmen for bringing to his notice any deduction that had to be taken into account at the time of final payment. It was pointed out to the Government of India that this procedure was unsatisfactory and that some independent means of safeguard against such overpayments remaining undetected should be devised. The Government of India considered that the arrangement hitherto in force was unsystematic and unbusinesslike and instructed the head of the Department to make proper arrangements to ensure that deductions were not overlooked in future. The system has now been introduced of payments on the basis of the actual weight of pure salt recovered from the extracted heap.\*

\*Audit Officer, Indian Stores Department,

## GRANT No. 19.—OPIUM.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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 ...	27,00,000	30,12,669	...	3,12,669
B.—Payments to cultivators in the United Provinces :				
B. 1.—Payments for Opium ...	46,70,000	42,58,868	4,11,132	...
B. 2.—Payments for leaves and trash ...	42,300	30,100	12,200	...
B. 3.—Commission to Lambardars ...	1,16,700	1,08,777	9,923	...
B. 4.—Barbardari payments ...	5,000	...	5,000	...
C.—Ghazipur Opium Factory :				
C. 1.—Pay of Officers ...	43,720	44,736	...	1,016
C. 2.—Pay of Establishments ...	1,20,920	1,13,705	7,215	...
C. 3.—Allowances and Honoraria, etc. ...	2,450	966	1,484	...
C. 4.—Supplies and Services ...	3,60,000	2,16,712	1,43,288	...

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

A.—Crude opium was supplied to the Ghazipur Opium Factory by the States in excess of that anticipated in the original estimates. The excess was covered by re-appropriation of Rs. 4,54,000, but as the expenditure fell short of expectations, a sum of Rs. 1,20,000 was surrendered in January 1928 leaving a net saving of Rs. 21,331 only. Forecasts about production and supply of opium specially for States cannot be quite accurate. (See Note 1.)

B. 1.—Outturn of opium was lower than was anticipated in the original estimates.

B. 2.—Due to smaller supply. A sum of Rs. 8,300 was re-appropriated leaving a net saving of Rs. 3,900. Delivery of leaf takes place from middle of March to some date in April. The manufacture of leaves depends chiefly on weather conditions and there can be no certainty of exact amount of delivery in any financial year and the Opium Agent states that a more accurate forecast could not be made.

B. 3.—The outturn of opium was lower than was anticipated in the original estimates.

B. 4.—The sum was reappropriated to B. 2 and expenditure was also booked under that sub-head as this sub-head was deleted.

C. 1.—Due to leave arrangements in place of the Managing Director.

C. 2.—Due to retirement of one senior officer (Rs. 500), leave out of India of another (Rs. 1,360) and non-utilisation of some temporary posts pending reduction (Rs. 5,355). (See Note 1.)

C. 3.—The decision to debit the travelling allowance of guards accompanying consignments of Abkari Opium to provincial Governments was the cause of saving. (See Note 1.)

C. 4.—The causes were :—smaller number of chests contracted for in the year, less outturn and also provision chests being stored in the Factory instead of in the Presidency Godown, Calcutta and reduction in the number of provision Opium cakes manufacture; Rs. 52,880 were surrendered in January 1928 and Rs. 74,320 reappropriated to other heads leaving a net saving of Rs. 16,088 which was due to write back of a wrong debit of over Rs. 14,000 by the Stores Department in supplementary accounts after much correspondence. (See Note 1.)



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Ghazipur Opium Factory— <i>contd.</i>				
C. 5.—Contingencies { <i>Non-voted</i> ...	400	...	400	...
{ <i>Voted</i> ...	38,110	34,804	3,306	...
C. 6.—Contribution to Municipal Board, Ghazipur, for upkeep of roads ...	200	200	...	...
D.—Superintendence and other Establishments in the United Provinces:				
	Rs.			
D. 1.—Pay of Officers { <i>Non-voted</i> { <i>Original</i> 19,500	20,300	20,256	14	...
{ <i>Voted</i> { <i>Supplementary</i> 800(a)	2,89,250	2,49,923	39,327	...
D. 2.—Pay of Establishments ...	2,54,900	2,25,495	29,405	...
D. 3.—Allowances, Honorary, etc. { <i>Non-voted</i> ...	2,100	1,542	258	...
{ <i>Voted</i> ...	94,155	64,780	29,375	...
D. 3-A. Grant-in-aid, contribution for cost of passage, etc. { <i>Original</i> ...	375	375	...	200
{ <i>Supplementary</i> 375(a)				
D. 4.—Supplies and Services ...	22,300	16,697	5,603	...
D. 5.—Contingencies ...	67,445	49,109	18,336	...
D. 7.—Deduct—Probable savings ...	—40,750	...	...	40,750
D. 8.—Works ...	68,300	94,356	...	26,056

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

C. 5.—*Non-voted*.—Expenditure is casual dependent on accidents to labourers. The amount was surrendered in March 1928 but was not accepted.

C. 5.—*Voted*.—Articles were received too late for payment within the financial year. (See Note 1.)

D. 1.—*Voted*.—Due to reduction in the department (Rs. 23,500) and grant of sterling overseas pay to some officers (Rs. 12,000) during the year. (See Note 1.)

D. 2.—Due to reduction in the department and abolition of three Divisions. (See Note 1.)

D. 3.—*Voted*.—Due to reduction in the department (Rs. 24,375) as explained against D. 1 (*Voted*) and less payment on "Rewards on confiscation of Opium" than was anticipated (Rs. 5,000). A sum of Rs. 25,100 was surrendered and re-appropriated in January 1928 leaving a net saving of Rs. 4,947 only which was due to the fact that the officers effected economy in expenditure in their travelling allowances and in those of their subordinates. (See Note 1.)

D. 3 A.—Due to the payment of contributions for the cost of passages, etc. about which orders were issued too late for inclusion in the original estimates.

D. 4.—Expenditure on rewards on confiscation of opium were debited to D. 3.—*Voted* (orders issued during the year). A sum of Rs. 1,500 was surrendered in January 1928 leaving a net saving of Rs. 4,103 due to economy on the part of disbursing officers. (See Note 1.)

D. 5.—Due to abolition of 3 charges and economy in contingent expenditure. (See Note 1.)

D. 7.—Anticipated savings fully materialised.

D. 8.—Purchase of motor electrical boiler, construction of shed and chimney and replacement of electrical generating plant at the Ghazipur Opium Factory caused the excess (See Note 5.)

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>E.—Charges in other Provinces :</b>				
E. 1.—Opium Miscellaneous Charges in Calcutta :				
E. 1(1)—Pay of Establishment ...	11,104	10,171	933	...
E. 1(2)—Other charges ...	5,776	18,633	...	12,857
E. 2.—Other Opium Agencies and Establishments :				
E. 2(1)—Pay of Establishment ...	4,660	3,894	766	...
E. 2(2)—Other charges ...	16,460	1,159	15,301	...
E. 3.—Compensations. ...	55,000	47,492	7,508	...
F.—Charges on account of Stationery and Printing	13,000	6,025	6,975	...
G.—English charges (High Commissioner) on Stores	6,000	5,991	9	...
H.—Loss or Gain by Exchange ...	2,000	41	1,959	...
Totals {	Non-voted ...	78,175	70,195	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 7,980.
	Voted ...	89,14,000	85,65,811	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 3,48,189.

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

E. 1. (1).—Due to the closure of the Presidency Godown in Calcutta and to the grant of leave to the men employed there. (See Note 1).

E. 1 (2).—The charges were recorded for the first time in the United Provinces due to the abolition of the Calcutta Godown. No definite information could be obtained to frame an accurate estimate. A sum of Rs. 257 only remained uncovered and was due to book debits after close of the financial year exceeding the amount estimated. See Note 1 and Sub-head E. 2 (2).

E. 2 (1).—Due to less expenditure on leave arrangements than was contemplated in the original estimates. (See Note 1).

E. 2 (2).—A sum of Rs. 15,000 was inadvertently provided under this head in the budget instead of under E. 1 (2).

E. 3.—*Non-voted.*—Compensation was not drawn by the Indian States, Kaira and Ahmedabad, to the full extent provided for. Net savings Rs. 7,508 could not be surrendered in the absence of any information about the intention of the payees.

F.—The charges being recorded for the first time under "4 Opium" no definite information could be obtained to frame an accurate estimate. Savings Rs. 6,975 could not be surrendered as definite information was not received in time from the Controller, Printing and Stationery and Stamps.

G.—As compared with the modified grant (see paragraph 44, Chapter III) the saving under the head amounts to Rs. 2,009, due to prices being less than estimated. Rs. 1,333 surrendered to Government.

H.—See paragraph 44, Chapter III.



## NOTES.

1.—Out of the Voted grants the following amounts were surrendered to Government :—

	Rs.
Sub-head A . . . . .	1,20,000
Sub-head C. 2 . . . . .	5,000
Sub-head C. 3 . . . . .	1,200
Sub-head C. 4 . . . . .	52,880
Sub-head C. 5 . . . . .	3,650
Sub-head D. 1 . . . . .	3,780
Sub-head D. 2 . . . . .	22,700
Sub-head D. 3 . . . . .	25,100
Sub-head D. 4 . . . . .	1,500
Sub-head D. 5 . . . . .	10,300
Sub-head D. 8 . . . . .	18,291
Sub-head E. 1 (1) . . . . .	600
Sub-head E. 1 (2) . . . . .	2,400
Sub-head E. 2 (1) . . . . .	660
<b>Total . . . . .</b>	<b>2,68,061</b>

2. Subhead D. 8.—The only major work exceeding Rs. 20,000 executed during the year was that of erecting boiler and electric generating plant at Ghazipur Opium Factory. Estimate Rs. 65,000 ; expenditure incurred during the year Rs. 40,213 ; balance Rs. 24,787 ; in progress. The expenditure on the work having been sanctioned during the course of the year was not provided for in the original Budget Estimate. The excess was covered by re-appropriation to the extent of Rs. 29,249 ; balance Rs. 10,964 remained uncovered and was due to an adjustment effected after the close of the year.

3.—Losses :—

- (i) A sum of Rs. 1,760 was written off being the value of 101 maunds of leaf (Opium) found deficit as a result of stock taking. Part of the loss is due to the handling of the leaf which must be examined very frequently in order to prevent damage by grubs. Part is also due to the fact that in 1926 the stock taking took place in the earlier part of October, whereas in the year under report it took place towards the end of October. As the leaf is highly hygroscopic, the amount of moisture at the time of stock taking in 1926 was probably much larger than in the year under report when the weather was much drier. It has now been decided to arrange for stock taking towards the end of October every year.
- (ii) A sum of Rs. 19,220 was written off being the value of 15,158 unserviceable opium and trash bags of the Opium Department. The bags used by the Opium Department are subject to heavy wear and tear. The normal life of these bags is three years and it is obviously undesirable to use a bag which is in the least weak, since if a bag bursts when it contains opium, the loss so caused is many times more than the cost of a new bag. The loss is due to fair wear and tear and there has been no carelessness on the part of any official.
- (iii) During the costing year ended 30th September 1927 surplus and unserviceable articles valued at Rs. 46,633 were written off the Stores ledgers under the orders of the Opium Agent. Out of this the sale proceeds realised so far amounted to Rs. 6,904 while the book-value of the articles sold was roughly Rs. 22,746 involving a loss of about Rs. 15,842.

## A

## ACCOUNT of payments to States in Malwa in 1927-28 (Sub-head A.).

	Rs.
1. Outstanding advances to the States on 1st April 1927 . . . . .	5,42,186
2. Total payments to States (cash advances as well as settlements during 1927-28) . . . . .	29,77,638
<b>Total payments</b> . . . . .	<b>35,19,823</b>
3. Value of opium supplied by the States in 1927-28—	
(a) Produce of season, 1926-27 (including escorting charges) . . . . .	29,99,268
(b) Produce of season, 1927-28 . . . . .	Nil.
4. Value of cash recoveries in 1927-28 . . . . .	1,494
<b>Total recoveries</b> . . . . .	<b>30,00,762</b>
5. Outstanding advances to the States on 31st March 1928. . . . .	5,19,061

## NOTE.

The difference between item 2 and sub-head "A" in the appropriation accounts represents partly freight and other incidental charges for the purchase and is also partly due to the adjustment of recoveries within the year.

Item 2 also does not include Rs. 250 paid by Government to the Joint opium Establishment Fund while it is included under sub-head A.

Item 5 was adjusted by short payment of the price of opium delivered in 1928.

## B

## ACCOUNT of payments to cultivators in the United Provinces in 1927-28 for cultivation of Opium (Sub-head B. 1).

	Rs.
1. Outstanding advances to cultivators on the 1st April 1927 . . . . .	6,93,738
2. Total payments to cultivators (cash advances as well as cash settlements) during 1927-28 . . . . .	42,46,698
<b>Total payments</b> . . . . .	<b>49,40,436</b>
3. Value of Opium supplied by cultivators in 1927-28—	
(a) Produce of season, 1926-27 . . . . .	42,53,435
(b) Produce of season, 1927-28 . . . . .	Nil
4. Value of cash recoveries in 1927-28 . . . . .	26,149
<b>Total recoveries</b> . . . . .	<b>43,09,584</b>
5. Outstanding advances to cultivators . . . . .	6,30,852
6. Written off . . . . .	Nil
<b>Net outstanding on 31st March 1928</b> . . . . .	<b>6,30,852</b>

## NOTE.

The difference between the figure in item 2 and that against sub-head B. 1 in the appropriation accounts is mainly due to the charges for bonus being included in the latter and also represents adjustments of cash recoveries within the year omitted from the 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 31st March 1928.



## C

ACCOUNT of payments to cultivators in the United Provinces in 1927-28 for leaves and trash (Sub-head B. 2).

	Rs.
1. Outstanding advances to cultivators on 1st April 1927	29,837
2. Total payments to cultivators (cash advances as well as cash settlements) during 1927-28	29,358
<b>Total payments</b>	<b>59,195</b>
3. Value of leaf and trash supplied by cultivators in 1927-28—	
(i) Produce of season, 1926-27	38,590
(ii) Produce of season, 1927-28	Nil
4. Value of cash recoveries in 1927-28	1,213
<b>Total recoveries</b>	<b>39,803</b>
5. Outstanding advances to cultivators	19,392
6. Written off	1,760
<b>Net outstanding on 31st March 1928</b>	<b>17,632</b>

## NOTE.

The difference between the figures of item 2 and that against sub-head B. 2 in the appropriation accounts is due to the recovery of a previous year having been treated as revenue in the accounts.

## D

STATEMENT showing the manufacture, sale and balance in store of excise and provision opium for the year ending 31st March 1928.

Particulars.	For export.		For sale in India.	
	(a) Chests.	Maunds.	Chests.	Maunds.
Quantity of opium in store in Calcutta on 1st April 1927	4,271	7,274	...	...
Quantity of opium in store at the Ghazipur Opium Factory on 1st April 1927	7,000	11,922	688	1,031
Produce of season, 1926-27	4,750	8,090	5,310	7,966
<b>Total</b>	<b>16,021</b>	<b>27,286</b>	<b>5,998</b>	<b>8,997</b>
Despatched from the Ghazipur factory for export to countries with which direct sales agreements have been entered into	8,167	13,909	...	...
Issued to the Excise Department from 1st April 1927 to 31st March 1928	...	...	5,224	7,835
Issued to the Medical Departments from 1st April 1927 to 31st March 1928	...	...	(b) 23	(b) 35
<b>Total expended</b>	<b>8,167</b>	<b>13,909</b>	<b>5,247</b>	<b>7,870</b>
Balance in store in Calcutta on 31st March 1928	...	...	...	...
Balance in store in the Ghazipur Opium Factory on 31st March 1928	7,854	13,377	751	1,127

(a) 1 chest = 1 Md. 28 seers 2eh.

(b) Out of this 12 Mds. 10 seers were transferred to Special Medical Opium Account.

V. S. SUNDARAM,

15-1-29.

Deputy Secretary to the Government of India.

## Observations.

1. This stores account is not under the audit of the Director of Audit, United Provinces.
2. The usual verification of the balance of Excise Opium at the Ghazipur Factory was done by the Factory Superintendent and no discrepancies were discovered.

## NOTE.

1. The revised form of the store account is still under consideration. It is hoped by the Central Board of Revenue that the statement for 1928-29 will be drawn up in the new form.





Capital debt due to the Government  
of India :—

Opening balance ... 5,76,31,456 0 6

Add amount received from Gov-  
ernment by cash drawn from  
Revenue Treasuries and ad-  
justment ... 1,07,25,482 11 4Deduct amounts paid to Gov-  
ernment by remittances in  
cash into Revenue Treasuries  
and by adjustment ... 4,26,14,738 7 5 2,56,42,202 4 5

## Profit :—

Profit on sales of buildings ... 3,780 0 0  
Profit on sales of opium and  
alkaloids (*vide* consolidated  
Profit and Loss Account) ... 1,96,30,441 12 6 1,96,34,221 12 6Excise opium—Benares (Un-  
finished) ... 13,74,767 11 11Excise opium—Blended  
(Finished) ... 42,154 12 10Excise opium—Blended (Un-  
finished) ... 32,12,879 14 9

## Medical—British :—

Stock in England awaiting  
sale ... 2,44,181 12 4Stock on hand in the Factory  
(Finished) ... 3,88,249 0 3Stock on hand in the Fac-  
tory (Unfinished) ... 4,69,577 15 9

## Indian Medical Opium :—

Cake ... 1,943 0 3

Powder (Finished) ... 9,366 12 1

Powder (Unfinished) ... 640 0 6

Alkaloids ... 77,878 13 10

Carried over ...

5,00,29,985 2 1

Carried over ...

2,56,46,487 8 1 19,04,648 4 0

BALANCE SHEET OF THE OPIUM DEPARTMENT OF THE GOVERNMENT OF INDIA AS IT STOOD ON 31ST OCTOBER 1926—*contd.*

LIABILITIES— <i>contd.</i>			ASSETS— <i>contd.</i>		
Rs.	A.	P.	Rs.	A.	P.
Brought forward	...	5,00,29,935 2 1	Brought forward	2,56,46,487 8 1	19,04,648 4 0
			Sundry stores on hand	2,14,340 11 9	
			Raw opium—Benares	1,23,27,645 6 0	
			Raw opium—Malwa	82,77,398 2 4	
			Contraband opium and District Dhoi	62,139 2 9	
			Factory Dhoi	83,007 7 5	
			Lewa	2,79,461 6 10	
			Leaf	57,660 6 5	
			Trash	46,227 11 8	
			Cups	8,785 2 6	
			Chests Provision Mango	55,471 8 6	
			Chests Provision 5 ply (Assembled)	36,211 0 10	
			Chests Provision 5 ply (Unassembled)	8 10 4	



Chests Abkari Mango . . .	8,624	15	7
Chests Abkari 3 ply (Assembled) . . .	7,378	0	0
Chests Abkari 3 ply (Un-assembled) . . .	3,336	14	0
Chests and lids Special Medical opium Mango . . .	3,214	4	7
Compartments Provision . . .	8,430	7	0
Compartments Abkari . . .	2,070	8	3
	4,71,27,899	6	10
<i>Advances.</i>			
Advances to cultivators:—			
For opium { 1924-25 . . .	289	1	0
{ 1926-27 . . .	7,00,910	0	0
For leaf 1926-27 . . .	8,900	0	0
For Trash . . .	842	9	0
Advances for wells . . .	10,348	8	0
	7,21,290	2	0
Carried over . . .	5,00,29,936	2	1
	4,97,53,837	12	10

LIABILITIES—*concl'd.*

	Rs.	A.	P.	Rs.	A.	P.
Brought forward ...	...	...	...	5,00,29,935	2	1
Grand Total ...	...	...	...	5,00,29,935	2	1

I have examined the above Balance Sheet, Profit and Loss Accounts and the costing Sheets attached, with the books and accounts kept in the Opium Agent's Office, Ghazipur, and I have received all the information I required. In my opinion the Balance Sheet exhibits a true and correct view of the state of affairs of the Opium Department of the Government of India according to the best of my information and explanations given me and as shown by the books of the Opium Agent, subject to the remarks made in my report.

A. RANGASWAMI IYER,  
Assistant Director of Commercial Audit.

The  
Camp Ghazipur,  
January 1927.

ASSETS—*concl'd.*

	Rs.	A.	P.	Rs.	A.	P.
Brought forward ...	...	...	...	4,97,53,837	12	10
Sundry Debtors—						
For Provision Opium ...	48,000	0	0			
For Excise Opium—Blended ...	2,17,560	0	0			
For Indian Medical Powder ...	1,066	2	0			
For Indian Medical Cake ...	768	3	0			
For Alkaloids ...	2,284	4	6			
Recoverable from Burma Government for Excise Opium ...	3,656	4	0	2,73,932	13	6
Cash on hand in the Opium Treasuries ...	1,039	7	9			
Permanent advance ...	1,125	0	0	2,164	7	9
Grand Total ...	...	...	...	5,00,29,935	2	1

S. C. BASU,  
Accountant, Costing Section.

W. GASKELL, C.I.S., I.C.S.,  
Opium Agent.

The Balance Sheet relates to the costing year 1925-26 ended October 31, 1926. The bulk of the expenditure of the financial year 1926-27 was incurred in the above costing year.

P. D. PANDEY,—28-1-28,  
Officer-in-charge,  
Central Pay and Accounts Office, U. P.



## F

## PROFIT AND LOSS ACCOUNT OF THE OPIUM DEPARTMENT OF THE GOVERNMENT OF INDIA FOR THE YEAR ENDED 31ST OCTOBER 1926.

Dr.	Particulars.	Amounts.	Particulars.	Amounts.	Cr.
To		Rs. A. P.	By	Rs. A. P.	
	Opening Balance :—		Sales :—		
	Provision Opium	...	Provision Opium	...	3,13,53,500 0 0
	Excise opium—Benares	...	Excise Opium—Benares	...	5,49,656 4 0
	Excise opium—Blended	...	Excise Opium—Blended	...	76,49,982 1 7
	Special Medical Opium—British :—		Special Medical Opium—British	...	9,75,494 8 0
	Manufacture in progress	...	Indian Medical Opium—Powder	...	25,391 11 0
	Finished stock	...	Indian Medical Opium—Cake	...	10,696 6 0
	Indian Medical Opium—Powder :—		Alkaloids	...	2,24,887 12 11
	Manufacture in progress	...	Issues to other departments (Special Medical Opium—British)	...	26,383 12 9
	Finished stock	...	Closing Balance :—		
	Indian Medical Opium—Cake	...	Provision Opium	...	1,98,24,847 9 7
	Alkaloids	...	Excise Opium—Benares :—		
	Manufacturing charges :—		Manufacture in progress...	...	13,74,767 11 11
	Provision opium	...	Excise Opium—Blended :—		
	Excise opium—Benares...	...	Manufacture in progress ..	...	32,12,879 14 9

PROFIT AND LOSS ACCOUNT OF THE OPIUM DEPARTMENT OF THE GOVERNMENT OF INDIA FOR THE YEAR ENDED 31ST OCTOBER 1926—  
*contd.*

Dr.	Particulars.	Amounts. Rs. A. P.	Cr. Amounts. Rs. A. P.
	Manufacturing charges— <i>contd.</i>		
	Excise opium—Blended ...	73,18,711 1 8	42,154 12 10
	Special Medical Opium—British ...	11,39,017 0 0	
	Indian Medical Opium—Powder ...	23,214 3 10	
	Indian Medical Opium—Cake ...	5,141 11 8	
	Alkaloids ...	97,633 10 0	4,69,577 15 9
	General charges ...	3,94,374 8 5	6,32,430 12 7
	Cost of Audit and Accounts ...	21,432 0 0	
	Interest ...	30,16,649 1 5	
	Net profit ...	1,96,30,441 12 6	
	Grand Total	6,64,63,921 9 5	6,64,63,921 9 5
	Particulars.	Amounts.	Cr.
	Excise Opium—Blended— <i>contd.</i>		
	Finished stock ...		42,154 12 10
	Special Medical Opium—British:—		
	Manufacture in progress ...		4,69,577 15 9
	Finished stock ...		6,32,430 12 7
	Indian Medical Opium—Powder—		
	Manufacture in progress...		640 0 6
	Finished stock ...		9,366 12 1
	Indian Medical Opium—Cake ...		1,943 0 3
	Alkaloids ...		77,878 13 10
	Miscellaneous Receipts ...		1,441 9 1
	Grand Total		6,64,63,921 9 5

The Profit and Loss Account relates to the costing year 1925-26 ending on 31st October 1926. It has been recast by me in the above form from the accounts prepared by the Opium Agent and audited by the Assistant Director of Commercial Audit. The figures in this account have been agreed with those in the account prepared by the Assistant Director of Commercial Audit. Leave and Pensionary charges are included under 'General charges' which will be exhibited in greater detail next year.

P. D. PANDE,  
Officer-in-charge,  
Central Pay and Accounts Office, U. P.

S. C. BASU,  
Superintendent, Costing Section.

W. GASKELL,  
Opium Agent.



## G

## BALANCE SHEET OF THE OPIUM DEPARTMENT OF THE GOVERNMENT OF INDIA AS IT STOOD ON 30TH SEPTEMBER 1927.

LIABILITIES.		Rs.	A.	P.	Rs.	A.	P.	ASSETS.		Rs.	A.	P.	Rs.	A.	P.
Sundry Creditors :—								Fixed Assets :—							
Railway freight due	...	15,399	3	0				Lands	...	79,155	0	0			
Payments due to contractors for chests	...	3,598	0	0				Less disposals	...	10,961	0	0			
Amount refundable to auction purchasers of Provision Opium	...	12,505	0	0				Buildings (original value)	...	16,59,987	4	0	68,194	0	0
								Add—Additions during the year	...	8,099	0	0			
Amount refundable to local Governments on account of the revision of the sale price of Blended Excise Opium...		5,24,121	11	2				Less disposals during the year	...	51,126	0	0			
								Less depreciation to date	...	73,721	0	0	15,41,239	4	0
								Plant and Machinery	...	61,061	0	0			
								Add additions during the year	...	1,100	0	0			
								Less depreciation	...	12,477	0	0	50,284	0	0
								Furniture and fittings	...				1,50,000	0	0
								Total Fixed Assets	...				18,09,717	4	0
Opening Balance as per last Balance Sheet...	...	2,56,42,302	4	5											
Reserve for interest, etc., as last Balance Sheet	...	31,64,601	0	0											
Profit as per last Balance Sheet	...	1,96,34,921	12	6											
Total	...	4,84,41,025	0	11											
Carried over	...	4,84,41,025	0	11	5,55,623	14	2	Carried over	...				18,09,717	4	0

BALANCE SHEET OF THE OPIUM DEPARTMENT OF THE GOVERNMENT OF INDIA AS IT STOOD ON 30TH SEPTEMBER 1927—*contd.*LIABILITIES—*contd.*

Rs. A. P.

Brought forward ... 4,84,41,025 0 11 5,55,623 14 2

*Add*—For corrections since made... 1,40,754 3 8

Revised Opening Balance ... 4,85,81,779 4 7

*Add*—Amount received from Government by cash drawn from Revenue Treasuries and adjustments ... 95,98,473 11 1

Total ... 5,81,80,252 15 8

*Deduct*—Amounts paid to Government by remittances in cash into Revenue Treasuries and by adjustments ... 3,20,41,342 7 3

Balance ... 2,61,38,910 8 5

Due to Government on account of Interest for the costing year ended 30th September 1927 ... 23,52,880 0 0

Cost of Audit and Accounts for the costing year ended 30th September 1927 ... 21,914 0 0

Pensionary liabilities for the costing year ended 30th September 1927 ... 94,289 12 0

ASSETS—*contd.*

Rs. A. P.

Brought forward ... 18,09,717 4 0

Floating Assets:—  
Stock on hand:—

## Cakes.

Provision Opium in Factory ... 2,00,020 0 0 69,91,511 15 0

Ditto ... 6,749 0 0 93,30,527 10 0

Provision Opium at Presidency Godowns ... 571 0 0 8,19,277 3 0

Excise Opium—Renares (Unfinished) ... 5,46,660 11 0

Less difference as per Profit and Loss Account ... 69,185 10 0

Excise Opium—Blended (Finished) ... 71,818 9 0

Excise Opium—Blended (Unfinished) ... 11,81,402 3 0

Less difference as per Profit and Loss Account ... 7,83,725 13 0

3,97,676 6 0



Profit *vide* consolidated Profit  
and Loss Account

... 1,69,93,718 8 0 4,56,03,662 12 5 Special Medical Opium in British :—

Stock in England awaiting sale	...	...	3,32,636 10 0
Stock on hand in Factory (Unfinished)	...	...	1,49,638 12 0
Indian Medical Opium :—			
Powder (Finished)	..	..	3,068 14 0
Powder (Unfinished)	...	...	1,092 9 0
Cake (Finished)	...	...	1,411 14 0
Cake (Unfinished)	..	..	5,934 12 0
Alkaloids (Finished)	...	...	48,764 2 0
Alkaloids (Unfinished)	...	...	28,000 0 0
Sundry stores on hand	...	...	1,35,752 0 0
Raw opium—Benares	..	1,10,50,974 9 0	
Raw opium—Malwa...	...	83,82,302 6 0	
Contraband opium	...	14,386 14 0	
District Dhoi	...	502 6 0	
Factory Dhoi in Dhoi Khana	...	73,806 11 0	
Lewa	...	1,27,495 9 0	
Leaf	...	44,182 14 0	
Carried over	...	3,90,88,226 10 0	18,09,717 4 0
Carried over	...	4,41,59,286 10 7	

LIABILITIES—*concl'd.*

Rs.	P.	Rs.	A.	P.
Brought forward	...	4,61,59,286	10	7

ASSETS—*concl'd.*

Assets— <i>conold</i> .	Rs.	A.	P.	Rs.	A.	P.	
Brought forward	...	3,90,88,228	10	0	18,09,717	4	0
Trash	...	...	...	41,748	6	0	
Cups	...	...	...	6,468	6	0	
Chests—Provision Mango	...	...	...	30,947	1	0	
Chests—Provision 5 Ply (Assembled)	...	...	...	22,480	5	0	
Do. (Unassembled)	...	...	...	457	7	0	
Chests—Abkari Mango	...	...	...	12,117	14	0	
Do. 3 Ply (Assembled)	...	...	...	2,331	3	0	
Do. (Unassembled)	...	...	...	6,765	1	0	
Chests and lids Special Medical Opium Mango	...	...	...	1,854	6	0	
Old but serviceable Special Medical Opium chests	...	...	...	2,610	0	0	
Compartments—Provision	...	...	...	8,860	14	0	
Compartments—Abkari	...	...	...	2,881	3	0	
Total floating assets	...	...	...	3,92,27,698	12	0	

## Advances Outstanding:—

## Advances to cultivators:—

For Opium 1927-28

For Leaf 1927-28

For Trash 1927-28

Advances for wells

6,33,686

0

0

0

6,100

0

0

0

717

0

0

0

3,728

0

0

0

6,44,531

0

0

0



Sundry Debtors :—				
For Provision Opium	...	29,04,000	0	0
For Excise Opium—				
Blended	...	15,02,100	0	0
Less amount refund- able to Kaparthala State.	...	7,806	6	0
		15,54,293	10	0
For Indian Medical Opium— Powder	...	1,763	4	0
For Indian Medical Opium Cake	...	2,956	3	0
For Alkaloids	...	2,870	11	0
Recoverable from Burma Gov- ernment for Excise opium— Benares	...	3,870	0	0
Advances for payment of labour	...	5,985	14	7
Permanent advance	...	2,200	0	0
Grand Total	...	4,61,59,286	10	7

I have examined the above Balance Sheet, Profit and Loss Accounts and the Costing Sheets attached, with the books and accounts kept in the Opium Agent's Office, Ghazipur and I have received all the information I required. In my opinion, the Balance Sheet exhibits a true and correct view of the state of affairs of the Opium Department of the Govern-ment of India according to the best of my information and explanation given me and as shown by the books, of the Opium Agent, subject to the remarks made in my report.

A. RANGASWAMI IYER,  
Officer on Special Duty,  
Commercial Audit Branch.

S. C. BASU,—23-8-28,  
Superintendent, Costing Section.

W. GASKELL,  
Opium Agent.

NOTE.—See Paragraph 1 below.

## H

## PROFIT AND LOSS ACCOUNT FOR COSTING YEAR ENDED SEPTEMBER 1927.

Dr.	Particulars.	Amounts.	Particulars.	Amounts.	Cr.
		Rs. A. P.		Rs. A. P.	
To					
	Opening balance :—				
	Provision Opium	1,08,24,847 10 0	Provision Opium	2,66,04,000 0 0	
	Excise Opium—Benares (in progress)	13,74,767 12 0	Excise Opium—Benares	6,71,426 4 0	
	Excise Opium—Blended (in progress)	32,12,879 15 0	Excise Opium—Blended	78,10,680 0 0	
	Do. (Finished stock)	42,154 13 0	Special Medical Opium—British	4,48,379 2 0	
	Special Medical Opium—British (in progress)	4,69,578 0 0	Indian Medical Opium—Powder	22,276 6 0	
	Do. (Finished stock)	2,44,181 12 0	Indian Medical Opium—Cake	11,186 14 0	
	Indian Medical Opium—Powder (in progress)	640 0 0	Alkaloids	1,57,383 0 0	
	Do. (Finished stock)	9,366 12 0	Issue to other Departments (Special Medical Opium—British)	5,29,187 7 0	
	Indian Medical Opium—Cake	1,943 0 0			
	Alkaloids	1,21,551 2 0			
			Closing Balance :—		
	Manufacturing Charges :—		Provision Opium	1,71,41,316 13 0	
	Provision Opium	53,97,913 2 0	Excise Opium—Benares (unfinished)	4,77,476 1 0	
	Excise Opium—Benares	5,866 12 0	Excise Opium Blended ( Do. )	3,97,676 6 0	



Excise Opium Blended ...	...	41,27,105 6 0	Excise Opium Blended (finished) ...	...	71,818 9 0
Special Medical Opium—British	...	7,30,897 0 0	Special Medical Opium (unfinished)	...	1,49,638 12 0
Indian Medical Opium—Powder	...	16,389 6 0	Do. (finished) ...	...	3,32,633 10 0
Indian Medical Opium—Cake	...	15,041 8 0	Indian Medical Opium—Powder (unfinished)	...	1,092 9 0
Alkaloids ...	...	98,356 13 0	Indian Medical Opium—Powder (finished)	...	3,038 14 0
General Charges	...	2,77,688 5 0	Indian Medical Opium—Cake (unfinished)	...	5,934 12 0
Cost of Audit and Accounts	...	21,914 0 0	Do. (finished)	...	1,411 14 0
Interest ...	...	23,52,880 0 0	Alkaloids ...	...	76,764 2 0
Net Profit ...	...	1,69,93,718 8 0	Miscellaneous Receipts...	...	26,338 2 0
Grand Total	...	5,53,39,681 8 0	Grand Total	...	5,53,39,681 8 0

S. C. BASU,—23-8-28.  
Superintendent, Costing Section.

A. K. CURRY,  
Offg. Opium Agent.

## IMPORTANT COMMENTS.

*Opium Factory Ghazipur.*

A Profit and Loss account for the eleven months from the 1st November 1926 to the 30th September 1927 and a Balance Sheet as at 30th September 1927 are appended to the appropriation account. As cost accounts were introduced in this department with effect from the 1st November 1925, the accounts presented relate to the second period after the introduction of cost accounts. The period covered by the present accounts is only eleven months as it is the transition period on a change of the costing year from 1st November to 31st October to the 1st October to 30th September.\*

*Reduction in the Opium Department.*

2. Mention was made in paragraph 48 of the Report on the Appropriation Accounts for 1926-27 about the curtailment of the activities of the Opium Department, resulting in the abolition of some divisions and sub-divisions. During 1927-28 three more divisions and sub-divisions were abolished and many buildings which were not required for the department were sold to the provincial Government and local bodies.†

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\* Director of Commercial Audit.

† Director of Audit, United Provinces.



## GRANT No. 20.—STAMPS.

ACCOUNT of the Sum Expended, in the year ended 31 March 1928, 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 Heads "7-Stamps" and "7-A.—Capital Outlay on Security Printing Press."				
A.—Administrative charges of Central Stamp Office, Calcutta :				
A. 1.—Pay of Officers ... ..	8,220	7,717	503	...
A. 2.—Pay of Establishments ... ..	55,350	53,286	2,064	...
A. 3.—Allowances, Honoraria, etc. ... ..	600	279	321	...
A. 4.—Supplies and Services ... ..	1,06,500	1,02,121	4,379	...
A. 5.—Contingencies ... ..	9,160	9,311	...	151
A. 6.— <i>Deduct</i> —Amount recovered from Posts and Telegraphs ... ..	—1,15,000	—98,100	...	16,900
B.—Cost of non-postal stamps and paper purchased in India—Judicial ... ..	2,00,000	1,80,727	19,273	...
C.—Cost of stamps manufactured in India received from the Security Printing Press: Non-judicial— ... ..	3,10,000	2,91,951	18,049	...
E.—Charges for the sale of stamps (in Minor Provinces):				
E. 1.—Non-Judicial ... ..	1,200	630	570	...

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

A. 2.—Due to utilisation in part of the provision for leave salary. (See Note 2).

A. 3.—Voted.—Due to smaller expenditure on travelling allowance in connection with court cases.

A. 4.—Due to smaller expenditure on railway freight and packing cases owing to direct supply to indenters from the Nasik Press. (See Note 2).

A. 6.—Due to the discontinuance of supplies of postal stamps from the Depot after 31st January 1928. The provision was altered to Rs. 1,05,000 by reappropriation in January 1928 resulting in a short recovery of Rs. 6,900 which remained uncovered.

B.—Due to reduction in the requirements of plain paper by the provincial Governments. (See Note 2).

C.—Due to decreased supply from the Nasik Press in view of the abolition of the Calcutta Depot in 1928-29. (See Note 2).

E. 1.—Mainly due to the receipt of stamps direct from the Central Stamp Store, Nasik Road, freight paid, instead of through the superintendent of Stamps, Madras. (See Note 2).





## NOTES.

1. In August 1926 the Government of India accorded sanction to the construction of a Central Stamp Depot at an estimated cost of Rs. 9,59,000. Total expenditure till the end of 1927-28 was Rs. 8,79,079. The work remained uncompleted.

2. The following amounts aggregating Rs. 36,920 were surrendered to Government out of the voted grant:—

	Rs.
A. 1 . . . . .	520
A. 2 . . . . .	1,600
A. 4 . . . . .	500
B. . . . .	1,000
C. . . . .	8,000
E. 1 . . . . .	300
J. 5 . . . . .	25,000

## A

STORE ACCOUNT for 1927-28 showing the cost price of stamps and plain paper in the CENTRAL DEPÔT at CALCUTTA.

Particulars.	Postal Stamps.			Non-Postal Stamps.						Plain paper.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Opening Balance (A) . . .	77,903	8	9	97,682	2	9	1,48,280	4	7	20,222	7	8
Receipts during the year (B) . . .	7,55,216	12	6	2,05,196	2	7	1,67,268	1	6	1,67,165	11	0
Total . . .	8,33,120	5	3	3,02,878	5	4	3,15,548	6	1	1,87,688	2	8
Issues during the year (as per statement E) (C) . . .	8,23,472	11	4	2,78,624	3	0	2,07,239	0	1	2,24,816	2	6(D)
Written off (E) . . .	11,214	10	9	1,541	13	1	1,953	2	4	...		
Total . . .	8,37,687	6	1	2,80,166	0	1	2,09,192	2	5	2,24,816	2	6
Closing Balance (F) . . .	47,928	8	9	11,031	3	9	83,166	15	0	..		
Face value of the Closing Balance. . .	1,02,02,228	8	3	91,61,073	6	0	3,33,32,328	11	0	..		

## Observations.

(A).—The opening balance of 1927-28 corresponds to the closing balance of 1926-27 worked out at Nasik rates and includes 5·3 per cent. and 15·4 per cent. in the case of non-postal and postal stamps respectively to cover freight charges from Nasik Road.

(B) and (F).—In valuing the receipts and the closing balance, the schedule rates as furnished by the Master, Security Printing, have been taken into account. 5 per cent. and 15 per cent. on the manufacturing cost of non-postal and postal stamps respectively have been added to cover freight charges from Nasik Road.

(C).—In valuing the issues the schedule rates as furnished by the Master, Security Printing have been taken into account. 5 per cent. and 15 per cent. on the manufacturing cost of non-postal and postal stamps respectively have been added to cover freight charges from Nasik Road except in cases of direct supplies from the Nasik Press to the Provincial Treasuries.

(D).—Includes 11 per cent. for the depôt charges.

(E).—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.
Postal Stamps . . . . .	17,70,957	9	3
Judicial . . . . .	6,12,258	5	9
Non-Judicial . . . . .	34,20,182	4	0

C. F. WEAKFORD,  
Deputy Controller, Stationery.

## NOTES.

1. The face value of the closing balance shown below the cost price agreed with the closing balance of the store accounts of stamps for March 1928.

2. The balance of stamps in the Central Depôt at Calcutta on the evening of the 31st March 1928 was duly verified by Mr. K. N. Banerjee, Assistant Accounts Officer, and it agreed with the balance shown in the returns submitted to this office by the Deputy Controller of Stationery, Calcutta.

3. The total face value of stamps written off the stamp accounts during 1927-28 under a certificate from the Assistant Controller that they had been destroyed by the Special Officer deputed for the purpose from this office amounted to Rs. 19,91,573-5-3 postal and Rs. 47,35,322-3-9 non-postal stamps. These figures do not agree with those now shown by the Deputy Controller in his statements and the differences have been explained by him in the foot-notes of the statements.

4. The other figures shown in the Deputy Controller's statements are not susceptible of check as in the store accounts which the Deputy Controller renders to this office monthly under Rule 1 of Article 425, Audit Code, the face value of stamps is shown and not the cost price which was neither adjusted by nor known to this office.

F. J. WOOD,  
Accountant General, Bengal.



**B**

STORE ACCOUNT for 1927-28 shewing 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.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Opening balance . . .	32,453	14 9	1,93,922	4 0	2,26,376	2 9
Receipts during the year . . .	..		..		..	
Total . . .	32,453	14 9	1,93,922	4 0	2,26,376	2 9
Issues during the year . . .	..		..		..	
Destroyed during the year . . .	32,453	14 9	1,93,922	4 0	2,26,376	2 9
Total . . .	32,453	14 9	1,93,922	4 0	2,26,376	2 9
Closing balance . . .	..		..		..	

*Observation.*

These were postage stamps and postal stationery overprinted with the words 'C. E. F.' and 'I. E. F.'. As they had been lying in the stock for a long time, they were destroyed by the special officer deputed for the purpose under orders of the Central Board of Revenue and the Director General of Posts and Telegraphs, New Delhi.

C. F. WEAKFORD,  
Deputy Controller of Stationery.

## C

STORE ACCOUNT for 1927-28 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.			Remarks.
			£	s.	d.	£	s.	d.	
Opening balance	...	...	2,208	4	0	712	2	1	
Receipts during the year	...	...	396	3	6	307	17	11	
	Total	...	2,604	7	6	1,020	0	0	
Issues during the year	...	...	1,857	7	4	856	10	0	
Written off	...	...	...			...			
	Total	...	1,857	7	4	856	10	0	
Closing balance	...	...	747	0	2	163	10	0	Since transferr- ed to the Master, Secu- rity Printing, India, Nasik Road.

*Observation.*

These Stamps were supplied to the Central Store at Calcutta by the Ministries of Health and Labour respectively on indent by the provincial Accountants General for distribution amongst the Central Depôts for issue to the Masters of Vessels. The Depôt was responsible for their custody only. No cost price was known. Accounts were submitted to the Accountant General, Bengal, in sterling.

C. F. WEAKFORD,  
Deputy Controller, Stationery.

See Notes on Statement A.



## D

STATEMENT furnishing particulars of Non-postal stamps damaged exceeding Rs. 5,000 in face value in individual cases.

## Non-postal Stamps.

No.	Particulars.	Value.			Observations.
		Rs.	A.	P.	
(1)	2,159 sheets of Non-Judicial stamps at Rs. 3 each . . . . .	6,477	0	0	These were damaged by white ants in an original box.
(2)	2,000 sheets of Non-Judicial stamps at Rs. 3 each . . . . .	6,000	0	0	
(3)	18,971 sheets converted $1\frac{1}{2}$ Adhesive Court fee stamps, 36 labels to a sheet . . . . .	64,027	2	0	These were obsolete stamps and unfit for being further converted into lower values.
(4)	7,600 sheets Hundi stamps at annas 15 each . . . . .	7,125	0	0	These were damaged by white ants in an original box.
(5)	500 sheets Rs. 15 Adhesive Court-fee stamps at Rs. 540 per sheet . . . . .	2,70,000	0	0	These stamps were stuck together by sea water in transit from England.
(6)	344 sheets Agreement stamps at annas 6 per label, 168 labels to a sheet . . . . .	21,672	0	0	These were destroyed as being unfit for further issue.
(7)	212 sheets and 113 labels Agreement stamps at Re. 1 per label, 120 labels to a sheet . . . . .	25,553	0	0	
(8)	169 sheets and 63 labels Brokers' note stamps at annas 12 per label, 168 labels = 1 sheet . . . . .	21,341	4	0	
(9)	164 sheets Agreement stamps at annas 3 per label, 168 labels = 1 sheet . . . . .	5,166	0	0	
(10)	62 sheets and 30 labels Insurance stamps at Rs. 6 per label, 120 labels = 1 sheet . . . . .	44,820	0	0	
(11)	496 sheets 167 labels Agreement stamps at annas 8 per label, 168 labels = 1 sheet . . . . .	41,747	8	0	
(12)	22,175 sheets Non-Judicial stamps at annas 12 each . . . . .	16,629	12	0	
(13)	18,000 Hundi stamps at annas 10 each . . . . .	11,250	0	0	
(14)	3,200 Non-Judicial stamps at Rs. 4-8-0 each . . . . .	14,400	0	0	
(15)	13,118 sheets Forest stamps at 1 anna per label, 24 labels = 1 sheet . . . . .	19,677	0	0	
(16)	17,595 sheets, Forest stamps at annas 2 per label, 24 labels = 1 sheet . . . . .	52,785	0	0	Destroyed under orders from the Government of Central Provinces, Nagpur and from the Government of Bihar and Orissa, Patna, dated 8th October 1927.
(17)	10,982 sheets Forest stamps at annas 3 per label, 24 labels = 1 sheet . . . . .	49,419	0	0	
(18)	18,068 sheets Forest stamps at annas 4 per label, 24 labels = 1 sheet . . . . .	1,08,408	0	0	
(19)	4,233 sheets Forest stamps at annas 5 per label, 24 labels = 1 sheet . . . . .	31,747	8	0	
(20)	13,748 sheets, Forest stamps at annas 6 per label, 24 labels = 1 sheet . . . . .	1,23,732	0	0	
(21)	3,914 sheets, Forest stamps at annas 7 per label, 24 labels = 1 sheet . . . . .	41,097	0	0	

No.	Particulars.	Value.	Observations.
		Rs. a. p.	
22	500 sheets Adhesive Court fee stamps at Rs. 15 per label, 33 labels = 1 sheet	2,70,000 0 0	These were stuck together by sea water in transit from England.
(23)	73 labels special Adhesive stamps at Rs. 100 per label	7,300 0 0	These were destroyed as being unfit for further issue.
(24)	19 labels special Adhesive stamps at Rs. 500 per label	9,500 0 0	
(25)	15,539 sheets, Forest stamps at annas 8 per label, 24 labels = 1 sheet	1,83,468 0 0	Destroyed under orders from the Government of Central Provinces, Nagpur and from the Government of Bihar and Orissa, Patna, dated 8th October 1927.
(26)	15,318 sheets, Forest stamps at annas 12 per label, 24 labels = 1 sheet	2,75,724 0 0	
(27)	12,113 sheets, Forest stamps at Re. 1 per label, 24 labels = 1 sheet	2,90,712 0 0	
(28)	7,188 sheets, Forest stamps at Rs. 2 per label, 24 labels = 1 sheet	3,45,024 0 0	
	Total	23,67,802 2 0	
(29)	3,938 Sheets Forest Stamps at Rs. 3 per label, 24 labels=1 Sheet	2,83,536 0 0	Destroyed under orders from the Government of Central Provinces, Nagpur and from the Government of Bihar and Orissa, Patna, dated 8th October 1927.
(30)	3,295 Sheets Forest Stamps at Rs. 4 per label, 24 labels=1 Sheet	3,16,608 0 0	
(31)	2,089 Sheets Forest Stamps at Rs. 5 per label, 24 labels=1 Sheet	2,50,680 0 0	
(32)	1,206 Sheets Forest Stamps at Rs. 10 per label, 24 labels=1 Sheet	2,89,440 0 0	
(33)	732 Sheets Forest Stamps at Rs. 15 per label, 24 labels=1 Sheet	2,63,520 0 0	
(34)	91 Sheets Forest Stamp at Rs. 50 per label, 24 labels=1 Sheet	1,09,200 0 0	
(35)	4,000 Sheets Non-Judicial Stamps at Rs. 4 each	16,000 0 0	These were damaged by whiteants.
(36)	166 Sheets—86 labels Agreement Stamps at annas 3 per label, 163 labels=1 Sheet	5,245 2 0	These were destroyed as being unfit for further issue.
(37)	5,162 Sheets Non-Judicial at Rs. 5 each	25,810 0 0	These were damaged by whiteants.
(38)	2,256 Sheets Non-Judicial at Rs. 4 each	9,024 0 0	
	Total	39,36,865 4 0	

## Postal Stamps.

(1)	11 Sheets 64 labels Service Stamps at Rs. 10 per label, 96 labels=1 Sheet	11,200 0 0	Destroyed as they were unfit for further issue.
(2)	12,489 Sheets 185 labels Service Stamps at 9 pies per label, 256 labels=1 Sheet	1,49,876 10 9	Destroyed under orders of the Director-General, Posts and Telegraphs, New Delhi.
(3)	11,093 Sheets 212 labels Postage Stamps at 9 pies per label, 256 labels=1 Sheet	1,40,325 15 0	
(4)	100 reams 1½ anna Booklets, 1 Ream-Rs. 720	72,000 0 0	
(5)	187 reams, 38 packets, 4 pieces 1½ anna Booklets at Rs. 720 per Ream	1,35,102 0 0	
(6)	140 reams, 9 pies Booklets, at Rs. 540 per Ream	75,600 0 0	
(7)	127 reams, 18 packets 6 pieces 9 pies Booklets at Rs. 540 per ream	68,748 12 0	



Postal Stamps—*contd.*

No.	Particulars.	Value.			Observations.
		Rs.	A.	P.	
(8)	11,740 Sheets 45 labels $1\frac{1}{2}$ anna Postage Stamps at Rs. 24 per Sheet . . .	2,81,764	3	6	These were obsolete postage Stamps and were unfit for being converted into lower values by overprinting.
(9)	3,615 Sheets 31 labels $2\frac{1}{4}$ anna Postage Stamps at Rs. 40 per Sheet . . .	1,44,604	13	6	
(10)	4,790 Sheets 184 labels $\frac{1}{2}$ anna ungummed Service at Rs. 4 per Sheet . . .	19,162	14	0	
(11)	25 Sheets 6 labels, Rs. 5 ungummed Service at Rs. 480 per Sheet . . .	12,080	0	0	Destroyed under orders from the Director-General, Posts and Telegraphs, New Delhi.
(12)	44 Sheets 11 labels, Rs. 10 ungummed Service at Rs. 960 per Sheet . . .	42,350	0	0	
(13)	51 Sheets 14 labels, Rs. 15 ungummed Service at Rs. 1,440 per Sheet . . .	73,350	0	0	
(14)	52 Sheets 67 labels, Rs. 25 ungummed Service at Rs. 2,400 per Sheet . . .	1,26,475	0	0	
(15)	720 Reams $\frac{1}{2}$ anna Envelopes at Rs. 15 per Ream . . .	10,800	0	0	
(16)	12,295 Sheets $\frac{1}{2}$ anna ungummed Service at Rs. 8 per Ream . . .	98,360	0	0	These were obsolete postage Stamps and unfit for being converted into lower values by overprinting.
(17)	203 Sheets 120 labels, 6 anna Service at Rs. 9 per Sheet . . .	18,315	0	0	
Total .		14,80,365	4	9	

## NOTES.

All these stamps were destroyed by the Assistant Accounts Officer deputed by the Accountant General, Bengal, under instructions from the Government of India.

C. F. WEAKFORD,  
Deputy Controller, Stationery.

## E

## SUBSIDIARY ACCOUNT of issues of Non-Postal stamps and Plain Paper during 1927-28.

Particulars.	Non-Postal Stamps.						Plain Paper.		
	Judicial.			Non-Judicial.					
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Unrealised value of issues at the close of the previous year ...	(A) 28,399	3	8	39,783	15	9	...		
Issues for depôts during the year ...	(B) 2,78,624	3	0	(C) 2,07,239	7	3	(D) 2,24,816	2	6
Total ...	3,07,023	6	8	2,47,023	7	0	2,24,816	2	6
Recoveries of cost effected during the year ...	2,66,675	8	8	1,81,408	0	6	2,24,583	13	6
Unrealised value of issues at close of the year ...	(E) 31,503	3	8	(F) 47,943	15	9	...		

## Observations.

(A) Includes 200 per cent. for 1923-24, 110 per cent. for 1924-25 and 88·5 per cent. for 1925-26 on the cost of stamps for overhead charges as communicated by the High Commissioner. The rates of exchange = 1s. 3·85d., 1s. 3·76d. and 1s. 4·98d. the rupee respectively. As for 1926-27 the schedule rates as furnished by the Master, Security Printing, have been taken into account with the addition of 5·3 per cent. on the Manufacturing cost to cover freight charges from Nasik Road.

(B) (1) Includes Rs. 3,104, the cost of stamps supplied to the Central Stamp Depôts (unrealised); (2) Rs. 2,66,579-12-3, the cost of stamps supplied to the local Depôts and Indian States under Provincial Governments; (3) Rs. 1,173-15-9, the cost of stamps issued to the Calcutta Press for overprinting and conversion; (4) Rs. 7,670-10-7, the cost of stamps supplied to the Nasik Press and (5) Rs. 95-12-5, the cost of Stamps supplied to the minor local Administrations.

(C) Includes (1) Rs. 8,160, the cost of stamps supplied to the Central Stamp Depôts (unrealised); (2) Rs. 1,81,272-4-8, the cost of stamps supplied to the local depôts and Indian States under Provincial Governments; (3) Rs. 1,318-5-4, the cost of stamps supplied to the Calcutta Press for overprinting and conversion; (4) Rs. 16,353-1-5, the cost of stamps supplied to the Nasik Press and (5) Rs. 135-11-10, the cost of stamps supplied to the minor local administrations.

(D) Includes (1) Rs. 2,21,266-8-8, as supplied to the local depôts and Indian States under Provincial Governments; (2) Rs. 232-5-0, as issued to the Calcutta Press for overprinting; and (3) Rs. 3,317-4-10, as supplied to the minor local Administrations.

(E) Includes Rs. 3,104 unrealised, *vide* (B).

(F) Includes Rs. 8,160 unrealised, *vide* (C).

C. F. WEAKFORD,

Deputy Controller, Stationery.

## NOTES.

1. The statement does not include the recovery on account of punches amounting to Rs. 2,050-10-6 which is composed of (1) Rs. 2,041-5-8 supplied to the local depôts under Provincial Governments and (2) Rs. 6-4-10 supplied to the minor local Administrations.

2. The total of the figures shown against "Recoveries of cost effected during the year" has been verified with that of the figures booked by the Accountant General, Central Revenues.



## IMPORTANT COMMENTS.

*Frauds and embezzlements.*

A consignment of 10 cases containing  $\frac{1}{2}$  anna inland reply post-cards was despatched direct by goods train from the Security Printing Press, Nasik, to the Treasury Officer, Lyallpur, in the Punjab. The Treasury Officer received only 8 cases and the loss of the remaining two cases was reported to the police who discovered the missing boxes in the fields between Kasur and Ittulpur (North Western Railway). On examination the contents were found short of postcards worth Rs. 845.

The police failed to trace the missing postcards and the Railway Company declined to entertain a claim for compensation as the consignment was not insured, as required under the Railway Act of 1890.

The amount of Rs. 845 was, therefore, written-off by Government.\*

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\* Accountant General, Bombay.





Service.	Grant. Rs.	Expenditure. Rs.	Expenditure compared with Grant.	
			Less than Granted. Rs.	More than Granted. Rs.
C.—Forest Research Institute—Other charges:				
C. 1.—Purchase of stores and tools and plant ...	20,190	17,068	3,104	...
C. 2.—Communications and Buildings—New Works. ...	...	4,758	...	4,758
C. 3.—Communications and Buildings—Repairs and maintenance ...	8,000	3,767	4,233	...
C. 4.—Miscellaneous:				
C. 4 (1)—Temporary Establishment on daily labour ...	70,000	71,495	...	1,495
C. 4 (2)—Purchase of timber for seasoning and preserving (including freight and carting charges) ...	32,800	41,757	...	8,957
C. 4 (3)—Purchase of coal, raw materials, chemicals and apparatus ...	27,500	25,290	2,210	...
C. 4 (4)—Other charges ...	63,900	55,624	8,276	...
D.—Charges in England (High Commissioner) on stores ...	33,000	26,763	6,237	...
E.—Loss or Gain by Exchange. ...	11,000	139	10,861	...
F.—Share of Capital Charges financed from Ordinary Revenue. ...	43,600	44,072	...	472
Totals {	Non-voted ...	3,84,550	3,36,421	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 48,159. Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 64,592.
	Voted ...	7,53,000	6,88,408	

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

- C. 1.—Due to less expenditure on purchase of stores.
- C. 2.—Due to construction of Mundali staff quarters with kitchen, which was not anticipated when the original estimates were framed.
- C. 3.—Due to suspension of repairs to quarters and up-keep of grounds to meet expenditure under sub-head C. 2.
- C. 4 (1).—Due to wages of additional daily labour staff required in wood workshop section. Excess to the extent of Rs. 119 remained uncovered.
- C. 4 (2).—Due to purchase of more timber, etc., for seasoning. Excess to the extent of Rs. 5,957 remained uncovered.
- C. 4 (3).—Due to smaller purchase of chemicals and apparatus for laboratories to meet excesses under C. 4 (1) and C. 4 (2).
- C. 4 (4).—Due to water charges for Forest Research Institute having been debited to B. (4) —Contingencies and to curtailment of other expenses to meet excess under C. 4 (2).
- D.—As compared with the modified grant (*See* paragraph 44, Chapter III), the saving amounts to Rs. 17,237, and was due to payments having been carried forward to 1928-29 (about Rs. 6,667) and cancellation of demands (about 6,667). Rs. 13,000 surrendered.
- E.—Owing to the provision having been transferred to subhead D as explained in paragraph 44, Chapter III, the expenditure remained uncovered.
- F.—The excess remained uncovered.

## NOTES.

The supplementary grant of Rs. 10,000 obtained from the Legislative Assembly in March 1928 under Sub-heads B. 1 (Rs. 8,000) and B. 3 (Rs. 2,000) was surrendered to Government and an equivalent amount was allotted to those sub-heads by the Government of India, Finance Department, out of the "Reserve" at their disposal (*vide* list appended to grant No. 72.—Miscellaneous—Sub-head "L").

A. 2.—Rs. 500 surrendered to Government.





Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Cost of Works Charged to Revenue— <i>contd.</i>				
C. 2.—Working Expenses of Unproductive Irrigation Works for which Capital Accounts are kept—Major Head "XIII—Deduct—Working Expenses":				
C. 2. 1—Upper Swat Canal:				
C. 2. 1(1)—Extensions and Improvements ...	22,000	28,641	...	6,641
C. 2. 1(2)—Maintenance and Repairs ...	1,69,000	1,65,549	3,451	...
C. 2. 1(3)—Deduct—Recoveries on Revenue Account ...	...	—7,825	7,825	...
C. 2. 2.—Other Works—Works in Baluchistan and Ajmer-Merwar:				
C. 2. 2(1)—Extensions and Improvements ...	22,000	20,809	1,191	...
C. 2. 2(2)—Maintenance and Repairs ...	75,400	59,520	15,880	...
C. 2. 2(3)—Deduct recoveries on Revenue Account ...	...	—31	31	...
C. 3.—Miscellaneous Expenditure—Irrigation Works—Major Head "15-A.":				
C. 3(1)—Works ...	30,800	31,454	...	654
C. 3(2)—Maintenance and Repairs ...	5,200	564	4,636	...
C. 3(3)—Other charges ...	...	6,406	...	6,406

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

C. 2. 1 (1).—*Vide* remarks against C. 1 (2) above. As the proposed adjustment of the cost of Abazai Weir and Doaba Linking Canals was made through the Administrative Accounts as explained under B above, the grant was reduced to Rs. 13,500 by orders of reappropriation during the course of the year thereby enhancing the excess to Rs. 15,141 which remained uncovered.

C. 2. 1 (2).—Certain petty works which were not considered as urgent were given up. For the reasons stated at C. 2. 1 (1) above, the grant was reduced to Rs. 66,500 by orders of reappropriation in the course of the year, resulting in an excess of Rs. 99,049 which remained uncovered.

C. 2. 1(3).—*Vide* remarks against C. 1 (3) above.

C. 2. 2 (1).—Savings occurred chiefly under India and were due to economy in expenditure. A small excess of Rs. 10 in Baluchistan remained uncovered.

C. 2. 2 (2).—Saving occurred in India (Rs. 10,580) owing to the postponement of some repairs which were not considered necessary (Rs. 8,000) and non-utilisation of the provision for contingencies as a result of economy (Rs. 2,580). A further saving which accrued in Baluchistan (Rs. 5,300) was due to absence of floods of importance and consequently of breaches on canals.

C. 2. 2 (3).—*Vide* remarks against C. 1. (3).

C. 3 (1).—There was an excess of Rs. 1,428 owing to some urgent works sanctioned in Baluchistan, which was partially reduced by savings elsewhere.

C. 3 (2).—No repairs were carried out to the Nar Nullah in Baluchistan which was transferred to the control of the Quetta Cantonment Board.

C. 3 (3).—No provision was made in the estimates for the work "Investigating the possibilities of constructing a canal from Right bank Indus at Kalabagh" and also for the investigation regarding improvement of Paharpur Canal.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Cost of Works Charges to Revenue— <i>concl.</i>				
C. 4.—Miscellaneous Expenditure—Navigation, Embankment and Drainage Works—Major Head "15B.":				
C. 4(1)—Works ...	...	35,776	...	35,776
C. 4(2)—Extensions and Improvements ...	1,20,000	51,458	68,542	...
C. 4(3)—Other charges ...	...	463	...	463
D.—Establishment Charged to Revenue:				
D. 1.—Direction:	Rs.			
D. 1(1)—Pay of Officers ...	29,000	38,000	35,255	2,745
... { Original ...	...			...
... { Supplementary ...	9,000			...
D. 1(2)—Other Charges. { Non-voted ...	2,500	5,181	...	2,681
... { Voted ...	40,700	41,659	...	959
D. 2.—Executive:				
D. 2(1)—Pay of Officers. { Non-voted { Original ...	57,500	62,500	63,188	...
... { Voted { Supplementary ...	5,000			688
... { Voted ...	...	42,300	40,076	2,224
D. 2(2)—Other Charges. { Non-voted ...	10,000	15,286	...	5,286
... { Voted ...	2,88,200	2,51,771	36,429	...

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

C. 4 (1).—The provision was originally made under the sub-head C. 4 (2). Excess to the extent of Rs. 22,584 remained uncovered.

C. 4 (2).—Due (i) to the expenditure of Rs. 35,776 having been accounted for under the sub-head C. 4 (1) above and (ii) to the non-utilisation of the provision to the extent of Rs. 32,766 owing to late receipt of sanctioned estimates from the Government of India.

C. 4 (3).—Due to surveying operations, which were not foreseen at the time of the preparation of the budget estimates. Necessary provision was made under C. 4 (1) above by orders of re-appropriation. The excess under this sub-head remained uncovered.

D. 1 (1).—The provision for "Overseas Pay" which was payable in sterling in England was made in this grant.

D. 1 (2).—Non-voted.—Due to charges on account of travelling allowance of Superintending Engineer, Waziristan, which were not foreseen at the time of preparation of the original estimates.

D. 1 (2).—Voted.—Additional expenditure was incurred in connection with the Waziristan Surveys for which no provision was made in the original estimates.

D. 2 (1).—Non-voted.—Due to the adjustment of charges on account of pay of the Executive Engineer, Waziristan Survey Division, the division being temporarily sanctioned with effect from 17th August 1927, i.e., long after the original estimates had been framed. Necessary funds were provided by orders of re-appropriation in the course of the year under the sub-head D. 3 (1) Voted to which sub-head the charges in question were ordinarily debitable. Later on, about the close of the year 1927-28 it was decided that the expenditure on the Irrigation Project in Waziristan should be treated as Political and consequently classified as non-voted, but there was no time to regularise the grants. So there remained an uncovered excess of Rs. 15,429 under this sub-head.

D. 2 (1).—Voted.—Composed of a saving of Rs. 3,748 in Baluchistan partially reduced by an excess of Rs. 1,524 in the North-West Frontier Province. The saving in Baluchistan was due to non-utilisation of the provision for leave salary (Rs. 1,200), and to allocation of pay of Executive Engineer for two months of the year to the North-West Frontier Province under the orders of the Government of India (Rs. 2,698). The excess in the North-West Frontier Province, which was due to the grant having proved inadequate, was further enhanced by Rs. 56 and the net excess of Rs. 1,580 in that province remained unprovided for.

D. 2 (2).—Non-voted.—Due to the provision for the travelling and other allowances of the Officer employed on Special Survey having been wrongly made under the sub-head D. 3 (2). Non-voted instead of under this sub-head. Excess to the extent of Rs. 3,841 remained uncovered.

D. 2 (2).—Voted.—The bulk of the saving occurred in the North-West Frontier Province (Rs. 35,051) and was due to the grant having proved large. In Baluchistan there was an excess of Rs. 925 over the modified grant which remained uncovered.



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	... 15,000	14,538	462	...
	Rs.			
D. 3(2).—Other Indian Charges (including amounts paid to other Governments, etc.).	<div> <div>Non-voted</div> <div>Original ... 200</div> <div>Supplementary ...</div> <div>Voted ...</div> </div>	<div> <div>200</div> <div>2,30,300</div> <div>2,38,189</div> <div>...</div> </div>	<div> <div>200</div> <div>...</div> <div>74,194</div> <div>...</div> </div>	<div> <div>...</div> <div>7,889</div> <div>...</div> <div>14,827</div> <div>69,412</div> </div>
D. 3. 2 (1).—Establishment Suspense	<div> <div>Non-voted ...</div> <div>Voted ...</div> </div>	<div> <div>...</div> <div>...</div> </div>	<div> <div>...</div> <div>14,827</div> </div>	<div> <div>...</div> <div>14,827</div> </div>
D. 3(3).—English charges.	<div> <div>Non-voted</div> <div>Original ... 57,000</div> <div>Supplementary 57,000</div> <div>Voted ...</div> </div>	<div> <div>...</div> <div>57,000</div> <div>1,26,412</div> <div>62,000</div> </div>	<div> <div>...</div> <div>...</div> <div>...</div> <div>1,615</div> </div>	<div> <div>...</div> <div>...</div> <div>...</div> <div>60,385</div> </div>
D. 4.— <i>Deduct</i> —Establishment charges recovered from other Governments, Departments, etc.	—1,000	—5,840	4,840	...
D. 5.— <i>Deduct</i> —Establishment not charged to Revenue ( <i>vide</i> B-1 in Demand No. 86.)	<div> <div>Non-voted ...</div> <div>Voted ...</div> </div>	<div> <div>...</div> <div>...</div> </div>	<div> <div>...</div> <div>...</div> </div>	<div> <div>...</div> <div>...</div> </div>

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

D. 3 (2).—*Non-voted*.—The appropriation which was enhanced to Rs. 6,000 by orders of reappropriation in the course of the year, was wrongly made under this subhead instead of under subhead D. 2, (2)—*Non-voted* above.

D. 3 (2).—*Voted*.—Excesses occurred under India (Rs. 831) and North-West Frontier Province (Rs. 8,496) and were partially set off by a saving of Rs. 1,438 in Baluchistan.

India.—The Establishment charges are distributed over the several major heads at the end of the year in proportion to the actual expenditure on works and repairs under each major head while the figures of grant are fixed on percentage basis. This accounts for the variation. The excess was enhanced to Rs. 1,031 by an order of reappropriation during the course of the year and remained uncovered.

North-West Frontier Province.—The original provision for travelling allowance and contingencies proved inadequate.

Baluchistan.—The saving was due to decrease in works outlay.

D. 3. 2 (1).—The *Non-voted* and *Voted* expenditure represent adjustments to the proper heads of account of the amounts placed under this head in the accounts for 1926-27 and fresh items placed under 'suspense' in the accounts for 1927-28. No provision of funds for the adjustments was made though they were foreseen, *vide* Note 3, D. 3. 2 (1) on page 165 of the Report for 1926-27.

D. 3 (3).—*Non-voted* and *Voted*.—The actuals under this subhead represent the amount of leave salaries paid in England and adjusted in the accounts of the North-West Frontier Province. The figure under non-voted includes Rs. 74,194 which was placed under establishment suspense in the account for 1926-27 and re-adjusted to this head in the accounts for 1927-28. The excess remained uncovered. The saving under the voted section was due to an incorrect distribution in the Demand of the provision under the subheads I and J between the subheads D. 3 (3) and H. which was rectified by reappropriation, *vide* Note 3.

D. 4.—Due mainly to recovery of supervision charges for works relating to the Baluchistan Administration for which no provision existed in the original Estimate.

D. 5.—*Non-voted* and *Voted*.—See subhead B. 1 in Demand No. 86.

Service.	Grant.	Expenditure	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>E.—Tools and Plant charged to Revenue :</b>				
E. 1.—New supplies	...	...		
E. 2.—Repairs, Carriage and other charges	18,800	18,526	274	...
E. 3.— <i>Deduct</i> —Tools and Plant not charged to Revenue ( <i>vide</i> 'B. 2' in Demand No. 86).	—3,000	—1,536	...	1,464
E. 4.— <i>Deduct</i> —On account of Tools and Plant charges recovered from other Governments, Departments, etc.	...	—380	380	...
<b>F.—Suspense Charged to Revenue :</b>				
F. 1.—Stock	17,000	—16,702	41,398	...
F. 2.—Other Suspense Accounts	4,200	—3,496		
	Rs.			
G.—Pensionary Charges (Major Head "15") charged to Revenue.	Non-voted { Original 4,400 Supplementary 4,400 Voted ...	4,400 9,062 ...	...	4,662
G.—Pensionary Charges (Major Head "XIII") charged to Revenue.	Non-voted { Original ... Supplementary 15,000 Voted ...	1,60,000 14,516 ...	1,45,494	...
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.)	Non-voted { Original—10,000 Supplementary—57,000 Voted ...	... 53,532 ...	...	53,532
	...	—67,000 —52,218	...	14,782
	...	—62,000	...	62,000

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

E. 3.—See subhead B. 2 in Demand No. 86. An excess of Rs. 809 in the North-West Frontier Province remained uncovered.

F. 1 and F. 2.—The bulk of the saving occurred in the North-West Frontier Province and was due to no fresh stock having been purchased as provided for in the original estimates and also to larger issues of stock. An excess of Rs. 9,481 over the modified grant of Rs.—23,200 in that Province remained uncovered under subhead F. 1.

G.—Major Head "15".—Non-voted.—The original appropriation in the North-West Frontier Province was reduced to Rs. 4,195 resulting in an excess of Rs. 4,867 which remained uncovered.

G.—Major Head "15".—Voted.—The major portion of the saving occurred in Delhi, (Rs. 69,926) and in the North-West Frontier Province (Rs. 74,558). The saving in Delhi was due to the adjustment of Pensions under Grant No. 70—Superannuation Allowances and Pensions—subhead A.—Superannuation and Retired Allowances while the saving in the North-West Frontier Province was due to the pension charges being debited to canals as a direct charge, i.e., to the respective Irrigation major heads. The grant of Rs. 89,000 in the North-West Frontier Province was reduced to Rs. 12,805 by orders of reappropriation during the course of the year which resulted in an excess of Rs. 1,637 which remained uncovered.

G.—Major head "XIII".—Non-voted.—The supplementary appropriation of Rs. 15,000 in the North-West Frontier Province was reduced to Rs. 12,596 by orders of reappropriation in the course of the year thus causing an excess of Rs. 2,918 which remained uncovered.

G.—Major Head "XIII".—Voted.—Due to the charge being debited to canals in the North-West Frontier Province as a direct charge, i.e., to the respective Irrigation major heads.

H.—Non-voted and Voted.—This is an adjusting head to bring the English charges on the Indian accounts. Excess to the extent of Rs. 4,782 remained uncovered. (See Note 3.)



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
I.—English Charges (High Commissioner) charged to Revenue :				
	Rs.			
I. 1.—Establishment	Non-voted	Original 50,000		
		Supplementary 26,333	76,333	70,268
	Voted	...	4,000	...
J.—Loss or Gain by Exchange charged to Revenue.	Non-voted	Original 17,000	...	400
		Supplementary —17,000	...	...
	Voted	...	1,000	...
K.—Reserve for Revenue expenditure	...	9,100	...	9,100
Totals	Non-voted.	Gross	14,67,933	14,97,290
		Deductions	—67,000	—72,004
		Net	14,00,933	14,25,286
	Voted	Gross	16,33,000	13,52,229
		Deductions	—1,22,000	—49,270
		Net	15,11,000	13,02,959

Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 29,357.

Excess of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 24,353.

Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 2,80,771.

Saving of Net Expenditure (Voted) compared with Net Grant Rs. 2,08,041.

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

I. 1.—Non-voted.—Fewer leave salary payments than expected were made towards the end of the year.

I. 1.—Voted.—The grant was based on past actuals, and no officer whose leave salary is chargeable to the head went on leave. Rs. 3,000 surrendered to Government.

J.—See paragraph 44, Chapter III. The excess under the non-voted head remained uncovered.

K.—The operations upon the Reserve were as below :—

		Voted.
		Rs.
Original provision for Reserve in Demand for Grants for 1927-28		9,100
Add—Withdrawn to Reserve from :—		
(1) Delhi	15.—Other Revenue Expenditure financed from Ordinary Revenues	69,900
(2) Rajputana.	XIII.—Working Expenses	8,000
	15.—Other Revenue Expenditure financed from Ordinary Revenues	1,000
(3) North-West Frontier Province.	XIII.—Working Expenses	51,800
	15.—Other Revenue Expenditure financed from Ordinary Revenues	98,900
	16.—Construction of Irrigation, Navigation, Embankment and Drainage works	17,33,800
(4) Baluchistan	XIII.—Working Expenses	8,000
	15.—Other Revenue Expenditure Financed from Ordinary Revenues	23,000
	16.—Construction, of Irrigation, Navigation, Embankment and Drainage works	15,000
	Total	20,09,400
Deduct—Amount allotted to :—		
(5) North-West Frontier Province.	XIII.—Working Expenses	99,000
	15.—Other Revenue Expenditure financed from Ordinary Revenues	2,000
	Total	1,01,000
	Balance	19,17,500
	Amount Surrendered to Government	19,17,500
	Balance lapsed	Nil.

#### NOTES.

1. The term *pro rata* distribution is explained in the notes below the appropriation account of Grant 69-Civil Works. The total expenditure for Works, and for establishment and Tools and Plant is given below :—

	Rs.
Works	5,33,331
Establishment	7,15,019
Tools and Plant	16,610

2. The following amount was surrendered to Government out of the Voted Grant :—

	Rs.
I. 1	3,000

8. The provision entered in the Demand under the subheads I and J was Rs. 67,000 non-voted and Rs. 5,000 voted. This provision should have been exhibited accordingly under the sub-head H, but the provision was incorrectly distributed as Rs. 10,000 non-voted and Rs. 62,000 vote under the latter sub-head. The incorrect distribution was rectified by an order of the Finance Department which amounted to a reappropriation so far as the voted section was concerned.



4. The details of the important major works estimated to cost Rupees one lakh each or more are given below :—

(i) *Survey of Investigation possibilities in Waziristan and Baluchistan*—Sanctioned estimate Rs. 2,75,000; expenditure to end of 1927-28 Rs. 4,000; balance Rs. 2,71,000; in progress.

(ii) *Constructing Guide Bund at Dera Ismail Khan*.—The total estimated cost of the work is Rs. 15,73,304 of which Rs. 7,83,467 (inclusive of provision for departmental charges) is chargeable to Government and Rs. 7,89,837 to contributions. The expenditure under contribution to end of 1927-28 is Rs. 7,99,299. In progress.

5. *Losses*.—There were no important losses of stock during the year.

#### STORE ACCOUNT.

	Opening balance on 1st April 1927.	Receipts during 1927-28.	Total	Issues during 1927-28.	Closing balance on 31st March 1928.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Rajputana . . . . .	8,292	4,722	13,014	6,740	6,274
2. Lower Swat Canal (North-West Frontier Province) . . . . .	40,644	12,992	53,636	15,718	37,918
3. Malakand Division, Upper Swat Canal (North-West Frontier Province) . . . . .	1,10,412	29,078	1,39,490	34,560	1,04,930
4. Swabi Division, Upper Swat Canal (North-West Frontier Province) . . . . .	46,800	6,674	53,474	12,184	41,290
5. Baluchistan . . . . .	12,792	14,747	27,539	13,957	13,582
Total . . . . .	2,18,940	68,213	2,87,153	83,159	2,03,994

#### Observations.

1. The stock was verified during the year and priced within market rates.

2. The results of the verification of stock are awaited.

3 and 4.—The stock was verified.

5. The stock was verified. The closing balance was in excess of the Reserve limit by Rs. 6,885 of which stock worth Rs. 6,700 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 1928, 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 Permanent Debt.	Original 17,23,07,000 Supplementary -5,99,000	17,17,08,000	17,27,50,782	... 10,42,782
A. 2.—Interest on Expired Loans.	Original 1,50,000 Supplementary 50,000	2,00,000	1,87,463	12,537 ...
A. 4.—Reserve Provision for Service of New Loan.	Original 1,05,00,000 Supplementary -65,20,000	39,80,000	39,12,405	67,595 ...
A. 5.—Discount on Treasury Bills.	Original 1,82,00,000 Supplementary 42,45,000	2,24,45,000	2,07,26,557	17,18,443 ...
A. 6.—Interest on other Floating Loan.	Original ... Supplementary 2,76,000	2,76,000	2,38,493	37,507 ...
A. 7.—Management of Debt	...	7,20,000	6,84,673	35,327 ...
A. 8.—Commission, Brokerage, etc., on Loans	...	3,00,000	1,01,400	1,98,600 ...
A. 9.—Discount written off to Revenue	...	4,37,000	4,37,000	... ...

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

A. 1.—The excess is due partly to the payment of arrear interest (namely Rs. 3,04,923. Rs. 2,74,431 and Rs. 32,636 on 6 per cent. Bonds 1927, 5½ per cent. Bonds 1928 and 3 per cent. Loan 1896-97 respectively) and partly to the premature payment of Rs. 3 lakhs made under a misapprehension on 30th March 1928 as a half year's interest on the Gwalior Loan which was due on the 1st April 1928. The excess remained uncovered.

A. 2.—No accurate estimate is possible in respect of payments under this head.

A. 4.—The budget estimate under this head has necessarily to be tentative.

A. 5.—Savings were mainly due to decreased sales of Treasury Bills to the public and to lesser issues to the Paper Currency Reserve than were assumed in the budget. The Bills were also issued at lower rates compared with the budget assumption.

A. 6.—The decrease is due to earlier repayments of Ways and Means Advances compared with the assumptions made in the estimates.

A. 7.—Allowing for the re-appropriation of Rs. 32,000 sanctioned by the Finance Department on the 29th March 1928, the actual decrease is Rs. 3,327 which is accounted for by smaller postal and telegram charges incurred by the Public Debt Offices.

A. 8.—Rs. 1,96,000 under the head was re-appropriated by the Finance Department on the 29th March 1928.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>B.—Deduct—Interest on Debt incurred for Commercial Departments and Provincial Governments :</b>				
	Rs.			
B. 1—Railways	Original — 15,62,08,000	—15,70,75,000	—15,57,69,658	... 13,05,342
	Supplementary — 8,67,000			
B. 2—Posts and Telegraphs	Original — 62,77,000	—61,23,000	—62,12,262	89,262 ...
	Supplementary + 1,54,000			
B. 3—Irrigation works (Central)	Original — 12,04,000	—12,02,000	—12,02,411	411 ...
	Supplementary + 2,000			
B. 4—Salt works.	Original — 4,19,000	—4,10,000	—4,02,688	... 7,312
	Supplementary + 9,000			
B. 5—Forest	Original ...	—8,000	—6,931	... 1,069
	Supplementary — 8,000			
B. 6—Security Printing	Original — 2,85,000	—5,08,000	—3,87,331	... 1,20,669
	Supplementary — 2,23,000			
B. 7—Vizagapatam Harbour	Original — 5,10,000	—5,94,000	—5,78,330	... 15,670
	Supplementary — 84,000			
B. 8—Provincial Loans Fund.	Original — 5,36,05,000	—5,48,30,000	—5,46,08,423	... 2,21,577
	Supplementary — 12,25,000			
B. 10—Communtation of Pensions (Civil and Departmental).	Original — 1,66,000	—1,41,000	—1,37,049	... 3,951
	Supplementary + 25,000			
C.—Loss by Exchange.	Non-voted	Original 1,71,33,000	2,46,000	2,80,955 ... 34,955
	Voted	Supplementary — 1,68,87,000	3,26,000	653 3,25,347 ...
<b>D.—Sterling Debt :</b>				
D. 1—Interest on Loans contracted in England under various Acts.	Original 8,86,89,000	11,96,76,000	11,96,58,221	17,779 ...
	Supplementary 3,09,87,000			
D. 2.—Interest portion of Railway Annuities	Original 1,99,63,000	2,66,20,000	2,66,19,258	742 ...
	Supplementary 66,57,000			

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

B. 1 and B. 7—Adjustment of interests was made after the close of the year. The excesses remained unregularised.

B. 4.—Smaller capital outlay in the Northern India Salt Revenue Department resulted in the short recovery of interest. The excess remained unregularised.

B. 5, B. 8 and B. 10—The excesses remained unregularised.

B. 6—The final appropriation was on account of interest for the half year ended 31st March 1927-28, whereas the actuals against it were for the half year ended 31st March 1927 and 30th June 1927 only. The audit report for the half year ended 31st March 1928 was received in the audit office too late for adjustment in the accounts for 1927-28. This accounts for the variation. The excess remained unregularised.

C.—Non-voted and Voted.—See paragraph 44, Chapter III. The excess under the non-voted had remained uncovered.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Rs.	Rs.	Rs.	Rs.	Rs.
D.—Sterling Debt— <i>concl'd.</i>				
D. 3.—Interest on outstanding liabilities of Railway Companies taken over on purchase.	Original 97,07,000			
		1,29,42,000	1,29,43,013	1,013
D. 4.—Interest on Liabilities assumed in respect of British Government 5 per cent. War Loan (1929-47).	Supplementary Original 89,04,000			
		1,18,72,000	1,18,71,868	132
D. 5.—Discount Sinking Funds.	Supplementary Original 6,78,000			
		9,04,000	9,02,924	1,076
D. 6.—Management of Debt.	Supplementary Original 8,41,000			
		16,69,000	27,64,740	10,95,740
D. 7.—Other items	Supplementary (a) 8,28,000			
		1,36,000	1,76,445	40,445
E.—Deduct—Interest on Debt incurred for Commercial Departments and Provincial Governments :				
Railways	Original -7,65,42,000			
	Supplementary -2,51,87,000	-10,17,29,000	-10,12,54,959	4,74,041
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.				
F.—Sinking Funds :				
F. 1.—India	...	1,36,04,000	1,36,04,000	...
G.—Other Appropriations :				
G. 1.—India	Non-voted Original 3,00,20,000			
	Supplementary 1,05,000	3,01,25,000	2,99,53,000	1,72,000
	Voted	75,56,000	68,86,000	6,70,000
	Gross	41,50,35,000	41,40,85,939	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 9,49,061.
	Non-voted	Deductions -32,26,20,000	-32,05,60,042	Excess of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 11,10,897.
		Net ... 9,24,15,000	9,38,25,897	
TOTALS	Voted	1,07,07,000	1,06,13,911	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 93,089.

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

D. 6.—As compared with the modified grant (*see* paragraph 44, Chapter III) there was an excess of Rs. 8,15,407 which was occasioned by the issue charges in respect of the new 4½ per cent. Loan. It was covered by re-appropriation.

D. 7.—As compared with the modified grant (*see* paragraph 44, Chapter III) there was a saving of Rs. 4,888.

(a) Voted by the Legislative Assembly in March 1928.



## GRANT No. 26. INTEREST ON MISCELLANEOUS OBLIGATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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.
MAJOR HEAD—"20.—INTEREST ON OTHER OBLIGATIONS."				
<i>Charges in India.</i>				
A.—Special Loans :	Rs.			
A. 1.—Interest on Loans from the late King of Oudh.	Original 7,44,000	7,73,200	7,53,738	19,462
	Supplementary 29,300			
A. 2.—Interest on other Special Loans.	Original. 99,850	1,04,525	1,05,147	...
	Supplementary (a) 4,675			
B.—Treasury notes of Service and other Funds.	Original 22,860	26,060	24,850	1,210
	Supplementary 3,200			
C.—Deposits of Service Interest :	Funds bearing			
C. 1.—Interest on Uncommuted Service Family Pension Funds.	Original 8,65,000	8,12,000	8,04,870	7,130
	Supplementary —53,000			
C. 2.—Interest on other Service Funds	...	92,200	91,053	1,147
D.—Savings Bank Deposits :				
D. 1.—Interest on General Provident Fund.	Original 62,42,390	62,72,680	63,39,304	...
	Supplementary 29,690			

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

A. 1.—Mainly due to a saving of Rs. 19,402 in the United Provinces on account of undrawn arrears, smaller expenditure in March than anticipated and non-utilisation in full of the allotment for commutation of pensions.

A. 2.—An excess of Rs. 2,946 occurred in Bombay due mainly to a payment of Rs. 2,593, to the Bombay Education Society due on 1st April 1928 having been made on the 30th March 1928 through mistake, which was partly counterbalanced by a saving of Rs. 2,324 in India circle. The excess of Rs. 2,946 remained uncovered.

B.—Due to smaller expenditure towards the end of the year than anticipated. An excess of Rs. 144 in Bombay remained uncovered.

C. 1.—Savings occurred in Bengal (Rs. 2,221) and Bombay (Rs. 4,909).

D. 1.—Mainly due to excesses in the estimates of the Accountant General, Central Revenues (Rs. 18,784), Pay and Accounts Officer, Secretariat (Rs. 1,01,832), Accountant General, Railways (Rs. 19,347) and Burma (Rs. 6,054) counterbalanced by savings chiefly in Bihar and Orissa (Rs. 11,715), Punjab (Rs. 24,394) and in the estimates of the Accountant General, Posts and Telegraphs (Rs. 17,539).

The excess of Rs. 18,784 in the estimates of the Accountant General, Central Revenues, was due to the transfer of the fund accounts of a number of Imperial Officers from other provinces towards the latter part of the year. The excess remained uncovered.

The entire excess in the estimates of the Pay and Accounts Officer, Secretariat, remained uncovered as the supplementary appropriation for the purpose was obtained under Sub-head E through misapprehension.

The excess in the estimates of the Accountant General, Railways, was due to no provision having been made on account of interest credited to the fund accounts of the staff of the Railway Board and the Accountant General, Railways. The excess remained uncovered.

In Burma the excess was caused by transfer of certain accounts from other provinces. Excess remained uncovered. Small excesses to the extent of Rs. 458 in Baluchistan, Rs. 630 in Central Provinces and Rs. 63 in the estimates of the Audit Officer, Indian Stores Department, also remained uncovered.

(a) Includes Rs. 1,875 sanctioned on 22nd July 1927.

Service.	Grant.	Expenditure	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Savings Bank Deposits—contd.	Rs.			
D. 2.—Interest on Civil Service Provident Fund.	Original 3,72,700 Supplementary 49,250	4,21,950	4,56,470	... 84,520
D. 3.—Bonus on Postal Cash Certificates ...	16,00,000	22,54,032	...	6,54,032
D. 4.—Interest on Post Office Savings Banks ...	85,14,000	87,26,611	...	2,12,611
D. 5.—Interest on other Bank Accounts.	Original 1,63,03,740 Supplementary —26,010	1,62,77,730	1,54,23,606	8,54,124 ...
E.—Special Savings Bank Accounts.	Original 10,65,300 Supplementary 1,50,900	12,14,200	10,76,095	1,38,105 ...

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

D. 2.—Due mainly to excesses in Burma (Rs. 20,350) and the Punjab (Rs. 7,027) owing to no provision having been obtained to cover the interest on the sterling portion of the Indian Civil Service Provident Fund transferred to India from England. Also to expenditure of Rs. 23,044 adjusted in the accounts of the Pay and Accounts Officer, Secretariat without any appropriation as the supplementary appropriation for the purpose was obtained under a different sub-head (sub-head E.) through misapprehension.

The above three excesses as well as the excess of Rs. 455 in the estimates of the Pay and Accounts Officer, Miscellaneous Central Departments, Rs. 913 in Baluchistan, Rs. 465 in Central Provinces, Rs. 371 in Bombay, Rs. 387 in Madras, Rs. 4 in Coorg, Rs. 828 and Rs. 793 in the estimates of the Accountant General, Posts and Telegraphs and Accountant General, Railways respectively and Rs. 15 in that of the Audit Officer, Indian Stores Department remained uncovered. (See Notes 3).

D. 3.—The excess is due to heavier discharges than anticipated. The increased expenditure was foreseen. The excess remained uncovered.

D. 4.—The provision which was based on past actuals proved to be an under estimate. The excess remained uncovered.

D. 5.—This is mainly due to the saving of Rs. 8,54,011 in the estimates of the Accountant General, Railways due chiefly to difficulty in correctly calculating the amount of interest to be allowed to subscribers whose number and the amount of subscription, on which interest is to be allowed varies from year to year. The saving was partly counterbalanced by excesses elsewhere chiefly in the estimates of the Pay and Accounts Officer, Secretariat (Rs. 2,096) due to the supplementary appropriation of Rs. 3,400 for the purpose having been obtained under sub-head E instead of under this sub-head. Excess to the extent of Rs. 2,096 thus remained uncovered. Small excesses to the extent of Rs. 860 in the estimates of the Accountant-General, Central Revenues, Rs. 682 in the estimates of the Accountant-General, Posts and Telegraphs, Rs. 685 in the estimates of the Audit Officer, Indian Stores Department, Rs. 350 in Madras, Rs. 951 in Burma and Rs. 1,533 in the Punjab also remained uncovered.

E.—Due mainly to the non-utilisation of the supplementary provision of Rs. 1,51,400 (included in the net supplementary appropriation of Rs. 1,50,900) obtained by the Pay and Accounts Officer, Secretariat in January 1928 through misapprehension under this sub-head instead of under the following sub-heads to which the expenditure correctly relates:—

	Rs.
D. 1 . . . . .	1,25,000
D. 2 . . . . .	23,000
D. 5 . . . . .	3,400
Total . . . . .	1,51,400

The above item being excluded, the total appropriation under the sub-head comes to Rs. 10,62,800 against which the expenditure amounted to Rs. 10,76,095 due mainly to increased expenditure of Rs. 14,269 in the estimates of the Accountant General, Posts and Telegraphs. The excess remained uncovered.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>F.—Other Items :</b>				
F. 1.—Payments to Post Office for Savings Bank and Cash Certificate Work.	Rs. 29,00,000	29,00,000	...	...
F. 2.—Interest on Provincial Balance.	Original 28,50,000 Supplementary—7,79,895	20,70,105	20,50,896	19,209
F. 3.—Interest on Famine Insurance Fund Balance.	Original 21,69,350 Supplementary—1,81,429	19,87,921	20,28,703	...
F. 4.—Other Interest charges.	Original 78,33,000 Supplementary —900	78,32,100	84,97,334	...

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

F. 2.—Saving occurred mainly in the Punjab (Rs. 14,458) due to interest not having been allowed for the full period as originally anticipated owing to the Local Government having overdrawn their balance during one month, December 1927.

F. 3.—Due mainly to increased expenditure in Bombay (Rs. 60,743) counterbalanced by savings in the Central Provinces (Rs. 18,513). The excess in Bombay which was due to fewer withdrawals than anticipated from the balance in the Famine Insurance Fund remained uncovered.

Small excesses to the extent of Rs. 39 in Bengal, Rs. 1,044 in Bihar and Orissa, Re. 1 in Burma and Rs. 1,068 in the Punjab also remained uncovered. (See Note 4).

F. 4.—The net excess is the result of the following variations :—

	Saving.	Excess.
	Rs.	Rs.
(i) Pay and Accounts Officer, Secretariat . . . . .	8,000	..
(ii) Accountant General, Railways . . . . .	..	6,82,035
(iii) Accountant General, Posts and Telegraphs . . . . .	13,641	..
(iv) Audit Officer, Indian Stores Department . . . . .	..	1,808
(v) Bombay . . . . .	..	3,032
Total . . . . .	21,641	6,86,875

The saving under (i) was due to non-utilisation of the provision owing to the decision that the interest on the balances of the Depreciation Fund is not to be credited to the Fund.

The large excess under (ii) was due to increase in amount of the Reserve Fund.

The saving under (iii) was due to the provision for interest on the Depreciation Fund having proved to be excessive.

The excess under (iv) was due to increase in the balance of the Depreciation Fund of the Northern India Salt Revenue Department as a result of arrear adjustment on account of contribution to the Fund. The excess remained uncovered.

The expenditure in Bombay included Rs. 8,980 representing the payment to the Bombay Government on account of interest realised from the Securities of the Gujarat College, Ahmedabad, for which funds were provided in Demand No. 54—Education which was adjusted under this sub-head. The excess was partially counterbalanced by a saving of Rs. 6,100 owing to non-utilisation of the provision for interest on the Reserve and Depreciation Fund of the Security Printing Press at the Nasik Road. Excess to the extent of Rs. 3,032 remained uncovered.





## GRANT No. 27.—STAFF, HOUSEHOLD AND ALLOWANCES OF THE GOVERNOR GENERAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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."				
A.—Salary of the Governor General.	Rs. 2,50,500	2,50,800	...	...
B.—Sumptuary allowance of the Governor General	40,000	40,000	...	...
C.—Expenditure from Contract allowance (un-audited).	Original 1,41,600			
	Supplementary (a) 1,000	1,42,600	...	...
D.—State Conveyances and Motors (un-audited)	30,300	30,200	...	...
E.—Private Secretary :				
	Original 34,820			
E. 1.—Pay of Officers.	34,270	34,229	41	...
	Supplementary—550			
E. 2.—Pay of Establishments	12,700	10,166	2,534	...
	65,210	57,773	7,437	...
E. 3.—Allowances, Honoraria, etc.	Original ...	900	870	30
	Supplementary (b) 900			
	Voted ...	16,290	14,591	1,699
E. 4.—Presents and Charities	...	4,000	4,000	...
E. 5.—Postage and Telegrams	...	65,000	39,277	25,723
E. 6.—Other Contingencies	...	10,000	11,336	1,336
F.—Military Secretary :				
	Original 47,400			
F. 1.—Pay of Officers.	44,314	41,979	2,335	...
	Supplementary —3,086			
	Voted ...	37,400	28,510	8,890

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

E. 1.—Voted.—Mainly due to the non-utilisation of the amount of leave salary provided for the Registrar. (See Note 1.)

E. 2.—Due to (i) non-utilisation of the larger part of the provision for leave salary (Rs. 1,730 nearly) and to (ii) non-appointment of a substitute *vice* 2nd Personal Assistant on deputation to the Department of Education, Health and Lands (Rs. 5,400 nearly). (See Note 1.)

E. 3.—Voted.—Due to the cancellation of the usual annual visit of H. E. the Viceroy to Calcutta. Rs. 4,700 were surrendered from this head on 26th March 1928 causing an uncovered excess of Rs. 3,001. (See Note 1.)

E. 5.—Due mainly to strictest economy observed in the use of telegraphic communications. (See Note 1.)

E. 6.—Due to growth of expenditure in the course of the year. (See Note 2.)

F. 1.—Non-voted.—Due mainly to the appointment of a junior officer in the post of Surgeon to His Excellency the Viceroy.

F. 1.—Voted.—Due to (i) change of incumbents (Rs. 3,890) and (ii) the non-utilisation of the provision for leave salary (Rs. 5,000).

(a) Sanctioned on 21st June 1927.

(b) Includes an additional appropriation of Rs. 750 sanctioned on 24th December 1927.





## NOTE.

## 1. Surrendered to Government out of voted grants :—

										Rs.
E. 1.	.	.	.	.	.	.	.	.	.	2,500
E. 2	.	.	.	.	.	.	.	.	.	5,300
E. 3.	.	.	.	.	.	.	.	.	.	4,700
E. 5.	.	.	.	.	.	.	.	.	.	21,000
Total										33,500

2. Sub-head E. 6.—The Secretary of State for India in Council has sanctioned an increase in the annual limit of expenditure under 'contingencies' from Rs. 10,000 to Rs. 12,000 with effect from 1927-28.

## GRANT No. 28—EXECUTIVE COUNCIL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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.				
	Rs.			
A.—Pay { Original 4,80,000	4,80,000	4,79,834	366	...
{ Supplementary 200(a)				
B.—Allowances { Original 1,000	1,000	3,363	37	...
{ (b)	3,400			
{ Supplementary 2,400				
C.—Tour Expenses { Original 60,000	60,000	54,160	28,840	...
{ (c)	83,000			
{ Supplementary 23,000				
D.—Grants-in-aid Contributions, etc. { Original ...	...	1,603	2	...
{ (d)	1,605			
{ Supplementary 1,605				
<hr/>				
Totals { Non-voted ...	...	4,85,205	4,84,800	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 405.
{ Voted ...	...	83,000	54,160	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 28,840.

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

A.—Due to (i) recovery of leave salary excess drawn by a Member (Rs. 286) having been adjusted after the close of the year and (ii) rounding (Rs. 80).

C.—Voted.—Additional grant based on past actuals proved ultimately to be unnecessary.

## NOTE.

1. Sub-head C—The additional grant of Rs. 23,000 obtained from the Legislative Assembly was surrendered to Government, and an equivalent amount was allotted by the Government of India, Finance Department, out of the "Reserve" at their disposal. (*Vide* list appended to Grant No. 72 Miscellaneous—Sub-head "L").

(a) Sanctioned on 8th March 1928.

(b) Rs. 1,000 and 1,400 sanctioned on 9th January 1928 and 8th March 1928 respectively.

(c) Voted by the Legislative Assembly in March 1928.

(d) Rs. 600 and 1,005 sanctioned on 14th November 1927 and 22nd December 1927 respectively.



## GRANT No. 29—LEGISLATIVE BODIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to pay the Salaries and other Expenses of the LEGISLATIVE BODIES.

			Expenditure compared with Grant.	
Service.	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—22—GENERAL ADMINISTRATION.				
A.—Council of State:				
A. 1.—Pay of President	Rs. 51,000	51,000	...	...
A. 2.—Allowances, Honoraria, etc.	Non-voted { Original 22,500	12,816	5,534	...
	Supplementary — 4,150			
A. 3.—Grants-in-aid, Contributions, etc.	Voted { Original 1,02,500	1,15,715	11,785	...
	Supplementary (a) 25,000			
A. 4.—Grants-in-aid, Contributions, etc.	Original ...	1,150	...	...
	Supplementary 1,150			
B.—Legislative Assembly:				
B. 1.—Pay of President and Deputy President.	Original 52,000 Supplementary — 900	51,100	50,886	214
B. 2.—Pay of Establishments	...	3,000	3,000	...
B. 3.—Allowances, Honoraria, etc.	Non-voted { Original 45,300	37,500	31,237	6,263
	Supplementary — 8,000			
B. 4.—Contingencies	Voted { Original 3,29,850	3,42,850	3,21,566	21,284
	Supplementary (a) 13,000			
Totals	...	5,00,000	4,66,234	33,766

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

A. 2.—Non-voted and Voted and B. 3.—Non-voted.—Estimates based on probable requirements proved high.

B. 3.—Voted.—The supplementary grant which proved unnecessary, was obtained on the 27th March 1928 to meet any possible requirements. An accurate estimate is not possible as it depends upon various factors, viz. duration of the session, attendance of Members, etc., over which the department has no control.

B. 4.—The saving of Rs. 697 would have resulted in an uncovered excess of Rs. 461, if Rs. 1,158 relating to this sub-head had not been erroneously adjusted in Grant 33—Legislative Department—Sub-head D.

## NOTE.

A. 2 and B. 3.—Voted.—The additional grants for Rs. 25,000 and Rs. 13,000 obtained from the Legislative Assembly were surrendered to Government and equivalent amounts were allotted from the Reserve at the disposal of the Finance Department. (See list appended to Grant No. 72—Miscellaneous—Sub-head L).

(a) Voted by the Legislative Assembly in March 1928.

## GRANT No. 30—FOREIGN AND POLITICAL DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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>Non-voted</div> <div>Original 1,72,700</div> <div>Supplementary. 63,065(a)</div> </div> <div> <div>Voted</div> <div>...</div> <div>...</div> </div>	2,35,765	2,33,230	2,535	...
B.—Pay of Establishments	...	4,12,970	3,83,700	29,270	...
C.—Allowances, Honorary, etc.	<div> <div>Non-voted</div> <div>Original 14,300</div> <div>Supplementary. 10,000 (a)</div> </div> <div> <div>Voted</div> <div>...</div> <div>...</div> </div>	24,300	31,906	...	7,606
C.C.—Grants-in-aid, Contributions, etc.	<div> <div>Original</div> <div>...</div> <div>Supplementary. 600 (a)</div> </div> <div> <div>...</div> <div>...</div> <div>...</div> </div>	600	600	...	...
D.—Postage, Telegram and Telephone charges	...	1,28,000	1,47,241	...	19,241

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

A.—Non-voted.—Due to transfer of the expenditure on pay for a certain period of the secretary, Indian States Committee, to 47—Miscellaneous.

B.—Due to (i) Assistants officiating as Superintendents (Rs. 12,690 nearly), (ii) deputation (Rs. 10,830 nearly) and (iii) leave out of India (Rs. 5,750 nearly). (See Note.)

C.—Non-voted.—Due mainly to debits for passages and for the tourist cars used by the Secretaries on tour, the debits for which appear mostly after the close of the Financial year. The excess remained uncovered.

C.—Voted.—Provision proved high. (See Note.)

D.—Due to (i) larger expenditure incurred on telegram and telephone charges which mostly depend upon the political situation (Rs. 6,600), (ii) arrear adjustments of book debits on account of telegrams (Rs. 9,600 nearly) and (iii) debits for cost of Reuter's and Indian News Agency messages supplied to Seistan from 20th September 1925 to 30th June 1927 and for messages transmitted between Karachi and British Legation at Tehran which were received after the close of the financial year and hence could not be provided for (Rs. 3,411). Excess to the extent of Rs. 16,241 remained uncovered.

(a) Sanctioned on 7th March 1928.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E. -Other Contingencies ... ..	27,050	29,826	...	2,776
Totals ... {	Non-voted ...	2,60,665	2,65,736	<i>Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 5,071.</i>
	Voted ...	7,95,000	7,73,480	<i>Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 21,520.</i>

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

E.—The excess occurred mainly under books and publications which previously supplied free by local and provincial Governments, etc., had to be paid for by the Department. The excess remained uncovered.

## NOTE.

The following amounts aggregating Rs. 39,500 were surrendered to Government.

	Rs.
A.—Voted . . . . .	1,500
B. . . . .	28,000
C.—Voted . . . . .	10,000
	<hr/> 39,500 <hr/>

## GRANT No. 31.—HOME DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, HOME DEPARTMENT.

					Expenditure compared with Grant.	
Service.			Grant.	Expenditure.	Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"22—GENERAL ADMINISTRATION."						
A.—Secretariat :		Rs.				
A. 1.—Pay of Officers.	Non-voted	Original 1,85,910 Supplementary... -2,942	1,82,968	1,84,398	...	1,450
	Voted	...	93,690	93,381	309	...
A. 2.—Pay of Establishments		...	2,26,400	2,17,804	8,596	...
A. 3.—Allowances, Honoraria, etc.	Non-voted	Original 8,240 Supplementary -1,379(a)	6,861	2,871	3,990	...
	Voted	...	47,150	39,047	8,103	...
A. 4.—Contingencies		...	58,990	51,432	7,558	...
A. 5.—Grants-in-aid, Contributions, etc.	Original	...				
	Supplementary	3,600	3,600	3,600	...	...
C.—Bureau of Public Information :—						
C. 1.—Pay of Officers	Non-voted	Original 24,650 Supplementary -24,650	...	...	...	...
	Voted	...	18,300	35,100	...	16,800
C. 2.—Pay of Establishments		...	34,880	32,064	2,816	...
C. 3.—Other charges	Non-voted	Original 1,450 Supplementary -1,450	...	...	...	...
	Voted	...	64,790	73,013	...	8,223

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

A. 1.—Non-voted.—Due to leave salary of an officer not provided for in the regular budget. Additional grant to cover the excess was applied for on the 13th March 1928 but it was then too late for the Finance Department to sanction. The excess, therefore, remained uncovered.

A. 2.—Due to (1) deputation vacancies (Rs. 6,600 nearly), (2) transfer (Rs. 996 nearly) and (3) non-utilisation of the provision for leave salary of shorthand writers (Rs. 1,000 nearly).

A. 3.—Non-voted.—Due to (1) non-utilisation of the full amount for travelling allowance on tour (Rs. 833) and (ii) provision of Rs. 3,157 made to meet the cost of passages having remained un-utilised as the charges were subsequently adjusted under voted.

A. 3.—Voted.—Due to smaller expenditure under "Simla House rent allowance" (Rs. 4,000), travelling allowance for move (Rs. 6,260) and separation allowance (Rs. 1,000) counterbalanced by the adjustment of Rs. 3,157 referred to under A. 3—non-voted above.

A. 4.—Due mainly to savings in the provision for service postage and telegram charges which were based on past actuals.

C. 1.—Voted.—Due to an error in the Accountant General, Central Revenues' office in entering the budget provision for the pay of the Director in the non-voted section.

C. 2.—Due to vacancies.

C. 3.—Mainly due to unforeseen charges in connection with publicity work. Excess to the extent of Rs. 5,023 remained uncovered.

(a) Represents a net appropriation including an additional allotment of Rs. 3,157 sanctioned on 20th January 1928.





## GRANT No. 32.—PUBLIC SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted to pay the Salaries and other Expenses of the PUBLIC SERVICE COMMISSION.

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.	Original 2,54,300			
	Supplementary ... —4,500	2,50,000	2,49,751	249
B.—Pay of Establishments ...	...	42,000	37,810	4,190
C.—Allowances, Honorary, etc.	Non-voted { Original 21,700			
	{ Supplementary 2,400	24,100	21,657	2,443
	Voted { Original 32,500			
	{ Supplementary (a) 10,000	42,500	42,377	123
C.C.—Grants-in-aid, contributions, etc.	Original ...			
	Supplementary 1,900	1,900	1,839	61
D.—Contingencies ...	...	29,500	24,769	4,731
Totals ...		Non-voted 2,76,000	2,73,247	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 2,753.
		Voted 1,14,000	1,04,956	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 9,044.

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

B.—Mainly due to (i) the non-utilisation of the full provision for leave salary on account of recent institution of the office (Rs. 1,900), (ii) appointment of clerks on minimum pay (Rs. 1,500) instead of an average pay as budgeted for and (iii) vacancy (Rs. 1,000).

C.—Non-voted.—Mainly due to less touring (Rs. 1,942).

C.—Voted.—The savings were augmented to Rs. 5,623 by the re-appropriation of Rs. 5,500 to this head which was required to meet the expenditure in connection with the Indian Civil Service examination held in January 1928. The amount could not, however, be utilised as some of the examiners happened to be out of India and did not send their bill till April 1928.

D.—Due to postponement of expenditure on furniture owing to the renewal for another year of the lease of a furnished house. The Commission anticipated small savings in March 1928, the amounts of which could not be definitely stated and could not be surrendered to Government owing to the lateness of the year.

## NOTES.

1. C.—Non-voted.—A sum of Rs. 2,400 was re-appropriated to this head in January 1928 to meet the cost of anticipated tours towards the close of the year which, however, did not take place. The saving could not be surrendered as the exact position could not be foreseen.

2. C.—Voted.—The supplementary grant of Rs. 10,000 voted by the Legislative Assembly was surrendered to Government and an allotment of an equivalent amount was sanctioned by the Finance Department out of the reserve at their disposal. (See list appended to Grant 72—Miscellaneous—Sub-head "L").

(a) Voted by the Legislative Assembly in March 1928.



## GRANT No. 33—LEGISLATIVE DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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".				
	Rs.			
A.—Pay of Officers { Non-voted { Original 1,83,080				
		1,77,935	1,77,117	818
				...
		1,04,200	1,19,715	...
				15,515
B.—Pay of Establishments ...	3,26,940	3,10,872	16,068	...
C.—Allowances, Honorary, etc. { Non-voted { Original 11,920				
		8,420	6,618	1,802
				...
		60,000	55,674	4,346
				...
C.C.—Grants-in-Aid, Contributions, etc. { Original ...				
		3,145	3,143	2
				...
D.—Contingencies ...	44,500	44,583	...	83
E.—Translator's Department ...	7,360	6,752	608	...
Totals {	Non-voted ...	1,89,500	1,86,878	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 2,622.
	Voted ...	5,43,000	5,37,576	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 5,424.

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

A.—Voted.—Due to (i) increased expenditure on account of conversion of the posts of Registrar and a Superintendent into two Assistant Secretaries (Rs. 1,623), (ii) continuance in service of the Assistant Solicitor for whom provision existed for four months only (Rs. 10,382) and (iii) the continued employment of the officer on special duty in connection with the revision of the Indian Contract Act throughout the year (Rs. 16,000) for whom no provision existed. The excess was reduced by savings under leave salaries.

B.—Due to (i) temporary vacancy in an appointment of Council Reporter (Rs. 5,060), (ii) deputation of senior assistants replaced by men on lower pay (Rs. 3,000). The balance of the saving was mainly due to non-utilisation in full of the provision for leave salary.

C.—Non-voted and Voted.—Estimate based on probable requirements proved high.

D.—The recorded expenditure includes a misposting of Rs. 1,158 which was correctly adjustable under Grant 29—Legislative Bodies, Subhead—B. 4. This being excluded, the expenditure is reduced to Rs. 43,425 resulting in a saving of Rs. 1,075, of which a sum of Rs. 1,000 was utilised by reappropriation, leaving an uncovered excess of Rs. 1,083 with reference to the recorded actuals.

E.—Non-utilisation in full of the provision for leave salary.

## NOTE.

Surrendered to Government.

B. . . . . Rs.  
2,000

# GRANT No. 34.—DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
MAJOR HEAD "22—GENERAL ADMINISTRATION."		Rs.	Rs.	Rs.	Rs.
Rs.					
A.—Pay of Officers.	<div> <div>Non-voted</div> <div>Original</div> <div>Supplementary</div> </div> <div> <div>1,28,500</div> <div>(a)</div> <div>26,000</div> </div>	1,54,500	1,54,134	366	...
	<div> <div>Voted</div> <div>...</div> </div> <div> <div>...</div> <div>...</div> </div>	60,680	64,741	...	4,061
B.—Pay of Establishments	...	2,81,760	2,68,205	13,545	...
C.—Allowances, Honoraria, etc.	<div> <div>Non-voted</div> <div>Voted</div> </div> <div> <div>...</div> <div>...</div> </div>	15,500	11,750	3,750	...
	<div> <div>...</div> <div>...</div> </div> <div> <div>...</div> <div>...</div> </div>	59,100	56,287	2,813	...
C.C.—Grants-in-aid, contributions, etc.	<div> <div>Original</div> <div>Supplementary</div> </div> <div> <div>...</div> <div>(b)</div> <div>3,085</div> </div>	3,085	3,031	54	...
D.—Contingencies	...	52,670	51,820	850	...
E.—Office of the Keeper of Records :					
E. 1. — Pay of Officers	...	25,460	17,960	7,500	...
E. 2. — Pay of Establishments	...	85,340	77,936	7,404	...
E. 3.—Allowances, Honoraria, etc.	...	8,280	5,595	2,685	...

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

A.—Voted.—Due mainly to acting allowance in leave vacancies owing to the provision for leave salary having proved insufficient. (See Note).

B.—Due to assistants officiating as superintendents (Rs. 5,000 nearly), deputation vacancies (Rs. 4,500 nearly) and leave out of India (Rs. 4,000 nearly). (See Note).

C.—Non-voted.—Due to less charges for travelling allowance and partial utilisation of the provision for cost of passages.

C.—Voted.—Mainly due to less touring. (See Note).

E. 1.—Voted.—Due to non-utilisation of the provision for leave salary. (See Note).

E. 2.—Mainly due to non-utilisation of the provision for leave salary (Rs. 3,000) and change of incumbents (about Rs. 4,000). (See Note).

E. 3.—Voted.—Due to smaller travelling expenses of the members of the Historical Records Commission (about Rs. 1,700) and bonus to staff proceeding to Delhi (about Rs. 800). (See Note).

(a) Sanctioned on 1st December 1927 (Rs. 19,500), on 14th December 1927 (Rs. 4,400), on 31st January 1928 (Rs. 1,300) and on 17th February 1928 (Rs. 500).

(b) Sanctioned on 11th January 1928 (Rs. 2,963), and on 7th March 1928 (Rs. 125).



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.—Office of the Keeper of Records— <i>concl.</i>				
E. 4.—Contingencies	...	23,720	34,207	10,487
		1,73,085	1,68,915	
Totals	...	5,97,000	5,76,751	
			<i>Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 4,170.</i> <i>Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 20,249.</i>	

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

E. 4.—Due chiefly to increased expenditure in connection with the transfer of records to Delhi.

## NOTE.

Surrendered to Government out of voted grants :—

	Rs.
A. . . . .	125
B. . . . .	4,900
C. . . . .	600
E. 1 . . . . .	1,500
E. 2 . . . . .	750
E. 3 . . . . .	450
Total	8,325

## GRANT No. 35—FINANCE DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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.
MAJOR HEAD "22—GENERAL ADMINISTRATION."					
A.—Ordinary Branch :					
A. 1.—Pay of Officers.	Non-voted	84,000	84,330	...	330
A. 2.—Pay of Establishments	Voted	...	1,35,820	1,29,227	6,593
		...	2,80,050	2,61,025	19,025
Rs.					
A. 3.—Allowances, Honorary, etc.	Non-voted	...	...	...	...
	Original	5,800	2,300	3,377	...
	Supplementary	—3,500	...	...	1,077
	Voted	...	61,600	59,225	2,375
A. 4.—Contingencies		...	50,000	45,536	4,464
A. 5.—Grants-in-aid, contributions, etc.	Original	...	1,273	1,273	...
	Supplementary	(a) 1,273	...	...	...

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

A. 1.—Non-voted.—Due to an adjustment of Rs. 1,171 on account of the pay for 5th to 20th December 1927 of the officer on Special Duty, Finance Department, the intimation of which was received in March 1928 when it was too late to obtain additional grant. The excess remained uncovered.

A. 1.—Voted.—Due to (i) less leave salary (Rs. 3,200) and (ii) departure on leave of an Officer out of India (Rs. 3,300). (See Note).

A. 2.—Due to (i) the appointment of low paid men in deputation vacancies (Rs. 14,000 nearly) and (ii) departure of an assistant on leave out of India. (Rs. 4,500). (See Note).

A. 3.—Non-voted.—Mainly due to travelling allowance charges of the Secretary for attending the Gold Standard and Reserve Bank of India Bill as an official member of the Joint Committee previously debited to Grant 29 subsequently having been transferred to this sub-head under orders of the Auditor General received after the year was closed. The excess remained uncovered.

A. 3.—Voted.—Due to less travelling expenses. A surrender from this head resulted in an uncovered excess of Rs. 1,625, which was due to the decision of the Auditor General referred to in A. 3—Non-voted above. (See Note).

A. 4.—Due to economy. (See Note).

(a) Sanctioned on 30th December 1927.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
<b>B.—Military Finance :</b>					
	Rs.				
B. 1.—Pay of Officers.	<div> <div>Non-voted</div> <div> Original 1,61,950  Supplementary—12,250 </div> </div>	1,49,700	1,47,900	1,800	...
B. 2.—Pay of Establishments	<div> <div>Voted</div> <div>...</div> </div>	1,29,050	1,43,215	...	14,165
B. 3.—Allowances, Honoraria, etc.	<div> <div>Non-voted</div> <div>...</div> </div>	2,85,280	2,78,215	7,065	...
B. 4.—Contingencies	<div> <div>Non-voted</div> <div>...</div> </div>	19,250	6,507	12,443	...
B. 5.—Grants-in-aid, contributions, etc.	<div> <div>Voted</div> <div>...</div> </div>	76,400	72,002	4,398	...
	<div> <div>Original</div> <div>...</div> </div>	37,800	26,421	11,379	...
	<div> <div>Supplementary</div> <div>4,180</div> </div>	4,180	4,172	8	...
Totals	<div> <div>Non-voted</div> <div>...</div> </div>	2,60,703	2,47,859	<i>Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 12,844.</i> <i>Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 41,134.</i>	
	<div> <div>Voted</div> <div>...</div> </div>	10,56,000	10,14,866		

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

B. 1.—Non-voted.—Saving compared with the original grant was due to the adjustment of pay of one Deputy Financial Adviser under voted.

B. 1.—Voted.—*vide* remarks under B. 1.—Non-voted.

B. 2.—Voted.—Mainly due to senior assistants officiating as superintendents and employment of certain officiating clerks on lower rates of pay. Rs. 7,735 were re-appropriated to B. 1.—Voted in February 1928 resulting in a net excess of Rs. 670 which remained uncovered.

B. 3.—Non-voted.—Due to economy.

B. 3.—Voted.—Due to economy. The saving of Rs. 4,398 was converted into an excess of Rs. 18,447 by a re-appropriation of Rs. 7,265 and a surrender of Rs. 15,580. The resultant excess remained uncovered. (*See Note*).

B. 4.—Due to non-utilisation of the full amount for service postage and stamps (Rs. 5,000) and the balance to economy in general expenditure. (*See Note*).

## NOTE.

Surrendered to Government out of voted grants :—

	Rs.
A. 1	6,500
A. 2	18,500
A. 3	4,000
A. 4	2,000
B. 3	15,580
B. 4	8,400
Total	54,980

## GRANT No. 36.—SEPARATION OF ACCOUNTS FROM AUDIT.

ACCOUNT of the Sum Expended, in the year ended 31 March 1928, compared with the Sum Granted, to pay the Salaries and other Expenses of the Special Staff for considering the Question of Separating Accounts from Audit and of the Experimental offices in connection with the Scheme.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MAJOR HEAD.—“22—GENERAL ADMINISTRATION.”	Rs.	Rs.	Rs.	Rs.
A.—Special Staff for considering the Question of separating Accounts from Audit :				
A. 1.—Pay of Officers. ... ..	49,000	44,814	4,186	...
A. 2.—Pay of Establishments ... ..	15,500	14,123	1,377	...
A. 3.—Allowances, Honoraria, etc. ... ..	15,000	13,281	1,719	...
A. 4.—Contingencies ... ..	3,760	3,581	179	...
B.—Experimental Offices outside U. P. in connection with the scheme of Separation of Accounts from Audit :				
B. 1.—Pay of Officers ... ..	48,850	46,544	2,206	...
B. 2.—Pay of Establishments ... ..	1,01,620	87,135	14,385	...

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

A. 1.—Due to the non-utilisation of the provision of Rs. 4,000 made for an officer in connection with the scheme for the separation of balances in the United Provinces as the investigation was not undertaken during the year.

A. 2.—Due to the scheme stated under A. 1. not having been operated upon during the year.

A. 3.—Certain tours in connection with the scheme mentioned under A. 1. were not undertaken. The saving was partly set off by the expenditure in connection with the investigation of a scheme for the Separation of Accounts from Audit in Bombay.

B. 1.—Due to savings mainly in the estimates of (i) the Pay and Accounts Officer, Survey of India (Rs. 933) and (ii) Miscellaneous Central Departments (Rs. 987). The saving in the estimates of the former Officer was due partly to the non-utilisation of the provision for increment to the Pay and Accounts Officer (Rs. 350) which under a subsequent decision of the Auditor General was found inadmissible and partly to his taking leave for a shorter period than originally anticipated (Rs. 583). The saving in the latter case was due to non-utilisation of the provision for leave salary included in the grant.

B. 2.—The saving was due to (i) the pay of some men having been debited to grant No. 42—Audit as decided by the Auditor General during the year, (ii) fewer trained men having been taken from other account offices on higher pay, (iii) postponement of the question of additional staff in some cases, (iv) appointment of a clerk in place of a Superintendent for budget work and (v) change of incumbents.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B. 3.—Allowances, Honoraria, etc. ...	10,610	7,987	2,623	...
B. 4.—Supplies and Services and Contingencies	18,700	12,677	6,023	...
B. 5.—Establishment and other charges recovered from local Governments, etc. ...	-7,940	-7,940	...	...
C.—Experimental Offices in the United Provinces in connection with the Scheme for Separation of Accounts from Audit :				
(i) Charges debited to "22-General Administration" and administered by the local Government acting as Agent to the Central Government.				
	Rs.			
C. 1.—Pay of $\left\{ \begin{array}{l} \text{Non-voted} \\ \text{Officers.} \end{array} \right\}$ $\left\{ \begin{array}{l} \text{Original} \\ \text{Supplementary} \end{array} \right\}$	36,800 -9,950	16,850 26,320	530	...
... Voted ...	...	93,500	1,08,279	...
C. 2.—Pay of Establishments	...	5,59,600	5,43,563	16,037
C. 3.—Allowances, Honoraria, etc. $\left\{ \begin{array}{l} \text{Non-voted} \\ \text{Voted} \end{array} \right\}$ $\left\{ \begin{array}{l} \text{Original} \\ \text{Supplementary} \end{array} \right\}$	... 5,000 10,000	3,200 1,208 15,000	1,992	...
C. 3-A.—Grants-in-aid $\left\{ \begin{array}{l} \text{Original} \\ \text{Supplementary} \end{array} \right\}$	... 950	950 2,100	...	1,150
C. 4.—Supplies and Services, Contingencies and works	...	60,000	55,971	4,029

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

B. 3.—Due mainly to a saving of Rs. 1,610 in the estimates of the Pay and Accounts Officer, Secretariat owing to smaller expenditure on travelling allowance by the trained hands imported from other offices than anticipated.

B. 4.—Mainly due to savings in the estimates of the Pay and Accounts Officer, Secretariat (Rs. 5,674) owing to a part of the non-recurring expenditure provided for in connection with the new office having been incurred in March 1927 as the office actually began to function from the 21st March 1927.

C.—Group (i).

C. 1.—Voted.—Due to the appointment of voted officers in place of non-voted ones.

C. 2.—Due to casualties, etc.

C. 3.—Non-voted.—Due to the posting of a voted officer instead of a non-voted officer as contemplated in the original estimates.

C. 3.—Voted.—Due to the grant of compensatory allowances to the staff at Lucknow.

C. 3-A.—Due to the payment of contribution for cost of passages, etc. about which orders were issued too late for the original estimate in the budget.

C. 4.—Due to economy and margin left for un-foreseen debits.

(a) Voted by the Legislative Assembly in March 1928.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C. 5.—Establishment charges recovered from other Governments, Departments, etc. ...	—5,000	—23,556	18,556	...
C. 6.—Probable Savings (Being share of cost of experiments payable by provincial Government.	Original —45,000			
	Supplementary 15,000	(a) —30,000	...	30,000
(ii) Charges debited to "22-General Administration" and administered by Officer on Special Duty, Government of India, Finance Department.				
C. 1.—Pay of Officers ...	8,400	8,350	50	...
C. 2.—Pay of Establishments ...	59,550	58,467	1,083	...
C. 3.—Allowances, Honoraria, etc. ...	200	851	...	651
C. 4.—Supplies and Services, Contingencies and Works ...	9,300	8,899	401	...
MAJOR HEAD—"23-AUDIT".				
D.—Experimental Offices in the United Provinces in connection with the Scheme of Separation of Accounts from Audit :				
D. 1.—Pay of Officers.	Non-voted { Original 5,000 Supplementary —5,000	...	...	...
	Voted ...	95,250	93,343	1,907
D. 2.—Pay of Establishments ...	1,99,000	1,94,420	4,580	...
D. 3.—Allowances, Honoraria, etc., ...	32,000	29,214	2,786	...

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

C. 5.—The amount recoverable from the local Government as its share of the cost of separation of Accounts from Audit in the United Provinces was booked under this head. A sum of minus Rs. 20,000 was reappropriated from C. 6 and minus Rs. 800 from D. 6. Actual realisations on account of percentage charges on works expenditure at 1 per cent. fell short of expectations and Rs. 2,000 were re-appropriated leaving a net excess of Rs. 244 as such recoveries can not be estimated quite correctly and definitely.

C. 6.—Due to the reduction of the amount recoverable from the local Government from Rs. 45,000 to Rs. 20,000 and transfer of this provision to C. 5. A supplementary grant of Rs. 15,000 and an addition of Rs. 10,000 were sanctioned in March 1928 the balance of Rs. 20,000 was reappropriated to C. 5. and the savings to the extent of Rs. 10,000 were realised. Net provision and expenditure were both reduced to nil.

## C. Group (ii).

C. 2.—Due to the transfer of a senior superintendent to the Office of the Director of Audit and the appointment of a junior superintendent in his place.

C. 3.—Due to more touring than was anticipated in the original estimate.

C. 4.—Due largely to non-receipt of some articles from the supplier in time.

D. 1.—The leave salary of certain officers drawn outside the United Provinces was adjusted against Grant No. 42 according to orders.

D. 2.—Due to changes in the personnel and promotions to the officers' grade.

D. 3.—Due to less touring.

(a) Voted by the Legislative Assembly in March 1928.



				Expenditure compared with grant.	
Service.				Less than Granted.	More than Granted.
				Rs.	Rs.
D. 4.—Supplies and Services, Contingencies and works ... ..				8,000	8,164
D. 6.—Establishment charges recovered from other Governments, Departments, etc. ... ..				—800	800
Totals	{	Non-voted ... ..	31,000	29,628	Saving of Gross Expenditure (Non-voted, compared with Gross Appropriation Rs. 1,372.
		Gross ... ..	13,72,740	13,56,181	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 16,556.
		Voted ... { Deductions ... ..	—13,740	—31,466	
		Net ... ..	13,59,000	13,24,688	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 34,312.

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

D. 4.—Due to book debits in March and March Final Accounts exceeding the amount estimated by the Director of Audit.

D. 6.—Budget provision and expenditure both transferred to C. 5 above.

## NOTE.

C. 3 and C. 6.—The additional grants of Rs. 10,000 and 15,000 under C. 3 and C. 6 respectively obtained from the Legislative Assembly in March 1928 were surrendered to Government and an equivalent amount was allotted by the Government of India, Finance Department out of the "Reserve" at their disposal (*Vide* list appended to Grant No. 72 Miscellaneous—Sub-head "L").

## GRANT No. 37—COMMERCE DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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	79,000			
{ Non-voted { Original	(a)	95,540	93,297	2,243
{ Voted { Supple- { mentary	16,540			
B.—Pay of Establishments	...	70,550	75,633	5,083
	...	1,56,150	1,46,748	9,402
C.—Allowances, Hono- raria, etc.	...			
{ Non-voted { Original	6,000			
{ Voted { Supple- { mentary	2,000	8,000	6,597	1,403
D.—Contingencies	...	36,100	37,455	1,355
E.—Grants-in-aid, tributions, etc.	...	26,200	26,237	37
Con- { Original	...			
{ Supple- { mentary	1,645	1,645	1,722	77
Totals				
{ Non-voted	...	1,05,185	1,01,616	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 3,569.
{ Voted	...	2,89,000	2,86,073	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 2,927.

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

A.—Non-voted.—Due to the fact that the Deputy Secretary did not draw his pay for February till 1st April 1928.

A.—Voted.—Due to (i) greater expenditure on account of pay of an accounts officer attached to the Light House Engineer (Rs. 1,887), (ii) no provision having been made originally for the pay of the temporary ship surveyor (Rs. 2,725) and (iii) adjustment of a debit of Rs. 507 on account of payment made in England to the wife of a certain officer the recovery of which has been made in 1928-29. Rs. 488 out of the excess remained uncovered.

B.—Due mainly to the promotion of assistants to the superintendent's grade and to leave and deputations.

C.—Non-voted.—Due to less expenditure (about Rs. 800) by the officer appointed to assist the temporary ship surveyor, and the balance to non-receipt in full of anticipated debits on account of Railway requisitions.

C.—Voted.—Due to expenditure incurred on account of the Ship Surveyor and his staff for whom no provision was made originally.

## NOTE.

B.—Rs. 1,500 surrendered to Government.

(a) Rs. 14,930 and Rs. 1,610 sanctioned on 21st December 1927 and 13th February 1928.

(b) Rs. 1,000 sanctioned each on 21st December 1927 and 13th February 1928.

(c) Rs. 1,645 sanctioned on 21st December 1927.



## GRANT No. 38.—ARMY DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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. Rs.	More than Granted. Rs.
MAJOR HEAD—"22—GENERAL ADMINISTRATION."				
	Rs.	Rs.		
A.—Pay of Officers { Non-voted { Original 96,000	92,800	98,299	...	5,499
{ Voted { Supplementary —3,200				
B.—Pay of Establishments	1,57,580	1,35,903	21,677	...
C.—Allowances, Honoraria, etc. { Non-voted { Original 3,000	2,90,670	2,57,613	33,057	...
{ Voted { Supplementary 2,000	5,000	2,838	2,162	...
C. C.—Grants-in-aid, Contributions, etc. { Original ...	58,750	57,916	834	...
{ Supplementary ... 1200	1,200	1,200	...	...
D.—Postage, Telegram and Telephone charges	34,500	28,628	5,872	...
E.—Other Contingencies	47,500	32,185	15,315	...
F.—Lump Reduction made by the Legislative Assembly	—11,000	...	...	11,000
Totals { Non-voted ...	99,000	1,02,337	Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 3,337.	
{ Voted ...	5,78,000	5,12,245		
			Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 65,755.	

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

A.—Non-voted.—Excess is due to the payment to the Assistant Secretary in March 1928, of his pay for 17 days of March 1928 and three months advance of privilege leave allowance. A surrender of Rs. 3,200 on account of leave salary was made in December 1927 in anticipation of a saving. Excess to the extent of Rs. 3,899 remained uncovered.

A.—Voted.—Due mainly to the non-utilisation of the provision for the pay of the Superintendent, Medal Section (Rs. 8,160) and the balance on account of leave salary (see Note ).

B.—Due to (i) leave out of India (Rs. 6,000), (ii) the reduction of the establishment of the Medal Section (Rs. 3,900) and (iii) the appointment of men at lower rates of pay in the Medal Section and in leave vacancies (see Note ).

C.—Non-voted.—The supplementary appropriation obtained on the examination of the first 6 months' actuals proved unnecessary.

D.—Due to curtailment of the issue of telegrams and trunk telephone messages (see Note ).

E.—Due to closer scrutiny and supervision of expenditure (see Note ).

F.—The reduction was realised in full.

## NOTE.

Surrendered to Government out of voted grants :—

	Rs.
A. . . . .	7,000
B. . . . .	16,000
D. . . . .	3,000
E. . . . .	4,000
Total	30,000

## GRANT No. 39.—DEPARTMENT OF INDUSTRIES AND LABOUR.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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."				
A.—Pay of Officers.				
{ Non-voted	...	79,760	77,985	1,715
{ Voted	...	1,27,760	1,23,951	3,809
B.—Pay of Establishments	...	2,70,730	2,49,719	21,011
C.—Allowances, Honoraria, etc.				
{ Non-voted	...			
{ Original	Rs. 17,300	7,300	3,564	3,736
{ Supplementary.	Rs. 19,000			
{ Voted	...	58,510	54,426	4,084
D.—Contingencies	...	37,000	32,138	4,862
E.—Grants-in-aid, Contributions, etc.	...		1,723	1,723
Totals				
{ Non-voted	...	87,000	83,272	
{ Voted	...	4,94,000	4,60,234	
			Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 3,728.	
			Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 33,766.	

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

A.—Non-voted.—Due to the leave salary of the Under Secretary for the period from 23rd September 1927 to 31st October 1927 having been debited to the Accountant General, Bihar and Orissa.

A.—Voted.—Due to the actual expenditure on account of leave salary being less than what was anticipated (see Note ).

B.—Due to (i) the entertainment in officiating and deputation vacancies, of men on lower rates of pay (Rs. 11,700), (ii) vacancies (Rs. 6,400) and (iii) the fact that no expenditure was incurred on leave allowance of the personnel of the late Post and Telegraph Branch (Rs. 2,570).

C.—Non-voted.—Due to lesser charges on travelling allowance than anticipated.

C.—Voted.—Due to smaller expenditure on travelling and house rent allowances (see Note ).

D.—Due to economy.

E.—The charges represent contributions for cost of passages in respect of officers temporarily transferred from other Governments.

## NOTE.

Out of the voted grants the following amounts were surrendered to Government :—

	Rs.
Subhead A	2,500
Subhead B	20,000
Subhead C	4,000
Total	26,500



## GRANT No. 40.—CENTRAL BOARD OF REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to pay the Salaries and other Expenses of the CENTRAL BOARD OF REVENUE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."				
	Rs.			
	Original 95,100			
	Supplementary 2,000(a)			
A.—Pay of Officers	97,100	98,692	...	1,592
... { Non-voted				
... { Voted	...	47,460	...	831
B.—Pay of Establishments	92,540	86,829	5,711	...
... { Non-voted	...	16,900	4,811	...
C.—Allowances, Honoraria, etc.	...	28,640	5,763	...
... { Voted	...	20,360	359	...
D.—Contingencies	...	...	...	...
E.—Grants-in-aid, Contribution, etc.	...	1,150	...	1,150
Totals ... { Non-voted ... 1,14,000 1,11,931 Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 2,069.				
... { Voted ... 1,89,000 1,77,998 Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 11,002.				

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

A.—Non-voted.—Due to the extension of the period of special duty of an officer.

A.—Voted.—Due to increase in pay of the Secretary sanctioned by the Secretary of State after the budget estimate had been framed.

B.—Mainly due to lesser pay drawn by new men in place of permanent incumbents in officiating, promotion and deputation vacancies (*see Note*).

C.—Non-voted.—Due to less extensive touring done by members than anticipated.

C.—Voted.—Due to (i) less extensive tours of stenographers and peons accompanying the members Rs. (1,700 nearly), (ii) less expenditure under Hill Journey allowances, etc., than was anticipated. (Rs. 3,900 nearly) (*see Note*).

E.—The charge represents contribution for cost of passages. No provision was made under the sub-head through a mis-understanding as it was assumed by the Central Board of Revenue that the charge would be debitable to C. non-voted. The excess remained uncovered.

## NOTE.

Out of the voted grants the following amounts aggregating Rs. 7,000 were surrendered to Government:—

	Rs.
B . . . . .	3,000
C . . . . .	4,000

(a) Sanctioned on 6th February 1928.

# GRANT No. 41—PAYMENTS TO PROVINCIAL GOVERNMENTS ON ACCOUNT OF ADMINISTRATION OF AGENCY SUBJECTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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 ... ..	38,000	38,125	...	125
	Rs.			
B.—Bombay { <i>Non-voted</i> { <i>Original</i> 87,000	86,000	71,143	14,857	...
{ <i>Supple-</i>				
{ <i>mentary</i> —1,000	68,000	62,781	5,219	...
{ <i>Voted</i> ... ..				
C.—Bengal { <i>Non-voted</i> { <i>Original</i> ...	19,000	19,000	...	...
{ <i>Supple-</i>				
{ <i>mentary</i> 19,000 (a)	43,000	25,524	17,476	...
{ <i>Voted</i> ... ..				
Totals ... { <i>Non-voted</i>	1,05,000	90,143	Saving of Gross Expenditure ( <i>Non-voted</i> ) compared with Gross Appropriation Rs. 14,857.	
{ <i>Voted</i> ...	1,49,000	1,26,430		
			Saving of Gross Expenditure ( <i>Voted</i> ) compared with Gross Grant Rs. 22,570.	

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

B.—*Non-voted*.—Due to a smaller payment to the Bombay Government on account of Agency work in the Political Department (Rs. 7,262) and to the fact that the refund of the sum of Rs. 7,595 erroneously debited to the Central Government in previous years was taken in reduction of the share payable by them during the current year.

B.—*Voted*.—Mainly due to savings in the provision of Rs. 41,000 on account of payment to the Bombay Government for Agency work in the General, etc., Departments. (*See Note*).

C.—*Voted*.—Due to provision on account of pay of a *Non-voted* officer having been made under '*voted*'. (*See Note*).

## NOTE.

Out of the total voted grant sums aggregating Rs. 18,625 were surrendered to Government as detailed below:—

	Rs.
B. . . . .	1,625
C. . . . .	17,000

(a) Includes an additional allotment of Rs. 15,000 sanctioned on 6th January 1928.



## GRANT No. 41-A.—GENERAL ADMINISTRATION—MISCELLANEOUS.\*

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to defray expenses in connection with General Administration—Miscellaneous.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Bs.	Rs.	Rs.	Rs.
A.—Miscellaneous charges	...	231	...	231
Total	...	231	<div style="border: 1px solid black; padding: 5px;">                     Excess of Gross Expenditure (Voted) compared with Gross Grant Rs. 231.                 </div>	

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

This represents adjustment of the leave salary of an officer on Foreign service in Iraq which was debitable to the Central Government. As the expenditure could not be foreseen and the debit for the amount was received in March 1928 Final Accounts, no arrangements for funds could be made and the excess remained uncovered.

\* New Demand. Introduction sanctioned by the Government of India, Finance Department on 18th September 1928.

## GRANT No. 42—AUDIT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to pay the Salaries and other Expenses of the INDIAN AUDIT DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			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	60,000	...
A. 2.—Pay of Establish-ments	Original 4,47,484 (a) 4,78,484 Supplementary 31,000	4,37,912	40,572	...
A. 3.—Allow-ances, Hono- raria, etc.	Non-voted ... Voted ...	27,000 1,08,870	24,813	2,187
A. 4.—Contingencies	...	28,000	32,953	4,953
A. 5.—Deduct—Probable Savings	...	—11,784	...	11,784
<b>F.—Officers of the Indian Audit Department:</b>				
B. 1.—Pay of Offi- cers.	Non-voted ... Voted ...	5,30,680 13,40,890	5,05,837	24,843
B. 2.—Allow-ances, Hono- raria, etc.	Non-voted ... Voted ...	34,460 1,19,460	39,772	5,312
B. 3.—Deduct—Amount recovered from other Governments, Departments, etc.	...	—84,200	—1,33,461	49,171

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

A. 2.—The probable savings shown under A. 5. had been over-estimated, and it was clear that, without a supplementary grant, the provision in this portion of the budget would be exceeded. Owing to uncertainty as to the amount of the recoveries which could be made (See B. 3 and E), the Auditor General could not rely upon counterbalancing savings elsewhere, and therefore applied for a supplementary grant of Rs. 31,000. This amount eventually proved greater than was needed, as savings accrued in consequence of deputations.

A. 3.—Non-voted.—Due mainly to less touring.

A. 3.—Voted.—Due to more touring.

A. 4.—Mainly due to the increased activities of the Commercial Audit Branch.

A. 5.—The savings were over-estimated on the original estimate, but the supplementary provision enabled them to be more than realised. *Vide* explanation at A. 2 above.

B. 1.—Non-voted.—Due partly to leave out of India and partly to the transfer of an officer to the Railway Department.

B. 1.—Voted.—Due mainly to the adjustment of pay charges of certain Local Fund Auditors in Bombay who were given gazetted status.

B. 2.—Non-voted.—Due to a larger number of officers having availed themselves of the Lee concession passages than was anticipated. The excess remained uncovered.

B. 3.—Mainly due to a credit of Rs. 45,000 on account of the share of the pay of senior auditors of the Local Audit Department, Bombay, who were given gazetted status.

(a) Voted by the Legislative Assembly in March 1928.



Service.		Expenditure compared with Grant.					
		Grant.	Expenditure	Less than Granted.	More than Granted.		
		Rs.	Rs.	Rs.	Rs.		
C.—Civil Offices of Account and Audit :							
C. 1.—Pay of Establishments.	Non-voted	...	3,860	3,860	...	...	
	Voted	Rs. ...					
		Original	58,51,557				
		Supplementary	(a) 60,18,557	58,24,514	1,94,043	...	
	Non-voted	...	14,000	10,659	3,341	...	
C. 2.—Allowances, Honoraria, etc.	Voted	Original	4,02,365				
		Supplementary	(a) 4,06,365	3,87,905	18,460	...	
			4,000				
C. 3.—Supplies and Services and Contingencies			4,04,384	4,09,189	...	4,805	

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

C. 1.—Voted.—The entry of Rs. 2,04,000 under G.—*Deduct* probable savings was assumed to involve in the main a reduction of the provision under this head; and a supplementary grant was accordingly taken to meet it. This proved to be unnecessary mainly owing to the excess recoveries from other Governments, Departments, etc., which Accountants General found it very difficult to estimate. The savings which occurred in almost all the Audit and Accounts Offices, mainly owing to deputations, retirements, leave, non-entertainment and late entertainment of full sanctioned strength, were partly counterbalanced by excesses, mainly in the office of the Audit Officer, Indian Stores Department, (about Rs. 36,000), chiefly due to entertainment of additional establishment. The largest individual saving (Rs. 75,000 round) occurred in Bombay and was mainly due to a provision of Rs. 69,000 for the pay of the senior auditors, Local Audit Department, not being utilised as they were given gazetted status, and their pay was charged to B. 1 above. Certain reductions made in the grants relating to Bombay and Burma during the course of the year resulted in uncovered excesses of Rs. 7,458 and Rs. 1,514 respectively over the net grants.

C. 2.—Non-voted.—Mainly in Bihar and Orissa (Rs. 2,797), Bombay (Rs. 1,482) and Central Provinces (Rs. 1,000) partly counterbalanced by excesses chiefly in the Punjab (Rs. 2,296). In Bihar and Orissa the saving was due to posting of voted officers in place of non-voted ones. In Bombay it was due to smaller expenditure on travelling allowance than anticipated and in the Central Provinces no travelling allowance was drawn by the Accountant General. In the Punjab no provision was made in the original estimates for travelling allowance of non-voted officers as no necessity for such provision arose at that time. In India and Bengal small excesses of Rs. 22 and 41 remained uncovered.

C. 2.—Voted.—Represents net result of savings chiefly in Bombay (Rs. 12,791), India (Rs. 5,121), Bengal (Rs. 3,319) and Bihar and Orissa (Rs. 2,772) partly counterbalanced by excesses mainly in the estimates of the Audit Officer, Indian Stores Department (Rs. 4,593) and in Assam (Rs. 3,409).

The largest saving, that in Bombay, is due to non-utilisation of the provision for increased rate of house rent allowance to Public Works Senior and Divisional Accountants, the increase not having been sanctioned by the Government of India (Rs. 3,600) and less expenditure on travelling allowance than was anticipated (Rs. 8,000). The grant was supplemented by Rs. 1,000 by an order of re-appropriation which proved unnecessary as savings accrued in the original grant. The excesses in the Stores Department and Assam Audit Offices were due largely to increased establishment and increased touring. Excess to the extent of Rs. 369 in Assam remained uncovered.

Small excesses to the extent of Rs. 105 in Madras, and Rs. 194 in the Central Provinces remained uncovered.

C. 3.—An excess of Rs. 4,960 in Bombay over the original grant was due to the payment of rent to the Bombay Government for a portion of the Elphinstone College building used for storing old records; for this payment funds could not be provided before the close of the year. A sum of Rs. 1,000 was re-appropriated from this sub-head to "C. 2.—voted," thus increasing the excess to Rs. 5,960 which remained uncovered. Small savings reduced the excess over the whole head.

(a) Voted by the Legislative Assembly in March 1928.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Establishment charges paid to other Governments, Departments, etc.	24,800	18,182	6,618	...
Rs.				
E.—Deduct—Establishment charges recovered from other Government Departments, etc.	Original—10,78,736			
	Supple- (a) 15,000			
	—10,63,736	—11,21,095	57,359	...
F.—Lump Sum Reserve :				
F. 1.—For Temporary Establishments	... 1,00,000	...	1,00,000	...

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

D.—Represents net result of a saving in Assam (Rs. 8,016) partly counterbalanced by an excess in the Central Provinces (Rs. 1,398). The saving in the former was due to the abolition of the Audit staff for the Jorhat Provincial Railway consequent on the leasing of the Railway by the local Government to Steamer Companies. The excess in the latter circle represents cost payable to the Bengal Nagpur Railway, for test audit of the accounts of the Raipur Forest Tramway. As the charges could not be foreseen, the excess remained uncovered.

E.—Represents net result of excess recoveries in certain Audit and Account Offices—chiefly in the office of the Audit Officer, Indian Stores Department (Rs. 61,342), due to larger recovery from the Indian Stores Department, in Burma (Rs. 30,633) due to a special recovery of Rs. 22,833 on works executed for the University Building Trust, and larger recoveries from the Shan States Federation and in the Punjab (Rs. 28,060) due to greater payments by the Bahawalpur and Bikaner States owing to works outlay during the year under report being higher than that provided for in the original estimates. These excess recoveries were partly counterbalanced by smaller recoveries in other offices mainly in Bombay (Rs. 46,768) due to the recovery on account of the senior auditors of the Local Audit Department who were given gazetted status having been included in sub-head B. 3., in Bihar and Orissa (Rs. 11,484) and in Bengal (Rs. 8,689) due to smaller recoveries from the local Governments concerned as a result of smaller expenditure. Excesses to the extent of Rs. 46,768 in Bombay, Rs. 6,942 in Bengal, Rs. 1,551 in Assam and Rs. 1,201 in Bihar and Orissa remained uncovered.

The supplementary estimate reduced the expected recoveries, while the final figures were much in excess of estimates. See second sentence under C. 1. above.

F. 1.—Out of the lump grant for temporary establishment in all Audit and Accounts Offices, allotment was made to the extent of Rs. 58,603 to the provinces noted below :—

	Rs.
Bengal . . . . .	2,233
Punjab . . . . .	5,110
Assam . . . . .	12,500
Bombay . . . . .	13,830
Office of the Audit Officer, Indian Stores Department . . . . .	21,300
Office of the Examiner, Government Press Accounts . . . . .	3,630
	<hr/> 58,603

The balance was not required as there were savings under "Pay of establishment" in the grant of several accounts offices. No expenditure from this grant has been shown in the Appropriation Accounts, as sums spent against it have been included in "Pay of Establishment" of the offices concerned. The correctness of this method of exhibition is under consideration.

(e) Voted by the Legislative Assembly in March 1928.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
G.—Deduct—Probable savings ...	... —2,04,000	...	...	2,04,000
H.—English charges (High Commissioner) on Stores ...	...	126	...	126
<hr/>				
Totals { Non-voted ...	... 6,70,000	6,44,941	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 25,059.	
{ Voted	Gross ...	... 88,14,026	86,90,197	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,23,829.
	Deductions ...	... —11,48,026	—12,54,556	
	Net ...	... 76,66,000	74,35,641	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 2,30,339.

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

G.—Apart from the supplementary grants the savings would not have been realised in the Gross grant. The original provisions, however, under the separate sub-heads were sufficient.

H.—Expenditure on account of an unforecasted indent, for which Rs. 147 was transferred from the Indian portion of the Grant.

## NOTE.

A. 2.—Rs. 22,500 were re-appropriated from this head. Owing to certain disturbing factors the Auditor General could not on 1st March 1928 anticipate savings with sufficient certainty to justify a surrender.

## GRANT No. 43.—ADMINISTRATION OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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 Governments for services rendered to the Central Government by certain Law Officers.	Original 53,000			
		68,000	68,009	...
	(a) Supplementary 15,000			
Total	...	68,000	68,009	Excess of Gross Expenditure (Voted compared with Gross Grant Rs. 9.

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

A.—The excess in Bengal due to larger contingent expenditure remained uncovered. (See Note).

## NOTE.

The additional Grant of Rs. 15,000 obtained from the Legislative Assembly in March 1928 was surrendered to Government and an equivalent amount was allotted by the Government of India, Finance Department out of the "Reserve" at their disposal, (*vide* list appended to Grant No. 72—Miscellaneous—Sub-head "L").

(a) Voted by the Legislative Assembly in March 1928.



## GRANT No. 44.—POLICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"26—POLICE".				
A.—Baroda Cantonment Police :				
A. 1.—Pay of Establishments ...	6,800	6,481	319	...
A. 2.—Other Charges ...	1,700	1,251	449	...
B.—Charges for Passport work done by the Police Department, Bombay :				
B. 1.—Pay of Establishments { Non-voted ...	2,412	1,920	492	...
{ Voted ...	4,556	4,870	...	314
B. 2.—Other Charges { Non-voted ...	588	335	253	...
{ Voted ...	1,414	1,093	351	...
C.—Lump sum charges paid to Provincial Governments :—				
C. 1.—Bombay ...	56,000	46,626	9,374	...
C. 2.—Bengal ...	74,000	76,724	...	2,724
C. 3.—United Provinces ...	22,000	14,220	7,780	...
C. 4.—Punjab ... { Original 2,000				
{ Supple- (a)	4,000	5,301	...	1,301
{ mentary 2,000				

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

A. 2.—Due to economy.

B. 1.—Non-voted.—Due to (1) non-utilisation of the provision for leave salary (Rs. 368) and (2) addition for rounding (Rs. 124).

B. 1.—Voted.—Due to leave salary for which no provision existed.

B. 2.—Non-voted.—Due to (1) less expenditure on 'house rent and other allowances' and 'contingencies' (Rs. 53) and (2) addition for rounding (Rs. 200).

B. 2.—Voted.—Representing reduced expenditure on house rent allowance, the Deputy Inspector for whom the provision was made having been accommodated in Government quarters for a part of the year.

C. 1.—Due mainly to the non-utilisation of the provision of Rs. 9,300 for the cost of the Police guard at the Security Printing Press, Nasik, the expenditure thereon having been debited to the Personal Ledger Account of the Press. (See Note 2.)

C. 2.—Due to larger expenditure in connection with the Police guards for Imperial Buildings at Calcutta and to expenditure in connection with guards for the Archaeological Camp at Paharpur and for pilgrim traffic not having been provided for.

C. 3.—Due to supply of smaller number of Police guards to the Opium Department than anticipated.

C. 4.—Due to the additional expenditure on account of Police guard for the Archaeological Camp at Taxila. (See Note 1.)

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Lump sum charges paid to provincial Governments— <i>contd.</i>				
C. 5.—Bihar and Orissa.	2,000	7,364	...	5,364
D.—Other Expenditure	1,500	1,948	...	448
	3,000	2,255	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 745. Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 8,122.	
Totals	1,74,000	1,65,878		

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

C. 5.—Due to adjustment of cost of police supplied by the local Government to the Agricultural Research Institute, Pusa, for the years, 1924-25 to 1927-28. (See Note 1).

D.—Represents one-third of the gross charges on account of the upkeep of the Fire Engine in the Civil and Military Station, Bangalore, booked entirely under the Appropriation for "Bangalore—Account I—Police" in the first instance and transferred to this sub-head at the end of each quarter.

Excess was due to a large gross expenditure having been incurred in the last quarter of 1926-27, one-third share of which was adjusted in the accounts of the year under report.

## NOTES.

1. The supplementary grant of Rs. 4,000 obtained from the Legislative Assembly in March 1928 under sub-head C. 4 (Rs. 2,000) and C. 5 (Rs. 2,000) was surrendered to Government and an equivalent amount was allotted to those sub-heads by the Government of India, Finance Department out of the "Reserve" at their disposal (*vide* list appended to Grant No. 72—Miscellaneous—Sub-head "L").

## 2. Surrendered to Government:—

Rs.

C. 1 . . . . . 541

(a) Sanctioned by the Legislative Assembly in March 1928.



## GRANT No. 45.—PORTS AND PILOTAGE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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	62,270	59,977	2,293	...
Non-voted { Original 64,400 Supplementary—2,130	51,160	48,514	4,646	...
A. 1 (2).—Pay of Establishments	45,130	58,028	...	12,898
A. 1 (3).—Contingencies	4,500	17,865	...	13,365
A. 2.—Victualling allowances of officers and men afloat	3,720	2,791	929	...
Non-voted	...	...	...	...
Voted	37,000	34,010	2,990	...
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)	94,900	1,43,748	...	13,948
A. 3 (2).—Building, repairs and outfit (Personnel).	34,900	...	...	...

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

- A. 1 (1).—Non-voted.—Due to appointment of a voted Officer as Chief Officer.
- A. 1 (1).—Voted.—Due to non-utilisation of the provision for leave salary (Rs. 4,000) and less actual cost of revision of pay of engineers (about Rs. 600). (See Note 1.)
- A. 1 (2).—Due to transfer, owing to revised classification, to this head of certain charges originally provided under the Sub-heads B. 1 (2) and B. 1 (4). The grant was increased to Rs. 61,801 by reappropriation in January, February and March 1928 resulting in a saving of Rs. 3,773 which was due to smaller charges debited by the Postal Department on account of working of the wireless installation than originally estimated by that Department.
- A. 1 (3).—Due chiefly to transfer, owing to change of classification, of certain charges originally provided under the sub-head B. 1 (4). (See Note 1.)
- A. 2.—Non-voted.—Non-voted officers were replaced by voted and there was therefore less expenditure on account of mess allowance drawn by non-voted officers.
- A. 2.—Voted.—Due mainly to reduced price of provisions.
- A. 3 (1) and A. 3 (2).—Due to execution of certain unforeseen repairs to the Pilot Vessel "Lady Fraser" (about Rs. 23,000) partly counter-balanced by absence of charges on account of repairs, etc. to S. L. "Isabel" (about Rs. 5,500) and "Margaret" (about Rs. 3,900) transferred to B. 1 (4) and D. 4 respectively owing to change of classification. (See Note 1.)

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. 3 (3).—Coal ... ..	1,00,000	69,608	20,352	...
A. 4.—Pilotage and Pilot Establishment :				
	Rs.			
A. 4 (1).— Allowances to Pilots.	<i>Non-voted</i> { <i>Original</i> 8,40,000 <i>Supplementary</i> 92,400 <i>(a)</i>	9,32,400	9,44,119	11,719
	<i>Voted</i> ... ..	20,000	20,618	618
A. 4 (2).— Allowances to Leads- men.	<i>Non-voted</i> ... .. <i>Voted</i> ... ..	1,000	1,000	...
A. 4 (3).—Contingencies ... ..	5,000	4,700	300	...
B.—Ports Establishment—Port Officer's Department and Marine Courts :				
B. 1.—Bengal :				
B. 1 (1).— Pay of Officers.	<i>Non-voted</i> { <i>Original</i> 38,280 <i>Supplementary</i> 1,000	39,280	39,633	353
	<i>Voted</i> ... ..	4,758	4,758	
B. 1 (2).—Pay of Establishments ... ..	30,330	26,786	3,544	...
B. 1 (3).— <i>Grants-in-aid, contributions, etc.</i> ... ..	1,200	1,260	...	60

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

A. 3 (3).—Due to less consumption than anticipated (about Rs. 28,000) and transfer of expenditure on coal supplied to S. L. "Isabel" (about Rs. 1,100) and "Margaret" (about Rs. 1,100) to B. 1 (4) and D. 4 respectively owing to change of classification.

A. 4 (1).—*Non-voted*.—Due to increased earnings of pilots owing to larger number of vessels visiting the port towards the end of the year consequent on the improvement of trade. Rs. 704 only remained uncovered.

A. 4 (2).—*Non-voted*.—Due to there being no non-voted officer.

A. 4 (2).—*Voted*.—Due to reduced number of leadsmen on duty during the latter part of the year owing to paucity of officers.

B. 1 (1).—*Non-voted*.—Due to leave salary.

B. 1 (1).—*Voted*.—Due to the pay of the Wireless Inspector having been transferred to this head from B. 1 (4) owing to change of classification. There was a small uncovered excess of Rs. 6 only.

B. 1 (2).—Due to transfer of the pay of the establishment of the S. L. "Aid" to A. 1 (2) owing to change of classification.

B. 1 (3).—Due to contribution for passage of an officer on leave debited by the Marine Department at the end of the year. This could not be anticipated and the excess remained uncovered.

(a) Includes an additional allotment of Rs. 90,000 sanctioned on 3rd March 1925.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>B.—Ports Establishments—Port Officer's Department and Marine Courts—<i>contd.</i></b>				
B. 1.—Bengal— <i>contd.</i>				
B. 1 (4) { <i>Non-voted</i> { Original 9,100	10,230	10,933	...	703
Other charges. { Supple-mentary 1,130				
{ Voted ...	50,510	24,852	25,658	...
B. 2.—Burma:				
B. 2 (1)—Pay of Officers ...	32,280	32,475	...	195
B. 2 (2)—Pay of establishments ...	14,740	14,804	436	...
B. 2 (3)—Grants-in-aid, contributions, etc. ...	1,200	1,100	100	...
B. 2 (4).— { <i>Non-voted</i> { Original 4,040	6,912	5,464	1,448	...
Other charges. { Supple-mentary 2,872				
{ Voted ...	11,840	9,838	1,952	...
B. 2 (5)—Deduct— { <i>Non-voted</i> ...	—20,536	—21,471	935	...
Share recovered from Provincial Government. { Voted ...	—14,590	—10,543	...	4,047
<b>C.—Ports Establishments—Shipping Offices:</b>				
C. 1.—Bombay:				
C. 1 (1)—Pay of Officers ...	31,878	26,799	5,079	...
{ <i>Non-voted</i> 3,039		4,076	...	1,037
C. 1 (2)—Pay of Establishments. { Voted ...	20,328	27,298	3,030	...

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

B. 1 (4)—*Non-voted*.—Due to extended tour of the Port Officer.

B. 1 (4)—*Voted*.—Due chiefly to transfer, owing to change of classification, to sub-head A. 1 (3) of certain charges originally provided for under this head, partly counterbalanced by additional charges on account of S. L. "Isabel" transferred to this head from A. 3. (See Note 1).

B. 2 (1)—The excess remained uncovered.

B. 2 (4)—*Non-voted*.—Due to a re-appropriation of Rs. 1,436 sanctioned twice for the same purpose.

B. 2 (4)—*Voted*.—Due to partial utilisation of the provision for hire of launches. The allotment was reduced to Rs. 7,819 by reappropriation and surrenders (7th March 1928), thereby converting the saving into an uncovered excess of Rs. 2,069. (See Note 1).

B. 2 (5)—*Voted*.—Due to smaller recovery from the provincial Government owing to the decision of the Government of India that all expenditure on account of the Wireless Telegraphy Inspector should be borne entirely by the Central Government.

The minus allotment instead of being reduced was raised to minus Rs. 20,158 through misapprehension augmenting the excess to Rs. 9,615 which remained uncovered.

C. 1 (1)—Due to (1) the appointment of men on minimum pay in the place of officers on leave out of India (Rs. 921) and (2) non-utilisation of the provision for leave salary (Rs. 4,158).

C. 1 (2)—*Non-voted*.—Due to revision of the pay of the clerical establishment in Aden. Excess to the extent of Rs. 91 remained uncovered.

C. 1 (2)—*Voted*.—Due to (1) appointment of men on minimum rates of pay in officiating arrangements (Rs. 1,820) and (2) only partial utilisation of the provision for leave salary (Rs. 1,210).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Ports Establishments—Shipping Offices :— <i>contd.</i>				
C. 1.—Bombay :— <i>con'd.</i>				
C. 1 (3).—Other charges				
{ Non-voted	4,540	3,704	836	...
{ Voted ...	21,760	35,078	...	13,318
C. 2.—Bengal :				
C. 2 (1).—Pay of Officers ...	36,570	36,133	437	...
C. 2 (2).—Pay of Establishments ...	27,880	25,893	1,987	...
C. 2 (3).—Other charges ...	50,930	34,141	...	3,211
D.—Ports Establishments—Marine Survey Department :				
	Rs.			
D. 1.—Pay of Officers	Original 1,65,300			
{ Supplementary ...	—12,472	1,52,828	1,53,754	...
D. 2.—Pay of Establishments	...	23,115	21,198	1,917
D. 3.—Allowances, Honoraria, etc.	...	69,071	61,222	7,849
D. 4.—Contingencies	...	698	574	124
D. 5.—Grants in aid, contributions, etc.	...	4,100	8,979	4,879
	...	6,600	6,024	576

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

C. 1 (3).—*Non-voted*.—Due to smaller expenditure on (1) "Overtime and holiday allowances" and "Fees" (Rs. 736) and on (2) contingencies (Rs. 100).

C. 1 (3).—*Voted*.—Representing extra expenditure mainly on :—

- (1) Overtime allowances and fees owing to revival of trade (Rs. 1,500).
- (2) Unexpected constitution of the Marine Courts of Enquiry owing to the sinking of the S.S. "Jayanti" and S.S. "Sant Tookaram" (Rs. 1,500)
- (3) Shifting of the shipping office to the Development Department building (Rs. 2,000).
- (4) Rent of new premises for the shipping office, Bombay (Rs. 7,000) and
- (5) Cost of passages (Rs. 1,700).

C. 2 (2).—Due to change of incumbents.

C. 2 (3).—Due to the cost of passage of the Shipping Master.

D. 1.—Composed of excesses in Bengal (Rs. 2,851) and Burma (Rs. 167), partially counter-balanced by a saving in Bombay (Rs. 2,092). The excess in Bengal was due to leave salary and the saving in Bombay was due to non-utilisation of the full provision for leave salary. In Burma an excess of Rs. 167 was enhanced to an uncovered excess of Rs. 408 by reduction of allotment.

D. 2.—Due mainly to partial utilisation of the provision for leave salary in Bengal (Rs. 1,435) and Bombay (Rs. 465).

D. 3.—*Non-voted*.—Savings occurred mainly in Burma (Rs. 3,659) and Bombay (Rs. 4,033). The former was due to smaller expenditure on travelling allowance (Rs. 1,065) and on house rent and other allowances (Rs. 2,594) owing to change of personnel, and the latter was due mainly to less expenditure on (i) Sunday and examination fees (Rs. 2,500) and (ii) overtime allowance (Rs. 1,500).

D. 3.—*Voted*.—Due to smaller expenditure in Bombay on examinations owing to fewer candidates.

D. 4.—Represents excess in Bengal (Rs. 5,110) which was reduced by a small saving in Bombay (Rs. 231) and was due mainly to transfer to this head, owing to change in classification, of charges relating to the S. L. "Margaret" provided under A. 3. (See Note 1).



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. 6.—Deduct—Amount recovered from Provincial Governments:					
D. 6 (1).—Bombay	...	—4,839	—3,878	...	461
D. 6 (2).—Bengal	{ Non-voted ...	—25,770	—26,524	754	...
	{ Voted ...	—3,550	—5,114	1,564	...
D. 6 (3).—Burma	{ Non-voted ...	—24,464	—19,565	...	4,899
	{ Voted ...	—990	—981	...	9
E.—Light Houses, Beacons, Light Ships and Buoys:					
E. 1.—Light Houses:					
E. 1 (1).—Pay of Officers	...	750	1,148	...	398
E. 1 (2).—Pay of Establishments.	{ Non-voted ...	7,873	7,691	182	...
	{ Voted ...	69,590	70,003	...	413
E. 1 (3).—Allowances, Honoraria, etc.	{ Non-voted ...	5,344	504	4,840	...
	{ Voted ...	8,770	9,494	...	724
E. 1 (4).—Supplies and Services (Provisions)	{ Non-voted ...	3,300	3,391	...	91
	{ Voted ...	63,670	61,832	1,838	...

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

D. 6 (1).—The recovery represents 7 per cent. of the net cost of the Marine Survey Department which was less than anticipated. The excess remained uncovered.

D. 6 (2).—Voted.—Larger recovery was mainly due to transfer to this head of charges relating to the S. L. "Margaret". (See Note 1).

D. 6 (3).—Non-voted.—Smaller recovery was due to smaller expenditure under D. 1 and D. 3 (Non-voted), 55 per cent of which is recovered from the provincial Government. The *minus* allotment instead of being reduced was increased in February 1928 to *minus* Rs. 27,864 through misapprehension thereby raising the excess to Rs. 8,299, which remained uncovered.

D. 6 (3).—Voted.—The *minus* allotment was raised (February 1928) to *minus* Rs. 1,011 and the net excess of Rs. 30 remained uncovered.

E. 1 (1).—Excess occurred in Bihar and Orissa and was due to the proportionate share of the leave salary of the Port Officer not having been provided for.

E. 1 (2).—Voted.—The excess, which occurred in Burma (Rs. 561) and remained uncovered, was due to payment of arrear acting allowances of light keepers. It was partly counterbalanced by small savings in Bombay and Bihar and Orissa.

E. 1 (3).—Non-voted.—Savings occurred (i) in Burma (Rs. 4,000) where no expenditure was incurred on allowances payable to Royal Indian Marine Officers attached to the Light house tender, for which the provision was intended, as these officers were withdrawn by the Government of India, and (ii) in Bombay (Rs. 840) consequent upon smaller expenditure on travelling allowance.

E. 1 (3).—Voted.—Chiefly represents excess expenditure in Burma (Rs. 646), which was due to travelling allowance incurred on the relief of light keepers attached to Southern Light Houses for which no provision was made in the budget. An excess of Rs. 78 in Bihar and Orissa remained uncovered.

E. 1 (4).—Voted.—Saving occurred mainly in Bombay (Rs. 1,524) due to the cost of English Stores having been provided for under this Sub-head instead of in the High Commissioner's budget.

F. 1.—Voted.—Due to (1) non-utilisation of the provision of Rs. 6,800 owing to the appointment of a Captain Superintendent whose pay was non-votable, (2) late appointment of officers of the Trainingship which commenced working only in November 1927 instead of in August 1927 as anticipated (Rs. 16,306) and (3) a provision of Rs. 6,300 for non-gazetted officers having been included in this unit instead of in "F-2."



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
F.—Training Ship— <i>contd.</i>				
F. 2.—Pay of Establishments	...	14,175	12,466	1,709
F. 3.—Allowances, Honoraria, etc.	...	400	400	...
Non-voted.	Original ...			
	Supplementary 400			
Voted	11,912	7,961	3,951	...
F. 4.—Supplies and Services:				
F. 4. (1)—Boarding of Cadets	...	6,890	3,822	2,568
F. 4. (2)—Prizes, Education, Instruments and Books.	...	3,000	2,988	12
F. 4. (3)—Recreation and Sports	...	1,003	10,774	...
F. 4. (4)—Stores and Water	...	47,000	30,179	16,821
F. 4. (5)—Maintenance Charges (Annual repairs and docking)	...	25,000	2,782	22,118
F. 4. (6)—Mooring Hire	...	3,200	601	2,599
F. 5.—Contingencies	...	2,500	3,119	...
F. 6.—Conversion of the R. I. M. S. "Dufferin" into a Training Ship.	1,40,973	4,35,785	...	2,94,812

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

F. 2.—Due to the clerk and the crew not having been engaged for the full period as budgeted for. Sums of Rs. 500 and Rs. 3,527 were transferred from this sub-head to "F. 5" and "F. 6" respectively and a sum of Rs. 345 was transferred to this sub-head from F. 4 (5) so that the net grant stood at Rs. 10,493 thus resulting in an uncovered excess of Rs. 1,073.

F. 3.—Voted.—Due to (1) non-payment of clothing allowance to the crew (Rs. 660) and (2) over-budgeting for want of sufficient data (Rs. 3,291).

F. 4 (1).—Due to the late commencement of the school year, i.e., in December 1927 instead of in September as estimated.

F. 4 (3).—Representing mainly expenditure on the provision of a play-ground and pavilion for the cadets which were not originally provided for. Excess to the extent of Rs. 2 remained uncovered.

F. 4 (4).—Due to the Training Ship having commenced to function from November 1927 only whereas the provision was made for the full year.

F. 4 (5).—Provision for annual repairs and docking were made for the full year while the ship was working for only about 5 months during 1927-28. The saving was also partly due to the fact that the ship was thoroughly overhauled, docked and repaired prior to its being put in commission as a Training Ship.

F. 4 (6).—No expenditure was incurred on account of mooring fees, the ship having been moored at Bombay instead of at Karachi as originally intended, where mooring fees would have been levied. The expenditure represents towing and pilotage charges. The saving was also partly due to the ship having commenced to function later than anticipated.

F. 5.—Representing mainly the purchase of a Gestetner's Rotary Cyclostyle machine and a Remington type writer. The grant was supplemented by reappropriations of Rs. 500 and Rs. 1,443 from "F. 2" and "F. 4 (4)" respectively. These were not, however, necessary to the full extent.

F. 6.—Due to the following causes:—

	Rs.
(1) Purchase price of the R. I. M. S. "Dufferin"	1,25,000
(2) Additional work necessary on account of the ship having been laid up for a long period since she was put out of commission by the Royal Indian Marine	91,000
(3) Alteration of fitted weights necessary to alter the vessel's trim to suit her for shallow draft conditions in Bombay harbour as against the deep sea waters at Karachi as originally contemplated	8,000
(4) Additional work done to improve ship's accommodation	20,000
(5) Increase in overhead charges	10,000
(6) Other expenditure in connection with the conversion	41,000
	2,95,000

Excess to the extent of Rs. 47,785 remained uncovered (See Note 2).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
F.—Training Ship— <i>concl'd.</i>					
F. 7.—Grants-in-aid Contributions, etc.	...	200	...	200	
G.—Miscellaneous:—					
G. 1.—Pay of Officers	...	5,808	4,298	1,510	
G. 2.—Pay of Establishment...	...	572	528	44	
G. 3.—Allowances, Honoraria, etc.	...	2,380	2,223	157	
G. 4.—Contingencies	...	240	245	...	
H.—Light Houses and Light Ships, etc.: Head Quarters Establishments.					
H. 3.—Allowances, Honoraria, etc.	...	984	...	984	
Totals	Non-voted	Gross	13,59,770	13,50,529	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 9,241.
		Deductions	—70,770	—67,560	
		Net	12,89,000	12,82,969	
	Voted	Gross	23,18,469	19,38,920	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 3,79,549.
		Deductions	—23,469	—20,516	
		Net	22,95,000	19,18,404	
Saving of Net Expenditure (Voted) compared with Net Grant Rs. 3,76,596.					

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

F. 7.—*Vide* explanation for sub-head "D. 5". The expenditure under this sub-head remained uncovered.

G. 1.—Due to (1) the provision for the pay of the Wireless Telegraphy Inspector having been made at the maximum rate whereas he drew pay at a lesser rate (Rs. 1,102) and (2) non-utilisation of the provision for leave salary (Rs. 408).

H. 3.—Rs. 1,300 was reappropriated to this head, causing a saving of Rs. 316. The saving could not be utilised as the provision included a sum of Rs. 316 nearly on account of travelling allowance of the Director, Royal Indian Marine who was not a voted officer. (See Note 3).

## NOTES.

1. Out of the voted grants the following amounts were surrendered to Government:—

	Rs.
A. 1 (1)	2,000
A. 1 (3)	900
A. 3 (1)	1,000
A. 3 (2)	1,500
B. 1 (4)	2,000
B. 2 (4)	700
D. 4	1,900
D. 6 (2)	2,000
E. 2 (4)	54,000
E. 2 (8)	2,46,000
E. 2 (9)	82,000
E. 2 (10)	
Total	3,94,000



2. F. 6.—The conversion of the R. I. M. S. "Dufferin" into a Training Ship was completed during 1927-28; the total cost of conversion including the purchase price of the ship, (viz. Rs. 1,25,000) was Rs. 5,02,786. The estimated cost of conversion as reported to the Assembly when presenting the Supplementary demand for grants for 1926-27 in August 1926 was Rs. 2,27,645 and a sum of Rs. 2 lakhs was voted for the purpose. The excess appears to be chiefly due to the execution of certain substantial additional items mentioned at serials (1) to (6) under explanation against F. 6. Most of these seem to partake of the nature of "New" services in terms of Rule 50 (i), (ii) of the Indian Legislative Rules.

3. H. 3.—The Indian Light-house Act 1927 which provides for the direct administration of Light houses by the Central Government was not brought into operation during the year. A meeting of the provisional Advisory Committee was held in Delhi in January 1928 for considering certain preliminary questions connected with the future administration of the lights round the coast of India before the actual transfer of their administration from the local Governments. The expenditure recorded against this subhead represents the travelling allowance and daily allowance or fees of the members of the Committee. No provision for the expenditure could be made in the original budget estimate as the Act, which resulted in this expenditure, had not been passed by the time the estimates were sanctioned.

### IMPORTANT COMMENTS.

#### *Administration of Grant.*

Reappropriations affecting certain sub-heads were sanctioned in the latter portion of the year in Burma irrespective of the fact that the same reappropriations had also been previously sanctioned. This caused savings and excesses under the sub-heads to and from which reappropriations were made. A list of the sub-heads affected by these reappropriations is given below:—

#### *Sub-heads to which re-appropriations were made.*

- (1) B.2(1)—Pay of Officers (Non-Voted).
- (2) B.2(4)—Other Charges (Non-Voted).
- (3) E.1(4)—Supplies and Services (Provision).
- (4) E.2(2)—Pay of Establishment.
- (5) E.2(6)—Contingencies.

#### *Sub-head from which reappropriated.*

- (1) D.1—Pay of Officers (Non-Voted).

In the following cases the minus allotments were increased instead of being decreased and this caused excesses under those heads:—

	Original allotment.	Modified allotment.	Expenditure.
	Rs.	Rs.	Rs.
(1) B. (5) Deduct share recovered from Provincial Government (Voted)	—14,790	—20,412	—10,543
(2) D. 6 (3) Do. (Non-voted)	—24464	—27,959	—19,565
(3) Do. (Voted)	—990	—1,011	—981

The original allotment under "E.2(8) Establishment charges paid to other Governments" was Rs. 2,26,800. This was reduced to Rs. 71,650 in the closing months of the year, by a surrender of Rs. 54,000 and reappropriations aggregating Rs. 1,01,150. The total expenditure was Rs. 1,11,564 thus causing an excess of Rs. 39,914. As the expenditure under this head appeared monthly, the probable expenditure of the year could have been reasonably anticipated and the surrender and reappropriations could have been properly regulated.\*



*Light house Administration.*

2. In paragraph 59 of the previous year's report, it was stated that steps were being taken by Government to set up an administrative machinery to enable the Governor-General in Council to exercise the powers vested in him by the Indian Light House Act, 1927. It has been decided to bring the Act into force with effect from the 1st April 1929. Orders regarding the form in which the light house accounts should be kept on a commercial basis have not yet been received.\*

*Money irregularly drawn in advance of requirements.*

3. The whole amount of a grant sanctioned to meet the cost of shifting the office of an officer of the Port and Pilotage Department was drawn by him on an abstract bill long before the money was disbursed to the parties concerned, in contravention of Article 88 of the Civil Account Code, Volume I, wherein it is laid down that no money should be withdrawn from the treasury unless it is required for immediate disbursement. The irregularity was pointed out to the officer who in explanation stated that the amount was drawn from the treasury for anticipated expenditure in connection with various fixtures, repairs, etc., as the work could not be done without advancing money. The grant in this case should have been drawn from time to time as required, for it was found that the amount was actually disbursed during the four subsequent months. Moreover, the unexpended balance, instead of being lodged in the treasury as soon as all the charges were paid off, was actually refunded about the middle of March 1928, i.e., more than three months after the charges were paid in full. The case involved the following irregularities :—

- (1) The drawal of money in advance of requirement.
- (2) The holding of undisbursed money not required for actual expenditure.

The same officer incurred an expenditure of about Rs. 375 on the purchase of tyres and tubes of a Government motor car and on the uniform of the driver, although expenditure on similar items had been incurred by him about two months previously. He explained that these purchases were made long before they were required, out of the balance of the previous year's grant, as the extra expenditure anticipated during the current year on this account could not have been met from the grant of the year without additional allotment. It was pointed out to him that the proper procedure would have been to obtain additional allotment and not to incur expenditure in excess of requirements, merely to save lapse of grant during the previous year and also that the transaction might result in a loss to Government as the rubber tyres are likely to deteriorate with keeping. The officer has admitted his irregularity and both the cases were reported in May 1928 to Government in the Marine Department, who ordered that similar irregularities should be avoided in future.†

\*Accountant General, Burma.

†Accountant General, Bombay.



*Loss of Government money due to lack of supervision and neglect of financial rules.*

4. A clerk on the establishment of the Coast Lights of a certain Port Officer misappropriated from time to time various sums of Government money as follows :—

- (a) Amounts drawn from the treasury for payment to a bogus firm on account of alleged purchase of stores.
- (b) Amounts of pay, increment, and leave salary of establishment.
- (c) Amounts drawn on cheques against a separate account of Permanent Advance at the Imperial Bank of India for payment for stores, medicines, rations, etc.
- (d) Amounts drawn from the Government Treasury to recoup the separate Permanent Advance mentioned in (c) above.
- (e) Cash balance out of the office imprest, and sale proceeds of empty kerosene oil tins.
- (f) Deposit on account of earnest money of contractors.

The total amount of loss involved was Rs. 7,770. The defalcations were not due to any defect in system but were facilitated by lack of supervision and neglect of the ordinary rules and precautions which every drawing officer is expected to exercise. The circumstances which rendered the embezzlement possible and prevented its detection earlier were :—

- (a) The Head of office or other responsible officer failed to satisfy himself that the stores billed for were actually supplied.
- (b) The Head of office failed to satisfy himself that all amounts drawn for payment to the establishment were actually disbursed.
- (c) A larger amount than was actually necessary was being held as a Permanent Advance and irregularly deposited in a separate account at the Imperial Bank of India.
- (d) Payments for stores, etc., were first made by cheques on the account referred to in (c), above, instead of on regular contingent bills. Subsequently amounts were drawn from the Government Treasury on contingent bills, the proceeds being misappropriated instead of being utilised to recoup the permanent account at the Bank. No regular contingent register was maintained in the office; neither did a proper check ever appear to have been exercised over the pass book of the separate account opened at the Bank.
- (e) The cash balance in hand with the clerk was not periodically verified, nor was any supervision exercised over the amounts realised from time to time by the clerk from sale of old stores, deposits, etc.

Adequate safeguards have since been taken to prevent similar embezzlements in future. Of the total amount embezzled, a sum of Rs. 124 was recovered from the contractor for sale of kerosene oil tins, as he failed to produce receipts for the amounts said to have been paid by him to the clerk from



time to time. Rs. 74 are also due to the clerk concerned on account of his pay which will be forfeited to Government in due course. The clerk was prosecuted, convicted, and sentenced to imprisonment. The case is now under the consideration of the Government of India whose final orders are awaited.\*

*Loss of Government money by fraud.*

5. In the course of the verification of the accounts for April 1926, in respect of the transactions with the Board of Trade, London, received from the Officer-in-charge of certain Coast Lights, it was noticed that the total amount did not agree with the total amount actually drawn from the Government treasury during the month.

The discrepancy was pointed out to the Officer-in-charge who on investigation discovered that a sum of Rs. 1,500 was drawn from the treasury on a bogus chalan on which the signatures of the Officer-in-charge and the countersigning officer were obtained by fraud. The fraud was committed by a clerk of the Government Shipping Office the head of which is also the Officer-in-charge of the Coast Lights. The matter was placed in the hands of the police and the clerk and an outsider, who actually cashed the chalan were arrested and tried by a Court of Law and sentenced to rigorous imprisonment and a fine of Rs. 1,500 or in default to further imprisonment. The fine was not paid and the amount involved in the loss became irrecoverable.

The local Government was requested by the head of the department to accord the necessary sanction to the write-off of the sum of Rs. 1,500 as he considered that the defalcation was not facilitated by any contributory neglect or carelessness on the part of the Officer-in-charge of the Coast Lights. The audit office, however, held that both the drawing as well as the countersigning officers did not appear to have taken sufficient precautions, as the former signed the bogus chalan in the absence of an office copy or any other proof of its genuineness and the latter who is not a member of the same department gave no explanation as to how or by whom the bogus chalan came to be inserted in his office portfolio for his countersignature. It was, however, explained that he had no reason to suspect fraud as the chalan bore the genuine signature of the Shipping Master.

As the loss was in connection with the payments on behalf of the Board of Trade, London, the local Government reported the case to the Government of India, recommending that the amount of Rs. 1,500 be debited to the contingent grant of the Shipping Office concerned. The Government of India agreed that the loss should be borne by the Indian Revenues and debited as proposed by the Local Government. They have, however, asked the local Government to reconsider the question of the responsibility of the officers concerned and inform them whether they should not be called upon to make good any portion of the loss. The matter is now under the consideration of the Government of India whose final orders are awaited.\*

\*Accountant General, Bombay.



## GRANT No. 46—SURVEY OF INDIA.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to meet the Salaries and other Expenses of the SURVEY OF INDIA DEPARTMENT.

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:				
A. 1.—Pay of Officers:				
{ <i>Non-voted</i> ...	1,34,390	1,24,336	10,054	...
{ <i>Voted</i> ...	13,760	20,632	...	6,872
A. 2.—Allowances, Honorary, etc.				
{ <i>Non-voted</i> ...	21,560	14,194	7,366	...
{ <i>Voted</i> ...	3,270	4,794	...	1,524
B.—Headquarters Offices:				
B. 1.—Pay of Officers:				
{ <i>Non-voted</i> ...	81,860	52,148	29,712	...
{ <i>Voted</i> ...	1,36,760	1,31,879	4,881	...

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

A. 1.—*Non-voted*.—The chief causes are posting of a voted officer in place of a non-voted officer (Rs. 8,250) and placing of a junior non-voted officer-in-charge of the Map Record and Issue Office for a portion of the year (Rs. 3,400), partly counterbalanced by excess due to one officer having drawn his arrear pay during the year under review.

A. 1.—*Voted*.—Due chiefly to posting of a voted officer-in-charge of the Map Record and Issue Office for whom provision was made under the non-voted head.

A. 2.—*Non-voted*.—Due partly to the causes explained under A. 1.—*non-voted* and partly to house rent allowance not being drawn by certain officers.

A. 2.—*Voted*.—Due to posting of a voted officer as explained under A. 1.—*Voted*.

B. 1.—*Non-voted*.—The savings were caused by (1) failure to recruit two new R. E. officers budgeted for (Rs. 15,600), (2) transfer to Survey Parties (D. 1. non-voted) of two officers for whom provision was made under this sub-head Rs. (10,500) and (3) posting of a junior officer in place of senior officer (Rs. 3,600).

B. 1.—*Voted*.—Due to posting of a junior officer in place of a senior officer transferred to Survey Parties D. 1.—*voted* (Rs. 1,300), temporary vacancy caused by the transfer of another officer to Survey Parties D. 1.—*Voted* (Rs. 2,800) and to a third officer having been temporarily transferred to Controlling staff A. 1.—*Voted* in a leave vacancy (Rs. 700).

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
B.—Headquarters officers— <i>contd.</i>					
B. 2.—Pay of Establishments.	<i>Non-voted</i>	...	38,150	26,894	11,236
	<i>Voted</i>	...	6,32,200	6,25,698	6,502
B. 3.—Allowances, Honoraria, etc.	<i>Non-voted</i>	...	31,410	28,062	3,348
	<i>Voted</i>	...	29,880	29,819	61
B. 4.—Custom duty on stores		...	19,000	17,247	1,753
B. 5.—Other Supplies and Services		...	96,530	82,405	14,125
B. 6.—Contingencies		...	91,690	81,359	10,331
C.—Mathematical Instrument Office :					
C. 1.—Pay of Officers	<i>Non-voted</i>	...	18,600	18,600	...
	<i>Voted</i>	...	21,360	15,480	5,880
C. 2.—Pay of Establishments		...	1,84,760	1,89,204	4,444
C. 3.—Allowances, Honoraria, etc.		...	9,000	9,630	630
C. 4.—Customs duty on stores		...	38,000	36,920	1,080
C. 5.—Other Supplies and Services		...	69,500	97,565	28,065
C. 6.—Contingencies		...	15,040	16,080	1,040

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

B. 2.—*Non-voted*.—Due chiefly to leave out of India of three officers.

B. 2.—*Voted*.—Due chiefly to temporary vacancies.

The grant was increased by a reappropriation of Rs. 1,860 sanctioned on 30th March 1928 to meet anticipated excess in one office, but this proved unnecessary.

B. 3.—*Non-voted*.—Due chiefly to the fact that house-rent allowance was not drawn by three officers on leave out of India.

B. 4.—Due to non-supply of full quantity of stores indented from the Director General, Indian Store Department.

B. 5.—There were smaller demands for mounted maps resulting in decrease in expenditure on extra-departmental works and purchase of cloth in Map Record and Issue Office (Rs. 9,700) and general economy (about Rs. 4,400).

B. 6.—The Director General, Indian Store Department failed to supply two rotary machines (Rs. 2,000), non-supply of other stores for the Geodetic Branch Office, (Rs. 3,000) and general economy in expenditure (Rs. 5,000).

C. 1.—*Voted*.—Due to leave out of India.

C. 2.—Due to entertainment of larger temporary establishment in the workshop to cope with heavy rush of outside demands.

C. 3.—Due to increased expenditure on account of overtime allowances necessitated by increased urgent demand for work.

C. 4.—Due to failure to supply stores in due time by Director General, Indian Store Department.

C. 5.—Due to heavier purchase of instruments, stores etc. to meet unforeseen demands.

C. 6.—Due to increased contingent expenditure incurred on railway freight on stores despatched from the Mathematical Instrument Office.



Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
D.—Survey Parties—General:					
D. 1.—Pay of Officers:	<i>Non-voted</i>	...	4,34,300	3,79,881	54,419
	<i>Voted</i>	...	5,82,870	5,68,128	14,742
D. 2.—Pay of Establishments:	<i>Non-voted</i>	...	27,880	21,578	6,302
	<i>Voted</i>	...	16,67,420	14,98,386	1,69,034
D. 3.—Allowances, Honoraria, etc.	<i>Non-voted</i>	...	95,870	93,428	2,442
	<i>Voted</i>	...	6,06,980	4,97,339	1,09,641
D. 4.—Purchase and maintenance of Stores, Tents, etc.		...	1,27,280	94,299	32,981
D. 5.—Conveyance of Tents, Stores Records		...	3,36,600	2,71,508	65,092
D. 6.—Jungle clearing and line cutting		...	66,800	29,956	36,844
D. 7.—Other Supplies and Services		...	2,48,120	1,84,012	64,108
D. 8.—Contingencies		...	2,27,540	1,87,574	39,966
D. 9.—Works		...	24,000	17,495	6,505

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

D. 1.—*Non-voted*.—A larger number of officers were on leave out of India than originally estimated.

D. 1.—*Voted*.—Due to casualties and leave out of India for the whole year of three officers provided for in the budget.

D. 2.—*Non-voted*.—Two officers were on leave for a part of the year and one post was vacant throughout the year.

D. 2.—*Voted*.—Due to (1) casualties (Rs. 19,000), (2) entertainment of a smaller number of temporary men than budgeted for in consequence of the abandonment or execution at cheaper cost of certain schemes such as Benares Town Survey, Burma Frontier Survey and Bombay Lloyds Barrage Rectangulation work (Rs. 1,20,000) and (3) curtailment of field programmes of some parties to meet a portion of the lump cut for probable savings under subhead I (Rs. 30,000).

D. 3.—*Non-voted*.—Due to vacancy as explained under D. 1—*non-voted*.

D. 3.—*Voted*.—Due to causes explained under D. 2—*voted*.

The saving was utilised to meet a portion of the lump cut for probable savings under sub-head I (Rs. 20,000).

D. 4.—Due to the abandonment of two schemes and execution of another at a cheaper cost (Rs. 22,900) and curtailment of programme to meet a portion of the lump cut for probable savings under subhead I (Rs. 10,000).

D. 5.—Due to the causes under D. 4, a portion of the lump cut for probable savings (Rs. 20,000) being met from the saving under this sub-head.

D. 6.—Due to the fact that areas surveyed proved to be less jungle clad than originally anticipated; a portion of the lump cut for probable savings (Rs. 5,160) was met from the saving under this sub head.

D. 7.—Due to (1) abandonment of two costly schemes, (2) execution of the Lloyds Barrage Work at a less cost, and (3) curtailment of field programme and general economy to meet a portion of the lump cut for probable savings (Rs. 20,000).

D. 8.—Due to the causes explained under D. 7, the portion of the lump cut for probable savings met from this head being (Rs. 10,000).

D. 9.—Due to less expenditure on repair and reconstruction of puttas and retaining walls in the Castle Hill Estate at Mussoorie.

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 :				
F. 1.—Burma ... ..	—4,05,090	—3,68,858	...	36,232
F. 2.—Punjab ... ..	—3,21,990	—3,79,825	57,835	...
F. 3.—North-West Frontier Province ...	—64,950	—59,230	...	5,720
F. 4.—Assam ... ..	—7,070	—7,191	121	...
F. 5.—Bengal ... ..	—3,000	—3,000	...	...
F. 6.—Central Provinces ... ..	—19,580	—18,982	...	598
F. 7.—Marine Department ... ..	—1,200	—1,200	...	...
F. 8.—Army Department ... ..	—1,09,880	—92,351	...	17,529
F. 9.—East Indian Railway ... ..	—13,440	—1,189	...	12,251
F. 10.—Hyderabad ... ..	—66,500	—69,000	2,500	...
F. 11.—Nepal ... ..	—5,880	...	...	5,880
F. 12.—Bombay... ..	—5,41,310	—2,84,830	...	2,56,480
F. 14.—Mysore ... ..	—18,000	—18,000	...	...
F. 15.—Miscellaneous recoveries from Provincial Governments, other Departments for Survey Work	—1,00,000	—1,48,641	48,641	...
F. 16.—Recovered from Provincial Governments for map work done for them.	—36,000	—36,000	...	...
F. 17.—For maps and instruments supplied to Survey and other Public Departments ... ..	—7,63,310	—8,36,439	73,129	...

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

F. 1.—Less recovery due to curtailment of field programme of units working for this Government and abandonment of Triangle Surveys. The excess remained uncovered.

F. 2.—The excess recovery was due to the execution of some additional work in connection with the Haveli Project.

F. 3.—Due to less work done. The excess remained unregularised.

F. 6.—The excess remained unregularised.

F. 8.—Due to decrease in the expenditure of the Army Section of the Simla Drawing Office (about Rs. 7,500) and to cost of escorts (badraggas) having proved less than that provided for in the budget (Rs. 10,100). The excess remained unregularised.

F. 9.—Due to the railway authorities having curtailed their requirements after the framing of the budget. The excess remained unregularised.

F. 10.—Due to increase in the amount of the annual contribution for Forest Surveys.

F. 11.—Due to the completion of the programme for Nepal Work during the field season of 1926-27 instead of its being extended to that of 1927-28 as originally contemplated. The excess remained unregularised.

F. 13.—The large fall in the recovery is due to some radical alteration in the method of rectangulation at a cheaper rate introduced at the instance of the Chief Engineer, Lloyd Barrage and Canal Construction Project. The excess remained unregularised.

F. 15.—A larger amount of work was done than originally anticipated.

F. 17.—There were larger demands for these articles from provincial Governments, other Departments and the general public.



Service.				Grant.	Expenditure.	Expenditure compared with Grant.	
				Rs.	Rs.	Less than Granted.	More than Granted.
G.—English	charges	(High Commissioner)					
	on Stores	...	...	3,24,000	3,51,743	..	27,743
H.—Loss or Gain by Exchange		...	...	1,08,000	696	1,07,304	...
I.—Deduct—Probable Savings		{ Non-voted	...	—50,000	...	...	50,000
		{ Voted...	...	—1,15,160	...	...	1,15,160
Totals							
				{ Non-voted...	8,34,000	7,59,121	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 74,879.
				{ Voted { Gross	55,75,200	50,69,848	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 5,05,352.
				{ Deductions,	—24,77,200	—23,24,736	
				{ Net	30,98,000	27,45,112	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 3,52,888.

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

G.—As compared with the modified grant (see paragraph 44, Chapter III), there is a saving of Rs. 80,257 under the head due to payments carried forward to 1928-29 (about Rs. 46,667) and reduction in prices (about Rs. 33,333). Rs. 72,000 surrendered.

H.—See paragraph 44, Chapter III. Rs. 696 remained uncovered.

I.—Fully realised.

## NOTES.

## 1. Losses:—

D. 8.—Rs. 31 representing cost of clothing supplied to three khalasis attached to Survey Parties for proceeding to the field one of whom subsequently died and the other two absconded.

Rs. 70 representing loss of cash through theft.

Rs. 184 representing depreciated value of warm clothing held in stock.

Rs. 124 representing value of certain articles lost through theft.

2. The saving under the non-voted head works up to 8·9 p. c. approximately and is principally due to the non-recruitment of two R. E. officers and to a larger number of officers having been on leave out of India. It has been ascertained that these factors were not known at the time the budget estimates for the year were framed.

Out of the total saving a sum of Rs. 60,000 was offered for surrender by the Surveyor General, but it was not accepted by the Government of India as the offer was made too late in the year.

The saving in the voted grant (about 10 p.c.) is principally due to the following causes:—

Abandonment of the Triangle Surveys in Burma for political reasons (about Rs. 25,000) and of the Benares Town Survey (about Rs. 20,000), execution of the Lloyds Barrage Rectangulation work at a cheaper cost (Rs. 2,09,000) and increased receipts from several departments on account of sale of maps and instruments owing to unexpected demands (about Rs. 73,000) partly counterbalanced by additional expenditure on the Haveli Project in the Punjab.

Out of the total saving a sum of Rs. 50,000 was offered for surrender by the Surveyor General, but it was not accepted by the Government of India as the offer was made too late in the year.





STORE ACCOUNT OF THE MATHEMATICAL INSTRUMENT OFFICE FOR 1927-28—*contd.*

Debit.

	<i>Receipts—contd.</i>		<i>Closing balance.</i>		Credit.
	Rs.	Rs.	Rs.	Rs.	
(v) Articles taken from Repairable Stores, and made serviceable by Workshop ...		1,02,347			
3. Stock-taking surplus ...		9,905		2,68,084	
4. Miscellaneous receipts ...		803		19,755	
				2,01,072	
				97,799	
				5,86,710	5,86,710
<b>TOTAL</b> ...		<b>13,35,639</b>	<b>TOTAL</b> ...	<b>13,35,639</b>	

Value of stock on 31st March 1928:—

- (i) Articles ready for issue for ordinary purposes ...  
 (ii) Mobilisation stock held for Military purposes ...  
 (iii) Materials in stock for the manufacture of instruments ...  
 (iv) Instruments returned as no longer required ...

## Dump and condemned etc., stores—

	Rs.	Rs.
Opening balance ...	32,458	...
Transfers (as in above account) ...	903	...
<b>TOTAL</b> ...	<b>33,371</b>	
Amount realised by sale or otherwise ...	...	621
Loss representing difference between book value (as above) and value realised ...	...	1,440
Closing balance ...	...	31,310
<b>TOTAL</b> ...	<b>33,371</b>	

The Store Accounts have been test-audited and found correct.

L. WOOD,  
 Superintendent,  
 Mathematical Instrument Office.  
 SARAT CHANDRA SIRCAR,  
 Head Accounts Clerk,  
 Mathematical Instrument Office.

S. C. GUPTA,  
 Examiner, Outside Audit, Calcutta.

## ANNUAL BALANCE SHEET OF THE MATHEMATICAL INSTRUMENT OFFICE, CALCUTTA, as at 31st March 1928.

LIABILITIES.		ASSETS.	
	Rs. a. p.		Rs. a. p.
Sundry Creditors ...	788 5 0	Plant and Machinery—	
Wages Accrued and undilaboured ...	19,786 5 0	Opening Balance on 1st April 1927 ...	23,538 0 0
Government account—		Add purchases during the year 1927-28 ...	3,896 0 0
Opening balance on 1st April 1927 ...	6,39,351 13 1	Less depreciation during 1927-28 ...	27,434 0 0
Add receipts during 1927-28 ...	7,41,678 3 7		6,240 0 0
Deduct payments during 1927-28 ...	13,81,030 0 8	Furniture—	
	7,19,465 14 6	Opening Balance on 1st April 1927 ...	4,865 8 7
		Less depreciation during 1927-28 ...	1,000 0 0
Profit for the year 1927-28 ...	6,61,554 2 2		3,865 8 7
	1,903 4 11	Stock—	
	6,83,742 1 1	Serviceable Store ...	2,87,839 3 6
		Material " ...	2,01,072 5 0
		Repairable " ...	37,799 4 0
		Dump " ...	21,218 0 0
			6,07,928 12 6
		Work in progress ...	32,720 1 0
		Repairable Instruments in Works ...	12,282 13 0
		Sundry Debtors ...	3,168 9 0
		Cash on hand ...	1,582 6 0
			6,83,742 1 1
		Total ...	6,83,742 1 1

I have examined the above Balance Sheet and the connected Trading and Profit and Loss accounts with the books and accounts maintained in the Mathematical Instrument Office, Survey of India, Calcutta, and I have received all the information and explanations I required. In my opinion, the Balance Sheet exhibits a true and correct view of the state of affairs of the Mathematical Instrument Office, Survey of India, according to the best of my information and explanations given me and as shown by the books kept up in that office.

L. WOOD,

Superintendent, Mathematical Instrument Office,  
Calcutta, 16th August 1928.

SARAT CHANDRA SIRCAR,

Accountant Mathematical Instrument Office.

A. RANGASWAMI IYER,

Assistant Director of Commercial Audit,  
Calcutta circle.





## IMPORTANT COMMENTS.

*Subsidiary Accounts.*

In paragraph 60 of the previous report it was stated that the question of the maintenance of Store Accounts for maps by the Map Record and Issue office and the exhibition of such accounts in the Appropriation Accounts had been under the consideration of the Government of India in the Department of Education, Health and Lands, in consultation with the Surveyor General and that it was likely that proper accounts would be appended to the Appropriation Accounts for the year under report. These accounts cannot yet be appended to the Appropriation Accounts, as the matter is still reported to be under consideration.

The question has remained pending for a long time, having first been raised in paragraph 103 of the Report for 1924-25. An early settlement of the question appears to be desirable.

2. The Balance Sheet as at 31st March 1928 and the Profit and Loss Account for the year ended 31st March 1928, relating to the Mathematical Instrument Office, Calcutta, are appended to the Appropriation Account. The forms of the accounts have been formally accepted by the Government of India.\*

*Loss of Government money due to Robbery.*

3. There being only one Treasury in the area surveyed by No. 11 Party, money has to be sent to the various camp officers every month to cover contingent bills, etc. On one occasion a remittance of Rs. 1,530 was entrusted to four armed burkundazes of the Survey Party as no Police escort was available. On their way they were attacked by six dacoits who killed two of the burkundazes on the spot, seriously wounded the other two and decamped with the Government money. Four of the dacoits were captured and were awarded capital punishment. The Government of India sanctioned the writing-off of the amount lost and ordered that escort should in all necessary cases be arranged.†

*Unauthorised treatment of Saturdays as closed holidays in the Survey of India Department.*

4. Overtime allowances are paid in certain offices of the Survey of India Department for work done out of office hours or on holidays. It was noticed that in one office such allowances were drawn for work done on Saturdays during the usual office hours. When it was pointed out that, according to the list of holidays for 1928 issued by the department, these days were treated as holidays only if the state of work permitted and consequently the payment of overtime allowances on Saturdays did not appear to be covered by the rules, the administrative head of the circle issued a correction to the list of holidays deleting the condition referred to above and stated that Saturday holidays are granted to field parties while in recess to compensate members

\* Director of Commercial Audit.

† Audit Officer, Survey and Miscellaneous.



for working during Sundays and other gazetted holidays during the field season and to the Drawing office concerned for working longer hours of work on other days of the week than is customary in other drawing offices of the department. With a view to obtaining the approval of the Government of India, the matter was brought to the notice of the head of the department who suggested that these holidays might be regarded as having the status of a recognised holiday as they were a long standing practice of the department and had become a recognised amenity of the service. (S.) It was also noticed that these days were treated as recognised holidays under Supplementary Rule 2(12) for the purpose of being affixed to leave. The Audit Office requested that the approval of the Government of India for treating Saturdays as holidays for all purposes be obtained. The Government of India did not accept the general proposal made by the head of the department to treat Saturday holidays as closed holidays for all purposes. (T.)\*

\* Audit Officer, Experiments, Bangalore.

## GRANT No. 47—METEOROLOGY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to defray the Salaries and other Expenses in connection with the METEOROLOGICAL DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Simla Office :				
A. 1.—Pay of Officers.	Rs. 21,600 (a) 9,300	30,900	32,951	... 2,051
{ Non-voted { Original	...	...	...	...
{ Voted { Supple- { nentary	...	65,000	49,035	15,965
A. 2.—Pay of Establishments	...	1,13,300	1,07,866	5,434
A. 3.—Allowances, Honoraria, etc.	Non-voted ... Voted ...	6,000	3,814	2,186
A. 4.—Postage, Telephone and Telegram Charges	...	17,480	27,840	... 10,360
A. 5.—Supplies and Services, and Contingencies	...	12,700	9,054	3,646
	...	21,090	54,858	... 33,768

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

A. 1.—*Non-voted*.—Due to the late Director General proceeding on leave out of India late instead of early in the year and his unexpected return to India and drawing his leave salary here.

A.—*Voted*.—Due chiefly to the transfer of two senior officers to the Karachi and Calcutta offices (about Rs. 11,700), and late appointment of officers whose posts were sanctioned during the year (Rs. 7,200). These savings were partly counterbalanced by excess expenditure (of about Rs. 3,700) on account of the appointment of two Assistant Meteorologists sanctioned in connection with the Upper Air extension scheme made at headquarters instead of at Agra as originally provided for.

A. 2.—Due to casualties, deputation, etc. (about Rs. 3,500) and officiating promotion of certain assistants to the gazetted rank (Rs. 1,900).

A. 3.—*Non-voted*.—Due to the abandonment of an intended tour.

A. 3.—*Voted*.—Due to increased expenditure on travelling and house-rent and other allowances in connection with the transfer of headquarters from Simla to Poona (about Rs. 8,000) and deputation of an officer to England for training in airship meteorology (about Rs. 2,400).

A. 4.—Due chiefly to the adjustment of the cost of nearly all administrative telegrams under sub-head B instead of under this sub-head, as these telegrams are accepted by the Telegraph Department on special forms without pre-payment and the cost thereof is included by that Department in the total debit passed on for adjustment under sub-head B.

Necessary modifications have been made in the classification of the sub-heads A. 4 and B with effect from 1928-29.

A. 5.—Due to increased expenditure (1) on account of customs duty on stores ordered in connection with the Upper Air Extension Scheme and articles ordered last year and received during the year under review (Rs. 2,200), (2) on cost of new instruments required for general use of the Department (Rs. 5,000), (3) for erection of a temperature mast at Karachi (Rs. 8,650), (4) on purchase of new furniture for the Poona office (Rs. 3,650), (5) on transfer of records library books, etc. from Simla to Poona (about Rs. 12,000) and (6) on purchase of expensive books published by an international committee, incorporating results of the exploration of the Upper Air during 1923-27 (Rs. 2,250).

(a) Sanctioned on 13th February 1928.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A. 6.—Works ... ..	7,00,000	5,85,647	1,14,353	...
B.—Weather telegrams ... ..	1,50,000	1,81,737	...	31,737
C.—Subsidy paid to Government of Burma towards upkeep of Wireless Station at Diamond Island ... ..	1,500	1,500	...	...
D. Alipore Office :				
D. 1—Pay of officers ... ..	17,900	20,602	...	2,702
D. 2—Pay of Establishments ... ..	52,640	51,941	696	...
D. 3—Allowances, Honoraria, etc. ... ..	9,800	10,823	...	1,023
D. 4—Supplies and Services and Contingencies ... ..	14,710	15,242	...	532
E. Kodaikanal Observatory :				
E. 1—Pay of officers ... ..	14,040	13,807	233	...
E. 2—Pay of Establishments ... ..	16,470	15,891	579	...
E. 3—Allowances, Honoraria, etc. ... ..	360	452	...	92
E. 4—Supplies and Services and Contingencies. ... ..	5,130	7,295	...	2,165

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

A. 6.—Due to smaller expenditure on construction work than originally estimated chiefly owing to delays in the supply of steel (about Rs. 53,350) and inclusion of a provision of Rs. 61,000 for removal operation and equipment under this sub-head, the expenditure in connection therewith having been adjusted under the sub-heads A. 3 and A. 5.

The provision on account of removal operation and equipment has been correctly made in the estimates for 1928-29.

B.—Due to (1) the reason noted against the sub-head A. 4, (2) cost of telegrams issued over the Indo-European Telegraph Department lines which were not charged for prior to September 1927 (Rs. 8,600), (3) adjustment made by the Telegraph Department on account of short debit or cost of weather telegrams issued in 1926-27 (Rs. 7,960), and (4) adjustment under this sub-head of the cost of additional weather telegrams in connection with the Cairo-Karachi Aeroplane Service, the provision for which was made under sub-head J. 4.

The provision on account of weather telegrams in connection with the Cairo-Karachi Aeroplane Service has been correctly made in the estimates for 1928-29.

D. 1.—Due to posting of a higher paid officer during a greater part of the year partly counterbalanced by saving on account of non-utilisation of the provision for leave salary Rs. (1,000).

D. 3.—Due to increased expenditure on (1) storm work and log collection (Rs. 175) and (2) house-rent and compensatory allowances on account of the posting of a senior officer (Rs. 850).

D. 4.—Due to the payment of increased municipal taxes and customs duty on stores.

E. 3.—Due to increased travelling charges.

E. 4.—Due chiefly to increased expenditure on purchase and repair of instruments.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>F.—Madras Office and Observatory :</b>				
F. 1.—Pay of Officers ... ..	4,420	4,313	107	...
F. 2.—Pay of Establishments ... ..	12,000	11,807	193	...
F. 3.—Allowances, Honoraria, etc. ... ..	400	289	111	...
F. 4.—Supplies and Services and Contingencies ... ..	6,250	4,848	1,402	...
<b>G.—Bombay Office and Observatory :</b>				
G. 1.—Pay of Officers ... ..	10,140	10,133	7	...
G. 2.—Pay of Establishments ... ..	30,290	31,436	...	1,146
G. 3.—Allowances, Honoraria, etc. ... ..	4,800	3,258	1,542	...
G. 4.—Supplies and Services and Contingencies ... ..	12,160	11,413	747	...
<b>H.—Agra Aerological Observatory :</b>				
H. 1.—Pay of Officers ... ..	23,340	19,038	4,302	...
H. 2.—Pay of Establishments ... ..	72,720	61,698	11,022	...
H. 3.—Allowances, Honoraria, etc. ... ..	10,170	5,646	4,524	...
H. 4.—Supplies and Services and Contingencies ... ..	64,630	46,175	18,455	...

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

F. 3.—Due to a projected inspection of observatories having subsequently to be abandoned.

F. 4.—Due to smaller expenditure on purchase and repair of instruments in connection with the Upper Air Work and on petty construction and repairs.

G. 2.—Due to increased expenditure on temporary establishment employed on important research work.

G. 3.—Due to smaller expenditure on travelling and conveyance allowances.

G. 4.—Due to (1) smaller expenditure on municipal taxes (about Rs. 500) and (2) no debit having been received from the High Commissioner for books and periodicals supplied (about Rs. 250).

H. 1.—Due partly to posting of two officers at headquarters instead of at Agra as originally provided for (about Rs. 3,700) and partly to utilisation of the provision for leave salary (Rs. 500). (See Note).

H. 2.—Due to (1) late filling up of posts sanctioned in connection with the Upper Air Extension Scheme (about Rs. 5,200), (2) the Royal Air Force Stations at Ambala and Dardani not having been opened (about Rs. 3,500), (3) transfer of staff at Royal Air Force station Drigh Road to the control of the Karachi office (about Rs. 1,300) and (4) smaller cost of acting arrangement in a leave vacancy (about Rs. 1,025). (See Note).

H. 3.—Due to delay in the opening of new Upper Air Stations and postponement of the training of observers from outstations and of the inspection of the outstations.

H. 4.—Due to delay in the opening of new Upper Air stations.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
I.—Other Observatories ...	51,900	52,658	...	858
J.—Karachi Air Service :—				
J. 1.—Pay of Officers ...	8,000	13,741	...	5,741
J. 2.—Pay of Establishments ...	2,310	5,483	...	3,173
J. 3.—Allowances, Honoraria, etc. ...	1,350	3,362	...	2,012
J. 4.—Contingencies ...	7,500	5,309	2,191	...
K.—English charges (High Commissioner) on stores ...	24,000	50,410	...	26,410
L.—Loss or Gain by Exchange ...	8,000	205	7,795	...
Totals ...	Non-voted ...	51,300	51,024	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 276. Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 71,444.
	Voted ...	15,52,000	14,80,556	

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

I.—Due to increased expenditure on petty constructions and repairs.

J. 1.—Due to posting of a higher paid officer.

J. 2.—Due to transfer of staff at Royal Air Force station Drigh Road to the control of the Karachi office (Rs. 1,300) and appointment of temporary establishment sanctioned for the provision of meteorological facilities in connection with the Cairo-Karachi Airship service (Rs. 1,875).

J. 3.—Due to increased travelling charges (Rs. 1,500) and payment of awards to observers for special observations (Rs. 500).

J. 4.—Due to adjustment of charges for weather telegrams in connection with the Cairo-Karachi Aeroplane service under sub-head B the provision for which was included under this sub-head (*vide* note under sub-head B).

K.—Owing to a misunderstanding the grant was fixed at too low a figure, provision for an indent inadvertently omitted. As compared with the net grant (Rs. 52,000) there is a saving of Rs. 1,590 under the head due to carry over of liabilities to 1928-29.

L.—(*See* paragraph 44, Chapter III). Rs. 205 remained uncovered.

## NOTE.

1. Surrendered to Government.

H. 1.—Rs. 4,000

H. 2.—Rs. 5,000

Total Rs. 9,000.

## STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

(Sub-head A. 6.)

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>I.—Major Works above Rs. 50,000 specifically provided for in the Budget.</b>					
(a) <i>Estimated to cost above Rs. 50,000.</i>					
1.	Main Building ...	3,67,000	3,14,242	52,758	...
2.	Bungalows for officers ...	2,00,000	1,59,570	40,430	...
<b>II.—Other Major Works Specifically provided for in the Budget.</b>					
3.	All works collectively ...	60,000	56,810	3,190	...
<b>III.—Unforeseen Major Works not Specifically provided for in the Budget.</b>					
4.	Main Building and Sewers ...	...	19,020	...	19,020
<b>IV. Minor Works.</b>					
5.	All Works Collectively ...	12,000	36,005	...	24,005
Total		... (a) 6,39,000	5,85,647	53,353	...

*Observations.*

1. Estimate Rs. 4,79,654; expenditure to end of March 1928 Rs. 3,97,348; balance Rs. 82,306; in progress.

2. Estimate Rs. 1,74,820; expenditure to end of March 1928 Rs. 1,59,570 Balance Rs. 15,250; in progress.

The budget grant exceeds the sanctioned estimate for the work for the reason that the detailed estimates were not available at the time of preparation of budget estimates and the provision was made in consultation with architects.

4. Estimate Rs. 38,064; expenditure to end of March 1928 Rs. 19,020; balance Rs. 19,044; in progress.

5. The excess under "Minor Works" is due to detailed estimates not being available at the time of the preparation of budget estimates.

(a) The grant voted by the Assembly under the subhead A. 6.—Works is Rs. 7,00,000 including provision aggregating Rs. 61,000 on account of equipments and renewal operations wrongly taken under this head.



## GRANT No. 48—GEOLOGICAL SURVEY.

ACCOUNT of the sum Expended in the Year ended 31 March 1928, compared with the Sum Granted to pay the Salaries and other Expenses in connection with the GEOLOGICAL SURVEY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS".					
	Rs.				
A.—Pay of Officers.	<div> <div> <div>Non-voted.</div> <div>Voted</div> </div> <div> <div>Original 3,64,940</div> <div>Supplementary —45,275</div> </div> </div>	<div> <div>3,19,665</div> <div>49,640</div> </div>	<div> <div>2,67,194</div> <div>43,291</div> </div>	<div> <div>52,471</div> <div>6,349</div> </div>	<div> <div>...</div> <div>...</div> </div>
B.—Pay of Establishments	...	68,690	61,586	7,104	...
C.—Allowances, Honoraria, etc.	<div> <div>Non-voted.</div> <div>Voted</div> </div> <div> <div>Original 1,30,060</div> <div>Supplementary —44,904</div> </div>	<div> <div>85,156</div> <div>32,700</div> </div>	<div> <div>79,603</div> <div>20,579</div> </div>	<div> <div>5,553</div> <div>12,121</div> </div>	<div> <div>...</div> <div>...</div> </div>
D.—Supplies and Services	...	40,500	29,426	11,074	...
E.—Contingencies	...	13,970	11,532	2,438	...
F.—Grants-in-aid	...	500	500	...	...
G.—BURMA OFFICE :					
G 1.—Pay of Officers	...	3,840	2,633	1,207	...
G. 2.—Pay of Establishments	...	12,805	12,304	501	...

## EXPLANATIONS OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. *Non-voted*.—Due to leave out of India. The sum of Rs. 40,000 was earmarked to meet the probable saving under K.—*Non-voted*.

A.—*Voted*.—Due to leave out of India. (See Note).

B.—Due chiefly to the non-utilisation of the provision for leave salary. (See Note).

C.—*Non-voted*.—Due to a number of officers having been on leave out of India.

C.—*Voted*.—Due chiefly to curtailed touring. (See Note).

D.—Due mainly to the postponement of the printing of the Raneegunge Coal Field Maps. (See Note).

E.—Due to economy. (See Note).

G. 1.—Due to vacancy.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
G.—BURMA OFFICE—contd.					
G. 3.—Other charges	<i>Non-voted</i>	... 10,800	6,965	3,835	...
G. 4.—Deduct—Probable Savings	<i>Voted</i>	... 22,255	17,180	5,075	...
H.—Establishment charges recovered from other Governments, Departments, etc.	<i>Non-voted</i>	... —3,700	...	...	3,700
I.—English charges (High Commissioner on Stores.	<i>Voted</i>	... —10,800	—6,965	...	3,835
J.—Loss or Gain by Exchange	...	... —35,200	—32,17	...	3,083
K.—Deduct—Probable Savings.	<i>Non-voted</i>	7,000	8,720	...	1,720
	<i>Voted</i>	...	1	2,999	...
	<i>Non-voted</i>	... 3,000	...	...	40,000
	<i>Voted</i>	... —40,000	...	...	3,000
Totals					
	<i>Non-voted</i>	Gross ... 3,75,621	3,53,762	Saving of Gross Expenditure ( <i>Non-voted</i> ) compared with Gross Appropriation Rs. 21,859.	
		Deductions ... —10,800	—6,965		
		Net ... 3,64,821	3,46,797	Saving of Net Expenditure ( <i>Non-voted</i> ) compared with Net Appropriation Rs. 18,024.	
	<i>Voted</i>	Gross ... 2,48,200	2,07,752	Saving of Gross Expenditure ( <i>Voted</i> ) compared with Gross Grant Rs. 40,448.	
		Deductions ... —35,200	—32,117		
		Net ... 2,13,000	1,75,635	Saving of Net Expenditure ( <i>Voted</i> ) compared with Net Grant Rs. 37,365.	

## EXPLANATIONS OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.—contd.

- G. 3.—*Non-voted*.—Due chiefly to less travelling expenses owing to officers being on leave.  
 G. 3.—*Voted*.—Due chiefly to curtailment of touring.  
 G. 4.—Saving was fully realised.  
 H.—Less recovery due to reduced expenditure. Excess, which was brought to the notice of the Director, remained unregularised.  
 I.—As compared with the modified grant (see paragraph 44, Chapter III), there was a saving of Rs. 613, which was mainly due to liabilities being carried forward.  
 J.—See paragraph 44, Chapter III.  
 K.—The savings were fully realised.

## NOTE.

The following amounts aggregating Rs. 34,436 were surrendered to Government out of the *non-voted* grant:—

	Rs.
A . . . . .	2,817
B . . . . .	7,374
C . . . . .	9,743
D . . . . .	10,500
E . . . . .	4,002



## GRANT No. 49.—BOTANICAL SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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 of Officers ... ..	14,950	13,065	1,885	...
A. 2.—Pay of Establishments ... ..	25,270	23,920	1,310	...
A. 2.—Allowances, Honoraria, etc. { Non-voted	2,700	3,461	...	761
{ Voted ...	4,220	3,242	978	...
A. 4. Contingencies ... ..	8,400	7,115	1,285	...
A. 5. Grants-in-aid (to the Industrial Section of the Indian Museum) ...	2,000	1,939	61	...
<b>B.—Cinchona Plantation :</b>				
B. 1. --Pay of Officers ... ..	16,000	15,631	369	...
B. 2.—Pay of Establishments { Non-voted	6,200	258	5,942	...
{ Voted ...	5,680	6,437	...	757
B. 3.—Allowances, Honoraria, etc. { Non-voted	6,100	4,444	1,656	...
{ Voted ...	1,520	1,492	28	...

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Voted.—Due to vacancy.

A. 2.—Due chiefly to part utilisation of the provision for leave salary. The grant was increased to Rs. 26,030 by reappropriation in January 1928 to meet the cost of an additional temporary establishment (about Rs. 750), which could have been met from the accrued saving, thereby increasing the saving to Rs. 2,110.

A. 3.—*Non-voted*.—Due to the Director's inspection tour in Burma.

A. 3.—Voted.—Due chiefly to curtailment of the Curator's tour programme.

A. 4.—Due chiefly to less exploration charges.

B. 2.—*Non-voted*.—The post of Assistant Superintendent was kept vacant. The appropriation was reduced to Rs. 5,400 by reappropriation in January 1928 reducing the saving to Rs. 5,142. The saving was specifically brought to the notice of the Director for surrender to Government.

B. 2.—Voted.—Due to extra establishment. A small excess of Rs. 37 remained uncovered.

B. 3.—*Non-voted*.—Due chiefly to reduced travelling allowance.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>B.—Cinchona Plantation—<i>contd.</i></b>				
B. 4.—Purchase abroad of cinchona bark and quinine sulphate ...	2,20,000	1,90,176	29,825	...
B. 5.—Plantation charges, implements and stores, and freight and other charges ...	1,27,000	1,17,458	9,542	...
B. 6.—Contingencies ...	4,500	3,007	1,493	...
B. 7.—Amounts paid to provincial Governments for extraction of quinine from cinchona barks :				
B. 7. (1)—Madras ...	62,500	52,895	9,605	...
B. 7. (2)—Bengal ...	40,000	...	40,000	...
B. 8.—Works ...	...	4,000	...	4,000
C.—English Charges (High Commissioner) on Stores	1,000	960	40	...
D.—Loss or gain by Exchange ...	...	9	...	9
Totals ...	Non-voted ...	31,000	23,794	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 7,206. Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 91,286.
	Voted ...	5,17,000	4,25,714	

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

B. 4.—Due to reduced purchases of bark in England which fell short of the estimate made by the High Commissioner.

B. 5.—There was restriction in the extension of Cinchona plantation in the Mergui district and consequent smaller purchase of implements and stores. The grant was reduced to Rs. 1,26,280 by reappropriation in December 1927 thereby reducing the saving to Rs. 8,822. The saving was brought to notice of the Director for surrender.

B. 6.—Due to restricted Cinchona cultivation.

B. 7 (1).—Due to smaller payment to the Madras Government owing to smaller output of quinine extracted from bark at the factories in Madras.

B. 7 (2).—No payment was made to the Bengal Government owing to the proceeds of the Cinchona febrifuge sold by that Government being in excess of the extraction charges due to them. The grant was reduced to Rs. 36,000 by reappropriation in January and February 1928. The savings were specifically pointed out for surrender.

B. 8.—Due to the construction of a fire proof building at Mungpoo for the storage of quinine at an estimated cost of Rs. 7,000 sanctioned by the Government of India, out of which Rs. 4,000 was expended in the year 1927-28. The work is in progress.

C.—As compared with the modified grant (*see* paragraph 44, Chapter III), there was a saving of Rs. 373 only.

D.—Excess remained uncovered.

#### NOTE.

Out of the total saving, Rs. 90,000 was reported by the Director, Botanical Survey to the Government of India on 23rd March 1928 for surrender, but the surrender was not accepted as the offer was made too late.



## A

STATEMENT SHOWING THE STOCK OF GOVERNMENT OF INDIA, QUININE SULPHATE,  
FOR THE YEAR ENDING 31st MARCH 1928.

	Quantity.	Total quantity.	Value.
	lbs.	lbs.	Rs.
Stock in hand on 1st April 1927 :—			
At Indian Museum, Calcutta . . . .	(a) 100,421·874		
At Mungpoo Factory . . . .	(b) 233,725·750		
At Naduvattam Factory . . . .	(c) 23,617·093	3,57,764·717	
Add—			
Quantity manufactured from Java bark during the year ending 31st March 1928 :—			
At Mungpoo Factory . . . .	13,195·390		
At Naduvattam Factory . . . .	8,786·735	21,982·125	
Quantity taken over from and added to India Stock at Mungpoo from Indian Museum during the year ending 31st March 1928 . . . .	...	44·092	
		379,790·934 at Rs. 18 per lb.	68,36,236
Deduct—			
Quantity issued during the year ending 31st March 1928 :—			
From Indian Museum . . . .	10,405·712		
From Mungpoo Factory . . . .	5,389·515		
From Naduvattam Factory . . . .	2,500·000	18,295·227 prices varying from Rs. 18 to Rs. 20 per lb.	3,33,641
Net stock in hand on 31st March 1928 :—			
At Indian Museum . . . .	90,016·162		
At Mungpoo . . . .	2,41,575·717		
At Naduvattam . . . .	29,903·828	3,61,495·707 at Rs. 18 per lb.	65,06,922

## Observations.

- (1) The shortage, depreciation, etc., of Quinine Sulphate were not appreciable.
- (2) No revaluation was made, nor was any agency employed for verification of the stock. The Indian Museum Stock was verified by the Audit Officer.
- (3) (a), (b) and (c) are revised figures.

C. C. CALDER,  
Director, Botanical Survey of India.

Certified that the stock of Quinine at the Indian Museum for 1927-28 was verified by the Audit Officer, Survey and Miscellaneous, as far as practicable, without actual weighing of the contents of cases. The total stock amounted to 90,016.162 lbs. as worked out below :—

	lbs.
Contents of 1906 old cases at 25 lbs. each . . . . .	47,650
Contents of 961 new cases at 44.092 lbs. each . . . . .	42,372.412
<b>Total</b> . . . . .	<b>90,022.412</b>
<i>Deduct</i> contents of 1 tin . . . . .	6.25
<b>Balance in stock</b> . . . . .	<b>90,016.162</b>

The balance according to the Stock Register was 90,016.166 lbs. and the difference of .004 being insignificant has been ignored. The above balance was the stock at the close of the financial year 1927-28 and was verified as above on the 16th April 1928.

NOTE.—The difference of .014 lbs. between the closing balance of 1926-27 and the opening balance of 1927-28 is due to conversion of kilos into lbs. in previous accounts.

T. S. SUBRAMANYA AYYAR,

Audit Officer,  
Survey and Miscellaneous.

## B

### STORE ACCOUNT OF THE GOVERNMENT CINCHONA PLANTATION, MERGUI, BURMA, FOR THE YEAR 1927-28.

	Rs.
The amount of the opening balance, being value of stock on the 1st April 1927 . . . . .	6,494
The values received during 1927-28, all local purchases and medicines, etc. . . . .	8,000
	<b>14,494</b>
The values utilised or otherwise disposed of on sales or disposal . . . . .	6,536
The values written off as depreciation, shortage, etc. . . . .	709
	<b>7,245</b>
The amount of the closing balance on 31st March 1928 . . . . .	<b>7,249</b>

Certified that I have verified the stock of stores and found it correct.

P. T. RUSSELL,  
Superintendent,  
Cinchona Cultivation, Burma.

Countersigned

C. U. CALDER,

Director, Botanical Survey of India.



## C

STORE ACCOUNT OF GOVERNMENT OF INDIA, CINCHONA BARK, STOCKED AT  
MUNGPOO, FOR 1927-28.

	Quantity.	Value.
	Lbs.	Rs.
Opening balance of the stock of bark on 1st April 1927.	Java bark 5,53,355 (at annas 10 per lb.) Burma bark 2,765 (at annas 8 per lb.)	3,45,847  1,382
Add—Quantity and value of bark received during 1927-28.	Java bark 1,54,540 (at annas 10 per lb.) Burma bark 57,920 (at annas 8 per lb.)	96,587  28,960
Deduct—Quantity and value utilised during 1927-28.	Java bark 2,45,125 (at annas 10 per lb.) Burma bark 40,706 (at annas 8 per lb.)	4,72,776 1,53,203  20,353
Net amount of closing balance on 31st March 1928.	Java bark 4,62,770 (at annas 10 per lb.) Burma bark 19,979 (at annas 8 per lb.)	2,89,231  9,989

G. E. SHAW,

Quinologist to the Government of Bengal  
Government Quinine Factory, Mungpoo.

Certified that I have verified the stock of bark for the year 1927-28, as far as practicable without actual weighing except on arrival and found it correct. No agency was employed for the verification of the stock.

G. E. SHAW,

Quinologist to the Government of Bengal,  
Government Quinine Factory, Mungpoo.

COUNTERSIGNED

C. C. CALDER,

Director,

Botanical Survey of India.

NOTE.—The discrepancy of Rs. 346 in the opening balance of 1927-28 as compared with the closing balance for 1926-27 is due to the revaluation of the stock of Burma bark at annas 8 per lb., instead of the uniform rate of annas 10 per lb.

A. N. GREEN,

Pay and Accounts Officer,  
Miscellaneous Central Departments.

T. S. SUBRAMANYA AYYAR,

Audit Officer,

Survey and Miscellaneous.

## D

## STORE ACCOUNT OF GOVERNMENT OF INDIA, CINCHONA BARK, STOCKED AT NADUVATTAM, FOR 1927-28.

	Quantity. lbs.	Value. Rs.
Opening balance of the stock of bark on 1st April 1927.	14,665 (at annas 10 per lb.)	9,166
Add—Quantity and value of bark received during 1927-28.	1,51,647 (at annas 10 per lb.)	94,779
	<hr/> 1,66,312	<hr/> 1,03,945
Deduct—		
(i) Quantity and value utilised, sold or otherwise disposed of during 1927-28.	1,65,774 (at annas 10 per lb.)	1,03,609
(ii) Quantity and value written off as depreciation, shortage, etc.	538	336
	<hr/> 1,66,312 Nil	<hr/> 1,03,945 Nil

Net amount of closing balance on 31st March 1928

Certified that I have verified the stock of bark for the year 1927-28 as far as practicable with or without actual weighing and found it correct. No agency was employed for the verification of the stock.

A. WILSON,  
Deputy Director of Agriculture,  
Cinchona, Ootacamund.

COUNTERSIGNED  
C. C. CALDER,  
Director,  
Botanical Survey of India.

## E

## STOCK ACCOUNT OF CINCHONA BARK, COLLECTED FROM TREES OF ALL AGES IN THE GOVERNMENT CINCHONA PLANTATION, MERGUI, BURMA, FOR THE YEAR 1927-28.

	Quantity. lbs.	Value. Rs.
Opening balance of the stock on 1st April 1927.	16,200 (at annas 8 per lb.)	8,100
Add—Quantity and value of bark harvested during 1927-28.	48,261 (at annas 8 per lb.)	24,130
	<hr/> 64,461	<hr/> 32,230
Deduct—		
(i) Quantity and value utilised, sold or otherwise disposed of during 1927-28.	57,920 (at annas 8 per lb.) (sent to Mungpoo for manufacture).	28,960
(ii) Quantity and value written off as depreciation, shortage, etc.	Nil	Nil
	<hr/> 57,920 6,541 (at annas 8 per lb.)	<hr/> 28,960 3,270

Net amount of closing balance on 31st March 1928.

C. C. CALDER,  
Director, Botanical Survey of India.

Certified that the Cinchona bark for the year 1927-28 was verified by the Superintendent, Cinchona Cultivation, Burma, Mergui. No re-valuation was made nor any agency employed, for the verification of the stock.

C. C. CALDER,  
Director,  
Botanical Survey of India.



## GRANT No. 50.—ZOOLOGICAL SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to pay the Salaries and other Expenses of the ZOOLOGICAL 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>				
	Rs.			
A.—Zoological Survey :				
A. 1.—Pay of Officers	<div> <div>Non- voted</div> <div>Original Supplementary</div> </div>	<div> <div>22,000</div> <div>—5,488</div> </div>	<div> <div>16,512</div> <div>16,458</div> </div>	<div> <div>54</div> <div>...</div> </div>
A. 2.—Pay of Establishments	...	...	48,650	47,755
A. 3.—Allowances, Honoraria, etc.	<div> <div>Non- voted</div> <div>Original Supplementary</div> </div>	<div> <div>6,000</div> <div>—2,312</div> </div>	<div> <div>52,150</div> <div>50,516</div> </div>	<div> <div>1,634</div> <div>...</div> </div>
A. 4.—Supplies and Services :				
A. 4 (2)—Other Supplies and Services	...	...	21,410	20,773
A. 5.—Contingencies	...	...	23,790	29,588
	...	...	14,000	16,226
	Non-voted ...	20,300	19,414	
Totals ...	Voted ...	1,65,000	1,64,859	
				Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 886. Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 141.

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 2.—Due to part utilisation of the provision for leave salary.

A. 3.—*Non-voted*.—Due to cancellation of a part of the Director's tour programme.

A. 4(2)—Due to debit of Rs. 1,628 for the cost of certain stores purchased in England having been passed on after the close of the year by the High Commissioner, through the London Account, for adjustment in India. A sum of Rs. 1,630 was reappropriated to the High Commissioner's budget for this purpose, but as the charge has been passed on to India, the appropriation therefor has also been included in the Indian Account.

A. 5.—Due to the purchase of book cases and insect cabinets for the Library and Entomological Section.







Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
G.—Museums at Lahore, Taxila, Nalanda, and in the United Provinces ...	38,700	22,335	16,365	...
H.—Other Supplies and Services ...	27,450	40,650	...	13,200
I.—Contingencies ...	75,950	66,963	8,087	...
J.—Collection and arrangement of Central Asian Antiquities:				
J. 1.—Pay of officers...	6,250	6,250	...	...
J. 2.—Pay of Establishments ...	3,910	2,959	951	...
J. 3.—Other charges ...	7,870	24,057	...	16,187
Totals ...	Non-voted ...	1,01,000	99,657	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 1,343.
	Voted ...	16,27,000	15,05,284	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,21,716.

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

G.—There was smaller expenditure (1) on purchase of furniture for the Taxila Museum as the firms entrusted with the work of preparing the furniture could not finish their work before the close of the year and (2) on the Lahore Fort Museum which could not be made ready early in the year. (See Note 1.)

H.—Due chiefly to purchase of two very rare antiquities.

I.—Due to savings in rent, economy in contingent expenditure owing to certain gazetted posts remaining vacant, to less touring by officers and to general economy.

J. 2.—Due to smaller expenditure on account of temporary establishment.

J. 3.—Due chiefly to the purchase of show cases for the museum not originally provided for.

## NOTES.

1. The following amounts aggregating Rs. 31,172 were surrendered to Government out of the voted grant :—

	Rs.
A. . . . .	22,500
D. 2 . . . . .	3,942
G. . . . .	5,630

## 2. Losses :—

(i) Rs. 40 representing loss of cash through theft.

(ii) A sum of Rs. 612 representing certain miscellaneous receipts of the Department (license fee for erecting a stall for selling jewellery, etc., in the Agra Fort) was misappropriated by a clerk. The clerk concerned has been convicted and sentenced to one year's rigorous imprisonment and a fine of Rs. 620 or in default an additional 6 months' imprisonment.

3. D. 1.—No detailed statement of new works is appended, as no separate grants were voted by the Legislative Assembly for "Works". But a total grant of Rs. 3,70,010 was voted in lump which includes provision for Major and Minor Works as well as other works of conservation. Details of important Major works under the subhead are given below :—

D. 1.—Special repairs of Monuments.—

(1) Constructing a new Archaeological Museum at Taxila. Estimate Rs. 1,01,507; expenditure to end of March 1928 Rs. 1,11,333; excess Rs. 9,826; in progress. The revised financial sanction for Rs. 9,826 has since been received.

(2) Conservation of Itmaduddaula's tomb at Agra. Estimate Rs. 46,616; expenditure to end of March 1928 Rs. 39,818; balance Rs. 6,798; in progress.

(3) Supply and erection of pumping plant at Sekandra, Agra, estimate Rs. 25,395; expenditure to end of March 1928 Rs. 13,456; balance Rs. 11,939; in progress.

(4) Acquisition of shops over the Gumti Bridge at Jaunpur. Estimate Rs. 23,280; expenditure to end of March 1928 Rs. 10,912; balance Rs. 12,368; in progress.



(5) Constructing proposed building at Mohenjodaro in Larkana District. Estimate Rs. 28,161; no expenditure was incurred during 1927-28; the work appears to be closed.

(6) Construction of further building at Mohenjodaro. Estimate Rs. 22,659; expenditure to end of March 1928 Rs. 20,124; balance Rs. 2,535; completed.

### IMPORTANT COMMENTS.

*Misappropriation (including temporary misappropriation) of Government money.*

(1) The Head Clerk of a certain Circle office of the Archaeological Department misappropriated Government money to the extent of about Rs. 613 received by him on 21st October 1927 from a stall-keeper as the second instalment of the license fee for erecting a stall in an ancient fort. On 10th November 1927 the stall keeper wrote to the Superintendent of the Circle for two passes to the fort premises for his stall keeping and it was then that the fraud was discovered. The case was reported to the Police and charges were in due course framed against the Head Clerk concerned who was found guilty and sentenced to one year's rigorous imprisonment and to pay a fine of Rs. 620 or, in default, to undergo rigorous imprisonment for a further period of six months.

In their orders dated the 30th July 1928 Government sanctioned the writing-off of the loss, but the orders have since been cancelled and further orders of Government are awaited.\* (T.)

(2) (a) It was noticed from a monthly pay bill of the establishment of a certain Circle Office of the Archaeological Department that the pay of the Accountant was reduced from Rs. 125 to Rs. 110 for three years. The enquiry made by audit as to whether the punishment meted out was in connection with any financial irregularities committed by him, elicited the fact that the Accountant had not deposited into the Treasury the sale proceeds of garden produce and photographic prints amounting to about Rs. 1,029 for a long time, in some cases for nearly 4 years as shown below:—

	Rs.
1. Sale proceeds of Photo prints for 1922-23 . . . . .	14
2. Sale proceeds of Photo prints for 1923-24 . . . . .	32
3. Sale proceeds of Photo prints for 1924-25 . . . . .	95
4. Sale proceeds of Photo prints for 1925-26 . . . . .	140
5. Sale proceeds of Garden produce for 1924-25 . . . . .	431
6. Sale proceeds of Garden produce for 1925-26 . . . . .	317
Total . . . . .	1,029

The full amount was credited in October 1926.\* (S.)

(b) A similar enquiry made with reference to the pay bill of the establishment of another circle of the Archaeological Department where the pay of the Head Clerk was shown as reduced from Rs. 70 to Rs. 60 for two years, elicited the fact that the Head Clerk had been responsible for more than one irregularity of a serious nature. On the 6th May 1926 when the head of the office examined the accounts, the actual cash in hand should have been Rs. 135 whereas it amounted to a few rupees only. A similar shortage of

\*Audit Officer, Survey and Miscellaneous.



Rs. 390 was detected on 4th June 1926. The difference could not be made good by the Head Clerk till the 8th June 1926. The Head Clerk took leave on medical certificate from the 12th June 1926 and some days later it was found that he had neither paid the sale proceeds of photographs amounting to about Rs. 71 to the head of the office nor deposited the amount into the Treasury. The full amount has subsequently been recovered from him.

From the details so far available it appears that in the two cases referred to above the misappropriations were rendered possible by lack of proper supervision on the part of the officers responsible for checking the cash books, Registers of Receipts, etc. At the instance of audit the head of the Department has since issued necessary instructions on the subject.\* (S.)

All the cases referred to above were reported to the Government of India and they decided in regard to case (a) not to reopen the case of the Accountant who had already been awarded substantial punishment for the reason that his conduct was to a certain extent extenuated by the fact that he had received oral orders from the Head of the office to the effect that, as the permanent advance sanctioned for the office was deemed insufficient, he should not deposit receipts into the Treasury until the end of each financial year. The action of the Head of the office was considered by the Government to be most irregular, but, in view of the warning which the Head of the Department had already given him, the Government of India did not propose to take any further action against him. They regarded the explanation of the Head of the office to be unconvincing and unsatisfactory, and informed him accordingly.

In connection with case (b), Government directed that formal charges should be framed against the clerk and his explanation obtained for consideration and orders.

As none of the above cases was reported promptly at the time to the audit officer concerned, the Government of India have observed that the omission to report promptly is unsatisfactory. The Head of the Department has since issued instructions upon the subject and Government trust that there will be no further cause for complaint upon this point.\*

*Rush of expenditure in March to avoid a lapse of budget grant.*

2. In a certain circle of the Archaeological Survey of India, a "Monolith" grouting pump was purchased for conservation work. The full value of the machine was Rs. 2,400 out of which Rs. 700 were paid on 31st March 1927 and the balance on 11th August 1927. The payment of Rs. 700 on the last day of the financial year was irregular and was evidently made to avoid a lapse of budget grant inasmuch as it was known at the time that the other parts of the machine had to be brought down from England and the machine, in working order, would not be available till several months later and consequently there was no emergency justifying the expenditure on the last day of the year. It was represented that the rush of expenditure

\*Audit Officer, Survey and Miscellaneous.



was partly caused by the late allotment of grants by the Head of the Department who communicated a sanction of Rs. 1,400 on 30th March 1927 with instructions to draw the money before the end of the month. The complete machine was taken delivery of on 25th June 1927 and while it was kept at Howrah pending despatch to the site of work, a request from the Town Administrator, Jamshedpur, was received for the loan of the machine in connection with ravages of flood at that place. It was lent to that officer under the sanction of the Head of the Department for about six weeks.

Previous sanction of the Government of India was not obtained either to the purchase of the article which was of European manufacture or to its loan to a private body. The Government of India to whom the matter was referred by the head of the Department at the instance of audit have condoned the irregularities involved in the purchase and approved the action of the head of the Department in lending the machine to the Town Administrator, Jamshedpur.\* (T.)

*Travelling allowance irregularly drawn.*

3. A certain officer of the Archæological Department drew, on the occasion of his transfer, travelling allowance for one of the female members of his family who did not actually accompany him. After the lapse of about a year the officer was retransferred and again he drew travelling allowance for the same member of his family though she never resided with him. The Officer, on being asked by the Head of the Department as to why he defrauded Government to the extent of about Rs. 419 in respect of travelling allowance of that particular member, explained that, owing to pressure of office work, he could not find time to refund the amount overdrawn and that for the return journey the travelling allowance bill was prepared by the Accountant exactly on the same basis as the original bill. On both the occasions the officer, however, appended the usual certificate to the effect that that particular member of his family actually travelled with him. The amount was subsequently refunded. The case was reported to the Government of India both by Audit and the Head of the Department.

In connection with this case, other departmental charges also were gone into against the same officer by a Committee of Enquiry. The Government of India then consulted the Public service Commission as to the conduct of the officer. The Commission found the charges against the officer proved and the Government accepting the findings of the Commission and agreeing with their recommendation as to the punishment to be awarded have directed that the Officer's pay shall be substantively reduced from Rs. 650 to Rs. 350 per mensem, he being allowed to earn increments in the ordinary course, but not otherwise, hereafter, and that he shall be deprived of the seniority which he has earned by service. Before agreeing to any proposal which the Head of the Department may make in the future as to the officer being permitted to officiate in a post or charge, they will require to be satisfied that his conduct since the date of these orders really justifies such promotion.\* (S.)

## GRANT No. 52.—MINES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to defray Expenses in connection with the MINES DEPARTMENT.

Service.			Expenditure compared with Grant.			
	Grant.	Expenditure.	Less than Granted.	More than Granted.		
	Rs.	Rs.	Rs.	Rs.		
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS."						
	Rs.					
A.—Pay of Officers	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>Original</div> <div>Supplementary</div> </div>	73,940			
			—1,426	72,514	66,518	6,001 ...
		...	...	68,670	53,194	10,476 ...
B.—Pay of Establishments	...	...	...	52,120	51,113	1,007 ...
C.—Travelling allowances	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>Original</div> <div>Supplementary</div> </div>	11,450			
			613	12,563	12,209	354 ...
		...	...	21,000	26,260	... 5,260
D.—Other allowances, Honorary, etc.	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>Original</div> <div>Supplementary</div> </div>	6,110			
			764	6,874	5,182	1,692 ...
		...	...	2,560	2,155	405 ...
E.—Allowances and other charges in connection with examinations	...	...	...	13,250	9,520	3,730 ...
F.—Supplies and Services, and Contingencies	...	...	...	14,400	13,146	1,254 ...

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

A.—Non-voted.—Due chiefly to a vacancy.

A.—Voted.—Due chiefly to leave out of India. (See Note 2).

B.—Due chiefly to smaller cost of acting arrangements in leave vacancies. (See Note 2).

C. Voted.—The tours of officers were more extensive than originally anticipated.

D. Non-voted.—The passage of an officer who went on leave out of India in March 1928 was claimed in 1928-29.

E.—Fewer persons offered themselves for examination for certificates.

F.—Due to economy.



Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
I.—Deduct.—Probable Savings	Non-voted	...	—6,000	...	6,000
	Voted	...	—3,000	...	3,000
Totals	Non-voted	...	85,951	83,904	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 2,047. Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 8,612.
	Voted	...	1,64,000	1,55,388	

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

I.—The savings were fully realised.

## NOTES.

1. Examination fees realised during the year amounted to Rs. 9,271. No refunds have been made on this account during the current year.

2. The following amounts aggregating Rs. 8,460 were surrendered to Government out of the voted grant :—

	Rs.
A. . . . .	7,440
B. . . . .	1,020

## GRANT No. 53—OTHER SCIENTIFIC DEPARTMENTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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 :				
A. 1.—Pay of Establishments ...	6,177	6,114	63	...
A. 2.—Grants-in-aid ...	27,270	27,265	5	...
A. 3.—Other Charges ...	18,553	18,054	499	...
B.—Grants-in-aid to Scientific Societies and Institutes :				
B. 1.—Indian Institute of Science, Bangalore	1,50,000	1,50,000	...	...
B. 2.—Bose Research Institute, Calcutta ...	1,03,000	1,03,267	...	267
B. 3.—Indian Association for the Cultivation of Science, Calcutta.	20,000	20,000	...	...
B. 4.—Asiatic Society of Bengal ...	5,000	5,000	...	...
Total ...	3,30,000	3,29,700	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 300.	

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

B. 2. Excess is covered by a special payment which was carried over from a previous year.

## NOTES.

A. 3.—Rs. 388 were surrendered to Government. It is understood that the general question of the financial responsibilities of Government towards the Indian Museum is being considered by the Government of India.

B. 2.—An allotment of Rs. 267, was sanctioned by the Finance Department out of the reserve at their disposal (*See* list appended to Grant No. 72—Miscellaneous—Sub-head L).



## BOSE INSTITUTE.

## INCOME AND EXPENDITURE ACCOUNT for the year ending 31st March 1928.

Cr.

Dr.

Income—		Expenditure—	
	Rs. a. p.	Annual Pay of Staff—	Rs. a. p.
Imperial Grant	1,00,000 0 0	Director	18,000
Balance of Previous year	74 10 5	Superintendent	3,000
Contributed by Sir J. C. Bose	40,931 12 1	Scholarships	24,508 15 3
		Workshop, Laboratory, Darjeeling and Falta Research Station, expenses, etc.	26,859 15 3
		Director's Touring Expenses	8,605 8 0
		Ground Rent	1,800 0 0
		Extension of Calcutta Laboratory	29,232 0 0
		Falta Research Station	29,000 0 0
		Total	1,41,006 6 6
Total	1,41,006 6 6		

Total Rupees One Lac Forty-one Thousand six annas six pies six only.

I certify that I have examined the above statement with the accounts and vouchers of the Bose Institute and found it correct.

Calcutta:

B. CHOWDHRY,  
Government Authorised of Companies  
in India.

The 9th April 1928.

Verified and found correct.

J. C. MITRA,  
Late Accountant General, Bengal.

Financial Advisor to the Bose Institute.

J. C. BOSE,  
Director, Bose Institute.

## GRANT No. 54.—EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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.
MAJOR HEAD "31—EDUCATION".				
A.—Grants-in-aid to the Universities of Calcutta, Benares and Aligarh ...	8,63,000	8,63,000	...	...
A.A.—University—Government Arts Colleges ...	...	—798	798	...
B.—Grants-in-aid to Non-Government Arts Colleges ...	25,000	25,000	...	...
C.—Grants-in-aid to Non-Government Secondary and Primary Schools...	Rs. Non-voted { Original... Supplement- (a) ary. 1,000	1,000	1,000	...
	Voted	47,000	24,727	22,273
D.—Scholarships and other Miscellaneous Charges:				
D. 1.—Charges of Aitchison College:				
D. 1(1).—Pay, Allowances and other Expenses ...	...	14,180	...	14,180
D. 1(2).—Deduct—Recoveries from the College Funds ...	...	—10,872	10,872	...
D. 2.—Grants-in-aid ...	1,000	1,675	...	675

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

A.A.—Represents recovery in India in respect of the excess payment of leave salary of an officer in England.

C.—Non-voted.—Due to certain grants-in-aid to schools in the "Administered areas" in the Manipur state not having been utilised.

C.—Voted.—Due mainly to saving in the India Circle on account of non-utilisation of the provision for the construction of buildings for a school in Simla owing to the later ruling of the Auditor General subsequent to the preparation of the budget that expenditure on those buildings was debitable to "41—Civil Works" (See Notes).

D. 1 (1).—Represents expenditure of the College, initially met by the Government. (See Notes).

D. 1 (2).—Represents recovery from the Aitchison College Committee. (See Notes).

D. 2.—The excess in the India Circle was due to the grant-in-aid to the All-India Federation of Teachers' Association.

(a) Sanctioned on 21st February 1928.



Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
D.—Scholarships and other Miscellaneous Charges—concl'd.					
D. 3.—Other charges.	Non-voted	Original ...			
		Supplementary (a) 2,000			
		2,000	503	1,497	...
	Voted	3,000	2,928	72	...
<hr/>					
Totals	Non-voted	...	3,000	—295	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 3,295.
	Voted	Gross	9,39,000	9,31,510	Savings of Gross Expenditure (voted) compared with Gross Grant Rs. 7,490.
		Deductions	...	—10,872	Saving of Net Expenditure (voted) compared with Net Grant Rs. 18,362.
		Net	9,39,000	9,20,638	

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

D. 3.—Non-voted.—Represents net result of saving (Rs. 2,000) in the Central Provinces due to expenditure to meet the cost of passage for the wife of an officer of the Indian Educational Service not being incurred during the year as anticipated, partly counterbalanced by excess Rs. 503 in the India Circle due to change of classification in the India Circle from 'voted' to 'non-voted' of the charges for travelling and other allowances of certain officers. The excess in the India Circle remained uncovered.

## NOTES.

1. Sub-head D. 1—Gross expenditure during the year under report (including overseas pay aggregating Rs. 9,600 paid in England and adjusted by the High Commissioner for India and also including the grant-in-aid of Rs. 15,000 adjusted under B) amounted to Rs. 38,780. After allowing for (1) the Government subvention of Rs. 15,000 and (2) Rs. 1,822 on account of cost of passages in respect of which contribution at the rate of Rs. 50 per mensem per officer is recovered and credited to Government under Receipt-in-aid of Superannuation, the balance recoverable from the Aitchison College authorities amounted to Rs. 21,958, plus Rs. 30,741, outstanding against the College on 31st March 1927, or Rs. 52,699 in all, against which Rs. 40,872, were recovered in cash in the year under report, out of which Rs. 30,000 were credited to the receipt head and the balance of Rs. 10,872 adjusted in reduction of expenditure, vide D. 1 (2) above, leaving a balance of Rs. 11,827 which has been recovered in the year 1928-29.

2. Sub-head C.—Voted.—A sum of Rs. 7,584 was surrendered to Government.

3. Sub-head D. 3.—Voted.—An allotment of Rs. 8,980 was sanctioned to this sub-head in the Bombay circle from the India Budget to meet a payment to the Bombay Government on account of the interest realised from securities of the Gujarat College, Ahmedabad, held by the Government of India. The expenditure thereon being, however, correctly debitable to the Major Head "20—Interest on Other Obligations" has been accounted for under that head. The allotment of Rs. 8,980 sanctioned under this sub-head remained, therefore, unutilised.

(a) Sanctioned on 10th January 1928.

## GRANT No. 55.—MEDICAL SERVICES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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				
{ Non-voted	Original... 1,64,050	1,41,979	1,41,818	161 ...
{   Supplementary ...	—22,071			
{ Voted	...	9,000	—195	9,195 ...
A. 2.—Pay of Establishments	...	1,21,000	1,12,105	8,895 ...
A. 3.—Allowances, Honoraria, etc.				
{ Non-voted	Original 15,330	17,013	13,056	3,957 ...
{   Supplementary (a) 1,683				
{ Voted	Original 22,940	24,940	21,552	3,578 ...
{   Supplementary (b) 2,000				
A. 3 A.—Grant-in-aid contributions, etc.				
{ Original	...	4,816	3,615	1,201 ...
{ Supplementary (c) 4,816				
A. 4.—Supplies and Services	...	500	34	466 ...
A. 5.—Contingencies	...	19,220	18,439	781 ...

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

A. 1.—Voted.—Due mainly to the services of a non-I. M. S. officer not being available for employment.

A. 2.—Due mainly to the grant of leave out of India.

A. 3.—Non-voted.—Due to less touring. (See Note 2).

A. 3.—Voted.—The saving was further augmented by a sum of Rs. 9,000 reappropriated to this head on 25th January 1928 and was mainly due to non-adjustment of charges in connection with the I. M. S. Selection Board for which a sum of Rs. 11,000 was earmarked. (See Notes.)

A. 3 A.—Due to a provision of Rs. 1,200 on account of District Medical Officers having been erroneously included under this sub-head. [See B. 1 (4)]

A. 4.—The elimination of maps or charts from the annual report of the Public Health Commissioner with the Government of India for 1925 was responsible for the saving.

(a) Sanctioned on 25th February 1928.

(b) Voted by the Assembly in March 1928.

(c) Sanctioned on 26th January 1928 (Rs. 2,495) and on 25th February 1928 (Rs. 2,321).



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Medical Establishment—Superintendence—concl'd.</b>				
<b>A. 6.—Congress of Tropical Medicine:</b>				
A. 6 (1).—Railway Boarding and Lodging charges of Foreign Delegates.	Rs. 44,000			
Original	44,000	52,000	55,998	3,998
Supplementary	8,000			
A. 6(2).—Printing and other charges.	56,000	99,000	61,440	37,560
Original	56,000			
Supplementary	43,000			
A. 6(3).—Deduct—amount recovered from local Governments, etc.	—64,310	—86,310	—86,206	104
Original	—64,310			
Supplementary	—22,000			
A 7.—Deduct—(i) Charges recovered from the Indian Research Fund Association and (ii) Expenditure charged to the Grant for Public Health No. 56		—67,870	—64,171	3,699
<b>B.—Medical Establishment—District Medical Officers:</b>				
<b>B. 1.—Simla:</b>				
B. 1(1)—Pay of Officers	37,300	31,840	31,740	100
Non-voted	37,300			
Supplementary	—5,460			
Voted		11,000	8,045	2,955
B. 1(2)—Pay of Establishments		240	240	
B. 1(3)—Other charges		5,900	6,324	424
B. 1(4)—Grants-in-aid, contributions, etc.			1,200	1,200
<b>B. 2.—Mysore:</b>				
B. 2(1)—Pay of Establishments		840		840
B. 2(2)—Other charges		60		60

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

A. 6. (1).—Due to unforeseen expenditure. Excess to the extent of Rs. 998 remained uncovered. See Note 2.

A. 6. (2).—Due to the transactions of the Congress not having been printed in the financial year as it was not possible to undertake the work. See Note 2.

A. 6. (3).—Excess remained uncovered. See Note 2.

A. 7.—Due to less expenditure under this Grant as a whole. The excess remained unregularised.

B. 1(1).—Voted.—Due mainly to the non-utilisation of a sum of Rs. 2,700 representing moiety of pay of the laboratory assistant, debit for the same having not been raised.

B. 1 (3).—Due mainly to the payment of arrear allowances. Excess to the extent of Rs. 264 remained uncovered.

B. 1 (4).—See A. 3.-A. The excess remained uncovered.

B. 2 (1) and B. 2 (2).—It was decided in March 1927 that the charges on account of the Residency Surgeon's establishment for which provision had been made under these sub-heads should be debited to "Political" (Non-voted).

(a) Voted by the Assembly in March 1928.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Medical Establishment—District Medical Office— <i>concl'd.</i>				
B. 3—North East Frontier, Assam :				
	Rs.			
B. 3(1)—Pay of { Original ...	21,205	24,963	...	3,758
officers. { Supplementary (a) 21,205				
B. 3(2)—Pay of { Original ...	3,695	4,022	...	327
Establishment. { Supplementary (a) 3,695				
B. 3(3)—Other { Original ...	7,780	7,810	...	30
charges. { Supplementary (a) 7,780				
C.—Other Medical Establishments :				
C. 1—Imperial Serologist :				
C. 1(1)—Pay of Officers. { Non-voted { Original 18,250	8,400	8,250	150	...
{ Supplementary —9,850				
{ Voted ...	19,810	18,698	1,112	...
C. 1(2)—Pay of Establishments ...	6,500	6,260	240	...
C. 1(3)— { Non-voted { Original 8,010	5,120	5,252	...	132
Other charges. { Supplementary —2,890				
{ Voted ...	6,450	6,274	176	...
C. 2—Chemical Examiner ...	4,000	3,600	400	...
D.—Hospitals and Dispensaries :				
D. 1.—Pay of Establishments { Non-voted { Original 600	8,487	8,694	...	207
{ Supplementary (b) 7,887				
{ Voted ...	10,790	10,907	...	117
D. 2.—Other Charges { Non-voted { Original ...	14,003	13,936	67	...
{ Supplementary (a) 14,003				
{ Voted ...	20,250	17,064	3,186	...

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

B. 3 (1).—Due to the leave salaries of certain officers not having been provided for. The excess remained uncovered.

B. 3 (2) and B. 3 (3).—The excesses remained uncovered.

C. 1 (1).—Voted.—Due to partial utilisation of the provision for leave salary.

C. 1(3).—Nonvoted. The excess remained uncovered.

D. 1.—Non-voted.—The excess remained uncovered.

D. 2.—Voted.—Due mainly to smaller expenditure on English medicines.

(a) Sanctioned on 21st February 1928.

(b) Represents net appropriation including an additional allotment of Rs. 8,487 sanctioned on 21st February 1922.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Rs.	Rs.	Rs.	Rs.	Rs.
<b>D.—Hospitals and Dispensaries—<i>concl.</i></b>				
D. 3.—Grants-in-aid to Non-Government Medical Institutions ...	Original ... 14,000	17,000	13,550	3,450
	Supplementary 3,000(a)			
D. 4.—Deduct one-third share recovered from Military ...	...	—9,400	—8,285	...
				1,115
E.—Grants for Medical Purposes ...	...	4,07,000	4,11,179	4,179
<b>F.—X-Ray Institute, Dehra Dun :</b>				
F. 1.—Pay of Officers ...	Non-voted ...	21,300	18,403	2,897
	Voted ...	24,800	26,080	...
				1,280
F. 2.—Pay of Establishments ...	...	25,410	24,473	937
				...
F. 3.—Supplies and Services ...	...	41,460	44,554	...
				3,094
F. 4.—Allowances and contingencies.	Non-voted ...	160	159	1
	Voted ...	14,410	10,595	3,815
				...
G.—English charges (High Commissioner) on Stores	Original 59,000	...	...	...
	Supplementary 1,000(a)	60,000	56,847	3,153

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

D. 3.—The savings occurred mainly in the India Circle Rs. (3,000) where the supplementary grant of Rs. 3,000 was augmented to Rs. 4,800 by an order of re-appropriation, which remained unutilised owing to corresponding expenditure having been correctly booked under E (See remarks under E below). See note 2.

D. 4.—Due to smaller charges in the Civil and Military Dispensary, Simla. The excess remained unregularised.

E.—Mainly due to adjustment under this subhead of expenditure of Rs. 5,000 for the Port more Nursing Home, Simla, the corresponding provision for which existed under D. 3 (*vide* D. 3 above). The excess remained uncovered.

F. 1.—Non-voted.—An officer was appointed as superintendent on a lower rate of pay.

F. 1.—Voted.—Due to subsistence grant to an officer placed under suspension.

F. 3.—Due mainly to purchase of Duplitzed X-Ray Films (Rs. 11,550) and Refrigerating Films (Rs. 3,534), partially counterbalanced by savings under purchase of chemicals and Workshop materials (Rs. 10,300) and Customs duty on X-Ray Stores (Rs. 2,000).

F. 4.—Voted.—Due to smaller purchase of packing cases, as the X-Ray films were sent direct to the X-Ray units by the contracting firms.

G.—As compared with the net grant (See paragraph 44, Chapter III) the saving works out to Rs. 22,820. To cover purchase in India instead of in England of certain stores for the X-Ray Institute, Dehra Dun, Rs. 22,520 were reappropriated to Indian portion of the grant, leaving a net saving of Rs. 300. See Notes.

(a) Voted by the Legislative Assembly in March 1928.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
H.—Loss or Gain by Exchange	20,000	354	19,646	...
Totals	Non-voted ...	2,89,798	2,56,518	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 3,280.
	Gross ...	10,17,580	9,80,627	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 86,953.
	Deductions	-1,63,580	-1,58,662	
	Net ...	8,54,000	7,71,965	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 82,035.

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

H.—See paragraph 44, Chapter III. Rs. 354 remained uncovered.

## NOTES.

1. A. 3.—The supplementary appropriations proved unnecessary.

A. 6. (2).—In view of the explanation of the savings the circumstances in which a supplementary grant for a large amount was applied for in March 1928 appear to require consideration.

2. The following amounts of the supplementary grant obtained from the Assembly were surrendered and an equivalent amount sanctioned by the Finance Department out of the Reserve at their disposal (*vide* list appended to Grant no 72-Miscellaneous—subhead L.)

	Rs.
A. 3 . . . . .	2,000
A. 6 (1) . . . . .	8,000
A. 6 (2) . . . . .	43,000
A. 6 (3) . . . . .	-22,000
D. 3 . . . . .	3,000
G. . . . .	1,000

In addition, a sum of Rs. 530 was also surrendered to Government. The total surrender amounted to Rs. 35,530.

3. Losses.—(i) A loss of Rs. 15,520, representing depreciation on account of revaluation of the radium in stock at the X-Ray Institute, Dehra Dun at the market rate prevailing on the 20th January 1928 was written off by the Government of India in the Finance Department in the month of November, 1928.

(ii) A loss of Rs. 1,82,724 representing the net loss due to depreciation as a result of the revaluation of stores in stock of the X-Ray Institute, Dehra Dun, at the market value rates prevailing on 1st April 1927, was written off by the Government of India, Finance Department, in the month of July 1928.



## A

STATEMENT showing the financial results of the sale of X-Ray, Electro-Therapeutic, Radiographic and other Electric Stores at the X-Ray Institute, Dehra Dun during the year 1926-27.

Debits.		Credits.	
	Rs.		Rs.
1. Value of stores in stock on 1st April 1926 (as per statement B) ...	11,24,348	1. Value of stores issued or sold during 1926-27—	
2. Cost of stores purchased from England and received during 1926-27 converted at the average rate of Exchange ...	68,235	(i) to the Institute ...	53,416
3. Cost of stores purchased in India ...	36,184	(ii) to the other Central Hospitals ...	3,045
4. Value of stores back from Military Units and Civil Hospitals during 1926-27, which are in issuable condition and for which credit was allowed ...	1,411	(iii) to Provincial Civil Hospitals ...	22,354
5. Carriage and other incidental charges ...	6,261	(iv) to Military Units ...	2,26,427
6. Customs duty ...	6,012	(v) to Private persons or local bodies (including) transfer to London ...	28,849
7. Indirect charges on stores issued to Provincial Civil and Military Hospitals, Local Bodies, etc. (vide Statement C) ...	36,391	2. Value of articles lost, condemned or broken less proceeds of condemned or broken stores ...	2,935
8. Profit ...	8,179	3. Loss on sale of surplus and obsolete stores at concession rates ...	26,326
		4. Loss on account of depreciation in the value of stores ...	Nil
		5. Value of stores in stock on 31st March 1927 (as per Statement 'B') ...	8,97,578
		6. Departmental charges on stores as per debit side ...	36,391
Total ...	12,87,321	Total ...	12,87,321

RASHID AHMED,

Offg. Accounts Clerk.

The 5th January 1928.

S. M. HEPWORTH,

Major, I. M. S.,

Offg. Superintendent, X-Ray Institute.

Audited on the basis of the figures shown in the books of the Institute. The opening balance is Rs. 32,678 less than the closing balance in the previous account and the difference is due to a mistake in the valuation of the stores in hand on 31st March, 1926.

LACHHMAN DAS,

Assistant Accounts Officer, Central Revenues.

16th January 1929.

Note.

This and the following two statements were included in the report for 1926-27 and were unaudited. They are again included, as the figures have in several places undergone alteration as a result of audit.

## B

STORES ACCOUNTS for 1926-27 of X-Ray, Electro-therapeutic, and other Electric Stores at the X-Ray Institute of India.

	On 1st April 1926.	On 1st April 1927.
	(1) Rs.	(2) Rs.
(i) Stores which have been and are in issuable condition ...	7,51,320	5,80,405
(ii) Surplus and obsolete stores...	3,73,028	3,07,173
(iii) Stores requiring repair or undergoing repairs at the workshop ...	...	...
<b>Totals</b> ...	<b>11,24,348</b>	<b>8,87,578</b>

RASHID AHMED,

Offg. Accounts clerk.

The January 1928.

S. M. HEPWORTH,

Major, I. M. S.,

Offg. Superintendent, X-Ray Institute.

## Notes.

Stores were checked by the Superintendent, X-Ray Institute and the revaluation statements have been submitted to the Director General, Indian Medical Service, for sanction.

## 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 1926-27.

	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	5,459
2. Establishment engaged on direct handling of stores ...	2½	4,549
3. Transport Establishment ...	1	910
4. Workshop Charges ...	6	10,917
5. Maintenance of stores-godowns and interest on capital cost of the godowns ...	4	7,278
6. Contingencies ...	7	1,820
7. Audit ...	1	1,820
8. Pensionary charges ...	1	909
9. Accounts clerk ...	1½	2,729
<b>Total</b> ...	<b>20</b>	<b>36,391</b>

RASHID AHMED,

Offg. Accounts Clerk,  
5th January 1928.

S. M. HEPWORTH,

Major, I.M.S.,

Offg. Superintendent, X-Ray Institute



## 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 1927-28.

Debits		Credits	
	Rs.		Rs.
1. Value of stores in stock on 1st April, 1927 (as per statement B) ...	8,87,578	1. Value of stores issued or sold during 1927-28—	
2. Cost of stores purchased from England and received during 1927-28, converted at the average rate of exchange ...	56,177	(i) to the Institute ...	33,988
3. Cost of stores purchased in India ...	30,834	(ii) to other Central Hospitals ...	542
4. Value of stores received back from Military Units and Civil Hospitals during 1927-28, which are in issuable condition and for which credit was allowed. ...	40,892	(iii) to provincial Civil Hospitals ...	23,899
5. Carriage and other incidental charges ...	8,645	(iv) to Military Units ...	98,332
6. Customs duty ...	8,160	(v) to private persons or local bodies ...	5,200
7. Indirect charges on stores issued to provincial Civil and Military Hospitals, Local bodies, etc. (vide statement C) ...	23,548	2. Value of stores, lost, condemned, or broken less proceeds of condemned or broken stores ...	8,463
8. Profit ...	9,703	3. Loss on sale of surplus and obsolete stores at concession rates ...	10,503
Total ...	10,65,537	4. Loss on account of depreciation in the value of stores ...	1,47,812
		5. Value of stores in stock on 31st March, 1928 (as per statement B) ...	7,13,250
		6. Indirect charges on stores as per debit side item No. 7 ...	23,548
		Total ...	10,65,537

RASHID AHMED,

Actg. Accounts Clerk.

The 27th October 1928.

S. M. HEPWORTH,

Major, I. M. S.,

Offg. Superintendent, X-Ray Institute,

Dehra Dun, U. P.

Audited on the basis of the figures shown in the books of the Institute.

LACHHMAN DAS,

Assistant Accounts Officer,

Central Revenues.

## B

STORES ACCOUNTS for 1927-28 of X-Ray, Electro-Therapeutic and other Electric Stores at the X-Ray Institute of India, Dehra Dun.

		On 31st March 1927 On 1st April 1927	On 31st March 1928.
		(i) Rs.	(ii) Rs.
(i) Stores which have been tested and are in issuable condition ...	...	5,80,405	4,34,206
(ii) Surplus and obsolete stores ...	...	3,07,173	2,79,044
Totals ...	...	8,87,578	7,13,250

RASHID AHMED,

Actg. Accounts Clerk.

S. M. HEPWORTH,

Major, I. M. S.,  
Offg. Superintendent, X-Ray Institute  
of India, Dehra Dun.

## NOTE.

The stock was verified by the Superintendent, X-Ray Institute, during the year 1927-28, and with the exception of one Lead-loaded Rubber Sheet valued at Rs. 30 which has since been written off, no shortages and surpluses were reported to have been found as a result of physical count of stock.

As the stock was valued on 1st April 1927 and the revaluation statement disclosing a loss of Rs. 1,47,812 was sanctioned by the Government of India in the Department of Education Health and Lands, no further revaluation was considered necessary at the close of the stores account for the year 1927-28.



## 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 1927-28.

	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 Superintendents and Assistants ... ..	3	3,532
2. Establishment engaged on direct handling of stores ... ..	2½	2,944
3. Transport Establishment ... ..	½	589
4. Workshop Charges ... ..	6	7,064
5. Maintenance of store-godowns and interest on capital cost of the godowns ... ..	4	4,710
6. Contingencies ... ..	1	1,177
7. Audit... ..	1	1,177
8. Pensionary charges ... ..	½	589
9. Accounts clerk ... ..	1½	1,766
Total ... ..	20	23,548

RASHID AHMED,

Actg. Accounts Clerk.

S. M. HEPWORTH,

Major, I.M.S.,

Offg. Superintendent, X-Ray Institute  
of India, Dehra Dun.

## GRANT No. 56—PUBLIC HEALTH.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to defray Expenses in connection with PUBLIC HEALTH.

Services.	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 :				
A. 1.—Pay of Officers	Original	33,700		
	Supplementary	—6,074		
	...	...		
A.1 A —Grants-in-aid Contributions, etc.	Original	...		
	Supplementary	1,150		
A. 2.—Other charges.	Non-voted	Original 5,400		
		Supplementary (a) 1,020		
	Voted	4,500		
B.—Public Health Establishment. —Charges brought to account initially against the grant for Medical Services No. 55		65,470		
C.—Public Health—Expenses in connection with Epidemic Diseases :				
C. 1.—Port Quarantine charges in the Madras Presidency :				
C. 1 (1).—Pay of Establishments	...	17,930	16,454	1,476
C. 1 (2).—Allowances, Honoraria etc.	...	2,104	1,512	592
C. 1 (3).—Other Charges	...	9,616	4,913	4,703
C. 1 (4).—Deduct—Recovered from the British India Steam Navigation Company	...	—650	—733	83

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

A. 2.—Non-voted.—The net saving includes an excess in Assam (Rs. 216) which remained uncovered.

A. 2.—Voted.—Due mainly to the non-utilisation of the provision (Rs. 3,000) for deputation of the Public Health Commissioner to Paris as he proceeded on leave and was placed on deputation during leave.

B.—Due to less expenditure in Grant No. 55—Medical Services.

C. 1 (1).—Due to (a) a revised procedure under which the post of a whole time sub-assistant surgeon for port health work at Cuddalore was abolished, as the same function was entrusted to the local Municipal Health Officer subject to the payment of lump sum cost accounted for under C. 4, (b) certain posts being left vacant for short periods (Rs. 326) and (c) the pay of boatmen (Rs. 360) having been debited to contingencies.

C. 1 (2).—Due mainly to the variable nature of charges on account of fees for medical inspection of vessels, depending upon weather conditions and restricted inspection of vessels.

C. 1 (3).—The saving is under 'Petty construction and repairs' in the provision made for construction of quarters for the plague nurse at Dhanushkodi. This was ordered to be utilised towards the repairing charges of the disinfecting barge at Madras harbour. Even this work could not be taken up within the year owing to the late receipt of the sanction to the estimates.

(a) Sanctioned on 21st February 1928.



Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
C. 2.—Port Health Establishment, Bombay, Karachi and Aden:					
C. 2. (1)—Pay of Officers	Non-voted	44,400	47,940	...	3,540
	Voted	29,855	29,037	818	...
C. 2 (2).—Pay of Est- abishments.	Non-voted	2,764	3,068	...	304
	Voted	23,025	19,910	3,115	...
C. 2 (3).—Allowances, H o n o r a r i a , etc.	Non-voted	15,464	15,577	...	413
	Voted	15,726	14,652	1,074	...
C. 2 (4).—Supplies and Services and Contingencies.	Non-voted	10,758	8,326	2,432	...
	Voted	20,095	21,315	...	1,220
C. 2 (5).—Grants-in-aid, Contributions, etc.		..	275	...	275
C. 2 (6).—Deduct—Recov- ered from the Port Trusts, Bom- bay, Karachi and Aden.	Non-voted	—36,386	—36,428	42	...
	Voted	—44,701	—40,572	...	4,129
C. 2 (7).—Deduct—Recov- ered from the Government of Bombay.	Non-voted	—19,000	—18,571	...	129
	Voted	—22,000	—21,229	...	771

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

C. 2 (1).—*Non-voted*.—Due to (1) the classification as special pay of an allowance of Rs. 150 per mensem to the Port Health Officer, Aden for which provision existed under "C 2 (3) Non-voted" (Rs. 1,800), (2) payment of arrears of pay (Rs. 1,490) and (3) increase in the basic pay of a certain Port Health Officer (Rs. 250). Excess to the extent of Rs. 250 remained uncovered.

C. 2 (2).—*Non-voted*.—Due to leave salary. Excess to the extent of Rs. 4 remained uncovered.

C. 2 (2).—*Voted*.—Due mainly to (1) vacancies (Rs. 2,000) and (2) only partial utilisation of the provision for leave salary (Rs. 1,000).

C. 2 (3).—*Non-voted*.—Excluding the provision of Rs. 1,800 for allowance for inspection of vessels at night at Aden which was subsequently transferred to "C 2 (1) Non-voted" to which the charge was correctly chargeable, there was an excess of Rs. 2,213 representing increased expenditure on overtime fees. The excess remained uncovered.

C. 2 (4).—*Non-voted*.—Due to smaller expenditure on epidemic diseases.

C. 2 (4).—*Voted*.—Repairs to the Clayton Apparatus Barge of the Port Health Officer, Karachi, caused the excess.

C. 2 (5).—Represents contributions for passages of officers transferred from other Governments, Departments, etc.

C. 2 (6).—*Voted*.—Due to (1) the total expenditure on which the recovery depends being smaller than anticipated (Rs. 2,244) and (2) the non-recovery in full before the close of the year of the amount due from the Port Trusts (Rs. 1,885). The net modified appropriation under this sub-head, however, stood at Rs. 45,556 and thus there was an uncovered excess of Rs. 4,984.

C. 2 (7).—*Non-voted*.—The estimate of recoveries was made in round thousands. The excess remained uncovered.

C. 2 (7).—*Voted*.—The same explanation as (1) against C. 2 (6) voted. The excess was increased to Rs. 1,199 by a reappropriation of Rs. 428 from this sub-head, sanctioned in October 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Ra.	Ra.	Ra.	Ra.
C. 3.—Pilgrim charges :				
C. 3 (1).—Pay of Establishments ...	2,120	1,512	608	...
C. 3 (2).—Other charges { Original 8,880				
Supple- (a) 12,880	12,880	10,092	2,788	...
mentary 4,000				
C. 3 A.—Expenses { Original				
in connection { with Malaria				
in North West { Frontier. Supple- (b) 980	980	976	4	...
mentary				
C. 4.—Establishment charges paid to other Governments Depart- { Original 56,000	70,000	71,645	...	1,645
ments, etc. { Supple- (a) 14,000				
mentary				
D.—Bacteriological Laboratories :				
Central Research Institute, Kasauli :				
D. 1.—Pay of { Non- { Original 72,800	63,532	61,545	1,987	...
Officers. ... { voted { Supple- mentary... —9,268				
Voted	7,200	7,200	...	...
D. 2.—Pay of Establishments ...	52,870	47,634	5,186	...
D. 3.—Allowances, { Non- { Original 4,100	6,187	7,568	...	1,331
Honoraria, etc. { voted { Supple- (c) 2,037				
Voted	1,000	595	405	...
D. 4.—Purchase of Serum Bottles ...	6,000	5,922	78	...
D. 5.—Purchase and Repair of Apparatus...	30,000	11,434	18,566	...
D. 6.—Other Supplies ...	13,440	31,300	...	17,860
D. 7.—Contingencies ...	35,820	35,425	395	...

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

C. 3 (1).—Representing smaller expenditure on temporary pilgrim establishment.

C. 3 (2).—The fluctuating nature of the Pilgrim charges which depend on the exigencies of the pilgrim traffic accounts for the saving. The grant was supplemented by an allotment of Rs. 4,000 sanctioned from the "Reserve" at the disposal of the Finance Department under "47-Miscellaneous". This sum of Rs. 4,000 was subsequently again provided by a supplementary vote, but the amount was surrendered to Government (see Note 1).

C. 4.—Composed of excesses in Madras (Rs. 935) due to the revised procedure mentioned at (a) under C. 1 (1), and in Bengal (Rs. 710), due to payment of arrear contribution towards the cost of the Port Health Departments, Calcutta and Chittagong. (See Note 2).

D. 1.—Non-voted.—The saving was partly due to the appointment of junior officers in place of seniors budgeted for.

D. 2.—Due mainly to vacancies in the permanent and temporary establishments and recruitment of new hands on minimum pay. (See Note 2.)

D. 3.—Non-voted.—The excess was due to the additional grant obtained on account of the allowance to Colonel Christophers as the King's Honorary Physician having proved insufficient.

D. 3.—Voted.—Due to smaller charges under travelling allowance owing to fewer movements of the staff than anticipated.

D. 5.—Due mainly to transfer of grant for purchase of chemicals, dyes, oil, coal, etc. to D. 6 (Rs. 17,500).

D. 6.—Vide explanation under D. 5 above.

(a) Voted by the Assembly in March 1923.

(b) Sanctioned on 21st February 1923.

(c) Includes an additional allotment of Rs. 519 sanctioned on 26th March 1923.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>E.—Grants-in-aid:</b>				
<b>E. 1.—For Public Health Purposes:</b>				
E. 1 (1).—To Indian Research Fund.	Original	6,75,000		
	Supplementary	30,000		
	(a)	7,05,000	7,05,071	71
E. 1 (3).—To others.	...	5,000	5,000	...
<b>E. 2.—For Pasteur Institutes—</b>				
To Pasteur Institute, Kasauli	...	7,700	7,700	...
F.—Works	Original	...		
	Supplementary	260	156	104
<hr/>				
Totals ...	Gross	1,79,541	1,80,568	Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 1,027.
	Deductions	-55,386	-55,399	
	Net	1,24,155	1,25,269	Excess of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 1,114.
Totals ...	Gross	11,37,351	11,09,976	Saving of Gross Expenditure (Voted) compared with Gross Grant, Rs. 27,375.
	Deductions	-67,351	-62,534	
	Net	10,70,000	10,47,442	Saving of Net Expenditure (Voted) compared with Net Grant, Rs. 22,558.

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

E. 1 (1).—The excess remained uncovered. (See Note 2.)

## NOTES.

1. The additional grants of Rs. 4,000 and Rs. 44,000 obtained from the Legislative Assembly in February and March 1928 were surrendered to Government and an equivalent allotment of Rs. 48,000 was sanctioned by the Finance Department out of the reserve at their disposal (see list appended to Grant no. 72-Miscellaneous—sub-head L.)

2. Rs. 49,243, as detailed below, were surrendered to Government out of the voted grants —

	Rs.
C. 3 (2)	4,000
C. 4	14,000
D. 2	1,243
E. 1 (1).	30,000

(a) Voted by the Assembly in March 1928.

(b) Sanctioned on 21st February 1928.

Statement showing the financial result of the sale of vaccines, sera, etc., manufactured at the Central Research Institute, Kasauli, during the years 1926-27 and 1927-28.

Debits.		Credits.	
	1926-27.	1927-28.	
	Rs.	Rs.	
Outstanding bills at the commencement of the year .	9,872	7,835	Sale proceeds :—
Value of empty capsules and of vaccines and sera in stock on the commencement of the year . . . .	85,754	65,657	Actual recoveries .
Proportionate amount of the pay and allowances of the staff and the contingent charges as per statement B.	1,20,166	1,30,846	Outstanding bills at the end of the year .
Approximate* overhead charges at 10 per cent. on the cost of production .	12,017	13,035	Value of empty capsules and of vaccines and sera in stock at the end of the year as per statement A .
75 per cent. paid to Bacteriological officers on the sale of curative vaccines, etc., to private institutions and individuals . . . .	1,492	1,743	
Profits . . . .	48,715	2,09,530	
Totals .	2,78,016	4,28,696	Totals .

\* Includes approximate service for printing, and stationery charges, interest and depreciation on value of apparatus, etc., in use, rent of buildings and pensionary charges.

J. CUNNINGHAM,

Lt.-Colonel, I.M.S.,

Offg. Director.

FATEH CHAND,

Head Clerk.

LACHHMAN DAS,

Assistant Accounts Officer.

18th October 1928.



## A

## Store Account for 1927-28 of Vaccines, Sera, etc., manufactured at the Central Research Institute, Kasauli.

Value of the balance in hand at end of the year.

	1926-27.	1927-28.
	Rs.	Rs.
Empty Capsules—		
Not vacuumised . . . . .	19,472	16,102
Vacuumised . . . . .	21,412	19,363
Filled up capsules—		
Vaccines . . . . .	3,994	2,928
Sera . . . . .	883	1,192
Finished but not bottled—		
Vaccines . . . . .	19,896	16,826
Totals . . . . .	65,657	58,411

FATEH CHAND,  
Head Clerk.

J. CUNNINGHAM,  
Lt.-Colonel, I.M.S.,  
Offg. Director.

LACHHMAN DAS,  
Assistant Accounts Officer.

18th October 1928

## B

Statement showing proportionate expenditure of the Central Research Institute, Kasauli, debitable to Vaccines and Sera for the years 1926-27 and 1927-28.

	Proportion debitable to vaccines and sera.	Amount.	
		1926-27.	1927-28
		Rs.	Rs.
<b>Pay etc. of Officers—</b>			
Director . . . . .	0.1	2,940	3,315
Other Officers (Captain K.R.K. Iyengar and Major L.A.P. Anderson) . . . . .	1.0	20,586	26,253
<b>Pay of Establishment—</b>			
Assistant Surgeon . . . . .	0.1	3,047	3,060
Sub-Assistant Surgeon . . . . .			
Clerical . . . . .	...	18,879	19,989
Non-pensionable . . . . .	...	16,878	17,862
Inferior . . . . .	...	11,455	11,403
<b>Allowances, Honoraria, etc.—</b>			
Sub-Assistant Surgeon's house rent and clothing allowance.	all	204	204
<b>Supplies and Services—</b>			
(a) Purchase of Serum bottles and boxes . . . . .	full	5,070	5,923
(b) Purchase and repair of apparatus and other charges . . . . .	4-6th	27,549	28,474
Contingencies (excluding menial establishment) . . . . .	4-6th	13,558	14,363
<b>Totals</b> . . . . .	...	1,20,166	1,30,846

FATEH CHAND,  
Head Clerk.

J. CUNNINGHAM,  
Lt.-Colonel, I.M.S.,  
Offg. Director.

LACHHMAN DAS,  
Assistant Accounts Officer.

18th October 1928.



## GRANT No. 57.—AGRICULTURE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to defray Expenses in connection with AGRICULTURE DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "34—AGRICULTURE".				
A.—Superintendence—Agricultural Research Institute, Pusa and Central Bureau of Animal Husbandry :	Rs.			
A. 1.—Pay of Officers				
Non-voted ...	36,000	36,000	...	...
Voted ...	6,590	7,189	...	598
A. 2.—Pay of Establishments	86,150	78,628	7,522	...
	Rs.			
A. 3.—Allowances, Honoraria, etc.				
Non-voted { Original 7,000	8,000	8,446	...	446
{ Supple-mentary 1,000				
Voted ...	10,490	9,255	1,235	...
A. 4.—Agricultural and Veterinary Publications ...	4,000	602	3,398	...
A. 5.—Supplies and Services :				
A. 5(1).—Maintenance of Gas, Ice, and Electric Installations...	33,000	29,299	3,701	...
A. 5(2).—Other Supplies and Services	8,100	8,071	29	...
A. 6.—Contingencies ...	15,800	13,468	2,332	...
A. 7.—Grants-in-aid ...	4,000	4,000	...	...

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

- A. 1.—Voted.—Due to larger cost of acting arrangement in leave vacancy.
- A. 2.—Due mainly to resignation, deputation, transfer etc. (Rs. 4,734), and smaller cost of acting arrangements in leave vacancies (about Rs. 2,080). (See Notes).
- A. 3.—Non-voted.—Due chiefly to payment of cost of passage for which no provision existed.
- A. 3.—Voted.—There was smaller expenditure on account of grain compensation allowance.
- A. 4.—Expenditure was reduced consequent on the decrease in the sale of departmental publications.
- A. 5(1).—Due to reduction in the price of coal.
- A. 6.—Due to non-utilization of the provision for the meeting of the Board of Agriculture which was postponed under the orders of the Government of India.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>B.—Expert Staff :</b>				
B. 1.—Pay of Officers	Original 1,61,080 Non-voted —12,011 Voted ...	1,49,069	1,45,847	3,222 ...
B. 2.—Pay of Establishments	...	70,200	66,154	4,046 ...
B. 3.—Allowances, Honorary, etc.	Non-voted ... Voted ...	1,51,510	1,41,822	9,688 ...
B. 4.—Purchase of Cattle	...	25,750	22,565	3,185 ...
B. 5.—Purchase of new Machinery and Plant, Apparatus, etc. and Gas and Water Supply	...	23,300	15,867	7,433 ...
B. 6.—Other Supplies and Services	...	20,500	20,707	... 207
B. 7.—Contingencies	...	39,350	40,582	... 1,232
C.—Experimental Farms—Imperial Cattle Breeding Farm, Karnal :		58,150	60,893	... 2,743
C. 1.—Pay of Officers	...	20,210	19,241	969 ...
C. 2.—Pay of Establishments	...	8,280	8,738	... 458
C. 3.—Allowances, etc.	...	27,490	22,147	5,343 ...
C. 4.—Capital Expenditure—Acquisition of additional Cattle Land, Machinery, Plant, Buildings, etc.	...	2,130	986	1,144 ...
C. 5.—Upkeep and Replacement of Cattle, Land, Machinery, Buildings, etc.	...	26,000	26,937	... 937
C. 6.—Feed of Dairy Cattle, including Grazing Charges	...	3,000	7,299	... 4,299
C. 7.—Other Expenses	...	20,000	27,594	... 7,594
		31,670	30,713	957 ...

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

B. 1.—*Non-voted*.—The causes are the extension of the deputation of one officer by about a month (Rs. 1,110), vacancy in the post of Plant Biological Chemist (Rs. 1,250) and smaller cost of acting arrangements in leave vacancies (about Rs. 2,120), partly counterbalanced by an excess expenditure of Rs. 1,386 owing to the payment of special pay to one officer as member of the Opium Committee.

B. 1.—*Voted*.—Due to vacancy in one appointment for about 5 months (Rs. 2,098), suspension of increment of one officer (Rs. 503), appointment of a lower paid officer (Rs. 879) and smaller cost of acting arrangements in leave vacancies (Rs. 3,479) partly counterbalanced by increased expenditure owing to the unexpected reversion of a higher paid officer from foreign service (Rs. 2,910). (See Notes).

B. 2.—Saving caused by vacancies on account of transfer (Rs. 3,382), officiating promotion of certain assistants to the gazetted rank (Rs. 2,865) and smaller cost of acting arrangements in leave vacancies (about Rs. 3,440). (See Notes).

B. 3.—*Non-voted and Voted*.—Due to smaller travelling charges in consequence of vacancies. (See Notes).

B. 4.—Due principally to special feeding and digestion experiments conducted by the Physiological Chemist at the Hisar Cattle Farm.

B. 5.—Due to purchase of certain new machines to meet sudden emergencies.

B. 6.—Due to purchase of more spare parts than usually required for the steam tackle and tractor to keep them in working order and extra labour charges for the construction of bunds and irrigation channels and also for a Gur making experiment.

B. 7.—Due to smaller contingent expenditure.

C. 1.—Due to appointment of an officer drawing a higher rate of charge allowance.

C. 2.—Due to vacancy in one appointment (about Rs. 4,100) and non-utilisation of the provision for leave salary (Rs. 1,000).

C. 3.—Due to smaller travelling charges.

C. 4.—Due to purchase of more cattle for breeding purposes and purchase of cheese making plant.

C. 5.—Due to more repairs done to farm buildings and improvements to the assistant superintendent's bungalow.

C. 6.—Due to the increase in the strength of the herd.

C. 7.—Due chiefly to smaller expenditure on account of hire of cattle.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>D.—Sugarcane Station, Coimbatore :</b>				
D. 1.—Pay of Officers.				
{ Non-voted. ...	7,900	7,797	103	...
{ Voted. ...	11,970	9,828	2,142	...
D. 2.—Pay of Establishment	24,990	23,102	1,588	...
D. 3.—Allowances, Honoraria, etc.				
{ Non-voted. ...	1,500	1,424	76	...
{ Voted. ...	2,500	2,603	...	103
D. 4.—Works including Lands, Buildings, Roads, etc.	1,20,500	76,500	44,000	...
D. 5.—Sugarcane Station—Working Expenses	17,400	17,381	19	...
D. 6.—Other Supplies and Services, and Contingencies	3,000	2,988	12	...
<b>E.—Sugar Bureau :</b>				
E. 1.—Pay of Officers				
{ Non-voted ...	12,570	13,284	...	714
{ Voted ...	...	50	...	50
E. 2.—Pay of Establishments	13,220	11,814	1,406	...
E. 3.—Other Charges				
{ Non-voted ...	3,500	1,213	2,287	...
{ Voted ...	4,590	2,987	1,603	...

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

D. 1.—Voted.—Mainly due to a vacancy.

D. 2.—Due to the appointment of establishment on lower pay. See Notes.

D. 3.—Voted.—Due to increased travelling charges.

D. 4.—Due to the combined irrigation and water supply scheme and construction of certain quarters not having been taken up and the late receipt of sanction for certain buildings.

E. 1.—Non-voted.—Due to the advance payment of the Secretary's pay for part of March on account of his transfer to Rangoon.

E. 1.—Voted.—Payment of special pay was made to a voted officer for about a month during the Secretary's deputation for training in the Army of India Reserve of officers.

E. 2.—Due to vacancy (Rs. 348), appointment of a lower paid officer (Rs. 480) and smaller cost of acting arrangement in leave vacancy (about Rs. 580). See Notes.

E. 3.—Non-voted.—Due to non-utilisation of the provision for cost of passages (Rs. 1,600) and smaller travelling charges (about Rs. 600).

E. 3.—Voted.—Due to smaller travelling charges (Rs. 885) and savings in contingent expenditure (about Rs. 1,215).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>F.—Indian Central Cotton Committee :</b>				
	Rs.			
F. 1.—Pay of Officers	Original 45,280			
	Supplementary 650	45,930	47,100	... 1,170
F. 2.—Pay of Establishments	...	17,680	17,024	654 ...
	Original 13,500			
F. 3.—Allowances, { Non-voted	Supplementary 2,000	15,500	14,257	1,203 ...
Non- oraria etc. { Voted	...	1,000	646	354 ...
F. 3A.—Grants-in-aid	Original Nil	1,061	1,040	21 ...
	Supplementary 1,061			
F. 4.—Deduct—Recoveries from the Committee.	{ Non-voted ...	—56,280	—60,571	4,291 ...
	{ Voted ...	—17,480	—16,193	... 1,287
<b>G.—Imperial Institute of Animal Husbandry and Dairying, Bangalore :</b>				
G. 1.—Pay of Officers	...	8,640	8,151	489 ...
G. 2.—Pay of Establishments	...	30,040	25,270	4,770 ...
G. 3.—Allowances, Honoraria, etc.	...	1,000	2,300	... 709
G. 4.—Capital Expenditure—Acquisition of Additional Cattle, Land, Machinery, Plant, Buildings, etc.	...	22,500	14,947	7,553 ...
G. 5.—Upkeep and Replacement of Cattle, Land, Machinery, Plant, Buildings, etc.	...	4,000	7,596	... 3,596
G. 6.—Feed of Dairy Cattle including Grazing Charges	...	48,000	42,108	5,892 ...
G. 7.—Purchase of Dairy Produce	...	30,000	23,680	6,320 ...

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

F. 1.—*Non-voted*.—Due to the advance payment of the Secretary's pay for part of March on account of his transfer to Bihar and Orissa.

F. 2.—Due chiefly to temporary vacancies.

F. 3.—*Non-voted*.—Due to smaller expenditure on account of cost of passages and travelling allowance.

F. 3.—*Voted*.—Due to smaller travelling charges in consequence of the fact that the travelling allowance of a non-Government clerk who accompanied the Secretary on some of his tours was met from the Cotton Cess funds.

F. 4.—*Non-voted*.—Excess recovery was due to the fact that while additions aggregating Rs. 3,711 were made by reappropriation to sub-heads F. 1, F. 3 and F. 3-A to meet anticipated excess expenditure, corresponding additions were not made to the deduct head as well, as the increased expenditure was recoverable from the Committee. If this sum of Rs. 3,711 is taken into account, then the excess recovery is reduced to Rs. 580 only.

F. 4.—*Voted*.—The excess indicates smaller recovery due to smaller expenditure.

G. 1.—Due to the appointment of a lower paid officer.

G. 2.—Mainly due to vacancies (Rs. 1,000) and non-entertainment of temporary establishment to the full extent provided for (Rs. 2,821).

G. 3.—Due chiefly to increased travelling charges.

G. 4.—Due chiefly to the purchase of a smaller number of cattle.

G. 5.—Extensive repairs were carried out to buildings, plant and machinery to keep them in perfect order.

G. 6.—There was smaller expenditure on purchase of feeding stuff for cattle.

G. 7.—Due to smaller purchases of dairy produce.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
G.—Imperial Institute of Animal Husbandry and Dairying, Bangalore— <i>contd.</i>				
G. 8.—Other Expenses ... ..	19,400	23,257	...	3,857
G. 9.—Works ... ..	9,000	8,987	13	...
H.—Imperial Institute of Animal Husbandry and Dairying, Wellington:				
H. 2.—Pay of Establishments ... ..	20,620	18,713	1,907	...
H. 3.—Allowances, Honoraria, etc. ... ..	850	603	247	...
H. 4.—Capital Expenditure—Acquisition of additional Cattle, Lands, Machinery, Plant, Buildings, etc. ... ..	8,000	21,548	...	13,548
H. 5.—Upkeep and Replacement of Cattle, Land, Machinery, Plant, Buildings, etc. ... ..	1,500	1,064	436	...
H. 6.—Feed of Dairy Cattle including Grazing Charges ... ..	24,000	21,081	2,919	...
H. 7.—Purchase of Dairy Produce ... ..	25,000	25,317	...	317
H. 8.—Other Expenses ... ..	10,360	11,908	...	1,548
I.—Anand Creamery:				
I. 1.—Pay of Officers ... ..	8,010	2,646	5,364	...
I. 2.—Pay of Establishments... ..	10,940	8,264	2,676	...
I. 3.—Allowances, Honoraria, etc. ... ..	1,500	740	760	...
I. 4.—Purchase of Dairy Produce ... ..	2,00,000	51,000	1,49,000	...
I. 5.—Other Supplies and Services and Contingencies ... ..	61,600	1,12,289	...	50,689

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

G. 8.—Expenditure under cultivation and fuel, light etc., was heavier.

H. 2.—Mainly due to the non-entertainment of temporary establishment to the full extent provided for.

H. 3.—Due chiefly to smaller travelling charges.

H. 4.—Due to the purchase of a larger number of cattle and the construction of quarters for a supervisor not anticipated or sufficiently provided for.

H. 5. and H. 6.—Due to economy.

H. 7.—Due to the purchase of more cream for butter making to meet demand not anticipated.

H. 8.—There was larger expenditure on account of production of grain and fodder, and miscellaneous contingencies and extension of cultivation operations consequent on the increase in cultivated land.

I. 1.—Due to leave out of India granted to the superintendent and the appointment of a lower paid officer in his place.

I. 2.—Due to non-entertainment of the full establishment provided for owing to insufficient trade.

I. 3.—Expenditure was smaller owing to insufficient trade.

I. 4.—Due to manufacture of smaller quantity of butter than anticipated as, owing to the uncertain position of the Creamery up to 30th September 1927, no long term contracts could be entered into and regular customers secured. See Notes.

I. 5.—Due chiefly to the payment of a sum of Rs. 60,000 to the Military Department on account of the cost of the Anand Creamery, partly counterbalanced by savings in other directions owing to the uncertainty as to the permanent retention of the Creamery. (See Notes 1 and 4).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>J.—Sugar Cable Service :</b>				
J. 1.—Pay of Establishments...	2,950	2,772	178	...
J. 2.—Allowances, Honoraria, etc.	740	675	65	...
J. 3.—Supplies and Services ...	23,250	19,833	3,412	...
J. 4.—Contingencies ...	2,800	2,030	770	...
<b>K.—Miscellaneous—Medical Establishment :</b>				
K. 1.—Pay of Officers.	<div> <div>Non-voted</div> <div>Voted</div> </div>		56	...
K. 2.—Pay of Establishments	5,870	4,792	1,078	...
K. 3.—Allowances, Honoraria, etc.	380	432	...	52
K. 4.—Medicine and Diet ...	6,500	4,499	2,001	...
K. 5.—Other Expenses ...	1,490	1,389	91	...
<b>L.—Miscellaneous—Estate Establishment :</b>				
L. 1.—Pay of Establishments ...	13,800	13,115	685	...
L. 2.—Allowances, Honoraria, etc.	900	1,465	...	565
L. 3.—Petty construction and upkeep of Estate ...	12,800	12,251	549	...
L. 4.—Other Expenses ...	11,050	9,923	1,127	...
<b>M.—Fumigation of American Cotton :</b>				
M. 1.—Pay of Establishments	15,430	19,419	...	3,989
M. 2.—Other Expenses ...	41,800	61,819	...	20,019

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

J. 3.—Smaller telegram charges to members and from Indian Agents in consequence of decrease in the number of subscribers account for saving.

J. 4.—Due to smaller expenditure on account of stationery.

K. 1.—Voted.—Due to the posting of a lower paid officer (about Rs. 470) and smaller cost acting arrangement in leave vacancy (about Rs. 1,200). (See Notes.)

K. 2.—Due to casualties (Rs. 776) and smaller cost of acting arrangement in leave vacancy (Rs. 390). (See Notes.)

K. 3.—Due to increased expenditure on account of grain compensation allowance.

K. 4.—Due chiefly to smaller purchase of medicines etc. owing to decrease in the number of patients in the hospital.

L. 1.—Due to the non-entertainment of temporary establishment to the full extent provided for (Rs. 470) and smaller cost of acting arrangement in leave vacancy (Rs. 215). (See Notes.)

L. 2.—Due to increased expenditure under grain compensation allowance.

L. 3.—Expenditure on account of upkeep of estate was smaller.

L. 4.—Expenditure on renewals and repairs of harness etc. was less.

M. 1. and M. 2.—Due to heavier imports necessitating the fumigation of a larger number of bales of cotton than originally anticipated.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
N.—Cotton Cess Staff :				
N. 1.—Pay or Establishments ...	816	1,075	...	259
N. 2.—Other Charges ...	184	54	130	...
O.—English Charges (High Commissioner) on Stores	1,600	1,371	...	371
P.—Loss or Gain by Exchange ...	...	—4	4	...
Q.—Deduct Probable Savings... ..	—50,000	...	...	50,000
	Gross ...	3,07,980	3,00,177	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 7,803.
	Non-voted ... Deductions ...	—56,280	—60,571	Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 12,094.
	Net ...	2,51,700	2,39,606	
Totals	Gross ...	15,32,480	14,00,532	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,31,948.
	Voted ... Deductions ...	—17,480	—16,193	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 1,30,661.
	Net ...	15,15,000	13,84,339	

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

N. 1.—Due to deduction for rounding, the excess in Bombay remained uncovered.

N. 2.—Representing less expenditure on house-rent allowance (Rs. 35) and on service postage and miscellaneous office expenses (Rs. 95).

O.—Compared with the modified grant (See paragraph 44, Chapter III) there was an excess of Rs. 38, due to increase in indents, which remained uncovered.

Q.—The savings were fully realised.

## NOTES.

1. Out of the voted grant sums aggregating Rs. 90,600 were surrendered to Government as detailed below :—

	Rs.
A. 2 . . . . .	6,600
B. 1 . . . . .	2,600
B. 2 . . . . .	5,600
B. 3 . . . . .	2,200
D. 2 . . . . .	300
E. 2 . . . . .	1,000
I. 4 . . . . .	45,000
I. 5 . . . . .	25,000
J. 1 . . . . .	100
K. 1 . . . . .	1,000
K. 2 . . . . .	700
L. 1 . . . . .	500
Total . . . . .	90,600

2. D. 4 and G. 9.—There were no important major works executed during the year under these subheads.

3. Subhead F.—The refunds made by the Indian Central Cotton Committee correspond to the drawings from the treasury less cost of passages and leave salary, which are borne by Government against leave and pension contributions and passage pay paid by the Committee.

Under non-voted and voted heads the net grant and expenditure compare as below—

	Net grant.	Expenditure.	Savings.	Excess.
	Rs.	Rs.	Rs.	Rs.
(a) Non-voted . . .	2,500	1,866	634	..
(b) Voted . . .	1,200	1,477	..	277

Under (a) the saving is due to smaller expenditure on account of cost of passages and under (b) the small excess is due to increased expenditure under leave salary and is covered by reappropriation sanctioned during the year.

4. *New Service.*—For a period of two years as an experimental measure with effect from the 1st October 1925, the Imperial Department of Agriculture took over the Creamery at Anand from the Military Department for the purpose of training Indians in dairy work on commercial lines and also for experimental purposes. The factory was expected to be self-supporting and the Legislative Assembly approved the temporary arrangement when voting the recurring expenditure in September 1925 on the understanding that the intention was to work the Creamery at a profit. On the expiry of the trial period and with effect from the 1st October 1927, the Creamery was permanently taken over by the Agriculture Department on payment of the purchase price of Rs. 60,000 to the Military Department. As no specific budget provision existed to meet the expenditure, the Agricultural Adviser was requested to find the money by re-appropriation, failing which the Department of Education, Health and Lands, was to place an application for a Supplementary grant before the Legislative Assembly. The proposal for the permanent retention of the Creamery by the Agriculture Department was laid before the Standing Finance Committee and received their approval. The money was also found by re-appropriation within the Agriculture Demand.

The purchase of the Creamery is considered to be a new service, which requires the formal approval of the Legislative Assembly, in view of the circumstances in which previous demands for supply in connection with the Creamery were laid before the Assembly. As already stated, the Assembly authorised the taking over of the Creamery for a temporary period and subject to its being run at a profit. It will be observed from paragraph 2 of Important Comments that the Creamery has been working at a loss and the financial position cannot be said to have improved.



STORE ACCOUNT for the ANIMALS belonging to the IMPERIAL INSTITUTE of  
ANIMAL HUSBANDRY and DAIRYING at WELLINGTON for 1927-28.

## STATEMENT I.—BALANCES.

	Rs.
To Balance on 1st April 1927 . . . . .	39,477
Add - Receipts (Statement II) . . . . .	19,693
	<hr/>
	59,170
Deduct—Issues (Statement III) . . . . .	8,175
	<hr/>
Balance on 31st March 1928 . . . . .	50,995

## STATEMENT II.—RECEIPTS.

By Cash purchase . . . . .	17,450
„ Book Transfer . . . . .	626
„ Increase in value through revaluation . . . . .	1,617
	<hr/>
	19,693

## STATEMENT III.—ISSUES.

To Sales . . . . .	4,845
„ Deaths . . . . .	2,700
„ Transfers to other Farms . . . . .	630
	<hr/>
	8,175

Name of the agency employed for the verification and revaluation :—G. S. Henderson, Esq.,  
N.D.A., N.D.D., Imperial Agriculturist.

COWAGAPPA,

E. G. WHITTICK,

Offg. Accountant,

Superintendent,

Imperial Institute of Animal Husbandry  
and Dairying, Wellington.Imperial Institute of Animal Husbandry  
and Dairying, Wellington.

Examined and found correct.

CLARENCE F. GEORGE,

Assistant Director of Commercial Audit, Madras.

**STORE ACCOUNT for the ANIMALS belonging to the IMPERIAL INSTITUTE of ANIMAL  
HUSBANDRY and DAIRYING at BANGALORE for 1927-28.**

**STATEMENT I.—BALANCES.**

	Rs.
Balance on 1st April 1927 . . . . .	59,387
Receipts (Statement II) . . . . .	19,766
	<hr/>
	79,153
Issues (Statement III) . . . . .	13,692
	<hr/>
Balance on 31st March 1928 . . . . .	65,461
	<hr/>

**STATEMENT II.—RECEIPTS.**

To Cash purchase . . . . .	10,171
„ Book Transfer . . . . .	1,100
„ Increase in value through revaluation . . . . .	8,495
	<hr/>
	19,766
	<hr/>

**STATEMENT III.—ISSUES.**

By Sales . . . . .	5,113
„ Transfers to other Farms . . . . .	555
„ Deaths . . . . .	4,715
„ Decrease in value through revaluation . . . . .	3,309
	<hr/>
Total . . . . .	13,692
	<hr/>

Name of the agency employed for the verification and revaluation.—The Imperial Agriculturist,  
Pusa.

R. SURYANARAYANA RAU,  
Accountant.

A. LAMB,  
Superintendent,  
Imperial Institute of Animal Husbandry and Dairying, Bangalore.

Bangalore,  
31st March 1928.

Examined and found correct.

20th November 1928.

CLARENCE F. GEORGE,  
Assistant Director of Commercial Audit, Madras.



## STORE ACCOUNT for the ANIMALS belonging to the IMPERIAL CATTLE-BREEDING FARM, KARNAL, for the year 1927-28.

## STATEMENT NO. I.—BALANCES.

	Rs.
Balance on 1st April 1927 . . . . .	79,337
Receipts ( <i>vide</i> Statement No. II) . . . . .	20,170
	<hr/>
	99,537
Issues ( <i>vide</i> Statement No. III) . . . . .	17,582
	<hr/>
Balance on 31st March 1928 . . . . .	81,955
	<hr/>

## STATEMENT NO. II.—RECEIPTS.

By Cash purchase . . . . .	8,200
„ Book transfer . . . . .	...
„ Increase in value through revaluation . . . . .	11,970
	<hr/>
	20,170
	<hr/>

## STATEMENT NO. III.—ISSUES.

To Sales . . . . .	8,916
„ Deaths . . . . .	1,290
„ Decrease in value through revaluation . . . . .	7,376
	<hr/>
	17,582
	<hr/>

Name of the agency employed for the verification and revaluation :—Agricultural Adviser to the Government of India.

ANUPCHAND,  
Accountant.

S. COX,  
Superintendent,

Imperial Cattle Breeding Farm, Karnal (Punjab).

Karnal,  
13th October 1928.

5th November 1928.

Countersigned by

S. C. SEN,  
Assistant Audit Officer (Commercial).

HALANCE SHEET OF THE IMPERIAL CATTLE BREEDING FARM, KARNAL, AS AT 31ST MARCH 1927.

LIABILITIES.		ASSETS.	
	Rs. a. p.		Rs. a. p.
<b>Sundry Creditors—</b>		<b>Land at 30th September 1926</b>	
For Salaries and Wages, etc.	3,273 3 2	Buildings at 30th September 1926	76,195 11 9
" Purchases	6,421 15 4	Add—Additions during half year	298 2 0
" Refund on Sales	52 4 3		76,493 13 9
	9,747 6 9	<b>Less—Transfer of Capital now charged to Revenue</b>	4,030 6 6
<b>Government Suspense Account at 30th September 1926</b>	60,952 8 0	<b>Less—Depreciation for the half year</b>	504 8 0
Add—Adjustments for Interest, Leave Salaries, etc., for the half year	14,045 4 9		4,534 14 6
	74,997 12 9	<b>Plant and Machinery at 30th September 1926</b>	64,142 8 0
<b>Government Capital Account</b>	3,83,439 10 0	Add—Additions during half year	617 5 0
			64,759 13 0
		<b>Less—Transfer to Un-priced Inventory</b>	2,541 0 0
		<b>Less—Depreciation for half year</b>	3,906 11 2
			6,447 11 2
		<b>Live Stock as per Schedule "A"</b>	79,367 4 0
		<b>Milk Cans, Crockery and Furniture at 30th September 1926</b>	19,615 13 0



<i>Less—Transfer to Un- priced Inventory, Crockery . . . .</i>	125 11 0		
<i>Less—Transfer to Un- priced Inventory, Furniture . . . .</i>	852 0 0	977 11 0	
<i>Value of Milk Cans . . . .</i>		18,898 2 0	
<i>Less—Depreciation on Milk Cans . . . .</i>		5,297 2 0	13,371 0 0
<i>Sundry Stores . . . .</i>			14,958 2 3
<i>Standing Crops . . . .</i>			22,344 1 10
<i>Sundry Debtors . . . .</i>			19,125 13 8
<i>Profit and Loss Account—accu- mulated loss to date . . . .</i>			99,389 6 8
			<u>4,68,184 13 6</u>

This Balance Sheet has been prepared from the books and records maintained in the office of the Imperial Cattle Breeding Farm, Karnal. I obtained all the information and explanations that I required and subject to the Sundry Debtors realising the amount shown, the above Balance Sheet is, in my opinion, properly drawn up so as to exhibit a true and correct view of the state of the Imperial Cattle Breeding Farm's affairs according to the best of my information and explanation given to me and as shown by the books of the Farm.

NEW DELHI:

Dated 29th October 1927.

D. COLIN CAMPBELL,

Director of Commercial Audit.

#### Observations.

(a) The important items of the outstandings referred to in the Certificate are:—

	Rs.	a.	p.
Bann Mal, Karnal . . . .	10,535	14	1
Indian Dairy Products Company, Calcutta . . . .	907	9	7
Indian Development Company, Calcutta . . . .	2,616	7	0
	<u>14,059</u>	<u>14</u>	<u>8</u>

A major portion of these outstandings has since been realised.

(b) The ratio for distribution of the farm activities to Commercial Education and Research has been accepted by the Director of Commercial Audit provisionally, subject to the approval of the Imperial Dairy Expert.

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TRADING AND PROFIT AND LOSS ACCOUNT OF THE IMPERIAL CATTLE BREEDING  
BETWEEN (a) COMMERCIAL

	Cattle Breeding and Dairying.		Cultivation.	
	Commercial.	Education.	Commercial.	Education.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	R. a. p.
To Gross Loss . . . . .	13,487 9 7	4,479 3 2	...	...
" Salaries . . . . .	12,126 7 3	4,042 2 5	9,192 11 3	3,064 3 9
" Repairs—				
Buildings . . . . .	4,900 0 0	1,224 7 6	60 0 0	...
Plant and Machinery . . . . .	2,034 13 10	1,017 7 0	339 0 0	...
" Heating and Lighting . . . . .	2,658 11 6	...	...	...
" Medical . . . . .	509 5 3	...	53 10 9	...
" Travelling Allowances . . . . .	2,466 6 0	822 2 0	...	...
" Freight . . . . .	3,635 5 1	...	256 6 5	...
" Sundry Expenses . . . . .	1,800 2 11	600 0 0	1,408 12 7	469 9 0
" Depreciation—				
Buildings . . . . .	723 3 1	240 6 4	90 6 7	30 0 0
Plant and Machinery . . . . .	1,312 2 8	3,217 0 0	754 13 4	...
Milk Cans . . . . .	...	3,342 7 5	...	...
Live Stock . . . . .	2,201 15 6	...	138 4 0	...
" Casualties . . . . .	3,782 10 0	...	110 0 0	...
" Condemnations . . . . .	807 11 0	...	115 0 0	...
	52,397 7 8	18,985 3 10	12,519 0 11	3,563 12 9
To Profit carried down . . . . .	...	...	20,703 10 3	...
	52,397 7 8	18,985 3 10	33,222 11 2	3,563 12 9
To Loss (brought down) . . . . .	37,788 4 1	...	...	...
" Cost of Education (brought down). . . . .	...	16,759 12 10	...	3,563 12 9
" Supervision charges . . . . .	450 0 0	...	450 0 0	...
" Leave and Pension charges . . . . .	1,611 3 5	537 1 1	1,288 15 6	429 10 6
" Audit Fees . . . . .	600 0 0	...	600 0 0	...
" Interest on Capital . . . . .	9,088 2 2	3,600 0 0	6,058 12 1	2,400 0 0
" Stationery . . . . .	27 12 6	...	22 3 6	...
	49,565 6 2	20,896 13 11	8,419 15 1	6,393 7 3
To Net Profit Rs. 12,283-11-2 . . . . .	...	...	12,283 11 2	...
	49,565 6 2	20,896 13 11	20,703 10 3	6,393 7 3

Loss for the year . . . . .  
Less—profit for the year . . . . .

Net loss for the year . . . . .



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FARM, KARNAL, FOR THE YEAR ENDED 31ST MARCH 1927 SHOWING DISTRIBUTION AND (b) EDUCATION, ETC.

	Cattle Breeding and Dairying.		Cultivation.	
	Commercial.	Education.	Commercial.	Education.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
By Gross Profit . . . . .	...	...	26,737 1 10	...
" Miscellaneous Receipts . . . . .	1,991 11 10	2,225 7 0	6,497 5 4	...
" Appreciation of Live Stock . . . . .	9,912 7 9	...	-11 12 0	...
" Sale of Young Stocks . . . . .	2,705 0 0	...	...	...
By Loss carried down . . . . .	14,609 3 7	2,225 7 0	33,222 11 2	...
" Cost of Education carried down . . . . .	37,788 4 1	...	...	...
	...	16,759 12 10	...	3,563 12 9
	52,397 7 8	18,985 3 10	33,222 11 2	3,563 12 9
By Profit (brought down) . . . . .	...	...	20,703 10 3	...
	...	...	20,703 10 3	...
By Net Loss . . . . .	49,565 6 2	...	...	...
" Net Cost of Education . . . . .	...	20,896 13 11	...	6,393 7 3
	49,565 6 2	20,896 13 11	20,703 10 3	6,393 7 3
Rs. a. p.				
76,855 11 4				
12,283 11 2				
64,572 0 2				

## BALANCE SHEET OF THE IMPERIAL CATTLE BREEDING FARM, KARNAL, AS AT 31ST MARCH 1928.

## LIABILITIES.

	Rs.	A. P.	Rs.	A. P.
<b>Sundry Creditors—</b>				
For Salaries, Wages, etc.	5,137	0 3		
" Purchases	10,001	6 9		
Sales Ledger Credit Balances	67	9 6	15,206	0 6
Reserve for Bad and Doubtful Debt.	...		907	9 9
Government Capital Account	...		4,24,449	3 11

## ASSETS.

	Rs.	A. P.	Rs.	A. P.
Land at 30th September 1927		...	89,358	0 0
Buildings at 30th September 1927		71,493	12 1	
Less—Depreciation written off		461	0 0	
		71,032	12 1	
Add—Additions during the half year		6,300	0 0	77,332
				12 1

## Plant and Machinery at 30th September 1927

Rs. A. P. 54,924 0 8

Less—Depreciation written off . . . 2,778 0 0

Less—Sale of Milk Condensor to Anand Creamery . 12,279 8 4 15,057 8 4

Add—Additions during the half-year 19,635 7 0 53,501 15 4



Live Stock—				
Dairy cattle	.	.	.	76,566 1 0
Draught	.	.	.	6,389 0 0
Milk Cans at 30th September 1927	.	.	.	11,443 0 0
Less—Depreciation written off	.	.	.	1,928 0 0
Sundry Stores	.	.	.	16,997 10 0
Standing Crops	.	.	.	27,114 2 3
Sundry Debtors	.	.	.	10,166 9 6
Profit and Loss Account—				
Net accumulated loss to 30th September 1927	.	.	.	58,223 3 7
Add—Net Loss for the half year ended 31st March 1928	.	.	.	17,398 8 5
				75,621 12 0
				4,40,562 14 2

This Balance Sheet has been prepared from the books and records maintained in the office of the Imperial Cattle Breeding Farm, Karnal. I obtained all the information and explanations that I required and subject to the Sundry Debtors realising the amount shown and to my remarks in the Audit Report of even date (see paragraph 3 of Important Comments) the above Balance Sheet is, in my opinion, properly drawn up so as to exhibit a true and correct view of the state of the Imperial Cattle Breeding Farm's affairs according to the best of my information and explanation given to me and as shown by the books of the Farm.

The 16th August 1928.

Accepted, subject to a small difference of Rs. 224 3 4 under "Plant and Machinery" between the book figure and that shown in the Balance Sheet, which will be settled during the next audit.

S. C. SEN,  
Assistant Audit Officer.

F. E. TRAYNOR,  
Superintendent, Imperial Cattle Breeding Farm,  
ANUP CHAND,  
Accountant, Imperial Cattle Breeding Farm.

## TRADING AND PROFIT AND LOSS ACCOUNT OF THE IMPERIAL CATTLE

	Total.			Cattle Breeding and Dairying.			Cultivation.			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
To Commencing Stocks	14,958	2	3	7,818	4	10	7,139	13	5	
„ Value of standing crops on 31st March 1927	22,344	1	10	...			22,344	1	10	
„ Purchases of :—										
„ Grain and Fodder	30,703	8	9	...			30,703	8	9	
„ Dairy Produce	27	1	6	27	1	6	...			
„ Ice, Salt, etc.	1,586	6	6	1,586	6	6	...			
„ Cultivation charges	14,669	12	6	...			14,669	12	6	
„ Feed and upkeep of cattle <i>per contra</i>	51,206	11	3	44,623	10	5	6,583	0	10	
	1,35,495	12	7	54,055	7	3	81,440	5	4	
„ Gross Profit carried down	31,709	10	10	...			31,709	10	10	
	1,67,205	7	5	54,055	7	3	1,13,150	0	2	
To Cost of Education and Research brought down	25,154	8	11	25,154	8	11	...			
„ Salaries and wages etc.	31,350	6	3	16,978	1	3	14,372	5	0	
„ Repairs—Buildings	7,694	4	3	6,839	5	8	854	14	7	
„ „ Plant and Machinery	5,417	3	11	4,643	5	8	773	14	3	
„ Heating and lighting	2,807	12	0	2,489	1	0	318	11	0	
„ Medical	1,174	12	6	1,049	15	8	124	12	10	
„ Travelling Allowances	990	3	0	780	4	2	209	14	10	
„ Freight	3,299	14	0	2,827	4	9	472	9	3	
„ Sundry expenses	2,046	0	0	1,136	10	9	909	5	3	
„ Reserve for Bad and doubtful debts.	907	9	9	907	9	9	...			
„ Casualties of livestock (actual)	1,290	0	0	1,290	0	0	...			
„ Condemnations of livestock (actual)	6,016	6	9	5,981	6	9	35	0	0	
„ Depreciation on buildings	926	3	2	823	4	5	102	14	9	
„ „ plant and machinery	6,166	1	2	5,285	3	5	880	13	9	
„ „ milk condensor	323	2	3	323	2	3	...			
„ „ milk cans (actual)	3,856	0	0	3,856	0	0	...			
	Rs.	A.	P.							
„ Decrease in revaluation of draught animals	1,223	2	0							
Less appreciation in revaluation	10	0	0	1,213	2	0	...	1,213	2	0
	1,00,633	9	11	80,365	4	5	20,268	5	6	
To Net Profit on “Commercial”	17,224	7	7	...			17,224	7	7	
	1,17,858	1	6	80,365	4	5	37,492	13	1	
Indirect charges not included in the accounts are :—										
Supervision charges	900	0	0	900	0	0	...			
Leave and pension charges	4,289	8	3	2,339	3	0	1,950	5	3	
Audit fees	1,200	0	0	600	0	0	600	0	0	
Interest on Capital	23,511	5	11	14,106	13	1	9,404	8	10	
	29,900	14	2	17,946	0	1	11,954	14	1	



## BREEDING FARM, KARNAL, for the year ended 31st March, 1928.

	Total.			Cattle Breeding and Dairying.			Cultivation.		
				Education and Research.			Commercial.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
By Sales :—	47,732	7	0	10,626	5	3	37,106	1	9
„ Issue for feed and upkeep of cattle	51,208	11	3	9,309	7	3	41,897	4	0
„ Ending Stocks.	15,997	10	0	8,965	1	10	7,032	8	2
„ Value of Standing Crops on 31st March 1928	27,114	2	3	...			27,114	2	3
	1,42,050	14	6	28,900	14	4	1,13,150	0	2
„ Cost of Education and Research (gross) C/d.	25,154	8	11	25,154	8	11	...		
	1,67,205	7	5	54,055	7	3	1,13,150	0	2
By Gross Profit on cultivation brought down	31,709	10	10	...			31,709	10	10
„ Miscellaneous Receipts	9,827	1	6	4,043	15	3	5,783	2	3
„ Depreciation recovered from Anand Creamery	969	6	9	969	6	9	...		
	Rs. A. P.								
„ Appreciation of Livestock 1927-28	11,960	0	0						
Less decrease in revaluation	6,152	11	3						
	5,807	4	9	5,807	4	9	...		
„ Profit on sales of young bulls	1,090	0	0	1,090	0	0	...		
	49,403	7	10	11,910	10	9	37,492	13	1
By Net cost of Education and Research during the year	68,454	9	8	68,454	9	8	...		
	1,17,858	1	6	80,365	4	5	37,492	13	1

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## BALANCE SHEET OF THE IMPERIAL INSTITUTE OF ANIMAL

## Capital and Liabilities.

	Rs.	a.	p.	Rs.	a.	p.
Government of India Capital Account—						
As per Balance Sheet as on 31st March 1927 . . . . .	1,67,352	11	9			
Add—Drawings from Pay and Accounts Officer, Survey of India, Calcutta . . . . .	90,472	14	3			
	2,57,825	10	0			
Deduct—Remittances to treasury and acknowledged by the Pay and Accounts Officer, Survey of India, Calcutta . . . . .	79,295	1	11			
				1,78,530	8	1
Sundry Creditors—						
Salaries, wages and suppliers . . . . .	4,795	12	6			
Expenditure incurred from permanent advances awaiting recoupment, <i>vide entry per contra</i> . . . . .	329	14	6			
				5,125	11	0
Pay and Account Officer, Survey of India, for permanent advance . . . . .				1,000	0	0
Profit of the year . . . . .				3,598	5	8
Profit and Loss—						
	Rs.	a.	p.			
Losses to 31st March 1926 . . . . .	26,141	13	1			
Deduct—Charges for leave and pension, direction and audit fee included in previous account . . . . .	7,036	0	0			
	19,105	13	1			



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HUSBANDRY AND DAIRYING, WELLINGTON, as at 31st March 1927.

*Property and Assets.*

	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
<b>Land—</b>									
As per Balance Sheet as at 31st March 1926 at cost . . . . .	8,717	0	0						
Add—Improvements during the year . . . . .	758	0	0						
							9,475	0	0
<b>Buildings—</b>									
As per Balance Sheet as at 31st March 1926 at cost less depreciation . . . . .	69,143	0	0						
Add—Additions during the year . . . . .	1,374	0	0						
	70,517	0	0						
	Rs.	a.	p.						
Less—Depreciation of the year . . . . .	1,013	5	0						
Less—Write-back of expenditure to revenue . . . . .	2,128	11	0	3,142	0	0	67,375	0	0
<b>Plant and Machinery—</b>									
As per Balance Sheet as at 31st March 1926 at cost less depreciation . . . . .	14,317	0	0						
Add—Purchases and transfers during the year . . . . .	5,701	6	0						
	20,018	6	0						
Less—Depreciation of the year and write-off of unserviceable articles . . . . .	2,975	6	0				17,043	0	0
							93,893	0	0
<b>Live Stock—</b>									
<b>Dairy Cattle—</b>									
As per Balance Sheet as at 31st March 1926 at valuation . . . . .	37,603	0	0						
Add—Purchases . . . . .	6,755	14	3						
Transfers from other farms . . . . .	997	5	0						
Increase in valuation . . . . .	3,969	0	0						
	49,325	3	3						
	Rs.	a.	p.						
Less—Decrease in valuation . . . . .	4,507	15	6						
Casualties . . . . .	900	0	0						
Condemnations . . . . .	1,955	0	0						
Transfers to other farms . . . . .	3,947	3	9	11,310	3	3	38,015	0	0
<b>Draught animals—</b>									
As per Balance Sheet as at 31st March 1926 at valuation . . . . .	1,110	0	0						
Add—Purchases . . . . .	1,075	0	0						
	2,185	0	0						
	Rs.	a.	p.						
Less—Decrease in valuation . . . . .	8	0	0						
Casualties . . . . .	80	0	0						
Condemnations . . . . .	635	0	0	723	0	0	1,462	0	0
							39,477	0	0

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Rs. a. p.

Grand Total Rs. .

1,88,254 8 9

Examined and found correct subject

Observa-

There are no points in the audit report of the Assistant Director of Commercial Audit which affect

Wellington,

15th October 1927.



the page.

	Rs. a. p.	Rs. a. p.	Rs. a. p.
<b>Plantations—</b>			
Eucalyptus trees at Shola for fuel at valuation . . . . .		7,425 0 0	
Eucalyptus trees in farm grounds at valuation . . . . .		100 0 0	
Standing crop at valuation . . . . .		520 0 0	
		<hr/>	8,045 0 0
Consumable Stores including Spares at Cost			12,808 8 0
<b>Dairy Produce—</b>			
47 lbs. Milk at 0 3 3 per lb. . . . .		95 7 6	
268 " Butter at 1 2 9 " . . . . .		314 1 0	
34½ " Cream at 1 12 0 " . . . . .		59 11 6	
63½ " Cheese at 1 5 6 " . . . . .		84 13 2	
		<hr/>	554 1 2
Stationery . . . . .			189 10 0
Service Stamps . . . . .			75 3 0
Advance Payment for Lease of Land . . . . .			133 0 0
Sundry Debtors considered good . . . . .			2,739 4 6
<b>Permanent advance from Pay and Accounts Officer, Survey of India, Calcutta—</b>			
Cash in hand . . . . .		670 1 6	
Spent but not recouped . . . . .		329 14 6	
		<hr/>	1,000 0 0
<b>Cash in hand—</b>			
Balance of drawings from Pay and Accounts Officer . . . . .		3 5 0	
Receipts awaiting payment into treasury . . . . .		0 8 3	
Remittances to Ooty Treasury on 31st March 1927 but credited by Bank in 1927-28 accounts . . . . .		315 8 0	
		<hr/>	319 5 3
<b>Education and Research—</b>			
On accounts of previous years—			
Loss to 31st March 1926 . . . . .	26,141 13 1		
Less—Adjustment as <i>per contra</i> . . . . .	7,036 0 0		
	<hr/>	19,105 13 1	
Add—Charges for the year . . . . .		9,914 11 9	
		<hr/>	29,020 8 10
<b>Grand Total Rs. . . . .</b>			<hr/> 1,88,254 8 9 <hr/>

to my report of even date.

tions.

the true position of the balance sheet. No special comments are therefore offered.

C. F. GEORGE,  
F. S. A. A.,  
Assistant Director of Commercial Audit.

Printed across

## TRADING AND PROFIT AND LOSS ACCOUNT OF THE IMPERIAL INSTITUTE OF ANIMAL

Allocation to

	Total expenditure.			Education and Research.			Commercial activities.			
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
To Grain and fodder . . .	20,175	11	2	4,085	2	3	16,140	8	11	
„ Ice, salt, acids, etc. . .	108	9	11	21	11	7	86	14	4	
„ Cultivation charges . . .	2,244	9	0	448	14	7	1,795	10	5	
„ Repairs, rents, taxes, etc. . .	655	8	2	131	1	8	524	6	6	
„ Workshop (Repairs to Plant and Machinery) . . .	380	7	2	76	1	5	304	5	9	
„ Fuel, light and water . . .	3,265	4	4	653	0	10	2,612	3	6	
„ Medical stores . . .	217	6	0	43	7	7	173	14	5	
„ Pay and allowances of European Establishment . . .	5,900	0	0	1,180	0	0	4,720	0	0	
„ Pay and allowances of Indian Establishment . . .	12,214	10	0	2,442	14	10	9,771	11	2	
„ Contingencies and miscellaneous expenditure . . .	1,356	10	6	271	5	4	1,085	5	2	
„ Service postage and telegrams . . .	289	10	9	57	14	11	231	11	10	
„ Travelling allowance . . .	178	1	0	35	9	7	142	7	5	
„ Rail charges . . .	3,225	9	0							
„ Loss on Dairy produce . . .	638	5	0	2,587	4	0	517	7	2	
							2,069	12	10	
	49,573	12	0	9,914	11	9	...	39,659	0	3
„ Purchase of Dairy produce . . .	23,233	7	3	...	...	...	...	...	...	
„ Railway freight on butter from Anand and cheese and milk from Bangalore . . .	638	5	0	23,871	12	3	...	23,871	12	3
Depreciation written off:—										
Buildings . . .	1,013	5	0							
Plant and Machinery . . .	2,975	6	0	3,988	11	0	...	3,988	11	0



the page.

# HUSBANDRY AND DAIRYING, WELLINGTON, for the year ended 31st March 1927.

## By sale of milk—

			Rs. a. p.			R. a. p. *	Rs. a. p.
43,535 lbs.	2 oz. at	0 4 0	per lb.	.	.	10,883 12 6	
18,921 "	at	0 3 9	"	.	.	4,434 9 9	
81,293 "	at	0 3 3	"	.	.	16,512 11 3	
2,327 "	at	0 3 2	" (approximate)	.	.	465 6 6	
3,550 "	at	0 3 0	"	.	.	665 10 0	
36,896 "	8 oz. at	0 2 6	"	.	.	5,765 1 3	
14 "	at	0 2 3	"	.	.	2 0 0	
							38,729 3 3
186,536	10 oz.	Average price, Rs. 0-3-4 per lb.					

## By sale of butter—

			Rs. a. p.			Rs. a. p.	
15 lbs.	2 oz. at	1 12 0	per lb.	.	.	28 7 6	
6,927 "	7 " at	1 10 0	"	.	.	11,257 1 9	
8,873 "	10 " at	1 8 0	"	.	.	13,310 7 0	
1,748 "	10 " at	1 6 0	"	.	.	2,404 5 9	
							26,998 6 0
17,564 "	13 "	Average price Rs. 1-8-7 per lb.					

## By sale of cream—

1,017 lbs.	4 oz. at Rs. 1-12-0 per lb.	.	.	...	...	1,780 3 0
------------	-----------------------------	---	---	-----	-----	-----------

## By sale of separated milk—

9,206 lbs.	at various rates	.	.	.	...	598 0 0
------------	------------------	---	---	---	-----	---------

## By sale of butter milk—

1,024 lbs.	at Rs. 0-0-3 per lb.	.	.	.	...	16 0 0
------------	----------------------	---	---	---	-----	--------

## By sale of cheese—

723 lbs.	6 oz. at Rs. 1-12-0 per lb.	.	.	.	1,265 14 6	
606 "	at " 1-8-0 "	.	.	.	609 2 0	
(plus Rs. 2 over charge)						
						2,175 0 6

*Printed across*

## TRADING AND PROFIT AND LOSS ACCOUNT OF THE IMPERIAL INSTITUTE OF ANIMAL

	Total expenditure.			Allocation to					
				Education and Research.			Commercial activities.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
<b>Live Stock :—</b>									
<b>Draught Milking herd.</b>									
	Rs.	Rs.	a.	p.					
Decrease in valuation.	8	538	15	6					
Condemnation	635	1,955	0	0					
Casualties	80	900	0	0					
<b>Total</b>	<b>. 723</b>	<b>3,393</b>	<b>15</b>	<b>6</b>					
					4,116	15	6	...	4,116 15 6 8,105 10 6
Value of cattle transferred to other farms					3,947	3	9	...	3,947 3 9 3,947 3 9
Adjustment on rounding off under lands					0	4	0	...	0 4 0 0 4 0
By Profit for the year					...	...	...	...	3,598 5 8
<b>Grand Total</b>	<b>. 85,498</b>	<b>10</b>	<b>6</b>	<b>9,914</b>	<b>11</b>	<b>9</b>	<b>...</b>	<b>79,182</b>	<b>4</b> <b>5</b>
<b>Leave and Pensionary charges (20 per cent. to Education)</b>									
	1,158	1	10	231	9	10	926	7	2
<b>Share of Direction charges (50 per cent. to Education)</b>									
	900	0	0	450	0	0	450	0	0
<b>Audit fee (20 per cent. to Education)</b>									
	600	0	0	120	0	0	480	0	0
<b>Interest charges (50 per cent. to Education)</b>									
	9,389	0	0	4,694	8	0	4,694	8	0
<b>Total</b>	<b>. 12,047</b>	<b>1</b>	<b>0</b>	<b>5,496</b>	<b>1</b>	<b>10</b>	<b>6,550</b>	<b>15</b>	<b>2</b> <b>6,550 15 2</b>



the page.

HUSBANDRY AND DAIRYING, WELLINGTON, for the year ended 31st March 1927—*contd.*

	Rs.	s.	p.
By sale of gram and fodder . . . . .	1,132	5	6
By sale of dairy cattle including transfers to other farms . . . . .	4,500	5	9
By sundry credits under dairy produce . . . . .	74	1	9
By sale of draught cattle . . . . .	481	10	3
By sale of plant and machinery . . . . .	68	7	0
By miscellaneous receipts including house rent . . . . .	2,628	9	5

GRAND TOTAL .

79,182 4 5

## BALANCE SHEET OF THE IMPERIAL INSTITUTE OF ANIMAL

*Capital and Liabilities.*

	Rs.	a.	p.	Rs.	a.	p.
Government of India Capital Account—						
As per Balance Sheet as on 31st March 1927 . . . . .	1,78,530	8	1			
Add—Drawings from Pay and Accounts Officer, Survey of India, Calcutta . . . . .	99,777	12	10			
				Rs.	a.	p.
Cash . . . . .				88,212	2	0
Book transfer . . . . .				11,565	10	10
				2,78,308	4	11
Deduct—Remittances to Treasury and acknowledged by the Pay and Accounts Officer, Survey of India, Calcutta . . . . .						
				Rs.	a.	p.
Cash . . . . .				79,315	3	6
Book transfer . . . . .				5,164	3	7
				84,479	7	1
Pay and Accounts Officer, Survey of India, Calcutta for permanent advance . . . . .						
						1,93,828 13 10
						1,000 0 0
Sundry Creditors—						
Salaries and wages and supplies . . . . .	6,304	8	0			
Expenditure incurred from permanent advance awaiting recoupment . . . . .	810	5	0			
				Rs.	a.	p.
On Revenue Account . . . . .	6,957	11	6			
On Capital Account . . . . .	157	1	6			
						7,114 13 0
Profit and Loss—						
Profit made during last year . . . . .	3,598	5	8			
Profit made during this year . . . . .	7,826	8	2			
						11,424 13 10

Carried over

2,13,368 8 8



## HUSBANDRY AND DAIRYING, WELLINGTON, as at 31st March 1928.

*Property and Assets.*

	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
<b>Lands—</b>									
As per Balance Sheet as at 31st March 1927									
at cost . . . . .	9,475	0	0						
Add—Improvements during the year . . . . .	353	2	0						
	9,828	2	0						
Less—Deduction of a fraction of a Rupee . . . . .	0	2	0	9,828	0	0			
<b>Buildings—</b>									
As per Balance Sheet as at 31st March 1927									
at cost . . . . .	67,375	0	0						
Add—Additions during the year . . . . .	2,872	11	6						
	70,247	11	6						
				Rs.	a.	p.			
Less—Depreciation of the year . . . . .	1,126	0	0						
Deduction of fraction of a Rupee . . . . .	0	11	6	1,126	11	6	69,121	0	0
<b>Plant and Machinery—</b>									
As per Balance Sheet as at 31st March 1927 at									
cost . . . . .	17,043	0	0						
Add—Purchases during the year . . . . .	311	4	0						
	17,354	4	0						
				Rs.	a.	p.			
Less—Depreciation of the year . . . . .	2,093	0	0						
Transfers to unpriced inventory . . . . .	265	0	0						
Deduction of fraction of a Rupee . . . . .	0	4	0	2,358	4	0	14,996	0	0
							93,945	0	0
<b>Live Stock—</b>									
Dairy Cattle as per Balance Sheet as at 31st									
March 1927 . . . . .	38,015	0	0						
Add—Purchases during the year . . . . .	16,900	0	0						
Transfers from other farms . . . . .	626	0	0						
Increase in valuation . . . . .	4,685	0	0						
	60,226	0	0						
				Rs.	a.	p.			
Less—Decrease in valuation . . . . .	2,896	0	0						
Casualties . . . . .	2,700	0	0						
Condemnations . . . . .	4,845	0	0						
Transfers to other farms . . . . .	630	0	0	11,071	0	0	49,155	0	0
Carried over . . . . .							49,155	0	0
							93,945	0	0

## BALANCE SHEET OF THE IMPERIAL INSTITUTE OF ANIMAL

Rs. a. p.

Brought forward . . . . . 2,13,368 8 8Grand Total . . . . . 2,13,368 8 8

Examined and found correct subject

Wellington,

C. O. WAGAPPA,

27th August 1928.

Offg. Accountant,  
The Imperial Institute of Animal  
Husbandry and Dairying, Wellington.



HUSBANDRY AND DAIRYING, WELLINGTON, AS AT 31st MARCH 1928—*contd.*

	Rs. a. p.			Rs. a. p.		
Brought forward	49,155	0	0	93,945	0	0
Live Stock— <i>contd.</i>						
	Rs. a. p.					
Brought animals as per Balance Sheet as at 31st						
March 1927	1,462	0	0			
Add—Purchases during the year	550	0	0			
	2,012	0	0			
Less—Decrease in valuation	172	0	0	1,840	0	0
				50,995	0	0
Plantations—						
Eucalyptus trees at Shola for fuel at valuation	8,167	8	0			
Eucalyptus trees on Farm grounds	200	0	0			
Eucalyptus trees newly planted at the Farm	500	0	0			
Standing crops	550	0	0	9,417	8	0
Consumable Stores including spares at cost				14,513	0	11
Dairy Produce—						
1536 lbs. 0 oz. Milk at 0 3 3 per lb.	312	0	0			
260 „ 7 „ Butter at 1 2 0 „	292	15	10			
6 „ 6 „ Cream at 1 12 0 „	11	2	6			
54 „ 10 „ Cheese at 1 5 0 „	71	11	1	687	13	5
Stationery				718	11	0
Service Stamps				34	12	6
Sundry Debtors considered good				2,656	13	3
Permanent advance from Pay and Accounts Officer—						
Cash on hand	189	11	0			
Spent but not recouped	810	5	0	1,000	0	0
Cash on hand—						
Balance of drawings from Pay and Accounts Officer				4	1	0
Education and Research—						
Charges to 31st March 1927	20,020	8	10			
Add—Charges for the year	10,375	3	9	39,395	12	7
Grand Total				2,13,368	8	8

to my report of even date.

E. G. WHITTICK,

Superintendent,  
The Imperial Institute of Animal  
Husbandry and Dairying, Wellington.

C. F. GEORGE,

F. S. A. A.,  
Assistant Director of Commercial Audit,  
Madras.

## TRADING AND PROFIT AND LOSS ACCOUNT OF THE IMPERIAL INSTITUTE OF ANIMAL.

	Allocation to.											
	Total expenditure.			Education and Research.			Commercial.			Total.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
To Grain and Fodder . . .	21,486	15	3	4,297	6	3	17,189	9	0	...		
„ Ice, Salt, acids, etc. . .	139	5	0	27	13	10	111	7	2	...		
„ Cultivation charges . . .	4,029	11	7	805	15	1	3,223	12	6	...		
„ Repairs, rent and taxes of buildings . . .	540	3	6	108	0	8	432	2	10	...		
„ Workshops, repairs to Plant and Machinery . . .	672	4	10	134	7	4	537	13	6	...		
„ Fuel, light, water and miscellaneous stores . . .	2,114	15	8	422	15	11	1,691	15	9	...		
„ Medical stores . . .	197	5	1	39	7	5	157	13	8	...		
„ Pay and allowances of:— European Establishment . . .	6,000	0	0	1,200	0	0	4,800	0	0	...		
„ Indian Establishment . . .	12,829	9	0	2,565	14	7	10,263	10	5	...		
„ Contingencies and miscellaneous charges . . .	1,771	7	0	354	4	7	1,417	2	5	...		
„ Service postage and telegram charges . . .	190	6	6	38	1	4	152	5	2	...		
„ Travelling and outstation allowances . . .	514	3	0	102	13	5	411	5	7	...		
„ House rent and other allowances . . .	129	6	0	25	14	0	103	8	0	...		
„ Rail charges . . .	1,275	6	6									
„ Less on Dairy produce cheese from Bangalore . . .	15	0	0									
	1,260	6	6	252	1	4	1,008	5	2	...		
	51,876	2	11	10,375	3	9	41,500	15	2	41,500	15	2
Rs. a. p.												
„ Purchase of Dairy produce . . .	25,124	6	9									
„ Plus Railway freight on cheese from Bangalore Dairy . . .	15	0	0									
	25,139	6	9	...			25,139	6	9	25,139	6	9
										66,640	5	11



## HUSBANDRY AND DAIRYING, WELLINGTON, for the year ending 31st March 1928.

Rs. a. p.

Rs. a. p.

## By sale of milk—

52,227 lbs. 9 oz. at 0 4 0 per lb.	13,056 14 3
12,325 " 0 " at 0 3 9 "	2,888 10 9
102,299 " 4 " at 0 3 3 "	20,779 8 6
2,420 " 0 " at 0 3 2 "	484 0 0
22,441 " 0 " at 0 3 0 "	4,207 11 0
36,189 " 0 " at 0 2 6 "	5,654 8 6
227,901 " 13 " at an average of Rs. 0-3-3 <sup>6</sup> per lb	47,671 5 0

## By sale of Butter—

413 lbs. 13 oz. at Rs. 1 12 0 per lb.	724 2 9
6,898 " 1 " at " 1 10 0 "	11,209 5 7
8,692 " 2 " at " 1 8 0 "	13,038 3 0
2,264 " 0 " at " 1 6 0 "	3,113 0 0
18,268 " 0 " at an average of Rs. 1-8-7 <sup>2</sup> per lb.	28,084 11 4

## By sale of Cream—

916 lbs. 5 oz. at Rs. 1-12-0 per lb.	1,603 8 9
--------------------------------------	-----------

## By sale of separated milk—

115 lbs. 0 oz. at Rs. 0-1-0 per lb.	9 1 0
-------------------------------------	-------

## By sale of butter milk—

783 lbs. 0 oz. at Rs. 0-0-3 per lb.	12 3 9
-------------------------------------	--------

## By sale of cheese—

232 lbs. 0 oz. at Rs. 1-12-0 per lb.	406 0 0
--------------------------------------	---------

77,186 13 10

## TRADING AND PROFIT AND LOSS ACCOUNT OF THE IMPERIAL INSTITUTE OF ANIMAL

	Allocation to			
	Total expenditure.	Education and Research.	Commercial.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Depreciation written off :				
Buildings . . . . .	1,126 0 0	...	3,219 0 0	...
Plant and Machinery . . . . .	2,093 0 0			
Transfers to unpriced inventory-Plant and Machinery . . . . .	265 0 0	...	265 0 0	...
Live stock :—				
Draught. Milking herd.				
Casualties Nil 2,700				
Condemnations " 4,845				
	7,545 0 0	...	7,545 0 0	...
Transfers to other Farms . . . . .	630 0 0	...	630 0 0	...
Adjustments on rounding off under :—				
Lands, Buildings, Plant and Machinery 0-2-0 0-11-6				
0-4-0 . . . . .	1 1 6	...	1 1 6	
				11,660 1 6
Profit for the year . . . . .	7,826 8 2	...	...	7,826 8 2
Grand Total . . . . .	96,502 3 4	10,375 3 9	...	86,126 15 7

## OVERHEADS AND INDIRECT CHARGES

To Leave and Pensionary charges at 20 per cent. and 80 per cent. . . . .	1,334 12 0	266 15 2	1,067 12 10
„ Share of Direction charges at 50 per cent. each . . . . .	900 0 0	450 0 0	450 0 0
„ Audit fee at 20 per cent. and 80 per cent. . . . .	600 0 0	120 0 0	480 0 0
„ Interest charges at 50 per cent. each . . . . .	9,869 0 0	4,934 8 0	4,934 8 0
Total . . . . .	12,703 12 0	5,771 7 2	6,932 4 10



HUSBANDRY AND DAIRYING, WELLINGTON, for the year ended 31st March 1928 —  
*contd.*

	Rs.	a.	p.
By sale of Grain and Fodder— . . . . .	37	7	7
Sale of dairy cattle including transfers to other farms . . . . .	2,750	0	0
Sundry credits under dairy produce . . . . .	0	6	2
Miscellaneous receipts including House rent . . . . .	4,555	4	0
Net increase in the value of Live stock . . . . .	1,617	0	0

GRAND TOTAL . . . . . 86,126 15 7

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# BALANCE SHEET OF THE IMPERIAL INSTITUTE OF ANIMAL Capital and Liabilities.

## Sundry Creditors—

	Rs.	A.	P.	Rs.	A.	P.
Suppliers' bills and outstanding for expenses . . . . .	7,459	13	6			
Expenditure from permanent advance awaiting recoupment . . . . .	732	4	6			
				8,192	2	0
Pay and Accounts Officer, Survey of India, Calcutta, Permanent advance . . . . .				2,000	0	0

## Government of India Capital Account—

As per Balance Sheet as on 31st March 1926 . . . . .	3,72,509	2	7			
--	----------	---	---	--	--	--

## Credits :—

	Rs.	A.	P.
Drawings from the Pay and Accounts Officer by cheque . . . . .	1,05,681	7	3
Adjustments as by book transfer as per Pay and Accounts Officer . . . . .	28,116	13	2
	1,33,796	4	5

## Debits :—

Payments into treasury . . . . .	1,17,065	13	7
Adjustment by book-transfer . . . . .	10,103	9	1
	1,27,169	6	8

Net credit to capital . . . . .	6,008	13	9	6,008	13	9	3,79,208	0	4
Net Profit on Commercial Activities . . . . .							2,254	9	5

## Progressive figures for charges not included in the accounts :—

	For year 31-3-27.	To end 31-3-27.
	Rs. A. P.	Rs. A. P.
Interest . . . . .	16,127 0 0	47,281 0 0
Leave and pensionary charges . . . . .	3,143 0 0	10,508 12 0
Direction . . . . .	1,800 0 0	5,400 0 0
Audit fee . . . . .	1,000 0 0	3,000 0 0
	22,070 0 0	66,589 12 0

## Apportionable to :—

Education and Research . . . . .	9,178 0 0	27,692 0 0
Commercial activities . . . . .	12,892 0 0	38,897 12 0



the page.

# HUSBANDRY AND DAIRYING, BANGALORE, as on 31st March 1927.

## Property and Assets.

	Total.	Allocation to			
		Per cent.	Education and Research.	Per cent.	Commercial activities.
			Amount.		Amount.
	Rs. A. P.		Rs. A. P.		Rs. A. P.
Land at cost . . . . .	22,953 0 0	...	...	100	22,953 0 0
	Rs. A. P.				
Buildings at cost less depreciation as per Balance Sheet as on 31st March 1926 . . . . .	1,58,582 0 0				
Additions during the year . . . . .	584 5 1				
	1,59,166 5 1				
Less depreciation written off . . . . .	2,881 5 1	1,56,285 0 0	46	71,801 0 0	54
					54,394 0 0
Live Stock at Valuation:—					
	Dairy.		Draught.		
	Rs. A. P.		Rs. A. P.		
As per Balance Sheet as on 31st March 1926 . . . . .	69,922 0 0		1,505 0 0		
Additions of the year:—					
Purchases . . . . .	5,068 6 9		...		
Valuation . . . . .	5,870 0 0		375 0 0		
	89,760 6 9		2,180 0 0		
Less decreases:—					
Casualties . . . . .	7,485 0 0		105 0 0		
Condemnation . . . . .	11,150 13 3		30 0 0		
Sales . . . . .	1,710 0 0		...		
Revaluation . . . . .	5,945 9 6		127 0 0		
Total decrease . . . . .	26,291 6 9		363 0 0		
Net Value . . . . .	87,489 0 0		1,918 0 0		
Plant, Machinery and Implements Costing over Rs. 200 each at cost less depreciation:—					
As per Balance Sheet as on 31st March 1926 . . . . .	39,104 0 0				
Additions of the year . . . . .	3,667 3 0				
	42,771 3 0				
Depreciation (Rs. 5,027-3-0) and other reductions . . . . .	5,811 3 0				
Consumable stores and spare parts . . . . .	20,315 10 5		...		
Dairy Produce:—					
636 lbs. Milk at As. 3 . . . . .	117 12 0				
283 „ 5 oz. Butter at Rs. 1-8 . . . . .	424 15 6				
897 „ 8 oz. Cheese at Rs. 1-4 . . . . .	1,121 14 0				
	1,664 9 6				
Forms and Service Stamps . . . . .	306 2 9		...		

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BALANCE SHEET OF THE IMPERIAL INSTITUTE OF ANIMAL  
*Capital and Liabilities.*

Rs. A. P.

Rs. A. P.      Rs. A. P.

Grand Total

3,91,664 11 9

Examined and found correct subject

BANGALORE :

The 14th November 1927.

*Observed*

There are no points in the audit report of the Assistant Director of Commercial Audit which affect the



the page.

# HUSBANDRY AND DAIRYING, BANGALORE, as on 31st March 1927—contd.

## Property and Assets.

	Allocation			
	Total.		Education and Research.	Commercial activities.
	Rs. A. P.	Rs. A. P.	Per cent. Amount.	Per cent. Amount.
<b>Sundry Debtors:—</b>				
Good . . . . .	9,115 1 11			
Bad . . . . .	47 10 0	9,163 11 11	...	9,163 11 11
Cash in hand as per Cash Book . . . . .	56 7 3			
<b>Permanent Advance Register:—</b>				
Spent but not recouped . . . . .	732 4 6			
Cash in hand . . . . .	1,267 11 6	2,056 7 3	...	2,056 7 3
<b>Loss to end of March 1927—</b>				
As per Balance Sheet to 31st March 1926 . . . . .	88,663 0 9			
Add durable articles for manufacture of cheques written off in Dairy account but carried to suspense in commercial account. . . . .	348 12 0			
	89,011 12 9			
Less reserves for interest, L. and P. charges, Direction and Audit fee to 31st March 1926 . . . . .	44,519 12 0			
	44,492 0 9			
Net loss to 31st March 1926 taken wholly to Education and Research. Add net cost of Education for 1926-27 . . . . .	40,932 1 2	82,474 1 11	82,474 1 11	...
<b>Investments held against security deposits of employees:—</b>				
With Pay and Accounts Officer, Survey of India, Calcutta, account of Cashier G. P. Notes face value . . . . .	500 0 0			
With Imperial Dairy Expert on account of:—				
Storekeeper, Post Office certificates face value . . . . .	1,560 0 0			
Money carrier do . . . . .	200 0 0			
<b>Grand Total . . . . .</b>	...	3,91,654 11 9	1,97,477 12 1	1,94,176 14 6

to remarks in my report of even date.

C. F. GEORGE,

F. S. A. A.,

Assistant Director of Commercial Audit\*

\*cont.—

true position of the balance sheet. No special comments are therefore offered.

Printed across

## TRADING AND PROFIT AND LOSS ACCOUNT OF THE IMPERIAL INSTITUTE OF ANIMAL

Kinds of expenditure.	Net Expenditure.			Per cent.	Education and Research.			Per cent.	Commercial Activities.		
	Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.
Feed of cattle, rent of land and cultivation ...	44,952	14	9	27	12,137	4	7	73	32,815	10	2
Ice, salt and preservatives ...	555	2	7	27	149	14	5	73	405	4	2
Fuel, light, water, etc. ...	11,850	12	1	27	3,199	11	3	73	8,651	0	10
Freight on Stores (Rs. 2,069-5-0 minus Rs. 1,502-0-0) ...	567	5	0	27	153	2	9	73	414	2	3
Contingencies, etc. ...	8,707	1	9	27	2,350	14	8	73	6,356	3	1
Pay of officers ...	8,177	4	0	60	4,901	5	8	40	3,270	14	4
Pay of other establishment ...	24,623	4	0	40	9,849	4	9	60	14,773	15	3
Travelling allowance ...	1,466	13	0	60	880	1	5	40	586	11	7
Rent and repairs to buildings ...	1,824	14	6	45	839	7	4	54	985	7	2
Repairs to plant and machinery ...	3,300	8	9	70	2,310	6	2	30	990	2	7
Depreciation on :—											
Buildings ...	2,881	5	1	46	1,325	6	6	54	1,555	14	7
Cattle including casualties and condemnation ...	24,468	6	9	29	7,095	13	5	71	17,372	9	4
Plant and machinery ...	5,811	3	0	70	4,067	13	4	30	1,743	5	8
Transfer of dry cattle to Karnal ...	1,710	0	0	29	495	14	4	71	1,214	1	8
Total ...	1,40,896	15	3	35.3	49,761	8	7	64.7	91,135	6	8
Purchase of dairy produce ...	33,481	6	6	...	...	...	...	...	(a) 33,481	6	6
Railway freight on butter from Anand ...	1,502	0	0	...	...	...	...	...	1,502	0	0
Grand total expenditure as per Departmental Trading account ...	1,75,880	5	9	...	...	...	...	...	...	...	...
Net Profit to Balance Sheet ...	...	...	...	...	...	...	...	...	2,254	9	5
Grand total ...	...	...	...	...	49,781	8	7	...	1,28,373	6	7

## OVERHEADS AND INTEREST CHARGES.

	Total.		Per cent.	Education and Research.		Per cent.	Commercial Activities.	
	Rs.			Rs.			Rs.	
Audit fee ...	1,000	27		270	73		730	
Direction ...	1,800	27		486	73		1,314	
L. and P. charges :—								
Officers ...	1,961	60		1,176	40		785	
Other establishment ...	1,182	40		473	60		709	
Interest ...	16,127	42		6,773	58		9,354	
Total ...	22,070			9,178			12,892	



the page.

HUSBANDRY AND DAIRYING, BANGALORE, for the year ended 31st March 1927.

Particulars of Receipts.	Net Receipts.				Education and Research.				Commercial Activities.			
	Rs.	A.	P.	Per cent.	Rs.	A.	P.	Per cent.	Rs.	A.	P.	Per cent.
Sale of dairy produce	1,11,443	3	2	...	...	...	...	...	1,11,443	3	2	...
Grain and fodder	870	7	7	27	235	0	5	73	635	7	2	...
Miscellaneous receipts	6,931	2	8	27	1,871	6	7	73	5,059	12	1	...
Fees from students	2,030	0	0	...	2,030	0	0	...	...	...	...	...
Receipts from sale including transfer of cattle dairy	8,770	15	6	29	2,543	9	3	71	6,227	6	3	...
Do. Draught...	31	0	0	29	9	0	0	71	22	0	0	...
Sale of machinery	14	0	0	70	9	12	10	30	4	3	2	...
Appreciation on dairy cattle	6,870	0	0	29	1,992	4	9	71	4,877	11	3	...
Value of stores used on addition to buildings	192	1	1	46	88	5	7	54	103	11	6	...
Total	1,37,152	14	0	...	8,779	7	5	...	1,28,373	6	7	...
Grand total receipts as per Departmental Trading account	1,37,152	14	0	...	...	...	...	...	...	...	...	...
Net charge to Education and Research to Balance Sheet	...	...	...	...	40,982	1	2	...	...	...	...	...
Grand Total	...	...	...	...	49,761	8	7	...	1,28,373	6	7	...

	Rs.	A.	P.
(a) Expenditure of the year	23,261	6	0
Deduct—difference between opening and closing liabilities	1,448	10	0
Figure included in the cost sheet	21,812	12	0 (b)
Add—difference between opening and closing stock	11,668	10	6
	33,481	6	6
(b) Details of purchases included in cost account :—			
Purchase of butter from local contractor (less Rs. 63 liability not provided for)	5,376	3	0
Supplies from Anand	16,376	3	0
Supplies from Wellington	60	6	0
	21,812	12	0

## BALANCE SHEET OF THE IMPERIAL INSTITUTE OF ANIMAL

*Capital and Liabilities.*

		Rs. a. p.	Rs. a. p.
<i>Sundry Creditors—</i>			
Suppliers' bill and outstanding for expenses . . . .		7,888 7 6	...
	Rs. a. p.		
Expenditure from permanent advance to be recouped . . . . .	570 5 0		
Less capital expenditure not incorporated . . . . .	27 7 0	543 14 0	
		<hr/>	8,431 5 6
Pay and Accounts Officer, Survey of India, for permanent advance . . . . .		...	2,000 0 0
<i>Government of India Capital Account—</i>			
Balance at credits on 31st March 1927 . . . . .		3,79,208 0 4	...
	Rs. a. p.		
Add credits drawings from pay and accounts office by cheque . . . . .	1,36,093 0 3		
Adjustments by book transfer . . . . .	19,870 5 6		
	<hr/>		
	1,55,963 5 9		
	<hr/>		
<i>Debits—</i>			
Payments into treasury . . . . .	1,12,386 8 8		
Adjustments by book transfer . . . . .	9,233 5 11		
	<hr/>		
	1,21,619 14 7		
	<hr/>		
Net credit to capital . . . . .	34,343 7 2	34,343 7 2	4,13,551 7 6
	Commercial.		
	Rs. a. p.		
Profit as per Balance Sheet to 31st March 1927 . . . . .	2,254 9 5		
Less loss as per Trading account 1927- 28 . . . . .	1,098 4 0		
	<hr/>		
Profit to 31st March 1928 forward . . . . .	1,156 5 5		

1,156 5 5



## HUSBANDRY AND DAIRYING, BANGALORE, as at 31st March 1928.

*Property and Assets.*

	Total.	Analysis.	
		Education and Research.	Commercial activities.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Land at cost . . . . .	22,953 0 0	...	22,953 0 0
Buildings at cost less depreciation as per Balance Sheet to 31st March 1927 . . . . .	1,54,285 0 0		
Additions of year . . . . .	11,592 11 0		
	1,67,877 11 0		
Less depreciation of year . . . . .	6,859 11 0		
	1,61,018 0 0	77,842 0 0	83,178 0 0
Plant and Machinery at cost less depreciation—			
As per Balance Sheet to 31st March 1927 . . . . .	26,960 0 0		
Additions . . . . .	814 0 0		
	37,774 0 0		
Less transfers to unpriced inventory, etc. . . . .	1,559 0 0		
Less depreciation ₹ . . . . .	4,625 0 0	6,184 0 0	31,590 0 0
		23,492 0 0	8,098 0 0
Live stock at Valuation—			
	Dairy.	Draught..	
	Rs. a. p.	Rs. a. p.	
As per Balance Sheet to 31st March 1927 . . . . .	57,439 0 0	1,918 0 0	
Additions—			
Purchase . . . . .	11,271 0 0	...	
Valuations . . . . .	8,415 0 0	80 0 0	
Transfer from Dairy stock . . . . .	...	240 0 0	
	77,155 0 0	2,238 0 0	
Less decreases—			
Casualties . . . . .	4,695 0 0	20 0 0	
Condemnations . . . . .	4,965 0 0	148 0 0	
Sales . . . . .	555 0 0	...	
Transfers to draught cattle . . . . .	240 0 0	...	
Revaluation . . . . .	3,139 0 0	170 0 0	
	13,594 0 0	338 0 0	
Net value . . . . .	63,561 0 0	1,900 0 0	63,561 0 0
Consumable stores and spare parts . . . . .	1,900 0 0	...	1,900 0 0
	19,005 7 11	...	19,005 7 11

## BALANCE SHEET OF THE IMPERIAL INSTITUTE OF ANIMAL

*Capital and Liabilities.*

Progressive figures for charges not included in the accounts—

	Rs.	Rs.	Rs.	Rs.
	For year ending 31-3-28.	Total to end of 1927-28.		
	Rs. a. p.	Rs. s. p.		
Interest . . . .	16,996 0 0	64,377 0 0		
Leave and pensionary contribution . . .	3,403 0 0	14,214 12 0		
Direction charges .	1,800 0 0	7,200 0 0		
Audit fee . . . .	1,000 0 0	4,000 0 0		
Total . . . . .	23,202 0 0	89,791 12 0		

## Apportionable to—

Education and Research	9,648 0 0	36,740 0 0
Commercial activities .	14,154 0 0	53,051 12 0

Grand Total . . . . . 4,25,139 2 5

Examined and found correct subject

CAMP BANGALORE,  
The 14th August 1928.



## HUSBANDRY AND DAIRYING, BANGALORE, as at 31st March 1928.

*Property and Assets.*

			Analysis.		
			Total.	Education, and Research.	Commercial activities.
			Rs. a. p.	Rs. a. p.	Rs. a. p.
Dairy Produce—					
	lbs. oz.		Rs. a. p.		
Milk . . .	673 0 at 0 3 0		126 3 0		
Cream . . .	86 0 at 1 12 0		151 6 0		
Butter . . .	321 13 at 1 8 0		482 11 6		
Cheese . . .	243 9 at 1 4 0		304 7 3		
			1,064 11 9	...	1,064 11 9
Forms and Stamps . . . . .			242 6 2	...	242 6 2
Sundry Debtors					
Considered good . . . . .		4,711 13 7			
Considered doubtful . . . . .		47 10 0			
			4,759 7 7	...	4,759 7 7
Cash balances—					
Cash in hand . . . . .		66 9 4			
Permanent advance—					
Spent but not recovered . . . . .	570 5 0				
Cash in hand . . . . .	1,429 11 0	2,000 0 0			
			2,066 9 4	...	2,066 9 4
Loss . . . . .					
		Education.			
		Rs. a. p.			
Loss as per Balance Sheet at 31st March 1927 . . . . .		82,474 1 11			
As per Trading account for 1926-27 . . . . .		34,504 5 9			
			1,16,978 7 8	1,16,978 7 8	1,16,978 7 8
Investments held for security deposit but kept outside the accounts—					
With Pay and Accounts Officer, Survey of India—					
		Rs. a. p.			
Cashier . . . . .		500 0 0			
With the Imperial Dairy Expert—					
Storekeeper . . . . .		1,200 0 0			(Cash certificate)
Money carrier . . . . .		200 0 0			
With Superintendent—					
Contractors security for annual contracts—					
P. Abdul Rahman . . . . .		100 0 0			
B. V. Venkataswami Naidu . . . . .		1,000 0 0			
Gurdaekar . . . . .		500 0 0			
Grand Total . . . . .			4,25,139 2 5	2,29,115 7 8	1,96,023 10 9

to my report of even date.

R. SURYANARAYNA RAU,  
Accountant.A. LAMB,  
Superintendent,  
Imperial Institute of Animal Husbandry and Dairying,  
Bangalore.CLARENCE F. GEORGE,  
F. S. A. A.,  
Assistant Director of Commercial Audit.

## TRADING AND PROFIT AND LOSS ACCOUNT OF THE IMPERIAL INSTITUTE OF ANIMAL

Particulars of expenditure.	Net Expenditure	Per Cent.	Education and Research.	Per cent.	Commercial activities.
	Rs. a p.		Rs. a p.		Rs. a p.
Feed of cattle, rent of land and cultivation . . . . .	44,218 14 7	17	7,516 5 9	83	31,697 8 10
Ice, salt, acid, etc. . . . .	733 2 5	17	124 10 2	83	608 8 3
Fuel, light, water, etc. . . . .	18,309 3 3	17	3,112 9 0	83	15,196 10 3
Freight on stores . . . . .	749 11 0	17	127 7 1	83	622 3 11
Contingencies . . . . .	2,441 10 9	17	415 1 3	83	2,026 9 6
Pay of officers . . . . .	8,225 10 0	60	4,935 6 0	40	3,290 4 0
Pay of other establishment . . . . .	25,379 2 0	40	10,151 10 5	60	15,227 7 7
Travelling and other allowances . . . . .	2,362 14 0	60	1,417 11 7	40	945 2 5
Rent and repairs to buildings . . . . .	3,982 3 10	47	1,871 10 5	53	2,110 9 5
Repairs to Plant and machinery . . . . .	2,544 2 3	74	1,882 10 7	26	661 7 8
<i>Depreciation on:—</i>					
Buildings . . . . .	6,859 11 0	47	3,224 0 10	53	3,635 10 2
Cattle including casualties, condemnation and transfers . . . . .	13,692 0 0	17	2,327 10 3	83	11,364 5 9
Plant and machinery including transfers, etc. . . . .	6,183 13 0	74	4,576 0 4	26	1,607 12 8
Total . . . . .	1,35,677 2 1	30.7	41,682 13 8	69.3	93,994 4 5
Purchase of Dairy produce . . . . .	24,655 1 9	...	...	...	24,655 1 9
Railway freight on butter from Anand . . . . .	1,188 2 0	...	...	...	1,188 2 0
Grand total . . . . .	1,61,520 5 10	...	41,682 13 8	...	1,19,837 8 2

## OVERHEADS AND INDIRECT CHARGES.

	Total	Per cent.	Education and Research.	Per cent.	Commercial activities.
	Rs.		Rs.		Rs.
Audit fee . . . . .	1,000	17	170	83	830
Direction charges . . . . .	1,800	17	306	83	1,494
<i>Leave and Pensionary charges:—</i>					
Officers . . . . .	2,056	60	1,234	40	822
* Other establishment . . . . .	1,350	40	540	60	810
Interest . . . . .	16,906	40	6,798	60	10,198
Total . . . . .	23,202		9,048		14,154



## HUSBANDRY AND DAIRYING, BANGALORE, for the year ending 31st March 1928.

Particulars of receipts.	Net receipts.		Per cent.	Education and Research.		Per cent.	Commercial activities.	
	Rs.	a. p.		Rs.	a. p.		Rs.	a. p.
Sale of dairy produce . . .	1,02,194	12 5	...	...	...	...	1,02,194	12 5
Sale of Grain and fodder . . .	938	4 3	17	159	8 0	83	778	12 3
Miscellaneous receipts . . .	7,717	1 5	17	1,311	14 5	83	6,405	3 0
Fees from students . . .	2,939	0 0	100	2,939	0 0	...	...	...
Sale and transfer of dairy cattle . . .	2,320	10 0	17	394	8 1	83	1,926	1 11
Drught cattle . . .	57	0 0	...	...	...	100	57	0 0
Sale of machinery . . .	1,256	0 0	74	929	7 0	26	326	9 0
Appreciation on cattle . . .	8,495	0 0	17	1,444	2 5	83	7,050	13 7
Loss as detailed below :—	35,602	9 9	...	...	...	...	...	...
Net charge to Education and Research . . .	...	...	...	34,504	5 9	...	...	...
Loss sustained . . .	...	...	...	...	...	...	1,098	4 0
Grand total	1,61,520	5 10	...	41,682	13 8	...	1,19,837	8 2

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## BALANCE SHEET OF THE GOVERNMENT CREAMERY, ANAND

Rs. a. p.      Rs. a. p.

*Liabilities.*

Sundry Creditors—

Rs. a. p.

Revenue Creditors. 1,775 0 6

Trade Creditors. 534 4 6

2,309 5 0

Other Government Farms . . . . . 14,029 12 10

Military Farms Department . . . . . 1,05,238 8 0

Pay and Accounts Officer for Permanent Advance . . . . . 2,000 0 0

Controller of Stationery and Stamps . . . . . 444 0 8

Accountant General, Central Revenues . . . . . 1,24,021 10 6

Government of India Capital Account . . . . . 6,509 12 4

44,672 13 4

Total . . . . . 1,75,204 4 2

Certified correct according to the Books of the Government Creamery

Camp, Nasik Road :

The 5th January 1928.

*Observed*

There are no points in the audit report of the Assistant Director of Commercial Audit



the page.

(IMPERIAL DEPARTMENT OF AGRICULTURE), as at 31st March 1927.

	Rs. a. p.	Rs. a. p.	Rs. a. p.
<i>Assets.</i>			
Land (Military Department)	...	...	12,024 0 0
Buildings (Military Department)	...	...	36,909 4 0
Plant and Machinery:—	...	...	
Military Department	...	41,742 0 0	
Other Government Farms	...	14,951 2 10	
Steam Boiler as at 1st October 1923	6,689 3 0		
Less Depreciation written off	352 0 0		
		6,337 3 0	
			63,030 5 10
Stores and Stocks			19,540 6 2
Office equipment as at 1st October 1926	549 9 0		
Less Depreciation written off	29 0 0		
			520 9 0
Sundry Debtors—			
Sales Account	...	2,378 14 8	
Sundries (House rent)	...	24 4 0	
			2,403 2 8
Permanent Advance in hand	...	...	2,000 0 0
Service Stamps in hand	...	...	35 0 6
Profit and Loss Account as at 1st October 1926	...	27,995 15 5	
Add Net Loss for the half-year ended 31st March 1927	...	10,745 8 7	
			38,741 8 0
<b>TOTAL</b>	...	...	1,75,204 4 2

Anand, and subject to the remarks of my report dated 5th January 1928.

E. E. C. PRICE,

Assistant Director of Commercial Audit,  
Bombay Circle.

tion.—

which affect the true position of the Balance Sheet. No special comments are therefore offered.

*Printed across*

## TRADING AND PROFIT AND LOSS ACCOUNT OF THE GOVERNMENT CREAMERY, ANAND

	Quantity.								Amount.	
	Butter. Lbs.	Oz.	Ghee. Lbs.	Oz.	Milk. Lbs.	Oz.	Separated Milk Lbs.	Oz.	Rs.	A. P.
To Stock in hand on 1st April 1926...	15,449	2	15	12	...	...	...	...	14,418	11 0
„ Production in the year ended 31st March 1927, as per cost sheet and outturn statement ...	93,987	14	450	8	1,947	8	88,665	0	1,18,093	3 10

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109,437	0	466	4	1,947	8	88,665	0
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1,32,511	14 10
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To Gross Loss (brought down) ...	...	...	...	...	18,004	13 0
„ Depreciation on Milk Condensing Plant	...	...	...	...	1,436	3 2
„ Rent etc., incurred on behalf of students	...	...	...	...	117	8 0
„ Interest on Capital	...	...	...	...	2,598	0 0

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22,151	8 2
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the page.

(IMPERIAL DEPARTMENT OF AGRICULTURE), for the year ended 31st March 1927.

		Quantity.								Amount.		
		Butter.		Ghee.		Milk.		Separated Milk.				
		Lbs.	Oz.	Lbs.	Oz.	Lbs.	Oz.	Lbs.	Oz.	Rs.	A.	P.
By Sale of Dairy Produce in the year.		1,07,727	15	72	8	600	0	84,150	0	0	0	0
" Separation Loss and experiments.		30	6	...	...	1,347	8	3,755	0	0	0	0
" issue to Ghee making.		573	12	...	...	...	...	...	...	1,12,347	4	10
" issue to Starter making.		206	7	2	4	...	...	760	0	0	0	0
" stock in hand on 31st March 1927.		1,08,538	8	74	12	1,947	8	88,665	0	...	...	...
		898	8	391	8	...	...	...	...	1,168	13	9
		1,09,437	0	466	4	1,947	8	88,665	0	...	...	...
" recoveries on account of Packing charges and freight on Dairy Produce		...	...	...	...	...	...	8,875	5	7		
Deduct—Packing charges and Railway freight		...	...	...	...	...	...	7,884	6	4		
										990	15	8
" Gross Loss on Trading (carried down)		...	...	...	...	...	...	...	...	18,004	13	0
										1,32,511	14	10
" Miscellaneous Receipts		...	...	...	...	...	...	...	...	1,058	2	0
" Rents received		...	...	...	...	...	...	...	...	283	14	0
" Net Loss to Balance Sheet		...	...	...	...	...	...	...	...	10,809	8	2
										22,151	8	2

## BALANCE SHEET OF THE GOVERNMENT RESEARCH CREAMERY,

*Liabilities.*

	Rs.	a.	p.	Rs.	a.	p.
Sundry Debtors and Credit Balances—						
Revenue Creditors . . . . .	1,289	13	0			
Trade " . . . . .	1,108	6	6			
Pay and Accounts Officer . . . . .	2,000	0	0			
				4,398	3	6
Accountant General, Central Revenues Account as on 1st April 1927 . . . . .	7,378	13	0			
Deduct adjustment of audit fees now written back . . . . .	500	0	0			
				6,878	13	0
Government Capital Account . . . . .				1,79,237	7	11
Total . . . . .				1,90,514	8	5

Certified correct according to the Books of Government Research Creamery, Anand and subject  
(See para-

MAHARAJ KESHEN,

Accountant,  
Government Research Creamery  
Anand.

S. COX.

Superintendent,  
Government Research Creamery,  
Anand.



ANAND AS ON 31ST MARCH 1928.

*Assets.*

	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Land (as valued on purchase from the Military Department) . . . . .							24,000	0	0
Buildings Military Department . . . . .	25,900	0	0						
Additions during the year . . . . .	2,020	10	0						
Well as on 1st April 1927 . . . . .	671	4	0						
				28,591	14	0			
Less—Depreciation on Buildings . . . . .	259	0	0						
Less—Depreciation on Well . . . . .	168	0	0						
				427	0	0			
							28,164	14	0
Plant and Machinery (revalued on purchase from the Military Department) . . . . .	10,100	0	0						
Plant and Machinery (Purchased from other Farms) . . . . .	13,885	14	4						
Plant and Machinery Creamery Plant as on 1st April 1927 . . . . .	6,337	3	0						
				30,323	1	4			
Additions during the year . . . . .				17,619	6	6			
				47,942	7	10			
Deduct—Depreciation written off . . . . .				1,535	0	0			
							46,407	7	10
Office Equipment as at 1st April 1927 . . . . .	520	9	0						
Additions during the year . . . . .	76	0	0						
				596	9	0			
Less—Depreciation for the year . . . . .				58	0	0			
							538	9	0
Stores and Stocks—									
Miscellaneous Stores . . . . .				5,785	6	11			
Dairy Produce . . . . .				22,481	12	8			
							28,267	3	7
Sundry Debtors . . . . .				4,198	14	8			
Less—reserve for doubtful debts . . . . .				1,027	14	6			
							3,171	0	2
Cash—									
Imprest . . . . .				2,000	0	0			
Service Stamps . . . . .				7	15	6			
							2,007	15	6
Profit and Loss Account as at 1st April 1927 . . . . .				38,741	8	0			
Add—Net Loss for the year . . . . .				19,215	14	4			
							57,957	6	4
Total . . . . .							1,90,514	8	5

to the remarks contained in the reports dated 15th February 1928 and 23rd August 1928.  
graph 2 below.)

V. D. DANTYAGI,

Assistant Accountant General,  
Bombay Commercial Audit Circle.





## ANAND (IMPERIAL DEPARTMENT OF AGRICULTURE) FOR THE YEAR ENDED 31st MARCH

	Cream.	Butter A.	Butter C.	Casein.	Separated Milk.	Milk.	Ghee.	Amount.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Rs. A. P.
By Sales	13-7	28,442-0	378-4	7,582 8	124,683-0	1,139-8	1,289-10	36,850 6 5
„ Loss in separation and experiments etc.,	...	110-13	3-11	8-0	7,362-0	403-0	4-0	
„ issues for ghee manufacture	...	972-0	242-0	...	...	...	...	
„ issues for Butter manufacture	50,701-9	...	2-12	...	...	622,464-8	...	
„ issues for Casein manufacture	...	...	...	...	239,526-8	...	...	
„ Ending stocks	300-0	21,647-5	1,33-1	1476-0	...	...	51-6	22,431 12 8
	51,015-0	51,172-2	759-12	9,066-8	371,571-8	624,007-0	1,345-0	

	Rs.	A.	P.
By Miscellaneous Receipts on account of freight, etc.,	5,449	11	7
„ Deduct—Freight, packing etc.	4,188	9	0
	1,261	2	7
	60,593	5	8
„ Gross Profit brought down	5,465	0	3
„ Adjustment of interest overcharged in 1926-27	75	0	0
„ Miscellaneous receipts	160	0	0
„ Audit fee for the half year ending 30th September 1927 written back	500	0	0
„ Net Loss carried to Balance Sheet	19,215	14	4
	25,415	14	7

## IMPORTANT COMMENTS.

*Subsidiary accounts.*

1. *The Agricultural Research Institute, Pusa.*—A system of commercial accounts has been introduced in this Institute with effect from the 1st April 1928. Detailed instructions have been drawn up and the necessary arrangements have been made, for opening the books and compiling the accounts in commercial form from that date. The books and accounts of the various branches of the Institute for the year 1927-28 were test-audited locally by the staff of the Commercial Audit Department.

2. *Government Research Creamery, Anand.*—The Creamery was finally purchased by the Government of India from the Military Department on 1st October 1927 and made over to the Agricultural Department. As a consequence, the important assets (Land, Buildings, Plant and Machinery, and Stores) were revalued by the Imperial Dairy Expert, and their value reduced from Rs. 1,02,734 to Rs. 60,000, the actual price paid.

Important changes were also introduced in the accounting of this concern during the year 1927-28. The total expenditure of the Creamery was split up between Research and Commercial in the proportion of 30 and 70. The Government of India also decided that the charges for Leave and Pension Contribution, Audit Fees, and Interest on Capital need not be shown in the main body of the accounts, but may be recorded at the foot of the Profit and Loss account for information only.

As a result of all these changes, the Commercial side of the Creamery shows a gross profit of Rs. 5,465 under "Commercial" during the year inspite of the decrease in sales, which amounted to only Rs. 36,850 this year as against Rs. 1,12,347 last year. But the net loss including expenditure on "Research" amounts to Rs. 19,216 as against Rs. 20,810 last year.

Although the quantity of butter manufactured totalled only fifty-one thousand pounds this year as against ninety-four thousand pounds last year, large quantities valued at Rs. 22,482 were in stock at the close of the year, because of the decrease in sales. These accumulated stocks of butter may have to be disposed of at reduced rates.

Apart from departmental adjustments between "Research" and "Commercial", the financial position of the Creamery as a whole cannot be said to have improved.

A Balance Sheet as at 31st March 1928 and a combined Trading and Profit and Loss Account for the year 1927-28 are appended to the appropriation account. No Store account of the Creamery has been appended as no live stock is held. The items in the Balance Sheet do not call for any remarks.

3. *The Imperial Cattle Breeding Farm, Karnal.*—The Balance Sheet as at 31st March 1928, a Trading and Profit and Loss account for the year ended 31st March 1928 and the Store accounts for the year 1927-28 are appended to the Appropriation Account.

There was no stock-taking of "Sundry Stores" during 1927-28 and the figure entered against the item in the Balance Sheet Rs. 15,998 is their book



value. The figure under "Sundry Debtors" includes Rs. 1,916 due from a private firm, the recovery of which is doubtful.

In the Trading and Profit and Loss account on pages 266-67 of the Appropriation accounts for 1926-27 the income and expenditure on the two activities of the concern, *viz.* "Cattle Breeding and Dairying" and "Cultivation" were further subdivided into the heads "Commercial" and "Education". As, however, the Imperial Dairy Expert was of opinion that all income and expenditure relating to "Cattle Breeding and Dairying" should be treated as "Education and Research" and that all income and expenditure relating to "Cultivation" should be treated as "Commercial", a further subdivision of the heads "Cattle Breeding and Dairying" and "Cultivation" has not been made. Otherwise, the accounts for 1927-28 have been prepared on the same lines as those for 1926-27 and 1925-26.

The cost of "Education and Research" (or net loss under "Cattle Breeding and Dairying") was in the year 1927-28 Rs. 68,455 against Rs. 54,548 in 1926-27. The profit on cultivation was almost the same in the two years, Rs. 17,244 in 1927-28 as against Rs. 17,140 in 1926-27. The indirect charges such as interest on Capital, leave and pensionary charges, supervision and audit fees which have not been debited in the accounts amount to Rs. 17,946 and Rs. 11,955 under "Education and Research" and "Commercial" respectively in 1927-28.

The sales of the Farm have been falling; they were Rs. 33,802 during the half year ended 31st March 1927, Rs. 28,500 in the next half year and Rs. 19,191 in the half year ended 31st March 1928.

A provision of Rs. 12,000 for the purchase of electric lighting, Plant and Fittings was made in the budget for 1927-28 and the work of installation was carried out and completed by the end of 1927-28, without first obtaining the necessary administrative approval and sanction for expenditure. This administrative approval and sanction were, however, given later by the Government of India.\*

\* Director of Commercial Audit.

## GRANT No. 58—CIVIL VETERINARY SERVICES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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, MUKTESAR.				
A.—Pay of Officers :				
	Rs.			
A. 1.—Direction	<div> <div> <div>Non-voted</div> <div> <div>Original ... 47,110</div> <div>Supplementary —10,000</div> </div> </div> <div>Voted ...</div> </div>	<div> <div>37,110</div> <div>36,788</div> </div> <div>17,380</div>	<div> <div>322</div> <div>6,388</div> </div> <div>...</div>	...
A. 2.—Laboratory, Veterinary, Farm, Electrical and Medical Branches	<div> <div>Non-voted</div> <div> <div>Original 24,030</div> <div>Supplementary —7,500</div> </div> </div> <div>Voted ...</div>	<div> <div>16,530</div> <div>15,706</div> </div> <div>22,240</div>	<div> <div>824</div> <div>...</div> </div> <div>1,383</div>	...
B.—Pay of Establishments :				
B. 1.—Direction ...	...	39,140	38,092	1,048
B. 2.—Veterinary Branch ...	...	35,830	34,470	1,360
B. 3.—Other Branches ...	...	39,450	38,376	1,074

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

A. 1.—Voted.—Mainly due to two of the sanctioned posts of Veterinary Research Officers having remained vacant during the year. (See Note).

A. 2.—Non-voted.—Due to leave out of India.

A. 2.—Voted.—Mainly due to the appointment of a Laboratory Assistant (voted) in a leave vacancy for which no provision originally existed.

B. 1.—Due mainly to the non-utilisation of the provision for leave salary. (See Note).

B. 2.—Due to a post of Veterinary Inspector having remained vacant for about nine months. (See Note).

B. 3.—Due to the pay of non-pensionable establishment, Electric Branch, having been adjusted under B. 1.—Direction instead of under this sub-head and to the total officiating pay of substitutes in the chain of vacancies being less than the amount of pay provided for permanent men in the budget.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
Rs.				
MAJOR HEAD—"34—AGRICULTURE"— <i>contd.</i>				
BACTERIOLOGICAL LABORATORY, MUXTESAR— <i>contd.</i>				
C.—Allowances, Honorary, etc.	Non-voted	Original 12,860		
		Supplementary —2,000	10,860	7,003
			3,857	...
	Voted	...	9,500	7,707
			1,793	...
D.—Purchase of Additional Animals		...	90,000	1,09,270
			...	19,270
E.—Stable Feed and upkeep of Animals and Cultivation Expenses :				
E. 1.—Purchase of grain	...	...	94,000	65,941
			28,059	...
E. 2.—Purchase of grass	...	...	32,000	21,520
			10,480	...
E. 3.—Cattle attendants and coolies	...	...	98,000	1,11,439
			...	13,439
E. 4.—Other charges	...	...	10,000	5,205
			4,795	...
F.—Replacement and upkeep of Machinery, Plant, Buildings, etc.	...	...	8,000	8,186
			...	186
G.—Purchase of Chemicals and Apparatus	...	...	85,000	69,261
			15,739	...
H.—Other Supplies and Services.	...	...	48,000	49,280
			...	1,280

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

C.—*Non-voted*.—Mainly due to less expenditure on travelling allowances owing to two officers having proceeded on leave and one voted officer having been appointed in one of the posts.

C. Voted.—Due to less touring than anticipated.

D.—Due to the purchase of a large number of buffaloes for the manufacture of anti-rinderpest and other sera to meet heavy demands.

E. 1.—Smaller expenditure was necessary owing to the increased yield from departmental cultivation.

E. 2.—Due to the same reasons as stated under E. 1.

E. 3.—Due to the employment of a large number of coolies to look after the larger number of animals and to cultivation on increased scale.

E. 4.—Due to economy in expenditure on production of sera and vaccines.

G.—Due to less expenditure for purchase of new oil engine and dynamo.

H.—Excess is mainly due to adjustment of certain expenditure which was incurred in 1926-27. The provision was reduced by Rs. 1,000 by an order of reappropriation in March 1928, thereby augmenting the excess to Rs. 2,280 which remained uncovered.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
I.—Contingencies:				
I. 1.—Railway freight and other carriage charges ...	22,000	30,338	...	8,338
I. 2.—Other Contingencies ...	26,460	17,197	9,263	...
J.—Grants-in-Aid ...	3,000	3,000	...	...
TOTALS ...	Non-voted ...	64,500	59,497	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 5,003. Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 36,103.
	Voted ...	6,80,000	6,43,897	

I. 1.—Due to the transport of a large number of cases containing saleable products to rail head and to return of crude products from Branch Laboratory to Muketesar. Excess to the extent of Rs. 338 remained uncovered.

I. 2.—The expenditure on the working plan of the forest could not be debited to this head as the work was not undertaken earlier for want of sanction of the Government of India which was received at the end of the financial year. Savings under this sub-head were utilised for meeting heavy expenditure under I. 1.

## NOTE.

Amounts aggregating Rs. 4,500 were surrendered to Government out of the voted grant as detailed below:—

	Rs.
Sub-head A. 1	2,500
Sub-head B. 1	1,000
Sub-head B. 2	1,000
	<u>4,500</u>



BALANCE SHEET OF THE DAIRY ATTACHED TO THE IMPERIAL INSTITUTE OF VETERINARY RESEARCH, MUKTESAR, AS IT STOOD ON 30TH JUNE 1927.

LIABILITIES.		ASSETS.	
	Rs. A. P.		Rs. A. P.
<i>Sundry Creditors.</i>		<i>Fixed Assets.</i>	
Wages for June 1927 due . . .	87 12 6	Buildings	882 0 0
		Less depreciation charges @ 2½ per cent. on the original cost, viz., Rs. 1,400 . . .	35 0 0
			847 0 0
Electric charges due . . .	5 8 6	Machinery	530 0 0
		Less depreciation charges @ 10 per cent. on the original cost, viz., Rs. 875 . . .	87 8 0
<i>Reserve for charges not actually adjusted.</i>			442 8 0
Audit Fee . . .	50 0 0	Furniture and Utensils	209 0 0
		Less depreciation charges @ 10 per cent. . .	20 14 5
			188 1 7
			1,477 9 7
Leave and Pensionary charges . . .	60 0 0	<i>Floating Assets.</i>	
Interest charges . . .	263 8 3	Live stock at valuation . . .	2,342 0 0
		Sundry Debtors for milk supplied . . .	413 0 9
			2,755 0 9
Capital due to Government . . .	...	Loss for the year ending 30th June 1927 . . .	1,023 8 2
			5,256 2 6

I certify that the above Balance Sheet exhibits a true and correct view of the state of affairs of the Dairy according to the best of my information and the explanations given to me and as shown by the books of the Dairy, subject to the remarks made in the report.

Camp Izatnagar,  
The 20th October 1927.

A. RANGASWAMI IYER,  
Officer on Special Duty,  
Commercial Audit Department.

*Observations.*

There are no points in the report of the officer of the Commercial Audit Department which affect the true position of the balance sheet. No special comments are, therefore, offered.

TRADING AND PROFIT AND LOSS ACCOUNT OF THE DAIRY ATTACHED TO THE IMPERIAL INSTITUTE OF VETERINARY RESEARCH  
FOR THE YEAR ENDED 30TH JUNE 1927.

Dr.

	Rs. A. P.	Rs. A. P.	Cr.
To opening balance of Grain and Fodder	64 5 9		Rs. A. P.
To grain and fodder received in 1926-27	3,066 0 6		By sale of milk* 13011½ seers @ 4 annas 6 pies per seer . 3,662 4 6*
To grain and fodder consumed in 1926-27	...	3,130 6 3	By net loss . . . . . 1,023 8 2
To wages and salary of staff	...	957 3 6	
To Repairs to Buildings	...	170 5 6	
To Lighting and Electric charges	...	96 0 9	
To miscellaneous expenses	...	141 14 0	
To value of a cow died during the year.	...	196 0 0	
To audit fee	...	50 0 0	
To leave and pensionary charges	...	60 0 0	
To depreciation charges on	Rs. A. P.		
Buildings @ 2½ per cent.	35 0 0		
Machinery @ 10 "	87 8 0		
Furniture @ 10 "	20 14 5	143 6 5	
To interest charges at 5.43 per cent.		263 8 3	
Total		6,208 12 8	



## Deduct—

Estimated cost of feeding 21 calves  
belonging to Experimental herd. 315 0 0

Estimated value of manure trans-  
ferred to Farms. 208 0 0

523 0 0  
4,685 12 8

Net quantity of milk produced—13011½ seers  
Cost of milk per seer— 0 5 9

Milk received from cows during the year— 13,246½ seers.

Loss in handling— 228½ seers.

Milk given to calves in August 1926 6½ seers 235 seers.

Net quantity of milk available for sale 13,011½ seers.

\*Value of 13011½ seers @ 4 annas 6 pies per  
seer . . . . . Ra. A. P.  
3,659 9 0  
Add amount on account of rounding off of  
pies for converting them into pice in each  
bill . . . . . 2 11 6  
3,682 4 6

4,685 12 8

Catap Izatnagar,

The 20th October 1927.

A. RANGASWAMI IYER,  
Officer on Special Duty,  
Commercial Audit Department.

BALANCE SHEET OF THE DAIRY ATTACHED TO THE IMPERIAL INSTITUTE OF VETERINARY RESEARCH, MUMBAI, AS AT 31<sup>ST</sup> MARCH 1928.

## CAPITAL AND LIABILITIES.

	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Government Capital account as on 30th June 1927				4,789	5	3			
Credit indirect charges on 30th June 1927				373	8	3			
				<u>5,162</u>	13	6			
Debit loss sustained as at end of 30th June 1927									
Capital as on 1st July 1927				1,023	8	2	4,139	5	4

## Adjustments during the period :—

## Capital additions :—

	Rs.	A.	P.
Buildings			69 5 3
Utensils			12 0 0
Live Stock			27 0 0
			<u>108 5 3</u>

Less value of utensils transferred to General Stores

	95	15	0
Total			<u>4,151 11 7</u>

Add amount drawn from Government on account of revenue expenditure

	2,913	12	7
--	-------	----	---

## PROPERTY AND ASSETS.

	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Buildings as per valuation				1,400	0	0			
Add additions since 30th June 1927				69	5	3			
				<u>1,469</u>	5	3			

Less depreciation at 2½ per cent., to end of 30th June 1927

	553	0	0
--	-----	---	---

Less depreciation in respect of 9 months ending 31st March 1928

	26	4	0
	<u>579</u>	4	0

880 1 3

Plant and Machinery as per valuation

	875	0	0
--	-----	---	---

Less depreciation at 10 per cent. to end of 30th June 1927

	432	8	0
--	-----	---	---

Less depreciation in respect of 9 months ending 31st March 1928

	65	10	0
--	----	----	---

498 2 0

378 14 0





PRODUCTION AND PROFIT AND LOSS ACCOUNT OF THE DAIRY ATTACHED TO THE IMPERIAL INSTITUTE OF VETERINARY RESEARCH,  
MUKTESAR, FOR NINE MONTHS ENDED 31ST MARCH 1928.

Dr.

	Rs.	A.	P.	Rs.	A.	P.	Cr.
To Feeding Charges—Grain and Fodder	2,013	8	10				
To Wages and Salary of staff	760	4	6				
To Lighting and Heating	75	1	6				
To Repairs to Buildings	12	12	0				
To Sundry Expenses	45	1	9				
To Overheads :—				2,906	12	7	
Audit Fee							
Leave and Pensionary contributions	50	0	0				
Interest on capital	22	13	0				
	145	0	0				
To Depreciation on :—				217	13	0	
Buildings							
Plant and Machinery	26	4	0				
Furniture and Utensils	65	10	0				
	6	13	7				
To Reserve for Doubtful Debts				98	11	7	
To Net Profit				7	14	9	
				1,055	7	1	
Total				4,287	11	0	
By Sale of Milk :—							
9,086½ seers at 0-4-0 per seer							2,555
2,443½ " " 0-6-0 "							916
1,025 " " 0-8-0 "							512
							3,984
Due to rounding off in bills							2
							3,986
By petty amount realised in excess from customers							0
By value of milk fed to calves, 400½ seers at 0-6-0 per seer							150
							4,137
By value of 600 manula of manure issued to Farm at 0-4-0 per maund							150
							4,287
Total							4,287

Milk yield . . . . . 13,223½ seers.

Loss in handling . . . . . 967½ "

12,955

(Cost of milk per seer 0-3-9-7 pies.)



## IMPORTANT COMMENTS.

*The Imperial Institute of Veterinary Research and Dairy at Muktesar.*

In paragraph 67 of the previous year's report it was stated that the irregularities brought out in the audit report on the accounts of the Imperial Institute of Veterinary Research for 1925-26 and in the confidential reports regarding the financial irregularities relating to the Football and Hockey field and the Cooly security Fund were under the consideration of the Government of India. The Government of India have since passed orders on the audit report of the Institute for 1925-26 and, in regard to the confidential reports, departmental enquiries were ordered by the Government of India and were instituted by the Agricultural Adviser. The final orders of the Government of India on these confidential reports are awaited.

The most important financial irregularity brought to notice was briefly as follows :—

*Construction of a Football and Hockey ground.*

Unauthorised expenditure, estimated at not less than Rs. 41,000, was incurred on the construction of a Football and Hockey Ground. The expenditure was misclassified in the accounts under the head "Stable, feed and upkeep and cultivation expenses" with the result that the unauthorised expenditure did not come to the notice of audit and of Government. A contractor was engaged to carry out the work of constructing the Football and Hockey Ground and when he presented bills for work done, a muster roll showing certain men as engaged and working up to the amount of the contractor's bill was prepared and passed for payment. The bills of the contractor were not submitted to audit in the usual course. Subsidiary documents such as Engagement and Discharge slips, Certificates of disbursement, etc., were written up to correspond with the muster rolls presented to audit and the several documents were certified as correct by responsible officers. When an excess on the head "Stable, feed and upkeep and cultivation Expenses" occurred, a supplementary grant was obtained from the Assembly, but this particular item of expenditure was not referred to in the application.

This case revealed the following financial irregularities :—

- (a) Sanction of work by an official who was not competent to do so.
- (b) Execution of the work departmentally without proper detailed estimates.
- (c) Manipulation of accounts and vouchers, preparation of fictitious Muster rolls and other initial records and misclassification of expenditure, and
- (d) Unauthorised diversion of funds sanctioned by the Legislature and Government to a purpose not contemplated by them and obtaining supplementary grants, without disclosing the real cause of excess.

The revised system of accounts recommended for the Institute and referred to in paragraph 67 of the last year's report is still under consideration of the



Government of India and it has not yet been decided as to whether the accounts of the Institute should be placed on a commercial basis. Pending the decision of the Government of India on the commercialisation of the accounts of the Institute, the Director of the Institute approached the Government to place at his disposal the services of a Public Works Accountant trained in commercial accounts to improve the state of accounts of the Institute. The Accountant has been employed as Head Accountant at the Institute since December 1927.\*

*Loss occasioned by neglect of the financial interests of Government.*

2. The term of the old agreement for sale of discontinued buffaloes expired on 31st March 1928. Notices calling for tenders for the sale of discontinued buffaloes during 1928-29 were not issued till 14th May 1928, and no agreement had been concluded by 18th July 1928, the date of the audit report for 1927-28. The number of unsold animals had increased from 65 on 31st March 1928 to 270 on 5th June 1928. About a dozen animals died in the month of May 1928 alone. The delay in the execution of the agreement and in the sale of animals caused unnecessary expenditure to Government in feeding the animals and in engaging jamadars and gwallas to look after them.\*

*Irregular payments.*

3. The practice in the Izatnagar branch of engaging temporary clerks and dressers without competent sanction and entering them as jamadars, mates, etc., in the muster rolls, as daily paid coolies continued during the year 1927-28 in spite of the irregularities having been brought to notice in the audit report for 1926-27.\*

*Subsidiary accounts.*

4. A Balance Sheet showing the financial position of the dairy as at 31st March 1928, and a Production and Profit and Loss account for the period of nine months, 1st July 1927 to 31st March 1928, are appended to the appropriation account. The period of the present Production account is only nine months as the last account was made up from the 1st July 1926, to the 30th June 1927, i.e., for a year from the date of commercialisation of the accounts and as it is now considered desirable to draw up accounts in future for each financial year. The working of the dairy for the period resulted in a profit of Rs. 1,057, as against a loss of Rs. 1,024, during the previous year.\*

\*Director of Commercial Audit.



## GRANT No. 59—INDUSTRIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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. 1.—Industrial Education ... ..	...	115	...	115
A. 2.—Grants-in-aid (Bounties to Steel Industry) :				
	Rs.			
A. 2(1).—Bounties on steel rails and fish plates under Section 3 of Act XIV of 1924.	Original ... 1,00,000	2,92,080	2,92,050	...
	Supplement-ary ... 1,92,080			
A. 2 (2).—Bounties on Railway Wagons and under-frames for Railway carriages constructed in India, under Section 4 of Act XIV of 1924 as amended.	Original... 4,00,000	11,99,462	9,50,976	2,48,486
	Supplement-ary ... 7,99,462			
B.—Indian School of Mines :				
	Rs.			
B. 1.—Pay of Officers.	Non-voted. { Original 18,780 Supple-mentary - 7,750	11,030	10,702	328
	Voted ... ..	39,530	36,820	2,710
B. 2.—Pay of Establishments	...	35,700	32,352	3,348

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

A. 1.—Represents travelling allowance to two State scholars in Metallurgy on their return from England. Excess to the extent of Re. 1 remained uncovered.

A. 2 (2).—Due to the Railway accounts officers not having been able to raise debits during the year as the firms were not able to complete the full number of railway wagons and carriage under-frames for which provision was made.

B. 1.—Voted.—Due to entertainment of two officers for shorter periods than provided for, partly counterbalanced by an excess expenditure on leave arrangement. (See Note.)

B. 2.—Voted.—Due chiefly to a temporary vacancy (about Rs. 1,300), appointment of men at lower rates of pay (about Rs. 700), and smaller cost of acting arrangements in leave vacancies (about Rs. 1,300). (See Note.)

(a) Sanctioned on 18th May 1927.

(b) " 3rd January 1928.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Indian School of Mines— <i>contd.</i>				
B. 3.—Allowances, Honoraria, etc. ...				
{ Non-voted. { Original Rs. 6,220				
{ Supplementary —3,100	5,120	2,194	926	...
{ Voted ...	11,650	9,324	2,326	...
B. 4.—Supplies and Services ...	1,00,000	88,439	11,561	...
B. 5.—Contingencies ...	50,120	36,718	13,402	...
C.—English Charges (High Commissioner) on Stores ...	19,000	...	19,000	...
D.—Loss or Gain by Exchange ...	6,000	...	6,000	...
Totals ...				
{ Non-voted...	15,05,692	12,55,952	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 2,49,740.	
{ Voted ...	2,62,000	2,03,768		
			Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 58,232.	

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

B. 3.—*Non-voted*.—Due to smaller travelling charges in consequence of the leave granted to the Principal.

B. 3.—*Voted*.—Due to smaller travelling charges. (See Note.)

B. 4.—Due partly to smaller purchase of equipment, as it was found that the whole equipment provided for could not be installed during the year, and partly to supply of some of the plant ordered after the close of the year.

The grant was increased by re-appropriation of Rs. 19,000 from sub-head C. sanctioned on 13th December 1927, as it was found that the apparatus intended to be purchased in England could be purchased in India. This re-appropriation, however, proved unnecessary. (See Note.)

B. 5.—Due to partial non-utilisation of the provision for purchase of furniture, as the whole stock could not be designed and ordered during the year, and to smaller amount spent on renewals, repairs and running costs in respect of motor lorry which was purchased late in the year. (See Note.)

C.—*Vide* Explanation under sub-head B. 4. The entire provision was transferred to Indian grant.

D.—See paragraph 44, Chapter III.

#### NOTE.

Out of the total voted grant sums aggregating Rs. 31,350 were surrendered to Government:—

	Rs.
B. 1 . . . . .	2,500
B. 2 . . . . .	2,500
B. 3 . . . . .	1,350
B. 4 . . . . .	16,000
B. 5 . . . . .	9,000
Total . . . . .	31,350



## STATEMENT showing details of Bounties paid (Sub-Head A)

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.	Messrs. The Tata Iron and Steel Co. Limited.	14,111 tons of steel rails and 493 tons of fish plates.	Rs. 20 per ton	2,92,080
				2,92,080
2. Bounties on Railway wagons and under-frames for Railway carriages constructed in India under Section 4 of Act XIV of 1924 as amended.	Messrs. Jessop and Co., Limited.	106 wagons	66 wagons at Rs. 402 per wagon and 40 wagons at Rs. 379 per wagon.	41,692
	Messrs. The Peninsular Locomotive Company, Ltd.	171 wagons	Rs. 475 per wagon.	81,225
	The Madras and Southern Maharatta Railway.	450 wagons		2,08,640
	The South Indian Railway.	400 wagons		1,61,600
	The North-Western Railway.	191 under-frames.	At various rates	2,15,639
	The Eastern Bengal Railway.	76 under-frames and 24 bogie timber trucks.		60,378
	The East Indian Railway.	213 under-frames.		1,81,802
				9,50,976

## GRANT No. 60—AVIATION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with AVIATION.

Service.	Expenditure compared with Grant.			
	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "36—AVIATION".				
	Rs.			
A.—Pay of Officers				
{ Non-voted. { Original ...	1,750	1,787	...	37
{ Supple- (a) 1,750				
{ mentary				
{ Voted ...	30,000	28,226	1,774	...
B.—Pay of Establishments	22,000	21,619	381	...
C.—Allowances and Honoraria, etc.				
{ Non-voted { Original ...	3,000	2,234	766	...
{ Supple- (b) 3,000				
{ mentary				
{ Voted ...	13,600	7,612	5,988	...
D.—Works ...	1,55,400	39,129	1,16,271	...
E.—Supplies and Services	67,000	72,790	...	5,790

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

A.—Voted.—Due to the Director of Civil Aviation in India having assumed charge of his duties later than was anticipated.

C.—Non-voted.—Due to expenditure on travelling allowance not having been incurred as expected.

C.—Voted.—The Director of Civil Aviation in India did not tour as extensively as was originally anticipated owing to pressure of work at Head Quarters.

D.—The decision as to whether the Calcutta-Rangoon Section of the air route across India should be organised for land-planes or sea-planes could not be reached until further investigations had been carried out. These investigations could not be undertaken until late in the year. The Indian Air Board had previously recommended that this section of the route should be given priority as promising the greatest chances of commercial success.

E.—Due to greater expenditure on the provision of the hanger at Karachi owing to work not having been completed in the previous year as anticipated (Rs. 34,790), counterbalanced by saving due to abandonment of schemes for (i) survey of primary Air routes (Rs. 25,000) and (ii) flights across India, etc. (Rs. 5,000). Excess to the extent of Rs. 1,490 remained uncovered.

(a) Sanctioned on 21st December 1927.

(b) Rs. 1,500 each sanctioned on 21st December 1927 and on 2nd February 1928



Service.		Rs.	Grant. Rs.	Expenditure. Rs.	Expenditure compared with Grant.	
					Less than Granted. Rs.	More than Granted. Rs.
F.—Grants-in-aid	... { Original 1,00,000 Supple- (c) mentary 6,18,000		7,18,000	8,34,609	...	1,16,609
G.—Contingencies	... {		8,000	2,639	5,361	...
Totals	... { Non-voted	...	4,750	4,021	Saving of Gross Ex- penditure (Non- voted) compared with Gross Appro- priation Rs. 729.	
	... { Voted	...	10,14,000	10,06,624		
					Saving of Gross Ex- penditure (Voted) compared with Gross Grant Rs. 7,376.	

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

F.—Due to expenditure in connection with the provision of the Mooring Mast at the Airship base at Karachi, a contribution on account of which was paid to the Air Ministry.

G.—Due to an excess provision made under a misapprehension (Rs. 4,000) and the balance due to expenditure not having been incurred as anticipated.

## NOTES.

## 1. Surrendered to Government:—

C.—Voted.—Rs. 500.

D.—Rs. 250.

Total Rs. 750.

## 2. The following are the details of the important works estimated to cost more than Rs. 20,000:—

(1) *Establishment of an air route across India.*—The original provision of Rs. 1,50,000 had to be cut down to Rs. 15,000 (this amount was required for the establishment of a civil aerodrome at Gaya), as it was not possible to arrive at any decision as to whether the Calcutta-Rangoon section of the air-route across India should be organised for land-planes or sea-planes until further investigations had been carried out which could not be undertaken until late in the year. Expenditure incurred during the year amounted to Rs. 14,850.

(2) *Levelling of the site for the aerodrome at Karachi for the Cairo-Karachi route.*—A sum of Rs. 40,000 was originally provided in 1926-27 by supplementary grant against which a sum of Rs. 24,871 only was expended in that year. It was further estimated that a sum of Rs. 7,300 would suffice to complete the work in 1927-28. The amount was accordingly provided, but the expenditure amounted to Rs. 8,094 resulting in an excess of Rs. 794. The work has been completed at a total cost of Rs. 32,965.

(3) *Improvement to the Civil Aerodrome at Dum Dum.*—Out of an estimate of Rs. 2,93,500 sanctioned for these works by the Government of India, Rs. 21,000 was only provided for expenditure in 1927-28. The actual expenditure incurred, however, amounted to Rs. 14,897 only. Work is in progress.

## GRANT No. 61—COMMERCIAL INTELLIGENCE AND STATISTICS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, for Salaries and Expenses in connection with COMMERCIAL INTELLIGENCE AND STATISTICS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".	Rs.	Rs.	Rs.	Rs.
	Rs.			
A.—Pay of Officers.				
{ Non-voted { Original 42,160				
{ Supplemen- 2,376	39,784	39,771	13	...
{ Voted ...	20,970	19,408	1,562	...
B.—Pay of Establishments	1,54,100	1,42,112	11,988	...
C.—Allowances, Honoraria, etc.				
{ Non-voted { Original 8,840				
{ Supplementary 1,588	7,252	7,211	41	...
{ Voted ...	5,700	5,291	409	...
D.—Contingencies	26,830	17,346	9,484	...
E.—Payments to Railways and Provincial Governments for Frontier Trade Registration	14,400	19,497	...	5,097
F.—Cotton Industry Statistics:				
F. 1.—Pay of Establishments	21,222	5,537	15,685	...
F. 2.—Other charges	5,778	1,072	4,706	...

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

A.—Voted.—Due chiefly to the non-utilisation of the provision for leave salary. (See Note.)

B.—Due to non-utilisation of the provision for leave salary (Rs. 10,000) and part utilisation of the provision for revision of establishment (about Rs. 2,000). (See Note.)

C.—Voted.—Due to less house-rent allowance admissible.

D.—Due to smaller expenditure on postage (Rs. 3,000), books and publications (Rs. 5,000) and general economy of miscellaneous expenses (Rs. 1,500). (See Note.)

E.—Due to payment of certain arrear claims of the North-Western Railway.

F. 1.—Composed of savings in Bengal (Rs. 6,111) where the entire grant was surrendered to Government owing to the provision having been included in the Bombay estimates and in Bombay (Rs. 9,574), which were mainly due to the non-utilisation of the provision (Rs. 2,000) for temporary establishment which was subsequently withdrawn by the Government of India, and of the provision for leave salary (Rs. 531). (See Note.)

F. 2.—Represents savings in Bengal (Rs. 2,889) due to the reason stated in F. 1. above, and in Bombay (Rs. 1,817) due to (1) partial utilisation of the provision for travelling allowance (Rs. 1,138), (2) less expenditure on postage and miscellaneous office expenses (Rs. 174) and (3) addition for rounding (Rs. 505). (See Note.)



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>G.—Payments to Railways and Steamship Companies in connection with the compilation and publication of Rail and River-borne Statistics relating to Raw Cotton:</b>				
G. 1.—Pay of Establishments...	...	1,920	1,504	416
G. 2.—Other charges ..	...	8,080	7,486	594
	Rs.			
<b>H.—Grants-in-aid, Contributions, etc.</b> { Original ...	...	7	7	...
	Supplementary	7		...
Totals ...	Non-voted	...	47,043	46,989
	Voted	...	2,59,000	2,19,253
			Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 54.	
			Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 39,747.	

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

G. 1.—Due to entertainment of the establishment for a shorter period than estimated.

G. 2.—Due to certain expected claims from the Railway and Steamship Companies having been preferred after the close of the year. (See Note.)

## NOTE.

Out of the voted grants the following amounts were surrendered to Government :—

	Rs.
A. . . . .	1,537
B. . . . .	7,795
D. . . . .	6,284
F. 1 . . . . .	15,111
F. 2 . . . . .	2,889
G. 2 . . . . .	952
<b>Total</b>	<b>34,568</b>

## GRANT No. 62—EMIGRATION—INTERNAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to defray the Expenses in connection with EMIGRATION—INTERNAL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".				
A.—Expenditure in Assam:				
A. 1.—Administrative Establishment:				
A. 1 (1).—Pay of Officers ... ..	5,400	1,410	3,990	...
A. 1 (2).—Pay of Establishments ... ..	9,132	9,127	5	...
A. 1 (3).—Other charges ... ..	5,060	1,019	4,041	...
A. 2.—Deduct—Contribution by Assam Government ... ..	—5,492	—5,397	...	95
A. 3.—Medical Establishment:				
A. 3 (1).—Pay of Establishments ... ..	4,284	4,382	...	98
A. 3 (2).—Other charges ... ..	2,716	2,884	...	168
A. 4.—Deduct—Contribution by Tea District Labour Association ... ..	—2,880	—2,880	...	...
A. 5.—Grant-in-aid ... ..	60	...	60	...
A. 6.—Reserve ... ..	3,720	...	3,720	...
B.—Other Expenditure:				
B. 1.—Pay of Officers ... ..	16,000	19,927	...	3,927
B. 2.—Pay of Establishments ... ..	2,892	2,855	37	...
B. 3.—Allowances, Honoraria, etc. ... ..	620	815	...	195
B. 4.—Contingencies ... ..	2,628	2,434	194	...
B. 5.—Grants-in-aid { Original Rs. 6,400	(a) 6,624	6,623	1	...
	224			

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

A. 1. (1) and A. 1 (3).—Due to abolition of the post of travelling Inspector of Emigrants. (See Note.)

A. 2.—The excess remained uncovered.

A. 6.—Due to no epidemics having occurred among immigrants. (See Note.)

B. 1.—Excess occurred mostly in Bengal (Rs. 3,784) and was due to difference of pay on promotion (Rs. 484) and leave salary (Rs. 3,300.)

B. 3.—The excess occurred in Bengal and was due to travelling expenses on transfer of the Embarkation Agent, Goalundo.

(a) Sanctioned on 11th January 1928.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>B.—Other Expenditure—contd.</b>				
B. 6.—Charges transferred from Grant No. 63 (Emigration—External).				
Non-voted	...	600	600	...
Voted	...	1,860	1,860	...
	Rs.			
B. 7.—Establishment charges paid to Provincial Government.				
Non-voted	...	10,102	10,100	2
Original	...			
Supplementary	(a) 10,102			
Voted	...	...	1,354	1,354
<hr/>				
Totals	...	17,326	17,323	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 3.
Voted	...	54,372	48,067	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 6,305.
Gross	...	—8,372	—8,277	
Deductions	...	46,000	39,790	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 6,210.
Net	...			

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

B. 7.—Non-voted and Voted.—The expenditure relates to Burma and represents the share of the cost of the provincial staff which rendered services in connection with Emigration from 1924-25 to 1927-28. No provision was made in the original estimates, as the amount payable to the provincial Government was not settled when the estimates were framed.

**NOTE.****Surrendered to Government.**

	Rs.
A. 1 (1)	63
A. 1 (3)	1,828
A. 6	2,000
Total	3,891

(a) Represents a net appropriation including an additional allotment of Rs. 10,780 sanctioned on 11th January 1928.

## GRANT No. 63—EMIGRATION—EXTERNAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to defray Expenses in connection with EMIGRATION—EXTERNAL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".				
A. Emigration Agents in Other Countries.				
		Rs.		
A. 1.—Pay of Officers	Non-voted	Original 21,600		
		Supplementary (a) 14,824	36,424	41,601
	Voted	Original 14,150		
		Supplementary (b) 25,360	39,510	38,041
A. 2.—Pay of Establishments.		Original 10,670		
		Supplementary (b) 7,280	17,950	15,640
A. 3.—Other charges	Non-voted	Original 7,400		
		Supplementary (a) 2,561	9,961	9,137
	Voted	Original 19,090		
		Supplementary (c) 53,800	72,950	66,516
A. 4.—Grants-in-aid, Contributions, etc.		Original ...		
		Supplementary (d) 460	460	1,078
B.—Emigration Establishment in India:				
B. 1.—Pay of officers	Non-voted	Original 6,600		
		Supplementary 800	7,400	7,403
	Voted	Original 10,290		
		Supplementary (e) 3,500	13,790	13,700
B. 2.—Pay of Establishments		Original 24,015		
		Supplementary (e) 2,000	26,015	25,150

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

A. 1.—Non-voted.—Due to leave salary of the Agent at Ceylon. Excess remained uncovered.

A. 1.—Voted.—There was small rupee expenditure on Consul, Reunion owing to variation in the rate of exchange.

A. 2.—Due mainly to savings in the establishment of the Agent of the Government of India in South Africa.

A. 3.—Non-voted.—Due mainly to non-utilisation of the provision for cost of passages. (See Note 2).

A. 3.—Voted.—Due mainly to the cost of a car for the Agent of the Government of India in South Africa, having been adjusted in the books of the High Commissioner under sub-head D.

A. 4.—Due to the contribution made to the Government of Madras towards the cost of passage of an officer. Excess to the extent of Rs. 18 remained uncovered.

(a) Represent net appropriations including additional allotments of Rs. 15,000 and Rs. 2,763 respectively sanctioned on 21st February 1928.

(b) Voted by the Assembly in September 1927.

(c) Voted by the Assembly in September 1927 (Rs. 48,600) and in March 1928 (Rs. 5,500).

(d) Sanctioned on 21st February 1928.

(e) Voted by the Assembly in March 1928.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Emigration Establishment in India— <i>contd.</i>				
	Rs.			
B 3.—Allowances, Honoraria, etc.				
{ Non-voted { Original 2,000				
{ Supplementary...—422	1,378	1,296	282	...
{ Voted { Original 3,510				
{ Supplementary (a) 5,500	9,010	7,280	1,730	...
B. 4.—Other charges ... { Original 8,135				
{ Supplementary (a) 1,000	9,135	9,034	101	...
C.—Deduct—Share of charges in Bengal transferred to "Emigration—Internal" (Grant No. 62).				
{ Non-voted ...	—600	—600	...	...
{ Voted ...	—1,860	—1,860	...	...
D.—English Charges (High Commissioner) on stores. ...	...	6,269	...	6,269
E.—Loss or gain by Exchange.	...	35	...	35
F.—Charges in connection with Mr. Venn's Visit.				
{ Original ...	2,500	2,358	142	...
{ Supplementary (a) 2,500				
	Gross ...	55,823	60,515	Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 4,692.
	Non-voted { Deductions —600	—600		
	{ Net ...	55,223	59,915	Excess of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 4,692.
Totals ... { Gross ...	1,90,860	1,84,023		Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 6,837.
	Voted { Deductions —1,860	—1,860		
	{ Net ...	1,89,000	1,82,163	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 6,837.

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

B. 3.—Non-voted.—Due to smaller number of visits made by the Protector in Madras.

B. 3.—Voted.—Due mainly to supplementary grant having been obtained in excess of the requirements connected with the assisted emigrants from South Africa.

B. 4.—As against an excess of Rs. 246 in Madras there were savings elsewhere amounting to Rs. 347. The excess in Madras remained uncovered and was due mainly to the supplementary grant being less than applied for.

D.—Represents cost of a motor car for the Agent of the Government of India in South Africa, sanctioned during the year. The charge was met by reappropriation from Indian portion of the grant. (*Vide* A. 3.—voted).

(a) Voted by the Assembly in March 1928.

## NOTE3.

1. The following amounts of the supplementary demand voted by the Legislative Assembly were surrendered to Government and an equivalent amount allotted by the Finance Department out of the reserve at their disposal (see list appended to Grant no. 72—Miscellaneous—subhead I):—

	Rs.
A. 3 . . . . .	5,500
B. 1 . . . . .	3,500
B. 2 . . . . .	2,000
B. 3 . . . . .	5,500
B. 4 . . . . .	1,000
F. . . . .	2,500
Total . . . . .	20,000

2. Subhead A. 3—Non-voted—The original appropriation included a provision of Rs. 3,200 for cost of passages, but a sum of Rs. 600 only was required to meet the cost of contributions for passages. Accordingly Rs. 600 were reappropriated to subhead A. 4, a sum of Rs. 800 was transferred to the sub-head B. 1—non-voted and the balance was utilised for expenditure on travelling incurred by the Agent in Ceylon and the Secretary to the Agent of the Government of India in South Africa.

3. The receipts realised during 1927-28 amounted to Rs. 3,71,408, while the total expenditure was Rs. 2,42,078 only. The increase in the receipts as compared with the expenditure was due mainly to the high figures of Indian labourers emigrating to British Malaya and Ceylon from Madras which reached a total of 2,83,224 in 1927. Compared with 1926-27 there was a rise in the number of emigrants but a fall in the amount of receipts. This was due to the fact that the emigration fee is lower in the case of Ceylon than in the case of Malaya; the number of emigrants to Ceylon increased though not to an extent sufficient to counterbalance the reduction in receipts caused by decreased emigration to Malaya.



## GRANT No. 64—JOINT STOCK COMPANIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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".				
A.—Pay of Officers ... ..	42,345	37,112	5,233	...
B.—Pay of Establishments ... ..	42,949	40,648	2,301	...
C.—Allowances, Honoraria, etc. ... ..	5,126	6,083	...	957
D.—Contingencies ... ..	14,237	10,713	3,524	...
E.—Establishment charges paid to provincial Governments :				
E. 1.—Madras ... ..	15,000	15,000	...	...
E. 2.—United Provinces ... ..	9,223	8,742	481	...
E. 3.—Punjab ... ..	3,120	3,166	...	46

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

A.—Saving occurred mainly in Bengal (Rs. 5,033) and was due to leave out of India of the Registrar for a part of the year. (See Note 2.)

B.—Composed of small excesses and savings in various provinces. (See Note 2.)

C.—Excesses occurred in the Punjab (Rs. 1,356), due to the grant of honoraria to the clerks of the Director of Industries, office and payment of fees for investigating the affairs of certain Joint Stock Companies, and in the United Provinces (Rs. 225) due to the payment to a private concern to investigate the affairs of a Company. The excesses were reduced by small savings elsewhere. (See Note 2.)

D.—Composed of savings, mainly in Bombay (Rs. 2,396) and in the Punjab (Rs. 797), partially counterbalanced by small excesses elsewhere. The saving in Bombay was due mainly to a share of the rent for the office building having been debited to the Custodian of Enemy Property who occupied a portion of the building. In the Punjab the grant was reduced to Rs. 7 only by orders of re-appropriation in different months thereby converting the saving to an uncovered excess of Rs. 456. An excess of Rs. 2 in the Central Provinces remained uncovered. (See Note 2.)

E. 3.—The expenditure represents the share of the pay of the Director of Industries for performing the duties of the Registrar, Joint Stock Companies. The original estimates did not (under the standing rules) take into account the increment due to the officer after 1st April 1927. The excess remained uncovered.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.—Establishment charges paid to provincial Governments— <i>contd.</i>				
E. 4.—Burma.	Non-voted	Original	Rs. ...	
		Supplementary	(a) 3,000	
	Voted	Original	...	
		Supplementary	(b) 9,000	
Totals	Non-voted	...	3,000	3,279
	Voted	...	1,41,000	1,34,192
			Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 279.	
			Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 6,808.	

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

E. 4.—Non-voted.—The expenditure represents the share of the cost of the Collector, Rangoon Town District and the Sub-Registrar of Deeds who rendered services in connection with the registration of Joint Stock Companies from 1924-25 to 1927-28. No provision was made in the original estimates, as the amount payable to the provincial Government was not settled when the estimates were framed. The net excess of Rs. 279, which was due to funds having been obtained in round figures, remained uncovered.

E. 4.—Voted.—See E. 4. Non-voted.—Excess to the extent of Rs. 728 remained uncovered, as funds obtained on preliminary forecast proved insufficient. (See Notes 1 and 2.)

## NOTES.

1. E. 4.—An additional grant of Rs. 9,000 obtained from the Legislative Assembly in March 1928, was surrendered to Government and an equivalent amount was allotted by the Government of India, Finance Department out of the "Reserve" at their disposal, (*vide* list appended to Grant No. 72 Miscellaneous.—Sub-head "L").

2. The following amounts were surrendered to Government out of the Voted Grant.

	Rs.
A. . . . .	74
B. . . . .	300
C. . . . .	140
D. . . . .	155
E. 4 . . . . .	9,000

Total . . . . . 9,669

3. Total receipts on account of registration of Joint Stock Companies during 1927-28 amounted to Rs. 1,82,763.

(a) Sanctioned on 8th February 1928.

(b) Sanctioned by the Legislative Assembly in March 1928.



## GRANT No. 65—MISCELLANEOUS DEPARTMENTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to pay the Salaries and other Expenses of MISCELLANEOUS DEPARTMENTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	R.	Rs.	Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS".				
A.—Imperial Library :				
	Rs.			
A. 1.—Pay of officers { Original 18,400 Supplementary—400	18,000	18,000	...	...
A. 2.—Pay of Establishments ...	36,140	32,681	3,559	...
A. 3.—Purchase of books and publications	18,700	16,415	2,285	...
A. 4.—Other Expenses, including Allowances, Honoraria, etc. { Non-voted { Original ... Supplementary 1,712 Voted ...	1,712	1,707	5	...
	8,330	7,866	464	...
B.—Examinations ...	7,350	2,874	4,476	...
C.—Explosives :				
C. 1.—Pay of Officers. { Non-voted ...	24,000	24,000	...	...
{ Voted ...	17,950	17,590	360	...
C. 2.—Pay of Establishments ...	20,850	18,175	2,675	...

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

A. 2.—Due to the non-utilisation of the provision for leave salary (Rs. 1,500) and change of incumbents (about Rs. 2,000). (See Note 1.)

A. 3.—Due to the postponement of the publication of a Persian Manuscript. (See Note 1.)

A. 4.—Voted.—Due to economy.

B.—Savings aggregating Rs. 6,808 occurred (i) in the United Provinces (Rs. 868) and India (Rs. 3,000), owing mainly to the examinations having been conducted by the Public Service Commission, and (ii) in Bihar and Orissa (Rs. 1,000). Fuzjal (Rs. 940) and Fuzma (Rs. 1,000), owing to no expenditure having been incurred in connection with the Indian (Imperial) Police Service Examination.

The savings were partially counterbalanced by small excesses elsewhere chiefly in Bengal (Rs. 1,457), due mainly to the irrecoverable value of certain books supplied by the late Fard of Examiners to overseas forces during the War written off under orders of the Government of India. Excess to the extent of Rs. 140 in Madras remained uncovered, as the expenditure was incurred in March 1928. (See Note 1.)

C. 2.—Due to less leave taken (Rs. 1,364) and change of incumbents (about Rs. 1,260). (See Note 1.)

(a) Includes an additional allotment of Rs. 859 sanctioned on 11th January 1928.

Service,	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Explosives:— <i>contd.</i>				
C. 3.—Travelling Allowances.	Al- { Non-voted ...	8,000	7,163	837 ...
	{ Voted ...	22,100	16,729	5,371 ...
	Rs.			
C. 4.—Other Expenses.	{ Non-voted { Original 2,400	637	637	... ..
	{ Voted { Supplementary —1,743	7,060	6,226	834 ...
C. 5.—Establishment and other charges paid to other Governments, Departments, etc.	... ..	1,500	16	1,484 ...
D.—Controller of Patents and Designs :				
D. 1.—Pay of Officers	... ..	24,060	24,691	... 631
D. 2.—Pay of Establishments	... ..	26,870	25,645	1,225 ...
D. 3.—Allowances, Honoraria, etc.	... ..	1,760	1,595	165 ...
D. 4.—Charges for Printing Patent Specifications	... ..	13,000	9,766	3,234 ...
D. 5.—Contingencies	... ..	5,940	5,060	880 ...
E.—Actuary to the Government of India :				
E. 1.—Pay of Officers	... ..	24,000	24,000	... ..
E. 2.—Pay of Establishments	... ..	7,350	7,350	... ..
E. 3.—Other charges.	{ Non-voted { Original 1,200	1,050	987	63 ...
	{ Voted { Supplementary —150	800	588	212 ...
F.—Indian War Memorial :				
F. 1.—Pay of Establishments	... ..	5,690	5,688	2 ...
F. 2.—Other charges	... ..	2,550	2,401	149 ...

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

- C. 3.—*Non-voted*.—Due to curtailment of tour.
- C. 3.—*Voted*.—Due to absence of one Inspector on leave. (*See Note 1*).
- C. 4.—*Voted*.—Less house-rent allowance was drawn owing to the absence on leave of an Inspector. (*See Note 1*).
- C. 5.—Due to less analytical work done by the Chemical Examiner to the Government of Bengal for the Central Departments than estimated by the Chief Inspector. (*See Note 1*).
- D. 1.—Due to leave salary. (*See Note 1*).
- D. 2.—Due to part utilisation of the provision for leave salary. (*See Note 1*).
- D. 4.—There was less expenditure on drawings, there being fewer drawings in connection with patent applications. (*See Note 1*).
- D. 5.—Due chiefly to reduced charges on electric lights and fans. (*See Note 1*).
- E. 3.—*Voted*.—Due to Rs. 103 on account of travelling allowance having been debited in the accounts for 1926-27. The balance of the saving was due mainly to less travelling allowance for the 'move' having been drawn by the Assistant Actuary. (*See Note 1*).
- F. 2.—Due chiefly to economy in miscellaneous expenditure (Rs. 110) and reduction of house rent allowances (Rs. 35). (*See Note 2*).





## GRANT No. 66—INDIAN STORES DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to pay the Salaries and other Expenses of the INDIAN STORES DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MAJOR HEAD "37-A.—INDIAN STORES DEPARTMENT".	Rs.	Rs.	Rs.	Rs.
A.—Headquarters Establishment :—				
A. 1.—Pay of Officers				
{ Non-voted ...	79,870	79,852	18	...
{ Voted ...	1,84,530	1,59,865	24,665	...
A. 2.—Pay of Establishments	2,68,010	2,69,681	...	1,071
A. 3.—Allowances, Honoraria, etc.				
{ Non-voted ...	4,130	3,521	609	...
{ Voted ...	79,080	69,639	9,441	...
A. 4.—Supplies and Services	...	855	...	855
A. 5.—Contingencies	58,060	48,048	10,012	...
A. 6.—Grants-in-aid, Contributions, etc.	...	600	...	600
B.—Purchase circles :				
B. 1.—Pay of Officers	63,630	61,713	1,917	...
B. 2.—Pay of Establishments	53,700	51,959	1,741	...
B. 3.—Allowances, Honoraria, etc.	20,390	17,577	2,813	...
B. 4.—Supplies and Services	...	69	...	69
B. 5.—Contingencies	15,650	17,840	...	2,190

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

- A. 1.—Voted.—Due to vacancies (*See Note*).  
A. 2.—Due to the payment of arrears on account of revision of pay.  
A. 3.—Non-voted.—The contribution for passages was adjusted under A.-6.  
A. 3.—Voted.—There was smaller expenditure under travelling allowance and bill journey allowances.  
A. 4.—Due to the expenditure on inspection and office equipments.  
A. 5.—Due to smaller expenditure under service postage and miscellaneous contingencies. (*See Notes*).  
A. 6.—*See* A. 3. Non-voted.  
B. 1 and B. 2.—Due to vacancies.  
B. 3.—Mainly due to smaller expenditure under travelling allowance.  
B. 4.—Due to certain losses having been written off.  
B. 5.—Due to larger expenditure on furniture (Rs. 693) and advertisement charges (Rs. 1,497).



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>C.—Inspection Circles :</b>				
C. 1.—Pay of Officers ...	2,26,020	2,05,494	20,526	...
C. 2.—Pay of Establishments ...	1,60,530	1,39,464	21,066	...
C. 3.—Allowances, Honoraria, etc. ...	82,330	71,197	11,133	...
C. 4.—Supplies and Services ...	44,700	58,216	...	13,516
C. 5.—Works ...	...	1,234	...	1,234
C. 6.—Contingencies ...	25,830	25,833	...	3
<b>D.—Government Test Houses :</b>				
D. 1.—Pay of Officers ...	63,750	61,951	1,799	...
D. 2.—Pay of Establishments ...	96,220	90,359	5,861	...
D. 3.—Allowances, Honoraria, etc. ...	8,000	8,310	...	310
D. 4.—Supplies and Services ...	20,700	20,579	121	...
D. 5.—Works ...	...	2,366	...	2,366
D. 6.—Contingencies ...	19,070	15,927	3,143	...

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

C. 1.—Due to vacancies owing to the difficulty in the recruitment of Inspectors (*See Note*).

C. 2.—Due to vacancies (*See Note*).

C. 3.—Due to smaller expenditure under compensatory allowance.

C. 4.—Mainly due to larger expenditure under Extra Departmental Inspections owing to the increased use of the services of the London Store Department for the inspection of stores in the country of origin.

C. 5.—Due to expenditure on the improvement of water supply in the Calcutta Circle for which there was no provision in the budget (Rs. 313) and to the adjustment of the expenditure on repairs under this sub-head instead of under "Supplies and Services" as hitherto (Rs. 921).

D. 1.—Mainly due to the transfer of an officer to the headquarters establishment in a leave arrangement.

D. 2.—Due to a promotion to gazetted rank (Rs. 2,100) and vacancies (Rs. 3,761) (*See Note*).

D. 3.—Due to larger expenditure on travelling allowance on account of transfer.

D. 5.—Due to the adjustment of expenditure under "Repairs" under this sub-head instead of under "Supplies and Services" as hitherto. The savings under the latter sub-head, viz., D. 4, have been partly counterbalanced by customs charges having been adjusted under this head instead of D. 6.

D. 6.—Due to smaller expenditure under miscellaneous contingencies (Rs. 1,643) and also a 'Customs charges' (Rs. 1,500) having been adjusted under D. 4.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.—Metallurgical Inspectorate :				
E. 1.—Pay of Officers ...	87,860	86,461	1,399	...
E. 2.—Pay of Establishments ...	51,200	46,603	4,597	...
E. 3.—Allowances, Honoraria, etc. ...	6,480	6,783	...	303
E. 4.—Supplies and Services ...	23,640	8,275	15,365	...
E. 5.—Works ...	3,000	5,959	...	2,959
E. 6.—Contingencies ...	10,620	11,355	...	735
F.—English Charges (High Commissioner) on stores ...	8,000	5,800	2,200	...
G.—Loss or Gain by Exchange ...	3,000	86	2,914	...
H. Deduct :—Probable Savings ...	—50,000	...	...	50,000
Totals { Non-voted ...	84,000	83,973	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 27.	
{ Voted ...	16,34,000	15,68,898		
			Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 65,102.	

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

- E. 1.—Mainly due to leave salary having been drawn in England.
- E. 2.—Due to a promotion to gazetted rank (Rs. 2,797) and vacancies (Rs. 1,800).
- E. 3.—Due to larger expenditure under travelling allowance.
- E. 4.—Due to smaller expenditure under "Purchase of chemicals and apparatus" (Rs. 7,225) and to the fact that no expenditure under 'Repairs' was adjusted under this sub-head (Rs. 8,140).
- E. 5.—Due to the expenditure on "Improvement of water supply" for which there was no provision in the budget and to expenditure on "Repairs" being adjusted under this sub-head instead of under "Supplies and Services".
- E. 6.—Due to larger expenditure on "Furniture" owing to the transfer of the office to a new building.
- F.—As compared with modified grant (see paragraph 44, Chapter III) there was a saving of Rs. 4,867 mainly due to the receipt of fewer indents than forecasted. Rs. 2,667 re-appropriated for expenditure in India and Rs. 1,333 surrendered.
- G.—Vide paragraph 44, Chapter III. Rs. 86 remained uncovered.
- H.—Fully realised.

## NOTE.

A sum of Rs. 19,375 was surrendered to the Government out of the voted grant as below :—

	Rs.
A. 1 . . . . .	500
A. 5 . . . . .	4,500
C. 1 . . . . .	2,800
C. 2 . . . . .	7,200
D. 2 . . . . .	3,000
F. . . . .	1,000
G. . . . .	375



## A.

## PROFIT AND LOSS ACCOUNT OF THE INDIAN STORES DEPARTMENT for the years 1926-27 and 1927-28.

Dr.	Particulars,	Amount,		Particulars,	Amount,		Cr.
		1926-27,	1927-28,		1926-27,	1927-28,	
		Rs.	Rs.		Rs.	Rs.	
1. To Pay of Officers	...	4,98,705	5,00,338	1. By recoveries on account of fees for tests, Inspections, etc., made from Government Departments, Railways, Private Firms and Individuals	...	9,01,965	9,59,161
2. To Pay of Establishment	...	4,47,311	5,12,665	2. By 1 per cent. Purchase Charges	...	2,07,580	2,36,098
3. To Allowances, Honoraria, etc.	...	1,43,109	1,55,120	3. By 1 per cent. Purchase Charges	...	3,98,809	3,73,046
4. To Grants-in-aid	...	...	900	4. By Miscellaneous Receipts	...	30,072	44,754
5. To Supplies and Services	...	51,431	78,714	5. By Tests made on behalf of other branches of the Department	...	51,017	67,436
6. To Contingencies	...	88,218	1,02,482	6. By Departmental charges on account of purchase for other branches of the Department	...	19	...
7. To Petty Works and Repairs	...	14,408	8,580	7. By Charges on account of inspection for other branches of the Department	...	3,811	3,271
8. To Pensionary charges	...	62,174	75,748	8. By Share of Headquarters administration charges debitable to local organisations of the Department <i>per contra</i>	...	2,95,491	2,32,229
9. To Government Contribution to Provident Fund	...	39,900	35,940				
10. To Leave salary paid in England	...	63,299	45,481				
11. To Interest on Capital Outlay	...	62,390	63,778				
12. To Depreciation Charges	...	26,046	24,782				
13. To Share of Headquarters Administration Charges	...	5,48,224	5,41,768				
14. To Cost of Audit and Accounts	...	1,30,991	1,80,003				
15. To Stationery and Printing charges (including cost of Government Publications)...	...	7,324	13,836				
16. To Service rendered by :—							
(i) Government Test House	...	51,017	67,436				
(ii) Metallurgical Inspectorate	...	3,811	3,271				
(iii) Purchase Branches	...	19	...				
Total	...	22,24,776	24,71,572	By net Loss for the year	...	3,99,415	5,55,007
				Total	...	22,24,776	24,71,572

NOTES.—1. This statement represents consolidated figures relating to several organisations.

2. The figures for 1927-28 included in the above statement do not represent audited figures and are subject to revision on completion of audit.

3. The figures for 1926-27 represent audited figures.

4. The net loss shown in this account must not be regarded as a dead loss since considerable assistance to and encouragement of Indian Industries is given by the Indian Stores Department both directly by way of advice to manufacturers and by assisting them, to find markets for their products, although the cost of these services cannot be segregated from the cost of the ordinary work of the Department.

P. M. RAU,

Audit Officer, Indian Stores Department.

## B.

## PROFIT AND LOSS ACCOUNT OF THE PURCHASE CIRCLES OF THE INDIAN STORES DEPARTMENT FOR THE YEARS 1926-27 AND 1927-28.

Dr.

Particulars.	Amount, 1927-28.		Particulars.	Amount, 1927-28.	
	Rs.	Rs.		Rs.	Rs.
1. To Pay of Officers .. .. .	1,32,121	1,45,890	1. By Recoveries of fees for tests, etc., from Government Departments, Railways, Private firms and Individuals .. .. .	...	...
2. To Pay of Establishment .. .. .	1,39,402	1,06,954	2. By 1 per cent. inspection charges .. .. .	...	...
3. To Allowances, Honoraria, etc. .. .. .	48,893	48,780	3. By 1 per cent. purchase charges .. .. .	...	3,98,800
4. To Grants-in-aid .. .. .	...	600	4. By Miscellaneous Receipts .. .. .	...	25,308
5. To Supplies and Services .. .. .	103	69	5. By Departmental charges on account of purchase for other branches of the Department .. .. .	19	...
6. To Contingencies .. .. .	37,409	40,889			
7. To Pensionary Charges .. .. .	27,556	35,105			
8. To Government Contribution to Provident Fund .. .. .	10,952	9,188			
9. To Leave Salary paid in England .. .. .	13,358	33,138			
10. To Interest on Capital Outlay .. .. .	872	1,020			
11. To Depreciation Charges .. .. .	959	591			
12. To Share of Headquarters Administration Charges .. .. .	2,04,491	1,85,406			
13. To Cost of Audit and Accounts .. .. .	39,511	55,142			
14. To Stationery and Printing Charges (including cost of Government publications) .. .. .	2,381	4,972			
15. To Service rendered by— (1) Government Test House (2) Metallurgical Inspectorate .. .. .	34,155	41,997	By Net Loss for the year .. .. .	2,58,005	3,75,496
Total .. .. .	6,92,133	7,69,741	Total .. .. .	6,92,133	7,69,741

NOTES.—1. This statement represents consolidated figures relating to several organisations.

2. The figures for 1927-28 included in the above statement do not represent audited figures and are subject to revision on completion of audit.

3. The figures for 1926-27 represent audited figures.

4. The net loss shown. In this account must not be regarded as a dead loss, since considerable assistance to and encouragement of Indian industries is given by the Indian Stores Department both directly by way of advice to manufacturers and by assisting them to find markets for their products, although the cost of these services cannot be segregated from the cost of the ordinary work of the Department.

P. M. RAU,

Audit Officer, Indian Stores Department.



C.

## PROFIT AND LOSS ACCOUNT OF THE INSPECTION CIRCLES OF THE INDIAN STORES DEPARTMENT FOR THE YEARS 1926-27 AND 1927-28.

Dr.	Particulars.	Amount, 1926-27.		Particulars.	Amount, 1927-28.		Cr.
		Rs.	Ra.		Rs.	Ra.	
1. To Pay of Officers	...	2,32,132	2,66,036				
2. To Pay of Establishment	...	1,77,696	2,08,749				
3. To Allowances, Honoraria, etc.	...	79,477	91,246				
4. To Supplies and Services	...	33,001	51,550				
5. To Contingencies	...	26,277	35,409				
6. To Petty Works and Repairs	...	4,690	746				
7. To Pensionary Charges	...	22,659	27,448				
8. To Government Contribution to Provident Fund	...	15,177	17,157				
9. To Leave Salary paid in England	...	21,037	5,175				
10. To Interest on Capital Outlay	...	4,307	5,375				
11. To Depreciation Charges	...	2,918	3,489				
12. To Share of Headquarters Administration Charges	...	2,79,307	2,90,011				
13. To Cost of Audit and Accounts	...	54,926	81,558				
14. To Stationery and Printing Charges (including cost of Government publications)	...	3,521	7,570				
15. To Service rendered by :—							
(i) Government Test House	...	16,826	25,439				
(ii) Metallurgical Inspectorate	...	3,699	3,271				
(iii) Purchase Branches	...	2	...				
Total	...	9,77,652	11,23,329	Total	...	9,77,652	11,23,329

By Net Loss for the year ... 1,82,942 2,34,298

NOTE.—1. This statement represents consolidated figures relating to several organisations.

2. The figures for 1927-28 included in the above statement do not represent audited figures and are subject to revision on completion of an audit.

3. The figures for 1926-27 represent audited figures.

4. The net loss shown in this account must not be regarded as a dead loss, since considerable assistance to and encouragement of Indian Industries is given by the Indian Stores Department both directly by way of advice to manufacturers and by assisting them to find markets for their products, although the cost of these services cannot be segregated from the cost of the ordinary work of the Department.

P. M. RAU,

Audit Officer, Indian Stores Department.





# PROFIT AND LOSS ACCOUNT OF THE METALLURGICAL INSPECTORATE, INDIAN STORES DEPARTMENT for the years 1926-27 and 1927-28

Dr.

Particulars,	Amount,		Particulars,	Amount,	
	1926-27.	1927-28.		1926-27.	1927-28.
	Rs.	Rs.		Rs.	Rs.
1. To Pay of Officers	...	80,971	1. By recoveries of fees for tests, etc., from Government Departments, Railways, Private firms and individuals	...	4,07,332
2. To Pay of Establishment	...	50,530	2. By 1 per cent. inspection charges	...	6,793
3. To Allowances	...	7,245	3. By Miscellaneous receipts	...	8,269
4. To Supplies and Services	...	6,631	4. By Charges on account of inspection on behalf of other branches of the Department	...	3,811
5. To Contingencies	...	9,462			
6. To Petty works and repairs	...	7,131			
7. To Pensionary charges	...	6,173			
8. To Government Contribution to Provident Fund	...	5,484			
9. To Leave salary paid in England	...	7,471			
10. To Interest on Capital Outlay	...	21,812			
11. To Depreciation charges	...	8,129			
12. To Share of Headquarters Administration charges	...	32,213			
13. To Cost of Audit and Accounts	...	20,673			
14. To Stationery and Printing charges (including cost of Government publications.)	...	624			
15. To service rendered by other branches of the Department :—		515			
(i) Government Test House	...	36			
To Net Profit for the year	...	1,61,750			
Total	...	4,26,235	Total	...	4,26,235

R. C. ARBERRY,

Offg. Metallurgical Inspector.

NOTES.—1. The figures for 1927-28 included in the above statement do not represent audited figures and are subject to revision on completion of audit.

2. The figures for 1926-27 represent audited figures.

P. M. RAU,

Audit Officer, Indian Stores Department.

## IMPORTANT COMMENTS.

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

A detailed examination of a number of purchase cases disclosed the fact that indents for various kinds of materials were placed with selected firms instead of the demands being advertised and competitive tenders obtained as usual. The explanation was put forward that in all these cases the Indenting officers stated that the stores were required very urgently or by a specified date. As the absence of proper publicity would naturally result in higher prices being paid for materials, it was pointed out to the head of the Purchasing Department that it should be impressed on the Indenting officers that they should submit their indents in proper time to admit of the usual procedure being followed or where the demand is very urgent and any delay in supply would result in serious inconvenience to public service, they should record a certificate to that effect on their indents. This would enable the Purchasing Department to differentiate between the cases which are really urgent and those which are not so. A circular on the lines indicated above has been issued by the Head of the Department.

It was also observed that in many cases orders were placed with a selected firm on the ground that that firm held a monopoly of the article required, such as, brown felt, khaki drill, blue drill, etc., and that a broadcast of the demand would have served no fruitful purpose. Apart from the desirability of advertising the demand with a view to tap all possible sources of supply, it is considered necessary that the demands in all such cases should still be advertised in spite of the monopolies held by certain selected firms in order that the existence of a steady demand on the part of the Government may act as a stimulus to other firms to divert a part of their energy to the manufacture of such articles, or where such classes of articles are already produced by the existing firms, in order that they might continuously improve the quality of the material produced until it ultimately conforms to the specifications demanded by Government. Further, the fear of possible competition from unknown quarters may act as a deterrent against any tendency on the part of monopolist firms to quote higher rates.\*

\* Audit officer, Indian Stores Department.



## GRANT No. 67—CURRENCY.

ACCOUNT of the Sum Expended, in the year ended 31 March 1928, 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	Rs. Original 88,590 (a) Supple- mentary 2,500	91,090	89,572	1,518	...
	Voted	...	50,100	43,001	7,099	...
A. 2.—Pay of Establishments	...		2,01,290	1,84,635	16,655	...
A. 3.—Allowances, Honorary, etc.	Non-voted	Rs. Original 21,520 (a) Supple- mentary 1,500	22,820	18,211	4,609	...
	Voted	...	14,700	10,130	4,570	...

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

A. 1.—Non-voted.—Mainly due to change of incumbency of the post of Controller.

Excess to the extent of Rs. 89 remained uncovered in the estimates of the Pay and Accounts Officer, Secretariat and was due to disbursement of pay for March on account of leave out of India.

A. 1.—Voted.—Savings in Bombay (Rs. 4,895) and in Bengal (Rs. 3,302) due to the non-utilisation of the provision for leave salary viz., (Rs. 4,894 and Rs. 3,300 respectively) were counterbalanced by excesses mainly in Madras (Rs. 1,048) on account of the payment of arrears of leave salary due to a deceased officer.

A. 2.—Savings occurred in Bengal (Rs. 10,589), due to unfilled vacancies (about Rs. 8,000) and partial utilisation of the provision for leave salary (about Rs. 2,000), in Bombay (Rs. 2,129) due to appointment of junior men (Rs. 1,500) and non-utilisation of the provision for temporary establishment (Rs. 500), and in the office of the Deputy Controller of the Currency, Northern India (Rs. 3,937) due to vacancies.

A. 3.—Non-voted.—Savings occurred in Bombay (Rs. 7,932) due to the non-utilisation of the provision for travelling allowance (Rs. 1,500), part utilisation of the provision for house rent allowance (Rs. 2,500) and non-payment of cost of passages as anticipated (Rs. 3,920). The saving was partly counterbalanced by excesses, in the estimates of the Pay and Accounts officer, Secretariat (Rs. 2,503) due mainly to passage expenses of the Deputy Controller of the Currency, Northern India, not originally anticipated and in Bengal (Rs. 820) due mainly to more extensive tour of the Controller.

A. 3.—Voted.—Saving occurred mainly in Bengal (Rs. 3,191), due to reduced travelling charges (Rs. 2,314) and failure to draw house rent allowance (Rs. 877) by the Deputy Controller.

(a) Sanctioned by the Finance Department on 13th January 1928.

Service.	Grant.	Expenditure.	Expenditure compared with Grants.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Controller and Deputy Controllers of the Currency—<i>concl'd.</i></b>				
	Rs.			
A. 4.—Contingencies { Original . . .	52,220			
{ Supplementary . . .	26,500(a)	78,720	74,257	4,463
A. 5.—Reserve for Temporary Establishment	1,00,000	...	1,00,000	...
A. 6.—Deduct—Probable Savings	—2,000	...	...	2,000
<b>B.—Currency Offices :</b>				
B. 1.—Pay of Officers { Non-voted	...	8,250	8,242	8
{ Voted	...	1,31,021	1,23,057	7,964
B. 2.—Pay of Establishments, Treasurer's Department	...	8,29,549	9,08,690	...
				69,141
B. 3.—Pay of Establishments, General Department	...	3,74,534	3,49,884	24,650
				...

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

A. 4.—Voted.—Savings accrued (i) in Bengal (Rs. 1,780) due mainly to less charges on scales and weights supplied to all treasuries in India, (ii) in the estimates of the Pay and Accounts officer, Secretariat (Rs. 1,583)—due to the stock of stamps at the beginning of the year (Rs. 500 nearly) being in excess of anticipations and to smaller telegram charges, and (iii) in Bombay (Rs. 1,100) due to economy.

A. 5.—The grant was appropriated to meet extra expenditure on temporary establishment in the various Currency offices to the extent shown below :—

	Rs.
Calcutta	37,339
Bombay	18,912
Madras	9,940
Lahore	12,421
Rangoon	4,658
Cawnpur	12,179
Total	95,449

A. 6.—The saving was fully realised.

B. 1.—Voted.—Savings occurred chiefly in Madras (Rs. 6,509) due to the abolition of the post of Assistant Currency Officer in September 1927 and to the lower rate of pay drawn by the Currency Officer than anticipated, and in the estimates of the Pay and Accounts Officer, Miscellaneous Central Departments (Rs. 4,017), due chiefly to non-utilisation of the provision for leave salary. The savings were partly counterbalanced by excesses, mainly in the Punjab (Rs. 3,970) due to change of incumbent.

B. 2.—Excesses occurred in the Estimates of the Currency office, Calcutta (Rs. 24,269), United Provinces (Rs. 12,817), Punjab (Rs. 9,459), Madras (Rs. 8,237) and Bombay (Rs. 14,619) due mainly to employment of temporary establishment in all cases.

B. 3.—Savings occurred (1) in the estimates of the Currency Office, Calcutta (Rs. 17,424) due to chiefly temporary vacancies in the permanent establishment and (2) in Bombay (Rs. 3,377), due mainly to appointment of junior men on the minimum pay.

(a) Voted by the Legislative Assembly in September 1927.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>B.—Currency Officers—concl'd.</b>				
B. 4.—Allowances, Honoraria, etc.	Rs. 1,340 (a)	2,340	1,572	768
Non-voted { Original	1,000			
Supplementary				
Voted	...	90,516	84,413	6,203
B. 5.—Supplies and Services	...	53,930	42,782	11,148
B. 6.—Contingencies	...	1,20,240	1,07,693	12,547
<b>C.—Currency Note Printing Press :</b>				
C. 1.—Pay of Establishments	...	32,132	16,765	15,367
C. 2.—Allowances, Honoraria, etc.,	...	1,650	7,308	5,658
C. 3.—Supplies and Services	...	15,112	17,601	2,489
C. 4.—Contingencies	...	4,106	1,512	2,594
Non-voted	...	11,500	3,194	6,306
<b>D.—Charges for Remittance of Treasure</b>				
Voted	...	9,64,200	2,05,050	59,150

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—con'd.

B. 4.—Non-voted—Rs. 700 out of the additional appropriation was reappropriated to the subhead A. 3-non voted.

B. 4.—Voted.—Savings occurred chiefly in the grant of the Currency Officer (Rs. 6,750) Calcutta and in Madras (Rs. 1,926), due in both cases to reduced expenditure on travelling allowance owing to fewer remittances of treasure than anticipated, partly reduced by excesses chiefly in Bombay (Rs. 3,663) due mainly to overtime allowances.

B. 5.—Mainly due to savings in the estimates of the Pay and Accounts Officer, Miscellaneous Central Departments (Rs. 7,000) on account of reduced expenditure on gunny bags (Rs. 3,500) and miscellaneous stores etc., (Rs. 3,500) and in Burma (Rs. 3,419) due to non-utilisation of the provision for the purchase of certain articles and to smaller freight, shipping and landing charges. A small excess of Rs. 152 remained uncovered in the United Provinces due to accounts adjustments after the close of the year.

B. 6.—Mainly due to savings in the Punjab (Rs. 2,051) owing to the movement of cash being below expectations, in Bombay (Rs. 7,911), due to less expenditure under sundry heads and in Bengal (Rs. 2,252) due to economy.

C. 1.—Due to non-entertainment of the full sanctioned staff in Bombay, the work of the Currency Note Press being in its infancy.

C. 2.—Due to additional expenditure on travelling allowance on account of the staff recruited in England. The excess remained uncovered.

C. 3.—Due to a provision of Rs. 3,600 for stores having been erroneously made under 'C.4' instead of under this unit. The excess remained uncovered.

C. 4.—Due mainly to the reasons given against 'C.3' above, partly counterbalanced by expenditure on clothing to peons and search-peons for which no provision existed and also by increased expenditure on other items.

D.—Non-voted.—Due chiefly to the saving in Bombay (Rs. 6,752) because of remittances of coins from the Western India States treasuries, which were expected to be brought down to Bombay, having been absorbed by the Gujarat Treasuries where there was an unusual demand for coin.

D.—Voted.—Savings aggregating Rs. 1,34,739 occurred, mainly in Bengal (Rs. 77,853) in the United Provinces (Rs. 11,268) and in Bombay (Rs. 25,955). The savings were partly counterbalanced by excesses chiefly in Delhi (Rs. 21,343), Punjab (Rs. 22,993), and Burma (Rs. 23,610).

The saving in Bengal was due to falling off in the demand for whole rupees in the Jute districts and that in Bombay to a larger number of remittances of coin having been ordered to treasuries in the Cotton area from outside the Bombay Presidency.

The excess in Delhi was due to railway freight on remittances to Bombay, that in the Punjab to larger remittances to relieve congestion at the Currency office, Lahore, and that in Burma to charges on account of Police escort accompanying remittances. In Madras an uncovered excess of Rs. 4,647 was enhanced to Rs. 6,647 by orders of reappropriation.

(a) Sanctioned by the Finance Department on 13th January 1928.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
	Rs.			
E.—Loss on Note and specie Remittances ...	<i>Original</i> ... <i>(a)</i> ... <i>Supplementary</i> 13,000	93,000	97,731	... 4,731
F.—English charges (High Commissioner) on Stores.	<i>Original</i> 17,38,000 <i>(b)</i> ... <i>Supplementary</i> 12,56,500	29,94,500	33,47,830	... 3,53,330
G.—Loss or Gain by Exchange.	...	5,79,000	20,984	5,58,016 ...
H.—Works ...	<i>Original</i> 11,600 <i>(a)</i> ... <i>Supplementary</i> 6,01,000	6,12,600	6,11,766	834 ...
I.—Deduct—Probable Savings ...	...	—30,000	...	... 30,000
Totals ...	<i>Non-voted</i> ...	1,36,000	1,22,791	<i>Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 13,209.</i>
	<i>Voted</i> ...	73,19,000	69,55,089	<i>Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 3,63,911.</i>

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

E.—The expenditure under this head represents embezzlement of Rs. 76,091 at Ingabu Sub-Currency Chest in Burma and Rs. 21,640 stolen in a remittance to the Lahore Currency Office. To meet this a supplementary grant of Rs. 93,000 was sanctioned by the Assembly in March 1928 and the balance was met by reappropriation.

F.—As compared with modified grant (See paragraph 44, Chapter III) there was a saving of Rs. 2,26,010 mainly due to a special rebate given by the Bank of England.

G.—See paragraph 44, Chapter III. Rs. 20,984 remained uncovered.

H.—The expenditure was incurred mostly in the Punjab where an excess of Rs. 128 remained uncovered. See Note.

I.—The saving was fully realised.

## NOTE.

H.—The expenditure includes Rs. 6,01,128 for purchasing a site for the erection of the Lahore Currency Office Building.

(a) Voted by the Legislative Assembly in March 1928.

(b) Rs. 2,66,500 voted by the Assembly in September 1927 and Rs. 9,90,000 voted by the Assembly in March 1923.



## IMPORTANT COMMENTS.

*Control over expenditure.*

The total voted saving under this Grant after taking into account a lump cut of Rs. 30,000 for probable savings amounted to Rs. 3,63,911 against the total provision of Rs. 73,19,000. As no portion of this saving was surrendered to Government, it is possible that the controlling authorities had not adequate knowledge of the progress of expenditure. There were also large savings in the previous three years as follows :—

	Original grant.	Saving.	Percentage of saving.
	Rs.	Rs.	
1924-25 . . . . .	37,58,000	3,79,706	10.10
1925-26 . . . . .	55,24,000	3,92,309	5.47
1926-27 . . . . .	60,79,000	2,29,347	3.77
1927-28 . . . . .	73,19,000	3,63,911	4.97

The gradual improvement during past years has not been maintained in the year under report.

*Frauds and Embezzlements.*

2. The local representative of a Government contractor for the conveyance of remittances, with the help of five accomplices, substituted at a Railway station, for a box containing un-issuable notes valued at Rs. 60,000 and forming part of a remittance of notes aggregating Rs. 68,60,000 from a Currency Chest to the Currency office another box containing articles of no value. Prior to the arrival of the train conveying the remittance the carts for conveying the boxes to the Currency office were assembled in one corner of the Railway station compound. One of the carts had previously been taken to a carpenter and a wooden locker without a lid had been fixed to it beneath the level of the floor of the cart. In this locker, protected from view by a gunny cloth had been placed a patent *Venesta* box containing various articles of no value. The box was closed and sealed with the patent lead seal of a certain treasury. On the arrival of the remittance, the boxes were conveyed on a trolley (there being only one available) to the Station compound in four instalments under police escort. The potdar accompanying the remittance remained on the platform until the final instalment was moved.

As the boxes were being loaded on the specially constructed cart, the local representative persuaded one of the Police escort to smoke a cigarette with him in order to divert his attention. The boxes were piled up to a height in order to hide from view the cartman who stacked the boxes on the cart. Thus protected from view the cartman withdrew the bogus box from the locker and substituted one of the remittance boxes containing 6000 ten-rupee notes. The exchange having been effected, a cry was raised that a member of the Society for the Prevention of Cruelty to Animals had just taken the bullock belonging to the specially constructed cart to the Cattle Pound, because it was lame and that the boxes would, therefore, have to be transferred to another cart. The boxes including the bogus box were accordingly unloaded and stacked in another cart. The specially constructed cart, apparently empty, but actually holding a box containing 6000 ten-rupee notes hidden in the locker, was then wheeled away by two cartmen.



The remittance reached the Currency Office at 4 P.M. The boxes were first weighed and the weights agreed with those shown in the invoice. Even the examination of seals did not arouse any suspicion as the seal on the bogus box was quite secure. The remittance was not examined that evening as there was no time and it had been received apparently in good order.

On the following morning information was brought to the Currency Officer by Treasurer's Deputy that one of the *venesta* boxes received the day before had been removed and another substituted for it. The suspected box was opened and was found to contain waste paper, glass, paper weights, etc., etc.

The matter was at once reported to the police authorities. The six accused were tried in a court of law and sentenced to terms of imprisonment varying from 2 to 7 years with fines Rs. 1,000 each. Rs. 38,360 were realised by the sale of the property recovered by the Police from the possession of the accused and credited to Government under the orders of the trying Magistrate.

Negligence on the part of the constable was mainly responsible for the success of the fraud. The matter was brought to the notice of the Inspector General of Police of the province concerned by the Deputy Controller of the Currency for taking suitable steps so as to prevent recurrence of such cases. In this case a previously used lead seal of a certain treasury was apparently used again with success. To guard against this it was suggested by the Currency Officer to the Deputy Controller of the Currency.

- (i) that the seals should be of such a type that they can in no way be removed without being badly damaged and mutilated;
- (ii) that the seals should be affixed in such a manner that they cannot come off themselves; and
- (iii) that all used seals should be completely destroyed, as cases had been reported in which used seals were found inside empty boxes returned by treasuries to the contractors.

The Deputy Controller of the Currency accepted these suggestions.

It was also suggested by the Currency Officer to the Controller of the Currency—

- (i) that the contractor may be required to keep a sufficient number of trollies at the Railway Station so as to be able to arrange as far as possible for the removal of the boxes from the platform to the Station compound in one consignment, and
- (ii) that in the case of large remittances a clerk or two according to the size of the remittance may be deputed by the receiving treasury to assist the accompanying potdar in watching the unloading of boxes from the wagon, their removal from the platform to the station compound and loading in the carts.

The Controller of the Currency did not accept the suggestions referred to in sub-paragraphs 6 and 8, but he has amended the relevant article of the Currency Code so as to provide for a rough examination of all note remittances as soon as they are received. He is also considering the question of improving the seals used at present.

The Government of India did not consider any further action necessary and sanctioned the write-off of the irrecoverable balance of Rs. 21,640.\*

\*Accountant General Punjab.



## GRANT No. 68—MINT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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 :				
A. 1.—Pay of Mint Officers	<div> <div>Non-voted ...</div> <div>Voted ...</div> </div>	<div> <div>35,600</div> <div>9,650</div> </div>	<div> <div>35,628</div> <div>9,653</div> </div>	<div> <div>...</div> <div>7</div> </div>
A. 2.—Mint Master's establishment	...	67,830	56,442	11,418
A. 3.—Bullion Establishment	...	35,200	30,437	4,763
A. 4.—Operative Establishment...	...	2,38,300	2,00,347	37,953
A. 5.—Allowances, Honoraria, etc.	<div> <div>Non-voted ...</div> <div>Voted ...</div> </div>	<div> <div>8,400</div> <div>7,800</div> </div>	<div> <div>6,373</div> <div>3,853</div> </div>	<div> <div>2,027</div> <div>3,947</div> </div>
A. 6.—Supplies and Services	...	11,200	3,207	7,993
A. 7.—Rents, Rates and Taxes	...	56,800	56,558	242
A. 8.—Other Contingencies	...	1,42,180	1,13,006	29,174

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

A. 1.—*Non-voted*.—The excess remained uncovered.

A. 2.—Due to non-utilisation of the provision for leave salary (Rs. 3,000), change of incumbents (Rs. 4,970) and leave out of India (Rs. 3,430). (See Notes).

A. 3.—Due chiefly to vacant posts (Rs. 2,400) and non-utilisation of the provision for leave salary (Rs. 2,000).

A. 4.—Due to entertainment of less extra establishment (Rs. 17,420) owing to reduced coinage, leave out of India (Rs. 10,133), unfilled posts (Rs. 8,400) and non-utilisation of the provision for leave salary (Rs. 2,000). (See Notes).

A. 5.—*Non-voted*.—Due to less expenditure on account of cost of passages than anticipated.

A. 5.—*Voted*.—Due to reduced travelling expenses (Rs. 1,487) and less house-rent allowances owing to vacancies (Rs. 2,460).

A. 6.—Due to decreased expenditure consequent on a heavy falling off in coinage demand.

A. 8.—Due to less expenditure in connection with the supply of electrical energy (Rs. 38,000) partly counter-balanced by excess expenditure on postage (Rs. 1,000) and miscellaneous expenses (about Rs. 8,000). The grant was increased to Rs. 152,180 by re-appropriations in February and March 1928, thereby augmenting the saving to Rs. 39,174, out of which Rs. 35,300 was surrendered to Government by the Controller of the Currency in March 1928, but was not accepted by the Finance Department.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.--Bombay Mint—Mint Master's Establishment and Contingencies: ..	Rs. 57,400			
B. 1. Pay of Mint Officers. { Original .. 57,400 Supplementary ... —15,000	42,400	40,170	2,230	...
B. 2.—Mint Master's Establishment ...	43,836	46,483	2,353	...
B. 3.—Bullion Establishment ...	55,828	52,596	3,262	...
B. 4.—Operative Establishment ...	2,48,826	2,20,303	28,520	...
B. 5.—Pay of Assay Officers { Non-voted { Original 24,520 Supplementary —12,000 Voted ... ..	12,520	11,381	1,139	...
B. 6.—Pay of Assay Establishment: ...	18,600	26,455	...	7,855
B. 7.—Allowances, Honorary, etc. { Non-voted ... ..	34,240	32,445	1,795	...
... { Voted ... ..	6,080	10,066	...	3,986
B. 8.—Supplies and Services ... ..	43,170	36,024	7,143	...
B. 9.—Contingencies... ..	3,000	2,057	943	...
	42,500	44,809	...	2,309

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

B. 1.—*Non-voted*.—Due to non-utilisation of the provision for leave salary.

B. 2.—Due mainly to partial utilisation of the provision for leave salary.

B. 3.—Due to only partial utilisation of the provision for temporary establishment.

B. 4.—Due mainly to (1) vacancies and leave out of India (Rs. 14,000), and (2) partial utilisation of the provision for temporary establishment owing to smaller demand for small coin (Rs. 13,000). (See Notes).

B. 5.—*Non-voted*.—The saving over the net appropriation is due to the fact that the saving anticipated owing to the Assay Master being on leave out of India was withdrawn in round sum only.

B. 5.—*Voted*.—Due to the posting of an officer whose pay was votable in place of one whose pay was non-votable and to the payment of leave salary for which no provision existed.

B. 6.—Due to partial utilisation of the provision for leave salary.

B. 7.—*Non-voted*.—Due to payments on account of cost of passages and travelling allowance for which no provision existed. Excess to the extent of Rs. 1,986 was not anticipated and remained uncovered.

B. 7.—*Voted*.—Due to (1) less over-time work in the Assay Office than was anticipated (Rs. 900), (2) non-utilisation of the provision for travelling allowance (Rs. 1,500) and (3) smaller expenditure on house rent and other allowances owing to vacant posts and leave out of India (Rs. 4,700).

B. 8.—Expenditure less than anticipated. The expenditure recorded under this head was first classified as contingent charges. Consequently out of the original grant two sums of Rs. 1,000 each were transferred to B. '5.—Voted' and 'B. 9'. Thus there was an excess of Rs. 1,057 which remained uncovered.

B. 9.—Due to expenditure in connection with the sale of silver not originally contemplated.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Loss on Coinage ... ..	3,90,000	3,74,387	15,613	...
D.—Purchase of local stores ... ..	2,90,000	1,50,785	1,39,215	...
E.—Works ... ..	...	21,828	...	21,828
F.—English Charges (High Commissioner) on Stores ... ..	21,000	21,780	...	780
G.—Loss or Gain by Exchange ... ..	7,000	124	6,876	...
Totals	Non-voted ...	1,05,000	1,03,618	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 1,382.
	Voted ...	17,72,000	15,03,552	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 2,68,448.

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

C.—Due to a smaller withdrawal of uncurrent coins than was anticipated.

D.—Due to decrease in demands for coinage. (See Notes).

E.—Due to expenditure in connection with the installation of an Electrolytic Silver Refinery in the Bombay Mint Compound. (See Notes).

F.—As compared with the modified grant (see paragraph 44, Chapter III), there was a saving of Rs. 6,220 due to (1) liabilities carried forward (Rs. 1,600) and (2) savings on estimates (about Rs. 4,620). Rupees 4,000 surrendered.

G.—See paragraph 44, Chapter III. Rs. 124 remained uncovered.

## NOTES.

1. Out of the total voted grant Rs. 1,75,000 were surrendered to Government as detailed below :—

	Rs.
A. 2 . . . . .	10,000
A. 4 . . . . .	22,000
B. 4 . . . . .	19,000
D. . . . .	1,20,000
F. . . . .	3,000
G. . . . .	1,000
Total	1,75,000

2. During October 1927, the Government of India sanctioned, for the purpose of refining large quantities of fairly high touch silver, the installation of an Electrolytic Silver Refinery on the Balbach system at the Bombay Mint at an estimated cost of Rs. 5,50,500. Expenditure was approved by the Finance Committee and amounted during the year to Rs. 21,828. This item was a "New service" not contemplated in the budget of the year.

## BALANCE SHEET OF HIS MAJESTY'S MINT, BOMBAY,

## LIABILITIES.

## Sundry Creditors and Credit Balances—

	Assay.			Mint.			
	Rs.	s.	p.	Rs.	s.	p.	Rs. s. p.
Trade and Revenue . . . . .	7,607	3	0	37,939	0	10	45,546 3 10
Deposits . . . . .							58,551 10 6
Currency Chest Balance . . . . .							10,14,59,712 13 4
Treasury Remittances awaiting Examination . . . . .							8,39,919 14 0
Depreciation Reserve as at 1st April 1927 . . . . .				21,852	0	0	
Additions during the year . . . . .				39,939	7	0	61,791 7 0
Profit and Loss Account . . . . .							7,17,514 6 5

## Controller of Currency's Capital Account—

Mint . . . . .	25,11,094	3	9	
Assay . . . . .	85,787	5	8	
Currency . . . . .	53,346	0	0	26,50,227 9 5

---

10,58,33,564 0 6

Certified correct according to the Books of His Majesty's Mint, Bombay, and

Sd. Illegible,

6-11-1928.

Accountant,

His Majesty's Mint, Bombay.

A. J. RANSFORD,

6-11-1928.

Dy. Mint Master,

His Majesty's Mint, Bombay.



as on 31st March 1928.

ASSETS.	Currency.		Assay.		Mint.		Rs. a. p.
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	
Buildings as at 1st April 1927 . . .	53,346	0 0	6,680	6 0	2,35,940	0 0	
Additions during the year . . .					22,819	4 7	
	53,346	0 0	6,680	6 0	2,58,759	4 7	3,18,785 10 7
Plant and Machinery as at 1st April 1927 . . .			10,010	8 0	3,28,805	8 0	
Less transfers and writes off . . .			1,884	8 0	800	0 0	
			8,126	0 0	3,28,005	8 0	
Add additions during the year . . .					8,399	4 0	
			8,126	0 0	3,36,404	12 0	3,44,530 12 0
Furniture and Fixtures . . .			34,606	9 4	35,604	4 0	
Deduct transfers . . .			26,939	1 4			
			7,667	8 0	35,604	4 0	
Add additions during the year . . .					2,355	8 0	
			7,667	8 0	37,959	12 0	45,627 4 0
Laboratory Apparatus as at 1st April 1927 . . .							
Add transfers and additions during the year . . .			33,406	12 6			33,406 12 6
Consumable Stores—							
Main Store . . .					4,10,726	2 0	
Workshop . . .					2,056	3 0	
Die Department . . .					8,740	12 6	
Other Departments . . .					602	10 9	
							4,22,125 12 3
			Gold.		Silver.		
Bullion Stores—							
Mint Balance . . .					12,616	13 8	12,616 13 8
Currency Chest . . .			5,80,79,712	13 4	4,33,80,000	0 0	10,14,59,712 13 4
Die Department . . .			1,749	10 3	1,646	2 2	3,395 12 5
Other Metal Stocks—							
Coinage . . .			1,79,602	13 1	16,64,765	2 10	18,44,367 15 11
Die Department . . .			492	8 3	61	12 1	554 4 4
Finished Coin Stock . . .			35,500	0 0	4,13,000	0 0	4,48,500 0 0
							10,49,33,623 15 0
Uncurrent Remittances awaiting Examination . . .							8,39,919 14 0
Security Deposits . . .							58,551 10 6
Sundry Debtors . . .							1,468 9 0
							10,58,33,564 0 6

subject to the remarks contained in reports dated 18th April 1928 and 17th October 1928.

V. D. DASTYAGI,  
Assistant Accountant General,  
Bombay Commercial Audit Circle.

## COMBINED PROFIT AND LOSS ACCOUNT OF HIS

	Silver.			Bronze.			Nickel.			Total.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
To Commencing balance of finished coins . . .	...			1,45,600	0	0	7,31,000	0	0	8,76,600	0	0
To cost of Manufacture . . .	...			1,85,181	13	2	2,76,337	15	1	4,61,519	12	3
To Bullion Office costs . . .	47,623	0	0	20,316	0	0	1,741	0	0	69,680	0	0
To Loss on withdrawals of un-current coin . . .	2,10,505	9	0	63,958	4	9	46,880	10	6	3,21,344	8	3
To Profit carried down . . .	...			...			10,85,090	10	5	10,85,090	10	5
Total . . .	2,58,128	9	0	4,15,056	1	11	21,41,050	4	0	28,14,234	14	11
To Gross Loss brought down . . .							3,64,408	2	10			
To Melting costs not charged to Coinage . . .							64,019	5	8			
To Costs of Silver Dross Recoveries . . .							14,198	0	0			
To Loss in the Assay Office . . .							80,605	8	9			
To " Die Department . . .							13,302	6	5			
To Losses on Sales of Bronze . . .							22,018	13	2			
To " " Nickel . . .							2,414	5	2			
To Net Loss of bullion in silver melted for stock . . .							2,057	2	0			
To Adjustment of previous Police charges . . .							11,500	0	0			
To Net Profit carried down . . .							5,55,502	4	7			
Total . . .							11,30,026	0	7			
To Balance of Profit transferred to Balance Sheet . . .										7,17,814	6	5
Total . . .										7,17,814	6	5



## MAJESTY'S MINT, BOMBAY, FOR THE YEAR 1927-28.

	Silver.			Bronze.			Nickel.			Total.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
By Issues . . . . .	...			2,70,618	0	0	17,28,050	0	0	19,98,668	0	0
By Gains on counterfeits, etc..	2,646	4	0	...			...			2,646	4	0
By Excess found in Remittances . . . . .	9	13	6	2	6	7	0	4	0	12	8	1
By Ending balance of finished coins . . . . .	...			35,500	0	0	4,13,000	0	0	4,48,500	0	0
By Loss carried down . . . . .	2,55,472	7	6	1,08,935	11	4	...			3,64,408	2	10
Total	2,58,128	9	0	4,15,056	1	11	21,41,050	4	0	28,14,234	14	11
By Gross Profit brought down . . . . .							10,85,090	10	5			
By Profit in Gold Melting, etc. . . . .							31,535	6	4			
By Stores found Surplus . . . . .							385	7	0			
By Recoveries from Sweepings . . . . .							13,014	8	10			
Total							11,30,026	0	7			
By Previous balance of Profit . . . . .							1,62,312	1	10			
By Net Profit brought down . . . . .							5,55,502	4	7			
Total										7,17,814	6	5
Total										7,17,814	6	5

## BALANCE SHEET OF HIS MAJESTY'S MINT, CALCUTTA, as at 31st March 1928.

LIABILITIES.		ASSETS.	
	Rs. A. P.		Rs. A. P.
Sundry Creditors and Credit Balances—		Buildings as at 1st April 1927 . . . . .	2,52,875 0 0
Trade Creditors . . . . .	24,347 9 6	Additions during the year . . . . .	13,469 3 0
Revenue Creditors . . . . .	1,01,681 2 0	Plant and Machinery . . . . .	2,57,422 10 8
Army Department . . . . .		Additions during the year . . . . .	25,149 3 0
Deposits—		Furniture and Fixtures as at 1st April 1927 . . . . .	26,557 1 9
Revenue Deposits . . . . .	250 0 0	Less depreciation . . . . .	3,674 0 0
Security Deposits . . . . .	61,900 0 0	Consumable Stores—	
		General . . . . .	4,62,671 8 5
Northbrook Medal Fund . . . . .	157 7 8	Workshop . . . . .	5,759 7 0
Currency Chest . . . . .	4,21,79,674 13 10	Die Department . . . . .	16,053 15 0
Treasury Remittances under Examination . . . . .	8,24,442 12 2	Bullion Stock—	
Depreciation Reserve as at 1st April 1927 . . . . .		Gold.	
	Rs. 53,401	Mint . . . . .	17,091 8 1
Additions during the year . . . . .	38,930	Currency . . . . .	67,13,820 5 8
Profit and Loss Account as at 1st April 1927 . . . . .	10,27,301 12 3	Chest coins . . . . .	22,72,879 0 0
Net profit during the year . . . . .	5,26,092 5 9	Die Department . . . . .	3,820 13 0
		Other Medal Stocks—	
		Bronze . . . . .	7,45,940 9 8
		Nickel . . . . .	6,22,421 5 11
Government Account . . . . .	19,71,260 7 8		13,08,061 15 7



Stock of Medals—			
(a)	In the Mint	46,969	1 7
(b)	With the Medal Contractor	110	14 6
Treasury Remittances under			
Examination		47,110	0 1
Sundry Debtors		8,24,442	12 2
Deposits (Security Deposits)		14,094	7 0
		61,900	0 0
Finished Coin Stock—			
Bronze		1,08,100	0 0
Nickel		9,53,500	0 0
Imprest Cash		10,61,600	0 0
Cash in hand		500	0 0
		574	5 0
		4,68,14,792	12 7

I have audited the above Balance Sheet. In my opinion, it exhibits a true and correct view of the state of affairs of the Mint, subject to my report of even date.

Illegible,  
Accountant,  
His Majesty's Mint.

M. Stagg,  
Major, R. E.,  
Master of the Mint, Calcutta.

Calcutta, 18th August 1928.

P.C. Das Gupta,  
Assistant Audit Officer,  
Calcutta Circle.

## COMBINED PROFIT AND LOSS ACCOUNT OF HIS MAJESTY'S MINT,

Dr.

	Silver.	Nickel.	Bronze.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
To Opening Balance of finished coins.	9,999 12 10	7,80,000 0 0	60,400 0 0	8,50,399 12 10
„ Cost of Manufacture	10,54,774 10 0	2,45,924 4 0	2,51,731 10 0	15,52,430 8 0
„ Profit on coinage c/d	...	10,37,575 12 0	...	10,37,575 12 0
	10,64,774 6 10	20,63,500 0 0	3,12,131 10 0	34,40,406 0 10
„ Loss b/d	33,847 14 10	...	60,531 10 0	99,379 8 10
„ Loss on account of Nickel sold to Ishapore Factory.	...	19,510 1 10	...	19,510 1 10
„ Loss on account of sale of bronze	...	...	38,306 13 2	38,306 13 2
„ Uncurrent coin work	91,645 0 1	1,149 8 0	1,185 4 0	93,979 12 1
„ Recovering drosses	6,207 13 0	...	...	6,207 13 0
„ Packing nickel	...	9,955 11 0	...	9,955 11 0
„ Loss on withdrawal of uncurrent coin.	1,54,241 7 11	53,339 10 9	43,369 4 11	2,50,950 7 7
„ Sale of silver	2,973 0 0	...	...	2,973 0 0
„ Profit c/d	...	9,53,620 12 5	...	9,53,620 12 5
	2,93,915 3 10	10,37,575 12 0	1,43,393 0 1	14,74,883 15 11
„ Loss b/d	...	...	...	4,37,308 3 11
„ Other Melting costs	...	...	...	19,977 13 0
„ Write-off of value of stores.	...	...	...	5,240 3 6
„ Balance being profit carried to Balance Sheet.	...	...	...	5,26,092 5 9
	...	...	...	9,88,618 10 2



CALCUTTA, from 1st April 1927 to 31st March 1928.

Cr.

	Silver.			Nickel.			Bronze.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
By Issues and Sales . . .	10,25,926	8	0	11,10,000	0	0	1,43,500	0	0	22,79,426	8	0
„ Loss on coinage c/d . . .	38,847	14	10	...			60,531	10	0	99,379	8	10
„ Closing balance . . .	...			9,53,500	0	0	1,08,100	0	0	10,61,600	0	0
	10,64,774	6	10	20,63,500	0	0	3,12,131	10	0	34,40,405	0	10
„ Profit b/d . . .	...			10,37,575	12	0	...			10,37,575	12	0
„ Loss c/d . . .	2,93,915	3	10	...			1,43,393	0	1	4,37,308	3	11
	2,93,915	3	10	10,37,575	12	0	1,43,393	0	1	14,74,883	15	11
„ Profit b/d . . .	...			...			...			9,53,620	12	5
„ Medal and Die account . . .	...			...			...			34,997	13	9
	...			...			...			9,88,618	10	2

## IMPORTANT COMMENTS.

*Overbudgeting.*

The following voted figures for savings for four consecutive years indicate a large and persistent overbudgeting under this grant :

	Grant.	Saving.	Percentage of saving.
	Rs.	Rs.	
1924-25 . . . . .	13,93,000	1,32,660	9.52
1925-26 . . . . .	15,81,000	88,857	5.62
1926-27 . . . . .	15,71,000	1,26,007	8.02
1927-28 . . . . .	17,72,000	2,68,448	15.15

The following are the sub-heads which display notable savings and it is for consideration whether the system of lump cuts cannot be usefully introduced in this grant.

	1924-25.	1925-26.	1926-27.	1927-28.
Sub-head.	Rs.	Rs.	Rs.	Rs.
A. 4 . . . . .	19,125	16,394	56,280	37,953
B. 4 . . . . .	23,295	17,140	16,825	28,520
D. . . . .	39,669	78,673	23,967	1,39,215

*Administration of Grant.*

2. The expenditure under sub-head "A. 8—Other Contingencies" was less than the original grant by Rs. 29,174. The grant was nevertheless increased by orders of reappropriation sanctioned in February and March 1928, and the saving was thereby augmented to Rs. 39,174. Investigation appears to be necessary as to whether the large saving could not reasonably have been anticipated.

*His Majesty's Mint, Calcutta.*

3. The accounts for the year 1927-28 of His Majesty's Mint, Calcutta showed a net profit of Rs. 5,26,092. During the year under review the coinage on Nickel showed a gross profit of Rs. 10,37,576 while Silver and Bronze showed a loss of Rs. 38,848 and Rs. 60,532 respectively. The Balance Sheet as at 31st March 1928 and the Profit and Loss account for the year ended 31st March 1928 are appended to the Appropriation Account.\*

*His Majesty's Mint, Bombay.*

4. The accounts of this Mint were commercialised as from 1st October 1926, and it is, therefore, not possible to make any comparisons between the annual figures over two years.

\*Director of Commercial Audit.



During the year 1927-28 the coinage of Nickel showed a gross profit of Rs. 10,85,091 while Silver and Bronze showed a loss of Rs. 2,55,472 and Rs. 1,08,936 respectively.

Similar results were disclosed during the second six months of the year 1926-27.

An analysis of the accounts brings out the fact that for the last year and a half only four kinds of coins have been manufactured—Pies and Pice from Bronze, and one and two anna pieces from Nickel. Of these the Bronze Pie is a source of loss, while the pice very nearly pays its way. The Nickel one anna shows a profit, while the two annas is the most profitable of all these kinds of coinage. The Assay and the Die Departments showed a loss of Rs. 80,606 and Rs. 13,302 respectively and the Gold Melting and Refining Department showed a profit of Rs. 31,535.

The form in which the accounts relating to His Majesty's Mint, Bombay, should appear in the Appropriation accounts has been approved by the Government of India. A Balance Sheet as at 31st March 1928 and a Profit and Loss Account for the year 1927-28 are appended to the Appropriation Account.\*

\*Director of Commercial Audit.

## GRANT No. 69—CIVIL WORKS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, for Expenditure on CIVIL WORKS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
MAJOR HEAD "41—CIVIL WORKS."					
A.—Original Works—Buildings :					
A. 1.—Customs ... ..	2,07,350	1,13,612	93,738	...	
A. 2.—Forest ... ..	14,66,000	17,19,056	...	2,53,056	
	Rs.				
A. 3.—General Administration.	<div> <div>Non-voted</div> <div> <div>Original 8,000</div> <div>Supplementary 2,250</div> <div>(a)</div> </div> </div>	10,250	31,445	...	21,195
	Voted	13,87,800	10,86,217	3,01,583	...
A. 4.—Jails and Convict Settlements	<div>Non-voted... ..</div> <div>Voted ... ..</div>	500	2,202	...	1,702
		79,100	2,01,516	...	1,22,416

N.B.—Sub-heads under A and B have been assigned consecutive numbers for facility of reference.

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

A. B. and C.—See Statement of New Works.

A. 1.—The saving occurred mainly in Bombay (about Rs. 89,900) and was due to delay in starting the construction of quarters for the Preventive Officers at Matunga owing to modifications in design.

A. 2.—The excess is mainly the result of increased expenditure on the Forest Research Institute Project (Rs. 2,53,049).

A. 3.—Non-voted.—Certain works not contemplated in the original estimates, but which were subsequently found essential, were carried out during the course of the year in the Western India States Agency.

A. 3.—Voted.—Savings occurred mainly in the Delhi Public Works Department (Rs. 3,31,249), due to postponement of works (Rs. 3,20,028) and incorrect estimate of liabilities (Rs. 11,221), and in the Viceregal Estates Division (Rs. 34,011) due to abandonment of certain schemes. These were partly counterbalanced by excesses chiefly in the Simla Imperial Circle (Rs. 31,242) due to expenditure on certain major works which were in progress from the previous year and to more minor works being carried out than anticipated, in the North-West Frontier Province (Rs. 13,411), in Hyderabad (Rs. 15,627) and in Rajputana (Rs. 11,566) due to execution of certain works not contemplated in the original estimates. Excess to the extent of Rs. 2,833 in Hyderabad remained uncovered.

A. 4.—Non-voted.—Owing to the execution of certain minor works in the Western India States Agency, for which no provision had been made in the original estimate.

A. 4.—Voted.—Excesses occurred mainly in Baluchistan (Rs. 75,121) due (1) to sanction for a Central Jail at Mach (Rs. 68,000) and (2) to unforeseen minor works having been carried out (Rs. 9,000) and in the North West Frontier Province (Rs. 57,740) due to the extension of the Dera Ismail Khan Jail not contemplated in the original estimates. These were partly counterbalanced by savings chiefly in the Delhi Public Works Department (Rs. 13,443) due mainly to postponement of expenditure. Excess to the extent of Rs. 148 in the Andaman and Nicobar Islands remained uncovered.

(a) Sanctioned on 31st August 1927.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Grant.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Original Works—Buildings— <i>contd.</i>				
A. 5.—Police { <i>Non-voted</i> ...	1,72,500	1,01,595	70,905	...
{ <i>Voted</i> ...	2,00,200	2,74,639	...	74,439
	Rs.			
A. 6.—Political { <i>Non-voted</i> { <i>Original</i> 6,26,000				
{           { <i>Supple-</i> (a) 7,45,000	8,49,676	...	1,04,676	
{           { <i>mentary</i> 1,19,000				
{ <i>Voted</i> ...	71,700	87,296	...	15,596
A. 7.—Scientific { <i>Non-voted</i> ...	...	179	...	179
{ <i>Voted</i> ...	2,71,250	1,90,655	80,595	...

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

A. 5.—*Non-voted*.—Savings occurred in Bombay (Rs. 34,664) due mainly to the slow progress of work in consequence of heavy rains, and in the Western India States Agency (Rs. 36,241) due to (i) lower rates of tender for the execution of works (Rs. 19,131), (ii) interruption in the progress of work owing to the sudden illness of the contractor (Rs. 10,500) and (iii) postponement of certain minor works in favour of more urgent works under other sub-heads (Rs. 6,610).

A. 5.—*Voted*.—Excesses occurred in the Delhi Public Works Department (Rs. 28,676) chiefly due to the execution of unforeseen minor works; in the North-West Frontier Province (Rs. 29,663) owing to expenditure on certain works for which grants lapsed in the previous year; and in Rajputana (Rs. 24,135) due to more rapid progress on the construction of the New Reserve Police Lines. Ajmer, than was expected, partly counterbalanced by savings in Baluchistan, Central India and Hyderabad aggregating Rs. 8,035.

A. 6.—*Non-voted*.—Excesses occurred in the Punjab (Rs. 1,03,653) due to larger expenditure on the Kabul Legation Buildings than was anticipated, and in Bombay (Rs. 10,138) due to expenditure on the Inspection Bungalow at Wadia for which a provision of Rs. 11,000 was made under A. 9 (a). The excesses were partly counterbalanced by savings mainly in the North-West Frontier Province under Military Engineer Service chiefly due to adjustment of belated credits.

A. 6.—*Voted*.—Excesses occurred mainly in Bombay (Rs. 28,118) due to the execution of a work in the Baroda Residency for which no provision was made in the original estimates (Rs. 21,750) and of a work in Aden (Rs. 6,100) which was provided for under "Non-voted"; in Assam (Rs. 4,008) due to the carrying out of certain unforeseen works and works for which grants lapsed in the previous year and in the Central India (Rs. 3,342) due to the execution of certain works not contemplated in the original estimate. These were partly counterbalanced by savings mainly in the Punjab (Rs. 20,670) due partly to the non-utilisation of the provision for the acquisition of land for the States Agency Buildings at Jullundur (Rs. 10,595) and partly to a work not having been proceeded with. In Bombay excess to the extent of Rs. 1,468 remained uncovered. In Bihar and Orissa the original grant was reduced by orders of re-appropriation with the result that the excess of Rs. 580 over the original grant was augmented to Rs. 1,095 which remained uncovered.

A. 7.—*Non-voted*.—The small expenditure relates to the Backward Tract, Angul, in Bihar and Orissa.

A. 7.—*Voted*.—Savings occurred mainly in Bihar and Orissa (Rs. 54,753), due to the non-utilisation of the provision for certain works chiefly in connection with the School of Mines project, in Assam (Rs. 29,947), due to unavoidable delay in starting work on the new Survey Office buildings at Shillong, and in Bengal (Rs. 13,526) due to smaller expenditure on the construction of a godown in the Photo Litho Office compound, Survey of India, Calcutta, than was provided for. These were partly counterbalanced by excesses mainly in Bombay (Rs. 17,628) due to the construction of an office and quarters for the Meteorological staff at the Civil Aerodrome, Karachi, not provided for in the original estimates. In the Delhi Public Works Department excess to the extent of Rs. 52 remained uncovered.

(a) Sanctioned on 17th January 1928.

Services.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Original Works—Buildings— <i>conold.</i>	Rs.	Rs.	Rs.	Rs.
A. 8.—Education other than European and Anglo-Indian	12,09,650	2,29,593	...	19,943
A. 9.—Civil Works:				
(a) Build-ings { <i>Non-voted</i> ...	22,000	10,969	11,031	...
{ <i>Voted</i> ...	53,500	28,206	25,294	...
(b) Loss on Stock ...	4,300	12,613	...	8,313
A. 10.—Other Heads { <i>Non-voted</i> ...	2,02,300	1,39,328	62,972	...
{ <i>Voted</i> ...	4,64,151	4,27,788	36,362	...

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

A. 8.—*Voted*.—Excesses occurred mainly in Baluchistan (Rs. 29,294) on a Vernacular Middle Agricultural School at Pishin and additions to the Anglo Vernacular High School at Loralai, and in Bombay (Rs. 5,876) due to the execution of unforeseen minor works. These were partly counterbalanced by savings mainly in the North West Frontier Province (Rs. 13,591) where the original grant was modified with the result that the saving was augmented to Rs. 40,306 chiefly due to the fact that the construction of a building for the High School, Mardan (Rs. 12,000) and of a Normal School for women at Peshawar (Rs. 20,000) was not commenced and to non-receipt of stores, debits for which were anticipated.

A. 9 (a).—*Non-voted*.—Savings occurred mainly in Bombay (Rs. 11,000) due to expenditure on the Inspection Bungalow at Wadia provided for under sub-head A. 9.—*Non-voted*.

A. 9 (a).—*Voted*.—Savings occurred mainly in Assam (Rs. 5,599) due to delay in the supply of material and in the Punjab (Rs. 25,000) as the expenditure (Rs. 23,354) relating to the Gilgit Buildings was recorded under sub-head A. 6.—*Voted* (Rs. 4,135) and A. 10.—*Voted* (Rs. 11,556) and B. 5.—*Voted* (Rs. 7,663).

These were partly counterbalanced by excesses chiefly in the Delhi Public Works Department (Rs. 7,993) due to expenditure on unforeseen minor works. Excesses to the extent of Rs. 43 in Delhi and Rs. 60 in Baluchistan remained uncovered.

A. 9 (b).—*Voted*.—Mainly in the Simla Imperial Circle (Rs. 7,574) due to the reversal, by the Punjab High Court, of the decree passed by a lower court, against a certain firm, which necessitated the amount recovered being refunded to the firm. Excess to the extent of Rs. 543 in the Delhi Public Works Department remained uncovered.

A. 10.—*Non-voted*.—Savings aggregating Rs. 83,309 occurred mainly in Bombay (Rs. 33,198), under Military Engineer Services (Rs. 21,997), in the North West Frontier Province (Rs. 9,058), in Burma (Rs. 8,772), and in the Punjab (Rs. 7,639) and were partly counterbalanced by excesses amounting to Rs. 20,337 mainly in the Western India States Agency (Rs. 7,022), in Bihar and Orissa (Rs. 5,485), in Bengal (Rs. 3,072), and in the Viceregal Estates Division (Rs. 4,198).

In Bombay the savings were due to the change from non-voted to voted of the expenditure in Aden under "Ports and Pilotage" (Rs. 40,000), and postponement of works under "Miscellaneous Departments" (Rs. 4,000), partly counterbalanced by an increased expenditure of Rs. 10,800 on unforeseen minor works under "Ecclesiastical".

Under Military Engineer Services the savings occurred mainly in the Rawalpindi District (Rs. 8,590) due to provision existing under the non-voted head for services debitable to the voted head, in the Peshawar District (Rs. 5,598) due to the fact that a certain work intended to be completed during the year under review could not be commenced for technical reasons, and in the Madras District (Rs. 5,413) due to a more favourable contract having been entered into.

The excesses were due to the execution of certain works which were not contemplated in the original estimates. Excesses to the extent of Rs. 2,145 in Bihar and Orissa, Rs. 146 in the Meerut and Lucknow District, Rs. 53 in the Bombay District and Rs. 2 in the Central Provinces District remained uncovered.

A. 10.—*Voted*.—Savings aggregating Rs. 1,19,548 occurred mainly in Bombay (Rs. 77,429) due to smaller expenditure on minor works than was anticipated (Rs. 70,900) and to an unexpected credit (Rs. 58,990) on account of the refund of compensation for land paid in previous years, partly counterbalanced by increased expenditure of Rs. 26,700 under "Ports and Pilotage" due to the construction of Light Keepers' quarters at Perim provided for under "non-voted" and of Rs. 26,000 under the heads "Medical", "Currency", "Public Health", "Ecclesiastical" and "Aviation" representing expenditure on unforeseen minor works. The excesses which occurred in other circles aggregated Rs. 84,196 of which the most important was due to the execution of certain works in Bihar and Orissa not provided for in the original estimates (Rs. 31,634).

Excesses to the extent of Rs. 48 in Bengal, Rs. 191 in the Punjab, and Rs. 6,205 in the North West Frontier Province remained uncovered.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>B.—Original Works—Communications :</b>				
B. 1.—Metalling Manshera-Shinkari Road, Hazara (N.W.F.) ...	...	—475	475	...
B. 2.—Constructing Hathala Kulachi Road (N.W.F.) ...	13,500	17,874	...	4,374
B. 3.—Roads and Road surface treatment in the New-Delhi Area. ...	1,70,000	1,61,674	8,326	...
B. 4.—Shahbazgari-Rustom Road up to Pitao Malandri (N.W.F.) ...	...	83,533	...	83,533
B. 5.—Miscellaneous Charges.	<i>Non-voted</i> ...	205	...	205
	<i>Voted</i> ...	3,20,700	4,23,752	1,06,052
C.—Original Works—Miscellaneous ...	2,67,000	4,30,631	...	1,63,631
Unallotted Grant for Original Works kept by the Government of India ...	9,77,300	...	9,77,300	...
D.—Reserve with Local Government for Original works.	<i>Non-voted</i> ...	9,500	9,500	...
	<i>Voted</i> ...	76,800	76,800	...

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

B. 1.—Adjustment of a credit to the work which was completed in 1926-27.

B. 2.—The year closed with a saving of Rs. 5,626 over the modified grant as the payment on account of acquisition of land which was expected to be made during the year under report could not be made.

B. 3.—Petty savings on different works.

B. 4.—Funds were transferred from reserve. The year closed with a saving of Rs. 4,980.

B. 5.—*Non-voted*.—Excess to the extent of Rs. 97 remained uncovered. Relates to the Military Engineer Services in the North West Frontier Province.

B. 5.—*Voted*.—Excess occurred mainly in the North West Frontier Province (Rs. 1,02,647) and was due chiefly to the construction of a vibro concrete bridge over a river (Rs. 84,664) which was not contemplated in the budget, and to increased expenditure on certain roads. Excess to the extent of Rs. 4,891 in the North West Frontier Province remained uncovered.

C.—Excesses aggregating Rs. 2,87,420 occurred mainly in Baluchistan (Rs. 2,85,493) due partly to the sanction of a major work "Improvements to water supply at Fort Sandeman" by Government during the course of the year under report for which funds to the extent of Rs. 2,10,250 were allotted and partly to the adjustment of Rs. 70,119 on account of stores indented for in June 1926 for the Deep Well Boring at Quetta. The excesses were partially counterbalanced by a saving of Rs. 1,23,789 in the Delhi Public Works Department due to postponement of works.

Unallotted grant.—See Note 3.

D.—See Note 3.

				Expenditure compared with Grant.		
Service.		Grant.	Expenditure.	Less than Granted.	More than Granted.	
		Rs.	Rs.	Rs.	Rs.	
<b>E.—Repairs—Buildings :</b>						
E. 1.—Viceregal Estates.	Non-voted	...	300	473	...	173
E. 2.—North-West Frontier Province.	Voted	...	3,50,200	3,45,886	4,314	...
	Non-voted	...	3,000	3,235	...	235
E. 3.—Baluchistan.	Voted	...	1,97,000	2,14,139	...	17,139
	Non-voted	...	1,500	1,258	242	...
E. 4.—Delhi Province.	Voted	...	2,03,500	2,17,712	...	14,212
	Non-voted.	...	8,700	6,870	1,830	...
E. 5.—Bombay.	Voted	...	10,61,300	10,51,771	9,529	...
	Non-voted.	...	87,000	59,506	27,494	...
E. 6.—Bengal	Voted	...	1,87,000	2,37,447	...	49,447
	Non-voted	...	55,000	51,976	3,024	...
E. 7.—Simla	Voted	...	5,45,000	5,18,132	26,868	...
	Non-voted	...	1,100	1,598	...	498
E. 8.—Elsewhere.	Voted	...	3,98,900	4,04,123	...	5,233
	Non-voted.	Original Rs. 3,48,100 Supplementary 3,920	3,52,020	3,51,193	827	...
			5,32,900	5,28,319	4,551	...
<b>F.—Repairs—Communications :</b>						
F. 1.—N. W. F. Province	...	...	10,50,000	11,41,413	...	91,413
F. 2.—Delhi Province	...	...	5,50,000	5,23,743	26,257	...
F. 3.—Rajputana	...	...	2,18,000	2,28,706	...	10,206
F. 4.—Central India	...	...	3,25,000	3,26,533	...	1,533
F. 5.—Assam	...	...	2,000	2,000	...	...
F. 7.—Elsewhere	...	...	1,67,500	2,92,122	...	1,24,622

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

E. 2 and E. 3.—Voted.—Increase in expenditure on repairs was not anticipated in the budget.

E. 5.—Non-voted.—Due mainly to the expenditure in Aden having been classified as voted whereas the provision in the estimates was made under non-voted.

E. 5.—Voted.—See E. 5.—non-voted.

E. 8.—Voted.—Excess to the extent of Rs. 6 in the Central Provinces District remained uncovered.

F. 1.—The original grant was increased to Rs. 11,60,087 with the result that the excess was converted into a saving of Rs. 18,674.

F. 7.—Excesses aggregating Rs. 1,30,725 were due mainly to special repairs to some roads in Sikkim (Rs. 1,26,848) partly counterbalanced by savings elsewhere amounting to Rs. 6,103. Excess to the extent of Rs. 4 in the Central Provinces District under Military Engineer Service remained uncovered.





Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
I.—Establishments— <i>contd.</i>				
I. 3.—Executive Establishments :	Rs.			
I. 3 (1).—Pay of officers.	<div> <div>Non-voted</div> <div> <div>Original 54,200</div> <div>Supplementary —4,300</div> </div> </div>	49,900	42,327	7,573 ...
	<div> <div>Voted ...</div> </div>	77,410	71,242	6,161 ...
I. 3 (2).—Pay of Establishment.	<div> <div>Non-voted ...</div> </div>	28,800	28,736	64 ...
	<div> <div>Voted ...</div> </div>	2,73,519	2,53,082	20,437 ...
I. 3 (3).—Other charges.	<div> <div>Non-voted</div> <div> <div>Original 37,200</div> <div>Supplementary 1,350</div> </div> </div>	38,550	25,520	13,030 ...
	<div> <div>Voted ...</div> </div>	93,571	89,857	3,714 ...
I. 4.—Other Establishments (including Establishment charges incurred in England) :				
I. 4 (2) — Other Indian charges.	<div> <div>Non-voted ...</div> </div>	...	203	... 203
	<div> <div>Voted ...</div> </div>	95,300	98,490	... 3,190

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

I. 3 (1).—*Non-voted*.—Savings occurred mainly in Bombay (Rs. 7,181) due to a change in the personnel.

I. 3 (1).—*Voted*.—Savings aggregating Rs. 8,084 occurred mainly in Rajputana (Rs. 6,299) due to non-utilisation of the provision for leave salary (Rs. 4,000) and to a junior Assistant Engineer having been posted in the place of a senior officer (Rs. 2,299) partly counterbalanced by an excess of Rs. 1,923 in the Simla Imperial Circle.

I. 3 (2).—*Voted*.—Savings aggregating Rs. 21,556 occurred mainly in Pungal (Rs. 8,880) due chiefly to recoveries of establishment charges made from the Sikkin Durbar having been adjusted in reduction of expenditure instead of under I. 6 where provision was made, and in Rajputana (Rs. 8,506) due to (i) abolition of the post of an Upper Subordinate, (ii) fixation of the pay of a subordinate Engineer at a lower rate and (iii) non-utilisation of provision for leave salary in full, partly counterbalanced by excesses amounting to Rs. 1,119 mainly in the Andaman and Nicobar Islands (Rs. 1,104) where the excess to the extent of Rs. 504 remained uncovered.

I. 3 (3).—*Non-voted*.—Savings occurred mainly in Bombay (Rs. 12,815) due partly to the charges for the Persian Gulf allowance for which provision of Rs. 4,800 had been made under this head having been classified under I. 3 (2) and partly to smaller expenditure on local allowance (Rs. 1,000) and exchange compensation allowance (Rs. 7,900).

I. 3 (3).—*Voted*.—Savings aggregating Rs. 10,508 occurred mainly in Rajputana (Rs. 5,434) and in Central India (Rs. 2,406) due to economy in expenditure, partly counterbalanced by excesses amounting to Rs. 6,794 mainly in the Viceregal Estates Division (Rs. 6,262) due to the expenditure on account of the passage of the Superintendent, Viceregal Estates, not contemplated in the original estimates. In the Simla Imperial Circle an excess to the extent of Rs. 32 remained uncovered.

I. 4 (2).—*Non-voted*.—Due to adjustment in the supplementary accounts of leave salary of an officer of the Delhi Public Works Department paid in England. Excess remained uncovered.



Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
I.—Establishments— <i>contd.</i>					
I. 4 (3).—Eng-lish charges.	<i>Non-voted</i> ...	33,000	59,684	...	26,684
	<i>Voted</i> ...	...	8,456	...	8,456
I. 5.—Establishment charges credited to other Governments, Departments, etc.:					
I. 5 (1).—Military Engineer Services:					
I. 5 (1) (1).—N. W. F. Province.	<i>Non-voted</i> ...	2,000	683	1,367	...
	<i>Voted</i> ...	9,58,500	3,24,156	...	67,656
	<i>Non-voted</i> ...	500	289	211	...
I. 5 (1) (2).—Baluchistan	<i>Voted</i> ...	85,700	1,80,122	...	94,422
I. 5 (1) (3).—Other Areas.	<i>Non-voted</i> ...	69,000	65,470	3,550	...
	<i>Voted</i> ...	5,200	2,662	2,538	...
I. 5 (2).—Delhi Capital ...	<i>Non-voted</i> ...	1,200	1,100	100	...
	<i>Voted</i> ...	6,73,200	7,06,448	...	33,248
I. 5 (3).—Madras Government	<i>Non-voted</i> ...	5,400	5,778	...	378
	<i>Voted</i> ...	12,100	6,400	5,700	...
I. 5 (4).—Bombay Govern-ment	<i>Non-voted</i> ...	50,200	18,074	32,126	...
	<i>Voted</i> ...	1,16,000	80,488	35,512	...

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

I. 4 (3).—*Non-voted*.—Excesses aggregating Rs. 32,148 occurred mainly in Rajputana (Rs. 23,638 due to adjustment, in the accounts of March 1928 final, of leave salaries (Rs. 23,319) paid in England, and in the estimates of the Pay and Accounts Officer, Secretariat (Rs. 8,368) due to adjustment of charges on account of leave salary of an officer not having been provided in the original budget, partly counterbalanced by savings (Rs. 5,464) mainly in Bombay (Rs. 5,343) due to less expenditure on leave salary and sterling overseas pay incurred by the High Commissioner for India. Excesses to the extent of Rs. 23,638 in Rajputana, Rs. 8,368 in the estimates of the Pay and Accounts Officer, Secretariat and Rs. 142 in the Central India remained uncovered.

I. 4 (3).—*Voted*.—Due to adjustment, in the accounts of March 1928 final, of leave salaries (Rs. 6,681 and Rs. 1,775) paid in England in respect of certain officers of the Andaman and Nicobar Islands and the Simla Imperial Circle respectively. The former remained uncovered.

I. 5 (1) (1).—*Voted*.—The grant was modified to Rs. 3,25,522. The excess over the original grant was mainly due to (i) receipt of additional grant held in reserve with the Government of India and (ii) re-grant of lapsed expenditure.

I. 5 (1) (2).—*Voted*.—Due to increase in works outlay.

I. 5 (1) (3).—*Non-voted*.—Excesses to the extent of Rs. 33 in the Bombay District, Rs. 273 in the Deccan District and Rs. 11 in the Central Province District remained uncovered.

I. 5 (1) (3).—*Voted*.—Due mainly to saving of the entire provision of Rs. 3,400 in the Rawalpindi District on account of supervision charges as no expenditure was incurred on original works.

I. 5 (2).—*Voted*.—Mainly due to increased expenditure on the Forest Research Institute and the X-Ray Institute.

I. 5 (3).—*Voted*.—Charges under this head are made on a fixed percentage of the works outlay and not on a *pro rata* basis as was done hitherto.

I. 5 (4).—*Non-voted* and *Voted*.—Chiefly a result of the *pro-rata* distribution of establishment charges.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
I.—Establishments— <i>contd.</i>					
I. 5.—Establishment charges credited to other Governments, Departments, etc.— <i>contd.</i>					
I. 5 (5).—Bengal Government.	<i>Non-voted</i> ...	10,700	35,449	...	24,749
	<i>Voted</i> ...	1,34,800	1,07,046	27,754	...
I. 5 (6).—United Provinces Government...	...	...	123	...	123
I. 5 (7).—Punjab Government.	<i>Non-voted</i> ...	4,500	2,176	2,324	...
	<i>Voted</i> ...	12,800	4,399	8,401	...
I. 5 (8).—Burma Government.	<i>Non-voted</i> ...	7,000	4,415	2,585	...
	<i>Voted</i> ...	17,500	18,904	...	1,404
I. 5 (9).—Bihar and Orissa Government.	<i>Non-voted</i> ...	7,500	1,105	6,395	...
	<i>Voted</i> ...	44,000	37,826	6,174	...
I. 5 (10).—Central Provinces Government.	<i>Non-voted</i> ...	3,100	2,472	628	...
	<i>Voted</i> ...	900	761	139	...
I. 5 (11).—Assam Government.	<i>Non-voted</i> ...	2,200	2,122	78	...
	<i>Voted</i> ...	21,800	16,435	5,365	...
I. 5 (12).—Kashmir Darbar (Gilgit Works) Rs.	...	23,500	23,600	...	100
I. 5 (13).—Kathiawar consolidated Local Fund	<i>Original</i> ₹5,000	...	...	...	...
	<i>Supplementary</i> 509	25,509	24,455	1,054	...
I. 5 (14).—Coorg Government.	<i>Non-voted</i> ...	...	142	...	149
	<i>Voted</i> ...	...	19	...	12
I. 6.—Deduct—Establishment charges recovered from other Governments, Departments, etc.	<i>Non-voted</i> ...	—16,000	—62,844	46,844	...
	<i>Voted</i> ...	—95,500	—92,048	...	3,452
Unallotted grant for Establishment Charges kept by the Government of India.	...	1,71,700	...	1,71,700	...

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

I. 5 (5).—*Non-voted* and *Voted*.—Due to the revised method of *pro rata* distribution of establishment charges. The excess under non-voted was counterbalanced by saving under voted.

I. 5 (7).—*Non-voted* and *Voted*.—Due to smaller expenditure on works outlay than anticipated.

I. 5 (8).—*Non-voted* and *Voted*.—Represent *pro rata* share of establishment charges.

I. 5 (9).—*Non-voted* and *Voted*.—Due to smaller expenditure on works than budgeted for.

I. 5 (11).—*Non-voted* and *Voted*.—Due to the distribution of charges on *pro-rata* basis.

I. 5 (13).—Due to less expenditure on works and repairs which reduced the establishment charges proportionately.

I. 5 (14).—*Non-voted* and *Voted*.—Due to the distribution of charges on *pro-rata* basis. Excesses to the extent of Rs. 77 under non-voted and Rs. 11 under voted remained uncovered.

I. 6.—*Non-voted*.—The item is of a fluctuating character. The figures cover sums from the Telegraph Department and the Military Department for the execution of their works by the Persian Gulf Division.

I. 6.—*Voted*.—Excesses aggregating Rs. 14,481 occurred mainly in Bengal (Rs. 7,000) due to recoveries of establishment made from the Sikkim Durbar having been adjusted in reduction of expenditure under I. 3 (2) instead of under this head where provision was made and in Rajputana (Rs. 3,994) due to less credits having been received from other Governments, Departments, etc. owing to the expenditure on works being less than originally anticipated, partly counterbalanced by savings amounting to Rs. 11,029 mainly in Central India (Rs. 8,180) due to some contribution works executed by the Department. Excesses to the extent of Rs. 6,825 in Bengal, Rs. 3,994 in Rajputana and Rs. 679 in the Andaman and Nicobar Islands remained uncovered. In the Simla Imperial Circle the excess of Rs. 2,806 over the original grant was increased to Rs. 4,306 over the modified grant which remained uncovered.



Service.			Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
<b>J.—Tools and Plant :</b>						
J. 1.—New Supplies	{ Non-voted	...	...	618	...	618
	{ Voted	...	46,850	37,670	9,200	...
J. 2.—Repairs and Carriage.	{ Non-voted	...	1,000	222	778	...
	{ Voted	...	46,150	49,609	...	3,459
		Rs.				
J. 3.—Tools and Plant charges credited to other Governments, Departments, etc.	{ Non-voted	{ Original 17,000 Supplementary 59	17,059	6,010	11,049	...
	{ Voted	...	99,200	92,553	6,647	...
J. 4.— <i>Deduct</i> —Tools and Plant charges recovered from other Governments, Departments, etc.		...	...	—2,293	2,296	...
Unallotted grant for Tools and Plant charges kept by the Government of India		...	13,800	...	13,800	...
		...	...	...	...	...
		...	...	...	...	...
K.—Grants-in-aid, contributions, etc.	{ Non-voted	{ Original 400 Supplementary (a) 245	645	4,357	...	3,712
	{ Voted	{ Original 6,600 Supplementary (b) 75,000	81,600	82,411	...	811

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

J. 1.—Voted.—Savings aggregating Rs. 20,533 occurred mainly in Rajputana (Rs. 15,000) and in Central India (Rs. 4,000) due chiefly to the postponement of the purchase of certain machinery, partly counterbalanced by excesses amounting to Rs. 11,333 mainly in Delhi (Rs. 10,700) due to unforeseen expenditure not contemplated in the original estimates.

J. 2.—Non-voted.—Rs. 897 were transferred to "J. 1.—Non-voted" resulting in an uncovered excess of Rs. 119 under this head.

J. 2.—Voted.—Excesses occurred in Rajputana (Rs. 3,786) due mainly to adjustment, in the accounts for March 1928 supplementary, of the cost of repairs to steam road roller carried out by the Bombay, Baroda and Central India Railway and in the Central India (Rs. 1,841) due to more repairs done to plant and machinery than what was provided in the original estimate, partly counterbalanced by small savings in the different areas amounting to Rs. 2,168. Excesses to the extent of Rs. 2,328 in Rajputana and Rs. 41 in the Central India remained uncovered.

J. 3.—Non-voted.—Savings aggregating Rs. 11,380 occurred mainly in Bombay (Rs. 6,600) chiefly due to *pro rata* distribution of charges for tools and plants and in the Western India States Agency (Rs. 2,450) chiefly due to tools and plant charges not having been levied by the Kathiawar Consolidated Local Fund on works and repairs carried out by contract, partly counterbalanced by small excesses elsewhere amounting to Rs. 331. Excesses to the extent of Rs. 11 in Coorg, Rs. 32 in the Punjab, Rs. 19 in Baluchistan and Rs. 63 in the North-West Frontier Province remained uncovered.

J. 3.—Voted.—Savings aggregating Rs. 17,406 occurred mainly in Bombay (Rs. 6,461) due to *pro rata* distribution of tools and plant charges, in the Delhi Public Works Department (Rs. 6,173) chiefly due to the postponement of expenditure on certain schemes and economy on repair estimates and in Bengal (Rs. 3,146) due chiefly to smaller debits consequent on the smaller expenditure on tools and plant, partly counterbalanced by excesses in the different provinces amounting to Rs. 10,760 mainly in Baluchistan (Rs. 6,202) and in the North-West Frontier Province (Rs. 2,834) due to increase in works outlay. Excesses to the extent of Rs. 761 in Assam, Rs. 181 in Burma, Rs. 1 in Coorg and Rs. 31 in Baluchistan remained uncovered.

J. 4.—Due to recoveries not originally anticipated.

Unallotted grant.—See Note 3.

K.—Non-voted.—Due to the payment of contributions towards cost of passages.

K.—Voted.—Represents net result of an excess in Bombay (Rs. 6,000) due to the payment of an unanticipated grant-in-aid towards the construction of the bridge over Murdha Creek, partly counterbalanced by saving in the Delhi Public Works Department (Rs. 5,189) due to less expenditure than anticipated.

(a) Includes additional allotment of Rs. 725 sanctioned on 31st August 1927.

(b) Voted by the Legislative Assembly in September 1927.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
L.—Suspense:					
L. 1.—Stock:					
L. 1 (1).—Charges	<i>Non-voted</i>	... 15,000	86,894	...	71,894
	<i>Voted</i>	99,000	2,12,267	...	1,13,267
L. 1 (2).—Deduct—	<i>Non-voted</i>	... 45,000	1,46,559	1,01,559	...
Issues to works and other credits	<i>Voted</i>	... 1,02,200	2,90,873	1,88,673	...
L. 2.—Other Suspense Accounts:					
L. 2 (1).—Charges	<i>Non-voted</i>	... 11,000	173,262	...	1,62,262
	<i>Voted</i>	... 1,22,000	2,56,327	...	1,34,327
L. 2 (2).—Deduct	<i>Non-voted</i>	... 11,000	1,02,589	91,589	...
—Recoveries	<i>Voted</i>	... 1,25,800	3,02,831	2,67,031	...

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

L. 1 (1).—*Non-voted*.—Due to collection of materials for the new works in the Kabul Legation Division sanctioned during 1927-28. The excess remained uncovered.

L. 1 (2).—*Non-voted*.—Savings occurred in the Kabul Legation Division (Rs. 87,877) and in the Peshawar District under Military Engineer Services (Rs. 13,682). In the former case the excess under L. 1 (1),—*non-voted* was counterbalanced by the saving under this head, the net decrease of about Rs. 16,000 representing issues from old stock to new works sanctioned during the year under review. In the latter case the saving was due to the adjustment of certain old items; funds could not be surrendered to Government or utilised elsewhere as the report regarding their availability was received by the Engineer-in-Chief too late in the year.

L. 1 (1) and L. 1 (2).—*Voted*.—The net result of the transactions under these sub-heads is a total saving of Rs. 75,406 due mainly to issues of stock having been greater than receipts. In Baluchistan the saving (Rs. 79,119) was due to the adjustment of the cost of English stores debited during 1926-27 under this head and now charged to the work "Deen Well Boring". Excesses to the extent of Rs. 18 in Bengal, Rs. 116 in the Viceregal Estates (Simla and Delhi) and Rs. 8,584 in the Andaman and Nicobar Islands remained uncovered.

L. 2 (1) and L. 2 (2).—*Non-voted*.—The two sets of figures taken simultaneously work out to a net excess of Rs. 70,673 which is the result of net excesses mainly in Bombay (Rs. 1,03,995) partly counterbalanced by net savings mainly in the Punjab (Rs. 33,247). In Bombay the expenditure represents withdrawal of the charges debited during the course of the year to the Military Department on account of working and maintaining the electrical and mechanical plant at Bushire. This is said to be debitable proportionately to the Political and the Indo-European Telegraph Departments, but the ratio of distribution has not been fixed, and the amount has remained unadjusted. In the Punjab the variations (L. 2 (1).—Excess Rs. 56,683 and L. 2 (2).—Saving Rs. 89,930) were due partly to under and over estimating and partly to new works expenditure not provided for in the budget in the first instance. Excess to the extent of Rs. 125 under L. 2 (1) in the Western India States Agency remained uncovered.

L. 2 (1) and L. 2 (2).—*Voted*.—The two sets of figures taken together work out to a net saving of Rs. 1,32,704 which is the result of savings mainly in the Simla Imperial Circle (Rs. 92,884) in the Delhi Public Works Department (Rs. 18,117), in the Andaman and Nicobar Islands (Rs. 11,718) and in Hyderabad (Rs. 5,552), partly counterbalanced by small excesses in different places.

The saving in the Simla Imperial Circle was the net result of saving Rs. 1,30,590 under L. 2 (2) due chiefly to the recovery of the cost of the Phagli Roads, etc., from the Simla Municipal Committee, partly counterbalanced by excess Rs. 46,706 under L. 2 (1) due to all materials purchased for works having been passed through purchase accounts, instead of being issued direct to works. Excess to the extent of Rs. 17,706 under head L. 2 (1) remained uncovered.

The saving in the Delhi Public Works Department which represents the net result of saving (Rs. 33,123) under L. 2 (1) *minus* excess (Rs. 15,006) under L. 2 (2), was mainly due to change of allocation of expenditure on certain estimates. As a result of modification of the original grant the excess under L. 2 (2) was further increased to Rs. 48,564 which remained uncovered.

The saving in the Andaman and Nicobar Islands represents the net result of saving (Rs. 1,09,397) under L. 2 (2) *minus* excess (Rs. 97,679) under L. 2 (1). No appropriations are said to have been applied for by the local Administration through inadvertence. In Hyderabad the saving mainly represents amount recovered and credited to Miscellaneous advances partly on "Water Supply to the Secunderabad Jail" and partly on "Deposit Works".

Excesses to the extent of Rs. 100 in Bengal, Rs. 440 in the Viceregal Estates Division, Rs. 34 in Rajputana remained uncovered.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted
	Rs.	Rs.	Rs.	Rs.
M.— <i>Deduct</i> —English cost of Stores and Establishment.				
Non-voted ...	—33,000	—58,887	26,887	...
Voted ...	—1,600	—20,853	19,853	...
N.—Expenditure in England :				
N. 1.—Stores ... Rs. ...	1,000	9,816	...	8,816
N. 2.—Establishment	Non-voted { Original 55,000 Supplementary 18,170	73,170	59,502	13,668
	Voted ...	4,000	10,934	6,934
N. 3.—Sundry items	Non-voted { Original 1,000 Supplementary 330	1,330	1,274	56
	Voted ...	6,000	6,882	882
O.—Loss or Gain by Exchange	Non-voted { Original 18,500 Supplementary —18,500	...	267	267
	Voted ...	3,500	114	3,386

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

M.—*Non-voted*.—Savings occurred mainly in Rajputana (Rs. 23,638) and in the estimates of the Pay and Accounts Officer, Secretariat (Rs. 8,368), which were partly counterbalanced by excesses mainly in Bombay (Rs. 5,343). See explanation under I. 4 (3)—*non-voted*.

M.—*Voted*.—Savings occurred mainly in the Andaman and Nicobar Islands (Rs. 6,681) in the Simla Imperial Circle (Rs. 1,775) due to the adjustments referred to in I. 4 (3)—*voted* in Baluchistan (Rs. 4,249) due to certain English stores required for Deep Well Boring, Quetta and in the Central India (Rs. 3,965) due to the adjustment of the cost of stores purchased in England.

N. 1.—As compared with the modified grant (See paragraph 44, Chapter III) there was an excess of Rs. 8,516 which was due to liabilities brought forward from 1926-27 (Rs. 8,880) and expenditure on an unforecasted indent for stores for Delhi Province (Rs. 936). The excess was covered by reappropriation.

N. 2.—*Non-voted*.—Based on previous years, provision of Rs. 53,333 was made for leave salaries, but expenditure on this account fell to Rs. 39,617, a saving of Rs. 13,716. Surrender of Rs. 13,333 was offered by the High Commissioner, but a net reduction of Rs. 15,093 was sanctioned by Government by re-appropriation, leaving an excess of Rs. 1,425.

N. 2.—*Voted*.—As compared with the modified grant (See paragraph 44, Chapter III) there was an excess of Rs. 5,734. Expenditure was above the average. The excess was covered by reappropriation.

N. 3.—*Voted*.—The apparent excess is really a saving of Rs. 1,118 as compared with the modified grant (See paragraph 44, Chapter III).

O.—*Non-voted* and *Voted*.—See paragraph 44, Chapter III. The excess under the *non-voted* head and Rs. 114 under the *voted* head remained uncovered.

Service.			Grant.	Expenditure.	Expenditure compared with Grant.	
					Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
P.—Reserve for unforeseen Works and Repairs.	Non-voted	Original	Rs. 92,500			
		Supplementary	—1,32,570			
	Voted	...	6,00,000	...	6,00,000	...
Q.—Probable Savings	Non-voted	...	—1,00,000	...	...	1,00,000
	Voted	...	—6,00,000	...	...	6,00,000
Totals	Non-voted	Gross	...	21,35,963	23,94,137	Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 2,58,174.
		Deductions	...	—1,05,000	—3,71,879	
		Net	...	20,30,963	20,22,258	Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 8,705.
	Voted	Gross	...	1,50,47,500	1,45,82,836	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 4,64,664.
		Deductions	...	—3,24,500	—7,98,901	
		Net	...	1,47,23,000	1,37,83,935	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 9,39,065.

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

P.—See Note 1. The *minus* supplementary appropriation against the non-voted section represents the orders of surrender and re-appropriation issued by the Finance Department and excludes the addition made by the Department of Industries and Labour. If the latter is taken into account, the net appropriation amounts to Rs. 5,421 as shown in the statement at Note 1.

Q.—Probable Savings.—Savings were fully realised.



## NOTES.

P.—Represents "Reserve" with the Government of India. The operations on the "Reserve" during the year were:—

	Voted. Rs.	Non-voted. Rs.
Reserve . . . . .	6,00,000	92,500
Add.—Amount withdrawn to the "Reserve" from Provinces and Areas—		
(a) At the time of communicating the annual allotments, i.e., the amounts shown in the Appropriation Account as "unallotted grant kept with the Government of India" . . . . .	13,65,900	50,800
and		
(b) from time to time . . . . .	9,96,490	3,35,858
Total . . . . .	29,62,390	4,79,158
Deduct.—Amount allotted to provinces and Areas from time to time (details of new works with expenditure against them are given below) . . . . .	20,92,646	3,28,737
	8,69,744	1,50,421
Amount surrendered to Government . . . . .	8,60,000	1,45,000
Balance lapsed . . . . .	9,744	5,421

Details of amount allotted for new works out of the grant kept in Reserve, with expenditure against each:

North-West Frontier Provinces.—(i) Rs. 60,000 for extension of jail at Dera Ismail Khan—Expenditure Rs. 59,987.

(ii) Rs. 12,000 for constructing a school building for Government High School at Mardan—No expenditure.

(iii) Rs. 20,000 for construction of a normal school for women at Peshawar—No expenditure.

(iv) Rs. 500 for extension of the Government High School building at Kulachi—Expenditure Rs. 200.

(v) Rs. 60 for constructing Police buildings to West of Cantonment on Tochi Road Bannu—Expenditure Rs.—74.

(vi) Rs. 6,900 for providing barbed wire perimeter fence tank—Expenditure Rs. 7,147.

(vii) Rs. 3,000 for constructing a first class fortified Police station at Pabbi—Expenditure—Rs. 3,000.

(viii) Rs. 407 for re-constructing District Court at Abbottabad—Expenditure Rs.—407.

(ix) Rs. 20,000 for constructing court offices and quarters for the extra Assistant Commissioner and Tehsil Officials Charsadda—Expenditure Rs. 20,273.

(x) Rs. 30,661 for constructing police station at Kiri Khasore Bilot—Expenditure Rs. 29,802

(xi) Rs. 80,000 for construction of a bridge over the Khiali river on the Nagoman Charsadda Road—Expenditure Rs. 84,664.

(xii) Rs. 88,513 for construction of Shahbaz Garhi Rustom Road upto Pitoo Mandari—Expenditure Rs. 83,533.

Bengal.—(i) Rs. 23,691 for new septic tank latrine in the Salt Gola at Sulkea—Expenditure Rs. 14,569.

(ii) Rs. 37,123 for Godown in the Photo Litho office Compound, Survey of India Office, Calcutta—Expenditure Rs. 31,647.

(iii) Rs. 10,600 for constructing incometax office and residence for the Assistant Commissioner and Incometax officer at Jalpaiguri—Expenditure Rs. 6,019.

(iv) Rs. 2,000 for construction of an incometax office and quarters for the staff at Rangpur—Expenditure Rs. 2,194.

*Indore Division* : Rs. 12,000 for the Honorary Magistrates' Court at Mhow—Expenditure Rs. 10,829.

*Ajmer Division* : Rs. 30,000 for New Reserve Police Lines at Ajmer—Expenditure Rs. 30,000.

*Viceregal Estates Division*.—(i) Rs. 1,173 for refurnishing certain rooms in Viceregal Lodge Simla—Expenditure Rs. 1,332.

(ii) Rs. 13,823 for furniture for Viceregal Estate, Simla—Expenditure Rs. 13,214.

(iii) Rs. 5,760 for furniture for Viceregal Estate, Delhi—Expenditure Rs. 5,536.

*Simla Imperial Circle*.—(i) Rs. 10,800 for supply of furniture for residences of ordinary members of the Governor General's Executive Council in Simla according to a fixed scale—Expenditure Rs. 10,740.

(ii) Rs. 2,000 for additions and alterations to Ava Lodge, Simla, in order to adopt it as an Hon'ble Member's residence—Expenditure Rs. 1,984.

*Military Engineer Services* : Rs. 1,585 for construction of Scout Post at Spinwan—Expenditure—Rs. 44.

*Baluchistan*.—(i) Rs. 84,660 for constructing Central Jail at Mach—Expenditure Rs. 82,456.

(ii) Rs. 26,145 for the construction of a building for a vernacular middle Agricultural School at Pishin—Expenditure Rs. 26,093.

(iii) Rs. 30,654 for Deep Well Bore, Quetta—Expenditure Rs. 30,636.

(iv) Rs. 2,61,721 for improvements to water supply at Fort Sandeman—Expenditure Rs. 2,54,844.

*Bombay*.—(i) Rs. 27,442 for constructing office and quarters for the Meteorological Staff at the Civil Aerodrome, Karachi—Expenditure Rs. 25,517.

(ii) Rs. 10,000 for reconstruction of the out-houses in the compound of the Residency at Baroda—Expenditure Rs. 21,752.

(iii) Rs. 15,000 for the bungalow for the Under-Secretary to the Hon'ble the Agent to the Governor-General in the Western India States Agency—Expenditure Rs. 15,000.

*Bihar and Orissa*.—Rs. 28,900 for constructing six clerks' quarters at the Agricultural Research Institute, Pusa—Expenditure Rs. 20,818.

*Punjab* : Rs. 1,680 for provision of number plates for the cemeteries at Lahore—Expenditure Rs. 1,680.

2. Out of the voted grant a total sum of Rs. 9,76,500 was surrendered to Government.

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 the local authorities as shown in the Appropriation Account were intended to meet unforeseen expenditure.

4. *Pro-rata Distribution*.—Civil Works relating to the Central Government are generally carried out 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 the provincial Governments or Military Department usually on the basis of the actual outlay of the year on works of respective authorities. This is known as *pro-rata* distribution. Any special establishment, wholly employed on a work, is, however, 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 a particular work or project is treated as a direct charge to the work or project concerned.

The total expenditure for Works and for Establishment and Tools and Plant is given below :—

	Rs.
Works . . . . .	1,33,23,070
Establishment . . . . .	24,05,531
Tools and Plant . . . . .	1,84,366

5. No important new supplies of tools and plant (estimated to cost more than Rs. 50,000) have been reported.



6. *Loss.*—In the Ajmer Division stores in excess of requirements had been purchased in previous years and this resulted in a loss of Rs. 495. Necessary action has been taken to prevent a recurrence of such a loss in future.

7. *Transfer or abandonment of roads.*—(a) The following roads of the Central Government in Central India Administration were made over unconditionally, under orders of the Government of India, to the Indian States through whose territory they pass, with effect from the dates noted against each :—

- (1) Nagode-Kalinger Road from 9th July 1927.
- (2) Namli-Sailana Road (partly from 27th May 1927 and partly 10th June 1927.)
- (3) Namli Railway Feeder Road, 25th April 1927).
- (4) Piploda Shergpur Road, 25th May 1927.
- (5) Malhargarh Railway Feeder Road. 25th May 1927.

(b) The following Railway Feeder Roads were abandoned as the Maihar Darbar refused to take them over :—

- (1) Bhadanpur Railway Feeder Road.
- (2) Amdera Railway Feeder Road.
- (3) Jukehi Railway Feeder Road.

8. *Sale of buildings.*—(a) Bellevue House at Mussoorie purchased in the year 1882 for the residence of the late Ex-Amir Md. Yakub Khan at a cost of Rs. 61,807 was sold for Rs. 50,00 as it was no longer required for any public purpose and was rapidly deteriorating.

The transaction resulted in an apparent loss of Rs. 11,807. If however it be considered that a building is subject to deterioration of about one per cent even when kept in a thorough state of repair, the price obtained may be considered as distinctly favourable.

(b) As the residence erected at New Delhi for His Excellency the Commander-in-Chief was not considered entirely suitable in respect of both site and accommodation, the Government of India decided to construct another residence suitable for him. The building already constructed was therefore sold for Rs. 6 lakhs to an Indian State.

The Departmental Accounts Officer has not yet been able to intimate the book value of the building as completion reports are awaited and any gain or loss, therefore, cannot be exhibited at present.

9. *Frauds and Embezzlements.*—In a Public Works Sub-Divisional Office, a loss of Rs. 282 occurred owing to the embezzlement by a clerk of the amounts paid in for accepted bids at an auction of the old buildings. The clerk was prosecuted, convicted and sentenced to six months' rigorous imprisonment including one month's solitary confinement and to a fine of Rs. 300 which was realised. He was eventually dismissed from service. This fraud was facilitated by insufficient attention on the part of the sub-divisional officer to the realisation of amounts at auction bids and by his having permitted the clerk to receive money in his absence. The Local Government stopped three increments of the sub-divisional officer and ordered his removal from sub-divisional charge for two years, and warned him that an unsatisfactory report on his conduct or work at any time might result in his removal from Government service.

10. *Relinquishment of Government property.*—On the abandonment of a Cantonment, certain lands were restored to an Indian State, subject to specific conditions. In addition, all the Civil (Public) buildings and the furniture therein were handed over to the Durbar, free of charge, under the orders of the Government of India. The book value of the buildings thus relinquished amounted to Rs. 52,592 as shown below, while that of the furniture is not known to the Audit Office.

	Rs.
(1) Ecclesiastical Buildings	28,291
(2) Educational Buildings	1,999
(3) Miscellaneous (P. W. D.) Buildings	22,302
	<hr/> 52,592

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.  
ORIGINAL WORKS--BUILDINGS.

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>1. Major Works above Rs. 50,000 specifically provided for in the Budget.</b>					
(a) ESTIMATED TO COST ABOVE Rs. 50,000.					
<i>Bihar and Orissa.</i>					
1.	Project for the construction of the schools of Mines and Geology at Dhanbad ...	1,11,000	72,980	38,020	...
<i>Bombay.</i>					
2.	Quarters for Preventive Officers of the Bombay Customs Department at Matunga ...	1,50,000	59,995	90,005	...

*Observations.*

1. Sub-works of the project :—
  - (i) *Hostel building*.—Revised estimate Rs. 2,18,375 ; expenditure to end of March 1928 Rs. 2,04,003 ; in progress.
  - (ii) *Quarters for 3 clerks, 4 laboratory assistants, 1 draftsman and 1 assistant foreman*.—Revised estimate Rs. 53,898 ; expenditure to end of March 1928 Rs. 52,409 ; completed.
  - (iii) *Four residences for professors*.—Revised estimate Rs. 1,16,726 ; expenditure to end of March 1928 Rs. 1,13,857 ; completed.
  - (iv) *Workshop*.—Revised estimate Rs. 70,970 ; expenditure to end of March 1928 Rs. 70,732 ; completed.
  - (v) *Quarters for 6 lecturers, demonstrator, the mining surveyor and office superintendent*.—Revised estimate Rs. 65,381 ; expenditure to end of March 1928 Rs. 64,378 ; completed.
  - (vi) *Main School Building*.—Revised estimate Rs. 2,34,474 ; expenditure to end of March 1928 Rs. 2,32,046 ; completed.
  - (vii) *Electric Installation*.—Revised estimate Rs. 33,114 ; expenditure to end of March 1928 Rs. 31,506 ; completed.
  - (viii) *Hospital building with outhouses*.—Revised estimate Rs. 32,843 ; expenditure to end of March 1928 Rs. 32,842 ; completed.
  - (ix) *Residence for 2 lecturers*.—Revised estimate Rs. 32,689 ; expenditure to end of March 1928 Rs. 32,228 ; completed.
  - (x) *5 clerks' quarters*.—Estimate Rs. 26,449 ; expenditure to end of March 1928 Rs. 26,903 ; completed.
  - (xi) *Menials' quarters*.—Revised estimate Rs. 39,700, expenditure to end of March 1928 Rs. 38,921 ; completed.
  - (xii) *Sinking a well*.—Revised estimate Rs. 26,251 ; expenditure to end of March 1928 Rs. 26,251 ; completed.
  - (xiii) *Latrines for students and menials*.—Estimate Rs. 47,380 ; expenditure to end of March 1928 Rs. 14,620 ; in progress.
  - (xiv) *Residence for the Principal*.—Estimate Rs. 41,553 ; expenditure to end of March 1928 Rs. 35,406 ; in progress.
  - (xv) *Sewerage and sanitary installation*.—Estimate Rs. 32,100 ; expenditure to end of March 1928 Rs. 29,465 ; in progress.
  - (xvi) *Water Supply to the School*.—Estimate Rs. 50,000 ; expenditure to end of March 1928 Rs. 45,569 ; in progress.
  - (xvii) *Extension of the Chief Inspector of Mines' Office*.—Estimate Rs. 32,648 ; expenditure to end of March 1928 Rs. 8,941 ; in progress.
  - (xviii) *Other works of the project below Rs. 20,000 each*.—Total amount of the estimates Rs. 88,002 ; expenditure Rs. 82,847 ; in progress.
2. Estimate Rs. 13,80,667 ; expenditure to end of 1927-28 Rs. 59,995 ; balance Rs. 13,20,672 ; in progress.



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS *contd.*  
ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<i>Western India States Agency.</i>					
3.	Quarters for the Agency Police at Sehori	65,000	39,500	25,500	...
<i>Assam.</i>					
4.	Construction of new Offices for the Eastern Circle, Survey of India, on the Bonnie Brae Estate, Shillong ...	70,000	39,998	30,002	...
<i>Delhi Public Works Department.</i>					
5.	Additions and alterations to His Excellency the Commander-in-Chief's residence in New Delhi ...	18,000	2,111	15,889	...
6.	Additional quarters for councillors with furniture in New Delhi ...	50,000	1,324	48,676	...
7.	Five Gazetted officers' bungalows including electric installation in New Delhi ...	30,000	...	30,000	...
8.	Furnishing the Hon'ble Members' Bungalows in New Delhi ...	30,000	8,403	21,597	...
9.	Quarters for the Viceregal Staff outside the Viceregal Estate, New-Delhi ...	55,000	...	55,000	...
10.	Stabling for Orthodox and Unorthodox clerks' quarters in New Delhi ...	90,000	51,231	38,769	...

*Observations.*

3. Estimate Rs. 82,373; expenditure to end of 1927-28 Rs. 56,404; balance Rs. 25,969; in progress.

4. Estimate Rs. 1,68,658; expenditure to end of March 1928 Rs. 39,998; balance Rs. 1,28,660; in progress.

5. Comprises one major work and several minor works. Major Work—Estimate, Rs. 30,900; expenditure to end of 1927-28 Rs. 28,915; in progress. Minor works.—Expenditure to end of 1927-28 Rs. 21,570. Out of the grant of Rs. 18,000, Rs. 14,645 were withdrawn resulting in an unspent balance of Rs. 1,244.

6. Estimated amount Rs. 3,90,000; expenditure to end of 1927-28 Rs. 3,47,422 *vide* details below; balance Rs. 42,578; in progress. Original grant Rs. 50,000 withdrawn on account of postponement of work Rs. 47,865.

(i) *Major works above Rs. 50,000.*—Construction of 20 quarters for Indian Legislative Councillors on Ferozeshah Road.—Estimate Rs. 2,64,300; expenditure to end of 1927-28 Rs. 2,57,349; balance Rs. 6,951; in progress.

(ii) *Other major works.*—Expenditure to end of 1927-28 Rs. 53,303.

(iii) *Minor works.*—Expenditure to end of 1927-28 Rs. 36,770 re-appropriated resulting in an unspent balance of Rs. 811.

7. Estimate, Rs. 1,50,000; expenditure to end of 1927-28 *nil*; grant Rs. 30,000 withdrawn to the Reserve.

8. Estimate Rs. 90,000; expenditure to end of 1927-28 Rs. 56,494; in progress. Out of the grant of Rs. 30,000 Rs. 21,750 withdrawn on account of postponement of work resulting in a petty excess of Rs. 153 on the final grant.

9. Estimate Rs. 55,000. Grant Rs. 55,000 withdrawn with the approval of the Standing Finance Committee, as the Scheme was not put in hand on account of a change contemplated in the original scheme.

10. Estimate Rs. 1,60,000; expenditure upto 1927-28 Rs. 1,18,425 as detailed below; in progress.

(i) *Major works.*—Estimate Rs. 54,250; expenditure to end of 1927-28 Rs. 53,362.

(ii) *Minor works.*—Expenditure to end of 1927-28 Rs. 65,063. Rs. 39,645 withdrawn on account of postponement of work resulting in an excess of Rs. 876.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
11.	Furnishing Gazetted Officers' bungalows in New Delhi ... ..	57,000	6,888	50,132	...
12.	Furnishing clerks' quarters in New Delhi ... ..	50,000	6,490	43,600	...
13.	Accommodation for the menial staff of the local Administration and of the Government of India in New Delhi ... ..	3,00,000	1,55,029	1,44,971	...
14.	Heating the Imperial Secretariat Buildings in New Delhi ... ..	1,75,000	39,059	1,35,941	...

*Observations.*

11. Estimate Rs. 2,14,000; expenditure to end of 1927-28, Rs. 1,20,816; in progress. Out of Rs. 57,000 Rs. 50,160 withdrawn on account of postponement of work resulting in a petty excess of Rs. 28 on the final grant.

12. Estimate Rs. 1,94,920; expenditure to end of 1927-28 Rs. 58,400; in progress. Out of the grant of Rs. 50,000, Rs. 38,660 withdrawn on account of postponement of work.

13. Estimate Rs. 6,00,000; expenditure to end of 1927-28 Rs. 4,27,445 as per details below; in progress. Out of the grant of Rs. 3,00,000, Rs. 1,33,700 withdrawn reducing the saving to Rs. 11,271.

(i) *Major works above Rs. 50,000.—*

Name of work.	Amount of estimate.	Expenditure to end of 1927-28.	Balance.	Remarks.
	Rs.	Rs.	Rs.	
(a) Construction of 120 Duffries' quarters in Block No. 90 of design A-31-34	1,50,200	1,20,634	29,566	In progress.
(b) Construction of quarters for the menial staff of the local administration office at point I in the New Capital	1,49,450	1,48,831	619	..
(c) Constructing 46 Orthodox clerks' quarters class D. 3743A in Block 90 New Capital Area	1,58,250	1,09,886	48,364	..

(ii) *Other major works.*—Expenditure to end of 1927-28 Rs. 20,094.

(iii) *Minor Works.*—Expenditure to end of 1927-28 Rs. 28,000.

14. Estimate Rs. 5,00,000; expenditure to end of 1927-28 Rs. 39,059; in progress. The scheme was partly held in abeyance and Rs. 1,29,476 withdrawn with the approval of the Standing Finance Committee resulting in a saving of Rs. 6,465.



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*  
ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
15.	Forest Research Institute Project and outside the Project ... ..	14,61,000	17,17,049	...	2,53,049
<i>Military Engineer Services.</i>					
16.	Restoration of St. Mark's Church, Bangalore ... ..	27,500	22,687	5,413	...
<i>North-West Frontier Province.</i>					
17.	Constructing Government High School at Peshawar ... ..	1,59,000	1,46,530	12,470	...
18.	Constructing Normal Training College, Peshawar ... ..	2,500	1,715	785	...
19.	Constructing Police Station at Kiri Khasore (Bilot) ... ..	...	29,802	...	29,802

*Observations.*

15. The detailed distribution of the provision made in lump is not known and hence the total provision for Forest Research Institute Project and outside the Project has been shown as a single item. The details of actual expenditure are :—

(a) *Major works estimated to cost above Rs. 50,000—*

	Rs.
(1) Construction of the superstructure of the East Wing of the main building, Forest Research Institute, Dehra Dun . . . . .	1,15,286
(2) Constructing four Branch Officers Bungalows, F. R. I., Dehra Dun . . . . .	83,502
(3) Construction of the superstructure and foundation of the West Wing and Central Block of New Main Building . . . . .	10,75,844
(4) Constructing four Section Officers bungalows at the F. R. I., Dehra Dun . . . . .	59,246
(5) Sewerage disposal, F. R. I., Dehra Dun . . . . .	19
(6) Providing water supply at Chand Bagh . . . . .	437
(7) Conversion of the existing building of F. R. I., into a training institute at Chand Bagh ; in progress . . . . .	651
(8) Constructing forty lower grade subordinate quarters, F. R. I. . . . .	33,918
(9) Constructing ten upper grade Subordinate quarters . . . . .	18,492
(10) Construction of a light Railway Plant . . . . .	2,213
(11) Installing electric light and fan points in the West Wing and the Central Block of the main building, Forest Research Institute, Dehra Dun . . . . .	30,813
(b) <i>Other Major works</i> . . . . .	1,38,556
(c) <i>Minor works</i> . . . . .	2,17,589
(d) <i>Suspense</i> . . . . .	—59,446
(e) <i>Receipts</i> . . . . .	—71
Total . . . . .	17,17,049

16. Estimate Rs. 67,954 ; expenditure Rs. 56,653 exclusive of Departmental charges ; completed.

17. Estimate Rs. 2,58,969 ; expenditure to end of 1927-28 Rs. 2,46,441 ; in progress.

18. Estimate Rs. 4,62,094 ; expenditure to end of 1927-28 Rs. 4,39,788 ; completed.

19. Estimate Rs. 57,091 ; expenditure to end of 1927-28 Rs. 29,802 ; in progress. Original grant Rs. 57,000 was withdrawn to Reserve and treated as unallotted grant in the Appropriation Account ; it was subsequently reallocated.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<i>Punjab.</i>					
20.	Kabul Legation (For details vide observations) ...	...	7,37,000	8,40,653	...
					1,03,653

*Observations.*

20. The detailed distribution of the provision made in lump is not known and hence the provision for Kabul Legation has been shown as a single item. The details of actual expenditure are—

## (a) Major works estimated to cost above Rs. 50,000 :—

	Rs.
(i) Constructing Minister's house . . . . .	2,59,569
(ii) Constructing British clerks' quarters . . . . .	3,322
(iii) Making gardens . . . . .	29,407
(iv) Water-borne sanitary installation . . . . .	57,897
(v) Electric installation and power house . . . . .	70,202
(vi) Constructing Councillor's house . . . . .	28,656
(vii) Heating installation for Minister's house . . . . .	31,941
(viii) Loss on purchase of wood due to Khosht rebellion . . . . .	601
(ix) Fees payable to the Punjab Government on account of Consulting Architects' fees for the preparation of designs of buildings . . . . .	—25,526

## (b) Major works originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000 :—

(i) Constructing Secretary's and Surgeon's house . . . . .	7,291
(ii) Constructing hospital . . . . .	8,815
(c) Other Major works . . . . .	1,13,961
(d) Minor works . . . . .	1,77,368
(e) Establishment . . . . .	78,442
(f) Tools and Plant . . . . .	—1,203

Total . . . . . 8,40,653

- (a) (i) Estimate Rs. 4,61,940; expenditure to end of March 1928 Rs. 5,32,383; balance minus Rs. 70,443; in progress.
- (ii) Estimate Rs. 61,892; expenditure to end of March 1928 Rs. 71,674; balance Rs. —9,782; completed in March 1928.
- (iii) Estimate Rs. 56,689; expenditure to end of March 1928 Rs. 55,019; balance Rs. 1,670 completed in March 1928.
- (iv) Estimate Rs. 3,17,602; expenditure to end of March 1928 Rs. 3,22,771; balance; Rs.—5,169; completed in March 1928.
- (v) Estimate Rs. 1,28,097; expenditure to end of March 1928 Rs. 1,38,905; balance Rs.—10,808; completed in March 1928.
- (vi) Estimate Rs. 65,199; expenditure to end of March 1928 Rs. 64,143; balance Rs. 1,056; completed in March 1928.
- (vii) Estimate Rs. 74,073; expenditure to end of March 1928 Rs. 73,597; balance Rs. 476; in progress.
- (viii) Estimate Rs. 56,481; expenditure to end of March 1928 Rs. 56,541; balance Rs. —60; completed in August 1927.
- (ix) Estimate Rs. 80,000; expenditure to end of March 1928 Rs. 52,673; balance Rs. 27,327; in progress.
- (b) (i) Estimate Rs. 46,212; expenditure to end of March 1928 Rs. 55,953; balance Rs.—9,741; completed in March 1928.
- (ii) Estimate Rs. 49,384; expenditure to end of March 1928 Rs. 53,602; balance Rs. 4,238; in progress.



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<i>Viceregal Estates Division.</i>					
21.	Proposed extension and alteration to Public entrance and cloak room, and Office at Viceregal Lodge, Simla ...	1,44,763	1,43,982	781	...
22.	Providing additional new furniture, carpets, curtains, etc., for Belvedere ...	50,000	45,954	4,046	...
<i>Ajmer Division.</i>					
23.	Constructing new Reserve Police Lines* at Ajmer ...	1,43,000	1,42,933	67	...
(b) ORIGINALLY ESTIMATED TO COST Rs. 50,000 OR LESS, BUT NOW ESTIMATED TO COST ABOVE Rs. 50,000.					
<i>Nil.</i>					
II.—Other Major Works specifically provided for in the Budget.					
24. All works collectively {		Non-voted ...	1,52,400	79,438	72,962 ...
		Voted ...	1,78,005	1,63,214	14,791 ...
III.—Unforeseen Major Works not specifically provided for in the Budget.					
<i>Bengal.</i>					
25.	Constructing an Income-tax office and quarters for the Assistant Commissioner of Income-tax and Income-tax Officer at Jalpaiguri ...	...	6,019	...	6,019
26.	Constructing four Katcha Salt golas in the compound of the new salt gola at Chittagong ...	...	—30	30	...
<i>Bihar and Orissa.</i>					
27.	Collection of materials for expansion of Agricultural Research Institute, Pusa...	...	—7,176	7,176	...
28.	Six clerks' quarters at the Agricultural Research Institute, Pusa ...	...	20,818	...	20,818

*Observations.*

21. Estimate Rs. 2,52,818; expenditure to end of 1927-28 Rs. 2,52,787; completed.
22. Estimate Rs. 1,10,000; expenditure to end of 1927-28 Rs. 1,08,438; balance Rs. 1,562; in progress.
23. Estimate Rs. 3,91,360; expenditure to end of 1927-28 Rs. 2,41,982; balance Rs. 1,49,378; in progress.
25. Revised estimate Rs. 99,305; expenditure to 31st March 1928 Rs. 93,121; balance Rs. 6,184; in progress. Rs. 5,893 were provided by re-appropriation; Rs. 216 remained uncovered.
26. Revised estimate Rs. 88,384; expenditure to end of 31st March 1928 Rs. 69,154; balance Rs. 19,230; completed.
27. The project was abandoned and the materials are being utilised on other works by credit to the estimate. Estimate Rs. 1,02,750; expenditure to end of March 1928 Rs. 40,948.
28. Estimate Rs. 23,470; expenditure to end of March 1928 Rs. 20,818; in progress. The work had been provided for in the budget, but as the detailed estimate was not sanctioned the amount was placed at reserve from which it was subsequently allotted.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No.	Service.	Grant.	Expenditure	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<i>Bombay.</i>					
29.	Construction of the outhouses in the compound of the Residency at Baroda ...	...	21,752	...	21,752
30.	Construction of offices and quarters for the Meteorological staff at Civil Aerodrome, Katakhi ...	...	25,517	...	25,517
31.	Works in connection with the salt buildings at Bhandup ...	...	—58,949	58,949	...
<i>Western India States Agency.</i>					
32.	Bungalow for the Under Secretary to the Hon'ble the Agent to the Governor General in Western India States Agency ...	...	15,000	..	15,000
<i>Delhi Public Works Department.</i>					
33.	Improvements to older type of peons' quarters...	...	44,067	...	44,067
34.	Additions and alterations to the Hon'ble Members' bungalows ...	...	3,573	...	3,573
35.	Construction of 100 clerks' quarters ...	...	78,364	...	78,364
36.	Construction of 2 Gazetted Officers' bungalows ...	...	25,472	...	25,472
37.	Providing encouragement for Indian Artists by providing facilities for the decoration of the building in New Delhi ...	...	5,515	...	5,515
38.	Constructing Police Station at Sadar Bazar ...	...	671	...	671
39.	Constructing Model Training School for women at Daryaganj ...	...	71	..	71
40.	Additional buildings for Sub-Judges, Delhi ...	...	746	...	746

*Observation.*

29. Estimate Rs. 23,932; expenditure to end of 1927-28 Rs. 21,752; balance Rs. 2,180; completed; met by allotment sanctioned by Government.

30. Estimate Rs. 27,742; expenditure to end of 1927-28 Rs. 25,517; balance Rs. 1,925; in progress; covered to the extent of Rs. 25,021 allotted by Government.

31. Estimate Rs. 5,41,650; expenditure to end of 1927-28 Rs. 4,82,193; balance Rs. 59,457; completed.

32. Estimate Rs. 39,483; expenditure to end of 1927-28 Rs. 15,000; balance Rs. 24,483; in progress; met by allotment sanctioned by Government.

33. Estimate Rs. 57,000; expenditure to end of 1927-28 Rs. 44,067; in progress; excess covered by re-appropriation to the extent of Rs. 43,100 leaving Rs. 967 uncovered.

34. *Comprises several Minor works.*—Excess of Rs. 3,573 partly covered by the re-appropriation of Rs. 700 and the balance of Rs. 2,873 remained uncovered.

35. Estimate Rs. 6,00,000; expenditure Rs. 78,364; in progress; covered by re-appropriation.

36. Estimate Rs. 62,600; expenditure Rs. 25,472; in progress; covered by re-appropriation.

*N. B.*—The works at items 29 and 30 (each costing more than Rs. 20,000) in the above statement were not specifically provided for in the budget for 1927-28 and appear to be of the nature of "new" Services.

37. Estimate Rs. 40,000 since revised to Rs. 1,25,000; preliminary expenditure Rs. 5,515 in 1927-28; in progress; covered by re-appropriation.

38. Estimate Rs. 1,42,400; expenditure to end of 1927-28 Rs. 1,12,886; in progress; covered by re-appropriation.

39. Estimate Rs. 44,000; expenditure to end of 1927-28 Rs. 42,642; expenditure Rs. 71 during 1927-28 remained uncovered; completed.

40. Estimate Rs. 52,800; expenditure to end of 1927-28 Rs. 49,162; in progress; covered by re-appropriation.



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*  
ORIGINAL WORKS—BUILDINGS—*contd.*

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<i>North-West Frontier Province.</i>					
41.	Partial re-modelling of Civil Jail, Peshawar ...	...	—296	296	...
42.	Constructing first class Police Station at Pabbi ...	...	—3,000	3,000	...
43.	Constructing two police barracks for 40 men and 4 N C. O. at Peshawar ...	...	—92	92	...
44.	Constructing a police station and staff quarters at Mardan ...	...	1,477	...	1,477
45.	Extension of Dera Ismail Khan Jail ...	...	59,987	...	59,987
46.	Constructing police building to west of Cantonment on Tochi Road, Bannu ...	...	—74	74	...
47.	Extension of Government High School, Kul-chi ...	...	200	...	200
48.	Providing barbed wire fence round Civil area tank ...	...	7,147	...	7,147
49.	Re-constructing District Court at Abbottabad ...	...	—407	407	...
<i>Baluchistan.</i>					
50.	Construction of Vernacular Middle Agriculture School at Pishin ...	...	20,958	...	20,958
51.	Construction of Central Jail at Mach ...	...	66,230	...	66,230
52.	Construction of quarters for customs office, clerk and Border Examiner at Chaman ...	...	674	...	674
<i>Military Engineer Services.</i>					
53.	Constructing Scout Post, Spinwan ...	...	—44	44	...
54.	Constructing Scout Post, Shiva ...	...	4,280	...	4,280
55.	Constructing Scout Post, Sarwakai ...	...	—13,887	13,887	...
56.	Constructing Scout Post, Jandola ...	...	1,112	...	1,112
57.	Constructing Scout Post, Chhagmalai ...	...	—565	565	...
58.	Constructing Scout Post, Siplatoi ...	...	565	...	...

*Observations.*

41. Estimate Rs. 1,64,724; expenditure to end of 1927-28 Rs. 1,03,704; completed.
42. Estimate Rs. 36,516; expenditure to end of 1927-28 Rs. 34,344; completed.
43. Estimate Rs. 34,132; expenditure to end of 1927-28 Rs. 29,360; completed.
44. Estimate Rs. 47,386; expenditure to end of 1927-28 Rs. 32,773; completed. The expenditure during 1927-28 was met by allotment sanctioned by competent authority.
45. Estimate Rs. 2,55,801; expenditure to end of 1927-28 Rs. 59,987; in progress. The expenditure during 1927-28 was met by allotment sanctioned by competent authority.
46. Estimate Rs. 25,000; expenditure to end of 1927-28 Rs. 19,173; completed.
47. Estimate Rs. 30,862; expenditure to end of 1927-28 Rs. 200; in progress. The expenditure during 1927-28 was met by allotment sanctioned by competent authority.
48. Estimate Rs. 30,957; expenditure to end of 1927-28 Rs. 31,074; completed. The expenditure during 1927-28 was met by allotment sanctioned by competent authority.
49. Estimate Rs. 32,000; expenditure to end of 1927-28 Rs. 20,018; completed.
50. Estimate Rs. 37,900; expenditure to end of 1927-28 Rs. 20,958; in progress; covered by additional funds allotted by the Government of India.
51. Estimate Rs. 13,02,194; expenditure to end of 1927-28 Rs. 66,907; in progress; covered by additional funds allotted by the Government of India.
52. Estimate Rs. 22,115; expenditure to end of 1927-28 Rs. 22,623; completed; covered by reappropriation sanctioned by the local Administration.
53. Estimate Rs. 3,04,786; expenditure to end of 1927-28 Rs. 3,15,082; completed.
54. Estimate Rs. 1,49,490; expenditure to end of 1927-28 Rs. 1,77,101; completed. The expenditure was covered by allotment sanctioned by competent authority.
55. Estimate Rs. 5,65,943; expenditure to end of 1927-28 Rs. 5,83,470; completed.
56. Estimate Rs. 9,01,290; expenditure to end of 1927-28 Rs. 9,07,303; completed. The expenditure during 1927-28 was covered by allotment sanctioned by competent authority.
57. Estimate Rs. 1,23,361; expenditure to end of 1927-28 Rs. 1,03,383; completed.
58. Estimate Rs. 1,71,426; expenditure to end of 1927-28 Rs. 1,83,873; completed.

STATEMENT OF EXPENDITURE ON IMPORTANT NE *contd.*  
ORIGINAL WORKS—BUILDINGS—*concl'd.*

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>IV.—Minor Works.</b>					
59. All works collectively	<i>Non-Voted</i>	... 1,70,550	1,47,155	23,395	...
	<i>Voted</i>	... 10,87,732	12,25,133	...	1,37,401
Total	<i>Non-Voted</i>	... 11,52,450	11,35,294	17,156	...
	<i>Voted</i>	... 44,15,000	43,78,944	36,053	...

ORIGINAL WORKS—COMMUNICATIONS.

**I.—Major Works above Rs. 50,000 specifically provided for in the Budget.**

(a) ESTIMATED TO COST ABOVE Rs. 50,000.

*Delhi Public Works Department.*

1. Road and road surface treatment in the New Delhi Area	... 1,70,000	1,61,674	8,326	...
<i>North-West Frontier Province.</i>				
2. Construction of Shahbazgarhi, Rustom Road upto Pitoo Malandri	... 83,533	...	...	83,533
3. Construction of Hathala Kulachi Road	... 13,500	17,874	...	4,374
4. Renewing decking and stringers and widening Dore bridge at mile 63—H. T. Road	... 58,000	52,567	5,433	...

(b) ORIGINALLY ESTIMATED TO COST Rs. 50,000 OR LESS, BUT NOW ESTIMATED TO COST ABOVE Rs. 50,000.

*Nil.*

*Observations.*

1. Estimate Rs. 4,22,500 ; expenditure to end of 1927-28 Rs. 3,06,605 (*vide* details below).

Name of work.	Amount of estimate.	Expenditure to end of 1927-28.	Balance.	Remarks.
	Rs.	Rs.	Rs.	
(i) (a) Painting certain roads with bitumen during 1927-28.	92,820	94,767	—1,947	In progress.
(b) Providing stone curbs in channels to roads round Central buildings	23,340	21,275	2,065	Completed.
(c) Painting certain roads with bitumen in the New Capital Area	45,600	39,665	5,935	In progress.
(d) Banquet overbridge mutiny memorial road	41,778	38,328	3,450	In progress.
(e) Remetalling Qutab Road from Sadar crossing to D. Circus and painting its surface with bitumen	33,125	31,648	1,477	Completed.

(ii) Minor works :—Expenditure to end of 1927-28 Rs. 80,922

2. Estimate Rs. 3,34,860 ; expenditure to end of 1927-28 Rs. 83,533 ; in progress. Original grant Rs. 1,00,000 was withdrawn to Reserve and treated as unallotted grant in the Appropriation Account ; it was subsequently reallotted.

3. Estimate Rs. 3,99,577 ; expenditure to end of 1927-28 Rs. 3,83,437 ; in progress.

4. Estimate Rs. 58,500 ; expenditure to end of 1927-28 Rs. 52,567 ; completed.

(a) Includes Rs. 7,623 representing a part of the total expenditure of Rs. 33,354 on Gilgit buildings, adjusted under "Communications".



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*contd.*ORIGINAL WORKS—COMMUNICATIONS.—*concl'd.*

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>II.—Other Major Works specifically provided for in the Budget.</b>					
5.	All works collectively...	35,000	62,742	...	27,742
<b>III.—Unforeseen Major Works not specifically provided for in the Budget.</b>					
<i>Military Engineer Services.</i>					
6.	Constructing Jandola Sarwakai Road ...	...	96	...	96
7.	Replacing existing English bridge by girders at Siplatoi ...	...	109	...	109
<i>North-West Frontier Province.</i>					
8.	Construction of a vibro concrete Bridge over the Khiali River in Mile 17 ...	...	84,664	...	84,664
9.	Constructing cause-way over the Haro River Mile 35 ...	...	783	783	...
10.	Increasing the width of metal in first section H. T. Road ...	...	89	...	89
11.	Metalling Mansehra Shinkiar Road ...	...	475	475	...
<b>IV.—Minor Works.</b>					
12.	All works collectively ...	2,27,700	2,19,810	7,890	...
Total ...		...	205	...	205
		...	5,04,200 (a) 6,81,695	...	1,77,495

*Observations.*

6. Estimate Rs. 27,97,408 ; expenditure to end of 1927-28 Rs. 29,00,614 ; completed. The expenditure during 1927-28 remained uncovered.
7. Estimate Rs. 52,540 ; expenditure to end of 1927-28 Rs. 35,824 ; completed. A sum of Rs. 108 was allotted to meet the expenditure during 1927-28.
8. Estimate Rs. 1,67,930 ; expenditure to end of 1927-28 Rs. 84,664 ; in progress. The expenditure during 1927-28 was covered to the extent of Rs. 80,000 allotted by competent authority.
9. Estimate Rs. 60,000 ; expenditure to end of 1927-28 Rs. 60,038 ; completed.
10. Estimate Rs. 78,534 ; expenditure to end of 1927-28 Rs. 69,197 ; completed ; remained uncovered.
11. Estimate Rs. 1,59,009 ; expenditure to end of 1927-28 Rs. 1,58,938 ; completed.

(a) See foot note (a) on page 362.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*concl'd.*

## ORIGINAL WORKS—MISCELLANEOUS.

Serial No.	Service.	Grant.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>I.—Major Works above Rs. 50,000 specifically provided for in the Budget.</b>					
(a) ESTIMATED TO COST ABOVE Rs. 50,000.					
<i>Delhi Public Works Department.</i>					
1.	Storm water drains in the New Delhi area	75,000	38,957	36,043	...
2.	Road lighting in the New Delhi area	50,000	34,646	15,354	...
<i>Baluchistan.</i>					
3.	Deep well bore, Quetta	30,000	1,10,799	...	80,799
(b) ORIGINALLY ESTIMATED TO COST Rs. 50,000 OR LESS BUT NOW ESTIMATED TO COST ABOVE Rs. 50,000.					
<i>Nil.</i>					
<b>II.—Other Major Works specifically provided for in the Budget</b>					
<i>Nil.</i>					
<b>III.—Unforeseen Major Works not specifically provided for in the Budget.</b>					
<i>Baluchistan.</i>					
4.	Improvements to water supply at Fort Sandeman	...	2,04,694	...	2,04,694
<b>IV.—Minor Works.</b>					
5.	All works collectively	1,12,000	41,535	70,465	...
	<b>Total</b>	2,67,000	4,30,631	...	1,63,631

*Observations.*

1. Estimate Rs. 85,000 ; expenditure to end of 1927-28 Rs. 55,078 ; in progress.
2. Estimate Rs. 1,50,000 ; expenditure to end of 1927-28 Rs. 1,03,447 ; in progress.
3. Estimate Rs. 6,33,668 ; expenditure to end of 1927-28 Rs. 4,90,395 ; in progress.
4. Estimate Rs. 2,70,515 ; expenditure to end of 1927-28 Rs. 2,04,694 ; in progress ; covered by allotments sanctioned by the Government of India.



## STORE ACCOUNT.

No. of Items.	Name of Division.	Opening balance on 1st April 1927.	Receipts during 1927-28.	Total.	Issues during 1927-28.	Closing balance on 31st March 1928.
		Rs.	Rs.	Rs.	Rs.	Rs.
1. Delhi ... ..	...	30,570	174	30,744	3,748	26,996
2. Imperial Works Division at Dehra Dun ... ..	...	1,93,471	25,985	2,19,456	93,505	1,25,951
3. Stock Muktesar ... ..	...	9,344	3,368	12,712	8,197	4,515
4. Imperial Works Division at Dehra Dun (Manufacture of bricks) ...	...	36,572	1,73,126	2,09,708	1,47,332	62,376
5. Baluchistan (London Stores) ...	...	70,119	...	70,119	70,119	...
6. Assam ... ..	...	18,031	6,527	24,558	6,991	17,567
7. Bengal (Sikkim) ... ..	...	6,820	20,371	27,191	20,353	6,838
8. Andamans and Nicobar Islands ...	...	64,844	1,18,082	1,82,926	1,00,498	73,428
9. Central India ... ..	...	7,938	5,522	13,460	9,095	4,365
10. Viceregal Estates Division ...	...	11,777	21,004	32,781	19,887	12,894
11. Simla Imperial Circle ... ..	...	39,605	27,374	66,979	33,141	33,838

## Observations.

*Item 1.*—The stock which consists of bricks only was counted and verified with the exception of brick bats, departmentally as well as by the Accounts Officer. Some of the bricks were found unserviceable and orders have been issued for their disposal. The bricks are in excess of the requirements of the next 12 months, but the Divisional Officer considers it necessary to keep them in stock.

*Item 2.*—The stores were counted by the stores verifiers working under the Central Accounts Office, Public Works Department, Delhi. Surpluses to the value of Rs. 843 and deficits amounting to Rs. 198 were noticed.

The stock in hand was priced at the market rates. The total rated value (Rs. 1,16,920) compared with the book value (Rs. 1,25,754) envisaged a net loss of Rs. 8,834 which was due mainly to the fall of market prices.

The Divisional Officer reported that stores worth Rs. 9,492 was surplus to the requirement of the Division and that the value of unserviceable stores was Rs. 400.

*Item 3.*—The stores were counted departmentally and no notable discrepancies were reported. The stock in hand was priced within the market rates. The Divisional Officer reported stock worth Rs. 1,000 as surplus to the requirements of the works at Muktesar.

*Item 4.*—Bricks were counted by the Stock Verifier in the presence of the sub-Divisional Officer and a surplus of about 37,000 bricks noticed has been accounted for in 1928-29. The closing balance has been certified by the Divisional Officer to consist of efficient materials. The account has been ordered to be closed at end of burning season (June 1928).

*Item 6.*—The balances are reported to have been reviewed in detail by the Public Works Disbursers. The stock registers were audited in the Central office of Accounts.

*Item 7.*—The closing balance was last counted and verified on the 21st April 1928 and there was no discrepancy.

*Item 8.*—The stock was counted and verified during the year.

*Item 9.*—The stock was counted and verified during the year and priced within the market rates.

*Item 10.*—The stock was counted and verified during the year and priced within the market rates. Stock worth Rs. 543 being surplus was available for sale or transfer and necessary action for its disposal was taken by the Divisional officer. During the year there was a loss of Rs. 499 on stock, which was adjusted with the sanction of competent authority.

*Item 11.*—All the articles of stock were verified during the year and priced within the market rates. Out of the balance, stock valuing Rs. 24,953 was in excess of the requirements of the next 12 months. In respect of the stock valuing Rs. 12,807 the Executive Engineers stated that it was necessary to keep it in reserve and the stock amounting to Rs. 12,146 was available for sale or transfer. Orders of the Superintending Engineer regarding its disposal were awaited.



STORE ACCOUNT—*concl'd.*

No. of Item.	Name of Division.	Opening balance on 1st April 1927.	Receipts during 1927-28.	Total.	Issues during 1927-28.	Closing balance on 31st March 1928.
		Rs.	Rs.	Rs.	Rs.	Rs.
12.	Kabul Division	88,397	86,894	1,75,291	1,32,878	42,413
13.	Military Engineer Services, North-West Frontier Province, Peshawar	27,848	...	27,848	13,682	14,166
	Totals	6,05,336	4,88,457	10,93,773	6,68,426	4,25,347

*Item 12.*—The Division has since been closed and the stores handed over to the Resident Engineer, Kabul Legation. Steps are being taken to debit the Resident Engineer with the value of the stores.

*Item 13.*—The opening balance of Rs. 27,848 shown in the store account out of which Rs. 13,682 have been adjusted during 1927-28 does not actually represent stock but is on account of old items lying in the schedule of Miscellaneous Advances of the Assistant Commanding Royal Engineer, Shahpur sub-District, which were transferred to 'B' Stock in the accounts for the year 1925-26 under Military Accountant General's orders.

## IMPORTANT COMMENTS.

*Statement of New Works.*

In 1927 the Committee on Public Accounts requested the Accountant General, Central Revenues, to ensure that the statement of Expenditure on Important New Works should be self-explanatory. The statement furnished with the Appropriation Accounts for 1926-27 was suitably revised and the Auditor General in his comments requested the Committee to consider whether the statement in the new form met their requirements. The Committee, however, decided in 1928 that they had no comments to offer at that stage. The next Committee might be disposed to consider the matter and offer suggestions.

The impression left in the mind of the Accountant General who attended the meetings in 1927 was that the intention of the Committee in requiring the statement to be prepared on a somewhat different basis was to have fewer entries in it. It will be observed that the detailed statement occupies about eleven printed pages. It is not certain whether such a lengthy statement serves any useful purpose and whether the Committee find sufficient time to go through the mass of details. The Committee may desire that the details about comparatively smaller works need not be furnished, and, with that object, may like to recommend that the monetary limit for major works for which details are required should be raised from Rs. 50,000 to Rs. 1,00,000, as in the case of Irrigation works.

*Administration of Residential Buildings.*

2. (a) In paragraph 72 of the previous year's report it was mentioned that the audit objection in regard to—

(1) Losses or risk of loss in connection with the rents of residential buildings, etc., and

(2) Deviation from the Statutory Rules in fixing rents of residences, remained unremedied as the Supplementary and Financial Rules as well as administrative orders thereunder had not been issued. The Supplementary



Rules and other orders thereunder have not yet been issued and therefore the objection still remains unremedied. It is understood however that Government are doing all they can to hasten the issue of the Supplementary Rules.

(b) The rents of the buildings have not yet been revised (except in case of residences in Simla) in accordance with the amended rule 45 of the Fundamental Rules, as their revision has been suspended till the issue of the Supplementary Rules.

(c) The total refunds of house rent made in respect of Simla residences for the period from 1st April 1924 to 31st October 1927 with reference to rules yet to be issued amount to Rs. 1,95,583. Meanwhile this expenditure cannot be finally audited.

3. In paragraph 73 of the previous years' report, the recurring loss due to the provision of residences in Simla for the members of the Indian Legislature was brought to notice. The Secretary of State has decided that all members of the Indian Legislature, official and non-official, should be charged the standard rent under Fundamental Rule 45-A. for the quarters provided for them from 27th November 1928.

The total deficits on the last 7 years' working of the Longwood Hotel and on 4 years' working of the Orthodox members' quarters amount to Rs. 1,45,089 and Rs. 69,620 respectively, working out to an average loss of Rs. 38,132 per annum. At present, certain conditions of allotment and occupation are announced to members in the circular offering accommodation before the beginning of the session, but it has always been found difficult to enforce these conditions. It was suggested that as members are now given the benefit of revised Fundamental Rule 45-A., it would not be unreasonable to expect them to conform to the conditions of allotment imposed on officials.

It has been decided that the explanation of the principles of allotment contained in the circulars to members is sufficient and no further rules are necessary.

4. In paragraph 75 of the previous year's report, the loss involved in keeping an unnecessary reserve of furniture for the members of the Indian Legislature was brought to notice. At first, Government decided to dispose of surplus furniture of the aggregate value of Rs. 15,000 by reducing the number of residences available for members from 22 to 14. This order was, however, revised and 22 residences were again required to be made available for them, if they were not required for the accommodation of clerks for whom they were intended. An additional reserve of furniture costing Rs. 6,367, was also sanctioned. The loss during the year on account of the upkeep of this furniture reserve amounted to Rs. 2,664. Only 13 residences were actually occupied by the Members against 17 allotted to them during the Legislative Session of 1928.

*Loss or risk of loss due to disregard of the financial interests of Government.*

5. The lease of a certain Central building occupied by a private body expired on the 30th September 1922 and the Government of India suggested that the rent should be increased from Rs. 1,000 to Rs. 2,000 per mensem. The increased rent was agreed to by the lessee and by the Rent Controller



and a lease was subsequently executed by the party on the 27th August 1923 for a term of five years, from 1st October 1922. One of the conditions of the said lease was that the increased rent of Rs. 2,000 should be paid by the lessee on the 2nd day of each month succeeding the month for which it was due.

The counterpart of the lease was sent by Government to the Government Solicitor for safe custody but, apparently, Government did not supply the Superintending Engineer concerned with a copy of the lease nor inform him of its execution. Consequently, the Executive Engineer was not aware of the increased rent of the premises and continued to assess and recover rent from the party at Rs. 1,000 per month till July 1925, when, in connection with certain works proposed to be done on the premises, a reference was made by the Superintending Engineer to the Government enquiring whether a new lease had been executed. In reply, the Government supplied the Superintending Engineer with a copy of the lease. On receipt of the copy of the lease, the Executive Engineer billed the party concerned for arrears of rent due, amounting to Rs. 32,000. The party then interviewed the Executive Engineer and arranged with the latter to pay the arrears in eight monthly instalments. The arrears have since been recovered.

The above case shows :—

- (a) that the Administrative and Executive authorities were responsible for the delay in assessing and recovering the increased rent and there was thus a loss of Government money in the shape of interest from September 1923, to March 1926, i.e., during the period that rent at the increased rate should have been recovered; incidentally, there was also a risk of loss as the party might have found himself unable to meet the charge;
- (b) that the Executive Engineer acted *ultra vires* in agreeing to accept the arrears of rent by instalments instead of in a lump sum, especially as the party was fully aware from August 1923, that he had to pay rent at Rs. 2,000 from 1st October 1922, instead of at Rs. 1,000.

Government held that the delay in communicating the orders increasing the rent of the building to Rs. 2,000 per month from 1st October 1922, had been caused in the office of the Administrative Department of the Local Government and that office has been warned to be more careful in future.\*

6. In a Public Works Division supply of furniture required for the residence of the Head of a Government, estimated to cost nearly Rs. 50,000, was entrusted to a firm without inviting competitive tenders. No formal contract was drawn up nor was any security for the due performance of the work taken. It was stated (a) that the firm entrusted with the supply was the only firm which could do the work satisfactorily according to requirements, and (b) that it was not considered necessary or proper to demand security from a firm of its standing.

The financial rules require a written contract in a prescribed form and security for ensuring proper execution of the contract in all cases. No sanction of the competent authority to the deviation from the contract rules was obtained. The failure in complying with the financial rules was reported to the Government of India who endorsed the views of audit and directed that the Code rules on the subject should invariably be adhered to in future.\*



*Loss due to making over possession of Government property before completion of sale.*

7. In a Public Works Division slack coal valued at Rs. 8,584 was sold, during 1920, to a contractor who was given possession of it, before he paid the purchase price. Subsequently the Government sued him for the recovery of the amount and succeeded, in December 1922, in getting a decree in their favour. According to this decree the full amount, with costs of the suit, was recovered partly from the purchaser and partly from two other persons to whom coal had been resold by the contractors and by whom it was partially consumed. The latter two persons, however, appealed to the High Court in 1923 and succeeded, in March 1927, in getting the decree of the lower court cancelled, as the decreed amount was declared recoverable only from the original purchaser and not from the other persons.

As a result of this the Government had to pay a sum of Rs. 10,958 as refund to the said two persons, including the cost of the suit and appeal. It was found impossible to recover Rs. 8,239 due from the original purchaser and this sum was, therefore, written-off by the Government of India in May 1928.

*Loss of Government revenue due to delay in assessment of rent.*

8. In 1921 the Government of Assam sanctioned a major work estimated to cost Rs. 63,914 for the construction of buildings for the accommodation of a Battalion of the Assam Rifles and appointed the Commandant of that Battalion as a Public Works Disburser. The project included the construction of residential buildings, such as officer's residence and quarters for four clerks, but this fact was not mentioned in the sanctioning letter. The project was reported as completed in March 1924, but the officer's residence was actually occupied by the Commandant from the 1st April 1923 and the clerks' quarters from various dates ranging from the 1st February 1924 to 1st December 1925, and the completed buildings were made over to the Executive Engineer in charge of a Public Works Division in August 1924.

No rent assessment statement for these buildings was received until August 1925. When the audit office received the statement for verification, the question of early assessment and recovery was taken up, and in January 1926 the Local Government directed recovery of the entire amount of rent due. It was calculated that sums of Rs. 3,397 and Rs. 528 were due from two officers and four clerks respectively, but although a sum of Rs. 3,158 was actually realised from the two officers, the Local Government, on receipt of representations from these officers, waived the recovery of the entire rent due by them in view of the considerable demand that had accumulated, the lapse of time since this demand became due, and also in view of the fact that the officers received no additional allowance for the additional work performed by them in supervising the construction of the buildings.

As regards the rent of the clerks' quarters, the local Government waived the recovery of rent due from the clerks on the ground that the arrears of rent arose in circumstances under which the occupants themselves were in no way to blame, that they were under the *bona fide* impression that they were entitled to rent-free quarters, and that the outstanding arrears extending over a long period, if recovered, would have been a heavy financial blow to the individuals concerned.



The Commandant and the Executive Engineer (to whom the buildings were made over in August 1924) were primarily responsible for the loss of this rent amounting to Rs. 3,925. The unsatisfactory feature of this case is that a Military Officer, who could not be expected to possess any detailed knowledge of the rules of the Public Works Department, and who was not given the assistance of a trained accounts staff, should have been appointed as a Public Works Disburser for a large sum of money.\*

*Losses or risks of loss in connection with the rents of residential buildings.*

9. In paragraph 210 (a) of the Report on Appropriation Accounts for the year 1924-25, the heavy loss in rent due to the provision of residences for Government servants in the New Capital was brought to notice. A similar case noticed at the inspection of a Divisional Office in September 1926 showed that the residences constructed for the Gazetted and Non-gazetted Government servants at another station involved still greater risk of loss as the cost of construction was higher. The Departmental Accounts Officer was requested in September 1927 to bring the loss to the notice of the Local Government for necessary action, but some delay has occurred in placing the case before Government.

The final result is awaited.

*Loss on account of provision of residential buildings for the Government servants and members of Legislature.*

10. A review of the Capital and Revenue Accounts of the Public Works residential buildings of the Central Government showed the following net deficits, i.e., maintenance and interest charges less rent realized during 1926-27 :—

	Rs.
(1) Simla Imperial Circle . . . . .	4,41,200
(2) Rajputana . . . . .	13,501
(3) Central India . . . . .	9,134
(4) Hyderabad . . . . .	7,485
	<hr/> 4,71,320

The percentages on the capital outlay during the past and the previous years which these deficits and costs of maintenance represent are as under :—

	Year.	Simla.	Rajputana.	Central India.	Hyderabad.
Deficit . . . . .	1925-26	5.17	2.83	1.38	5.02
	1926-27	5.72	3.42	1.69	6.66
Cost of maintenance . . . . .	1925-26	3.79	3.08	2.19	4.03
	1926-27	3.92	3.88	2.29	4.72

The deficit and the cost of maintenance were the highest in the case of Hyderabad due partly to heavy special repairs and partly to recovery of rent at 5 per cent. of the emoluments of the Political Officers. The loss in the case of Simla circle is due partly to rent free accommodation allowed to the Secretariat Establishment and partly to high cost of maintenance. The cost

\*The Comptroller, Assam.



of maintenance of buildings (excluding furniture, etc.), was very high as compared with sanctioned allowance for maintenance in case of the officers' houses. The percentages for the past three years compare with the sanctioned allowance for maintenance as follows:—

Year.	Rate per cent. of maintenance charges.	Rate per cent. adopted in calculating standard rent.
1924-25 . . . . .	9.96	1.75
1925-26 . . . . .	6.05	1.75
1926-27 . . . . .	5.85	1.75
1927-28 . . . . .	..	2.50

As the rent liability of Government servants occupying these houses is limited to 6 per cent. on capital cost, under the statutory rules, the rents payable cannot be increased upon a rise of the maintenance charges. These buildings were revalued in 1924-25 when the capital cost was written down by about Rs. 4 lacs. The estimate of the valuation expert that the maintenance charges would be 1.75 per cent. on the capital cost has been found to be very inadequate.

*Loss or risk of loss in the arrangements for the supply of furniture in Residencies.*

11. The financial results of the arrangements for the supply of furniture to the tenants of Government residential buildings in Delhi and New Delhi for the year 1927-28 have not yet been prepared by the Departmental Accounts Officer.

Rent is recovered for the furniture for the period of occupation only at the rate of 15 per cent. per annum.

From the rough statement of the receipts and expenditure during the year worked out by the Departmental Accounts Officer it would appear that, as in previous years, the loss to Government was considerable as indicated below:—

	Thousands of rupees.
Interest charges at 5 per cent. on the Capital cost, say about 12 lacs as estimated by the Accounts Officer.	61
Annual repair charges . . . . .	41
Allowance for depreciation and Special repairs at 7½ per cent. on 12 lacs and at 14 per cent. on 30 thousand for fancy furniture. (Actual expenditure on special repairs for the year amounted to Rs. 27,000).	93
Total . . . . .	195
Deduct hire receipts of the year . . . . .	76
Net loss about . . . . .	119

The loss has been stated to be due principally to the houses not remaining occupied during the whole year. The Central Accounts Officer has also intimated that proposals regarding the questions of the adequacy of rents and of the revision of the scale of furniture mentioned in paragraph 74 of the previous report are being submitted to the Government of India by the Chief Engineer.



*Disregard of financial interests of Government in making contracts.*

12. In January 1926, the Government of India accorded administrative approval to the construction of the West Wing and the Central Block of a big building in a small station, at a cost of about 16½ lacs rupees.

The East Wing of the same building was being constructed by a contractor at 14 per cent. below the estimated rates, and it is stated that the same contractor was willing to construct the West Wing and the Central Block at the same rates, as he had all the necessary arrangements on the spot. In April 1926 the Chief Engineer asked the permission of the Government of India to waive a call for tenders in the case of the West Wing and Central Block, suggesting that acceptance of the offer of the contractor executing the East Wing would result in a saving of about Rs. 1½ lacs to Government. This proposal was vetoed by the Government of India and orders issued that the work was to be advertised for competition.

On the 20th May 1926, notices are stated to have been issued at the small station referred to above, and also sent to certain offices at New Delhi, calling for tenders by the 7th June 1926, i.e., with notice of 17 days only. The tenderers were required in the notice to quote rates above or below the estimated rates, though there existed no sanctioned detailed estimate at that time. The tenders were to be opened on the 7th June whereas the detailed estimate was not sanctioned by the Chief Engineer until the 8th June 1926. The call for tenders was neither advertised in newspapers nor otherwise brought to the notice of contracting firms elsewhere.

On the 7th June, only 7 tenders were received out of which 4 were from contractors of the station in question and 3 from Delhi. According to the statement of the Departmental Accounts Officer, 3 out of these 7 tenders were from the several partners of the firm to which belonged the contractor who was already building the East Wing. The lowest tender of the latter contractor was at 2½ per cent. below the estimated rates, as against the rate of 14 per cent below the estimated rates which he had originally offered. This tender was accepted by the Superintending Engineer on the 9th June.

In September 1926, the Departmental Accounts Officer submitted to the Finance Member of the New Capital Committee a note on the acceptance of this contract. He suggested that a notice of 17 days only for a call for tenders for the work of such a magnitude was short, that it was doubtful whether the notices had actually been posted in Delhi or sufficient publicity to the call for tenders had been given otherwise, and that in the absence of sanctioned detailed estimates giving rates, etc., the intending tenderers were at a disadvantageous position in framing their tenders as compared with the partners of the firm to which the contractor constructing the East Wing belonged. He brought to notice other minor matters and finally suggested that a large amount of expenditure could have been avoided if he, as Financial Adviser, had been consulted in time.

At the instance of the Finance Member of the New Capital Committee, the note referred to above was sent to the Chief Engineer in September 1926, with the request that it be transmitted to the Government of India with his remarks. In the same month the Government of India had also independently



called for certain information from the Chief Engineer in connection with the same contract. The separated audit office also raised some questions in regard to this contract in connection with the audit inspection of the Divisional Office and forwarded a report to the Departmental Accounts Officer on 4th December 1926.

The Chief Engineer replied to the Government of India communication of the 9th September 1926, after some 17 months, on the 20th March 1928. He did not forward the note of the Departmental Accounts Officer to the Government of India as was requested in September 1926, but, again after seventeen months, passed it on to the Finance Member of the New Capital Committee on the 20th March 1928. The serious delay in offering remarks on the defects brought to notice seems to call for special attention.

The Consulting Engineer to the Government of India, to whom the case was referred for advice by the Finance Member of the New Capital Committee, was of opinion that had his own money been in question, he should certainly have accepted the original offer of the contractor at 14 per cent. below the estimated rates. He was also of opinion that the period of 17 days allowed for submission of tenders was certainly short but not unduly so in the circumstances of the case provided that sufficient details were available to enable the contractors to frame their tenders. (P.)

*Incorrect certificates furnished to an Accounts Officer.*

13. Officers-in-charge of Public Works Divisions are required to certify annually that they have reviewed in detail the records of assessments and realisations of revenue, and that they are satisfied that all immovable properties belonging to the Division which are available for being leased out and other important sources of revenue are entered in the relevant registers. Such certificates received from a Division for the years 1924-25 and 1925-26 did not indicate that there were any omissions in the assessment of any revenue.

Subsequently, the Departmental Accounts Officer, in the course of his check of the rent accounts, noticed that a number of temporary buildings were being used as residences by certain private persons, and by members of the work-charged establishment without payment of any rent. Consequently, rent amounting to over Rs. 6,000 was assessed in the accounts for May 1927, in respect of such buildings occupied during the period September 1921 to May 1927.

Audit requested the Accounts Officer on 31st August 1927 to explain why the assessment of rent escaped notice for so many years. Final reply of the Accounts Officer is still awaited.

The omissions in assessment suggest that the Divisional Officers' certificates referred to in sub-paragraph 1 above were incorrect. No intimation has, so far, been given to audit as to the action taken against the officers responsible for recording the incorrect certificates.

The arrears of rent referred to above have so far neither been recovered nor written-off under the orders of the competent authority. (Q.)

*Irregularities in the employment of work-charged Establishment.*

14. At the inspection of a Public Works Divisional Office in April 1924, it was noticed that a person was employed in the Divisional Office on clerical duties as a Despatcher over and above the establishment sanctioned for the



purpose by competent authority, and that his pay was charged to works in contravention of the rules. When the matter was reported to the Chief Engineer, he issued orders in June 1925 that the person should not have been so employed.

At the next inspection of the same Division in October 1925, it was again noticed that the irregular employment of the same person on clerical duties in the Divisional Office continued. The matter having been brought to the notice of the Departmental Accounts Officer, the Chief Engineer issued orders that the employment of the official in the office must be discontinued at once. No action was taken in respect of the disregard of the Chief Engineer's orders of June 1925, as it was intimated that the Divisional Officer was no longer a member of the Delhi Public Works Department, he having reverted to his province.

Again, at the next inspection of the same Division in December 1927, it came to notice that this type of irregularity still continued. The matter was reported to the Government of India in February 1928 and they have intimated that the question of the entire work-charged establishment employed in the Division is being investigated by the Chief Engineer with a view to preventing the abuse of the rules regarding work-charged establishment, and that the result of his investigation is awaited. (S.)

*Unauthorised or irregular expenditure of Public Money.*

15. In 1913 the Government of India issued orders to the local Administration that Government was not concerned with the residential accommodation for a Chaplain of a Wesleyan Church. No copy of this order was furnished to the then Audit Officer. The Public Works Department of the local Administration, however, provided the Chaplain with tent accommodation during the years 1913-14 to 1926-27 without making any recovery on account of the expenditure incurred on their erection and dismantlement. The omission was detected by the Departmental Accounts Officer in 1927, and the matter was referred to the Government of India who sanctioned a write off of about Rs. 4,900 on account of the expenditure incurred on this account from 1913-14 to 1926-27.

Regarding the question of responsibility for the loss to Government the Government of India have decided that they do not wish to pursue the matter further in so far as the Public Works Department is concerned, because the orders of 1913 were communicated only to an officer in subordinate charge called "Sub-Divisional Officer, Camps and Bungalows" and not to administrative and controlling officers of the Delhi Public Works Department. (P.)

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

16. The works of the Central Government are executed partly by their own establishment and partly by the agency of Provincial Governments and the Military Department. The Provincial Governments and the Military Department raise debits for Establishment and Tools and Plant charges on expenditure on such works, in the proportion which the expenditure on actual establishment and Tools and Plant employed bears to the total expenditure on all classes of works executed by them.



The final orders of Government have not yet been received in regard to the question of improving the method of budgeting so as to avoid technical excesses over, and other variations from, grants (*vide* paragraph 81 of the previous report).

This Appropriation Account shows the following important variations between the actual adjusted expenditure on Establishment and Tools and Plant and the appropriation therefor:—

Particulars.	Voted or Non-voted.	Appropriation.	Expenditure.	Difference + Excess — Saving.
<i>Establishment charges.</i>		Rs.	Rs.	Rs.
1. Central Government Works executed by the Military Engineer Services (North-West Frontier Province).	N. V. V.	2,000 2,56,500	633 3,21,645	—1,367 +65,145
2. Central Government Works executed by the Military Engineer Services (Baluchistan)	V.	85,700	1,80,122	+94,422
3. Central Government Works executed by Delhi Capital Establishment	V.	6,73,200	7,06,448	+33,248
4. Central Government Works executed by the Government of Madras	V.	12,100	6,400	—5,700
5. Central Government Works executed by the Government of Bombay	N. V. V.	50,200 1,16,000	18,074 80,488	—32,126 —35,512
6. Central Government Works executed by the Government of Bengal	N. V. V.	10,700 1,34,800	35,449 1,07,046	+24,749 —27,754
7. Central Government Works executed by the Government of the Punjab	N. V. V.	4,500 12,800	2,176 4,399	—2,324 —8,401
8. Central Government Works executed by the Government of Burma	N. V.	7,000	4,415	—2,585
9. Central Government Works executed by the Government of Bihar and Orissa	N. V.	7,500	1,105	—6,395
<i>Tools and Plant charges.</i>				
1. Central Government Works executed by the Government of Bombay	N. V. V.	6,300 14,500	—305 8,039	—6,605 —6,461
2. Central Government Works executed by the Rajputana Administration for the Western India States Agency	N. V.	2,500	107	—2,393
3. Central Government Works executed by the Government of Bengal	N. V. V.	800 10,200	.. 7,054	—800 —3,146
4. Central Government Works executed by the Government of the Punjab	V.	2,200	1,196	—1,004
5. Central Government Works executed by the Military Engineer Services (Baluchistan)	V.	5,100	11,602	+6,202

*Administration of Grant.*

17. *Viceregal Estates—Simla and Delhi.*—The reappropriations within the portion of allotment relating to this circle from one subhead to another sanctioned by the Executive authority, during the year under review, were somewhat numerous as compared with other circles under the audit of the Accountant General, Central Revenues, in the Demand for 69—Civil Works. Small amounts—as small as Rs. 9 and Rs. 15—were transferred from one subhead to another. More than 20 orders were issued for transferring funds to the extent of about Rs. 20,000 from the subhead "A—Original Works-Buildings-General Administration" to the subhead "E.—Repairs, Buildings-E-1—Viceregal Estates" during the year.

The practice seems to involve waste of time and labour and to indicate defective budgeting, if not rather free use of the powers of reappropriation. In dealing with a somewhat similar case relating to Baluchistan, the Committee on Public Accounts in 1926 observed that frequent reappropriation of petty amounts should be avoided.



## GRANT No. 70—SUPERANNUATION ALLOWANCES AND PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to defray the Expenses in connection with SUPERANNUATION ALLOWANCES AND PENSIONS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
MAJOR HEAD "45—SUPERANNUATION ALLOWANCES AND PENSIONS", AND "45-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES."					
	Rs.	Rs.	Rs.	Rs.	
PAYMENTS IN INDIA :—					
A.—Superannuation and Retired Allowances.	Non-voted	Original	1,59,440		
		Supplementary	3,417(a)		
	Voted ...		1,62,857	1,38,073	24,784
		Original	56,52,000		
		Supplementary	2,39,000(b)		
			58,91,000	59,21,241	...
			30,241		

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

A.—Non-voted.—With the exception of the small excesses of Rs. 211 in the accounts of the Accountant General, Central Revenues, Rs. 11 in Bangalore and Rs. 195 in the Central Provinces, which remained uncovered, savings occurred in almost all the other Provinces chiefly in Bombay (Rs. 16,902) due to fewer pensions than anticipated and in Bengal (Rs. 5,230) due mainly to an officer not having claimed his pension during the year.

A.—Voted.—The more important excesses occurred in the Punjab (Rs. 24,371) owing to increase in the number of Posts and Telegraphs Department pensioners, in Bombay (Rs. 83,234) owing to fresh sanctions to pensions and in Delhi (Rs. 23,001) owing to adjustment of pensions of the men of the Irrigation Department under this head.

The excesses were reduced by savings chiefly in (i) the United Provinces (Rs. 22,725) as the supplementary grant obtained to meet a lump debit from the United Provinces Government, proved excessive as the result of detailed examination of the claims, (ii) Bengal (Rs. 65,636) owing to casualties, transfer of pensioners and arrears and pensions not having been claimed, and (iii) the Central Provinces (Rs. 19,089), where the saving was converted into an uncovered excess of Rs. 2,911 by orders of re-appropriation sanctioned by the Finance Department on 21st March 1928, on the basis of figures to end of November 1927. A re-appropriation of Rs. 13,940 resulted in an uncovered excess of Rs. 10,232 in the accounts of the Accountant General, Central Revenues.

The excesses detailed below remained uncovered :—(i) Bangalore Rs. 670, (ii) Assam Rs. 1,222, (iii) Punjab Rs. 24,371, (iv) Madras Rs. 9,705, (v) Bombay Rs. 13,234, (vi) Delhi Rs. 9,135, due generally to heavy expenditure in March 1928. Excess to the extent of Rs. 1,000 was anticipated in Assam in March 1928, but it was too late then to obtain funds.

(a) Includes an additional allotment of Rs. 4,367 sanctioned on 5th March 1928.

(b) Voted by the Legislative Assembly in March 1928.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
PAYMENTS IN INDIA— <i>contd.</i>					
B.—Compassionate Allowances.	Non-voted	Original	1,860		
		Supplementary	16,010(a)		
	Voted	Original	83,900	17,870	17,564
		Supplementary	46,700(b)	3,400	4,482
C.—Gratuities	Non-voted	Original	3,400		
		Supplementary	32,393(c)	35,793	32,076
	Voted	Original	91,200		
		Supplementary	3,300(b)	1,01,500	87,028
D.—Indian Civil Service Family Pensions.	Non-voted	Original	80,000		
		Supplementary	—10,000		
E.—Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds.	Non-voted	Original	21,800	29,400	29,075
		Supplementary	7,600(d)		325
F.—Pensions and Allowances paid in respect of other Provident Funds.	Non-voted	Original	63,500		
		Supplementary	—11,115	52,885	52,085
	Voted	...	...	63,000	49,534
		...	...		13,466

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

B.—Non-voted.—The saving is made up of small excesses and savings in different circles. An excess of Rs. 698 in the North-West Frontier Province remained uncovered.

B.—Voted.—Includes small excesses to the extent of Rs. 924 in the Punjab, Rs. 260 in Madras, Rs. 416 in Bombay and Rs. 175 in Delhi which remained uncovered.

C.—Non-voted.—Savings occurred mainly in Bombay (Rs. 1,000) and Central Provinces (Rs. 1,000) where no charges were incurred against the provision as originally anticipated.

C.—Voted.—The budget provision, based on past actuals, generally proved excessive or inadequate. The expenditure under this head is very uncertain and fluctuating.

Excesses to the extent of Rs. 2,871 in Bengal, Rs. 63 in Bihar and Orissa and Rs. 1,810 in Madras remained uncovered, due mainly to sanctions to gratuities having been issued late in the year.

D.—The amount of saving which was anticipated at the time the original provision was reduced did not fully materialise. The excess remained uncovered, owing to some adjustments having been made in the accounts for March 1928-Final.

E.—Includes an excess in India (Rs. 1,141) due to adjustment of charges during the closing months of the year. The excess remained uncovered.

F.—Non-voted.—Includes small excesses in Bihar and Orissa (Rs. 17), Punjab (Rs. 803) and Bengal (Rs. 512). Excess to the extent of Rs. 2,711 also occurred in the accounts of the Accountant General, Central Revenues and was mainly due to no provision having been made for the charges under the Madras Military Fund which were not anticipated.

All the excesses remained uncovered.

F.—Voted.—Mainly accounted for by savings in the estimates of the Audit Officer, Indian Stores Department, certain appointments having remained vacant and the expansion of the Indian Stores Department not having materialised to the extent anticipated.

A small excess of Rs. 3 under the Pay and Accounts Office, Survey of India, remained uncovered.

(a) Includes Rs. 14,119 sanctioned on 17th October 1927.

(b) Voted by the Legislative Assembly in March 1928.

(c) Rs. 17,500 sanctioned on 17th October 1927 and Rs. 7,135 sanctioned on 21st March 1928.

(d) Includes Rs. 17,000 sanctioned on 17th October 1927.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>PAYMENTS IN INDIA—cont'd.</b>				
G.—Pensions etc., under War risk compensation scheme	72,100	58,820	13,280	...
I.—Equated payments of commuted value of Pensions charged to capital:				
				Rs.
I. 1.—Capital				
{ Non-voted				Original 55,000
{	11,000	8,113	2,887	Supplementary. —44,000
{ Voted	1,07,000	1,08,000	...	Original 75,000
{				Supplementary 32,000(a)
I. 2.—Interest	1,17,000	1,16,797	203	Original 1,31,000
				Supplementary —14,000
J.—Commuted value of Pensions Financed from Ordinary Revenue.				Original 33,000
{ Non-voted	1,30,000	1,11,439	18,561	Supplementary 57,000(b)
{ Voted	6,12,000	3,72,965	2,39,035	Original 4,80,000
{				Supplementary 1,32,000(a)
K.—Miscellaneous Pensionary Payments.	8,000	...	8,000	...
{ Non-voted				...
{ Voted	58,300	54,574	4,224	...
K. K.—Concession Grants in respect of past contributions and annuities.	1,707	6,240	...	Original ...
				Supplementary 1,707

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

G.—Savings occurred in almost all the circles chiefly in Bengal (Rs. 2,967), Assam (Rs. 2,931), Punjab (Rs. 2,340) and Bombay (Rs. 4,821) owing to casualties, etc.

I. 1.—Non-voted and Voted.—Closer estimates could not be framed in the absence of previous actuals. The excess in the Voted Section remained uncovered. See subhead C. 2 in Demand No. 91.

J.—Non-voted and Voted.—The expenditure represents the amounts originally adjusted under Grant No. 91, subhead E, but transferred to this head under orders of the Government of India at the end of the year.

K.—Non-voted.—Provision was made for payment in the Central Provinces of special contribution to the Indian Civil Service Provident Fund in the case of Indian Civil Service Officers retiring and in Bombay for expenditure to be incurred on fares and passages of officers retiring on proportionate pension. Neither provision was utilised.

K.—Voted.—Includes an excess of Rs. 1,821 in the North West Frontier Province which was due to payment of arrears of pension and remained uncovered. A re-appropriation in Bengal sanctioned on 23rd February 1928 resulted in an uncovered excess of Rs. 452 in that circle.

K. K.—Due to refund of annuity contribution to the widow of a deceased judge of the Patna High Court for which there was no budget provision. The excess (in Bihar and Orissa) remained uncovered.

(a) Voted by the Legislative Assembly in March 1928.  
(b) Rs. 40,000 sanctioned on 21st March 1928.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
		Rs.	Rs.	Less than Granted.	More than Granted.
V.—Deduct—Pensionary Charges transferred to Accounts of Commercial Departments—					
V. 1.—Post and Telegraph Departments.		—51,22,000	—51,22,000	...	...
V. 2.—Railway Department		—1,38,000	—1,32,651	...	5,349
V. 3.—Irrigation	Non-voted	—14,000	—34,346	20,346	...
	Voted	—75,000	—74,634	...	366
V. 4.—Northern India Salt Revenue Department.	Non-voted	—9,000	—8,700	...	300
	Voted	—76,000	—69,456	...	6,544
V. 5.—Security Printing Press.	Non-voted	Original —17,000	...	...	...
		Supplementary 17,000	...	...	...
	Voted	—15,000	...	...	15,000
Totals	Non-voted	Gross	2,24,12,012	2,16,98,459	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 7,13,553
		Deductions	—23,000	—43,046	
		Net	2,23,89,012	2,16,55,413	Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 7,33,599
Totals	Voted	Gross	96,88,000	92,46,269	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 4,41,731.
		Deductions	—54,26,000	—53,98,741	
		Net	42,62,000	38,47,528	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 4,14,472.

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

V. 2.—Composed of excesses mainly in the Punjab (Rs. 15,334) and in the Central Provinces (Rs. 939), due to a smaller number of Railway pensions having been charged to that Department than anticipated as the pensioners did not draw their pensions regularly, partly set off by savings in the United Provinces (Rs. 9,023) and Bombay (Rs. 1,968), due to larger recoveries on account of Railway pensions.

Excesses to the extent of Rs. 1,334 in the Punjab and Rs. 67 in Bihar and Orissa remained uncovered.

V. 3.—Non-voted.—The pensionary charges are calculated on a percentage basis with reference to the expenditure under the head "Establishment" of the Irrigation Department. The larger deduction as compared with the original appropriation indicates larger expenditure on establishments of the Irrigation Department than anticipated.

V. 3.—Voted.—The excess occurred mainly in the North West Frontier Province (Rs. 3,304), counterbalanced by savings under India. The excess in the North West Frontier Province remained uncovered.

V. 4.—Non-voted and Voted.—Due to smaller recoveries from the Northern India Salt Revenue Department on account of pensionary charges in respect of establishment employed in the manufacturing branch of the Department.

V. 5.—Voted.—The recoveries in respect of the pensionary charges for the staff of the Security Printing Press were accounted for under the Receipt major head XXXIII instead of as reduction of charges under this head.



## IMPORTANT COMMENTS.

*Control over Expenditure.*

Neither budgeting nor control over expenditure appears to have been as close as in the previous year as is evident by the following variations in the total final grant:—

		Grant.	Saving.	Excess.	Percentage.
		Rs.	Rs.	Rs.	
1926-27	Non-voted	2,24,84,018	75,048	...	·33
	Voted	37,06,000	...	28,594	·77
1927-28	Non-voted	2,23,89,012	7,33,199	...	3·27
	Voted	42,62,000	4,14,172	...	9·72

No surrenders were made out of the large savings in 1927-28.

The following comparison of the expenditure with the original grants for 1927-28 would indicate that the additional grants obtained for non-voted expenditure were unnecessary and those for voted expenditure excessive.

	Original grant.	Expenditure.	Saving.	Excess.	Percentage.
	Rs.	Rs.	Rs.	Rs.	
Non-voted	2,22,93,000	2,16,55,413	6,37,587	...	2·86
Voted	38,00,000	38,17,528	...	38,528	1·01

## GRANT No. 71—STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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:				
A. 1. Pay of Officers.	13,900	27,041	...	13,841
{ Non-voted . . . . .				
{ Voted . . . . .				
A. 2.—Pay of Establishments	2,08,320	1,97,813	10,507	...
{ Non-voted . . . . .				
{ Voted . . . . .				
A. 3.—Allowances, Honoraria, etc.	7,390	6,675	715	...
A. 4.—Custom Duty on Stores	8,840	3,955	4,885	...
A. 5.—Other Supplies and Services	1,10,000	69,269	40,631	...
A. 6.—Contingencies	1,99,000	93,952	1,05,048	...
	41,580	37,163	4,417	...

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

A. 1.—Non-voted.—An excess aggregating Rs. 18,951 was due to (1) the appointment of a non-voted officer to officiate as the Controller of Printing and Stationery and (2) the appointment of the officer on special duty in connection with the revision of the Central Printing office hand book. This was counterbalanced by a saving of Rs. 5,110 due to leave of the Deputy Controller out of India for a part of the year and the appointment of a voted officer in the vacancy.

A. 1.—Voted.—Due to leave out of India of the Controller of Printing and Stationery (Rs. 13,543) counterbalanced by an excess of Rs. 4,933 due to the appointment of a voted officer as Deputy Controller the permanent incumbent being on leave out of India for a part of the year (See A. 1.—Non-voted).

A. 2.—Due mainly to only partial utilisation of the provision of Rs. 11,500 for leave salary.

A. 3.—Non-voted.—Due mainly to less touring on the part of the officiating Controller (Rs. 1,142). This was partly counterbalanced by increased expenditure on cost of passages.

A. 3.—Voted.—Mainly to the non-utilisation of the provision for travelling allowances due to the permanent Controller, who was a voted officer, having proceeded on leave out of India.

A. 4.—Due (i) to customs duty on stores having been paid in some cases by the parties who obtained the imported stores from the stationery office (about Rs. 30,000) and (ii) to stores expected to arrive within the year having actually arrived in the following year (Rs. 9,780).

A. 5.—The saving is accounted for by smaller expenditure on "Purchase of Railway Tickets" (about Rs. 1,14,000) owing to payments to the Contractors having been made direct by the State Railways, and under "Bailing charge" (Rs. 1,500) partly counterbalanced by excess expenditure on cooly labour and packing cases (Rs. 10,500) on account of larger supplies of stationery to the East Indian and Great Indian Peninsular Railways.

A. 6.—Due mainly to smaller expenditure under postage on postal parcels (about Rs. 1,500) and in connection with packing and transportation (about Rs. 2,500).



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>B.—Stationery Stores :</b>				
<b>B. 1.—Purchases in India :</b>				
B. 1 (1).—Paper ... ..	32,22,000	34,63,423	...	2,41,423
B. 1 (2).—Typewriters, Office Machinery and Accessories... ..	2,00,000	2,49,796	...	49,796
B. 1 (3).—Other Stores. ... ..	9,09,000	13,53,020	...	4,44,020
<b>C.—Central Printing Office :</b>				
C. 1.—Pay of Officers ... ..	23,000	20,600	2,400	...
C. 2.—Pay of Establishments... ..	50,320	44,281	5,939	...
C. 3.—Allowances and Contingencies ... ..	27,850	18,302	9,548	...
C. 4.—Outside Printing (including Lithography) ... ..	39,320	8,776	30,544	...
<b>D.—Central Forms Stores :</b>				
D. 1.—Pay of Officers ... ..	12,850	12,502	348	...
D. 2.—Pay of Establishments ... ..	1,00,800	98,500	2,300	...
D. 3.—Payments for Printing Forms by Contract ... ..	4,12,000	4,01,998	10,002	...
D. 4.—Expenditure on Forms Press (Temporary) ... ..	67,460	41,104	26,356	...
D. 5.—Postage and Telegram Charges ... ..	40,000	38,984	1,016	...
D. 6.—Other Supplies and Services ... ..	2,970	924	2,046	...
D. 7.—Allowances and Contingencies ... ..	44,590	24,063	20,527	...

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

B. 1 (1).—Larger purchases for supply to the Railways particularly the East Indian and the Great Indian Peninsular Railways, are the reasons for the excess.

B. 1 (2).—Due to causes mentioned against B. 1 (1).

B. 1 (3).—Larger purchases were made in India under the new system of calling for simultaneous tenders for stores both in India and England for which transfers of funds had to be made from the High Commissioner's budget.

C. 1.—Due to the non-utilisation of the entire provision for leave salary.

C. 2.—Due to the recruitment of ministerial staff through the Public Service Commission resulting in some of the appointments remaining unfilled for a long time.

C. 3.—The payment of Hill journey and Delhi Camp allowance to the staff permanently located in New Delhi ceased and hence the saving.

C. 4.—There was smaller expenditure in the Punjab (Rs. 21,927) and in the India Circle (Rs. 8,609). In the Punjab the saving was due to the major portion of the printing work of the office of the Accountant General, Punjab having been withdrawn from the provincial Government Presses for execution at the Government of India Press.

The saving in India chiefly occurred (1) in the estimates of the Pay and Accounts officer, Secretariat (Rs. 4,909) due to less expenditure on outside printing and (2) in Ajmer (Rs. 4,783) owing to the execution of printing work by the Central Printing office—only urgent work was done by private presses.

D. 2.—Due chiefly to the non-utilisation of the provision for leave salary.

D. 3.—Smaller output of printing and binding work by contractors is the cause of saving.

D. 4.—Due chiefly to abandonment of the purchase of two Double Demy Printing Machines (Rs. 20,000).

D. 5.—There was less expenditure on postal parcels.

D. 6.—There was no expenditure in connection with the shipment of stores, the work having been undertaken by the Central Stationery Office.

D. 7.—Due chiefly to there being no expenditure on cost of passages (Rs. 5,040) and general economy of miscellaneous expenditure (Rs. 12,000).

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 officers ...	9,600	9,299	301	...
E. 2.—Pay of Establishments ...	71,950	68,169	3,781	...
E. 3.—Postage and Packing charges ...	96,000	96,000	...	...
E. 4.—Supplies and Services ...	30,000	24,262	5,738	...
E. 5.—Contingencies ...	31,550	30,423	1,127	...
<b>GOVERNMENT OF INDIA PRESS, CALCUTTA.</b>				
<b>F.—Press :</b>				
F. 1.—Pay of Officers	<i>Non-voted</i> ...	16,170	14,797	1,373
	<i>Voted</i> ...	...	565	...
<b>F. 2.—Pay of Establishments :</b>				
F. 2 (1).—Operatives ...	3,31,050	3,37,723	...	6,673
F. 2 (2).—Branch Supervision ...	56,720	51,655	5,065	...
F. 2 (3).—Auxiliary ...	41,260	36,603	4,657	...
F. 2 (4).—Readers ...	1,14,440	99,780	14,660	...
F. 2 (5).—Standing Forms ...	1,380	1,235	145	...
F. 2 (6).—Other Establishments ...	85,830	84,646	1,184	...
F. 3.—Allowances.	<i>Non-voted</i> ...	5,540	3,830	1,710
	<i>Voted</i> ...	17,600	22,901	...
				5,301

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

- E. 2.—Due chiefly to smaller expenditure on the revision of establishment than estimated.
- E. 4.—Due to smaller commission paid on advertisements owing to decrease in the rate of commission paid to the Agent.
- E. 5.—There were less freight charges on parcels sent on credit notes.
- F. 1.—*Non-voted*.—Due to change of incumbent.
- F. 1.—*Voted*.—A voted officer was appointed for part of a month.
- F. 2 (1).—The employment of larger temporary establishment owing to increase of work was largely responsible for the excess. A small excess of Rs. 673 remained uncovered due to heavier temporary piece establishment employed in March 1928. The probability of the excess was brought to the notice of the Manager in February and again in March 1928.
- F. 2 (2).—Due to temporary vacancies.
- F. 2 (3).—There was smaller payment of leave salary to piece workers on leave.
- F. 2 (4).—Due to reduction in temporary establishment (about Rs. 5,000) and unfilled vacancies (about Rs. 9,000).
- F. 2 (6).—Due to unfilled vacancies.
- F. 3.—*Non-voted*.—Due chiefly to smaller expenditure on cost of passages.
- F. 3.—*Voted*.—Due mainly to increased overtime allowance.



Service	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>F.—Press—contd.</b>				
F. 4.—Contingencies ... ..	18,600	18,540	60	...
F. 5.—Supplies and Services ... ..	51,500	69,991	...	18,491
F. 6.—Stores (including Expenditure in England at the prevailing rate of Exchange) ...	12,000	21,038	...	9,038
F. 7.—Provision for Depreciation—for payment into Depreciation Fund ... ..	1,16,240	1,14,847	1,393	...
F. 8.—Renewals and replacement from Depreciation Fund, including Expenditure in England at the prevailing rate of Exchange ... ..	3,500	3,774	...	274
F. 9.— <i>Deduct</i> —Amount transferred from Depreciation Fund ... ..	—3,500	—9,953	6,453	...
<b>G.—Mechanical Section :</b>				
G. 1.—Pay of Establishments :				
G. 1 (1).—Operatives ... ..	4,260	4,039	221	...
G. 1 (2).—Branch Supervision ... ..	2,570	2,568	2	...
G. 1 (3).—Auxiliary ... ..	1,590	1,555	35	...
G. 1 (4).—Other Establishments ... ..	840	845	...	5
<b>H.—Type Foundry Section :</b>				
H. 1.—Pay of Establishments :				
H. 1 (1).—Operatives ... ..	1,770	1,661	109	...

GOVERNMENT OF INDIA PRESS, DELHI.

**I.—Press :**

I. 1.—Pay of Officers ... ..	13,650	9,587	4,063	...
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**EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd.**

F. 5.—Increased expenditure on outside printing is the chief cause of excess.

F. 6.—There was larger purchase of raw material.

F. 8.—Due to unforeseen renewals.

F. 9.—Due to larger transfers from the Depreciation Fund to meet cost of renewals done at the Type Foundry in the current year (Rs. 3,671) and in the preceding year (Rs. 2,508) which are not adjustable under the subhead F. 8 (which is intended for the cost of ordinary renewals only).

G. 1 (4).—The grant was increased to Rs. 844 by re-appropriation in March 1928 leaving an uncovered excess of Re. 1 only.

I. 1.—Due to change of incumbent.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>I.—Press—contd.</b>				
I. 2.—Pay of Establishments :				
I. 2 (1).—Operatives ...	1,45,030	1,34,245	10,785	...
I. 2 (2).—Branch Supervision ...	16,880	18,639	...	1,759
I. 2 (3).—Auxiliary ...	19,350	16,586	2,764	...
I. 2 (4).—Readers ...	52,720	47,552	5,168	...
I. 2 (5).—Standing formes... ..	750	698	52	...
I. 2 (6).—Other Establishments ...	38,490	32,242	6,248	...
I. 3.—Allowances . ...	14,020	23,479	...	9,459
I. 4.—Contingencies ...	28,750	13,770	14,980	...
I. 5.—Additions to Plant and Machinery, (including Expenditure in England at the prevailing rate of Exchange)	2,200	2,168	32	...
I. 6.—Supplies and Services ...	41,000	32,443	8,557	...
I. 7.—Stores (including Expenditure in England at the prevailing rate of exchange) ...	5,700	5,902	...	202
I. 8.—Provision for depreciation—for payment into Depreciation Fund ...	44,560	45,002	...	342
I. 9.—Renewals and replacements from Depreciation Fund, including expenditure in England (at the prevailing rate of Exchange) ...	12,000	8,878	3,122	...
I. 10.—Deduct—Amount transferred from Depreciation Fund ...	—12,000	—14,367	2,367	...
<b>J.—Mechanical Section :</b>				
J. 1.—Pay of Establishments :				
J. 1 (1).—Operatives ...	1,900	1,881	19	...
J. 1 (2).—Auxiliary ...	1,020	1,067	...	47

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

- I. 2 (1).—Due chiefly to smaller earnings by temporary piece workers.
- I. 2 (2).—Re-organisation caused an excess (Rs. 1,620) and more leave taken by staff (Rs. 139).
- I. 2 (3).—There was smaller payment of leave salary to piece workers on leave.
- I. 2 (4).—There were vacancies during a part of the year.
- I. 2 (5).—The grant was increased to Rs. 780 by reappropriations in December 1927 resulting in a saving of Rs. 82 due to less leave salary being paid. The reappropriation of Rs. 30 was unnecessary.
- I. 2 (6).—The actual cost of a reorganisation was less than anticipated.
- I. 3.—Due chiefly to payment of compensation allowance to workmen (about Rs. 4,000) and increased overtime allowance (about Rs. 6,000).
- I. 4.—There was reduced expenditure on postage (about Rs. 3,000) and packing charges (about Rs. 11,000) owing to transfer of the work of distribution of publications to the Central Publication Branch and despatch of more parcels by railway than by post.
- I. 6.—Due chiefly to despatch of military publications on military credit notes (about Rs. 10,000) partly counterbalanced by increased cost of electric energy on installation of a new machine (about Rs. 2,000).
- I. 7.—There was larger purchase of raw material.
- I. 9.—Renewals required were less than anticipated.
- I. 10.—There was a larger transfer from the Depreciation Fund to meet the cost of renewals done at the Type Foundry (Rs. 5,090) and the Mechanical Branch (Rs. 399).



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
K.—Type Foundry Section :				
K. 1.—Pay of Establishments :				
K. 1 (1).—Operatives ...	820	897	...	77
K. 1 (3).—Auxiliary ...	360	101	259	...
L.—Private Secretary to His Excellency the Viceroy's Press:				
L. 1.—Pay of Establishments ...	45,990	44,985	1,005	...
L. 2.—Other Charges ...	7,790	10,449	...	2,659
GOVERNMENT OF INDIA PRESS, ALIGARH.				
M.—Press:				
M. 1.—Pay of Officers ...	12,200	9,816	2,384	...
M. 2.—Pay of Establishments :				
M. 2 (1).—Operatives ...	79,490	50,918	28,572	...
M. 2 (2).—Branch supervision ...	5,830	4,926	904	...
M. 2 (3).—Auxiliary ...	7,760	6,438	1,322	...
M. 2 (4).—Readers ...	4,210	3,378	832	...
M. 2 (5).—Standing Forms ...	470	404	66	...
M. 2 (6).—Other Establishments ...	71,080	62,692	8,388	...
M. 3.—Allowances ...	6,000	1,367	4,633	...
M. 4.—Contingencies ...	10,600	5,326	5,274	...
M. 5.—Addition to Plant and Machinery, including Expenditure in England (at the prevailing rate of Exchange)	5,000	1,763	3,237	...
M. 6.—Supplies and Services ...	76,000	33,073	42,927	...
M. 7.—Stores (including expenditure in England at the prevailing rate of Exchange)	35,000	21,440	13,560	...

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

- K. 1 (3).—Due to employment of men on less than the minimum pay of the scale.
- L. 1.—Due to the retirement of some senior men. Rs. 2,225 were reappropriated from this head in March resulting in an excess of Rs. 1,220 which remained uncovered. (See Note 2).
- L. 2.—Due to the purchase of type, etc., for heavy urgent work done in the Press. Rs. 40 having been reappropriated on the 16th March 1928, the uncovered excess amounted to Rs. 2,699. (See Note 2).
- M. 1.—Due to the non-utilisation of the provision for leave salary (Rs. 2,000) and change of incumbent (about Rs. 400).
- M. 2 (1).—The main items of savings were (1) non-utilisation of the provision for leave salary (Rs. 3,000), (2) less earnings of piece workers (Rs. 14,000) and (3) smaller temporary establishment employed (Rs. 6,000).
- M. 2 (2).—Due chiefly to the non-utilisation of the provision for leave salary.
- M. 2 (3).—Chief individual items of savings are (1) the non-utilisation of the provision for leave salary (Rs. 500) and (2) smaller temporary establishment (Rs. 300).
- M. 2 (4).—Due to the non-utilisation of the provision for leave salary (Rs. 400) and temporary vacancies (about Rs. 400).
- M. 2 (6).—Due to temporary vacancies (about Rs. 5,000) and the non-utilisation of the provision for leave salary (Rs. 4,000). Small excess from other causes reduced the saving.
- M. 3.—Largely a consequence of the discontinuance of the grant of overtime allowance to the staff.
- M. 4.—There were smaller charges for repairs to plant and furniture (about Rs. 4,000) and decrease in menial and sanitary charges (about Rs. 1,500).
- M. 5.—Due mainly to the non-utilisation of the provision made for the numbering boxes.
- M. 6.—There were smaller charges on account of railway freight (about Rs. 40,500) owing to the discontinuance of the supply of forms from the Form Store, Calcutta, and less expenditure on spare parts of machinery (about Rs. 2,500). The grant was reduced to Rs. 58,000 by reappropriation in March 1928 thereby reducing the saving to Rs. 24,927. The probable saving was specifically brought to the notice of the Manager in February and again in March 1928 with the request that he should surrender it to Government.
- M. 7.—Due to economy in the purchase of raw material.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>M.—Press—contd.</b>				
M. 8.—Provision for Depreciation—For payment into Depreciation Fund ...	18,450	44,215	...	25,765
M. 9.—Renewals and Replacements from Depreciation Fund, including Expenditure in England (at the prevailing rate of Exchange): ...	20,000	2,015	17,985	...
M. 10.—Deduct—Amount transferred from Depreciation Fund ...	—20,000	—2,015	...	17,985
M. 11.—Works ...	...	458	...	458
<b>N.—Mechanical Section:</b>				
N. 1.—Pay of Establishments:				
N. 1 (1).—Operatives ...	4,320	3,485	835	...
N. 1 (2).—Branch Supervision ...	4,520	3,244	1,276	...
N. 1 (3).—Auxiliary ...	6,170	4,738	1,432	...
<b>GOVERNMENT OF INDIA PRESS, SIMLA.</b>				
<b>O. Press:</b>				
O. 1.—Pay of Officers:				
{ Non-voted ...	13,200	358	12,842	...
{ Voted ...	...	12,066	...	12,066
O. 2.—Pay of Establishments:				
O. 2 (1).—Operatives ...	1,16,820	1,11,327	5,493	...
O. 2 (2).—Branch Supervision ...	14,760	13,783	977	...
O. 2 (3).—Auxiliary ...	12,540	10,803	1,737	...

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

M. 8.—There was an under estimate of the depreciation of plant and machinery.

M. 9.—Due to the non-utilisation of the provision for the replacement of some hand presses and purchase of a lorry.

M. 10.—*Vide* M. 9. The provision was altered to Rs. 3,000 by reappropriation in March 1928 resulting in a smaller recovery by Rs. 985 which remained uncovered.

M. 11.—No expenditure was incurred on Fire Protection Work at the Press for which administrative sanction to a total expenditure of Rs. 23,250 was accorded by the Government of India. The Manager estimated an expenditure of Rs. 8,000 out of it to be incurred in 1927-28 and Rs. 365 on a running project (construction of a godown) and for these Rs. 8,365 were provided by reappropriation in July 1927 (Rs. 365) and March 1928 (Rs. 8,000). The Public Works Department, New Delhi, could not utilise the provision of Rs. 8,000.

N. 1 (1).—Due to the appointment of men on pay lower than the sanctioned scale (about Rs. 500) and the non-utilisation of the provision for leave salary (Rs. 360).

N. 1 (2).—Due to change of incumbent (about Rs. 500) and the non-utilisation of the provision for leave salary.

N. 1 (3).—Due chiefly to the non-utilisation of the provision for leave salary (Rs. 800) and entertainment of a smaller temporary establishment (about Rs. 300).

O. 1.—Non-voted. } Due to the appointment of a voted officer in place of a non-voted one.  
O. 1.—Voted.

O. 2.—The saving against the whole main sub-head is Rs. 29,939. This saving has been explained by the Departmental authority without reference to the sub-heads under the main sub-head as follows: (i) vacant post not filled up on account of economy (Rs. 12,454); (ii) grant of leave without pay or on half average pay (Rs. 1,550); (iii) savings in the pay of Lino operators which is based on outturn (Rs. 1,320); (iv) deduction on account of short outturns and fines (Rs. 846); (v) appointment of new or officiating incumbents on minimum pay (Rs. 2,780); (vi) reclassification of establishment in Mechanical Section (Rs. 1,140); (vii) vacant posts at piece rate not filled up (Rs. 2,470) and (viii) promotion of Assistant Manager to the post of Manager (Rs. 4,774).





Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>Q.—Printing Presses—Minor Provinces or Political Agencies:</b>				
<b>NORTH-WEST FRONTIER PROVINCE.</b>				
<b>Q. 1.—Government Presses.</b>				
Q. 1 (1).—Gross charges:				
Q. 1 (1) (a)—Pay of Officers ...	6,080	5,524	556	...
Q. 1 (1) (b)—Pay of Establishments ...	35,024	39,008	...	3,984
Q. 1 (1) (c)—Other Charges ...	35,751	41,543	...	4,792
Q. 1 (2).—Cost of convict labour supplied to Jail Presses ...	8,000	14,301	...	6,301
Q. 1 (3).—Provision for Depreciation Fund ...	4,145	5,895	...	1,750
Q. 1 (4).—Renewals and Replacement from Depreciation Fund ...	4,000	3,791	209	...
Q. 1 (5).—Amount transferred from Depreciation Fund ...	—4,000	—3,791	...	209
<b>Q. 2.—Printing at Private Presses:</b>				
Q. 2 (1).—Charges paid to other Governments Departments, etc. ..		137	...	137
Q. 3.—Lithography ...	16,000	400	15,600	...

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

Q. 1 (1) (a).—The allotment of Rs. 1,000 for leave salary was not used in full. The saving was counterbalanced by excess expenditure on account of annual increment to the Manager which fell due in June 1927.

Q. 1 (1) (b).—Due mainly to the employment of additional staff. Excess to the extent of Rs. 219 remained uncovered.

Q. 1 (1) (c).—Excess occurred under—

(i) Jail Press (Rs. 2,000 approximately) owing to the purchase of country stationery on the introduction of the new system of Press accounts in the Peshawar Jail (Rs. 550) and to the payment of freight, etc., on plant, furniture and stationery (Rs. 1,400 roundly).

(ii). Government Press owing mainly to larger expenditure under contingencies (Rs. 2,242).

Q. 1 (2).—The excess is explained by the fact that previously Rs. 0.2-3 only was charged per prisoner on account of convict labour, but according to the new system of Press accounts all maintenance charges of prisoners are being charged as well. Excess to the extent of Rs. 4 remained uncovered.

Q. 1 (3).—Due (i) to an arrear adjustment of Rs. 1,509 in the Jail Press accounts for 1927-28 and (ii) to the original allotment of Rs. 2,300 for the Government Press having proved insufficient as the actual adjustment made, amounted to Rs. 2,714. Excess to the extent of Rs. 241 remained uncovered.

Q. 2. (1).—There was an arrear adjustment of Rs. 137 on account of cost of marriage and other forms supplied to Ecclesiastical Officers in the North-West Frontier Province.

Q. 3.—The large saving is explained by the fact that the jail press did not charge the Public Departments with the cost of printing work done for them. The decision was arrived at in 1927-28, when the original estimates had already been framed.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>Q.—Printing Presses—Minor Provinces or Political Agencies—<i>concl.</i></b>				
Other Presses :				
Q. 5.—Residency and Agency Press :				
Q. 5. (1)—Pay of Establishments ...	27,410	24,162	3,248	...
Q. 5 (2)—Other charges ...	7,420	7,508	...	88
Q. 5 (3).— <i>Deduct</i> —Establishment charge, recovered from other Governments, Departments, etc.	—8,000	—9,835	1,835	...
Q. 6.—Jail Press, Delhi ...	2,000	70	1,930	...
<b>R.—Charges paid to provincial Governments for printing work done at their Presses :</b>				
R. 1.—Bombay ...	1,10,000	69,540	40,460	...
R. 2.—Bengal ...	20,000	4,708	15,292	...
R. 3.—Burma ...	40,000	51,445	...	14,445
R. 4.—Other Provinces ...	78,500	61,280	17,620	...
<b>S.—Charges paid to provincial Governments for stationery received from their stores ...</b>	100	923	...	823
<b>T.—Expenditure in England (High Commissioner) :</b>				
T. 1.—Stationery, Printing and Book-binding for the India Office :				
T. 1 (1).—Gross Expenditure ...	69,000	81,396	...	12,396
T. 1 (2).— <i>Deduct</i> —Share recovered from the British Government as part of the contribution towards the cost of the India Office ...	—35,000	—46,613	11,613	...

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

Q. 5 (1).—Due mainly to vacancies in the staff and the non-utilisation of the full provision made for leave salary.

Q. 5 (3).—There were larger recoveries for the last quarter of 1927-28 on account of the cost of printing done at the Mysore Residency Press for other Governments.

Q. 6.—Due to smaller purchase of raw material as the number of orders received was less.

R. 1.—There was less printing work, than was anticipated, done at the provincial Government Presses for officers of the Central Government. The grant which was based on past actuals proved high. Out of the original grant a sum of Rs. 600 was transferred to sub-head "S" and Rs. 49,400 on 16th March 1928 to the India Budget so that there was an excess of Rs. 9,540 over the modified grant which remained uncovered.

R. 2.—Due to less work done at the provincial Government Presses.

R. 3.—There was a larger amount of printing work executed for the Account Office owing to the rearrangement of work on departmental basis. The allotment was raised to Rs. 50,000 by re-appropriation but it proved inadequate. The net excess of Rs. 4,445 remained uncovered.

R. 4.—Savings occurred mainly in Bihar and Orissa (Rs. 16,761) and Madras (Rs. 9,212) due to the discontinuance of printing at provincial Government Presses.

The saving was partly counterbalanced by excess expenditure in the Punjab (Rs. 3,967) and the Central Provinces (Rs. 6,843) due to the original estimates having proved inadequate in the former, and to printing of registers and special forms for the office of the Accountant General in the latter. The saving in Madras was converted into an uncovered excess of Rs. 1,788 by orders of reappropriation.

S.—Due to the supply of more stationery than was anticipated. Excesses to the extent of Rs. 146 and Rs. 17 remained uncovered in Bombay and Madras respectively.

T. 1 (1).—As compared with the modified grant (See paragraph 44, Chapter III) there was a saving of Rs. 10,604 out of which a sum of Rs. 5,333 was re-appropriated.

T. 1 (2).—The modified grant (See paragraph 44, Chapter III) stands at Rs. 46,667, resulting in a small excess of Rs. 54 only.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
T.—Expenditure in England (other than charges included in B 2 and E 5 above):				
T. 2.—Stationery, Printing and Book-binding for the High Commissioner's Office ... ..	60,000	75,068	...	15,068
	Rs.			
T. 3 —				
Leave salaries, etc. { Non-voted { Original 23,000	6,700	6,630	70	...
Supplementary — 16,300				
Voted ... ..	20,000	24,143	...	4,143
T. 4.—Stationery and Printing Stores Supplied from England:				
1. 4 (1)—Paper ... ..	90,000	1,08,933	...	18,933
T. 4 (2)—Printing Stores ... ..	42,000	6,267	35,733	...
T. 4 (3)—Other Stores ... ..	4,58,000	2,58,056	1,99,944	...
T. 6.—Plant and Machinery supplied from England ... ..	...	93	...	93
U.—Loss or Gain by Exchange. { Non-voted { Original 8,000	...	...	...	...
Supplementary — 8,000	...	...	...	...
Voted ... ..	2,34,000	1,519	2,32,481	...
V.—Deduct—Recoveries:				
V. 2.—Cost of Stationery charged to Provincial Governments:				
V. 2 (1).—Bengal ... ..	—9,21,000	—8,64,319	...	56,681
V. 2 (2).—United Provinces ... ..	—5,05,000	—5,26,268	21,268	...
V. 2 (3).—Punjab ... ..	—4,05,000	—4,46,828	41,828	...

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

T. 2.—As compared with the modified grant (See paragraph 44, Chapter III) there was a saving of Rs. 4,932.

T. 3.—Voted.—The modified grant (See paragraph 44, Chapter III) stood at Rs. 26,667 resulting in a saving of Rs. 2,524 out of which Rs. 1,333 were surrendered to Government.

T. 4 (1).—As compared with the modified grant (See paragraph 44, Chapter III) there was a saving of Rs. 11,067 due to fewer indents received than forecasted.

T. 4 (2).—As compared with the modified grant (See paragraph 44, Chapter III) there was a saving of Rs. 49,733 which was mainly due to non-receipt of indents covered by the forecast. Rs. 48,000 were reappropriated for expenditure in India.

T. 4 (3) As compared with the modified grant (See paragraph 44, Chapter III) there was a saving of Rs. 3,52,611 due to liabilities carried forward to 1928-29 (about Rs. 1,60,000) and cancellation of demands (about Rs. 1,92,000). Rs. 2,90,667 were surrendered to Government reducing the final saving to Rs. 61,944 which was due to carry over of liabilities.

T. 6.—Due to an unanticipated indent. The excess was covered by funds.

U.—See paragraph 44, Chapter III. Rs. 1,519 under the Voted head remained uncovered.

V. 2 (1) to V. 2 (5).—The Controller's provision and that finally adopted by the local Government are shown in juxtaposition below:—

	Central Budget.	Provincial Budget.
	Rs.	Rs.
Bengal . . . . .	9,21,000	8,70,972
United Provinces . . . . .	5,05,000	5,35,000
Punjab . . . . .	4,05,000	4,91,575
Central Provinces . . . . .	2,52,000	2,64,740
Assam . . . . .	60,000	59,543

As previously, provisions in Central and provincial budgets do not agree. Efforts are being made in the budget for 1929-30 to effect agreement. The variations between actuals and the provisions in the provincial budgets are due to the variation of the demands of the various departments in the provinces. The excesses under sub-heads V.2 (1) and V. 2 (5) remained uncovered.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>V.—Deduct—Recoveries—contd.</b>				
V. 2 (4).—Central Provinces	...	—2,52,000	—2,42,762	...
V. 2 (5).—Assam	...	—60,000	—57,399	...
V. 2 (6).—Coorg	...	...	—6,999	6,999
V. 2 (7).—Bombay	...	...	—1,650	1,650
V. 2 (8).—Madras	...	...	—1,668	1,668
<b>V. 3—Cost of printing work done (including Stationery Stores) :</b>				
V. 3 (1).—Posts and Telegraphs	...	—21,64,000	—23,82,856	2,18,856
V. 3 (2).—Railways (Bengal Nagpur Railway and Offices of the Railway Board and the Accountant General, Railways)	...	—3,06,000	—2,93,937	...
V. 3 (3).—Military Department	...	—13,00,000	—17,60,237	4,60,237
V. 3 (4).—Other Central Departments	...	—15,000	—11,984	...
V. 3 (5).—Provincial Governments	...	—14,000	—20,113	6,113
<b>Totals</b>				
Non-voted		62,700	60,713	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 1,987.
Totals	Gross	95,02,500	92,84,600	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 2,17,900.
	Deductions	—60,49,500	—67,20,343	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 8,88,743.
	Net	34,53,000	25,64,257	

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

V. 2 (6).—The revised estimate fixed for the year was Rs. 7,600.

V. 2 (7).—Stationery to the value of Rs. 1,312 was supplied to the officer in charge No. 24 Party, Hyderabad (Sind) Survey of India for Rectangularization of the Barrage area; Rs. 289 is the apportioned share of stationery supplied to the Examiner, Local Fund Accounts Bombay, which is debitable to the Bombay Government and the balance of Rs. 49 represents the cost of registration ink supplied to the Superintendent, Government Printing and Stationery, Bombay.

V. 2 (8).—The recovery represents the total value of stores supplied to the Superintendent of Stationery, Madras.

V. 3 (1).—Due to increased stationery supplies and printing and binding work done for the Posts and Telegraphs Department.

V. 3 (2).—Due to decreased demands for stationery by the Bengal Nagpur Railway (Rs. 10,034). The balance is mainly due to lesser printing work done for the Accountant General, Railways than was anticipated at the time of framing the budget.

V. 3 (3).—Due to increased stationery supplies and printing and binding work done for the Military Department.

V. 3 (4).—Due to decreased Stationery Supplies and lesser printing work done for the Opium Department partly counterbalanced by increased printing work done for the Northern India Salt Revenue Department. The excess remained uncovered.

V. 3 (5).—Mainly due to a recovery of Rs. 5,236 representing cost of printing work done for the Punjab Government at the Government of India Press, Simla, during the Punjab Council Session in Simla, which was not anticipated.

## NOTES.

1. The following amounts aggregating Rs. 4,45,000 were surrendered to Government out of the voted Grant :—

	Rs.
A. 1 . . . . .	678
A. 3 . . . . .	932
C. 1 . . . . .	2,400
D. 1 . . . . .	339
E. 1 . . . . .	300
M. 1 . . . . .	351
V (collectively) . . . . .	4,40,000

2. L. 1 and L. 2.—On the forecast of expenditure for the year, made in December 1927, it was estimated that there would be savings of about Rs. 2,225 and Rs. 40 under the sub-heads L. 1 and L. 2 respectively which were utilised by reappropriation by the Controller of Printing and Stationery, Headquarters, only on 16th March 1928. It was not noticed till after the close of the year that the anticipated savings did not materialise.



ACCOUNT of the Depreciation Fund of the Government of India Press, Calcutta,  
for 1927-28.

CREDIT.		DEBIT.	
	Rs.		Rs.
Opening balance . . . . .	3,72,310	By replacement of Dead Stock . . . . .	9,953
Credit on account of depreciation for 1926-27 . . . . .	99,431		
Book value of plant disposed of during 1927-28 . . . . .	15,415(a)	Closing balance . . . . .	4,77,203
Total . . . . .	4,87,156	Total . . . . .	4,87,156

(a) As the actual book value amounts to Rs. 17,438, the difference of Rs. 2,023 will be adjusted during the year 1928-29.

Certified that the figures in the statement agree with the Press Books. The difference referred to above should be adjusted in the accounts of the next year.

T. S. IYER,

Examiner, Government Press Accounts,  
15th January 1929.

The above figures agree with those in the accounts compiled by the Pay and Accounts Officer.

A. N. GREEN,

Pay and Accounts Officer,  
Miscellaneous Central Departments,  
Calcutta.

T. S. SUBRAMANYA AYYAR,  
16th January 1929.

Audit Officer, Survey and Miscellaneous.

## NOTE.

The main items of expenditure on renewals and replacements are:—

- (i) Rs. 2,040 on account of cost of 5 complete sets of Mono Matrices in die cases and
- (ii) Rs. 1,023 for repairing 12 worn out Mono-type Moulds.

ACCOUNT of the Depreciation Fund of the Government of India Press, Delhi,  
for 1927-28.

CREDIT.		DEBIT.	
	Rs.		Rs.
Opening balance . . . . .	74,387	By replacements during 1927-28 . . . . .	8,878
Credit on account of actual depreciation for 1926-27 . . . . .	44,215	By Foundry . . . . .	5,090(b)
Book value of plant disposed of during 1927-28 . . . . .	787(a)	By Mechanical branch . . . . .	399(c)
		Closing balance . . . . .	1,05,022
Total	1,19,389	Total	1,19,389

(a) Actual book value of plant disposed of during the year 1927-28 amounts to Rs. 14,966. The balance Rs. 14,179 remaining unadjusted during the year and the unadjusted balance amounting to Rs. 11,609 on the same account for 1926-27 will be adjusted during the following year.

(b) The amount is based on overhead charges for 1926-27. The actual amount based on overhead charges for 1927-28 amounts to Rs. 5,119. The difference Rs. 29 will be adjusted during the following year.

(c) The amount is based on overhead charges for 1926-27. The actual amount based on overhead charges for 1927-28 amounts to Rs. 369. The difference Rs. 30 will be adjusted during the following year.

Certified that the figures in the statement agree with the Press Books. The differences referred to above should be adjusted in the accounts of the next year.

T. S. IYER,

15th January 1929.

Examiner, Government Press Accounts.

The above figures agree with those in the accounts compiled by the Pay and Accounts Officer.

A. N. GREEN,

Pay and Accounts Officer,

Miscellaneous Central Departments.

T. S. SUBRAMANYA AYYAR,

16th January 1929.

Audit Officer, Survey and Miscellaneous.

NOTE.

The sum of Rs. 8,878 for replacements includes Rs. 8,189 for purchase of furniture.



ACCOUNT of the Depreciation Fund of the Government of India Press, Aligarh,  
for the year 1927-28.

CREDIT.		DEBIT.	
	Rs.		Rs.
Opening balance . . . . .	33,336	By replacement of Dead Stock . . . . .	2,015
Credit on account of depreciation for 1926-27 . . . . .	43,909	Closing balance . . . . .	80,596
Book value of plant disposed of during 1927-28 . . . . .	306		
Total . . . . .	82,611	Total . . . . .	82,611

Certified that the figures in the statement agree with the Press books.

T. S. IYER,

15th January 1929.

Examiner, Government Press Accounts.

A. N. GREEN,

Pay and Accounts Officer,  
Miscellaneous Central Departments.

The above figures agree with those in the accounts  
compiled by the Pay and Accounts Officer.

T. S. SUBRAMANYA AYYAR,

16th January 1929.

Audit Officer, Survey and Miscellaneous.

ACCOUNT of the Depreciation Fund of the Government of India Press, Simla,  
for the year 1927-28.

CREDIT.		DEBIT.	
	Rs.		Rs.
Opening balance . . . . .	77,376	By replacements of Dead Stock during 1927-28 . . . . .	16,749
Credited on account of actual cost of depreciation for 1926-27 calculated on the value of plant and Machinery, etc., in use in the Press . . . . .	33,332	Deduct—on account of over credit during 1926-27 . . . . .	3,111
Credited on account of book value of plant and Machinery, etc., disposed of during 1926-27 . . . . .	3,447		
Credited on account of book value of plant and Machinery, etc., disposed of during 1927-28 . . . . .	2,867	Closing balance . . . . .	97,162
Total	1,17,022	Total	1,17,022

R. W. BRUCE,

Manager, Government of India Press, Simla.

Certified that the figures in the statement agree with the books of the Press. A sum of Rs. 20 has been credited in excess during 1927-28, which will be adjusted in the accounts for 1928-29.

T. S. IYER,

14th October 1928.

Examiner, Government Press Accounts.

Verified.

O. S. PEREIRA,

Pay and Accounts Officer, Secretariat, New Delhi.

The above figures agree with those in the accounts compiled by the Pay and Accounts Officer, Secretariat.

S. N. BHATTACHARYYA,

Assistant Audit Officer, Delhi Experiments.

NOTE.

The sum of Rs. 16,749 adjusted under "Renewal and replacement from the Depreciation Fund" includes an item of Rs. 11,440 on account of cost of a monotype casting machine.



Statement showing progress of realisation of value of stores and publications sold and printing work done during the year 1927-28.

	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 1927 . . . . .	1,38,698	3	13,438	1,52,139
Issues during the year . . . . .	(a) 46,83,912	419	4,98,572	51,82,903
Total . . . . .	48,22,610	422	5,12,010	53,35,042

Recoveries made during the year --

Cash recoveries treated as "Receipts" (b)	8,75,219	422	56,509	7,32,150
Book adjustments treated as "Minus" expenditure . . . . . (a)	38,88,616	...	4,51,514	43,40,130
Total . . . . .	45,63,835	422	5,08,023	50,72,280
Unrealised balances on 31st March 1928 . . . . .	2,58,775	...	3,987	2,62,762

(a) Includes Rs. 3,433 debitable to Home Government.

(b) Excludes Rs. 11,649 recovered in excess for which stationery will be issued during 1928-29.

\* This column does not include the figures of the Central Publication Branch, Calcutta, which are not available.

## STORE ACCOUNT of the Calcutta Stationery Office for the year 1927-28.

Receipts.	Rs.	Issues.	Rs.
Balance on 1st April 1927 . . .	19,70,734	To Government of India Press, Simla . . .	59,917
<i>Purchases during the year.</i>		To Government of India Press, Delhi . . .	80,724
Paper . . . . .	43,31,569	To Government of India Press, Calcutta . . .	5,80,717
Binding materials . . . . .	3,02,158	To Government of India Press, Aligarh . . .	5,46,954
Drawing materials . . . . .	2,52,431	Forms Press, Calcutta . . .	2,36,576
Typewriters, Calculating and other machines and accessories . . .	1,96,298	Jail Press, Peshawar . . .	26,983
Stationery articles . . . . .	8,77,926	Contractors for Printing forms . . .	5,57,134
Other petty stores . . . . .	2,40,687	Departments under the Government of India, Free . . .	4,71,989
Freight and packing charges on imported stores . . . . .	61,800	Departments under the Government of India, Book adjustment . . . . .	10,98,906
Landing charges on imported and Indian Stores . . . . .	80,748	Departments under the Government of India, payment . . .	7,02,239
Home and Insurance charges on imported stores . . . . .	22,500	Provincial Governments . . . . .	20,45,612
Customs duty charged . . . . .	1,25,146	Public bodies . . . . .	49,729
Receipt from other sources . . . . .	19,436	Other issues (value of stores issued for manufacture of stationery articles) . . . . .	1,70,675
		Losses and Writes-off . . . . .	37,900
		Closing balance on 31st March 1928 . . . . .	18,14,464
		For balancing the account . . . . .	914
<b>TOTAL</b> . . . . .	<b>84,81,433</b>	<b>TOTAL</b> . . . . .	<b>84,81,433</b>

D. N. BANERJI,

Head Accountant, Central Stationery Office.

C. W. WEAKFORD,

Deputy Controller, Stationery.

Certified that the figures in the statement agree with the books of the Central Stationery Office, Calcutta.

T. S. IYER,

Dated Calcutta, the 16th Jan. 1929.

Examiner, Government Press Accounts.



## PROFIT AND LOSS ACCOUNT OF THE CENTRAL STATIONERY OFFICE FOR THE YEARS 1926-27 AND 1927-28.

Details.	Debits.		Credits.	
	1926-27. Rs.	1927-28. Rs.	1926-27. Rs.	1927-28. Rs.
Stock on 1st April 1927 (cost price) ...	...	...	...	...
Purchases—				
(a) Paper ...	37,50,263	43,31,569	24,008	62,913
(b) Binding materials ...	2,30,114	3,02,158	73,837	84,760
(c) Drawing materials ...	28,243	2,52,431	5,66,588	6,09,753
(d) Typewriters, Calculating and other machines and accessories ...	1,73,770	1,96,298	5,25,632	5,74,302
(e) Stationery articles ...	7,01,144	8,77,926	2,46,269	28,332
(f) Other petty stores ...	2,05,628	2,40,687	6,29,962	5,84,991
Freight and packing, etc., paid in England for stores	49,288	36,075	4,55,363	4,95,588
2 per cent. Home charges ...	10,068	7,004	7,56,085	11,55,732
1 per cent. insurance charges ...	5,034	3,502	7,51,442	7,37,351
Customs duty as adjusted by Pay and Accounts Officer ...	1,32,845	69,369	21,07,396	21,47,893
Purchases for the Laboratory ...	1,577	540	63,900	57,437
(a) Share of Controller's pay 20 per cent. ...	4,530	5,031	1,88,839	1,79,209
(b) Share of Deputy Controller's pay 75 per cent. ...	9,450	9,767	879	2,722
(c) Share of Assistant Controller's pay 25 per cent. ...	2,168	1,929	1,863	1,022
Share of Pension contribution (Officers) ...	13,230	4,182	233	123
Share of Pension contribution (Establishment) ...	1,72,986	1,80,031	11,921	11,051
Share of Establishment pay ...	43,246	45,876	21,508	28,412
Contingent expenditure ...	1,08,641	97,496	19,70,734	18,14,464
Cost of form and stationery ...	26,180	17,868	12,807	28,787
Upkeep of the office building ...	8,761	15,206	1,42,931	10,997
Share of travelling allowances ...	4,879	5,556	...	...
Percentage of cost of the Clearing and Shipping Section ...	...	8,903	...	...
½ per cent. cost of audit on English and Indian stores	24,427	29,802	Total	85,52,277
5½ per cent. as interest on capital outlay	1,59,732	1,36,803		88,64,244
Value of deficiencies in stock-taking	9,603	9,113		
Adjustment of receipts ...	3,643	8,385		
Total ...	85,52,277	88,64,244		

Calcutta :

The 10th January 1929.

D. N. BANERJEE,

Head Accountant, Central Stationery Office.

C. W. WEAKFORD,

Deputy Controller, Central Stationery Office.

Certified that the figures in the statement agree with the books of the Central Stationery Office, Calcutta.

T. S. IYER,

Examiner, Government Press Accounts.





*PRO FORMA* TRADING ACCOUNT OF THE GOVERNMENT OF INDIA FORMS PRESS,  
CALCUTTA, for the years 1926-27 and 1927-28.

Dr.		Cr			
Amount.		Amount.			
1926-27.	1927-28.	1926-27.	1927-28.		
Rs.	Rs.	Rs.	Rs.		
Cash charges . . . . .	42,021	37,634	Cost of printing work done (including stationery) and binding materials for Central Departments—free . . . . .	98,725	1,43,389
<i>Adjustment.</i>					
Mechanical . . . . .	2,473	2,892	Posts and Telegraphs . . . . .	1,054	3,603
Stores . . . . .	1,897	2,138	Military Department . . . . .	2,32,656	1,94,601
Depreciation (Plant, type, etc.) . . . . .	11,591	11,227			
Depreciation on Electric Installation . . . . .	...	1,951			
Interest on Capital expenditure, Plant, Stock, etc.	7,242	15,924			
Interest on value of Electric Installation . . . . .	...	540			
Upkeep of building . . . . .	211	715			
Interest on building . . . . .	5,208	5,899			
Depreciation on building . . . . .	464	467			
Pension and Gratuity . . . . .	1,507	4,175			
Stationery, proof paper, etc.	111	234			
Audit charges . . . . .	160	1,330			
Cost of paper and binding materials . . . . .	2,52,406	2,56,328			
As per Audit objection . . . . .	7,200	...			
Less debited against Military . . . . .	138	...			
Less debited against Posts and Telegraphs . . . . .	...	140			
Excess debited against Posts and Telegraphs . . . . .	—192	...			
Less Re. 1, added for rounding depreciation figures . . . . .	...	—1			
Total . . . . .	3,32,435	3,41,593	Total . . . . .	3,32,435	3,41,593

Checked with records and found correct.

T. S. IYER,

18th January 1929,

Examiner, Government Press Accounts.

H. F. TROUSDELL,

Deputy Controller, Forms.

Verification of stock of paper and valuation done by Babu F. K. Ghosh, Stationery Clerk,  
figures compiled by Babu Bhola Nath Das, Computer.

## STORE ACCOUNT of the Government of India Press, Calcutta, for the year ending 31st March 1928.

Receipts.		Issues.	
	Rs.		Rs.
Balance on 1st April 1927 ...	*11,18,646	Issues to the different branches of the Press ...	33,294
<i>Purchase during the year.</i>		Issues of paper and binding materials ...	7,09,856
Plant and Machinery ...	15,959	Depreciation for the year ...	91,817
Petty Store ...	21,998	Losses of dead Stock and stores (including unserviceable articles written off) ...	17,438
Receipts from Stationery Office ...	7,16,451	Balance on 31st March 1928 ...	10,28,094
Receipts from Type Foundry and Mechanical Branch ...	3,671		
Renewals and Replacements from Depreciation Fund ...	3,774		
Total ...	<u>18,80,499</u>	Total ...	<u>18,80,499</u>
		Rs.	
*Actual Balance ...		11,11,365	
Addition on account of omission ...		7,251	
		<u>11,18,616</u>	

C. C. BANERJEE,  
Offg. Accountant.

F. HALL,  
Manager, Government of India Press, Calcutta.

Certified that the figures in the statement agree with the Press books.

T. S. IYER,  
17th January 1929,

Examiner, Government Press Accounts.



## PRO FORMA TRADING ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, CALCUTTA, for the years 1926-27 and 1927-28.

Dr.	1926-27.		1927-28.		Cr.	
	Rs.		Rs.		Rs.	
Cash charges	6,66,945		6,86,688		10,57,209	10,08,831
<i>Adjustment.</i>						
Mechanical	29,486		24,087		2,16,643	2,62,620
Stores	42,395		38,951		9,173	15,496
Depreciation	97,155		88,047		3,99,547	4,25,316
Interest on Capital Expenditure	64,851		54,165		31,686	39,255
Upkeep of buildings	8,681		3,885		13,847	13,038
Interest on buildings	34,354		32,408		25,672	24,393
Depreciation on buildings	7,328		6,936		191	...
Pension	62,150		64,926			
Leave allowance out of India	8,558		2,198			
Stationery, Proof paper, etc.	8,371		8,488			
Audit charges	7,200		10,028			
Foundry	4,096		4,100			
Work done at private Presses	34,386		41,066			
Supplies to outside offices	10,603		8,680			
Freight			10,749			
Cost of paper and binding materials	6,67,593		7,00,514			
Total	17,63,871		17,85,849		Total	17,85,849

C. C. BANERJEE,  
Offg. Accountant.

F. HALL,  
Manager, Government of India Press, Calcutta.

Certified that the figures in the statement agree with the Press books.

T. S. IYER,  
17th January 1929,  
Examiner, Government Press Accounts.

STORE ACCOUNT of the Government of India Press, Delhi, for the year ending  
31st March 1928.

Receipts.	Amount.	Issues.	Amount.
	Rs.		Rs.
Balance on 1st April 1927 ...	6,32,412	Issues to the different branches	28,442
<i>Purchases during the year.</i>		Issues of paper and Binding material ...	1,02,530
Plant and Machinery, etc., including the value of type received ...	67,744	Depreciation for the year ...	43,767
Petty Stores ...	7,215	Losses of Dead Stock and Stores (including unserviceable articles written off) ...	14,961
Receipts from Stationery office and other sources including freight ...	90,840	<i>Deduct</i> —value of paper and spare parts found less at the stock taking ...	80
Receipts from Type foundry and Mechanical Branch ...	5,488	Balance on 31st March 1928 ...	6,17,143
Freight on Store ...	2,185		
<i>Add</i> —as per Audit Objection Rs. 262 value of Dead Stock articles not accounted for in the accounts for 1926-27 ...	262		
<i>Add</i> —on account of revaluation and addition of items not accounted for in previous years ...	782		
Total ...	8,06,928	Total ...	8,06,928

K. G. SARUP,  
Accountant.

T. CARTER,  
31st December 1928,  
Manager,

Government of India Press, Delhi.

Certified that the figures in the statement agree with the books of the Press.

T. S. IYER,  
3rd January 1929,  
Examiner, Government Press Accounts.





## STORE ACCOUNT of the Government of India Press, Aligarh, for the year ending 31st March 1928.

Receipts.	Amount.	Issues.	Amount.
	Rs.		Rs.
Balance on 1st April 1927 . . . . .	8,89,974	Issues to different branches . . . . .	28,749
<i>Purchases during the year.</i>		Issues of Paper and Binding material . . . . .	5,39,074
Paper . . . . .	5,99,483	Issues to Delhi Press . . . . .	6,830
Binding material . . . . .	2,811	Losses written off and adjustment on account of differences . . . . .	362
Dead Stock . . . . .	4,206	Depreciation . . . . .	41,576
Petty Plant . . . . .	257	Balance . . . . .	9,21,811
Spare parts . . . . .	9,196		
Stationery articles (raw material) . . . . .	19,400		
Freight charges . . . . .	4,790		
Surplus found on stock taking and adjustment on account of differences . . . . .	8,284		
Total . . . . .	<u>15,38,401</u>	Total . . . . .	<u>15,38,401</u>

E. G. AYLMEER,

Manager, Government of India  
Press, Aligarh.

(Certified that the figures in the statement agree with the Press Books.

T. S. IYER,

17th January 1929,

Examiner, Government Press Accounts.



*PRO FORMA* TRADING ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, ALIGARH,  
for the years 1926-27 and 1927-28.

Dr.	1926-27.		1927-28.		Cr.
	Rs.	Rs.	Rs.	Rs.	
Cash charges . . .	2,15,854	2,15,022	Cost of printing work done (including stationery and binding materials) for Central Departments.		
<i>Adjustment.</i>					
Stores . . .	29,163	28,749	Posts and Telegraphs .	6,99,742	8,30,009
Depreciation on Plant .	43,909	41,575	Railways		
„ Buildings	8,453	9,917	Military Department		
Interest on Capital Expenditure . . .	26,673	26,080	Other Central departments on payment Provincial Govern- ments	...	...
„ Buildings	23,112	26,410	Outside bodies .	8,446	8,404
Pension . . .	17,928	17,593	Balance in hand .	62,167	56,547
Leave allowance out of India	7,615	...			
Stationery, Proof paper, etc. . . . .	101	294			
Audit charges . . .	3,120	5,270			
Cost of Paper and Binding material . . .	3,94,397	5,24,050			
Total . . .	<u>7,70,355</u>	<u>8,94,960</u>	Total . . .	<u>7,70,355</u>	<u>8,94,960</u>

E. G. AYLMEY,

Manager, Government of India Press,  
Aligarh.

Checked with Press records and found correct.

T. S. IYER,  
17th January 1929,

Examiner, Government Press Accounts.

## STORE ACCOUNT of the Government of India Press, Simla, for 1927-28.

Receipts.	Amount.	Issue.	Amount.
	Ra.		Ra.
Balance on 1st April 1927	4,52,804	Issues to the different branches	33,505
	{ (a) 96,093	Issues of paper and binding materials	37,277
Purchase during the year :—		Depreciation for the year	33,608
Plant and Machinery	...	Losses of Dead Stock and Stores (including unserviceable articles written off) ...	12,309
Type	...		...
Petty Store	17,918	Balance on 31st March 1928	5,07,866
Receipts from Stationery Office	54		...
Freight charges on stores received from England	14,447		...
Miscellaneous	73,245		...
	4		...
	...		...
Total	6,54,565	Total	6,54,565

(a) Additions on account of value of Mono moulds treated as spare parts last year 1926-27

Additions on account of value of metal transferred to store last year 1926-27

Additions on account of Depreciation excess deducted last year 1926-27

Additions on account of value of articles brought into use during 1926-27

Less deducted on account of value of metal, etc., sold or transferred during 1926-27

Less deducted on account of value of deficit articles of Raw materials and paper in stock-taking during 1927-28

Less deducted on account of value of spare parts written off during 1927-28

Less deducted on account of value of spare parts excess shown erroneously during 1926-27

Net addition

ABDUL AZIZ KHAN,  
ABDUL GHAFAR,  
Clerks.

R. W. BRUCE,  
Manager,  
Government of India Press, Simla.

Certified that the figures in the statement agree with the books of the Press.  
T. S. IYER,  
14th October, 1928,

Examiner, Government Press Accounts.



*PRO FORMA* TRADING ACCOUNT OF THE GOVERNMENT OF INDIA PRESS, SIMLA,  
for the years 1926-27 and 1927-28.

Dr.	Amount.			Amount.		Cr.
	1926-27. Rs.	1927-28. Rs.		1926-27. Rs.	1927-28. Rs.	
Cash charges	2,92,616	2,75,704				
<i>Adjustments.</i>			Cost or printing work done (including stationery and binding materials for Central Departments) free.			
Mechanical	...	19,573		2,62,201	2,58,504	
Stores	44,184	19,052	Posts and Telegraphs	16,465	15,380	
Depreciation excluding publishing.	32,805	33,045	Railways	39,041	34,563	
Interest on capital expenditure.	25,460	25,994	Military Department	1,36,214	1,80,441	
Upkeep of buildings	4,339	4,658	Other Central Departments on payment.	31,472	2,307	
Interest on buildings	19,584	18,665	Outside bodies and private work.	24,004	11,337	
Pension	29,734	29,040	Provincial Governments	5,597	3,007	
Leave allowances out of India.	4,373	...				
Stationery, proof paper, etc.	5,934	5,985				
Audit Charges	3,153	5,267				
Cost of paper and binding materials	52,812	68,556				
Total	5,14,994	5,05,539	Total	5,14,994	5,05,539	

ABDUL AZIZ KHAN,  
ABDUL GHAFAR,  
Clerks.

R. W. BRUCE,  
Manager,

Government of India Press, Simla.

Certified that the figures in the statement agree with the books of the Press.

T. S. IYER,  
14th October 1928,

Examiner, Government Press Accounts.

## IMPORTANT COMMENTS.

*Subsidiary Accounts.*

The statements relating to the Central Publication Branch, Calcutta, have not been exhibited in the Appropriation Accounts, as they were not submitted in time to the Examiner, Government Press Accounts, for audit. The Examiner has brought the delay to the notice of the Controller of Printing and Stationery



## GRANT No. 72—MISCELLANEOUS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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.:				
A. 1.—Durbar presents and Allowances to Vakils, (Aden and Persian Gulf) ...	3,000	2,149	851	...
A. 2.—Durbar presents and Allowances to Vakils, elsewhere.	Rs.			
Non-voted.	Original	6,000		
	(a) Supple-			
	mentary	2454		
Voted	...	17,000	11,196	5,804
A. 3.—Other Charges.	Non-voted	Original	...	864
	(b) Supple-	32,348		
	mentary	32,347	1	...
Voted	...	11,100	10,615	485
B.—Books and Periodicals:				
B. 1.—Subscriptions to News Agencies for supply of telegrams.	79,450	79,717	...	267
B. 2.—Other Charges	...	...		

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

A. 1.—Due mainly to an addition of Rs. 500 for rounding in the Bombay estimate.

A. 2.—Non-voted.—Excess occurred in India and was due to increased expenditure in the Kabul Legation. Additional appropriation obtained during the currency of the year proved to be inadequate and an excess of Rs. 554 remained uncovered.

A. 2.—Voted.—Mainly a saving in the account of the Pay and Accounts Officer, Secretariat, (Rs. 5,587) due to the estimates based on past actuals having proved high. As a result of reappropriating (Rs. 8,000) in March 1928 an excess of Rs. 2,413 occurred under this sub-head which remained uncovered. When making the reappropriations adjustments aggregating Rs. 2,506 on account of allowances to Vakils were overlooked.

A. 3.—Voted.—Composed of small savings and excesses in several provinces. An excess of Rs. 89 remained uncovered in Assam and was due to the payment in March of a new stipend.

B.—Small excesses to the extent of Rs. 14 in Burma, Rs. 5 in Bihar and Orissa and Rs. 2 in the Central Provinces remained uncovered.

(a) Represents a net appropriation including an additional allotment of Rs. 2,554 sanctioned on 16th January 1928.  
(b) Represents a net appropriation including an additional allotment of Rs. 33,548 sanctioned on 18th July 1927.

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 ...	1,700	549	1,151	...
Voted ...	3,550	9,684	...	6,134
D.—Special Commissions of Enquiry :				
D. 1.—International Labour Conference :				
D. 1 (1)—Pay of Officers	Rs.			
Original	3,000	...	...	...
Supplementary	—3,000	...	...	...
D. 1 (3)—Traveling Expenses ...				
Non-voted				
Original	2,000	...	...	...
Supplementary	—2,000	...	...	...
Voted ...	26,500	8,833	17,667	...
D. 1 (4)—Other Expenses ...	3,500	1,000	2,500	...
D. 2.—Tariff Board :				
D. 2 (1) Pay of Officers.				
Non-voted				
Original	86,800	95,085	95,085	...
Supplementary (a)	8,285	...	...	...
Voted ...	66,000	23,078	42,922	...
D. 2 (2)—Pay of Establishments ...	18,660	18,634	26	...
D. 2 (3)—Travelling Expenses.				
Non-voted ...	12,000	12,435	...	435
Voted ...	16,000	15,705	295	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Grant—contd

C.—Non-voted.—Composed of savings in India (Rs. 501) due to smaller expenditure in remote Political Agencies, and in Bombay (Rs. 650) due to the fluctuating nature of the charge.

C.—Voted.—Excesses occurred chiefly in India (Rs. 5,630) mainly due to charges for repatriation of destitutes from abroad. Additional funds to the extent of Rs. 5,000, based on progressive actuals, were obtained, which proved inadequate and an excess to the extent of Rs. 630 remained uncovered.

D. 1 (3).—Voted.—Due to (i) the number of advisers and delegates sent from India to the 10th International Labour Conference being less than originally proposed (Rs. 15,250 nearly) and (ii) expenditure incurred in Europe and adjusted finally in the Home Accounts (Rs. 2,000 nearly).

D. 1 (4).—Voted.—Due to the reasons as enumerated under D. 1 (3) Voted.

D. 2 (1).—Voted.—Due to the fact that a technical Advisor was not appointed as the nature of the Board's enquiries did not necessitate it (Rs. 18,000) and the balance to the absence of the President on leave out of India. (See Notes).

D. 2 (3).—Non-voted.—The officiating President of the Board who is entitled to one first class compartment in lieu of 1½ first class fares was a non-voted officer. The excess remained uncovered.



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. 2.—Tariff Board— <i>contd.</i>				
D. 2 (1).—Other Expenses	25,850	21,908	3,942	...
D. 2 (5).—Grants-in-aid, Contributions, etc.	Rs. ...	1,200	1,200	...
	Original ...			
	Supplementary ... (a) 1,200			
D. 5.—Royal Commission on Agriculture:				
D. 5. (1).—Pay of Officers.	Original ... 1,61,100	1,57,861	1,52,549	5,312
	Supplementary ... —3,239			
D. 5. (2).—Pay of Establishments.	Non-voted ...	4,550	520	4,330
	Voted ...	60,070	42,724	17,346
D. 5 (3).—Travelling Expenses.	Non-voted ...	57,000	58,661	...
	Voted ...	35,070	37,972	...
D. 5 (4).—Other Expenses	...	1,71,000	1,70,372	628
D. 5 (5).—Lump Cut for anticipated Savings	...	—15,000	...	15,000
D. 5 (6).—Grants-in-aid, Contributions, etc.	Original ...	3,239	3,262	...
	Supplementary ... 3,239			23
D. 6.—Special Committee to consider a bill to amend the Transfer of Property Act:				
D. 6 (1).—Pay of Officers	...	39,602	20,349	19,251
D. 6 (2).—Pay of Establishments	...	1,400	11,641	...
D. 6 (3).—Other Charges	...			10,241

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

D. 2 (4).—Due to non-receipt of the bills from the Press for printing work done for the Board to be paid before the close of the year.

D. 5 (1) *Non-voted.* } —Budget proved high. As regards the savings under the former head  
D. 5 (2).—*Voted.* } a sum of Rs. 5,000 was offered for surrender in the middle of  
March 1928 but was time-barred. The savings under the latter  
head were retained to meet the lump cut under D. 5 (5).

D. 5 (2).—*Non-voted.*—Personal Secretaries were not appointed for the entire period budgeted for.

D. 5 (3).—*Non-voted.* } —Budget proved low and the excesses remained uncovered. The

D. 5 (3).—*Voted.* } Finance Department were requested to provide funds by re-appropriation from Pay of Officers (*Non-voted*) and Pay of Establishment (*Voted*), but it was too late.

D. 5 (5).—The lump cut was realised in full.

D. 5 (6).—The excess remained uncovered.

D. 6 (1).—Mainly due to the adjustment of the remuneration of one of the Members under

D. 6 (2) and D. 6 (3), the provision having originally been made under this head. The remuneration of the other Members was in the form of pay and hence adjustable under this head.

D. 6 (2) and D. 6 (3).—Due to the reasons stated under D. 6 (1).

(a) Sanctioned on 11th January 1928.

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. 7.—Indian Delegation to League of Nations :				
	Rs.			
D. 7 (1).—Pay of Officers.	<div> <div>Non-voted.</div> <div> <div>Original ...</div> <div>Supplementary ... (a) 37,800</div> </div> </div>	37,800	33,597	4,203 ...
	Voted ...	12,000	...	12,000 ...
D. 7 (2).—Pay of Establishments	...	1,000	..	1,000 ...
D. 7 (3).—Travelling and other charges.	<div> <div>Non-voted.</div> <div> <div>Original ...</div> <div>Supplementary (b) 9,550</div> </div> </div>	9,550	9,085	465 ...
	Voted ...	12,000	66	11,934 ...
D. 7 (4).—Grants-in-aid, Contributions, etc.	<div> <div>Original ...</div> <div>Supplementary ... (c) 232</div> </div>	232	186	46 ...
D. 8 (1).—Pay of Officers.	<div> <div>Non-voted.</div> <div> <div>Original ...</div> <div>Supplementary ... (e) 1,26,876</div> </div> </div>	1,26,876	1,22,967	3,909 ...
	Voted { Original ... Supplementary ... (d) 76,000	76,000	67,730	8,270 ...

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

D. 7 (1).—*Non-voted.*—Adjustment of the arrear pay of one Member expected in 1927-28 did not take place.

D. 7 (1).—Voted. D. 7 (2) and D. 7 (3).—Voted. Due to non-utilisation of the voted provisions as the members eventually selected were all non-voted.

D. 8 (1).—*Non-voted.*—The net saving is composed of the following :—

	Rs.	
(i) Indian Statutory Commission	+6,926	(Due to the provision having proved low. The excess remained uncovered).
(ii) Deputation of Educational Experts to South Africa.	—8,500	(Due to double provision sanctioned on 22nd March 1928).
(iii) Aggregate of small savings and excess under several other Committees and Commissions.	—2,335	(Net Savings could not be surrendered as time was too late or savings not sufficiently certain.)
Total	—3,909	

(a) Rs. 33,650 sanctioned on 21st January 1928 and Rs. 4,150 sanctioned on 25th February 1928.

(b) Rs. 9,500 sanctioned on 21st January 1928 and Rs. 50 sanctioned on 25th February 1928.

(c) Composed of two additional allotments of Rs. 200 and Rs. 32 sanctioned on 21st January and 25th February 1928 respectively.

(d) Voted by the Legislative Assembly in March 1928.

(e) Represents a net appropriation including the following additional allotments :—

(1) Rs. 3693 sanctioned on 5th November 1927.

(2) Rs. 15,600 sanctioned on 23rd December 1928.

(3) Rs. 900 sanctioned on 4th January 1928.

(4) Rs. 2,450 sanctioned on 12th January 1928.

(5) Rs. 3,449 sanctioned on 19th January 1928.

(6) Rs. 21,150 sanctioned on 10th February 1928.

(7) Rs. 621 sanctioned on 15th February 1928.

(8) Rs. 11,350 sanctioned on 5th March 1928.

(9) Rs. 8,450 sanctioned on 22nd March 1928.

(10) Rs. 14,475 sanctioned on 25th March 1928 and.

(11) Rs. 24,662 sanctioned on 30th March 1928.



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. 8 (2).—Pay of Establishments.	{ Non-voted	{ Original ...			
		{ Supplementary 40,137(a)	40,137	5,054	35,083
	{ Voted	{ Original 1,440			
		{ Supplementary 17,000(b)	18,040	33,518	15,478

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

D. 8 (1).—Voted.—Due mainly to a provision of Rs. 9,800 for establishment of Indian Statutory Commission made under this head. The corresponding actuals were booked against the proper sub-head, D. 8 (2).—Voted. It was counterbalanced by an excess of Rs. 963 on account of some arrear adjustments of the Back Bay Enquiry Committee.

As for the other Committees there was an excess of Rs. 6,369 in the Cinematograph Committee on account of omission from the budget estimate of the provision of the pay of one member of the Committee, but this was counterbalanced by saving under other committees, etc., e.g.

Rs.

- (i) Deputation of Educational Experts to South Africa. —1,500 (Due to advance of 2 month's pay drawn by a Member from the High Commissioner for India.)
- (ii) East African Deputation. —2,038 (Due to the officer selected having proceeded to East Africa sometime later.)
- (iii) Trade Mission. —1,500 (Due to provision for subsistence allowance adjustable under D. 8 (3).—Voted having been made under this head.)
- (iv) and some small savings under other Committees. (See Notes).

D. 8 (2).—*Non-voted*.—Mainly due to non utilisation of the entire provision (Rs. 33,378 on account of the Indian Statutory Commission sanctioned on 30th March 1928.

D. 8 (2).—*Voted*.—Due chiefly to expenditure of Rs. 8,759 incurred on account of the Indian Statutory Commission the provision for which was wrongly made under D. 8 (1) Voted and of Rs. 7,059 on account of the Road Development Committee which could not be anticipated when the budget was framed.

Excess to the extent of Rs. 4,225 remained uncovered.

(a) Represents a net appropriation including an additional allotment of Rs. 33,378 sanctioned on 30th March 1928.

(b) Voted by the Legislative Assembly in March 1928.

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. 8.—Other Commissions and Committees— <i>contd.</i>				
	Rs.			
D. 8 (3).—Traveling Expenses.				
Non-voted.	49,579	52,653	...	3,074
Original ...				
Supplementary 49,579(a)				
Voted	86,050	1,08,303	...	22,253
Original 50				
Supplementary 86,000(b)				

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

D. 8 (3).—Non-voted.—The net excess which remained uncovered is composed of the following:—

	Rs.
(1) Indian Statutory Commission	+ 5,467
(2) East African Deputation	+ 2,401
(3) Aggregate of small excesses under several other Committees, etc.	+ 500
(4) Deputation of Educational Experts to South Africa	— 1,702
(5) Indian States Committee	— 2,402
(6) Aggregate of small savings under several other Committees and Commissions	— 1,190
	+ 3,074

The variation is chiefly due to—

- (1) Provision sanctioned on 30th March 1927 having proved low.
- (2) Charges on account of subsistence allowance having been properly adjusted under this sub-head while provision existed under D. 8 (5) Non-voted.
- (4) The double provision sanctioned on 22nd March 1928 (—Rs. 2,650), counterbalanced by charges (Rs. 948) on account of subsistence allowance properly adjusted under this head while provision existed under D. 8 (5) Non-voted.
- (5) Provision having been based on very rough calculations as the amount of touring of the Members could not be exactly estimated.

D. 8 (3).—Voted.—Due mainly to excess expenditure under the Road Development Committee (Rs. 21,159) and deputation of Educational Experts to South Africa (Rs. 1,243). The former could not be anticipated when the budget was framed and the latter was due to charges on account of subsistence allowance properly adjusted under this sub-head while provision existed under D. 8 (5) Voted.

As for the other Committees or Commissions there was an excess chiefly under (i) Royal Commission on Currency and Finance (Rs. 6,853); Australian Deputation (Rs. 2,215); Imperial Conference in London (Rs. 380) and Back Bay Enquiry Committee (Rs. 194) due to arrear adjustments, (ii) East African Deputation (Rs. 3,867) due to charges on account of subsistence allowance being properly adjusted under this head instead of under D. 8 (5) Voted, where funds were provided. These excesses totalling Rs. 13,509 were, however, counterbalanced by the savings under some other Committees and Commissions, chiefly under the following:—

	Rs.
(i) Medical Research Institute Committee.	—5,913 (Due chiefly to booking of passage for 2 Members by the High Commissioner for India).
(ii) Cinematograph Committee	—6,452
(iii) Opium Committee	—1,071
Total	—13,436

(a) Represents a net appropriation including the following additional allotment sanctioned on the dates noted against each:—

- |                                     |                                      |
|-------------------------------------|--------------------------------------|
| (1) Rs. 1,818 on 2nd July 1927.     | (8) Rs. 9,000 on 10th February 1928. |
| (2) Rs. 1,000 on 5th November 1927. | (9) Rs. 300 on 20th February 1928.   |
| (3) Rs. 3,700 on 7th December 1927. | (10) Rs. 4,178 on 5th March 1928.    |
| (4) Rs. 180 on 4th January 1928.    | (11) Rs. 2,650 on 22nd March 1928.   |
| (5) Rs. 5,300 on 12th January 1928. | (12) Rs. 5,000 on 2nd March 1928 and |
| (6) Rs. 857 on 19th January 1928.   | (13) Rs. 5,000 on 30th March 1928.   |
| (7) Rs. 1,260 on 7th February 1928. |                                      |

(b) Voted by the Legislative Assembly in March 1928.



F 3	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. 8.—Other Commissions and Committees— <i>contd.</i>					
		Rs.			
D. 8 (4).—Grants-in-Aid, Contributions, etc.	Original	...			
	Supplementary	1,514(a)	1,614	921	693
D. 8 (5).—Other Expenses.	Non-voted	...	78,000	32,147	45,853
	Original	...			
	Supplementary	78,000(b)			
	Voted	...	1,12,410	1,72,112	...
	Original	410			
	Supplementary	1,12,000(c)			59,702

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

D. 8 (4).—*Non-voted*.—Mainly due to a saving of Rs. 226 under Cinematograph Committee and Rs. 468 under Deputation to South Africa. In the case of the former no contribution was payable as the officer was in the Central Government, and in the latter the corresponding expenditure was incurred in the previous year (1926-27). The facts were noticed too late to admit of a surrender being made.

D. 8 (5).—*Non-voted*.—Due mainly to the following :—

	Rs.
(i) Deputation to East Africa	—6,250
(ii) Deputation of Educational Experts to South Africa	—6,000
(iii) Deputation of Educational Experts to South Africa	—6,100
(iv) Indian States Committee	—27,929

Total . . . —46,279

(i) and (ii).—Corresponding expenditure was booked under D. 8 (3) *Non-voted*.

(iii) Double provision wrongly sanctioned on 22nd March 1928. (iv) Due to the provision having been based on very rough calculations as the exact scope of the functions of the Committee and their miscellaneous requirements could not be definitely known.

D. 8 (5).—*Voted*.—Chief excess is under Indian Statutory Commission (Rs. 59,277) on account of budget having proved low. The figures for the grant and expenditure include travelling expenses.

As regards other Commissions or Committees there was an excess chiefly under (i) Royal Commission on Currency and Finance (Rs. 27,023) on account of arrear payment which was covered to the extent of Rs. 26,300 and (ii) Trade Mission (Rs. 1,526) on account of adjustment of subsistence allowance properly under this head, while provision existed under D. 8 (1) *Voted* (Rs. 1,500) and D. 8 (2) *Voted* (Rs. 400 round). These excesses were, however, counterbalanced by savings chiefly under the following Committees and Commissions :—

	Rs.	
(i) East African Deputation	7,614	Due to the provisions on account of subsistence allowance having been sanctioned under this head while expenditure was correctly debited under D. 8 (3) <i>Voted</i> .
(ii) Deputation of Educational Experts to South Africa.	7,240	
(iii) Medical Research Institute Committee.	12,673	Due chiefly to honorarium paid to two Members by the High Commissioner for India having been adjusted finally in the Home Accounts.

Excess to the extent of Rs. 32,619 remained uncovered.

(a) Composed of the following additional allotments :—

(1) Rs. 468 sanctioned on 25th May 1927.

(2) Rs. 47 sanctioned on 14th February 1928.

(3) Rs. 484 sanctioned on 17th February 1928.

(b) Includes the following additional allotments :—

(1) Rs. 100 sanctioned on 7th February 1928.

(2) Rs. 6,250 sanctioned on 5th March 1928.

(3) Rs. 300 sanctioned on 6th March 1928.

(c) Voted by the Legislative Assembly in March 1928.

(4) Rs. 304 sanctioned on 20th February 1928 and

(5) Rs. 221 sanctioned on 5th March 1928.

(6) Rs. 6,100 sanctioned on 22nd March 1928 and

(5) Rs. 6,000 sanctioned on 28th March 1928.

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. 8.—Other Commissions and Committees— <i>concl'd.</i>				
	Rs.			
D. 8 (6).—Deduct { Non- { Original ...				
—Amount re- { voted { Supple- —3,525	—3,525	—3,500	...	25
covered from { mentary —3,525(a)				
Indian Re- { Voted { Original ...				
search Fund. { { Supple- —21,000	—21,000	—21,500	500	...
{ mentary —21,000(b)				
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- { Non- { Original 16,300				
pensations ... { voted { Supple- 17,490	17,490	18,135	...	645
{ Voted ...	41,000	38,450	2,550	...
F.—Rents, Rates and Taxes on Central Buildings ...	1,70,910	1,19,605	51,305	...
G.—Grants-in-Aid { Non- { Original ...				
{ voted { Supple- 2,738	2,738	2,710	28	..
{ mentary 2,738(d)				
{ Voted ...	52,700	52,700	...	...
H.—Local Clearing Office:				
H. 1.—Pay { Non- { Original 32,600				
of Officers. { voted. { Supplemen- 32,362	32,362	32,362	...	...
{ Voted ... —238	10,800	10,800	...	...
H. 2.—Pay of Establishments ...	24,320	20,689	3,631	..
H. 3.—Allow- { Non- { Original 2,250				
ances, Hono- { voted { Supple- 250	250	151	99	...
raria, etc. { Voted ... —2,000	...	3,700	936	2,764
H. 4.—Contingencies ...	6,160	3,641	2,519	...
H. 5.—Grants-in- { Original ...				
aid, Contributions, { Supple- 816	816	816	...	...
etc. { mentary 816(e)				

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

D. 8 (6).—Non-voted.—The excess remained uncovered.

E. 2.—Non-voted.—Due mainly to the payment of arrear compensations of Rs. 647 in Bombay which remained uncovered.

E. 2.—Voted.—Represents savings in Bombay (Rs. 1,075) owing mainly to an addition for rounding, and in Assam (Rs. 1,475) due to the fact that the hill tribes did not come down to receive the allowances.

F.—Saving occurred mainly in the estimates of the Pay and Accounts officer, Secretariat (Rs. 50,619), due to consumption of electric current and water being less than anticipated.

H. 2.—Due to vacancy (Rs. 720) and the balance to entertainment of men on lower rates of pay in place of permanent incumbents on transfer.

H. 3.—Voted.—Due to less travelling allowance drawn by the substitutes referred to under H. 2.

H. 4.—Due to smaller expenditure on legal expenses for filing certificates to recover enemy debts and for German translation work.

(a) Sanctioned on 28th March 1928.

(b) Voted by the Legislative Assembly in March 1928.

(c) Sanctioned on 8th November 1927.

(d) Sanctioned on 21st February 1928.

(e) Sanctioned on 10th January 1928.



Services.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted. Ls.	More than Granted. Rs.
I.—Indian Soldiers' Board :	Rs.	Rs.		
I. 1.—Pay of officers	...	2,400	...	103
I. 2.—Pay of Establishment	...	5,000		
I. 3.—Allowances, Honoraria, etc.	...	770	441	...
I. 4.—Other Expenses	...	410		
J.—Unforeseen charges.	Non-voted. { Original ... Supplementary 8,91,289(a)	8,91,289	8,91,287	2 ...
	Voted	6,700	17,455	...
K.—Other charges (including loss on local transactions.)	Non-voted. { Original 7,01,000 Supplementary —3,93,234(b)	3,07,766	2,40,518	67,248 ...
	Voted { Original 57,350 Supplementary 5,00,000(c)	5,57,350	7,54,378	...
				1,97,028

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

I. 1.—Due to the special pay of the Secretary of the Board from 1st to 16th March 1928 having been paid in March 1928 as the officer proceeded on leave ex-India. The excess remained uncovered.

J.—Non-voted.—The charges adjusted under this sub-head are :—

	Rs.
(i) Outstanding charges on account of certain secret service expenditure incurred in Persia during the War	8,90,630
(ii) Petty items	857

Total . . . 8,91,287

J.—Voted.—Excesses occurred chiefly in the Secretariat Departments (Rs. 12,922) due to arrear adjustments, and in Bengal (Rs. 3,549) due to write off of an amount lost by fraud. (See Note 6.) The excesses were partly counterbalanced by savings mainly in Bombay (Rs. 4,022) and Punjab (Rs. 1,000) in which latter circle there was no necessity to utilise the provision which was made to meet emergency expenditure.

Excesses to the extent of Rs. 6 under the Accountant General, Central Revenues and Rs. 7 in the Secretariat Departments remained uncovered. (See Note 1.)

K.—Non-voted.—Savings occurred mainly in the Secretariat Departments (Rs. 63,669) due to the fact that cases of "Irrecoverable temporary loans written off" to meet bad debts for which Government is liable under the terms of treaties and for which provision was made could not be disposed of before the close of the year. Savings also occurred in the Miscellaneous Central Departments (Rs. 2,560) due to an allotment of Rs. 2,560 granted by the Finance Department in February 1928 to meet charges in write off of a passage advance outstanding against a member of the Bengal Pilot Service, for which a reappropriation of Rs. 2,566 had provisionally been made under orders of that Department.

K.—Voted.—Excess occurred chiefly under the Accountant General, Central Revenues (Rs. 1,95,523). It represents part of the expenditure of Rs. 6,95,523 incurred in connection with vessels employed during the war for carriage of commercial cargoes and passed on for adjustment in his books through the accounts current of the Secretary of State for India.

Small excesses occurred in other circles and included excess in Baroda (Rs. 1,647), due to compensation paid to the Resident at Baroda for damages to his personal property owing to floods.

The excesses were reduced by savings in some circles mainly in the Miscellaneous Central Departments (Rs. 5,144), due to less refund of 10 per cent. deductions made from the arrears of wages of seamen of enemy vessels.

Excess to the extent of Rs. 135 in Bombay remained uncovered. In Assam Rs. 700 and Rs. 650 were transferred by the Finance Department from this sub-head, though the original provision amounted to Rs. 900 only. (See Notes 1 and 3.)

(a) Includes the following additional appropriations :—

- (1) Rs. 149 sanctioned on 31st May 1927.
- (2) Rs. 195 sanctioned on 28th September 1927.
- (3) Rs. 8,90,630 sanctioned on 12th December 1927.
- (4) Rs. 136 sanctioned on 14th February 1928.
- (5) Rs. 81 sanctioned on 22nd February 1928.

(b) Represents a net appropriation including an additional allotment of Rs. 3,010 sanctioned on 7th February 1928.

(c) Voted by the Legislative Assembly in March 1928.

Service.	Grant.	Expenditure.	Expenditure compared with Grant	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
L.—Reserve :	5,00,000	...	5,00,000	...
Non-voted ...	Gross ...	44,75,636	43,13,167	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 1,62,469.
	Deductions ...	—3,525	—3,500	
	Net ...	44,72,111	43,09,667	
Totals ...				Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 1,62,444.
Voted ...	Gross ...	22,57,000	18,89,550	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 3,67,450.
	Deductions ...	—21,000	—21,500	
	Net ...	22,36,000	18,68,050	
				Saving of Net Expenditure (Voted) compared with Net Grant Rs. 3,67,950.

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

L.—See statement of allotments from the Reserve attached.

## NOTES.

1. The following allotments were made by the Finance Department from the Reserve at their disposal (*vide* statement of allotments from Reserve) :—

Sub-heads.	Amounts.
	Rs.
D. 8 (1) . . . . .	1,000
D. 8 (3) . . . . .	2,416
J. . . . .	4,200
K. . . . .	1,07,000

Besides the above, Rs. 43,476 were also allotted by the Finance Department out of the reserve at their disposal to different sub-heads and circles of audit. The amount was included in a total reappropriation of Rs. 46,176 sanctioned on 21st January 1928 which did not indicate the sub-heads.

2. The following amounts aggregating Rs. 4,143 were surrendered to Government :—

Sub-heads.	Amounts.
	Rs.
D. 2 (1) . . . . .	3,898
D. 2 (2) . . . . .	245

3. Sub-head K.—Voted—The original provision against this sub-head for Assam was Rs. 900. A reappropriation of Rs. 700 from this head to meet excesses in other provinces was sanctioned by the Government of India in the Finance Department at the instance of the Comptroller, Assam, resulting in an excess of Rs. 292 over the modified grant which was due to certain irrecoverable temporary loans written off in March.

Again, another sum of Rs. 650 was transferred from this head by the same authority in March 1928 to meet an excess in the India budget. When the Comptroller, Assam, detected that no provision existed from which the second transfer could be made, it was too late to approach Government for an additional provision.



4. D. 8.—Other Commissions and Committees. The consolidated charges recorded under the head are :—

	Rs.
(1) Railway Police Committee . . . . .	182
(2) Indian Deputation to Australia . . . . .	2,215
(3) Deputation to South Africa (of Educational experts, etc.) . . . . .	17,451
(4) Coal Dust Committee . . . . .	1,607
(5) Imperial Conference in London . . . . .	380
(6) Delhi University Enquiry Committee . . . . .	1,899
(7) Back Bay Enquiry Committee . . . . .	1,282
(8) Royal Commission on Currency and Finance . . . . .	44,062
(9) Opium Committee . . . . .	22,219
(10) Trade Mission . . . . .	8,544
(11) Deputation to East Africa . . . . .	42,202
(12) Road Development Committee . . . . .	73,865
(13) Cinematograph Committee . . . . .	1,35,859
(14) Indian States Committee . . . . .	66,783
(15) Indian Statutory Commission . . . . .	1,57,252
(16) Medical Research Institute Committee . . . . .	—6,018
<b>Total</b>	<b>5,69,784</b>

5. Sub-head D.—Voted and Non-voted. The following statement shows the progressive expenditure up to 1927-28 on those Committees, etc., on which there was previous expenditure also :—

	Rs.
(1) International Labour Conference . . . . .	97,379
(2) Tariff Board . . . . .	10,70,753
(3) Royal Commission on Agriculture . . . . .	9,90,349
(4) League of Nations . . . . .	55,181
(5) Deputation to Australia . . . . .	4,529
(6) Royal Commission on Currency and Finance . . . . .	1,78,432
(7) Coal Dust Committee . . . . .	11,758
(8) Imperial Conference in London . . . . .	11,826
(9) Back Bay Enquiry Committee . . . . .	55,687
<b>Total</b>	<b>24,75,894 (a)</b>

(a) The total of Rs. 24,75,894 excludes a sum of Rs. 182 adjusted on account of Railway Police Committee as previous expenditure on account is not known to this office.

6. The case of fraud in Bengal referred to in the Explanatory notes against sub-head—J—Voted was reported in paragraph 134 of the Appropriation Accounts of the Central Government (Civil) for 1926-27 and the Report of the Accountant General, Central Revenues, thereon.

STATEMENT showing allotments sanctioned during 1927-28 out of the Reserve of Rs. 5,00,000 at the disposal of the Government of India, FINANCE DEPARTMENT, (Sub-head L).

Number and name of Grant.	Head of account.	Province.	Amount.	Purpose.
			Rs.	
Grant No. 16.— Customs	1.—Customs Sub-head A. 8.	Madras.	7,000	To cover cost of purchase of land for housing Customs Staff at Vizagapatam.
Grant No. 21.— Forest.	8.—Forest. Sub-heads. B. 1. B. 3.	India.	8,000 2,000	To cover expenditure on the pay and allowances of certain officers of the Forest Research Institute, Dehra Dun.
Grant No. 24.— Indo-European Telegraph Department.	18.—Capital outlay on Posts and Telegraphs. Sub-head Capital outlay charged to Revenue.	Accountant General. Posts and Telegraphs.	38,000	To cover excess expenditure on account of the Indo-European Telegraph Department.
Grant No. 28.— Executive Council.	22.—General Administration Sub-head C.	India.	23,000	To cover excess expenditure on the tours of the members of the Executive Council of the Governor-General.
Grant No. 29.— Legislative Bodies.	22.—General Administration. Sub-heads. A. 2. A. 3.	Ditto.	25,000 13,000	To cover excess expenditure on account of travelling and daily allowances of the members of the Council of State and Legislative Assembly.
Grant No. 32.— Public Service Commission.	22.—General Administration. Sub-head C.	Ditto.	10,000	To cover expenditure connected with examinations held by the Public Service Commission.
Grant No. 36.— Separation of Accounts from Audit.	23.—General Administration. Sub-heads. C. 3. C. 6.	United Provinces.	10,000 15,000	To cover expenditure on account of Compensatory allowances to the ministerial staff of the office of the Accountant General, United Provinces, transferred to Lucknow and on reduction of the amount recoverable from the Government of the United Provinces as its share of the cost of the scheme of separation of Accounts from Audit.
Grant No. 43.— Administration of Justice.	24.—Administration of Justice Sub-head A.	Bengal.	15,000	To cover charges payable to the Government of Bengal for services rendered to the Central Government by certain Law Officers of the Bengal Government.



STATEMENT showing Allotments, etc.—*contd.*

Number and name of Grant.	Head of account.	Province.	Amount.	Purpose.
			Rs.	
Grant No. 44.— Police.	26.—Police Sub-head C. 4.	Punjab.	2,000	To cover cost of the Police Guard supplied at the Lahore Fort.
Ditto.	Ditto. Sub-head C. 5.	Bihar and Orissa.	2,000	To cover cost of the police guard supplied by the Government of Bihar and Orissa to the Agricultural Research Institute, Pusa.
Grant No. 53.— Other Scientific Departments.	20.—Scientific Departments Sub-head B. 2	India.	267	To cover payment of claims of Sir J. C. Rose due from liquidators Messrs. Brangwin Clerk and Company.
Grant No. 56 Medical Services.	32.—Medical Sub-heads.	India.		
	A. 3.		2,000	
	A. 6 (1).		8,000	
	A. 6 (2).		43,000	
	A. 6 (3).		—22,000	
	D. 3.		3,000	
	G.		1,000	
Grant No. 56— Public Health.	33.—Public Health Sub-heads.	India.		
	C. 4.		14,000	
	E. 1 (1).		30,000	
Grant No. 56.— Public Health.	33.—Public Health Sub-head C.3(2).	Bombay.	4,000	To cover expenditure in connection with Public Health.
Grant No. 63.— Emigration— External.	37.—Miscellaneous Departments. Sub-heads	India.		
	A. 3.		5,500	
	F.		2,500	
Ditto.	Ditto. Sub-heads	Madras.		
	B. 1.		3,500	
	B. 2.		2,000	
	B. 3.		5,500	
	B. 4.		1,000	

STATEMENT Showing Allotments, etc.—*concl'd.*

Number and Name of Grant.	Head of account.	Province.	Amount.	Purpose.
			Rs.	
*Grant No. 64.— Joint Stock Companies.	37.—Miscellaneous Department. Sub-head E. 4.	Burma.	9,000	To cover expenditure on account of share of cost of the appointment of Collector, Rangoon Town District, for work performed in connection with Joint Stock Companies.
*Grant No. 72.— Miscellaneous.	47.—Miscellaneous	Several Provinces.	43,47	To meet certain additional expenditure debitable to same demand.
Ditto.	Ditto. Sub-heads	India.		To meet certain additional expenditure on account of special Commissions of Enquiry and unforeseen charges as below:—
	D. 8(1).		1,000	Back Bay Enquiry Committee.
	D. 8(3).		200	Ditto.
	D. 8(3).		2,200	Deputation to Australia.
	J.		2,600	His Highness the Duke of Connaught's Visit.
	J.		1,600	His Highness the Prince of Wales' Visit.
*Grant No. 72.— Miscellaneous.	47.—Miscellaneous Sub-head D. 8(3).	Ditto.		16 To meet certain excess expenditure on account of Indian Deputation to Australia.
Ditto.	Ditto. Sub-head K.	Ditto.	1,07,000	To meet miscellaneous payments arising out of the War.
*Western India States Agency.	Ditto. Sub-head H.	Bombay. (Western India States Agency.)	9,652	To cover expenditure in connection with Viceregal Visit to the Western India States Agency.
*Grant No. 84.— Capital Outlay on the Security Printing Press.	52-B. — Capital Ex- penditure on the Security Print- ing Press. Sub-head A. 1(1)	Bombay.	18,000	To cover expenditure on the extension of the Security Printing Press at Nasik Road.
Total			4,68,011	



## IMPORTANT COMMENTS.

*Pro forma Account, Local Clearing Office (Enemy Debt).*

This office was opened during 1920 for the clearance of debts of German Nationals to British Nationals and *vice versa* and for the administration of the properties of the Nationals of Germany, Austria and Hungary, under the terms of the treaty of Versailles. The first *pro forma* account of the transactions of this office prepared and produced for audit was for the period up to 31st March 1925. Since then *pro forma* accounts have been prepared half yearly and audited at local inspections by an officer of the office of the Accountant General, Central Revenues. A final Profit and Loss Account will be rendered when the accounts of the Local Clearing Office have been finally closed and a complete account of the transactions, together with a final Profit and Loss Account, will then be appended to the Appropriation Accounts. It may be mentioned that the total amount of bad debts written off up to February 1928 was Rs. 6,40,277 and the total cost of the Local Clearing Office up to that date was Rs. 4,23,823.

# GRANT No. 72A—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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".				
	Rs.			
A.—Payments to certain Provincial Governments on account of the distribution of the stock of stamps existing on the 1st of April 1921.*	Original ...			
	3,47,000	2,50,431	...	3,431
	Supple- (a) mentary 3,47,000			
Total	...	3,47,000	3,50,431	Excess of Gross Expenditure (Voted) compared with Gross Grant Rs. 3,431.

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

A.—The excess is the net result of savings and excesses in several circles of account.

An excess of Rs. 3,547 occurred in Bombay due to the refund to the Bombay Government of Customs duty paid in cash on stores imported by them during the year 1926-27. The excess remained uncovered as the expenditure was adjusted in the accounts for 1927-28 after the close of the year under orders of the Government of India.

Excesses to the extent of Rs. 129 in Assam, Rs. 76 in the Punjab and Rs. 118 in the United Provinces also remained uncovered.

### \* NOTE.

'Stamps', a divided head before the Reforms, was provincialised with effect from the 1st April 1921. As the result of a compromise reached at the conference of Financial Representatives held in 1925, it was decided to pool the stock of stamps in existence on 1st April 1921 in the Provincial Depôts and the Central Depôt at Calcutta and to distribute half the total free of cost to the Provincial Governments and the Central Areas in the ratio of their average consumption for the previous three years. The payments to be made to certain Provincial Governments under this compromise amounted to Rs. 3,46,884 for which a supplementary grant of Rs. 3,47,000 was voted by the Assembly in March 1928.

After the provision of this supplementary grant the adjustment mentioned above on account of refund of customs duty on stores imported by the Government of Bombay was, by the orders of the Government of India, made against it.

(a) Voted by the Legislative Assembly in March 1928.



## GRANT No. 73—REFUNDS.

ACCOUNT of the Sum Expended, in the year ended 31 March 1928, 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 45,08,000			
		{ Supplement- (a) 36,00,300	33,43,143	2,57,157	...
	{ Voted	{ ary ... -9,07,700			
		{ Original 50,92,000			
		{ Supple- (b) 61,78,000	62,83,879	...	1,05,879
		{ mentary 10,86,000			

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

A.—Non-voted.—Due mainly to smaller expenditure in Bombay (Rs. 1,94,236) and in Burma (Rs. 1,09,283) counterbalanced by increased expenditure chiefly in the estimates of the Pay and Accounts Officer, Customs (Rs. 58,016) on account of heavy payments of jute refunds towards the end of the year. The saving in Bombay was mainly due to a fall in the drawbacks of Excise duty on cotton manufacture. The decrease in the payments in Burma was due (i) to larger refunds by the Customs Department on account of shortages, wrong valuations, etc., without the parties applying for them and (ii) to the adoption of facilities for re-exporting goods via Customs Ports instead of direct to foreign countries as in those cases the refunds and drawbacks are classified as voted. The provision in the Punjab (Rs. 25,000) having wrongly been made under non-voted instead of under voted, was not utilised.

Excess to the extent of Rs. 14,346 in Madras remained uncovered.

A.—Voted.—Due to excess expenditure in the accounts of the Pay and Accounts officer Customs (Rs. 1,63,622) Burma (Rs. 19,290) and the Punjab (Rs. 80,712), counterbalanced by savings in Bombay (Rs. 1,33,762) and Madras (Rs. 23,983).

The larger refunds in the accounts of the Pay and Accounts Officer, Customs could not be anticipated.

In Burma the excess was partly due to the reasons stated against sub-head A.—non-voted and partly to refund of duties levied at higher rates subject to subsequent adjustments. Excess to the extent of Rs. 19,291 remained uncovered.

The expenditure in the Punjab for which no provision existed was due to larger refunds of excise duty on petrol and kerosene oil supplied to the Kashmir state by the Attock Oil Company and Burma Oil Company, Limited, Sialkot. The entire amount of excess (Rs. 80,712) remained uncovered.

In Bombay the original provision was Rs. 44,78,000 and a supplementary grant was obtained on the 27th March for Rs. 7,60,000. The estimate proved excessive and a sum aggregating Rs. 1,46,961, was transferred to other circles of account between the 22nd and 29th March which resulted in an uncovered excess of Rs. 13,199.

(a) Represents a net appropriation including an additional appropriation of Rs. 97,300 sanctioned on 12th March 1928.

(b) Voted by the Legislative Assembly in March 1928.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>B.—Taxes on Income :</b>				
	Rs.			
B. 1—Income tax ...	{ Original 1,27,80,600			
	{ Supplement- (a) 1,34,10,236 1,39,15,520 ... 5,05,08½			
	{ ary 6,29,636			
B. 2—Super-tax ...	{ Original 14,21,000			
	{ Supplement- 14,19,000 9,66,825 4,52,175 ...			
	{ ary ... --2,000			

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

B. 1.—There was excess expenditure in Madras (Rs. 2,15,178), Bombay (Rs. 8,44,994), Burma (Rs. 1,01,540) and the Central Provinces (Rs. 1,27,907) counterbalanced by savings chiefly in the accounts of the Pay and Accounts Officer, Miscellaneous Central Departments (Rs. 6,19,781).

The excess in Madras was due mainly to the grant of refunds to the extent of Rs. 1,39,000 to the Ceylon Government in respect of the Securities of the Government of India held by them. Excess to the extent of Rs. 65,178 remained uncovered.

In Bombay the entire excess remained uncovered and was due to the fluctuating nature of the expenditure which depends to a large extent on the result of the decision of the High Court, the Commissioner and other appellate authorities in contested assessments. The grant of refunds by the Non-residents Refund circle (for which no provision was made in the original budget) also accounted for the excess.

The excess in Burma was due to refunds to small assesseees and to refunds made as a result of appeals decided and revisions made towards the close of the year. The excess occurred in March and remained uncovered. The excess of Rs. 1,27,907 in the Central Provinces also remained uncovered as a heavy payment to a certain individual as the result of a High Court decision could not be foreseen. Small excesses of Rs. 236 and Rs. 7 remained uncovered in Coorg and in the estimates of the Central Accounts Officer, P. W. D., Delhi.

The large saving in the estimates of the Pay and Accounts Officer, Miscellaneous, Central Department was due to the fact that no refund could be made as the cases relating to claims for refund on account of double Income Tax Relief lodged in March 1928 could not be disposed of as all the required information was not available.

B. 2.—Savings occurred in most of the Provinces chiefly in Bombay (Rs. 5,37,824) due to correct estimate not being possible on account of the fluctuating nature of the expenditure which depends to a large extent on the result of the decisions of the High Court and other appellate authorities. Excesses occurred in the estimates of the Pay and Accounts Officer, Miscellaneous Central Departments (Rs. 51,155), Burma (Rs. 23,653) and the Central Provinces, (Rs. 2,11,408) and were due to heavy payments. These excesses remained uncovered.

(a) Includes additional Appropriations of Rs. 19,371 sanctioned on 12th January 1928 and Rs. 2,065 sanctioned on 12th March 1928.



Service.		Rs.	Grant. Rs.	Expenditure. Rs.	Expenditure compared with Grant.	
					Less than Granted. Rs.	More than Granted. Rs.
C.—Salt	Non-voted	Original 3,09,000 Supplementary... -6,400	3,02,600	3,02,497	103	...
	Voted	Original ... 76,850 (a)				
D.—Stamps	Supplementary	9,760	86,610	83,755	2,855	...
	Original	67,000				
E.—Currency	Supplementary	...	61,000	60,763	237	...
	Original	-6,000				
F.—Receipts in Aid of Super- annuation.	Non-voted	Original ... 500 Supplementary (b)	24,987	29,757	...	4,770
	Voted	Original 57,040 Supplementary (c)				
		24,000	81,040	74,868	6,172	...

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

C.—Non-voted.—The small saving is a result of smaller expenditure chiefly in Bombay (Rs. 56,311) due to depression in the Industries in which salt is extensively consumed counterbalanced by extra expenditure in the estimates of the Audit Officer, Indian Stores Department (Rs. 52,667) and in Burma (Rs. 4,562). The excess in the case of the former was mainly due to the change in the classification of "Refund of half duty on Salt issued to the Bikaner Darbar" from voted to non-voted (Rs. 47,834). In Burma the excess was due to refunds of duty paid by, importers on larger quantities than were actually found to have been landed. The excess which occurred in Burma in the closing months of the year remained uncovered.

C.—Voted.—The bulk of the savings occurred in the estimates of the Audit officer, Indian Stores Department mainly for the reasons stated against sub-head C. non-voted above. The original grant in that circle having been reduced by orders of reappropriations and surrenders, excess to the extent of Rs. 74,891 remained uncovered. The excess was due to heavy refunds of revenue towards the end of March 1928 on account of irregular indents.

D.—The net saving includes small excesses in the estimates of the Pay and Accounts officer, Bangalore (Rs. 197) and North-West Frontier Province (Rs. 321) which remained uncovered.

E.—The net saving includes excesses in the Punjab (Rs. 1,160) and Madras (Rs. 6,665) due to the introduction of the Currency note Refund Rules from July 1927. Excesses to the extent of Rs. 65 and Rs. 6 in Madras and Coorg remained uncovered. In Bombay a sum of Rs. 2,500 was transferred from this sub-head to Madras budget resulting in an uncovered excess of Rs. 2,097, due to unusually heavy expenditure in March 1928.

F.—Non-voted.—Due mainly to excess expenditure in the Punjab (Rs. 4,254), Bombay (Rs. 418) and Bengal (Rs. 242). The excess in the Punjab was due to the adjustment during 1927-28 of the writeback of the excess credit afforded to the Indian Civil Service Family Pension Fund in the year 1926-27. The excess remained uncovered as the adjustment was made after the close of the year 1927-28. Excess to the extent of Rs. 336 in Bombay and the entire excess in Bengal also remained uncovered.

F.—Voted.—Due mainly to smaller expenditure in Bengal (Rs. 8,879) counterbalanced by increased expenditure in Delhi (Rs. 2,683).

The saving in Bengal was due to nonpayment of Municipal tax and smaller expenditure in connection with the rebuilding of the revetment wall on Tollys Nullah for which a supplementary grant was voted by the Assembly.

The excess in Delhi was mainly due to an adjustment on account of leave and pension contribution of the Secretary, Municipal Committee for the year 1925-26, which was originally credited to under XXIII—Receipts in aid of Superannuation, but were readjusted under this head as the amount was subsequently claimed by the Accountant General, Punjab.

Excesses to the extent of Rs. 135 in the Punjab and Rs. 68 in the accounts of the Pay and Accounts Officer, Survey of India, remained uncovered.

(a) Includes additional appropriations of Rs. 2,000, Rs. 4,000 and Rs. 5,000 sanctioned on 19th January, 21st January and 5th March 1928 respectively.

(b) Rs. 14,457 sanctioned on 15th February 1928 and Rs. 9,000 sanctioned on 21st March 1928.

(c) Voted by the Legislative Assembly in March 1928.

Service.		Grant.	Expenditure.		Expenditure compared with Grant.	
			Rs.	Rs.	Less than Granted.	More than Granted.
			Rs.	Rs.	Rs.	Rs.
<b>G.—Miscellaneous Revenue:</b>						
G. 1.—Refunds of Freight Tax.	Original	16,000				
	Supplementary	(a) 9,000	25,000	16,767	8,233	...
G. 2.—Other Refunds	Non-voted	...	2,00,500	2,02,563	...	2,063
	Voted	Original				
		Supplementary	1,53,110	1,97,931	...	44,821
		(a) 69,500				
<b>H.—Other Refunds:</b>						
H. 1.—Opium	Original	200				
	Supplementary	(a) 6,09,000	6,09,200	6,09,539	...	339

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

G. 1.—The Accountant General, Railways explains that out of the supplementary grant of Rs. 9,000, Rs. 1,000 remained unallotted. The balance of the saving, viz., Rs. 7,233 is stated to be due to no expenditure having been incurred on the Madras and South Mahratta Railway (Rs. 3,000) and to less refunds made by the South Indian Railway (Rs. 4,379.)

G. 2.—Non-voted.—Due mainly to payment of refunds (Rs. 1,401) in the Bahrein Residency (in the Persian Gulf) in respect of sale proceeds of certain unclaimed property originally credited to Government. The excess was brought to the notice of the Political Officer in December 1927 and January 1928 for arranging funds to cover the expenditure of Rs. 1,399 known up to that time.

Excess to the extent of Rs. 1,901 in India and Rs. 264 in Bombay remained uncovered.

G. 2.—Voted.—There was increased expenditure in India (about Rs. 28,000) and North-West Frontier Province (about Rs. 40,000) owing to payments of refunds on account of lapsed deposits counterbalanced by saving chiefly in the Punjab (Rs. 14,000). A part of the excess in India (about Rs. 17,000) as well as the probability of further excess was brought to the notice of the local Administration concerned early in February and March 1928, but no funds were provided.

Excesses to the extent of Rs. 27,327 in India, Rs. 7,512 in North-West Frontier Province, Rs. 38 in the accounts of the Pay and Accounts officer, Bangalore, Rs. 1,477 in the Accounts of the Pay and Accounts Officer, Delhi, Rs. 3 in the Central Provinces, Rs. 21 in Assam and Rs. 8 in Bengal remained uncovered.

H. 1.—The excess was due to rounding of the amount required in making the demand from the Assembly and remained uncovered.

(a) Voted by the Legislative Assembly in March 1928.



Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
H.—Other Refunds— <i>contd.</i>					
H. 2.—Land Revenue	<div> <div> <div>Non-voted</div> <div>Voted</div> </div> <div> <div>Original</div> <div>Supplementary</div> </div> </div>	<div> <div>3,700</div> <div>—850</div> </div>	<div> <div>2,850</div> <div>14,800</div> </div>	<div> <div>2,461</div> <div>13,789</div> </div>	<div> <div>389</div> <div>1,011</div> </div>
H. 3.—Excise	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>...</div> <div>...</div> </div>	<div> <div>150</div> <div>4,100</div> </div>	<div> <div>260</div> <div>76,750</div> </div>	<div> <div>...</div> <div>...</div> </div>
H. 4.—Forest	...	...	300	400	...
H. 5.—Registration	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>..</div> <div>...</div> </div>	<div> <div>...</div> <div>650</div> </div>	<div> <div>1</div> <div>1,001</div> </div>	<div> <div>...</div> <div>...</div> </div>
H. 6.—Tributes	<div> <div>Original</div> <div>Supplementary</div> </div>	<div> <div>1,15,000</div> <div>2,610 (a)</div> </div>	<div> <div>1,17,610</div> <div>1,17,603</div> </div>	<div> <div>...</div> <div>7</div> </div>	<div> <div>...</div> <div>...</div> </div>
H. 7.—Irrigation works	...	...	...	448	...

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

H. 2.—Voted.—Represents the net result of excess in Baluchistan (Rs. 1,291), due to a special refund with retrospective effect, and small savings elsewhere.

H. 3.—Voted.—Due mainly to increased expenditure (Rs. 74,105) in Delhi. The expenditure chiefly represented refund of duty on country and foreign liquors exported from the Delhi Province to the Punjab in previous years. Excess to the extent of Rs. 1,102 in the North-West Frontier Province remained uncovered.

H. 5.—Voted.—Rs. 136 in the estimates of the Accountant General, Central Revenues, remained uncovered.

H. 7.—The excess relates to the North-West Frontier Province and remained uncovered.

(a) Includes additional appropriation of 760 sanctioned on 5th March 1928.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.		
		Rs.	Rs.	Rs.	Rs.	
H.—Other Refunds— <i>contd.</i>						
H. 8.—Interest	<div> <div>Non-voted</div> <div>Voted</div> </div>	Original	...			
		Supplementary	3,07,822(a)	3,07,822	3,07,822	...
		Original	1,000			
		Supplementary	200 (b)	1,200	364	836
H. 9.—Administration of Justice.		Original	37,700			
		Supplementary—6,528 (c)		31,172	27,610	3,562
H. 10.—Jails, and Convict Settlements		...	...	462	462	
H. 11.—Police		...	1,450	9,749	8,299	
H. 12. —Ports and Pilotage		...	9,000	9,882	882	
H. 13. —Education		...	...	4		

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

H. 8.—Voted.—Excess of Rs. 27 in Madras, Rs. 3 in the Central Provinces, Rs. 1 in Bengal and Rs. 5 in Bihar and Orissa remained uncovered.

H. 9.—Due to small savings against the estimates of all Provinces.

H. 10.—The excess which occurred in India (Rs. 458) and North-West Frontier Province (Rs. 4) remained uncovered. See paragraph

H. 11.—Due to increased expenditure in India (Rs. 3,973) and North-West Frontier Province (Rs. 5,288). The expenditure in India mainly represents the refund of security deposits for observance of motor vehicles rules. The probability of excess was brought to the notice of the local Administration (Central India) which applied for an additional grant of Rs. 2,445 by the 22nd March 1928 but as it was too late the Government of India refused to take any action. Excess to the extent of Rs. 2,252 in India remained uncovered. In the North-West Frontier Province the excess was due to the refund of Rs. 5,284 on account of surplus income of cattle pounds to certain District Boards for which no provision was made in the estimates. Excess to the extent of Rs. 4,588 remained uncovered.

H. 12.—Due to excess in Burma (Rs. 1,738) on account of larger refunds of coast light dues counterbalanced by savings in Bombay (Rs. 856). The excess in Burma remained uncovered.

H. 13.—Excess to the extent of Rs. 2 in the North-West Frontier Province remained uncovered.

(a) Sanctioned on 15th February 1928.

(b) Voted by the Legislative Assembly in March 1928.

(c) Includes additional appropriations of Rs. 2,500 and Rs. 4,500 sanctioned on 21st January and 2nd February 1928 respectively.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
H.—Other Refunds— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.
	Rs.			
	1,000			
H. 14.—Medical	<div> <div>Non-voted.</div> <div> <div>Original</div> <div>Supplementary</div> </div> </div>	800	800	...
	...—200			...
	Voted ...	4,000	6,333	2,333
H. 15.—Public Health	...	6,500	6,924	424
	Non-voted ...	...	91	91
H. 16.—Agriculture.	<div> <div>Non-voted</div> <div> <div>Original</div> <div>Supplementary</div> </div> </div>	2,000		
	Voted ...	1,25,000	1,31,855	6,855
	1,23,000(a)			
H. 17.—Industries	...	600	100	500
H. 18.—Miscellaneous Departments	<div> <div>Original</div> <div>Supplementary</div> </div>	3,800		
	...	8,400	3,262	5,138
	4,000 (a)			...

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

H. 14.—Voted.—Due mainly to increased expenditure in the India circle (Rs. 2,904) representing refund of cost of stores supplied during the previous year by the X-Ray Institute, Dehra Dun. The probability of excess was brought to the notice of the Director of the Institute but no steps were taken to obtain funds. Excesses to the extent of Rs. 2,915 in the estimates of the Accountant General, Central Revenues, Rs. 259 in the estimates of the Pay and Accounts Officer, Miscellaneous Central Departments, Calcutta and Rs. 12 in the North-West Frontier Province remained uncovered.

H. 15.—Mainly due to excess in the North-West Frontier Province (Rs. 445) caused by adjustment made in the Audit office after the close of the year. The excess remained uncovered.

H. 16.—Non-voted.—Relates to the Mysore Assigned tract and was not anticipated when the budget was framed.

H. 16.—Voted.—Expenditure of Rs. 9,492 in the North-West Frontier Province was adjusted after the close of the year, but was counterbalanced by savings in the estimates of the Pay and Accounts officer, Survey of India, Calcutta (Rs. 2,457) owing to smaller refunds. The entire excess of Rs. 9,492 in the North-West Frontier Province remained uncovered.

H. 17.—The saving occurred in the accounts of the Pay and Accounts officer, Survey of India due to smaller refunds than originally anticipated.

H. 18.—Due mainly to savings in the estimates of the Pay and Accounts officer, Miscellaneous Central Departments, Calcutta (Rs. 3,013) and the Punjab (Rs. 1,864). This was counterbalanced by expenditure of Rs. 115 in Bihar and Orissa and Rs. 35 in the Central Provinces not provided for in the original estimates. The saving of Rs. 3,013 against the sanctioned grant of Rs. 4,800 in the estimates of the Pay and Accounts Officer, Miscellaneous Central Departments was due chiefly to smaller refund of sale proceeds of quinine than anticipated. The sanctioned grant of Rs. 4,800 was increased to Rs. 6,205 by orders of reappropriations sanctioned from time to time from October 1927 to February 1928 to meet cost of other Miscellaneous Departments resulting in a real saving of Rs. 4,418. In the Punjab the actual expenditure was only Rs. 136 against the sanctioned grant of Rs. 2,000. The grant proved to be excessive.

Excess to the extent of Rs. 35 in the Central Provinces remained uncovered.

(a) Voted by the Legislative Assembly in March 1928.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
H.—Other Refunds— <i>conold</i>				
H. 19.—Indian Stores Department...	...	3,000 1,958	1,042	...
H. 20.—Civil Work.	Non-voted { Original ...	2,07,000	1,71,713	35,287
	Supplementary 2,07,000(a)			...
	Original 35,100	39,800	29,312	10,488
	Voted { Supplementary 4,700(b)			...
H. 21.—Stationery and Printing	Original ...	70,650	73,678	...
	Supplementary 5,000(b)			3,028
England—Taxes on Income.	Original ...	40,000	40,000	34,514
Exchange ...	Supplementary ...	...	173	...
Totals	Non-voted ...	1,98,12,537	1,95,67,671	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 2,44,966.
	Voted ...	75,58,000	77,15,481	Excess of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,57,481.

EXPLANATIONS of the causes of variation between Expenditure and Grant—*conold*.

H. 19.—Due to lesser refunds made during the year.

H. 20.—Non-voted.—Due mainly to smaller expenditure in the India circle, the total expenditure amounting to Rs. 1,71,703 against the sanctioned appropriation of Rs. 2,04,800. The provision was intended to meet refunds of house rent of officers as recalculated in accordance with the new Fundamental Rules 45,45 A and 45B and the Supplementary Rules made thereunder. The consent of officers in England was to be obtained before sterling drafts were purchased in payment of refunds of house rent. The replies of the officers which were expected in March 1928 did not actually arrive in time. It also took longer time than anticipated to find out the whereabouts of certain Military officers in India.

H. 20.—Voted.—Due mainly to savings in Bengal (Rs. 17,234) counterbalanced by excesses in almost all the provinces chiefly in the accounts of the Accounts Officer, Central Accounts office, Delhi Public Works Department (Rs. 6,080) due to incorrect estimates of the liabilities. The saving in Bengal was due to the fact that the payment of refund of house rent in terms of Government of India, Home Department, Press communiqué dated the 10th March 1928 did not come up to anticipation. Excess to the extent of Rs. 153 in the estimates of the Accountant General, Central Revenues and Rs. 6,080 of the Accounts officer, Central Accounts office, Delhi Public Works remained uncovered. Expenditure to the extent of Rs. 8 in the Punjab, Rs. 278 in the North-West Frontier Province, Rs. 48 in Madras, Rs. 136 in Bombay, Rs. 284 in Bihar and Orissa and Re. 1 in the Central Provinces for which no provision were made either in the original estimates or subsequently remained uncovered.

H. 21.—Due mainly to excess expenditure in the estimates of the Pay and Accounts Officer, Miscellaneous Central Departments, Calcutta. The sanctioned provision of Rs. 65,600 of the circle was reduced to Rs. 62,413 by orders of reappropriation. Against this reduced provision actual expenditure amounted to Rs. 65,326 resulting in an uncovered excess of Rs. 2,913 due to larger refunds authorised by the Central Publication Branch on account of sale of publications issued by the Paying Departments.

Expenditure to the extent of Rs. 116 in the North-West Frontier Province, Rs. 80 in Madras and Rs. 7 in Burma, for which no provision were made either in the original estimates or subsequently, also remained uncovered.

England—Taxes on Income—Saving due to delay in re-submission of old claims.  
Exchange—Due to unanticipated expenditure in England (See paragraph 44, Chapter III)  
Excess remained uncovered.

(a) Includes additional appropriation of Rs. 2,08,000 Sanctioned on 1st February 1928.

(b) Voted by the Legislative Assembly in March 1928.



## NOTE.

The following amounts aggregating Rs. 1,570 were surrendered to Government out of the voted provision :—

	Rs.
C. . . . .	600
G. 2 . . . . .	720
H. 11 . . . . .	180
H. 14 . . . . .	70
Total . . . . .	1,570

## IMPORTANT COMMENTS.

*Control over Expenditure.*

In a grant like this accurate estimating is admittedly difficult as will be evident from the large variations under many of the sub-heads and the explanations of those variations. Although proper control over expenditure under this grant is likewise difficult, it is for consideration whether the uncovered excesses under many of the sub-heads—and some of them are of very considerable amounts—do not indicate the necessity for exercising a more efficient control. A few instances of large uncovered excesses are given below :—

	Grant. Rs.	Excess. Rs.	Circle.
A.—Voted . . . . .	...	80,712	Punjab.
B. 1 . . . . .	12,00,000	65,178	Madras.
	29,63,800	8,44,994	Bombay.
	43,30,000	1,01,540	Burma.
	4,47,000	1,27,907	Central Provin- ces.
B. 2.— . . . .	2,50,000	51,155	Pay and Accounts Office, Misc. Central Depart- ments.
	61,000	2,11,408	Central Provin- ces.

There was a large saving of Rs. 50,776 in the estimates of the Audit Officer, Indian Stores Department, against a grant of Rs. 2,06,000 under sub-head C. Salt-Voted. The grant was, however, reduced by orders of reappropriation and surrender, resulting in an uncovered excess of Rs. 74,891. Similarly, the original estimate of Rs. 9,000 for Bombay under sub-head E—Currency approximates fairly well to the expenditure (Rs. 8,597). A reduction of Rs. 2,500 was, however, made by reappropriation resulting in an uncovered excess of Rs. 2,097.

These instances seem to point to a defective control over expenditure.

## GRANT No. 74.—NORTH-WEST FRONTIER PROVINCE.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to defray the Expenses of the NORTH-WEST FRONTIER PROVINCE.

Accounts.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
<b>I.—Direct Demands on the Revenue—</b>					
Land Revenue	<i>Non-voted</i>	... 38,000	47,599	...	9,599
	<i>Voted</i>	... 6,36,000	5,75,503	60,497	...
<b>II.—Direct Demands on the Revenue—</b>					
Forests	<i>Non-voted</i>	... 31,000	39,456	...	8,456
	<i>Voted</i>	... 10,71,000	9,00,602	1,61,398	...

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

Sub-head B. 2.—(*Voted*).—Actual expenditure amounted to Rs. 1,42,526 against the appropriation of Rs. 1,77,400 resulting in a saving of Rs. 34,874 which was due to the non-entertainment of the full sanctioned strength of Patwaris as there was no field work for a portion of the year owing to survey of Nowshera and Swabi Tahsils having been finished earlier and that of the Peshawar Tehsil having been delayed.

Sub-head B. 3.—(*Voted*).—Saving of Rs. 11,770 occurred against the appropriation of Rs. 40,900 which was due partly to smaller expenditure on grain compensation allowance (Rs. 4,000) and partly to less touring (Rs. 7,770) for the reasons stated against B. 2 above.

## ACCOUNT II.—DIRECT DEMANDS ON THE REVENUE—FORESTS.

Sub-head B.—*Voted*.—Actual expenditure amounted to Rs. 5,23,868 against the appropriation of Rs. 6,55,600. The large saving of Rs. 1,31,732 was due to—

(i) Abandonment of the conversion of 1,50,000 c. ft. of Scantlings in the Kagan Division owing to no suitable contractor being available (Rs. 66,000).

(ii) Conversion of timber on a smaller scale than anticipated in the Siran and Thandiani Divisions (Rs. 32,700).

(iii) Reduction in the temporary establishment by replacement by men on the permanent establishment (Rs. 9,000).

(iv) Non-removal of about 76,000 c. ft. of sawn timber from forest owing to labour difficulties and bad weather with the resultant saving in carriage charges (Rs. 19,000).

(v) Non-utilisation of funds provided for the lease of the Razmak Forests (Rs. 5,000).



Accounts.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
III.—Other Direct Demands on the Revenue.	Non-voted	15,000	14,023	977	...
	Gross	5,41,000	6,34,832	...	93,832
	Deductions	...	—7,780	7,780	...
	Net	5,41,000	6,27,052	...	86,052
IV.—Irrigation Works, etc., in charge of Civil Officers	...	47,000	55,325	...	8,325
V.—General Administration	Non-voted	4,31,000	4,41,439	...	10,439
	Voted	12,85,000	12,81,424	3,576	...
VI.—Administration of Justice.	Non-voted	1,13,000	1,24,487	...	11,487
	Voted	5,77,000	6,17,373	...	40,373
	Non-voted	1,000	1,126	...	126
VII.—Jails and Convict Settlements.	Gross	7,00,000	7,37,236	...	37,236
	Deductions	—8,000	—14,301	6,301	...
	Net	6,92,000	7,22,935	...	30,935

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS—*contd.*

## ACCOUNT III.—OTHER DIRECT DEMANDS ON THE REVENUE.

Sub-head A. 3.—Voted.—Actual expenditure amounted to Rs. 4,87,000 against the appropriation of Rs. 4,07,000 resulting in an excess of Rs. 80,000 which was due to payment made to the United Provinces Government for the loss of still head duty. At the time of the preparation of the original estimates it was not known that the North-West Frontier Province Administration would be required to pay a contribution to the United Provinces Government as orders on the subject were received in August 1927.

## ACCOUNT VI.—ADMINISTRATION OF JUSTICE.

Sub-head A.—Actual expenditure amounted to Rs. 43,927 against the appropriation of Rs. 35,000 resulting in an excess of Rs. 8,927 which was due mainly to an increase in the number of Criminal and Sessions cases. Excess to the extent of Rs. 2,837 remained uncovered.

Sub-head C. 1.—Voted.—Excess of Rs. 9,982 occurred against the appropriation of Rs. 1,41,580 and was due to larger expenditure on leave salary as many officers of the Judicial Department remained on leave during the year. Excess to the extent of Rs. 1,962 remained uncovered.

Sub-head D. 2.—Excess of Rs. 8,181 occurred against the appropriation of Rs. 22,350 which was due to increase in the number of criminal cases.

Sub-head D. 5.—Excess of Rs. 9,980 occurred against the appropriation of Rs. 33,000 and was due to larger number of references to Jirgas and more numerous inspections of spots of occurrence in murder cases by the members of the Jirga consequent on the increase in the number of criminal cases. The excess to the extent of Rs. 680 remained uncovered.

## ACCOUNT VII.—JAILS AND CONVICT SETTLEMENTS.

Sub-head A. 4.—Actual expenditure amounted to Rs. 2,59,657 against the appropriation of Rs. 2,28,400 resulting in an excess of Rs. 31,257 which was due to increased prison population in the Jails and lock-ups.

Accounts.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
VIII.—Police	Non-voted	... 2,19,500	2,03,726	15,774	...
	Gross	... 26,35,370	25,41,250	94,120	...
	Voted { Deductions	... —3,370	—3,370	...	...
	Net	... 26,32,000	25,37,880	94,120	...
IX.—Ecclesiastical	...	... 87,000	87,625	...	625
X.—Political	...	... 23,25,788	22,64,822	60,966	...
XI.—Frontier Watch and Ward.	Gross	... 96,80,320	95,62,488	1,17,832	...
	Deductions	... —70,720	—66,720	...	4,000
	Net	... 96,09,600	94,95,768	1,13,832	...

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS—*contd.*

## ACCOUNT VIII.—POLICE.

Sub-head B. 2. to B. 4.—Actual expenditure amounted to Rs. 17,25,401 against the appropriation of Rs. 17,49,078 resulting in a saving of Rs. 23,677 which was due to vacancies kept unfilled and to leave vacancies in all ranks. The grant was reduced to Rs. 17,22,214 by orders of reappropriation leaving an excess of Rs. 3,187 which remained uncovered.

Sub-head B. 6.—Actual expenditure amounted to Rs. 1,57,872 against the appropriation of Rs. 2,02,334 resulting in a saving of Rs. 44,462 which was due chiefly to the non-utilisation in full of the allotment for (i) Grain compensation allowance (Rs. 32,424) and (ii) Railway Warrants (Rs. 10,392).

Sub-head B. 9.—Saving of Rs. 17,105 occurred against the appropriation of Rs. 25,000 which was due to no fresh ammunition having been indented for during the year owing to old stock being available.

## ACCOUNT X.—POLITICAL.

Sub-head G. 3.—Actual expenditure amounted to Rs. 2,53,668 against the appropriation of Rs. 3,34,860 resulting in a saving of Rs. 81,192 which was due to smaller expenditure under—

- (i) Arms and ammunition (Rs. 34,964) the expenditure on this account depends upon the political situation.
- (ii) Telephone charges (Rs. 33,836) due to the provision of Rs. 32,200 sanctioned for the rent of telephones transferred from the Military Department having proved excessive and to less expenditure on other telephones.
- (iii) Rent of telegraph lines and guarantee for combined offices in Tochi Agency (Rs. 15,323) due to smaller expenditure than anticipated.

## ACCOUNT XI.—FRONTIER WATCH AND WARD.

Sub-head A. 1 (7).—Actual expenditure amounted to Rs. 14,487 against the provision of Rs. 41,100 resulting in a saving of Rs. 26,613 which was due (i) to non-utilisation of the allotment of (Rs. 20,300) for grain compensation allowance as no grain compensation allowance was drawn and (ii) to the adjustment of charges on account of passages under the sub-head A. 1 (12) although a provision of Rs. 8,400 for the same was made under this sub-head.

Sub-head A. 2 (2).—Saving of Rs. 21,252 occurred against the provision of Rs. 9,37,100 which was due to the replacement of the old costly wireless establishment by a less expensive establishment.

Sub-head A. 2 (3).—Saving of Rs. 46,699 occurred against the provision of Rs. 3,50,880 which was due to non-utilisation of grain compensation allowance provision owing to the fall in the price of food stuffs.

Sub-head A. 6 (3).—Saving of Rs. 17,173 occurred against the provision of Rs. 2,65,100, *vide* remarks against A. 2 (2) above.



Accounts.			Expenditure compared with Grant.	
	Grant.	Expenditure.	Less than granted.	More than granted.
	Rs.	Rs.	Rs.	Rs.
XII.—Education	Non-voted ...	49,000	51,436	2,436
	Voted ...	18,47,000	17,22,002	1,24,998
	Non-voted ...	82,000	70,813	11,187
XIII.—Medical	Gross ...	3,60,000	3,95,945	35,945
	Voted { Deductions ...	-42,000	-45,401	3,401
	Net ...	3,18,000	3,50,544	32,544
	Non-voted ...	21,000	15,800	5,200
XIV.—Public Health	Voted ...	91,000	69,113	21,887
XV.—Agriculture, Scientific Departments and Miscellaneous Departments.	Non-voted ...	12,300	14,916	2,616
	Gross ...	1,55,500	1,53,649	1,851
	Voted { Deductions ...	-4,500	-4,512	12
	Net ...	1,51,000	1,49,137	1,863
XVI.—Miscellaneous	...	80,000	59,481	20,519
TOTALS	Gross ...	1,31,05,908	1,29,39,756	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 1,66,152.
	Non-voted { Deductions ...	-70,720	-66,720	
	Net ...	1,30,35,188	1,28,73,036	Saving of Net expenditure (Non voted) compared with Net Appropriation Rs. 1,62,152.
TOTALS	Gross ...	1,00,25,870	97,52,735	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 2,73,135.
	Voted { Deductions ...	-57,870	-75,364	
	Net ...	99,68,000	96,77,371	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 2,90,629.

IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS—*contd.*

## ACCOUNT XII.—EDUCATION.

Sub-head H.—Due to the fact that out of the lump sum provision of Rs. 5,11,000 for additional expenditure involved in the five years' programme Rs. 4,20,570 were added to the original appropriations under the several sub-heads according to the distribution approved by the Government of India, Finance Department leaving a sum of Rs. 90,430 which remained unutilised. This sum is said to have been placed at the disposal of the Public Works Department for incurring expenditure on Education Department buildings.

## ACCOUNT XIV.—PUBLIC HEALTH.

Sub-head B.—Actual expenditure amounted to Rs. 27,250 against the appropriation of Rs. 45,000 resulting in a saving of Rs. 17,750 which was due to less grants having been given to District Boards and Municipal Committees for sanitary works. The savings were utilised by orders of reappropriation during the course of the year.

## ACCOUNT XVI.—MISCELLANEOUS.

Sub-head A.—No expenditure was incurred against the appropriation of Rs. 14,000 due to change in classification according to which the charges on account of "Durbar Presents" are debited to "29. Political" instead of to "47. Miscellaneous".

## 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.
<b>A.—Charges of Administration :</b>				
A. 1.—Pay of Establishment...	15,359	15,295	...	35
A. 2.—Other charges	9,641	7,890	1,751	...
<b>B.—Survey and Settlement :</b>				
B. 1.—Pay of Officers	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>19,000</div> <div>10,000</div> </div>	<div> <div>19,059</div> <div>11,952</div> </div>	<div> <div>...</div> <div>1,952</div> </div>
B. 2.—Pay of Establishment	...	1,77,400	1,42,526	34,874
B. 3.—Allowances, Hon- oraria, etc.	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>2,000</div> <div>40,900</div> </div>	<div> <div>3,409</div> <div>29,130</div> </div>	<div> <div>...</div> <div>11,770</div> </div>
B. 4.—Supplies and Services	...	4,500	4,148	352
B. 5.—Contingencies	...	19,200	20,761	...
B. 6.—Establishment Charges paid to other Governments, Departments, etc.	...	65,000	59,230	5,770

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

A. 2.—Due mainly (i) to the non-payment of Khwara Inams (rewards) to Lambardars (Rs. 1,000) and (ii) to the non-utilisation of the provision for grain compensation allowance (Rs. 350).

B. 1.—Voted.—Due to leave arrangements. The grant was reduced to Rs. 9,861 by orders of re-appropriation thereby causing an excess of Rs. 2,091 which remained uncovered.

B. 2.—Due to the non-entertainment of the full sanctioned strength of Patwaries as there was no field work for a portion of the year in consequence of the completion of the measurement of Nowshera and Swabi Tehsils by May 1927 and of the commencement of the measurement of Peshawar Tahsil in October, 1927. (See Notes.)

B. 3.—Non-voted.—Due to larger expenditure on travelling allowance in connection with certain boundary questions and the settlement of the newly annexed Malandri Area.

The excess to the extent of Rs. 509 remained uncovered.

B. 3.—Voted.—Due to smaller expenditure on travelling allowance and grain compensation allowance for the reasons stated at B. 2 above.

B. 5.—Due mainly to the unexpected expenditure on the binding of records of rights of certain tahsils owing to the earlier completion of work.

B. 6.—Due to smaller expenditure in connection with the Peshawar Settlement owing to the revision of the programme of the Survey Department. The grant was reduced to Rs. 57,210 by orders of re-appropriation in the course of the year resulting in an excess of Rs. 2,020 which remained uncovered.



ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE—*concl'd.*

Service.		Expenditure compared with Grant.				
		Grant.	Expenditure.	Less than Granted.	More than Granted.	
		Rs.	Rs.	Rs.	Rs.	
C.—Land Records:						
C. 1.—Pay of Establishments	...	2,44,680	2,50,806	...	6,126	
C. 2.—Allowances, Honoraria, etc.	...	26,070	18,334	7,736	...	
C. 3.—Supplies and Services and Contingencies	... ..	13,250	6,429	6,821	...	
D.—Miscellaneous	Non-voted	...	17,000	25,161	...	8,161
	Voted	...	10,000	8,902	1,098	...
	<hr/>					
Totals	Non-voted	...	38,000	47,599	...	9,599
	Voted	...	6,36,000	5,75,503	60,497	...

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

C. 1.—The original grant proved inadequate as the allowance made therein for probable savings proved too great.

C. 2.—Due chiefly to the non-utilisation of the provision of Rs. 5,000 for grain compensation allowance as the rates of staple food grain were favourable and to smaller expenditure on travelling allowance owing to fewer transfers among patwaris.

C. 3.—Due to the non-utilisation of the provision for cost of paper which it was decided would be supplied free of cost by the Jail Press.

D.—*Non-voted*.—Due chiefly to heavy arrear payments of Land Revenue compensations.

D.—*Voted*.—The grant proved somewhat excessive.

## NOTE.

B. 2.—Rs. 15,000 were surrendered to Government.

## ACCOUNT II.—DIRECT DEMANDS ON THE REVENUE—FORESTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—General Direction—Share of the cost of the Chief Conservator and his staff paid to the Punjab Government.				
{ Non-voted ...	700	...	700	...
{ Voted ...	200	...	200	...
B.—Conservancy and Works ...	6,55,600	5,23,863	1,31,732	...
C.—Establishments :				
C. 1.—Pay of officers ...				
{ Non-voted ...	23,700	28,354	...	4,654
{ Voted ...	12,800	16,691	...	3,891
C. 2.—Pay of Establishment ...	75,594	68,544	7,050	...
C. 3.—Other charges ...				
{ Non-voted ...	6,600	11,102	...	4,502
{ Voted ...	29,806	35,925	...	6,119

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

A.—Non-voted and Voted.—Due to the fact that the Chief Conservator of Forests, Punjab, did not tour in the North West Frontier Province during the year.

B.—Due to (i) abandonment of the conversion of 1,50,000 c. ft. of scantlings in the Kagan Division owing to no suitable contractor being available (Rs. 66,000); (ii) conversion of timber on a smaller scale than anticipated in the Seran and Thandiani Divisions (Rs. 32,700); (iii) reduction in temporary establishment by replacement by men on permanent establishment (Rs. 9,000); (iv) non-removal of about 76,000 c. ft. of sawn timber from forest owing to labour difficulties and bad weather with the resultant saving in carriage charges (Rs. 19,000) and (v) non-utilisation of funds provided for the lease of the Razmak Forest (Rs. 5,000). (See Note).

C. 1.—Non-voted.—Due to the employment of the officer on special duty for a longer period than originally anticipated.

C. 1.—Voted.—Due partly to the grant of special pay to all Extra Assistant Conservators of Forests in charge of Divisions for which no provision was made in the original estimates (Rs. 1,550) and partly to the adjustment of leave salary of certain Extra Assistant Conservators (Rs. 2,341).

C. 2.—Due to (i) the non-utilisation of the allotment of Rs. 6,000 for two Forest Rangers and ten guards of the Waziristan Staff.

and (ii) the non-employment of the full sanctioned strength of establishment (Rs. 1,050).

C. 3.—Non-voted.—Due to (i) larger expenditure on cost of passages than anticipated (Rs. 605); (ii) expenditure under head "Grants-in-aid contribution for officers transferred to and from other departments" for which no provision was made in the estimates (Rs. 2,700) and (iii) travelling allowance of a Special Conservator of Forest (Rs. 1,167).

The excess to the extent of Rs. 2,802 remained uncovered.

C. 3.—Voted.—Due partly to increased touring of the staff in connection with the construction of Thai Kala Bagh Ropeway combined with travelling allowance (on transfer) of the subordinates transferred from the Punjab in connection with the reorganisation scheme (Rs. 5,100) and partly to increased expenditure on the carriage of office records (Rs. 1,018).

Excess to the extent of Rs. 2,054 remained uncovered.



ACCOUNT II.—DIRECT DEMANDS ON THE REVENUE—FORESTS—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
D.—Capital outlay on Forests charged to Revenue	2,97,000	2,57,644	39,356	...
E.—Interest on Capital outlay	...	6,930	...	6,930
Totals	...	...	...	...
Non-voted	31,000	39,456	...	8,456
Voted	10,71,000	9,09,602	1,61,398	...

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

D.—Due to (i) non-completion of the Thai Kala Bagh Ropeway during 1927-28 (Rs. 28,000 round);

(ii) Smaller expenditure on the installation, etc., of the weigh bridge and saw mill at Thal (Rs. 6,300 round)

and (iii) non-completion of certain other works which it was anticipated would be completed in the year under report at the time the budget estimates were framed (Rs. 5,000 round).

E.—Due to no provision having been made in the original estimates. The excess remained uncovered.

## NOTE.

B.—Rs. 20,000 were surrendered to Government.

## ACCOUNT III.—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—				
A. 1. (i).—Pay of Officers	...	760	...	760
A. 1. (1).—Pay of Establishments	31,560	41,877	...	10,317
A. 1. (2).—Other charges	19,640	24,658	...	5,018
A. 1. (3).—Compensation	10,000	10,000	...	...
A. 1. (4).—Establishment charges paid to other Governments, Departments, etc.	3,500	...	3,500	...

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

A. 1.—(i).—Due to the post of Excise Superintendent having been raised to the status of a gazetted officer with effect from 1st January 1928.

A. 1. (1) and A. 1. (2).—Due chiefly to no provision having been made in the original budget for the expenditure on Detective Excise Establishment.

Excess to the extent of Rs. 1,654 in the case of A. 1. (1) remained uncovered.

A. 1. (4).—The provision of Rs. 3,500 was made presumably on the understanding that the original cost of the Chitral Bonded warehouse establishment would be borne by the Punjab Government in the first instance, and the North West Frontier Province would be required to pay half the share of the cost. But the actual fact was that the cost of the Establishment which amounted to Rs. 3,560 during the year 1927-28, was borne by the North West Frontier Province in the first instance and included under sub-heads A. 1. (1) and (2). Hence the grant of Rs. 3,500 remained un-utilised. The share of half the cost of Establishment (Rs. 1,780) was recovered from the Punjab Government vide Sub-head A. (4). The expenditure was less than the estimated amount owing to late entertainment of the Establishment.





## ACCOUNT IV.—OTHER EXPENDITURE FINANCED FROM ORDINARY REVENUES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Irrigation Works:</b>				
Works for which neither Capital nor Revenue Accounts are kept— In charge of Civil Officers				
A. (1).—Works ... ..	35,000	42,244	...	7,244
A. (2).—Pay of Establishment ... ..	9,480	8,353	1,127	...
A. (3).—Other Charges ... ..	2,520	4,728	...	2,208
Total ... ..	47,000	55,325	...	8,325

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

A. (1).—Due mainly to (i) improvement of certain drains in the Peshawar District (Rs. 5,000) and (ii) construction of a spur and protective Bund in Daur river (Hazara District) (Rs. 2,900 odd).

A. (2).—Due to the *minus* provision of Rs. 1,200 on account of the share of Canal Tahsildar's pay recoverable from Peshawar Municipality having been made in the budget under A (3) instead of under this sub-head. After taking into account the *minus* provision of Rs. 1,200 the grant stood at Rs. 8,280 against which the actual expenditure amounted to Rs. 8,353 resulting in an excess of Rs. 73, which calls for no remarks.

A. (3).—After excluding the *minus* provision of Rs. 1,200 referred to as A (2) above the original grant stood at Rs. 3,720. The excess of Rs. 1,008 is chiefly due to the increased expenditure on travelling allowance necessitated by the additional charge of works at Dera Ismai Khan, held by the Irrigation Engineer, Bannu. Excess to the extent of Rs. 8 remained uncovered.

## ACCOUNT V.—GENERAL ADMINISTRATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Chief Commissioner:</b>				
A. 1.—Salary of the Chief Commissioner ...	52,000	57,048	...	5,048
A. 2.—Fixed Travelling allowance ...	3,000	3,000	...	...
A. 3.—Sumptuary Allowance ...	12,000	8,984	3,016	...

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

A. 1 and A. 3.—Due to increase in the rate of pay and reduction in the Sumptuary allowance of the Chief Commissioner sanctioned by the Secretary of State with effect from 31st August 1927.

ACCOUNT V.—GENERAL ADMINISTRATION—*contd.*

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
A. 4.—Staff and Household :					
A. 4. (1)—Pay of Officers...	<i>Non-voted</i>	11,100	10,035	1,065	...
	<i>Voted</i> ...	12,300	11,761	539	...
A. 4. (2)—Pay of Establishments	..	10,100	11,676	...	1,576
A. 4. (3)—Other Charges ...	<i>Non-voted</i>	2,500	1,824	676	...
	<i>Voted</i> ...	14,000	15,141	...	1,141
A. 5.—Tour Expenses	...	31,000	30,878	122	...
A. 6.—Grants in-aid contributions, etc.	...	...	634	...	634
B.—Secretariat :					
B. 1.—Pay of Officers	<i>Non-voted</i> ...	41,500	42,070	...	570
	<i>Voted</i> ...	14,500	15,893	...	1,393
B. 2.—Pay of Establishments	...	91,820	92,361	...	541
B. 3.—Allowances, Honoraria, etc.	<i>Non-voted</i> ...	2,000	6,726	...	4,726
	<i>Voted</i> ...	9,820	10,501	...	681
B. 4.—Supplies and Services, and Contingencies	...	43,360	40,453	2,907	...

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

A. 4 (1).—*Non-voted*.—Due partly to the non-utilisation of the provision for leave salary (Rs. 900) and partly to change of incumbents.

A. 4 (2).—Due to higher expenditure on leave salary.

A. 4 (3).—*Non-voted*.—Due to less expenditure owing to touring having been performed mostly in Government conveyances.

A. 4 (3).—*Voted*.—The original grant proved inadequate. Excess to the extent of Rs. 400 remained uncovered.

A. 5.—The grant was reduced to Rs. 30,600 by orders of reappropriation during the year resulting in an excess of Rs. 278 which remained uncovered.

A. 6.—No provision was made in the original estimates. The excess remained uncovered.

B. 1.—*Voted*.—Due chiefly to higher expenditure on leave salary.

B. 2.—The grant was reduced to Rs. 91,667 by orders of re-appropriation in the course of the year resulting in an excess of Rs. 694 which remained uncovered.

B. 3.—*Non-voted*.—Due partly to the adjustment of charges on account of cost of passages amounting to Rs. 3,431 for which no provision was made and partly to the transfer of the Under Secretary to the Chief Commissioner from Hyderabad (Rs. 1,278). Excess to the extent of Rs. 3,448 remained uncovered.

B. 3.—*Voted*.—Excess to the extent of Rs. 228 remained uncovered.

B. 4.—Due to economy.



ACCOUNT V.—GENERAL ADMINISTRATION—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B. 5. <i>Grants-in-aid, Contributions, etc.</i> ...	...	371	...	371
C.—Local Fund Charges paid to Audit Department	7,000	6,821	179	...
D.—Revenue Commissioner :				
D. 1.—Pay of Officers ... { <i>Non-voted</i> ...	36,000	37,251	...	1,251
... { <i>Voted</i> ...	16,760	17,755	...	995
D. 2.—Pay of Establishments ...	69,700	71,294	...	1,594
D. 3.—Other Charges ... { <i>Non-voted</i> ...	6,300	3,455	2,845	...
... { <i>Voted</i> ...	32,240	28,828	3,412	...
E.—District Establishment :	Rs.			
E. 1.—Pay of { <i>Non-voted</i> { <i>Original</i> 2,43,600				
Officers ... { <i>Voted</i> { <i>Supplementary</i> (a) ...	2,33,600	2,28,807	4,793	...
... { <i>Voted</i> ...	1,49,100	1,33,763	15,337	...
E. 2.—Pay of General Establishments ...	2,22,730	2,13,582	9,148	...
E. 3.—Pay of Treasury Establishments ...	47,200	48,059	...	859
E. 4.—Pay of Sub-Divisional Establishments ...	1,61,529	1,70,819	...	9,290
E. 5.—Pay of other Establishments ...	35,500	37,456	...	1,956

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

B. 5.—Due to no provision having been made in the original budget. The excess remained uncovered.

1. *D. 1.—Non-voted.*—Due to the transit pay of the Revenue Commissioner. The excess remained uncovered.

D. 1.—Voted.—Due to higher expenditure on leave salary.

D. 2.—Due to the original budget having proved low.

D. 3.—*Non-voted*.—Due chiefly to the non-utilisations of the provision of Rs. 2,900 sanctioned for the cost of passages of the Revenue Commissioner.

D. 3.—Voted.—Due to (1) the non-utilisation of the provision made for the cost of typewriters which according to the revised stationery rules were supplied by the Controlling office of cost (Rs. 1,200). (2) Exact amount under purchase of books could not be definitely gauged as the expenditure under this head is of a fluctuating nature (Rs. 360) and (3) Contractors' bills for repairs were rigorously cut down and there was general economy (Rs. 1,912).

Ex. 1.—*Non-voted*.—Due chiefly to change in incumbents.

E. 1.—Voted.—Due (i) to change of incumbents and (ii) to the provision of Rs. 10,000 made in the budget to meet the pay of Officers of the Provincial Civil Service who are generally appointed to hold temporarily the Political Department posts not being fully utilised (*See Note*).

E. 2.—The Head of Department expresses his inability to explain the cause of the saving on the ground that there are no data in his office to verify the correctness of the expenditure figures maintained in the audit office as the disbursing officers do not furnish monthly expenditure figures to him in respect of the primary unit "Pay of Establishment".

E. 3.—Excess to the extent of Rs. 439 remained uncovered.

E. 4.—*Vide* remarks against E. 2. Excess to the extent of Rs. 3,625 remained uncovered.

E. 5.—Due to the entertainment of some temporary establishment during the year. Excess to the extent of Rs. 217 remained uncovered.

(a) Sanctioned on 7th March 1928.

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>concl'd.</i></b>				
E. 6.—Travelling Allowances ...				
Non-voted ...	31,000	37,228	...	6,228
Voted ...	65,000	71,895	...	6,895
E. 7.—Other Allowances, Honoraria, etc. ...	41,620	63,213	...	18,593
E. 8.—Supplies and Services ...	3,700	2,578	1,122	...
E. 10.—Contract Contingencies ...	1,39,200	1,32,240	6,960	...
E. 11.—Other Contingencies ...	53,821	47,057	6,764	...
E. 12.—Grants-in-aid, Contributions, etc. ...	...	4,006	...	4,006
<b>F.—Miscellaneous Discretionary Grants by Heads of Provinces, etc. ...</b>				
	10,000	7,400	2,600	...
<b>Totals</b>				
Non-voted ...	4,31,000	4,41,439	...	10,439
Voted ...	12,85,000	12,81,424	3,576	...

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

E. 6.—*Non-voted.*—Due partly to heavy expenditure on travelling allowance necessitated by the transfer of certain officers from Madras and United Provinces and partly to the inadequacy of the original grant.

E. 6.—*Voted.*—Due to constant changes amongst Extra Assistant Commissioners, Tahsildars and Naib Tahsildars and also to extensive touring of Revenue Officers. Excess to the extent of Rs. 7,015 remained uncovered.

E. 7.—*Voted.*—Due partly to the establishment of copying agency departments in Kohat, Bannu and Dera Ismail Khan for which no provision was made (Rs. 5,400) and partly to the increased expenditure on this account in Hazara and Peshawar Districts (Rs. 10,300). Excess to the extent of Rs. 5,107 remained uncovered.

E. 8.—Due mainly to smaller number of civil suits having been conducted during the year than anticipated.

E. 10.—Due to the non-utilisation of the provision for cost of paper which it was decided would be supplied free of cost. The grant was reduced to Rs. 1,28,928 by orders of reappropriation during the course of the year resulting in an excess of Rs. 3,312 which remained uncovered.

E. 11.—Due mainly to no necessity having been felt to purchase any boats for major or minor ferries.

E. 12.—No provision was made in the original estimates nor was there any time to obtain funds as debits were received from the Controller of Military Accounts Presidency and Assam District after the close of the financial year. The excess remained uncovered.

F.—The expenditure under this head depends on the applications received during the year for assistance from public funds. The savings are, however, due to the non-payment of certain items sanctioned for payment during the year 1927-28.

## NOTE.

E. 1.—*Voted.*—Rs. 10,000 were surrendered to Government.



## 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) ...	35,000	43,927	...	8,927
B.—Judicial Commissioner:				
B. 1.—Pay of Officers.	<i>Non-voted</i> ...	78,200	75,000	3,200
	<i>Voted</i> ...	6,110	6,020	90
B. 2.—Pay of Establishments ...	...	33,190	33,362	...
B. 3.—Other Charges.	<i>Non-voted</i> ...	1,300	839	461
	<i>Voted</i> ...	14,200	11,457	2,743
C.—Civil and Sessions Courts:				
C. 1.—Pay of Officers	<i>Non-voted</i> ...	28,700	43,296	...
	<i>Voted</i> ...	1,41,680	1,51,562	...
C. 2.—Pay of Establishments ...	...	1,59,878	1,59,971	...
C. 3.—Allowances, Honoraria, etc.	<i>Non-voted</i> ...	4,800	4,982	...
	<i>Voted</i> ...	21,880	26,546	...
C. 4.—Contingencies ...	...	27,162	25,321	1,841

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

A.—Due mainly to an increase in the number of criminal and sessions cases. Excess to the extent of Rs. 2,837 remained uncovered.

B. 1.—*Non-voted*.—Due to the non-utilisation in full of the provision for leave salary.

B. 3.—*Non-voted*.—The original appropriation was an over estimate.

B. 3.—*Voted*.—Due mainly to economy in contingent expenditure.

C. 1.—*Non-voted*.—Due to the appointment as District Judge, Peshawar of an officer whose pay was non-voted.

C. 1.—*Voted*.—Due to larger expenditure on leave salary as many officers of the Judicial Department remained on leave during the year. Excess to the extent of Rs. 1,962 remained uncovered.

C. 3.—*Voted*.—Due to unusual rush of Sessions cases in Derajat Division. Excess to the extent of Rs. 359 remained uncovered.

C. 4.—Due to the non-utilisation of the provision for cost of paper which was supplied free by the Jail Press.

ACCOUNT VI.—ADMINISTRATION OF JUSTICE—*concl'd.*

Service.	Expenditure compared with Grant.			
	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
* C. 5.—Grants-in-aid, contribution, etc ...	...	370	...	370
D.—Criminal Courts:				
D. 1.—Pay of Establishments ...	17,579	16,578	1,001	...
D. 2.—Section writing charges ...	22,350	30,531	...	8,181
D. 3.—Allowances, Honoraria, etc. ...	10,666	11,359	...	693
D. 4.—Diet and Road-money of witnesses ...	53,405	56,358	...	2,953
D. 5.—Expenses of Jirgas ...	33,000	42,980	...	9,980
D. 6.—Other Contingencies ...	1,000	1,411	...	411
Totals { Non-voted ...	1,13,000	1,24,437	...	11,437
{ Voted ...	5,77,000	6,17,373	...	40,373

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

C. 5.—No provision was made for the purpose in the budget. The excess remained uncovered.

D. 1.—Due partly to the unexpected abolition of a Bench of Honorary Magistrates, and partly to the employment of readers to certain Honorary Magistrates on less pay than that provided for in the budget.

D. 2.—Due to increase in the number of criminal cases.

D. 3.—Due to increase in the medico-legal examinations resulting from the increase in criminal cases. Excess of Rs. 3 remained uncovered.

D. 4.—*Vide* remarks against D. 2.

D. 5.—Due to larger number of references to Jirgas and more numerous inspection of spots of occurrence in murder cases by the Jirga members consequent on the increase in the number of criminal cases. The excess to the extent of Rs. 680 remained uncovered.

D. 6.—Due to the purchase of Surgical instruments for the Post Mortem House at Oghi in Hazara District.



## 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>				
Non-voted ...	1,000	1,126	...	126
A. 1.—Pay of Officers { Voted ...	24,800	24,662	138	...
A. 2.—Pay of Establishment ...	1,54,069	1,53,379	690	...
A. 3.—Allowances, Honoraria, etc. ...	6,000	5,071	929	...
A. 4.—Dietary Charges ...	2,28,400	2,59,657	...	31,257
A. 5.—Other Supplies ...	1,34,400	1,50,971	...	16,571
A. 6.—Contingencies ...	22,331	26,263	...	3,932
A. 7.—Charges paid to other Governments for maintenance of prisoners ...	80,000	42,411	37,589	...
A. 8.—Deduct.—Cost of Convict Labour Supplied to Jail Press ...	—8,000	—14,301	6,301	...
<b>B.—Jail Manufacture:</b>				
B. 1.—Pay of Establishment ...	250	252	...	...
B. 2.—Other Charges ...	49,750	74,570	...	24,820
Totals ... { Non-voted ...	1,000	1,126	...	126
... { Voted { Gross ...	7,00,000	7,37,236	...	37,236
... { Voted { Deductions ...	—8,000	—14,301	6,301	...
... { Voted { Net ...	6,92,000	7,22,935	...	30,935

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

A. 1.—Non-voted.—The excess remained uncovered.

A. 3.—Due mainly to no grain compensation allowances having been drawn by the Peshawar Jail.

A. 4.—Due to increased prison population in the Jails and lock ups.

A. 5.—Due to the purchase of 70 tents, with necessary clothing and bedding, etc. for the increased prison population.

A. 6.—Excess occurred under 'other contingencies'. As the grant was reduced by a net appropriation of Rs. 250 in the course of the year the net result was an uncovered excess of Rs. 4,182.

A. 7.—Due to the fact that a smaller number of prisoners was transferred to the jails of other Provinces.

A. 8.—Due to the fact that formerly only Rs. 0-2-3 were charged per prisoner on account of convict labour supplied to the jail press, while according to the new system of press accounts all charges of maintenance of prisoners are being charged to the press.

B. 1.—Excess remained uncovered. It was due to the rounding of the figures of budget provision.

B. 2.—Due to the purchase of Cotton Yarn for the manufacture of *durries* in the Peshawar Jail and of *chaplies* in the Abbottabad Jail to meet increased demand for these articles.

## NOTE.

Sub-head A. 7.—There seems to be a tendency to over-estimate under this sub-head, as against the original appropriation of Rs. 1,00,000 each in 1924-25, 1925-26 and 1926-27 there was a saving of Rs. 25,818, Rs. 20,533, and Rs. 41,373 in the respective years.

## ACCOUNT VIII—POLICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Superintendence :				
A. 1.—Pay of Officers ...	44,700	42,120	2,580	...
A. 2.—Pay of Establishment* ...	20,980	21,096	...	116
A. 3.—Other Charges { Non-voted ...	5,400	4,000	1,400	...
{ Voted ...	37,520	36,735	785	...
A.—4.—Grants-in-aid, contribution, etc. ...	...	2,752	...	2,752
B.—District Executive Force :				
District Police :				
	Rs.			
B. 1.—Pay of Officers. { Non- { Original 1,24,900	1,20,900	1,03,288	17,612	...
voted { Supple- mentary...—4,000				
{ Voted ...	68,200	71,966	...	3,766
B. 2.—Police Force ...	...			
B. 3.—Mounted Police ...	...			
B. 4.—Office Establishment ...	...	17,49,078	17,25,401	23,677
B. 5.—Travelling { Non-voted ...	26,800	12,496	14,304	...
{ Voted ...	59,000	63,078	...	4,678
B. 6.—Other Allowances, etc. ...	2,02,334	1,57,872	44,462	...

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

A. 1.—Due mainly to the non-utilisation of the provision for leave salary.

A. 3.—Non-voted.—The original estimates included Rs. 3,100 on account of cost of passages which was transferred to the sub-head A. 4 by orders of re-appropriation in the course of the year. Excluding that the grant was Rs. 2,300 against which the actual expenditure amounted to Rs. 4,000 resulting in an excess of Rs. 1,700 which was due mainly to the payment of grants to certain Imperial Police Officers for the maintenance of their uniforms and chargers which are permissible under the rules after intervals of ten and seven years respectively.

A. 3.—Voted.—Due to ordinary savings under allowances, etc. and purchase of tents.

A. 4.—Vide remarks against A. 3 non-voted above. The grant was reduced to Rs. 2,300 by orders of re-appropriation in the course of the year. The excess to the extent of Rs. 452 remained uncovered.

B. 1.—Non-voted.—Due to vacancies and transfers.

B. 1.—Voted.—Due to the appointment of an additional Superintendent of Police at Peshawar and to the original appropriation on account of leave salary having proved inadequate. The excess to the extent of Rs. 766 remained uncovered.

B. 2, 3 and 4.—Due to vacancies kept unfilled and to leave vacancies in all ranks. The grant was reduced to Rs. 17,22,214 by orders of re-appropriation leaving an excess of Rs. 3,187 which remained uncovered.

B. 5.—Non-voted.—The original estimates included Rs. 7,800 on account of cost of passages which was transferred to the sub-head "B 19" by orders of re-appropriation in the course of the year. Excluding that, the grant was Rs. 19,000 against which the actual expenditure amounted to Rs. 12,450 resulting in a saving of Rs. 6,550 which was due to less expenditure on travelling allowance than that originally estimated.

B. 5.—Voted.—Due to increased touring.

B. 6.—Due chiefly to the non-utilisation in full of the allotments for (i) Grain Compensation allowance (Rs. 32,424) and (ii) Railway Warrants (Rs. 10,392).



ACCOUNT VIII.—POLICE—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—District Executive Force—District Police— <i>contd.</i>				
B. 8.—Clothing ...	1,02,780	1,04,200	...	1,420
B. 9.—Arms and Ammunitions ...	25,000	7,895	17,105	...
B. 10.—Other Supplies and Services ...	33,623	135,375	...	1,752
B. 11.—Contingencies ...	1,02,485	1,02,348	137	...
B. 13.— <i>Deduct</i> —Establishment charges, etc., recovered from other Governments, Departments, etc. (Posts and Telegraphs) ...	—3,370	—3,370	...	...
Other Police—				
B. 14.—Police Force ...	8,800	9,308	52	...
B. 15.—Mounted Police ...	560			
B. 16.—Other Allowances and Honoraria, etc.	1,700	761	939	...
B. 17.—Supplies and Services. ...	710	711	...	1
B. 18.—Contingencies ...	900	900	...	...
B. 19.— <i>Grants-in-aid, contribution, etc.</i> ...	...	14,447	...	14,447
D.—Railway Police :				
D. 1.—Pay of Officers ...	8,100	5,514	2,586	...
D. 2.—Pay of Establishments ...	74,054	71,333	2,721	...
D. 3.—Allowances, Honoraria, etc. ...	9,238	5,247	3,991	...
D. 4.—Supplies and Services, and Contingencies.	22,108	19,139	2,969	...
E.—Police Training School :				
E. 1.—Establishment charges paid to other Governments, Departments, etc. ...	11,100	10,500	600	...

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

B. 8.—Due to the expenditure on additional police for Bannu City and Danish Mission at Mardan.

B. 9.—Due to no fresh ammunition having been indented for during the year owing to old stock being available.

B. 10.—Due to extra tents having been purchased for the districts during the year.

B. 16.—Due mainly to savings under grain compensation allowance.

B. 17.—The excess remained uncovered.

B. 19.—Due to no provision having been made in the original estimates. The excess to the extent of Rs. 100 remained uncovered.

D. 1.—Due to the posting of a junior officer in place of a senior one for whom provision was made in the original estimates.

D. 2.—Due to vacancies in all ranks.

D. 3.—Due mainly to the non-utilisation of the allotments for grain compensation allowance (Rs. 2,068) and house rent and other allowance (Rs. 1,600).

D. 4.—Due mainly to savings under "Rent, Rates and Taxes".

E.—Due to a smaller number of students having been deputed to the Police Training School, Phillaur, than that originally estimated.

ACCOUNT VIII.—POLICE—*concl'd.*

Service.	Expenditure compared with Grant.				
	Grant.	Expenditure.	Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
F.—Criminal Investigation Department :					
	Rs.				
F. 1.—Pay of Officers	<div> <div> <i>Non-voted</i> <div> <i>Original 22,000</i>  <i>Supplementary —1,500</i> </div> </div> <div> <i>Voted</i> </div> </div>	<div> 20,500  6,200 </div>	<div> 20,755  4,032 </div>	<div> ...  2,168 </div>	<div> 255  ... </div>
F. 2.—Police Force F. 3.—Office Establishment.	<div> ...  ... </div>	<div> 62,000  58,567 </div>	<div> 3,433  ... </div>	<div> ...  ... </div>	
F. 4.—Allowances, Honoraria, etc.	<div> <i>Non-voted</i> ...  <i>Voted</i> .. ... </div>	<div> 1,200  18,500 </div>	<div> 2,668  18,401 </div>	<div> ...  99 </div>	<div> 1,468  ... </div>
F. 5.—Secret Charges	... ..	500	500	...	...
F. 6.—Other Charges	... ..	4,600	4,671	...	71
F. 7.—Grants-in-aid, contribution, etc.	... ..	...	1,200	...	1,200
G.—Cattle Pounds	... ..	3,300	3,109	191	...
H.—Miscellaneous	... ..	2,000	1,991	9	...
<hr/>					
Totals	<div> <i>Non-voted</i> ...  <i>Voted</i> <div> <i>Gross</i> ...  <i>Deductions</i> ...  <i>Net</i> ... </div> </div>	2,19,500 26,35,370 —3,370 26,32,000	2,03,726 25,41,250 —3,370 25,37,880	15,774 94,120 ... 94,120	... ... ... ...

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

F. 1.—Voted.—Due to the posting of a Junior Officer in place of a Senior one for whom provision was made in the original estimate.

F. 2 and 3.—Due to vacancies.

F. 4.—Non-voted.—Due mainly to the payment of grants to certain Imperial Police Officers for the maintenance of their uniforms and chargers which are permissible under the rules after intervals of ten and seven years respectively.

F. 7.—Due to no provision having been made in the original estimates. Excess to the extent of Rs. 400 remained uncovered.



## ACCOUNT IX.—ECCLESIASTICAL.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Ecclesiastical:</i>				
<i>A. 1.—Church of England:</i>				
<i>A. 1 (1).—Pay of Officers ...</i>	56,500	56,755	...	255
<i>A. 1 (2).—Pay of Establishment ...</i>	1,000	1,048	...	48
<i>A. 1 (3).—Other charges ...</i>	22,800	23,475	...	675
<i>A. 2.—Church of Scotland:</i>				
<i>A. 2 (1).—Pay of Establishment ...</i>	300	300	...	...
<i>A. 2 (2).—Other Charges ...</i>	1,060	748	312	...
<i>A. 3.—Church of Rome:</i>				
<i>A. 3 (1).—Pay of Establishment ...</i>	240	162	78	...
<i>A. 3 (2).—Other charges ...</i>	200	127	73	...
<i>B.—Cemetery Establishment ...</i>	4,900	5,010	...	110
Total	87,000	87,625	...	625

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

A. 1 (1) and A. 1 (2).—The excesses remained uncovered.

A. 1 (3).—Due to greater expenditure under "Cost of passages" than that anticipated. Excess to the extent of Rs. 495 remained uncovered.

A. 2 (2).—Due to smaller expenditure under (i) travelling allowance (Rs. 200) and (ii) contingencies (Rs. 112) there being no Scots Regiments or Scots Chaplain stationed in the North-West Frontier Province during 1927-28.

B.—Due to no provision having been made in the budget for certain recurring charges. The excess remained uncovered.

## ACCOUNT X.—POLITICAL.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Political Agents:</i>				
	Rs.			
<i>A. 1.—Pay of Officers.</i>	Original 2,23,350 Supplementary...—31,500	1,91,850	2,02,868	11,018
<i>A. 2.—Pay of Establishment.</i>	Original 2,59,640 Supplementary...—39,240	2,20,400	2,02,959	17,441

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

A. 1.—Due mainly to the appointment of Assistant Political Agents in the North Waziristan and South Waziristan Agencies for whom no provision was made in the original estimates.

A. 2.—Saving occurred chiefly under "North Waziristan Agency" and was due to (i) non-utilisation of the allotment for establishment for the Civil Administration and Sub-Treasury at Razmak (Rs. 8,628) and (ii) smaller expenditure under "Other Establishments".

ACCOUNT X.—POLITICAL—*contd.*

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
A.—Political Agents— <i>contd.</i>				
	Rs.			
A. 3.—Allowances, Honoraria, etc. { Original	94,330			
{ Supple-		85,680	1,01,812	...
mentary	—8,650			16,132

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

A. 3.—Excess is due to the following variations.

Name of Agency.	Excess (Plus) Saving (Minus) as compared with the original appropriation.	Net re-appropriation sanctioned during the year.	Excess remain- ing uncovered.
(i) North Waziristan Agency . . . .	+6,984	+4698	+2,286
(ii) Waziristan and South Waziristan Agency . . . .	—4,335	—4,349	+14
(iii) Dir Swat Agency . . . .	+3,371	—390	+3,761
(iv) Kurram Agency . . . .	+11,622	+9,921	+1,701
(v) Khyber Agency . . . .	—2,123	+1,750	—3,873
(vi) Chitral Agency . . . .	—373	+350	—723
(vii) General Agency . . . .	+986	+2,124	—1,138
	+16,132	+14,104	+2,028

(i) Excess due to an expenditure of Rs. 2,560 on account of cost of passages which was not provided for in the original estimates and increased expenditure of Rs. 4,278 under "Travelling Allowance" owing to the insufficiency of the original appropriation.

(ii) Savings occurred mainly under travelling allowance and were due to less touring.

(iii) Excess due to (i) adjustment of charges on account of scholarships (Rs. 2,132) provision for which was wrongly made in the original estimates under the sub head "A 6—Contingencies" and (ii) expenditure on cost of passages (Rs. 1,726) for which no provision was made in the original budget; counterbalanced by small savings under other detailed heads.

(iv) Excess due chiefly to (i) payment of fee (Rs. 4,000) and travelling allowance (Rs. 2,446) to the water diviner who was deputed to Kurram to investigate the possibilities of finding under-ground water; (ii) cost of passages not provided for in the original estimates (Rs. 1,983) and (iii) adjustment of charges on account of scholarships (Rs. 3,007) provision for which was wrongly made under "A—4 Supplies and Services", *vide* remarks at A. 4.

(v) Saving mainly due to smaller expenditure on 'Travelling Allowance' (Rs. 3,021); cost of passages (Rs. 257) and 'Grain Compensation Allowance' (Rs. 300) counterbalanced by the excess of Rs. 1,750 on account of "Scholarships" provision for which was wrongly made in the original estimates under "A.—4 Supplies and Services" *vide* remarks at A.—4 (vi) below.

(vi) Saving was due to non-utilisation in full of the provision for travelling allowance and cost of passages.

(vii) Excess due to no provision having been made in the original estimates for travelling allowance and passages of Political prisoners. Excess to the extent of Rs. 2,028 remained uncovered.



ACCOUNT X.—POLITICAL—*contd.*

Service.	Rs.	Appropriation.	Rs.	Expenditure.	Rs.	Expenditure compared with Appropriation.	
						Less than Appropriated.	More than Appropriated.
						Rs.	Rs.
A.—Political Agents— <i>contd.</i>							
A. 4.—Supplies and Services.	Original 1,01,310 Supplementary —61,400		39,910	41,684	...		1,774
A. 5.—Secret Expenditure	...		20,260	20,535	...		275
A. 6.—Contingencies	Original 1,39,410 Supplementary —31,422		1,07,988	1,03,961	4,027	...	

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

A. 4.—The excess of Rs. 1,774 is the outcome of the following variations:—

Name of Agency.	Excess (+) Saving (—) as compared with the original appropriation.
(i) North Waziristan Agency . . . . .	—1,950
(ii) Waziristan and South Waziristan Agency . . . . .	+3,671
(iii) Dir Swat Agency . . . . .	+5,017
(iv) Chitral Agency . . . . .	—66
(v) Kurram Agency . . . . .	—1,500
(vi) Khyber Agency . . . . .	—3,398
	+1,774

(i) Saving was due to the non-utilization of the provision of Rs. 2,000 for the purchase of bulls and stallions owing to the veterinary Hospital at Miranshah not having been opened.

(ii) Excess was due to the payment of (1) Political Postal Subsidy in South Waziristan for motor mail service (Rs. 660) and (2) civil department's share of the cost of hire of camels employed in connection with the move of the Manzai and Razmak columns (Rs. 3,004) for which no provision was made in the original budget estimate as the expenditure was not then anticipated.

(iii) Excess was due mainly to the cost of the Military training of Shahzada Nasir-ul-Mulk of Chitral.

(iv) The saving is trifling and calls for no remarks.

(v) Due mainly to the adjustment of charges on account of 'Scholarships' under the sub-head A. 3. *vide* remarks A. 3 (iv) above, counterbalanced by minor excesses under other detailed heads.(vi) Due to (1) the adjustment of charges on account of 'Scholarships' (Rs. 1,750) under the sub-head A. 3. *vide* remarks at A. 3 (v) above and (2) non utilization of the provision for Jamrud Water charges (Rs. 1,800).

A. 5.—Excess of Rs. 275 is made up as follows:—

*Name of Agency	Excess (+) Saving (—) as compared with the original appropriation.
(i) North Waziristan Agency . . . . .	—1,405
(ii) Dir Swat Agency . . . . .	+1,992
(iii) Kurram Agency . . . . .	—160
(iv) Khyber Agency . . . . .	—152
	+275

(i) Due to expenditure which depends upon the political situation having fallen short of anticipations.

(ii) Due to the adjustment of charges on account of Durbar Presents under "29-Political" instead of under "47-Miscellaneous" *vide* remarks at A under Account No. XVI Miscellaneous.

(iii &amp; iv).—The savings are trifling and call for no remarks.

A. 6.—The saving mainly occurred under Kurram Agency due to the non-utilisation in full of the provision of Rs. 2,000 for 'Miscellaneous and Unforeseen charges' and to the adjustment of the expenditure on Jirgas under the sub-head. "(E).—Entertainment Charges" although provision for the same was made under this sub-head.

ACCOUNT X.—POLITICAL—*contd.*

Service.	Rs.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
				Less than Appropriated.	More than Appropriated.
		Rs.	Rs.	Rs.	Rs.
<i>A.—Political Agents—contd.</i>					
<i>A. 7.—Grants-in-aid, etc.</i> ...	...	1,800	1,800	...	...
<i>A. 8.—Works</i> ...	...	2,000	2,030	...	30
<i>AA.—Medical Establishment in Agencies:</i>					
	Rs.				
<i>AA. 1.—Pay of Officers.</i> of { Original ...	...	31,500	33,297	...	1,797
	Supplementary 31,500				
<i>AA. 2.—Pay of Establishment.</i> of { Original ...	...	39,240	36,301	2,939	...
	Supplementary 39,240				
<i>AA. 3.—Allowances, Honoraria, etc.</i> { Original ...	...	8,650	7,825	825	...
	Supplementary 8,650				
<i>AA. 4.—Supplies and Services</i> { Original ...	...	11,400	25,705	...	14,305
	Supplementary 11,400				
<i>AA. 5.—Contingencies.</i> { Original ...	...	31,210	19,580	11,630	...
	Supplementary 31,210				
<i>C.—Allowances to Frontier Tribes</i> ...	...	8,16,500	8,47,347	...	30,847
<i>D.—Political Subsidies</i> ...	...	12,000	12,000	...	...
<i>E.—Entertainment charges</i> ...	...	3,34,000	3,16,801	17,199	...
<i>F.—Refugees and State Prisoners and Kabul Refugees</i> ...	...	9,000	8,728	272	...
<i>G.—Miscellaneous:</i>					
<i>G. 1.—Pay of Officers</i> ...	...	5,420	4,555	865	...
<i>G. 2.—Pay of Establishment</i> ...	...	22,120	21,366	754	...
<i>G. 3.—Other charges</i> ...	...	3,34,860	2,53,668	81,192	...
<i>Total</i> ...	...	23,25,788	22,64,822	60,966	...

EXPLANATIONS of the Causes of variation between Expenditure and Appropriation—*concl'd.*

*AA. 1.—*Due to the appointment of officers drawing a higher rate of pay than that provided for in the original estimates. Excess to the extent of Rs. 447 remained uncovered.

*AA. 2.—*The original appropriation proved somewhat large.

*AA. 4.—*The original estimates did not provide for cost of medicines, etc. The grant was further reduced to Rs. 10,050 by orders of reappropriation. Excess to the extent of Rs. 15,655 remained uncovered.

*AA. 5.—*The expenditure did not materialize to the extent anticipated.

*C.—*Due chiefly to the payment of increased and arrears of allowances to certain frontier tribes. Excess to the extent of Rs. 14,452 remained uncovered.

*E.—*Due to the expenditure which depends upon the political situation having fallen short of anticipations. The grant was reduced to Rs. 3,13,000 by orders of re-appropriation in the course of the year. Excess of Rs. 3,801 remained uncovered.

*G. 1.—*Due to a junior officer having been appointed in place of a senior one.

*G. 3.—*Due to smaller expenditure—

(i) Arms and ammunition (Rs. 34,964). The expenditure on this account depends upon the political situation.

(ii) Telephone charges (Rs. 33,836). Due to the provision of Rs. 32,200 sanctioned for the rent of telephones transferred from the Military Department having proved excessive and to less expenditure on other telephones.

(iii) Rent of telegraph lines and guarantee for combined offices in Tochi Agency (Rs. 15,323). Due to smaller expenditure than anticipated.



## ACCOUNT XI.—FRONTIER WATCH AND WARD.

Service.	Appropriation. Expenditure.		Expenditure compared with Appropriation.	
	Rs.	Rs.	Less than Appropriated.	More than Appropriated.
<b>A.—Frontier Constabulary and Militias :—</b>				
<b>A. 1.—Frontier Constabulary :</b>				
A. 1 (1).—Pay of Commandant and Other Officers ... ..	1,72,900	1,72,262	638	...
A. 1 (2).—Police Force ... ..	8,94,200	8,86,655	7,545	...
A. 1 (3).—Mounted Force ... ..	2,37,300	2,72,059	...	34,759
A. 1 (4).—Office Establishment ... ..	66,900	65,864	1,036	...
A. 1 (5).—Travelling Allowances ... ..	30,000	28,398	1,602	...
A. 1 (6).—Ration allowance ... ..	3,33,900	3,33,102	798	...
A. 1 (7).—Other allowances, Honoraria, etc. ... ..	41,100	14,487	26,613	...
A. 1 (8).—Clothing ... ..	1,11,300	1,11,966	...	666
A. 1 (9).—Arms and Ammunition ... ..	1,00,000	78,402	21,598	...
A. 1 (10).—Other Supplies and Services ... ..	1,13,800	1,46,450	...	32,650
A. 1 (11).—Contingencies ... ..	77,600	87,993	...	10,393
A. 1 (12).—Grants-in-aid, Contributions, etc. ... ..	...	13,317	...	13,317

## EXPLANATIONS of the Causes of variation between Expenditure and Appropriation.

A. 1 (2).—Due mainly to vacancies in the force.

A. 1 (3).—Due to the retention of the temporary mounted Infantry throughout the year, for which no provision was made in the original estimates.

A. 1 (4).—Due to the partial utilisation of the provision for leave-salary.

A. 1 (5).—Due to less touring than anticipated.

A. 1 (7).—Due (i) to non-utilisation of the allotment (Rs. 20,300) for grain compensation allowance as no grain compensation allowance was drawn owing to the rates of grain not being below the prescribed minimum and (ii) to the adjustment of charges on account of passages under the subhead A. 1 (12), although a provision of Rs. 8,400 for the same was made under this sub-head.

A. 1 (9).—Due to a lesser amount of stores having been obtained from Arsenal than anticipated. The appropriation was reduced to Rs. 71,575 by orders of reappropriation in the course of the year resulting in an excess of Rs. 6,817 which remained uncovered.

A. 1 (10).—Due to larger expenditure on horse equipment, musketry prizes, and upkeep of bandoliers, owing chiefly to the retention of temporary Mounted Infantry throughout the year vide remarks at A. 1 (3) above. Excess to the extent of Rs. 4,482 remained uncovered.

A. 1 (11).—Due (i) to increased expenditure under "Fixed contingencies" (Rs. 5,400) owing to the permanent retention of certain companies of Infantry for the Frontier Constabulary and (ii) to the installation of some new telephone connections and increased rental charges (Rs. 3,000). Excess to the extent of Rs. 2,254 remained uncovered.

A. 1 (12).—Provision of Rs. 8,400 in the original estimates was made under "Other Allowances and Honoraria"; vide the remarks at A. (7) above.

ACCOUNT XI.—FRONTIER WATCH AND WARD—*contd.*

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
<b>A. 2.—S. W. Scouts :</b>	Rs.			
A. (2) 1.—Pay of Officers	Original 2,15,500 Supplementary ... —22,000	1,93,500	1,93,920	... 420
A. 2 (2).—Pay of Establishments	...	9,37,100	9,15,848	21,252 ...
A. 2 (3).—Allowances, Honoraria, etc.	...	3,50,880	3,04,181	46,699 ...
A. 2 (4).—Supplies and Services	...	4,76,048	4,38,313	37,735 ...
A. 2 (5).—Contingencies	...	42,757	39,312	3,445 ...
<b>A. 3.—Chitral Scouts :</b>				
A. 3 (1).—Pay of Officers.	Original 27,600 Supplementary ... —1,000	26,600	29,094	... 2,494
A. 3 (2).—Pay of Establishments	...	17,800	17,940	... 140
A. 3 (3).—Allowances, Honoraria, etc.	...	16,230	15,853	427 ...
A. 3 (4).—Supplies and Services	...	700	—161	861 ...
A. 3 (5).—Contingencies	...	2,000	2,002	... 2
<b>A. 4.—Charges for Levies :</b>				
A. 4 (1).—Pay of Officers	...	13,800	10,650	3,150 ...
A. 4 (2).—Pay of Establishments	...	27,80,510	27,75,068	5,442 ...
A. 4 (3).—Allowances, Honoraria, etc.	...	37,290	37,290	... ..
A. 4 (4).—Supplies and Services	...	13,000	2,859	10,141 ...
A. 4 (5).—Contingencies	...	1,36,820	1,44,599	... 7,779
A. 4 (6).—Deduct—Establishment charges etc., recovered from other Government Departments, etc.	...	—70,720	—66,720	... 4,000
<b>A. 5.—Kurram Militia :</b>				
A. 5 (1).—Pay of Officers.	Original 79,600 Supplementary .. —1,600	78,000	78,796	... 796

EXPLANATIONS of the Causes of variation between Expenditure and Appropriation—*contd.*

A. 2 (1).—The appropriation was reduced to Rs. 1,91,649 by orders of reappropriation in the course of the year thus causing an excess of Rs. 2,271 which remained uncovered.

A. 2 (2).—Due to the replacement of the old costly wireless establishment by a less expensive establishment.

A. 2 (3).—Saving occurred under 'Grain Compensation Allowance' owing to the fall in the price of food stuffs.

A. 2 (4).—The original appropriation proved large.

A. 2 (5).—The appropriation was reduced to Rs. 38,257 by orders of reappropriation in the course of the year thus causing an excess of Rs. 1,055, which remained uncovered.

A. 3 (1).—Excess due to leave salary and remained uncovered.

A. 3 (2).—The excess remained uncovered.

A. 3 (4).—Due to larger credits on account of lead and fired cartridge cases which were returned to the arsenal.

A. 3 (5).—The excess remained uncovered.

A. 4 (1).—Due to the Khassadar allowance not having been drawn by Assistant Political Officers, North and South Waziristan agencies.

A. 4 (4).—Due to smaller expenditure on the purchase of arms and ammunition. The expenditure under this head depends upon the political situation.

A. 4 (5).—Due to the construction of certain Khassadar posts in Waziristan agency.

A. 4 (6).—Due to short recoveries owing to smaller expenditure on the Khyber Railway Khassadars.

A. 5 (1).—The excess remained uncovered.



ACCOUNT XI.—FRONTIER WATCH AND WARD—*contd.*

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
<i>A. 5.—Kurram Militia—contd.</i>				
<i>A. 5 (2).—Pay of Establishments</i> ...	3,72,800	3,56,918	15,882	...
<i>A. 5 (3).—Allowances Honoraria etc.</i> ...	1,62,160	1,49,373	12,787	...
<i>A. 5 (4).—Supplies and Services</i> ...	1,25,975	1,49,743	...	23,768
<i>A. 5 (5).—Contingencies</i> ...	12,100	13,398	...	1,298
<i>A. 6.—Tochi Scouts :</i>				
	Rs.			
<i>A. 6 (1).—Pay of Officers.</i> of { Original 1,76,600 Supplementary - 6,800	1,69,800	1,54,121	15,679	...
<i>A. 6 (2).—Pay of Establishments</i> ...	7,15,900	7,14,236	1,664	...
<i>A. 6 (3).—Allowances, Honoraria etc.</i> ...	2,65,100	2,47,927	17,173	...
<i>A. 6 (4).—Supplies and Services</i> ...	2,70,500	2,76,601	...	5,501
<i>A. 6 (5).—Contingencies</i> ...	33,900	28,020	5,880	...

EXPLANATIONS of the Causes of variation between expenditure and Appropriation—*contd.*

*A. 5 (2).—*Due mainly to transfers, replacements and reductions in the establishment.

*A. 5 (3).—**Vide* remarks at *A. 2 (3)* above.

*A. 5 (4).—*Due to the replacement of a large number of rifles which were condemned by the Chief Civil Master Armourer. Excess to the extent of Rs. 10,382 remained uncovered.

*A. 5 (5).—*The original appropriation proved inadequate. Excess to the extent of Rs. 818 remained uncovered.

*A. 6 (1).—*Due to the non-utilisation of the provision made for the revision of pay of British Officers. The appropriation was reduced to Rs. 1,52,517 by orders of reappropriation in the course of the year resulting in an excess of Rs. 1,604 which remained uncovered.

*A. 6 (2).—*Due to the replacement of costly wireless establishment by less expensive establishment.

*A. 6 (3).—**Vide* remarks at *A. 2 (3)* above.

*A. 6 (4).—*Due to larger expenditure on arms and ammunition. The appropriation was reduced to Rs. 2,69,392 by orders of re-appropriation in the course of the year thus causing an excess of Rs. 6,609 which remained uncovered.

*A. 6 (5).—*Due to economy.

ACCOUNT XI.—FRONTIER WATCH AND WARD—*concl'd.*

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
<i>B.—Miscellaneous :</i>				
<i>B. 1.—Intelligence Bureau :</i>				
B. 1 (1).—Pay of Officers ... ..	9,660	6,964	2,636	...
B. 1 (2).—Police Force and Office Establishment ... ..	18,000	15,377	2,623	...
B. 1 (3).—Other charges ... ..	23,000	22,657	343	...
<i>B. 2.—Inspecting Officer, Frontier Corps :</i>				
B. 2 (1).—Pay of Officers ... ..	25,600	36,217	...	10,617
B. 2 (2).—Pay of Establishments ... ..	10,460	10,376	84	...
B. 2 (3).—Other charges ... ..	10,340	10,132	208	...
<i>B. 3.—Medical Establishments :</i>				
B. 3 (1).—Pay of Officers ... ..	18,300	18,865	...	565
B. 3 (2).—Pay of Establishments ... ..	57,600	48,557	9,043	...
B. 3 (3).—Allowances, Honoraria etc. ... ..	16,480	17,577	...	1,097
B. 3 (4).—Supplies and Services ... ..	32,820	39,401	...	6,581
B. 3 (5).—Contingencies ... ..	27,800	30,689	...	2,889
Totals ...	Gross ...	96,80,320	95,62,488	1,17,832
	Deductions ...	—70,720	—66,720	...
	Net ...	96,09,600	94,95,768	1,13,832

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

B. 1 (1).—Due to the posting of a junior officer as Deputy Superintendent of Police in place of a Senior one provided for.

B. 1 (2).—Due (1) to small expenditure on leave salary (Rs. 1,600 round), and (ii) to vacancies (Rs. 1,000 round.)

B. 2 (1).—Due to the payment of arrears of pay to the Inspecting Officer.

B. 3 (1).—Due to the appointment of officers drawing higher rates of pay than originally provided for in the estimates. Excess to the extent of Rs. 100 remained uncovered.

B. 3 (2).—The original appropriation proved too large.

B. 3 (3), B. 3 (4) and B. 3 (5).—The original appropriations proved inadequate. Excesses to the extent of Rs. 261, Rs. 1,290 and Rs. 1,553 against B. 3 (3), B. 3 (4) and B. 3 (5) respectively remained uncovered.



## ACCOUNT XII.—EDUCATION.

Service.	Grant.	Expenditure compared with Grant.		
		Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—University—Government Professional Colleges (Training College) :</b>				
A. 1.—Pay of Officers ... ..	13,700	13,432	268	...
A. 2.—Pay of Establishments ... ..	15,000	14,203	797	...
A. 3.—Allowances and Stipends ... ..	25,800	19,986	5,814	...
A. 4.—Purchase of Furniture, Apparatus and Books ... ..	640	1,577	...	937
A. 5.—Contingencies ... ..	3,860	4,057	...	197
A. 6.—Establishment charges paid to other Governments, Departments, etc. ... ..	16,000	13,217	2,783	...
<b>B.—University—Grants-in-aid to Non-Government Colleges ... ..</b>	<b>1,04,500</b>	<b>1,22,962</b>	<b>...</b>	<b>18,462</b>
<b>C.—Secondary (Government High Schools) :</b>				
C. 1.—Pay of Officers ... ..	15,900	15,824	76	...
C. 2.—Pay of Establishments ... ..	1,36,800	1,49,546	...	12,746
C. 3.—Allowances, { Non-voted ... ..	...	105	...	105
Honoraria, etc. { Voted ... ..	1,700	1,440	260	...
C. 4.—Supplies and Services, and Contingencies ... ..	16,900	26,108	...	9,208

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

A. 2.—Due partly to the transfer of certain teachers and their replacement by men on lower rates of pay (Rs. 513) and partly to the non utilisation of the provision for leave salary (Rs. 284).

A. 3.—Due to the non-utilisation in full of the provision of Rs. 8,000 for "Training of additional teachers", counterbalanced by an excess expenditure chiefly under stipends (Rs. 2,039).

A. 4.—Due to the purchase of furniture for the new stipendiaries and of science apparatus.

A. 5.—Due to the additional expenditure on the pay of menial establishment entertained for the additional stipendiaries.

A. 6.—Due to the cost of training of North-West Frontier Province students at the Thomason Civil Engineering College, Roorkee, having fallen short of anticipation owing to the failure of certain candidates to pass the admission examination.

B.—Due to the payment of certain additional maintenance and building grants.

C. 2.—Due to the expenditure in respect of the staff of the provincialised High School, Kulachi.

C. 3.—Voted.—Due mainly to the non-utilisation of the provision for grain compensation allowance (Rs. 260).

C. 4.—Due to larger expenditure on the purchase of science apparatus and furniture than originally anticipated and to the additional expenditure in connection with the provincialisation of the High School, Kulachi.





ACCOUNT XII—EDUCATION—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
G.—General— <i>cont'd.</i>				
G. 1.—Direction— <i>cont'd.</i>				
G. 1. (3)—Other Charges { <i>Non-voted</i> ...	3,200	2,995	205	...
{ <i>Voted</i> ...	9,800	10,266	...	466
G. 2.—Inspection:				
G. 2. (1)—Pay of Officers { <i>Non-voted</i> ...	7,400	7,674	...	274
{ <i>Voted</i> ...	20,400	22,690	...	2,290
G. 2. (2)—Pay of Establishment ...	20,820	29,533	...	8,713
G. 2. (3)—Other Charges { <i>Non-voted</i> ...	1,500	505	995	...
{ <i>Voted</i> ...	14,980	16,722	...	1,742
G. 3.—Scholarships ...	34,000	32,286	1,714	...
G. 4.—Miscellaneous ...	3,000	4,443	...	1,443
H.—Lump Provision for additional expenditure involved in five-year programme ...	5,11,000	...	5,11,000	...
Totals { <i>Non-voted</i> ...	49,000	51,436	...	2,436
{ <i>Voted</i> ...	18,47,000	17,22,002	1,24,998	...

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

G. (1) 3.—*Voted*.—Due to unexpected expenditure on account of service staffs.

G. 2 (1).—*Non-voted*. Due to the grant of arrears of overseas pay with retrospective effect from 1st April 1924 to the Inspectress of Girls' schools, North-West Frontier Province. The excess to the extent of Rs. 6 remained uncovered.

G. 2 (1). *Voted*.—Due to the appointment of a District Inspector of Schools, Bannu.

G. 2 (2).—Due to additional expenditure in connection with the 5 years' programme for the expansion of education in North-West Frontier Province.

G. 2 (3).—*Non-voted*.—Due to the smaller expenditure than anticipated as the Inspectress of Girls' Schools remained on leave for a portion of the year.

G. 2 (3). *Voted*.—The original grant did not include provision for fixed Travelling Allowance of the peon and Lahore allowance. The excess to the extent of Rs. 908 remained uncovered.

G. 3.—Due to certain scholarships for Colleges and High Schools having been paid by the authorities of the Silver Wedding Fund under the revised rules given effect to from 1st April 1927.

G. 4.—The original estimates did not provide for a grant-in-aid of Rs. 1,500 to the Boys Scout Association of North-West Frontier Province.

H.—Out of the lump sum provision of Rs. 5,11,000 for additional expenditure involved in 5 years' programme Rs. 4,20,570 were reappropriated to the several sub-heads according to the distribution approved by the Government of India, Finance Department, leaving a sum of Rs. 90,430 which remained un-utilised. This sum is said to have been placed at the disposal of the Public Works Department for incurring expenditure on Education Department Buildings. (See Note).

## NOTE.

1. Surrendered to Government:—

Sub-head H . . . . . Rs. 90,000

## ACCOUNT XIII.—MEDICAL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Grant.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Medical Establishment :				
A. 1.—Pay of Officers				
{ <i>Non-voted</i> ...	71,090	62,010	8,990	...
{ <i>Voted</i> ...	24,220	23,100	...	1,880
A. 2.—Pay of Establishment	...	45,490	44,949	471
A. 3.—Allowances and Contingencies.				
{ <i>Non-voted</i> ...	11,909	8,803	2,197	...
{ <i>Voted</i> ...	...	14,380	14,144	236
A. 4.—Establishment charges payable to other Government Departments—Contribution for Civil Surgeon's Establishment	...	...	60	...
				60
B.—Hospitals and Dispensaries :				
B. 1.—Pay of Officers	...	46,400	51,185	...
B. 2.—Pay of Establishments	...	53,500	51,052	2,448

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

A. 1. *Non-voted*.—Due partly to leave arrangements in place of the permanent Chief Medical Officer, who proceeded on leave out of India, and partly to non-utilisation in full of the provision of Rs. 5,200 on account of leave salary as he drew his leave salary in England. The grant was reduced to Rs. 61,567, by orders of re-appropriation, in the course of the year thereby causing an uncovered excess of Rs. 443.

A. 1.—*Voted*.—Due to no provision having been made in the original estimates for the post of one Civil Surgeon. The grant was reduced to Rs. 23,720 by orders of reappropriation in the course of the year thereby causing an excess of Rs. 2,380 which remained uncovered.

A. 3.—*Non-voted*.—Due to smaller expenditure under (i) travelling allowance (Rs. 1,578) and (ii) cost of passages (Rs. 619).

A. 3.—*Voted*.—The grant was reduced to Rs. 13,090 by orders of reappropriation during the course of the year resulting in an excess of Rs. 1,054 which remained uncovered.

A. 4.—Represents payment made to the Municipal Committee, Kohat, on account of annual contribution towards the pay of the Civil Surgeon's clerk for which no separate provision was made in the budget. The excess remained uncovered.

B. 1.—Due partly to the payment of the leave salary (Rs. 2,928) for which no provision was made in the budget and partly to the appointment of senior men as Assistant Surgeons in place of junior ones for whom the provision had been made in the budget. The excess remained uncovered.

B. 2.—Due mainly to the closure of the Burj Hari Singh Hospital. The grant was reduced to Rs. 50,500 by orders of reappropriation during the course of the year resulting in an excess of Rs. 552 which remained uncovered.



ACCOUNT XIII.—MEDICAL.—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>B.—Hospitals and Dispensaries—<i>concl'd.</i></b>				
B. 3.—Allowances and Honoraria ...	6,200	8,896	...	2,696
B. 4.—Cost of Medicines and Diet of Patients ...	15,000	17,446	...	2,446
B. 5.—Other Expenses ...	8,100	7,000	1,100	...
B. 6.—Grants-in-aid to Hospitals and Dispensaries ...	1,04,800	1,25,359	...	20,559
B. 7.— <i>Deduct</i> —Amounts recovered from Local Bodies... ..	—42,000	—45,401	3,401	...
<b>D.—Medical Schools and Colleges ...</b>	<b>42,000</b>	<b>49,754</b>	<b>...</b>	<b>7,754</b>
<hr/>				
Totals { <i>Non-voted</i> ... ..	82,000	70,813	11,187	...
{ <i>Voted</i> { Gross ...	3,60,000	3,95,945	...	35,945
	{ Deductions —42,000	—45,401	3,401	...
	{ Net ...	3,18,000	3,50,544	...
				32,544

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

B. 3.—Due to larger expenditure under (i) travelling allowance (Rs. 1,786) and (ii) house rent and other allowances (Rs. 910). Excess to the extent of Rs. 1,471 remained uncovered.

B. 4.—Due to larger expenditure on account of cost of medicines supplied by the Military Department. The grant was, however, reduced to Rs. 14,122 by orders of reappropriation during the course of the year resulting in an excess of Rs. 3,324 which remained uncovered.

B. 5.—Due to smaller expenditure than anticipated under contract contingencies.

B. 6.—Due to the payment of certain grants-in-aid which were sanctioned after the original estimates had been framed. A small excess of Rs. 130 remained uncovered.

B. 7.—Due to the recovery of certain arrear contributions on behalf of compounders attached to Local Fund Dispensaries.

D.—Due to larger expenditure on account of training of North-West Frontier Province students at the King Edward Medical College, Lahore, and Medical School, Amritsar. The original grant was reduced to Rs. 41,500 by orders of reappropriation during the course of the year thereby causing an uncovered excess of Rs. 8,254.

## ACCOUNT XIV—PUBLIC HEALTH.

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
<b>A.—Public Health Establishment :</b>					
A.—1. Pay of Officers	<i>Non-voted</i>	14,400	13,600	800	...
	<i>Voted</i>	6,000	6,000	...	...
A. 2.—Pay of Establishment		9,750	10,899	...	1,149
A. 3.—Other Charges	<i>Non-voted</i>	6,600	2,200	4,400	...
	<i>Voted</i>	5,250	5,393	...	143
B.—Grants-in-aid for Public Health purposes		45,000	27,250	17,750	..
<b>C.—Public Health Expenses in connection with epidemic diseases :</b>					
C. 1.—Pay of Officers		3,060	...	3,060	...
C. 2.—Pay of Establishment		4,500	3,085	1,415	...
C. 3.—Allowances, Honoraria, etc.		1,220	308	912	..
C. 4.—Medical and other expenses		13,220	13,278	...	58
C. 5.—Grants-in-aid to District Board and Municipalities		3,000	2,900	100	...
Totals	<i>Non-voted</i>	21,000	15,800	5,200	...
	<i>Voted</i>	91,000	69,113	21,887	...

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

A. 1.—*Non-voted*.—Due to the non-utilisation in full of the provision of Rs. 1,200 on account of Pashtu allowance, as the Assistant Director of Public Health passed the Pashtu examination on 1st November 1927 from which date he became eligible to the allowance.

A. 2.—Due to the entertainment of a Sub-Assistant Surgeon for Medical Inspection of school boys in the Peshawar District. Excess to the extent of Rs. 79 remained uncovered.

A. 3.—*Non-voted*.—Due partly to the non-utilisation of the provision on account of cost of passages (Rs. 4,000) as the Assistant Director of Public Health did not proceed on leave during 1927-28 and partly to less touring by him as he held charge of the post of Civil Surgeon, Peshawar, as well (Rs. 400). As the grant was reduced by Rs. 4,500 by orders of reappropriation in the course of the year, the net result was an uncovered excess of Rs. 100.

B.—Due to less grants having been given to District Boards and Municipal Committees for Sanitary Works.

C. 1.—Due to the non-employment of Assistant Surgeon on epidemic duty during the year.

C. 2.—Due to the employment of a smaller number of medical subordinates on plague duty as plague was prevalent only in a few villages.

C. 3.—Due to smaller expenditure than anticipated for reasons given at C. (2) above.

C. 4.—Due to more articles and medicines having been purchased for epidemics than anticipated.



## ACCOUNT XV.—AGRICULTURE, SCIENTIFIC DEPARTMENTS AND MISCELLANEOUS DEPARTMENTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Agriculture—Experimental Farms :	Rs.			
A. 1.—Pay of Officers { <i>Original</i> 14,000	8,500	13,098	...	4,798
{ <i>Non-voted</i> { <i>Supplementary</i> ...	—5,700			
{ Voted ...	...	2,614	...	2,614
A. 2.—Pay of Establishment ...	10,700	11,130	...	430
A. 3.—Allowances, Honoraria, etc. { <i>Non-voted</i> ..	4,000	1,818	2,182	...
{ Voted ...	1,140	2,579	...	1,439
A. 4.—Other expenses ...	43,560	56,055	...	12,495
B.—Botanical and Other Public Gardens :				
B. 1.—Pay of Establishment ...	4,700	4,747	...	47
B. 2.—Other Charges ...	2,100	1,512	588	...
C.—Veterinary Charges :				
C. 1.—Superintendent and Establishment, etc.				
C. 1. (1).—Pay of Officers ...	14,400	1,020	13,380	...
C. 1. (2).—Pay of Establishment ...	4,188	289	3,899	...
C. 1. (3).—Allowances, Honoraria, etc. .	3,288	311	2,977	...
C. 1. (4).—Supplies and Services and Contingencies ...	9,900	2,078	7,822	...
C. 2.—Subordinate Establishment :				
C. 2. (1).—Pay of Establishment ...	20,324	18,599	1,725	...
C. 2. (2).—Allowances, Honoraria, etc. .	4,010	3,697	313	...
C. 2. (3).—Supplies and Services and Contingencies ...	11,090	16,707	...	5,617

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

A. 1.—*Non-voted*.—Due to the payment of leave salary in India for which no provision was made in the original estimates as it was contemplated that the officer concerned would draw it out of India. The excess remained uncovered.

A. 1.—*Voted*.—Due to the post of the Agricultural Officer having been held by an officer whose pay was voted. The excess to the extent of Rs. 114 remained uncovered.

A. 2.—Due to the provision for the pay of one agricultural assistant having been made in the original estimates under head "29-Political" but owing to the reversion of the assistant concerned to the Tarnab Farm during the course of the year his pay was debited to this head. A small excess of Rs. 30 remained uncovered.

A. 3.—*Non-voted* and *Voted*.—In the original estimates provision was made for the travelling allowance of the Agricultural officer whose pay was non-voted, whereas during the course of the year an officer whose pay was voted was posted as Agricultural officer. This change in personnel brought about a saving under non-voted and consequent excess under voted.

A. 4.—Due mainly to larger expenditure under "Tarnab Agricultural Station"—"Supplies and Services".

B. 1.—The excess remained uncovered.

B. 2.—The grant proved large.

C. 1. (1 to 4).—Due to the late appointment of a separate Superintendent, Civil Veterinary Department for North-West Frontier Province and his staff as a suitable candidate for the post could not be found till January 1928.

C. 2. (3).—Due to increased expenditure on the purchase of serum

ACCOUNT XV.—AGRICULTURE, SCIENTIFIC DEPARTMENTS AND MISCELLANEOUS DEPARTMENTS—*concd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Public Exhibitions and Fairs ...	3,000	3,451	...	451
E.—Veterinary Charges—Hospitals and Dispensaries ...	7,000	6,782	218	...
F.—Veterinary Charges—Breeding Operations ...				
G.—Contribution to the Punjab Government for the cost of Joint Veterinary Department ...	...	7,159	...	7,159
H.— <i>Deduct</i> —Veterinary charges recovered from District Funds ...	—4,500	—4,512	12	...
I.—Co-operative Credit :				
I. (1) Pay of Establishment ...	5,480	5,886	...	406
I. (2) Other Charges ...	1,620	1,403	217	...
J.—Museum :				
J. 1.—Pay of Establishment ...	2,960	2,963	...	6
J. 2.—Other Charges ...	3,040	2,285	755	...
K.—Provincial Statistics and other Miscellaneous Departments				
K. 1.—Provincial statistics—				
Pay of Establishment ...	800	833	...	33
K. 3.—Other Miscellaneous Department ...	2,200	1,543	654	...
Totals {				
Non-voted ...	12,300	14,916	...	2,616
Voted {				
Gross ...	1,55,500	1,53,649	1,851	...
Deductions ...	—4,500	—4,512	12	...
Net ...	1,51,000	1,49,137	1,863	...

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

D.—The original grant proved inadequate.

G.—No provision was made under this sub-head in the original estimates on the understanding that a separate office of Superintendent, Civil Veterinary Department, North-West Frontier Province would be opened at the beginning of the year 1927-28 but for the reasons stated at C. 1. (1 to 4) above that office was actually opened very late in the year.

I. 1.—Due to the appointment of an Inspector on a higher rate of pay than that provided for.

J. 2.—Due to the electric current charges for motor pump for which provision was made under this sub head having been borne by the Public Works Department.

K. 3.—Due partly to the share of pay of the "Factory Inspection staff" paid to the Punjab Government being smaller than anticipated (Rs. 275) and partly to the grant for "Examinations" having proved excessive (Rs. 263).



## ACCOUNT XVI—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	...	14,000	...
B.—Donations for charitable purposes and charges on account of European vagrants	2,300	2,222	78	...
C.—Grants-in-aid	57,700	55,537	2,163	...
D.—Unforeseen Charges	5,400	360	5,040	...
E.—Other Charges	600	1,362	...	762
Total	80,000	59,481	20,519	...

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

A.—Due to a change in classification according to which the charges on account of "Durbar Presents" are debited to "29. Political" instead of to "47. Miscellaneous". (See Note).

C.—The original appropriation included a small reserve of Rs. 2,880 at the disposal of the local Administration which was not utilised in full.

D.—The grant included a reserve allotment of Rs. 5,000 placed at the disposal of the Chief Commissioner for regrant of savings in contract grants. This reserve allotment was only utilised to the extent of Rs. 1,700. After allowing for the reserve the grant stood at Rs. 400 against which the actual expenditure amounted to Rs. 360.

E.—Due to the adjustment of charges on account of "Cost of Books and Periodicals" for which no provision was made in the budget. The excess to the extent of Rs. 762 remained uncovered.

## NOTE.

A.—Rs. 14,000 were surrendered to Government.

A. 4.—Excess of Rs. 20,148 against appropriation of Rs. 44,500 due to practice of sending long-term prisoners to Sind Jails being stopped with consequent increase in Jail population and to maintenance charges of prisoners transferred to other Indian Jails.



Accounts.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
Account VII.—Police	<i>Non-voted</i> ...	32,000	29,720	2,280	...
	<i>Voted</i> ...	11,20,500	11,15,067	5,433	...
Account VIII.—Ecclesiastical	...	29,320	27,542	1,778	...
Account IX.—Political	<i>Gross</i> ...	14,86,020	15,17,404	...	31,384
	<i>Deductions</i> ...	—8,020	—7,995	...	25
	<i>Net</i> ...	14,78,000	15,09,409	...	31,409
Account X.—Frontier Watch and Ward	<i>Gross</i> ...	28,25,485	27,75,828	49,657	...
	<i>Deductions</i> ...	—55,185	—50,628	...	4,557
	<i>Net</i> ...	27,70,300	27,25,200	45,100	...
Account XI.—Education	<i>Non-voted</i> ...	11,600	10,688	912	...
	<i>Voted</i> ...	3,39,300	2,97,661	41,639	...

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT VII.—POLICE.

A. 2.—Saving of Rs. 69,068 against appropriation of Rs. 8,03,620 due mainly to occasional vacancies and appointment of junior officers in leave and other vacancies.

A. 8.—Excess of Rs. 26,313 against appropriation of Rs. 12,000 was due mainly to expenditure on account of re-armament of a portion of Quetta-Pishin Police.

## ACCOUNT IX.—POLITICAL.

A. 3.—Excess of Rs. 34,115 against appropriation of Rs. 1,76,800 due mainly to sanctioned grant for cost of passages having proved insufficient and to more travelling, costly transfers and revision of rates of travelling allowance.

D.—Excess of Rs. 18,563 against appropriation of Rs. 86,000 due to increased expenditure on account of the Viceregal visit and Sir Frederick Johnston's departure from Baluchistan.

## ACCOUNT X.—FRONTIER WATCH AND WARD.

A. 1.—Saving of Rs. 57,457 compared with appropriation of Rs. 2,33,020 due to certain allowances of Sardars of Sarhad having been kept in abeyance and non-utilisation of the Hon'ble the Agent to the Governor General's reserve.

B. 1.—Saving of Rs. 33,370 against appropriation of Rs. 1,12,300 due to a nominal sum having been spent out of the provision of Rs. 36,000 for revision of pay.

B. 4.—Saving of Rs. 58,668 against appropriation of Rs. 4,18,900 due mainly to smaller expenditure on feeding charges of men and animals owing to favourable rates and less expenditure under kit-money due to smaller recruitment.

## ACCOUNT XI.—EDUCATION.

C.—Excess of Rs. 31,472 against the appropriation of Rs. 26,000 due to building grants against the provision for 5-year Educational Programme made under H. 3 and to special grants and increase in maintenance grants.

H. 3.—Saving of Rs. 72,650 compared with the appropriation of Rs. 79,100 due to expenditure in connection with 5-year Educational Programme, for which a lump provision was made under this head, having been adjusted under proper heads of account.

Accounts.				Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
				Rs.	Rs.
Account XII.—Medical and Public Health.	Non-voted		... 40,000	35,163	4,837
	Voted	Gross	... 3,02,490	3,13,424	10,934
		Deductions	... —7,190	—7,148	42
		Net	... 2,95,300	3,06,276	10,976
Account XIII.—Agriculture, Scientific Departments, Miscellaneous Departments, etc.	...	...	... 1,74,000	1,78,414	4,414
Account XIV.—Miscellaneous	Non-voted		... 1,81,500	1,81,500	...
	Voted	Gross	... 74,500	77,742	3,242
		Deductions	... —1,000	...	1,000
		Net	... 73,500	77,742	4,242
TOTALS	Non-voted.	Gross	... 46,06,525	45,78,445	Saving of Gross Expenditure (Non-voted) compared with Gross appropriation Rs. 28,080.
		Deductions	... —63,205	—58,623	Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 23,498.
		Net	... 45,43,320	45,19,822	
	Voted	Gross	... 27,60,430	27,47,630	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 12,860.
		Deductions	... —8,490	—7,448	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 11,818.
		Net	... 27,52,000	27,40,182	

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS—concl'd.

## ACCOUNT XII.—MEDICAL AND PUBLIC HEALTH.

B. 6.—Excess of Rs. 7,901 against appropriation of Rs. 17,190 is explained by the local Administration as due to the provision having proved inadequate.

B. 4.—The excess was Rs. 3,947 against appropriation of Rs. 68,030. Saving was, however, anticipated under the head and the appropriation was reduced, resulting in an uncovered excess of Rs. 14,247 due to some of the indents for medicines expected to be charged to the grant of the next year having been adjusted during the year.



## 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 ...	1,47,480	1,39,266	8,214	...
A. 2.—Allowances, Honoraria, etc. ...	32,480	35,168	...	2,688
A. 3.—Other charges ...	17,000	14,699	2,301	...
B.—Land Records :				
B. 1.—Pay of Establishments ...	97,030	91,543	5,487	...
B. 2.—Other charges ...	4,550	4,109	441	...
C.—Miscellaneous ...	15,460	17,932	...	2,472
Total ...	3,14,000	3,02,717	11,283	...

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

A. 1.—Due to occasional vacancies and employment of officials on lower pay (Rs. 4,700) and partial utilisation of the provision for leave salary (Rs. 5,900), counterbalanced by excess (Rs. 2,000) on account of temporary appointments created during the year.

A. 2.—Causes are (i) provision for travelling allowance of establishment having been insufficient (Rs. 3,900) and (ii) classification of certain emoluments of Tahsil officials as compensatory allowance with effect from the commencement of the year (Rs. 1,500). The increase was reduced by savings mainly under compensation for dearness of provision (Rs. 2,000), owing to no allowance having been sanctioned during the year.

A. 3.—Due mainly to smaller number of tents having been purchased during the year (Rs. 900) and less expenditure on service postage stamps (Rs. 900).

B. 1.—Due to vacancies and partial utilisation of provision for leave salary.

C.—Due mainly to payment of cash jagir (Rs. 1,800) to a certain individual which was formerly met out of revenue collections.

## 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.
B.—Excise :				
B. 1.—Pay of Establishments ...	11,600	10,857	743	...
B. 2.—Other charges ...	15,400	21,097	...	5,697
C.—Stamps ...	5,000	5,045	...	45
D.—Forests:				
D. 1.—Pay of Establishments ...	25,000	23,724	1,276	...
D. 2.—Other charges ...	10,000	10,295	...	295
E.—Registration ...	3,000	2,809	191	...
Total ...	70,000	73,827	...	3,827

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

B. 2.—Due mainly to expenditure on the renewal of Distillery Vats, etc. Excess to the extent of Rs. 37 remained uncovered.

D. 1.—Due to appointment of junior clerks (Rs. 600) and partial utilisation of the provision for leave salary (Rs. 550).

## ACCOUNT III.—IRRIGATION WORKS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
Irrigation Works	...	11,570	...	11,570

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

Owing to unforeseen circumstances the work on the Hun Nullah for which a grant of Rs. 30,000 was sanctioned in the previous year could not be completed in 1926-27. To enable the work to be carried on additional funds were provided by reappropriation as decided by the Government of India. A sum of Rs. 170 remained uncovered.

## 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:				
A. 1.—Pay of Establishments	19,060	16,422	2,638	...
A. 2.—Other charges	9,020	9,665	...	645
B.—District Establishment—				
Other Establishment:				
B. 1.—Pay of Establishments	70,970	60,888	10,082	...
B. 2.—Allowances, Honoraria, etc.	7,390	7,932	...	542
B. 3.—Works	60,300	5,673	54,627	...
B. 4.—Grants-in-aid	4,100	3,276	824	...
B. 5.—Staging and encamping ground contingencies	20,960	23,639	...	2,679
B. 6.—Other Contingencies	2,500	60,300	...	57,800

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

A. 1.—Due to non-utilisation of the provision (Rs. 3,000) for leave salary.

A. 2.—Due mainly to certain allowances having been classified as compensatory allowances instead of pay.

B. 1.—Due mainly to (i) vacancies in the Staging Bungalow establishment and Roadside Trees establishment (Rs. 6,580), (ii) provision for leave salaries having not been utilised in full (Rs. 2,800) and (iii) classification of certain allowances as compensatory allowances instead of pay (Rs. 1,300).

B. 2.—Due mainly to increase in mileage rates and transfer of certain overseers (Rs. 1,100) and (ii) certain allowances, hitherto treated as pay having been classified as compensatory allowance (Rs. 510). The increase was partly reduced by savings mainly under compensation for dearness of provision (Rs. 950), owing to the allowance having not been sanctioned during the year.

B. 3.—Works costing Rs. 2,500 and less were transferred to B. 6.

B. 4.—Due mainly to the contribution for the Ziarat Bazar Fund provided for under this head having been charged under Account XII—Sub-head G.

B. 5.—Due to purchase of new furniture and renewal of old furniture for certain Dak Bungalows and Rest Houses which were not foreseen at the time of the preparation of the budget.

B. 6.—The reasons are (i) charges for works costing Rs. 2,500 and less (Rs. 54,150), provision for which was included under B. 3, were adjusted under this head (See B. 3 above) and (ii) increased expenditure under Residency garden contingencies (Rs. 3,650).



ACCOUNT IV.—GENERAL ADMINISTRATION—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—District Establishment— <i>cont'd.</i>				
B. 7.— <i>Deduct</i> —Contribution towards pay of the Arboriculture Overseer, Quetta ...	—300	—300	...	...
C.—Establishment charges paid to other Governments, Departments, etc. ...	...	2,240	...	2,240
TOTALS				
{ Gross ...	1,94,300	1,90,035	4,265	...
{ Deductions ...	—300	—300	...	...
{ Net ...	1,94,000	1,89,735	4,265	...

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

C.—Due to the cost of audit charges of the Quetta Municipality for two years paid to the Bombay Government.

## 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) ...	1,000	600	400	...
B.—Civil and Sessions Courts—				
B. 1.—Pay of Establishments ...	16,930	12,859	4,071	...
B. 2.—Other charges ...	2,740	2,921	...	181
C.—Criminal Courts—				
C. 1.—Pay of officers ...	37,710	34,840	2,870	...
C. 2.—Pay of Establishments ...	13,420	12,895	525	...
C. 3.—Other charges ...	5,200	5,655	...	455
Total ...	77,000	69,770	7,230	...

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

A.—Payments were smaller than anticipated. The expenditure under this head is of an uncertain and fluctuating nature.

B. 1.—Due mainly to (i) appointment of junior officials as munsiffs (Rs. 1,300) and (ii) partial utilisation of the provision for leave salary (Rs. 2,370).

C. 1.—Junior officers held charge of posts.

C. 3.—Mainly due to expenditure on account of travelling allowance of the Additional District Magistrate and his establishment as well as his contingencies which was originally provided for under 29-Political counterbalanced by savings chiefly owing to non-utilisation of the provision for dearness of food.

## ACCOUNT VI.—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 ...	600	600	...	...
A. 2.—Pay of Establishments ...	31,600	37,494	...	5,894
A. 3.—Allowances, Honoraria, etc. ...	2,600	2,439	161	...
A. 4.—Dietary, clothing and bedding charges and other supplies and services ...	44,500	64,648	...	20,148
A. 5.—Contingencies and Miscellaneous charges ...	10,200	9,212	988	...
B.—Jail Manufacture ...	5,500	3,610	1,890	...
Totals ... { Non-voted ...	600	600	...	...
... { Voted ...	94,400	1,17,403	...	23,003

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

A. 2.—Due mainly to engagement of temporary establishment during the year for Baluchistan prisoners in Indian and local jails. Excess to the extent of Rs. 4,414 remained uncovered.

A. 4.—The practice of sending long-term prisoners to Sindh Jails where they were kept free of charge was stopped and there was a consequent increase in Jail population in Baluchistan. Further prisoners were transferred to Ajmer, Indore and other places where maintenance charges were borne by the Baluchistan Administration. A sum of Rs. 2,348 remained uncovered.

B.—Due to the anticipated development in the Jail industry having not materialised.

## 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.—Pay of Officers. { Non-voted { Original 26,700				
... { Voted { Supplemen- 4,000	22,700	21,564	1,136	...
... { Voted ...	23,180	20,477	2,703	...
A. 2.—Police Force ...	8,03,620	7,34,552	69,068	...
A. 3.—Mounted Police ...	49,900	45,868	4,092	...
A. 4.—Office Establishment ...	29,970	27,296	2,674	...

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

A. 1.—Non-voted.—Due to appointment of a voted officer as Superintendent of Police, Loralai, during the latter part of the year.

A. 1.—Voted.—Due mainly to non-utilisation of the provision for leave salary (Rs. 3,000). The saving was partially reduced by an excess of Rs. 740 as explained under A. 1.—Non-voted.

A. 2.—Due mainly to occasional vacancies and appointment of junior officers in leave and other vacancies.

A. 3.—Due to occasional vacancies (Rs. 2,940) and partial utilisation of the provision for leave salary (Rs. 1,160).

A. 4.—Due mainly to (i) appointment of junior clerks (Rs. 1,140) and (ii) provision for leave salary not having been utilised in full (Rs. 1,170).



ACCOUNT VII—POLICE—*concl'd.*

Service,		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
A. 5.—Travelling Allowance	<i>Non-voted</i> ...	7,600	6,956	644	...
	<i>Voted</i> ...	32,400	38,486	...	6,086
A. 6.—Other Allowances, and Honoraria	<i>Non-voted</i> { <i>Original</i> 3,200 <i>Supplementary</i> ...—1,500	1,700	1,200	500	...
	<i>Voted</i> ...	1,25,800	1,04,451	20,849	...
A. 7.—Clothing	...	53,100	53,050	50	...
A. 8.—Arms and Ammunitions	...	12,000	38,313	...	26,313
A. 9.—Other Supplies and Services	...	4,700	587	4,113	...
A. 10.—Contingencies	...	59,770	50,337	9,433	...
A. 11.—Contribution to the Punjab Government for the Police Training School, Phillaur	...	1,500	1,650	...	150
C.— <i>Deduct</i> —Probable Savings	...	—75,000	...	...	75,000
Totals	{ <i>Non-voted</i> ... <i>Voted</i> ...	32,000 11,20,500	29,720 11,15,067	2,280 5,433	...

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

A. 5.—*Non-voted*.—Due to retirement of a non-voted officer and appointment of a voted officer in his place during the latter part of the year.

A. 5.—*Voted*.—Due to (i) revision of rates of travelling allowance (Rs. 5,170) and (ii) appointment of voted officer as explained in A. 5-*Non-voted* (Rs. 900).

A. 6.—*Non-voted*.—The provision for cost of passage was not utilised.

A. 6.—*Voted*.—Due mainly to the fact that grain compensation allowance was not sanctioned during the year (Rs. 21,400).

This and other savings were partially counterbalanced by excess charges on account of carriage of constabulary.

A. 8.—Due mainly to expenditure on account of re-armament of a portion of Quetta-Pishin Police for which book debits were received from the Military Accounts Department during the year.

A. 9.—Mainly due to transfer of charges on account of carriage of constabulary to A. 6.—other allowances—*voted*.

A. 10.—Due to economy and the comparative quiet which prevailed in Baluchistan during the year.

A. 11.—Due to deputation of one more officer for training at Phillaur.

C.—The following savings were earmarked to meet the lump cut :—

	Rs.
A. 2 . . . . .	68,000
A. 3 . . . . .	2,500
A. 4 . . . . .	500
A. 6.— <i>Voted</i> . . . . .	2,000
A. 8 . . . . .	1,000
A. 9 . . . . .	200
A. 10 . . . . .	800
Total . . . . .	75,000

Savings were fully realised under all heads except under A. 8 for reasons stated in the explanation for the excess under that sub-head.

## ACCOUNT VIII.—ECCLESIASTICAL.

Service.	Rs.	Appropriation. Expenditure.		Expenditure compared with Appropriation.	
		Rs.	Rs.	Less than Appropriated.	More than Appropriated.
<b>A.—Ecclesiastical Establishments:</b>					
<i>A. 1.—Church of England:</i>					
<i>A. 1 (1).—Pay of Officers.</i>	21,390	14,110	12,998	1,112	...
{ Original					
{ Supplementary	7,280				
<i>A. 1 (2).—Pay of Establishments</i>	...	700	696	4	...
<i>A. 1 (3).—Other Charges</i>	...	9,000	8,842	158	...
<i>A. 2.—Church of Scotland:</i>					
<i>A. 2 (1).—Pay of Establishments</i>	770	470	448	22	...
{ Original					
{ Supplementary	300				
<i>A. 2 (2).—Other Charges</i>	240	140	146	...	6
{ Original					
{ Supplementary	100				
<b>B.—Cemetery Establishment:</b>					
<i>B. 1.—Pay of Establishments</i>	...	4,100	3,868	232	...
<i>B. 2.—Other Charges</i>	...	800	544	256	...
<b>Total</b>	...	29,320	27,542	1,778	...

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

A. 1 (1).—Due to pay of two Chaplains for part of a month having been adjusted in the Central Section of the books of the Accountant General, Punjab, to whose province they were transferred.

A. 2 (2).—Excess remained uncovered.

B. 2.—Provision for grain compensation allowance was practically unutilised (Rs. 296).

## ACCOUNT IX.—POLITICAL.

Service.	Rs.	Appropriation. Expenditure.		Expenditure compared with Appropriation.	
		Rs.	Rs.	Less than Appropriated.	More than Appropriated.
<b>A.—Political Agents:</b>					
<i>A. 1.—Pay of Officers</i>	...	5,39,230	4,89,375	49,855	...
<i>A. 2.—Pay of Establishments</i>	...	4,16,240	3,92,256	23,984	...

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

A. 1.—The savings were mainly due to—

(i) appointment of junior officers of the Political Department in consequence of leave and other changes (Rs. 10,700),

(ii) appointment of Provincial Service Officers to officiate in the Political Department Cadre (Rs. 14,400), and

(iii) retirement of Senior Extra Assistant Commissioners and appointment of new incumbents on lower pay as well as appointment of Leave Reserve Extra Assistant Commissioners in leave vacancies (Rs. 32,000).

As against the savings, there were excesses chiefly on account of creation of temporary posts (Rs. 2,200) and under leave salary (Rs. 6,800).

The saving was further enhanced by Rs. 3,000 owing to the appropriation having been increased on 31st March 1928. See also A. 9.

A. 2.—Due mainly to (i) appointment of junior men in places of seniors on retirement, promotion or transfer and conversion of certain allowances into compensatory allowances (Rs. 27,800), (ii) occasional vacancies amongst servants (Rs. 2,900) and (iii) partial utilisation of the provision for leave salary (Rs. 2,300). The saving was partially counterbalanced by an excess of Rs. 8,000 on account of creation of temporary posts.



ACCOUNT IX.—POLITICAL—*concl'd.*

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Political Agents—cont'd.</i>				
A. 3.—Allowances, Honoraria, etc.	... 1,76,800	2,10,915	...	34,115
A. 4.—Supplies and Services ...	... 27,000	26,600	400	...
	Rs.			
A. 6.—Contingen- { Original 1,95,040	1,93,920	1,68,335	25,585	...
cies. { Supplementary -1,120				
A. 7.—Grants-in-aid, contributions, etc. ...	...	600	...	660
A. 8.—Deduct—Charges recovered from other Governments, Departments, etc. ...	... -8,030	-7,995	...	25
A. 9.—Deduct—Probable Savings ...	... -80,000	...	...	80,000
C.—Political Subsidies ...	... 1,00,600	1,00,600	...	...
D.—Entertainment Charges ...	... 86,000	1,04,563	...	18,563
E.—Refugees and State { Original 21,110	22,230	22,295	...	65
Prisoners. { Supplementary 1,120				
F.—Miscellaneous ...	... 4,000	1,865	2,135	...
Totals ... { Gross ...	... 14,86,020	15,17,404	...	31,384
... { Deductions ...	... -8,030	-7,995	...	25
... { Net ...	... 14,78,000	15,09,409	...	31,409

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

A. 3.—The main causes are :—(i) sanctioned grant for cost of passages proved insufficient (Rs. 10,900), (ii) there was more travelling; costly transfers amongst officers occurred and revision of rates of travelling allowance (Rs. 21,100) and (iii) change of classification of certain allowances from pay to compensatory allowances (Rs. 8,500). These excesses were partly reduced by savings on account of compensation for dearness of food having not been paid (Rs. 4,400). Excess to the extent of Rs. 3,465 remained uncovered, a portion of which was due to certain items of passages having been brought to notice after the close of the year.

A. 6.—Due to comparative quiet which prevailed in Baluchistan and to economy.

A. 7.—Due to the payment made to the Punjab Government for the passage contribution of an officer for which no provision was made in the original budget owing to the liability not having been known at the time.

A. 8.—The excess remained unregularised.

A. 9.—Savings were earmarked from non-voted appropriations under this and other accounts to meet the lump cut as under :—

	Rs.
Account VII.—A. 1	1,000
Account IX.—A. 1	45,000
Account IX.—A. 2	1,000
Account X.—B. 1	30,000
Account XI.—B. 3	900
Account XII.—A. 3	2,100
Total	80,000

The anticipated savings under the last two sub-heads were not fully realised. There is a saving with reference to the total of the non-voted appropriation relating to Baluchistan.

D.—The expenditure under this head was larger during the year owing to His Excellency the Viceroy's visit to the province as well as to Sir Frederick Johnston's departure from Baluchistan.

F.—Honoraria for extra work was classified under A 3 and not under this head.

## ACCOUNT X.—FRONTIER WATCH AND WARD.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Charges for Levies</b>				
A. 1.—Chagai ...	2,33,020	1,75,563	57,457	...
A. 2.—Sibi ...	2,99,870	2,96,769	3,101	...
A. 3.—Quetta Pishin ...	1,79,460	1,78,234	1,226	...
A. 4.—Kalat ...	1,49,230	1,46,094	3,136	...
A. 5.—Loralai ...	1,85,850	1,85,127	723	...
	Rs.			
A. 6.—Zhob ... { Original	2,76,200			
... { Supplementary	—1,345	2,74,853	2,73,764	1,091
A. 7.—Others ...	73,140	69,170	3,970	...
A. 8.—Deduct Re- coeries. { Original	—37,480			
... { Supplementary	1,345	—36,135	—31,578	4,567
<b>B.—Zhob Levy Corps:</b>				
B.—1. Pay of officers { Original	1,17,000			
... { Supplementary	—4,700	1,12,300	78,930	33,370
B.—2. Pay of Establishments ...	...	3,18,080	3,11,919	6,161
B.—3. Allowances, Honoraria, etc. ...	...	1,77,850	1,80,746	...
B.—4. Supplies and Services ...	...	4,18,900	3,60,132	58,668
B.—5. Contingencies... ...	...	40,030	42,074	...
<b>C.—Mekran Levy Corps:</b>				
C.—1. Pay of Officers. { Original	33,880			
... { Supplementary	—7,000	26,880	30,036	3,156
C.—2. Pay of Establishments ...	...	1,57,570	1,46,248	11,322

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

A. 1.—Due to non-utilisation of the Hon'ble the Agent to the Governor General's reserve and owing to allowances of the certain Sardars of Sarhad having been kept in abeyance.

A. 2. and A. 4.—See subhead D.

A. 7.—Mainly due to (i) purchase of fewer stores (Rs. 2,000) and (ii) smaller feeding charges of Auxiliaries (Rs. 1,900) owing to favourable rates.

A. 8.—Due to abolition of certain postal lines in the Zhob and Loralai Districts and re-adjustment of the share of the Postal Department. The excess remained unregularised.

B. 1.—Due to a nominal sum only having been spent out of the provision of Rs. 36,000 for revision of pay. See also A. 9. under Account IX.

B. 4.—Due mainly to (i) adjustment of cost of hospital medicines under E. 3 (2) owing to change in classification (Rs. 12,000), (ii) less expenditure under kit-and-carry due to smaller recruitment (Rs. 11,000) and (iii) smaller expenditure on feeding charges of men and animals owing to favourable rates (Rs. 33,800). See also subhead D.

B. 5.—Due to establishment of new posts and issue of firewood.

C. 1.—Due to the book adjustment of arrear pay of an officer (for the period from May to August 1927) at the instance of the Accountant General, Punjab.

C. 2.—Due mainly to (i) occasional vacancies and conversion of certain allowances into compensatory allowances (Rs. 8,700) and (ii) partial utilisation of the provision for leave salary (Rs. 2,300).



ACCOUNTS X—FRONTIER WATCH AND WARD—*concl.*

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
C.—Mekran Levy Corps— <i>concl.</i>				
C.—3. Allowances, Honoraria, etc. ....	32,180	50,220	...	18,040
C.—4. Supplies and Services ...	1,41,000	1,36,519	4,481	...
C.—5. Contingencies ...	24,560	20,805	3,755	...
C.—6. Deduct—Contribution ...	430	450	...	...
D.—Deduct—Probable Savings ...	1,00,000	...	...	1,00,000
E.—Miscellaneous:				
E.—1. Police Expenses ...	10,000	9,960	40	...
E.—2. Intelligence Bureau:				
E. 2. (1)—Pay of Officers ...	18,000	18,000	...	...
E. 2. (2)—Pay of Establishments ...	4,980	4,816	164	...
E. 2. (3) Other Charges ...	16,460	16,439	21	...
E. 2. (4)—Deduct—Amount recovered from Army estimates.	18,600	18,600	...	...
E.—3. Hospital Charges:				
E. 3. (1)—Pay of Establishments ...	9,050	9,262	...	212
E. 3. (2)—Other Charges ...	3,560	13,222	...	9,722
E.—4. Works ...	18,700	21,679	...	2,979
Totals { Gross ...	29,25,485	27,75,828	49,657	...
Deductions ...	55,185	50,628	...	4,557
Net ...	27,70,300	27,25,200	45,100	...

EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*concl.*

C. 3.—Excess mainly caused by (i) more transfers among officers and establishments and extended tours (Rs. 9,400) and (ii) change of classification of certain allowances from pay to compensatory allowances (Rs. 8,100).

C. 5.—Due to economy and abolition of fixed contingencies.

D.—The lump cut was distributed as under:—

	Rs.
A. 1 . . . . .	55,500
A. 2 . . . . .	3,000
A. 3 . . . . .	1,200
A. 4 . . . . .	3,000
A. 5 . . . . .	450
A. 6 . . . . .	650
A. 7 . . . . .	1,100
B. 4 . . . . .	35,100
Total . . . . .	1,00,000

The lump cut was met in full.

E. 3 (2).—Due to transfer to this head of provision for medicines and contingencies from sub-heads B. 4 and C. 4 and expenditure on account of Mand Dispensary. (See B. 2 under Account XII). A sum of Rs. 8,190 was reappropriated to this head in March 1928, with the result that the net appropriation amounted to Rs. 17,290. The reappropriation in March 1928 proved excessive.

E. 4.—Urgent works and repairs had to be done during the year.





ACCOUNT XI.—EDUCATION—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
H.—General:				
H. 1.—Inspection:				
H. 1 (1)—Pay of Officers ...	...	7,290	6,053	1,237
H. 1 (2)—Pay of Establishments ...	...	10,780	10,631	99
H. 1 (3)—Other Charges ...	...	3,900	3,715	185
H. 2.—Scholarship ...	...	29,150	28,212	938
H. 3.—Miscellaneous ...	...	79,100	6,450	72,650
Totals	...	11,600	10,688	912
Non-voted	...	11,600	10,688	912
Voted	...	3,39,300	2,97,661	41,639

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

H. 1 (1).—Due mainly to the non-utilisation of the provision for leave salary (Rs. 1,000).

H. 3.—The provision represents a lump grant on account of additional expenditure involved in the five years programme for education. The charges in connection therewith were adjusted under the heads of account to which they really pertain. The expenditure shown under this head was incurred on account of encouragement of literature.

## ACCOUNT XII.—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.—Pay of Officers.	...	29,400	25,796	3,604
Non-voted	...	29,400	25,796	3,604
Voted	...	18,200	12,916	5,284
A. 2.—Pay of Establishments	...	2,180	1,901	279
Non-voted	...	6,600	5,926	674
Voted	...	4,380	4,055	325
A. 3.—Allowances and Contingencies.	...	4,380	4,055	325
B.—Hospitals and Dispensaries:				
B. 1.—Pay of Officers	...	3,000	3,000	...
B. 2.—Pay of Establishments	...	1,24,330	1,24,457	9,873
Non-voted	...	1,000	441	559
Voted	...	19,550	19,217	333
B. 3.—Allowances, Honorary, etc.	...	19,550	19,217	333

EXPLANATIONS of the Causes of Variation between Expenditure and Grant.

A. 1.—Non-voted.—The post of Civil Surgeon, Quetta remained vacant during the latter part of the year.

A. 1.—Voted.—Due to: (i) the post of the Additional Assistant Surgeon having remained vacant during the year (Rs. 2,700), (ii) non-utilisation of the provision for leave salary (Rs. 2,000) and (iii) appointment of a junior officer as Assistant Surgeon, Quetta (Rs. 584.).

A. 3.—Non-voted.—Savings occurred mainly under travelling allowance owing to the posts of Civil Surgeons, Quetta and Sibi, having remained vacant for a part of the year.

B. 2.—Due mainly to no substitutes having been engaged in place of Sub-Assistant Surgeons on leave (Rs. 5,100) and transfer of charges on account of Mand Dispensary to Account X.—Frontier Watch and Ward (Rs. 2,300).

B. 3.—Non-voted.—Due to less expenditure on travelling allowance.

ACCOUNT XII.—MEDICAL AND PUBLIC HEALTH—*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, Diet, Clothing and Bedding of Patients	68,030	71,977	...	3,947
B. 5.—Furniture and Apparatus	11,000	7,102	3,898	...
B. 6.—Other Expenses	17,190	25,091	...	7,901
B. 7. Grants-in-aid to Hospitals and Dispensaries	19,630	20,629	...	999
B. 8.— <i>Deduct</i> —Amount recovered from the North Western Railway and Nushki Town Fund	—7,190	—7,148	...	42
C.—Mental Hospital	5,000	4,601	399	...
D.— <i>Deduct</i> —Probable Savings	—10,000	...	...	10,000
E.—Medical Colleges and Schools:	...	2,859	...	2,859
F.—Public Health Establishment:				
F. 1.—Pay of Establishments	6,700	6,383	317	...
F. 2.—Other charges	3,300	6,236	...	2,936
G.—Grants-in-aid for Public Health Purposes	3,000	6,000	...	3,000
<hr/>				
Totals	<i>Non-voted</i>	40,000	35,163	4,837
	<i>Gross</i>	3,02,490	3,13,424	10,934
	<i>Deductions</i>	—7,190	—7,148	42
	<i>Net</i>	2,95,300	3,06,276	10,976

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

B. 4.—Excess is due mainly to the fact that some of the indents sent towards the close of the year were expected to be charged to the accounts for 1928-29, but the Military Accounts Department raised the debit against the accounts for 1927-28 (Rs. 2,880). Another item of Rs. 1,515 representing cost of medical stores obtained by the Chief Medical Officer for Dispensaries of the Kalat State and the Dufferin Hospital, Quetta is also included in the figure for expenditure. The Chief Medical Officer will recover and credit this amount in the accounts for 1928-29. Excess remained uncovered and was further increased to Rs. 14,247 owing to the appropriation having been reduced. The reduction in the appropriation is stated to have been made in anticipation of savings under this head which, however, could not be fulfilled, for the reasons stated above.

B. 5.—Original provision was an over-estimate.

B. 6.—The local Administration explains that the amount sanctioned proved inadequate. Excess to the extent of Rs. 91 remained uncovered.

B. 7.—A special contribution of Rs. 1,000 to the Church Mission Society Hospital at Quetta out of the sum of Rs. 10,000 provided under Account XIV.—Sub-head D. was taken to this head.

B. 8.—Excess remained unregularised.

D.—The savings earmarked to meet the lump cut were as follows:—

	Rs.
A. 3	1,000
B. 2	6,500
B. 4	2,500

The savings were not realised.

E.—Due to the cost of training of students at the King Edward Medical College, Lahore.

F. 2.—Due to expenditure in connection with sanitary arrangements on the occasion of the Viceroyal Visit.

G.—Due to (i) contribution paid to Ziarat Bazar Fund towards the cost of sanitary arrangements of the place (Rs. 2,000) (*vide* Sub-head B. 4.—Account IV) and (ii) contribution to the Sibi Bazar Fund to cover the share of the Civil Department of the cost of cleaning Valhari Khan Nullah at Sibi (Rs. 1,000).



## ACCOUNT XIII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.

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 of Establishments ...	7,000	6,592	408	...
A. 2.—Other charges ...	14,480	15,046	...	566
A. A.—Agriculture—Expenditure in connection with the visitation of Locusts.	Rs.			
Original ...	50,000	57,940	...	7,940
Supplementary (a) 50,000				
<b>B.—Agriculture—Public Exhibition and Fairs—Grants-in-aid to the Quetta Horse Show ...</b>	4,270	4,270	..	...
<b>C.—Veterinary charges:</b>				
C. 1.—Superintendence—Pay of Officers ...	5,800	4,800	1,000	...
C. 2.—Subordinate Establishment:				
C. 2 (1)—Pay of Establishments ...	33,130	30,243	2,887	...
C. 2 (2)—Other charges ...	21,480	19,199	2,281	...
C. 3.—Hospitals and Dispensaries:				
C. 3 (1)—Pay of establishments ...	2,060	1,971	89	...
C. 3 (2)—Other charges ...	22,780	24,426	...	1,646
<b>D.—Museum:</b>				
D. 1.—Pay of establishments ...	4,880	4,656	224	...
D. 2.—Grants-in-aid ...	2,630	2,630	...	...
D. 3.—Other charges ...	20	...	20	...
<b>E.—Exploration of coal, Petroleum and Minerals:</b>				
E. 1.—Pay of establishments ...	2,950	2,967	...	17
E. 2.—Other charges ...	520	2,131	...	1,611
<b>F.—Provincial Statistics and Other Miscellaneous Departments:</b>				
F. 1.—Provincial Statistics ...	...	39	...	39
F. 2.—Examination ...	2,000	1,504	496	...
<b>Total</b>	<b>1,74,000</b>	<b>1,78,414</b>	<b>...</b>	<b>4,414</b>

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

A. 2.—Mainly due to an honorarium of Rs. 500 paid for work done in connection with the Fruit Farm.

A. A.—A supplementary grant of Rs. 50,000 was obtained to meet the expenditure incurred on the measures adopted for the destruction of locusts in 1927. The balance was met by re-appropriation under the orders of the Government of India.

C. 1.—Due to non-utilisation of the provision for leave salary.

C. 2. (1).—Due mainly to (i) two posts of Veterinary Assistant Surgeons having remained vacant during the year (Rs. 1,500) and (ii) occasional vacancies in the posts of servants (Rs. 1,000).

C. 2 (2).—Mainly due to economy under contingencies.

C. 3 (2).—Due mainly to the purchase of more medicine owing to the opening of new dispensaries. The appropriation was reduced, resulting in an uncovered excess of Rs. 1,976; it was due to the adjustment of a book debit on account of medicines which was not expected during the year.

D. 3.—Due to provision for grain compensation allowance not having been utilised.

E. 2.—Due to the purchase of mathematical instruments which were required urgently.

F. 1.—Due to debit raised by the North Western Railway for past years.

(a) Sanctioned by the Legislative Assembly in March 1928.

## ACCOUNT XIV.—MISCELLANEOUS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Miscellaneous Compensations :</b>				
A. 1.—Quit Rents ... ..	1,51,500	1,51,500	...	...
A. 2.—Other Compensations { Non-voted ... ..	30,000	30,000	...	...
{ Voted ... ..	2,400	1,762	638	...
B.—Durbar presents and allowances to Vakeels ...	56,000	51,240	4,760	...
C.—Donations for charitable purposes and charges on account of European Vagrants ...	2,100	681	1,419	...
D.—Grants-in-aid ... ..	10,000	5,126	4,874	...
E.—Unforeseen charges ... ..	1,500	7,128	...	5,628
F.—Other charges ... ..	2,500	11,805	...	9,305
G.—Deduct—Language rewards to female relatives of Military officers by debit to Army Estimates ... ..	—1,000	...	...	1,000
Totals ... { Non-voted ... ..	1,81,500	1,81,500	...	...
{ Voted { Gross ... ..	74,500	77,742	...	3,242
{ Deductions ... ..	—1,000	...	...	1,000
{ Net ... ..	73,500	77,742	...	4,242

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

A. 2.—Voted.—No miscellaneous compensations were paid during the year.

B.—Due to economy.

C.—Expenditure under this head is of a fluctuating nature and cannot be estimated accurately.

D.—Expenditure on contributions sanctioned out of this grant for libraries and hospitals was booked under Accounts XI—Education and XII—Medical and Public Health. Owing to the appropriation having been reduced, the saving was converted into an excess of Rs. 1,376.

E.—Mainly due to the expenditure incurred in connection with the Viceregal visit to Baluchistan.

F.—Mainly due to temporary loans written off during the year.

G.—Due to no rewards having been sanctioned during the year.

## NOTE.

Account XI.—Subhead H. 3.—Of the lump provision of Rs. 79,100 sanctioned for the Five-Year Programme of Educational Expansion, a sum of Rs. 37,500 was distributed among the various subheads as shown below :—

## ACCOUNT XI.

	Rs.
B. 2. . . . .	3,330
B. 3. . . . .	2,985
C. . . . .	26,540
D. 1. . . . .	300
D. 2. . . . .	340
F. 1. . . . .	480
F. 2. . . . .	2,580
H. 2. . . . .	945
Total . . . . .	37,500

Of the balance of Rs. 41,600, a sum of Rs. 41,460 was utilised in meeting excesses in Accounts VI, VII and XIII.



## A

## PRO FORMA ACCOUNT OF THE FRUIT EXPERIMENT STATION AND ANNEXE FARM, QUETTA, FOR THE YEAR 1926-27.

Dr.	Particulars,	Amounts, Rs.	Particulars,	Amounts, Rs.	Cr.
1.	To Pay of Permanent Establishment ...	2,567	1. By sale of crates and punnets ...	...	626
2.	To Pay of Temporary Non-Pensionable Establishment ...	2,781	2. By sale of Fodder ...	...	988
3.	To Allowances ...	1,018	3. By sale of Flowers ...	...	535
4.	To Contingencies—		4. By sale of Fruit ...	...	5,207
(a)	Stock and Seed ...	1,982	5. By sale of Vegetable ...	...	2,635
(b)	Temporary Labour... ..	6,590	6. By sale of Nursery Plants ...	...	9,002
(c)	Miscellaneous charges ...	69	7. By sale of Miscellaneous Produce ...	...	325
(d)	Tools and Plants ...	202	8. By sale of Bulletin ...	...	...
(e)	Printing and Stationery Charges ...	20	9. By sale of old and condemned Articles and Stock ...	...	15
(f)	Packing Material and forwarding Charges ...	573	10. By Value of crates and Punnets in Stock ...	...	590
(g)	Furniture ...	232	Net loss for the year ...	...	3,594
(h)	Feed and upkeep of live stock... ..	527			
(i)	Petty Works and Repairs ...	29			
(j)	Manure ...	2,883			
(k)	Irrigation Charges... ..	3,069			
(l)	Warm Clothing ...	...			
(m)	Postage and Stamps ...	...			
(n)	Books and Publications ...	5			
(o)	Hot and Cold Weather charges ...	358			
5.	To Indirect charges ...	842			
	Total ...	23,507	Total ...	23,507	

Audited and found correct.  
S. SUBBUSWAMI AYYER,  
Assistant Accountant General, Central Revenue.

SUNDER SINGH,  
Assistant Revenue Commissioner, Baluchistan.

PRO FORMA ACCOUNT OF THE FRUIT EXPERIMENT STATION AND ANNEXE FARM, QUETTA, FOR THE YEAR 1927-28.

Dr.	Particulars.	Amount. Rs.	Cr. Amount. Rs.
1.	To Value of punnets and crates in hand	590	...
2.	To Pay of Establishment	3,695	...
3.	To Pay of Temporary Non-Pensionable Establishment	2,897	...
4.	To Allowances	1,047	...
5.	To Contingencies—		
	(a) Stock and seed	1,157	...
	(b) Temporary Labour	5,607	...
	(c) Miscellaneous charges	72	...
	(d) Tools and Plants	608	...
	(e) Printing and Stationery charges	8	...
	(f) Furniture	39	...
	(g) Packing material and forwarding charges	415	...
	(h) Hot and cold weather charges	95	...
	(i) Feed and upkeep of live stock	607	...
	(j) Petty works and repairs	39	...
	(k) Manure	1,545	...
	(l) Irrigation charges	3,666	...
	(m) Books and Publications	1	...
	(n) Warm clothing	80	...
	(o) Indirect charges	924	...
	Total	23,152	...
	1. By Sale of crates and punnets	...	...
	2. By Sale of fodder	...	...
	3. By Sale of flower	...	...
	4. By Sale of fruit	...	...
	5. By sale of vegetables	...	...
	6. By sale of Nursery Plants	...	...
	7. By sale of Miscellaneous Produce	...	...
	8. By sale of Bulletin	...	...
	9. By sale of old and condemned Articles and stock	...	...
	10. By cost of punnets and crates in hand	...	...
	Net loss for the year	...	6,425
	Total	...	23,152

Certified that such figures, as are susceptible of check from the records of this office, have been checked and found correct.

Certified that such figures, as are susceptible of check from the records of this office, have been checked and found correct.

**SUNDER SINGH,**  
Assistant Revenue Commissioner, Baluchistan.

G. T. STUART MILNE,  
Assistant Accountant General, Central Revenues.



## IMPORTANT COMMENTS.

*Experimental Fruit Farm, Quetta.*

An Account for the year 1927-28 has been appended to the Appropriation Accounts for this grant with the necessary certificate.

It shows a net loss of Rs. 6,425. In the previous year, too, there was a loss which amounted to Rs. 3,594 (*vide* paragraph 86 of the last report).

*Administration of Grant.*

2. The following excesses which occurred in this Grant reveal a somewhat doubtful attitude towards control over expenditure on the part of the Local Administration :—

	Grant.	Excess as compared with modified Grant.
	Rs.	Rs.
Account XII—Subhead B 4 . . . . .	88,039	14,247
Account XIII—Subhead C. 3 (2) . . . . .	22,780	1,976

It has been explained by the Local Administration that the excesses were due to book debits on account of medicines indented for towards the close of the year the adjustment of which was not expected during the year, and that on this assumption either provision was not made to meet such debits or anticipated savings under the sub-heads, which might have gone to meet the charges, were reappropriated. It would appear to be unwise for a controlling authority to incur a liability and to gamble on the non-receipt of debits.

*Five-year programme for Education.*

3. A lump provision of Rs. 79,100 was made for the five-year programme for expansion of education in Baluchistan. Of this amount a sum of Rs. 42,460 was required for Civil Works Expenditure on the construction of educational buildings and could not therefore be utilised within the grant. This portion of the Grant, *viz.*, Rs. 42,460, was therefore offered by the local Administration for transfer. The Government of India in the Foreign and Political Department did not accept the surrender, in view of the fact that additional grants were applied for by the local Administration to meet excess expenditure under several sub-heads within the Area Grant. The expenditure on the educational buildings was charged to the Grant for Civil Works and an allotment of Rs. 37,475 was sanctioned for the purpose from the Reserve at the disposal of the Department of Industries and Labour. On the suggestion of the Foreign and Political Department, a sum of Rs. 41,460, which was the saving available from the provision in the area grant for the five-year programme (Sub-head H.-3, Account XI), was utilised by the local Administration in meeting the following expenditure within the Grant :—

	Rs.
Jails—Dietary charges . . . . .	2,500
Police—Re-armament of a portion of the Quetta-Pishin Police. . . . .	31,450
Agriculture—Expenditure in connection with the visitation of locusts . . . . .	8,510

With regard to the last item, the Standing Finance Committee, and incidentally the Legislative Assembly when voting a supplementary grant for the purpose, approved of meeting so much of the expenditure as was possible from savings within the grant. The expenditure incurred on the other two should be considered as met from the provision specifically made for a different purpose, which should have been surrendered when not required for the original purpose. Orders had previously been issued by the Department of Education, Health and Lands, instructing the local Administration not to divert funds provided for the five-year educational programme to objects other than those contemplated by Government. It cannot, of course, be said that the five-year programme suffered as the total amount required was made up from other sources. On the other hand, the arrangement was tantamount to increasing the area grant by the diversion of funds earmarked for a particular purpose.

The re-armament of the Police force referred to above appears to come under the category of a new service and any large expenditure on such objects usually receives the prior approval of the Standing Finance Committee.



## GRANT No. 76.—DELHI.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to pay Salaries and other Expenses of the DELHI ADMINISTRATION.

Accounts.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
Account I.—Direct Demands on the Revenue.	{ Gross ... 4,81,400 { Deductions ... —3,500 { Net ... 4,77,900	4,81,400	4,61,388	20,012	...
			—3,500	...	...
			4,57,888	20,012	...
Account II.—General Administration.	{ Non-voted ... 82,400 { Voted ... 2,56,300	82,400	88,648	...	6,248
			2,37,293	19,007	...
Account III.—Administration of Justice.	{ Non-voted ... 26,100 { Voted ... 2,15,300	26,100	25,643	457	...
			2,15,177	123	...
Account IV.—Jails and Convict Settlements.	{ Non-voted ... 1,800 { Voted ... 1,40,800	1,800	1,800	...	...
			1,25,172	15,628	...
Account V.—Police	{ Non-voted ... 45,993 { Voted ... 8,56,500	45,993	46,569	...	576
			8,41,594	14,906	...
Account VI.—Education	... Voted ...	8,54,000	8,07,896	46,104	...
Account VII.—Medical...	{ Non-voted ... 37,650 { Voted { Gross ... 4,58,950 { Deductions ... —4,850 { Net ... 4,54,100	37,650	35,874	1,776	...
			4,87,571	...	28,621
			—5,750	900	...
			4,81,821	...	27,721

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

Account I.—Subhead B. 3.—Against the provision of Rs. 56,000 there was an expenditure of Rs. 39,712. Less opium was indented for during the year, as there was sufficient opium in stock.

Account V.—Subhead A. 2.—Against the provision of Rs. 5,12,000 there was an expenditure of Rs. 4,90,885. The saving of Rs. 21,115 is mainly due to less expenditure on account of additional police, as the whole of the increased strength could not be recruited.

Account VI.—Sub-head K.—The provision of Rs. 2,05,380 was transferred to various heads and the total expenditure in connection with the five years' educational programme amounted to Rs. 1,72,342. The saving of Rs. 33,038 was due to grants not having been awarded in full.

Account VII.—Sub-head B. 6.—Against the provision of Rs. 10,670 there was an expenditure of Rs. 32,540. The excess of Rs. 21,870 was due to the payment of certain grants to Hospitals.

Accounts.		Grant.	Expenditure.	Expenditure compared with Grant.			
		Rs.	Rs.	Less than Granted.	More than Granted.		
Account VIII.—Public Health.	{ Non-voted	...	1,33,650	98,593	35,057	..	
		{ Gross	...	1,43,600	1,30,155	13,445	...
	{ Voted	{ Deductions	...	...	7,500	...	
		{ Net	...	1,43,600	1,22,655	20,945	...
Account IX.— Other Expenditure Heads.	{ Non-voted	{ Gross	...	41,400	44,607	...	3,207
		{ Deductions	...	—4,700	—4,733	33	...
		{ Net	...	36,700	39,874	...	3,174
	{ Voted	{ Gross	...	4,94,760	4,88,806	5,954	...
		{ Deductions	..	—1,260	—11,232	9,972	...
		{ Net	...	4,93,500	4,77,574	15,926	...
Totals	{ Non-voted	{ Gross	...	3,68,993	3,41,734	Saving of Gross Expenditure (Non-Voted) — compared with Gross Appropriation Rs. 27,259.	
		{ Deductions	...	—4,700	—4,733		
		{ Net	...	3,64,293	3,37,001	Saving of Net Expenditure (Non-Voted) compared with Net Appropriation Rs. 27,292.	
	{ Voted	{ Gross	...	39,01,610	37,95,052	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,06,558.	
		{ Deductions	..	—9,610	—27,982		
		{ Net	...	38,92,000	37,67,070	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 1,24,930.	

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS—concl'd.

Account VIII.—Sub-head B (non-voted).—Against the provision of Rs. 1,07,700 there was an expenditure of Rs. 73,252. The saving of Rs. 34,448 was due to the fact that the exact amount of claim for the last quarter of the year could not be known and could not thus be claimed by the Joint Water Board before 31st March.

Account IX.—Sub-head H. 1.—Against the provision of Rs. 3, 68,000 there was an expenditure of Rs. 3,04,547. The saving of Rs. 63,453 was mainly due to adjustment of expenditure under the proper heads of account according to rules of classification.



## 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—				
A. 1.—Charges of Administration—				
A. 1 (1)—Pay of Establishments	...	14,900	13,816	1,084
A. 1 (2)—Other Charges	...	8,900	12,005	3,105
A. 2.—Deduct—Amount recovered from Public Works Department	...	—3,500	—3,500	...
A. 3.—Land Records:				
A. 3 (1)—Pay of Establishments	...	31,900	31,455	445
A. 3 (2)—Other Charges	...	4,000	3,158	842
B.—Excise:	Rs.			
B. 1.—Assignments and compensations.	{ Original... 2,90,000 Supplementary ... 38,000	3,28,000	3,34,296	6,296
B. 2.—Pay of Establishments	...	9,600	8,759	841
B. 3.—Other Charges...	...	56,000	39,712	16,288
C.—Stamps:				
C. 1.—Pay of Establishments	...	840	714	126
C. 2.—Other Charges	...	13,160	7,106	6,054
D.—Forest:				
D. 1.—Pay of Establishments.	{ Original... Supplementary ...	4,000	4,085	85
D. 2.—Other Charges	{ Original... Supplementary ...	5,000	2,623	2,372
E.—Registration:				
E. 1.—Pay of Establishments	...	5,600	3,599	1,401
E. 2.—Other Charges	...	100	55	45
Totals	{ Gross ... Deductions ... Net ...	4,81,400 —3,500 4,77,900	4,61,388 —3,500 4,57,888	20,012 ... 20,012

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

A. 1 (1).—Due to the posts of Nazul Superintendent and 2 peons having remained vacant for some period.

A. 1 (2).—Due to the expenditure on petty works and repairs to Nazul buildings, which was not foreseen at the time of preparation of the budget estimates.

A. 3 (2).—There was smaller expenditure on travelling allowance (Rs. 215) and economy in contingent expenditure (Rs. 627).

B. 1.—Mainly due to increased expenditure under still head duty.

B. 2.—Due to the appointment of men drawing less pay in place of men transferred (Rs. 385) and (ii) to a smaller number of men having proceeded on leave than estimated (Rs. 456).

B. 3.—Less opium was indented for during the year, as there was sufficient opium in stock.

C. 1.—Due to vacancy.

C. 2.—Due to (i) the non-utilisation of the provision for establishment charges payable to the Bombay Government for Stamps supplied from the Karachi Stamp Depot as the orders regarding adjustment of the cost of Stamps supplied from Provincial Stores to Central Departments were not received during 1927-28 (Rs. 4,500), (ii) there being no expenditure under allowances (Rs. 300), (iii) the contingent expenditure being less than expected (Rs. 1,628) and excess under discount (Rs. 374).

D. 1.—The expenditure incurred on this account by the Central Accounts Officer, Public Works Department exceeded the allotment by Rs. 85 and was intimated after the 31st March 1928. The excess thus remained uncovered.

D. 2.—Due to the expenditure on maintenance of the southern ridge afforestation being less than estimated.

E. 1.—Mainly due to the appointment of an incumbent drawing less pay.

E. 2.—Due to the contingent expenditure being less than estimated.

(a) Voted by the Legislative Assembly in March 1929.

E. 5.—Due to smaller expenditure on service labels than estimated.



## 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 ...	36,000	36,000	...	...
B.—Law Officers :				
B. 1.—Pay of Officers ...	9,000	6,416	...	4,844
B. 2.—Other charges ...		7,428	...	
C.—Civil and Sessions Courts :				
C. 1.—Pay of Officers { <i>Non-voted</i> ...	22,700	24,188	...	1,488
{ <i>Voted</i> ...	43,380	37,039	6,341	...
C. 2.—Pay of Establishments ...	47,500	48,333	...	833
C. 3.—Other Charges { <i>Non-voted</i> ...	3,400	311	3,089	...
{ <i>Voted</i> ...	13,300	13,474	...	174
C. 4.—Grants-in-aid ...	...	1,144	...	1,144
D.—Court of Small Causes :				
D. 1.—Pay of Officers ...	13,240	12,019	1,221	...
D. 2.—Pay of Establishments ...	11,210	12,323	...	1,113
D. 3.—Other Charges ...	1,670	2,162	...	492
E.—Criminal Courts ...	40,000	39,983	17	...
Totals { <i>Non-voted</i> ...	26,100	25,643	457	...
{ <i>Voted</i> ...	2,15,300	2,15,177	123	...

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

B. 1.—The provision of Rs. 9,000 under "B—Law officers" included Rs. 2,400 on account of allowances to Government pleaders. The increased expenditure over this provision was due to (i) the grant of special fee (Rs. 3,600) to the Government Pleader and (ii) the entertainment of an additional Government Pleader for a portion of the year (Rs. 416).

B. 2.—The excess over the provision of Rs. 6,600 (*see* B. 1.) was due to the increase in expenditure on account of fees to pleaders in Criminal and Civil cases.

C. 1.—*Non-voted*.—Due to the transfer of a District and Sessions Judge drawing higher pay to the Delhi Province.

C. 1.—*Voted*.—Due to (1) the posting of low paid officers (Rs. 4,841) and (2) no sub-Judge having taken leave during the year (Rs. 1,500).

C. 2.—Due to the employment of temporary establishment which was not foreseen.

C. 3.—*Non-voted*.—Mainly due to the fact that the District and Sessions Judge did not apply for a passage, as he did not proceed on leave out of India.

C. 3.—*Voted*.—Due to the purchase of new furniture for the new buildings.

C. 4.—*See* remarks against A. 4 in Account II.

D. 1.—Mainly due to the non-utilisation of the provision for leave salary.

D. 2.—Mainly due to the entertainment of the staff for the Additional Judge, Small Cause Court.

D. 3.—Due to contingent expenditure in connection with the entertainment of additional establishment.





## 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 ...	85,000	85,000	...	...
B.—Grants-in-aid to Non-Government Arts Colleges ...	93,000	1,19,062	...	26,062
B. B.—Government Professional Colleges ...	...	1,178	...	1,178
C.—Government Secondary Schools:				
C. 1.—Pay of Officers ...	10,000	9,600	400	...
C. 2.—Pay of Establishments ...	40,550	43,443	...	2,873
C. 3.—Other charges ...	20,090	26,500	...	6,410
D.—Grants-in-aid to Non-Government Secondary Schools:				
D. 1.—Recurring grants ...	1,40,000	1,44,869	...	4,869
D. 2.—Building and other non-recurring grants ...	50,000	20,017	29,983	...
E.—Grants-in-aid to Local Bodies for Secondary Education ...	48,700	1,42,691	...	93,991
F.—Grants-in-aid to Non-Government Primary Schools ...	10,000	20,924	...	10,924
G.—Grants-in-aid to Local Bodies for Primary Education:				
G. 1.—Recurring grants ...	81,500	1,15,604	...	34,104
G. 2.—Non-recurring grants ...	4,000	18,188	...	14,188
H.—Other Charges ...	1,000	1,000	...	...
I.—Government Special Schools (Female Training School):				
I. 1.—Pay of Establishments ...	7,880	6,710	650	...
I. 2.—Other charges ...	8,740	6,216	2,524	...

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

B.—Due to adjustment of charges provision for which was included in the lump grant under K.

B.B.—Due to the adjustment of the amount paid to the Punjab Government for training Delhi Students in the Training College, Lahore, under this head according to the proper classification instead of under I. 2, under which provision on this account was made.

The excess remained uncovered as the adjustment was made after the close of the year on receipt of the necessary debit from the Accountant General, Punjab.

C. 2.—Promotion of some teachers of the Government High School borne on the Punjab cadre and charges in connection with the five-year programme for education accounted for the excess.

C. 3.—The expenditure of the Board of Secondary Education in connection with the hire and purchase of furniture and the setting of examination papers was more than estimated. Charges connected with the five-year educational programme also contributed to the excess.

D. 1.—Due to the payment of grants to certain schools.

D. 2.—Estimated grants were not awarded in full.

E.—Due to the payment of grants to the local Bodies in connection with the 5-years' programme.

F.—Due to payment of building and furniture grants to certain Primary Schools in excess of the estimated amounts.

G. 1. and G. 2.—Due to the reasons set forth against B.

I. 1.—Mainly due to the post of 2nd Mistress having remained vacant.

I. 2.—See Sub-head B.B.

ACCOUNT VI.—EDUCATION—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
J.—General:				
J. 1.—Inspection:				
J. 1. (1)—Pay of Officers	...	12,560	10,411	2,149
J. 1. (2)—Pay of Establishments	...	7,900	9,112	...
J. 1. (3)—Other Charges	...	3,500	5,082	1,582
J. 2.—Scholarships	...	20,000	14,612	5,388
J. 3.—Miscellaneous	...	4,700	7,679	2,979
K.—Additional Expenditure involved in 5-year programme for Education	...	2,05,380	...	...
Total	...	8,54,000	8,07,896	46,104

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

- J. 1 (1).—Mainly due to the non-utilisation of the provision made for leave salary.  
 J. 1 (2).—Mainly due to charges connected with the 5-years' programme.  
 J. 1 (3).—Mainly due to increased contingent expenditure.  
 J. 2.—There were fewer scholarships awarded.  
 J. 3.—Miscellaneous contingent charges exceeded estimates.  
 K.—The amount was transferred to various subheads Rs. 6,995 were surrendered to Government.

## ACCOUNT VII.—MEDICAL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Medical Establishment:				
A. 1.—Pay of Officers.				
{ Non-voted. { Original	39,500	30,500	31,581	1,081
{ Voted { Supplementary.	—9,000	20,540	19,838	702
A. 2.—Pay of Establishments	...	4,890	3,829	1,061
A. 3.—Allowances and Contingencies.				
{ Non-voted	...	6,000	3,143	2,857
{ Voted	...	5,750	4,083	1,667

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

- A. 1.—Non-voted.—Arrears of pay were paid to the Civil Surgeon, New Delhi for retrospective promotion to higher rank.  
 A. 1.—Voted.—Mainly due to smaller expenditure under leave salary.  
 A. 2.—Mainly due to the fact that the post of a Sub-Assistant Surgeon on general duty remained vacant.  
 A. 3.—Non-voted.—There was smaller expenditure under cost of passages, etc. as part of the expenditure was passed on to the Military Department. A sum of Rs. 3,750 was reappropriated from this head resulting in an excess of Rs. 893 which remained uncovered.  
 A. 3.—Voted.—Causes are (i) smaller expenditure under allowances (Rs. 955),  
 (ii) no expenditure incurred on account of dietary charges etc. (Rs. 830) and  
 (iii) excess expenditure under Miscellaneous Contingencies (Rs. 118).



ACCOUNT VII.—MEDICAL—*concl'd.*

ACCOUNT VII.—MEDICAL— <i>concl'd.</i>				Expenditure compared with Grant.	
Service.	Grant.	Expenditure.	Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
<b>A.—Medical Establishment—<i>concl'd.</i></b>					
A. 4.—Grant-in-aid, Contributions.	Original ... Supplementary 1,150	1,150	1,150	...	...
A. 5.—Deduct—Contributions, etc.	...	—4,500	—5,400	900	...
<b>B.—Hospitals and Dispensaries:</b>					
B. 1.—Pay of Officers	...	9,980	10,540	...	560
B. 2.—Pay of Establishments...	...	4,840	4,767	73	...
B. 3.—Allowances, etc.	...	2,030	1,490	540	...
B. 4.—Cost of medicines, diet of patients and Apparatus	...	19,500	30,488	...	10,988
B. 5.—Other Expenses	...	37,000	36,796	204	...
B. 6.—Grants-in-aid to Medical Institutions	...	10,670	32,540	...	21,870
B. 7.—Establishment charges paid to other Governments, Departments, etc.	...	6,000	10,200	...	4,200
B. 8.—Deduct—Amount debited to other Departments	...	—350	—350	...	...
C.—Grants-in-aid for medical purposes	...	3,29,500	3,18,685	10,815	...
D.—Medical Colleges and Schools—Scholarships	...	8,250	14,315	...	6,065
<hr/>					
Totals	Non-voted ... Voted { Gross ... Deductions ... Net ...	37,650 4,58,950 —4,850 4,54,100	35,874 4,87,571 —5,750 4,81,821	1,776 ...	28,621 ...
				900	27,721

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

A. 5.—The increased recoveries were due to the fact that contribution for pay and allowances of the Assistant Surgeons was recovered from the Municipal Committee on the basis of the pay of the incumbents who worked during the year.

B. 1.—Mainly due to the increase in the pay of an Assistant Surgeon.

B. 3.—Mainly due to smaller expenditure on travelling allowance.

B. 4.—Excess is due to increase in expenditure under (i) diet of patients (Rs. 1,886), (ii) bedding and clothing owing to the addition of 8 beds in the Hindu Rao Hospital (Rs. 1,466), (iii) cost of medicine (Rs. 5,675) and (iv) furniture and apparatus owing to a large number of pneumonia cases having been admitted in the Police Hospital (Rs. 1,961).

B. 6.—Due to the adjustment under this head (i) of the grant of Rs. 5,000 paid to the Municipal Committee, Delhi, for an eye ward, provision for which was made under C. and (ii) of the payment of Rs. 16,870 on account of grants to certain Hospitals provision for which was not made in the budget estimates.

B. 7.—The provision of Rs. 6,000 made under this head for the Raisina Combined Hospital was surrendered to Government because it was not required for payment on this account and the provision for Rs. 10,000 made under C. for the grant to the Imperial Delhi Municipal Committee for the combined Hospital was transferred to this head as the expenditure on that account was more appropriately adjustable under this head.

C.—Mainly due to the transfer of provision of certain grants referred to under B. 6 and B. 7.

B. 7. D.—Mainly due to increased expenditure on account of cost of tuition of students in the Medical College, Lahore.

NOTE.

ACCOUNT VII.—MEDICAL.

Sub-head C.—*Grant-in-aid to Lady Hardinge Medical College, Delhi.*—The Government of India in the Department of Education, Health and Lands have given the assurance as desired by the Committee on Public Accounts (*vide* remarks on page 36 of their Report on the Accounts of 1924-25, Volume I) that the grant-in-aid paid from Central Revenues to the Lady Hardinge Medical College during the year 1927-28 was properly spent and that the conditions of the grant were fulfilled.

## ACCOUNT VIII.—PUBLIC HEALTH.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Public Health Establishments :				
	Rs.			
A. 1.—Pay of Officers.	<div> <div>Non-voted</div> <div>Original</div> <div>Supplementary</div> <div>24,000</div> <div>—1,800</div> </div>	22,200	22,200	...
	<div> <div>Voted</div> <div>...</div> <div>...</div> <div>6,600</div> <div>...</div> </div>	6,600	...	6,600
A. 2.—Pay of Establishments	...	600	6,835	...
A. 3.—Grant-in-aid, Contributions.	<div> <div>Original</div> <div>...</div> <div>Supplementary</div> <div>1,150</div> </div>	1,150	1,150	...
A. 4.—Other charges	<div> <div>Non-voted</div> <div>...</div> <div>Voted</div> <div>...</div> </div>	2,600	1,991	609
	...	...	644	...
B.—Grants-in-aid for Public Health Purposes.	<div> <div>Non-voted</div> <div>Original</div> <div>Supplementary</div> <div>(a) 1,07,700</div> <div>1,07,700</div> </div>	1,07,700	73,252	34,448
	<div> <div>Voted</div> <div>...</div> <div>...</div> <div>1,00,000</div> </div>	1,00,000	47,921	52,079

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

A. 1.—Voted.—Provision on account of the pay and allowances of Sanitary Superintendent was made under this head, as it was not known at the time that he was a non-gazetted officer and that the allowance was a compensatory one. The provision was, therefore, reappropriated from this head. See A. 2 and A. 3. Voted.

A. 2.—Mainly due to the reason set forth against A. 1. Voted.

A. 4.—Non-voted.—Mainly due to smaller expenditure on account of motor car allowance.

A. 4.—Voted.—Mainly due to the adjustment under this head of the conveyance allowance of the Sanitary Superintendent provision for which was made under A. 1.

B.—Non-voted.—The provision of Rs. 1,07,700 (Rs. 29,600 on account of arrears and Rs. 78,700 on account of anticipated expenditure for 1927-28) was made for the payment of a grant to the Delhi Joint Water Board on account of the liability of Government under Sections 13 and 14 of the Joint Water Board Act. A sum of Rs. 73,252 only was drawn by the Secretary, Delhi Joint Water Board upto February 1928. He was asked on the 19th and 27th March 1928 to send bills for the balance due but he failed to do so and it was too late to surrender the saving.

B.—Voted.—The net saving was made up of two savings and an excess as follows (i) A sum of Rs. 44,000 was provided under this head on account of a grant to the Imperial Delhi Committee towards conservancy expenditure, but the amount was paid to the Committee by the Public Works Department, which claimed Rs. 50,000 from the Pay and Accounts Officer, Delhi Civil Administration. The payment was, adjusted under the head E.—Establishment Charges paid to other Governments Departments, etc., according to the orders of the Government of India and thereby savings accrued under this subhead (Rs. 44,000). (ii) Grants awarded were less than estimated by Rs. 25,079 and (iii) a sum of Rs. 17,000 which was provided as usual, under C. 2 as a grant-in-aid to the Municipal Committee was adjusted under this head as the grant was found to be for general purposes (Rs. 17,000).

(a) Sanctioned on 10th December 1927.



ACCOUNT VIII—PUBLIC HEALTH—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.	More than Granted.		
	Rs.	Rs.	Rs.	Rs.		
C.—Expenses in connection with epidemic diseases :						
C. 1.—Pay of Establishments ...	3,150	3,505	...	355		
C. 2.—Grants-in-aid to Local Bodies ...	17,000	...	17,000	...		
C. 3.—Other charges... ..	13,750	12,242	1,508	...		
D.—Bacteriological Laboratory :						
D. 1.—Pay of Establishment ...	2,500	3,842	992	...		
D. 2.—Other charges ...		5,166				
D. 3.— <i>Deduct</i> —Recoveries ...		—7,500				
E.—Establishment charges paid to Other Governments, Departments, etc. :						
Share of Expenditure for Sanitary arrangements in New Delhi ...	...	50,000	...	50,000		
<hr/>						
Totals {	<i>Non-voted</i>	1,33,650	98,593	35,057	...	
	{ Voted {	Gross ...	1,43,600	1,30,155	13,445	...
		Deduction ...	...	—7,500	7,500	..
		Net ...	1,43,600	1,22,655	20,945	...

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

C. 1.—Due to the grant of practice allowance to the two sub-Assistant Surgeons provision for which was not made in the budget estimate.

C. 2.—*See* (iii) under B. Voted.

C. 3.—The saving is mainly due to smaller expenditure under cost of medicine.

D.—Provision was made for the first time under the head "Bacteriological laboratory" as the details of expenditure against different items were not known. The amounts required for the different sub-heads under the main sub-head D. were transferred to them during the course of the year.

E.—*See* (i) under B. Voted.

## ACCOUNT IX.—OTHER EXPENDITURE HEADS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Irrigation—Najafgarh Jhil ...	5,000	5,110	...	110
B.—Ecclesiastical :	Rs.			
B 1.—Pay of Officers ...	16,600			
{ Original	16,600			
{ Supple-		15,800	18,059	2,259
{ mentary	-800			
B. 2.—Pay of Establishments ...	300	336	...	36
B. 3.—Grants-in-aid ...	1,700	400	1,300	...
B. 4.—Other charges ...	4,200			
{ Original	4,200			
{ Supple-		5,000	7,710	2,710
{ mentary	800			
B. 5.—Deduct—Recoveries ...	-1,200	-1,200	...	...
C.—Political :				
C. 1.—Pay of Officers ...	7,800			
{ Original	7,800			
{ Supple-		5,400	5,358	42
{ mentary	-2,400			
C. 2.—Pay of Establishments ...	500	383	117	...
C. 3.—Other charges ...	2,300	1,826	374	...

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

A.—Due to urgent work having been carried out in connection with silt clearance of the Najafgarh Jhil. The amount was drawn on the last day of the year when reappropriation was not possible. The excess of Rs. 110 thus remained uncovered.

B. 1.—Due to (i) the transfer of a highly paid chaplain to the Delhi Province (Rs. 559) and (ii) the adjustment under this head of the allowances of a Chaplain for which the sum of Rs. 1,700 was provided under B. 3. A sum of Rs. 209 remained uncovered, as it was found too late for the Finance Department to arrange for the extra funds applied for.

B. 2.—Due to the entertainment of an additional clerk.

B. 3.—The expenditure was due to grants made to a church. See also (ii) under B. 1.

B. 4.—Excess is the net result of the following :—

	Rs.
(i) Travelling Allowance of Officers . . . . .	541
(ii) Pay of menials . . . . .	504
(iii) Service and Postage Stamps . . . . .	153
(iv) Pay of mates and Chowkidars, attached to cemeteries transferred from the payment of the Public Works Department to that of the Civil Administration very late in the year . . . . .	1,535
Total . . . . .	2,733
(v) Petty savings under different detailed heads of contingencies . . . . .	23
Net excess . . . . .	2,710

The excess to the extent of Rs. 616 was met by reappropriation. Extra funds were also applied for, but could not be allotted. The excess of Rs. 2,094, therefore, remained uncovered.

C. 2.—Due to the entertainment of the temporary establishment for a shorter period than anticipated.

C. 3.—Due to smaller expenditure on Scholarships granted to the members of the Ex-Royal Family.



ACCOUNT IX.—OTHER EXPENDITURE HEADS—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Agriculture :				
D. 1.—Pay of Officers ...	9,000	9,000	...	...
D. 2.—Pay of Establishments ...	10,190	10,108	82	...
D. 3.—Grants-in-aid ...	5,770	23,668	...	17,898
D. 4.—Other charges ...	{ Non-voted ...	1,500	1,535	...
	{ Voted ...	9,900	7,614	2,286
D. 5.—Deduct—Recoveries.	{ Non-voted ...	—3,500	—3,533	33
	{ Voted ...	—1,260	—1,260	...
E.—Industries :				
E. 1.—Pay of Establishments ...	2,660	11,952	...	9,292
E. 2.—Grants-in-aid ...	7,000	1,525	5,475	...
E. 3.—Other charges ...	2,340	10,109	...	7,769
E. 4.—Deduct—Recoveries ...	...	—9,972	9,972	...
G.—Other Miscellaneous Departments :				
G. 1.—Inspector of Boilers ...	1,500	2,407	...	907
G. 2.—Inspector of Factories ...	...	429	...	429
G. 3.—Examinations ...	...	154	...	154
G. G.—Civil Works Grants to Local Bodies ...	...	41,500	...	41,500

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

D. 3.—Due to the payment of grants to local Bodies booked under this head. *See* Notes.

D. 4.—Voted.—Smaller quantity of Sera and Vaccine was purchased as the season was healthy and there were only four out-breaks of Rinderpest in the case of which inoculations with serum had to be performed.

E. 1.—Due to the provincialisation of the Industrial Schools.

E. 2.—Due to the non-payment of the grant to the Industrial School on account of its having been provincialised.

E. 3.—The excess is mainly due to the reason set forth against E. 1.

E. 4.—The amount represents a recovery made from the Secretary, Municipal Committee in connection with the provincialisation of the Industrial School.

G. 1.—Due to the increase in the pay of the Inspector of Boilers.

G. 2.—The expenditure represents fees for inspection of factories.

G. 3.—Due to the payment of travelling allowance of a member of the Cambridge Mission who represented the Delhi Province at the Punjab Quetta Committee held at Simla.

G. G.—The expenditure represents grants-in-aid to local Bodies for specific objects connected with Civil Works (*See* Notes). Excess to the extent of Rs. 15,000 remained uncovered. The Government of India were requested to allot funds to the extent of Rs. 15,000 to meet the expenditure under this head. A supplementary grant was sanctioned under H. 1 intimation of which was received after the close of the year when reappropriation was impossible.

ACCOUNT IX—OTHER EXPENDITURE HEADS—*concl.*

			Expenditure compared with Grant.		
Service.		Grant.	Expenditure.	Less than Granted.	More than Granted.
		Rs.	Rg.	Rs.	Rs.
H.—Miscellaneous charges:	Rs.				
H. 1.—Grants-in-aid	<i>Original</i> 3,53,000 <i>Supplementary</i> (a) 15,000 ...	3,68,000	3,04,547	63,453	...
H. 2—Other expenditure	... ..	82,400	69,683	12,717	...
Totals	{ <i>Non-voted</i> { <i>Gross</i> ... 41,400 { <i>Deductions</i> ... 4,700 { <i>Net</i> ... 36,700 { <i>Voted</i> ... { <i>Gross</i> ... 4,94,780 { <i>Deductions</i> ... 1,260 { <i>Net</i> ... 4,93,500	41,400	44,607	...	3,207
		4,700	4,733	33	...
		36,700	39,874	...	3,174
		4,94,780	4,88,801	5,954	...
		1,260	11,232	9,972	...
		4,93,500	4,77,574	15,926	...

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

H. 1.—Mainly due to (i) the adjustment of grants under other heads of account (G. G. and D. 3), (ii) smaller payments of grants to local Bodies and (iii) the sanction under this head of the supplementary grant of Rs. 15,000 on account of electric light in Western Extensions, Delhi instead of under G. G. See Notes.

H. 2.—Due to (i) less work in the copying Department and issue of the unattested copies direct by the Civil Court (Rs. 13,951) and (ii) rewards for the destruction of wild animals (Rs. 17), counterbalanced by petty excess under various detailed heads (Rs. 1,251).

## NOTES.

## ACCOUNT VI.—EDUCATION.

K.—Rs. 6,995 were surrendered to Government.

## ACCOUNT IX.—OTHER EXPENDITURE HEADS.

H. 1.—Provision for unforeseen grants was included under this head. Expenditure on specific objects was adjusted under the correct heads D. 3 and G. G.

(a) Voted by the Legislative Assembly in March 1928.



## GRANT No. 77—AJMER-MERWARA.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted to pay the Salaries and other Expenses of the AJMER-MERWARA ADMINISTRATION.

Account.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
Account I.—Direct	<i>Non-voted</i> ...	9,000	10,327	...	1,327
Demands on the Revenue.	{ Voted ...	Gross ...	2,01,750	2,47,203	14,547
		Deductions ...	—6,450	—6,448	...
		Net ...	2,55,300	2,40,755	14,545
Account II.—General Administration.	<i>Non-voted</i> ...	46,920	47,570	...	650
	{ Voted ...	1,18,600	1,12,006	6,594	...
Account III.—Police.	<i>Non-voted</i> ...	14,130	14,901	...	771
	{ Voted ...	3,59,400	3,56,244	3,156	...
Account IV.—Education	<i>Non-voted</i> ...	600	566	34	...
	{ Voted ...	4,87,100	3,34,957	1,52,143	...
Account V.—Other Expenditure Heads.	<i>Non-voted</i> ...	55,120	50,703	4,417	...
	{ Voted ...	3,17,600	2,99,155	18,445	...
	<i>Non-voted</i> ...	1,25,770	1,24,067	Saving of Gross Expenditure ( <i>Non-voted</i> ) compared with Gross Appropriation Rs. 1,703.	
Totals	{ Voted	Gross ...	15,44,450	13,49,565	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,94,885.
		Deductions ...	—6,450	—6,448	
		Net ...	15,38,000	13,43,117	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 1,94,883.

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT IV.—EDUCATION.

Sub-head C.—The excess of Rs. 22,131 against the original grant of Rs. 30,000 was due to larger grants having been sanctioned in connection with the five-year programme for education.

Sub-head G. 1 (3).—The excess of Rs. 6,904 against the original grant of Rs. 5,000 was mainly due to the purchase of cinema apparatus.

Sub-head G. 3.—The saving of Rs. 7,979, as compared with the grant of Rs. 8,240, was due to no student having obtained admission into the Roorkee Engineering College.

## ACCOUNT V.—OTHER EXPENDITURE HEADS

Sub-head E. 4.—The excess of Rs. 3,950 as compared with the original grant of Rs. 400 was due to the cost of the treatment of lunatics in the Mental Hospital, Punjab.

Sub-head I. 3.—The excess of Rs. 3,015 against the original grant of Rs. 750 was due to a payment to the Punjab Government in connection with factory inspection.

## 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.—Pay of Officers ...	6,450	6,448	2	...
A. 2.—Pay of Establishments ...	33,180	28,500	4,680	...
A. 3.—Other Charges ...	9,600	9,078	522	...
A. 4.— <i>Deduct</i> —Amount recovered from Wards' Estates ...	—6,450	—6,448	...	2.
<b>B.—Land Revenue—Land Records :</b>				
B. 1.—Pay of Establishments ...	61,800	61,397	403	...
B. 2.—Other charges ...	5,840	5,810	30	...
<b>C.—Commission on Land Revenue Collections</b> ...	12,500	9,932	2,568	...
<b>D.—Land Revenue—Assignments</b> { <i>Non-voted</i> ...	3,000	3,000	...	...
and Compensations. { <i>Voted</i> ...	5,080	5,080	...	...
<b>E.—Excise :</b>				
E. 1.—District Executive Establishment :				
E. 1(1).—Pay of Officers ...	8,910	8,902	8	...
E. 1(2).—Pay of Establishments ...	18,290	17,442	848	...
E. 1(3).—Other Charges ...	12,000	9,449	2,551	...
E. 3.—Works ...	...	1,044	...	1,044
<b>F.—Stamps :</b>				
F. 1.—Non-Judicial :				
F. 1(1).—Pay of Establishments ...	700	488	212	...
F. 1(2).—Other charges ...	4,800	3,350	1,450	...
F. 2.—Judicial ...	1,700	2,124	...	424

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

A. 2.—Mainly accounted for by the fact that the provision under leave salary (Rs. 3,480), was not utilised. (*See Notes*).

A. 3.—Due to economy.

A. 4.—The small excess remained unregularised.

C.—Due to smaller expenditure than was originally anticipated. (*See Notes*).

E. 1 (2).—Mainly a consequence of smaller expenditure under leave salary. (*See Notes*).

E. 1 (3).—Due to smaller expenditure on travelling and other allowances. (*See Notes*).

E. 3.—Represents expenditure on the construction of a well in the Ajmer Distillery.

F. 1 (1).—The provision for leave salary (Rs. 170) was not utilised. (*See Notes*).

F. 1 (2).—Savings occurred under 'Office expenses and miscellaneous.'

F. 2.—Higher charges were incurred on the sale of stamps than originally anticipated.



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> ...	6,000	7,327	...	1,327
and Works. { <i>Voted</i> ...	39,000	37,688	1,312	...
G. 2.—Establishment :				
G. 2 (1)—Pay of officers ...	7,630	7,938	...	308
G. 2 (2)—Pay of Establishments ...	18,370	17,013	1,357	...
G. 2 (3)—Other charges ...	6,400	6,276	124	...
G. 3.—Share of Capital charges financed from ordinary Revenue ...	6,500	6,618	...	118
H.—Registration :				
H. 1.—Pay of Establishments ...	2,500	2,185	315	...
H. 2.—Other charges ...	500	446	54	...
Totals ... { <i>Non-voted</i> ...	9,000	10,327	...	1,327
... { <i>Voted</i> { Gross ...	2,61,750	2,47,203	14,547	...
... { Deductions ...	6,450	6,448	...	2
... { Net ...	2,55,300	2,40,755	14,545	...

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

G. 1.—*Non-voted*.—The excess represents the share of Forest profits distributable to the villagers for the quinquennium ending 31st March 1925.

G. 1.—*Voted*.—Due to economy.

G. 2 (1).—The excess represents special pay of the Divisional Forest Officer sanctioned during the year.

G. 2 (2).—The provision for leave salary (Rs. 1,500) was not fully utilised. (*See Notes*).

H. 1.—Mainly a consequence of the provision under leave salary (Rs. 200) not having been required. (*See Notes*).

## ACCOUNT II.—GENERAL ADMINISTRATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Chief Commissioner :				
A. 1.—Pay of Establishments ...	740	614	126	...
A. 2. Other charges ...	2,700	2,187	513	...
B.—District Establishment :	Rs.			
B. 1.—Pay of { <i>Non-voted</i> . { <i>Original</i> 43,640	36,160	35,732	428	...
Officers. { { <i>Supplementary</i> . —7,480				
{ <i>Voted</i> ...	20,560	21,118	...	558
B. 2.—Pay of Establishments ...	69,450	65,450	4,000	...
B. 3.—Allowances, Hon- { <i>Non-voted</i> ...	10,760	11,838	...	1,078
oraria, etc. { { <i>Voted</i> ...	5,000	4,468	532	...
B. 4.—Contingencies ...	20,150	18,169	1,981	...
Totals ... { <i>Non-voted</i> ...	46,920	47,370	...	450
... { <i>Voted</i> ...	1,18,600	1,12,006	6,594	...

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

A. 2.—Mainly due to smaller expenditure on telephone and other charges.

B. 2.—Due to part utilisation of the provision for leave salary (Rs. 9,000). The net provision stood at Rs. 64,150 leaving an uncovered excess of Rs. 1,300 as the savings anticipated did not fully materialise. (*See Notes*).

B. 3.—*Non-voted*.—Mainly on cost of passages. A sum of Rs. 393 remained uncovered.

B. 4.—Savings occurred under telephone charges, etc.

## ACCOUNT III.—POLICE.

			Expenditure compared with Grant.		
Service.	Grant.	Expenditure.	Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
A.—District Executive Force—District Police :					
	Rs.				
A. 1.—Pay of Officers.	<div> <div>Non-voted</div> <div>Voted</div> </div> <div> <div>Original 14,300</div> <div>Supplementary —3,430</div> <div>...</div> </div>	<div> <div>10,870</div> <div>9,040</div> </div>	<div> <div>10,866</div> <div>6,800</div> </div>	<div> <div>4</div> <div>2,240</div> </div>	<div> <div>...</div> <div>...</div> </div>
A. 2.—Police Force	...	2,54,830	2,50,716	4,114	...
A. 3.—Office Establishment	...	11,600	10,293	1,307	...
A. 4.—Allowances, Honoraria, etc.	<div> <div>Non-voted</div> <div>Voted</div> </div> <div> <div>Original 2,700</div> <div>Supplementary 560</div> <div>...</div> </div>	<div> <div>3,260</div> <div>44,900</div> </div>	<div> <div>3,435</div> <div>42,945</div> </div>	<div> <div>...</div> <div>1,955</div> </div>	<div> <div>175</div> <div>...</div> </div>
A. 5.—Supplies and Services and Contingencies	...	39,030	45,490	...	6,460
A. 6.—Grants-in-aid, contributions, etc.	...	...	600	...	600
Totals	<div> <div>Non-voted</div> <div>Voted</div> </div> <div> <div>...</div> <div>...</div> </div>	<div> <div>14,130</div> <div>3,59,400</div> </div>	<div> <div>14,901</div> <div>3,56,244</div> </div>	<div> <div>...</div> <div>3,156</div> </div>	<div> <div>771</div> <div>...</div> </div>

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

- A. 1.—Voted.—The provision for leave salary (Rs. 2,240) was not utilised. (See Notes).
- A. 2.—Savings occurred in the provision for leave salary. (See Notes).
- A. 3.—Due to the transfer of a clerk. (See Notes).
- A. 4.—Non-voted.—Mainly due to larger expenditure on travelling allowance.
- A. 4.—Voted.—Savings accrued under horse allowance, travelling allowance and Grain Compensation allowance.
- A. 5. Due to more expenditure on arms, rent, rates and taxes and medical stores. Excess to the extent of Rs. 845 remained uncovered mainly in connection with debits received through the exchange accounts after the close of the year.
- A. 6.—Represents passage contribution.



## 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 Officers { Non-voted...	600	566	34	...
{ Voted ...	49,650	42,934	6,716	...
A. 2.—Pay of Establishments ...	9,280	9,306	...	26
A. 3.—Other charges ...	6,150	10,112	...	3,962
B.—Government Secondary Schools :				
B. 1.—Pay of Officers ...	20,540	13,315	7,325	...
B. 2.—Pay of Establishments ...	71,240	67,598	3,642	...
B. 3.—Other charges ...	15,310	19,066	...	3,756
C.—Grants-in-aid to Non-Government Secondary Schools ...	30,000	52,131	...	22,131
C.C.—Grants-in-aid to local bodies for Secondary Education ...	...	9,500	...	9,500
D.—Government Primary Schools :				
D. 1.—Pay of Establishments ...	38,480	36,291	2,189	...
D. 2.—Other charges ...	4,170	5,287	...	1,117
E.—Grants-in-aid to Non-Government Primary Schools ...	2,000	800	1,200	...
E.E.—Grants-in-aid to local Bodies for primary education ...	...	22,500	...	22,500

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

A. 1.—Voted.—Due to smaller expenditure on pay and leave salary—*vide* also A. 2. (See Notes).

A. 2.—The excess was further enhanced to Rs. 2,546 by orders of re-appropriation and surrender during the course of the year and remained uncovered. The excess was partly due to the provision for the pay of Assistant Professor of Logic in the five year programme having been included in A. 1, while the charges were debited to this head. (See Notes).

A. 3.—Due mainly to charges for cost of passages. Excess to the extent of Rs. 92 only remained uncovered.

B. 1.—Mainly accounted for by the non-utilisation of the provision for leave salary (Rs. 7,500). (See Notes).

B. 2.—Smaller charges for the pay of Masters (Rs. 1,100) and for leave salary. The original grant was supplemented by Rs. 12,830 in connection with the five-year programme for education and the total provision under the head stood at Rs. 84,070 out of which Rs. 8,070 were surrendered to Government and Rs. 7,830 re-appropriated to other heads. (See Notes).

B. 3.—Due to greater expenditure under "Prizes, rewards, library books, etc."

C.—Larger grants were sanctioned for secondary schools in connection with the five year programme for education.

C.C.—Due to a non-recurring grant to the Kekri A.V. School provision for which was made under subhead C. The expenditure under this new sub-head remained uncovered as re-adjustments were made to the correct subhead C.C. which was opened after the close of the year.

D. 1.—The saving was due to late appointment of teachers and to the transfer of control of primary education in Ajmer to the Municipal Board which resulted in vacancies among teachers. As a result of modifications, the net provision amounted to Rs. 45,950 out of which a saving of Rs. 6,300 was surrendered to Government based on probable requirements but Rs. 1,490 only were accepted by Government (*vide* Notes).

D. 2.—Larger expenditure under office expenses and miscellaneous charges account for the excess. The original grant was supplemented by a sum of Rs. 23,280 for meeting the expenditure under the five-year programme. See E.E.

E.—Smaller grants were sanctioned than anticipated when the original estimates were framed.

E.E.—New sub-head opened after the close of the year to record the grants made to local bodies for primary education originally intended to be met from the provision under D. 2. The excess remained uncovered under this new subhead.

ACCOUNT IV.—EDUCATION—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
F.—Government Special Schools :				
F. 1.—Pay of Establishments ...	13,640	13,025	615	...
F. 2.—Other charges ...	2,200	3,063	...	863
G.—General :				
G. 1.—Inspection :				
G. 1 (1).—Pay of Officers ...	6,210	5,375	835	...
G. 1 (2).—Pay of Establishments ...	5,970	6,812	...	842
G. 1 (3).—Other charges ...	5,000	11,904	...	6,904
G. 2.—Scholarships ...	7,210	5,777	1,433	...
G. 3.—Miscellaneous ...	8,240	261	7,979	...
H.—Lump provision for additional Expenditure involved in the Five-year Programme for Education ...	1,91,810	...	1,91,810	...
Totals ...	4,87,100	3,34,957	1,52,143	...
	Non-voted ...	600	566	34
	Voted ...	4,87,100	3,34,957	1,52,143

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

F. 1.—Some of the stipends to teachers were not utilised during the year. As a result of a sum of Rs. 1,500 having been incorrectly accepted as surrender by the Finance Department, an excess of Rs. 985, remained uncovered. (See Notes).

F. 2.—Due to increased expenditure for Library books and appliances. Excess to the extent of Rs. 33 remained uncovered.

G. 1 (1).—No expenditure was incurred against the provision of Rs. 840 for leave salary. (See Notes).

G. 1 (2).—The net modified grant stood at Rs. 8,450 and the saving was due to smaller expenditure on pay and absence of charges for leave salary. (See Notes).

G. 1 (3).—Mainly due to the purchase of Cinema apparatus (Rs. 5,000) in connection with the five-year programme.

G. 2.—Scholarships were not paid in the case of certain schools which were started late during the year. (See Notes).

G. 3.—No student obtained admission to the Thomason Civil Engineering College, Roorkee.

H.—Out of the total provision, Rs. 87,810 only were re-appropriated to other subheads for expenditure in connection with the five-year programme for education according to the original intention of recording the expenditure under the regular heads of account. The balance of Rs. 1,04,000 was surrendered to Government (See Notes).



## 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 ... ..	5,520	5,708	...	188
A. 2.—Judicial Commissioner :				
A. 2.(1)—Pay of Establishments ...	3,920	4,481	...	561
A. 2 (2)—Other Char- { Non-voted... ges. ...	3,500	854	2,646	...
{ Voted ...	4,400	1,484	2,916	...
A. 3.—Civil and Sessions Courts :				
A. 3.(1)—Pay of Officers ...	27,560	22,555	4,805	...
A. 3(2)—Pay of Establishments ...	32,820	30,015	2,805	...
A. 3(3)—Other Charges ...	3,700	4,274	...	574
A. 4.—Courts of Small Causes :				
A. 4(1) - Pay of Officers ...	11,760	10,964	796	...
A. 4(2)—Pay of Establishments ...	9,200	8,062	1,137	...
A. 4(3)—Other charges... ..	950	55	296	...
A. 5.—Criminal Courts :				
A. 5(1)—Pay of Officers ...	6,280	3,781	2,499	...
A. 5(2)—Pay of Establishments ...	13,990	11,806	2,684	...
A. 5(3)—Other Charges... ..	9,000	8,293	707	...
B.—Jails :				
B. 1 Pay of Officers { Non-voted... ..	1,800	1,759	41	...
{ Voted ...	2,820	2,822	...	2
B. 2—Pay of Establishments ...	13,510	11,892	1,638	...
B. 3 Allowances, etc. ...	430	134	296	...
B. 4—Dietary, Clothing, Bedding Char- ges, and other Supplies and Services ...	33,350	30,190	3,160	...
B. 5—Contingencies ... ..	550	361	189	...

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

- A. 2. (1).—Temporary establishment was entertained for the revision of certain Codes and Rules.
- A. 2 (2).—Non-voted.—Smaller expenditure than anticipated was incurred on the travelling allowance of the Judicial Commissioner.
- A. 2 (2)—Voted.—Due to economy.
- A. 3 (1).—The provision for leave salary (Rs. 3,000) was not utilised and certain officers were appointed on lower pay. (See Notes).
- A. 3 (2).—There was smaller expenditure on pay and leave salary. (See Notes).
- A. 3 (3).—Higher charges were incurred under miscellaneous contingencies. Excess to the extent of Rs. 344 remained uncovered.
- A. 4 (2).—Due to smaller expenditure on pay and leave salary. (See Notes).
- A. 4 (3).—Savings occurred under travelling allowance.
- A. 5 (1).—The provision for leave salary was not utilised (Rs. 1,000) and savings accrued under pay. (See Notes).
- A. 5 (2).—The provision of Rs. 2,400 for leave salary was not utilised. (See Notes).
- A. 5 (3).—Saving occurred under travelling allowance, etc.
- B. 2.—Mainly due to the provision for leave salary (Rs. 1,000) having not been utilised. (See Notes).
- B. 3.—Travelling charges were smaller.
- B. 4.—Smaller expenditure was incurred on clothing and bedding of prisoners than originally anticipated.

ACCOUNT V.—OTHER EXPENDITURE HEADS—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Jail Manufacture :				
C. 1—Pay of Establishments ...	420	385	35	...
C. 2—Other Charges ...	12,000	12,130	...	130
D.—Ecclesiastical :				
D. 1.—Ecclesiastical Establishments :				
D. 1(1)—Pay of Officers { Original Rs. 12,600 Supplementary—3,920	8,680	8,726	...	46
D. 1(2)—Pay of Establishments ...	1,040	874	166	...
D. 1(3)—Other Charges ...	4,350	2,842	1,508	...
D. 2—Cemetery Establishments :				
D. 2(1)—Pay of Establishments ...	860	1,022	...	162
D. 3—Miscellaneous : Ecclesiastical Charges ...	150	...	150	...
E.—Medical :				
E. 1—Medical Establishments :				
E. 1(1)—Pay of Officers { Non-voted { Original 38,800 Voted { Supplementary—5,560	33,240	33,995	...	755
E. 1(2)—Pay of Establishments ...	10,950	10,779	171	...
E. 1(3)—Other Charges { Non-voted ...	6,760	5,819	941	...
Voted ...	1,200	631	569	...
E. 1(3)—Other Charges { Voted ...	1,070	2,950	...	880
E. 2.—Hospitals and Dispensaries :				
E. 2(1) Pay of Establishments ...	15,500	14,179	1,321	...
E. 2(2)—Other Charges ...	13,380	16,738	...	3,358
E. 3.—Grants-in-aid for Medical purposes	1,340	1,340	...	...
E. 4.—Other Expenditure ...	400	4,350	...	3,950

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

- C. 2.—The excess remained uncovered.
- D. 1 (1).—The small excess remained uncovered.
- D. 1 (3).—Mainly due to smaller expenditure on travelling allowance (Rs. 1,030), menial charges (Rs. 170) and allowance to Chaplain (Rs. 100).
- D. 2 (1).—Excess to the extent of Rs. 12 remained uncovered.
- D. 3.—No expenditure was incurred under this head.
- E. 1 (1).—*Non-voted*.—Mainly explained by the adjustment of arrear pay charges of an officer debited through Exchange Account in March. Including a re-appropriation of Rs. 110 the excess amounted to Rs. 865 which remained uncovered.
- E. 1 (2).—The provision for leave salary (Rs. 1,000) was not fully utilised. (*See Notes*).
- E. 1 (3).—*Non-voted*.—Smaller travelling allowance was drawn by the Civil Surgeon.
- E. 1 (3).—*Voted*.—Mainly due to larger expenditure on travelling and other allowances.
- E. 2 (1).—There were vacancies in the posts of compounders for a part of the year. (*See Notes*).
- E. 2 (2).—Explained largely by the adjustment of cost of medicine for which debits were received through Exchange Accounts in March Final accounts when it was too late to provide funds. The excess was increased to Rs. 3,768 by orders of re-appropriation during the course of the year.
- E. 4.—No provision was made in the original estimates for the cost of the treatment of unatrics from Ajmer-Merwara in the Punjab Mental Hospital



ACCOUNT V—OTHER EXPENDITURE HEADS—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
F.—Public Health :				
F. 1.—Pay of Establishments ...	3,540	3,472	68	...
F. 2.—Other Charges ...	560	366	194	...
G.—Agriculture :				
G. 1.—Agriculture ...	450	450	...	...
G. 2.—Veterinary charges :	Rs.			
Establishment charges paid to other Governments, Departments, etc. {				
Non-voted { Original 700	300	..	300	...
Supplementary -400				
Voted	800	719	81	...
G. 3.—Co-operative credit :				
G. 3 (1).—Pay of Officers ...	7,260	5,386	1,874	...
G. 3 (2).—Pay of Establishments ...	16,540	15,286	1,254	...
G. 3 (3).—Other charges ...	8,250	8,432	...	18
G. 3 (4).—Grants-in-aid ...	14,300	14,300	...	...
H.—Museum :				
H. 1.—Pay of Establishments ...	3,600	3,581	19	...
H. 2.—Allowances, etc. ...	400	188	212	...
I.—Other Miscellaneous Departments :				
I. 1.—Pay of Establishments ...	1,750	1,044	706	...
I. 3.—Other Charges ...	750	3,765	...	3,015
K.—Miscellaneous charges :				
K. 1.—Grants-in-aid ...	15,000	15,000	...	...
K. 2.—Other charges ...	2,000	1,619	381	...
Totals { Non-voted ...	55,120	50,703	4,417	...
Voted ...	3,17,600	2,99,155	18,445	...

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

F. 2.—There was smaller expenditure on travelling allowance.

G. 2.—Voted.—The expenditure represents the share of charges payable to the Bombay Government for the supervision of Veterinary work in Ajmer. The grant having been reduced by reappropriation and surrender, the saving was converted into an excess of Rs. 549. (*See Note 1*).

G. 3 (1).—An officer was appointed on lower pay. (*See Notes*.)

G. 3 (2).—Mainly due to the non-utilisation of the provision for leave salary (Rs. 1,000). (*See Notes*.)

H. 2.—There was smaller expenditure on travelling and other allowances.

I. 1.—The provision for leave salary (Rs. 750) was not fully utilised. (*See Notes*.)

I. 3.—A sum of Rs. 3,424 was paid for Factory inspection.

K. 2.—Mainly due to smaller expenditure on buildings and roads.

## NOTES.

1. Out of the voted grants Rs. 1,67,680 were surrendered to Government as detailed below :—

## (i) Account I—Direct Demands on the Revenue:

	Rs.
A. 2 . . . . .	3,370
B. 1 . . . . .	1,070
C. . . . .	2,500
E. 1 (2) . . . . .	320
E. 1 (3) . . . . .	60
F. 1 (1) . . . . .	170
G. 2 (2) . . . . .	460
H. 1 . . . . .	200
<b>Total</b> . . . . .	<b>8,150</b>

## (ii) Account II—General Administration :

	Rs.
A. 1 . . . . .	70
B. 2 . . . . .	6,150
<b>Total</b> . . . . .	<b>6,220</b>

## (iii) Account III—Police :

	Rs.
A. 1 . . . . .	2,240
A. 2 . . . . .	2,200
A. 3 . . . . .	1,000
<b>Total</b> . . . . .	<b>5,440</b>

## (iv) Account IV—Education :

	Rs.
A. 1 . . . . .	3,880
A. 2 . . . . .	1,620
B. 1 . . . . .	7,500
B. 2 . . . . .	8,070
D. 1 . . . . .	3,090
F. 1 . . . . .	1,500
G. 1 (1) . . . . .	450
G. 1 (2) . . . . .	600
G. 2 . . . . .	90
H. . . . .	1,04,000
<b>Total</b> . . . . .	<b>1,30,800</b>

## (v) Account V—Other Expenditure Heads :

	Rs.
A. 2 (1) . . . . .	70
A. 3 (1) . . . . .	5,080
A. 3 (2) . . . . .	900
A. 4 (1) . . . . .	490
A. 4 (2) . . . . .	1,040
A. 5 (1) . . . . .	2,490
A. 5 (2) . . . . .	2,190
B. 2 . . . . .	820
E. 1 (2) . . . . .	640
E. 2 (1) . . . . .	980
G. 2 . . . . .	300
G. 3 (1) . . . . .	470
G. 3 (2) . . . . .	900
L. 1 . . . . .	700
<b>Total</b> . . . . .	<b>17,070</b>



2. Account IV.—The local Administration proposed to surrender a sum of Rs. 6,810 from sub-head D. 1 Pay of Establishments (Rs. 6,300) and G. 1 (2) Pay of Establishments (Rs. 510); but the Finance Department while accepting the total surrender distributed the amount under various sub-heads as below :—

	Rs.
A. 2 . . . . .	900
B. 2 . . . . .	2,830
D. 1 . . . . .	1,490
F. 1 . . . . .	1,500
G. 2 . . . . .	90
Total . . . . .	6,810

## IMPORTANT COMMENTS.

### *Administration of Grant.*

In the course of the preparation of the Appropriation Account for this Grant certain differences between the departmental figures of expenditure and the expenditure as recorded in the account office have come to notice. The more important discrepancies are the following :—

Sub-head.	Account Office figures.	Departmental figures.
	Rs.	Rs.
Account I—		
A. 2.—Pay of Establishments . . . . .	28,500	29,712
B. 2—Other charges . . . . .	5,810	6,510
E. 1 (3).—Other charges . . . . .	9,449	8,818
Account II—		
B. 2.—Pay of Establishments . . . . .	65,450	63,877
B. 4.—Contingencies . . . . .	18,168	16,872
Account III—		
A. 4.—Allowances, Honoraria, etc. . . . .	42,945	40,411
A. 5.—Supplies and Services, and Contingencies . . . . .	45,490	43,082

Under the rules laid down in the Finance Department Resolution of the 2nd August 1926, prescribing the procedure for watching the progress of expenditure, the Heads of Departments were ordered to introduce the new procedure with effect from the 1st October 1926 and to reconcile their figures of expenditure with the figures recorded in the account office with effect from the accounts for April 1927. The Hon'ble the Chief Commissioner, Ajmer-Merwara is the Head of the Department in respect of this Grant. The statement of expenditure in Form E was received in the account office after reminders for the first time in September 1927 and included figures for the months of April and May. Statements of expenditure in form E for the remaining months of the year were received, after many reminders, in two batches one on 18th February 1928 and the other on 7th July 1928, the latter being even then incomplete. In the letter dated the 3rd July 1928 forwarding the last instalment of the detailed statements of expenditure for the previous year, the Head of the local Administration ascribed the delay to the non-receipt of relative statements in his office. The same irregularity in the

submission of monthly statements in form E to the account office though in a slightly lesser degree compared with the previous year, continues in connection with the expenditure for 1928-29. The statement for October 1928 has not reached the account office upto the 30th January 1929.

The local Administration has addressed in December 1928 a general letter to the controlling officers subordinate to it requesting them to settle any differences in expenditure in direct communication with the account office and has also requested the account office to effect the necessary reconciliation direct with such controlling officers. In another communication in January 1929 the local Administration has asked the account office to furnish the details of figures in the first instance to facilitate the settlement of discrepancies, probably because subsidiary records are not maintained correctly. It may be remarked that to attempt to effect reconciliation after the accounts of the year have been closed finally is somewhat futile, and it will be observed further that the local Administration's request practically amounts to its divesting itself of its responsibility as Head of the Department controlling the Grant although its object was to expedite settlement. The local Administration is finding difficulty in the matter of obtaining monthly reports of expenditure in the prescribed forms from the subordinate controlling officers, and the solution may lie in the creation of a local Pay and Accounts Office at its head quarters. It is alleged that the system of control is too difficult for the ordinary clerk working in the Controlling Officer's office.



## GRANT No. 78—ANDAMANS AND NICOBAR ISLANDS.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted for Expenditure in respect of the ANDAMANS and NICOBAR ISLANDS.

Accounts.		Grant.	Expenditure.	Expenditure compared with Grant.	
		Rs.	Rs.	Less than Granted.	More than Granted.
Account I.—Convict Settlement Charges	Non-voted	1,57,000	1,47,949	9,051	...
	Gross	39,78,700	26,65,177	7,13,523	...
	Deductions	—5,52,000	—4,35,553	...	1,16,447
	Net	28,26,700	22,29,625	5,97,075	...
Account II.—Forests	Non-voted	50,700	33,008	17,692	...
	Voted	13,13,800	14,16,775	...	1,02,975
Account III.—Other Expenditure Heads		5,500	4,985	515	...
Totals	Non-voted	2,07,700	1,80,957	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 26,743.	
	Gross	46,98,000	40,86,938	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 6,11,062.	
	Deductions	—5,52,000	—4,35,553		
	Net	41,46,000	36,51,385	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 4,94,615.	

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT I.—CONVICT SETTLEMENT CHARGES.

1. Sub-head A. 5.—The excess of Rs. 18,242 over the original grant of Rs. 10,000 was due to the importation of more families of convicts than originally anticipated.

2. Sub-head C. 4.—The excess of Rs. 7,395 over the original grant of Rs. 4,500 was due to adjustments towards the close of the year.

3. Sub-head C. 5. The saving of Rs. 30,625 against the grant of Rs. 40,000 was mainly due to the non-adjustment of the cost of rations to the extent of Rs. 21,858.

4. Sub-head E. 4 (4). The saving of Rs. 3,54,078 against the original grant of Rs. 4,84,500 was due to smaller purchase of provisions because of the reduction in the rationed convict strength.

6. Sub-head G. 3. The saving of Rs. 27,344 against the grant of Rs. 46,400 was due to less demand for fuel owing to the grant of self-supporter tickets to the convicts and consequent reduction of convicts receiving rations. In the previous year also 50 per cent. savings accrued under this head.

7. Sub-head G. 6. The saving of Rs. 1,55,163 against the original grant of Rs. 3,00,900 was due partly to excess provision (Rs. 1,00,000) and partly to the reduction of freight on coal.

8. Sub-head G. 7. The excess of Rs. 96,480 as compared with the original grant of Rs. 4,75,000 was due to the grant of more self-supporter tickets.

9. Sub-head H. 5.—The variation was due to over-estimating of receipts.

Sub-head K.—The saving of Rs. 1,06,835 against the grant of Rs. 3,00,000 was due to reduction in the price of coal.

#### ACCOUNT II.—FORESTS.

10. Sub-head A. 1. The saving of Rs. 1,29,632 against the original grant of Rs. 9,36,600 was due chiefly to savings on (i) freight (Rs. 70,000) owing to the difficulty in forecasting the quantity of timber likely to be shipped from these Islands, and (ii) Agency charges at Calcutta (Rs. 55,000) which depend on the prompt and regular receipt of accounts from Messrs. Martin and Company.

11. Sub-head A. 4 (3). The saving of Rs. 13,457 against the original grant of Rs. 15,500 was due to the charges for alteration to the yard at the North Andaman provided for in the budget (Rs. 10,000) having been charged to Capital and to no repairs to the sea wall being required (Rs. 3,000).



## ACCOUNT I.—CONVICT SETTLEMENT CHARGES.

Service.			Expenditure compared with Grant.			
	Grant.	Expenditure.	Less than Granted.	More than Granted.		
	Rs.	Rs.	Rs.	Rs.		
A.—Superintendence:	Rs.					
A. 1.—Pay of Officers	Non-voted... { Original 83,870 Supplementary (a) 6,000	89,870	80,590	9,280	...	
	Voted ... ..	30,210	28,227	1,983	...	
A. 2.—Pay of Establishments	...	84,250	73,827	10,423	...	
A. 3.—Allowances and Expenses.	Non-voted... { Original ... 6400 Supplementary (b) 860	7,260	7,028	232	...	
	Voted ... ..	31,500	31,049	451	...	
A. 4.—Grants-in-aid.	Non-voted... { Original ... Supplementary (c) 2,480	2,480	1,023	1,457	...	
	Voted ... ..	5,400	6,029	...	629	
A. 5.—Passages for families of Self-Supporters	... ..	10,000	28,242	...	18,242	

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

A. 1.—Non-voted.—Mainly due to the non-utilisation of the provision for leave salary (Rs. 7,900), and change of incumbents. The supplementary appropriations proved unnecessary.

A. 1.—Voted.—The causes are: smaller expenditure under leave salary, late appointment of an Agricultural Officer and adjustment of fixed travelling allowance of that officer under A. 3, provision having been made under A. 1.

A. 2.—Saving chiefly explained by the non-utilisation of the provision for leave salary (Rs. 6,600), and smaller charges under temporary establishment owing to the non-employment of the agricultural establishment in full (Rs. 900).

A. 4.—Non-voted.—Due to a credit adjustment of Rs. 1,108 relating to the year 1926-27, and non-adjustment of Rs. 342 for the passage contribution of the Chief Commissioner and Deputy Commissioner because of break in their services owing to reversion, etc.

A. 4.—Voted.—Provision for educational and medical contributions having proved insufficient.

A. 5.—Due to the importation of more families of convicts than originally anticipated.

(a) Rs. 3,600 sanctioned on 17th January 1928.  
Rs. 2,400 " on 24th February 1928.

(b) Sanctioned on 17th January 1928.  
(c) " " " " "

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
A.—Superintendence— <i>contd.</i>					
A. 6.—Famine Relief	... ..	60,030	50,435	9,565	...
B.—Medical :					
B. 1.—Pay of Officers	{ Non-voted ...	15,600	15,600	...	...
	{ Voted ...	20,460	22,266	...	1,606
B. 2.—Pay of Establishments	...	32,500	28,215	4,285	...
B. 3.—Allowances and Contingencies.	{ Non-voted... { Original Rs. 1,000 (a) 600	1,600	541	1,059	...
	{ Voted ...	4,020	3,539	481	...
B. 4.—Medical Supplies	...	22,000	18,974	3,026	...
C.—Police :					
C. 1.—Pay of Officers...	{ Non-voted { Original ...	15,010	15,039	...	29
	{ Supple- (a) mentary 15,010	...	...	...	...
	{ Voted ...	16,800	11,464	5,336	...

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

A. 6.—Less relief was granted than anticipated.

B. 1.—Voted.—Due to the grant of charge allowance to the sub-assistant surgeon during the absence on leave of the Junior Medical Officer. Excess to the extent of Rs. 1,206 remained uncovered.

B. 2.—Due to the non-employment of the lady sub-assistant surgeon (Rs. 1,800), saving under leave salary (Rs. 1,800) and vacancies in the menial establishment (Rs. 600). (See notes).

B. 3.—Non-voted.—Due to less travelling (Rs. 500) and the non-adjustment of passage contribution for which the supplementary appropriation of Rs. 600 was incorrectly obtained under this sub-head, as the Military Department did not raise the necessary debits during the year—pending settlement of a general question.

B. 3.—Voted.—Due mainly to smaller expenditure under house rent consequent upon the sub-assistant surgeon being on leave.

B. 4.—Partly due to the non-adjustment of certain work bills of March 1928 which were accepted late by the Senior Medical Officer, owing to certain discrepancies in the bills.

C. 1.—Non-voted.—The petty excess remained uncovered.

C. 1.—Voted.—Due to change of incumbent. (See Notes).

(a) Sanctioned on 17th January 1928.



ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C- Police.— <i>contd.</i>				
C. 2.—Pay of Establishments	Rs. 1,95,800	1,89,978	5,822	...
{ Non-voted { Original ...	500	462	38	...
{ Non-voted { Supple- (a) ...	500			
{ Non-voted { mentary ...				
C. 3.—Allo- wances, Honoraria, etc.	...	...	...	...
{ Voted ...	8,210	13,156	...	4,946
C. 4.—Ordnance Supplies	4,500	11,895	...	7,395
C. 5.—Other Supplies	40,000	9,375	30,625	...
C. 6.—Contingencies	5,170	6,213	...	1,043
C. 7.—Establishment charges paid to other Governments, Departments	...	450	...	450
C. 8.—Deduct—Recoveries from Forest Department	...	—3,190	3,190	...
D.—Marine :				
D. 1.—Pay of Officers	9,000	9,294	...	294
D. 2.—Pay of Establishments	90,960	53,340	7,620	...
{ Non-voted ...	230	222	8	...
D. 3.—Allowances and Contingencies.	...	...	...	...
{ Voted ...	640	284	356	...
D. 4.—Marine Supplies :				
D. 4 (1)—Gross Charges		86,779	...	...
D. 4 (2)—Deduct—Amount recovered for value of coal supplied to Royal Indian Marine vessels.	82,040	—1,900	...	2,839

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

C. 2.—Due to vacancies. Certain reappropriations were made to this sub-head in December 1927, the saving being thereby ultimately increased to Rs. 17,162.

C. 3.—Voted.—Excess explained by the late adjustment of certain railway warrants towards the close of the year, pound-keeper allowance and travelling allowance of Inspector deputed to India for recruiting convict families. Excess to the extent of Rs. 2,986 remained uncovered, mainly on account of late adjustment of travelling allowance.

C. 4.—Due to adjustments towards the close of the year. Excess to the extent of Rs. 6,165, remained uncovered and is explained by the Local Administration as due to late communication of the adjustments. See Important Comments, paragraph 1.

C. 5.—Due to the non-adjustment of the cost of rations to the extent of Rs. 21,858, anticipated by the Local Administration, and the balance due to fluctuation in the price of ration articles and under strength of the Battalion.

C. 6.—Due to under estimates in the original budget.

C. 7.—The expenditure represents cost of the training of a head-constable at the Police Training School, Phillaur, debit for which was accepted by the Local Administration after the close of the year. The expenditure remained uncovered.

C. 8.—No provision was made in the estimates for recovery on account of supply of police force.

D. 1.—The excess remained uncovered and was due to pay for March drawn in Bombay, when it was too late to provide funds.

D. 2.—Due to entertainment of men on lower rates of pay.

D. 3.—Voted.—There was smaller expenditure on office contingencies and service stamps.

D. 4.—Due to the adjustment by the Director, Royal Indian Marine, of charges relating to steam cutter and the purchase of steam crane not provided for in the budget.

(a) Sanctioned on 17th January 1928.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
D.—Marine— <i>contd.</i>				
D. 5.—Grants-in-aid ... ..	600	573	27	...
E.—Commissariat :				
E. 1.—Pay of Officers ... ..	14,100	13,260	840	...
E. 2.—Pay of Establishments ... ..	3,840	3,311	529	...
E. 3.—Other Charges { Non-voted { Original 500 { Voted     { (a) Supple- 250 mentary	750	717	33	...
{ Voted ... ..	450	336	114	...
E. 4.—Supplies :				
E. 4 (1).—Bakery ... ..	12,000	8,917	3,083	...
E. 4 (2).—Dairy farm ... ..	13,600	12,451	1,149	...
E. 4 (3).—Slaughter House ... ..	50,000	38,200	11,800	...
E. 4 (4).—Other Charges ... ..	4,84,500	1,30,422	3,54,078	...
F.—Miscellaneous Establishments (Other than Jail Establishment) :				
F. 1.—Veterinary :				
F. 1 (1).—Pay of Establishments ... ..	3,360	3,766	...	406
F. 1 (2).—Other Charges ... ..	1,400	1,865	...	465
F. 2.—Education :				
F. 2 (1).—Pay of Officers ... ..	...	450	...	450
F. 2 (2).—Pay of Establishments ... ..	29,350	29,819	...	469
F. 2 (3).—Other Charges ... ..	15,580	9,892	5,688	...

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

E. 1.—Due to the posting of a junior officer.

E. 2.—Due to the non-employment of the full complement of weighmen.

E. 4 (1).—Certain stores from previous years' stock were utilised.

E. 4 (2).—Due to reduction in dairy stock which had become unfit for dairy purposes.

E. 4 (3).—Due partly to the provision having been made a little in excess and partly to the importation of fewer slaughter cattle owing to the withdrawal of Indian Troops.

E. 4 (4).—There was further reduction in the rationed convict strength as compared with the previous year and consequent smaller purchase of provisions. See Important Comments, Paragraph 1. (See Notes.)

F. 1 (1).—Due to the revision of pay of the veterinary assistants.

F. 1 (2).—Excess caused by more travelling by the veterinary assistant as a result of the prevalence of cattle disease. Excess to the extent of Rs. 115 remained uncovered and is explained by the local Administration as due to late receipt of information about certain adjustments from the Audit Office. See paragraph 1 under Important Comments.

F. 2 (1).—Due to a special pay having been sanctioned during the year to the Agricultural Officer for agricultural demonstration, for which no provision was made in the original estimates.

F. 2 (3).—Due mainly to the provision of Rs. 5,000 for revision of pay which was originally provided in lump under this head in connection with the five year programme for education and which was transferred to the regular head of account, F. 2 (2), with the approval of the Finance Department.



ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
F.—Miscellaneous Establishments (Other than Jail Establishment)— <i>concl'd.</i>				
F. 3.—Treasury, Registration and other Establishments—				
F. 3 (1).—Pay of Officers ...	600	425	175	...
F. 3 (2).—Pay of Establishments ...	2,380	2,586	...	206
F. 3 (3).—Other Charges ...	400	393	7	...
G.—Miscellaneous Jail Charges :				
G. 1.—Pay of Establishments ...	58,630	50,155	8,475	...
G. 2.—Allowances, etc. ...	3,600	5,433	...	1,833
G. 3.—Forest Supplies ...	46,400	19,056	27,344	...
G. 4.—Jail Press Supplies ...	...	251	...	251
G. 5.—Clothing ...	45,600	21,747	23,853	...
G. 6.—Other Supplies ...	3,00,900	1,45,737	1,55,163	...
G. 7.—Subsistence Money ...	4,75,000	5,71,480	...	93,480
G. 8.—Contingencies ...	18,000	12,138	5,862	...
H.—Charges in connection with S. S. "Maharaja" :				
H. 1.—Cost of Coal ...	1,03,200	60,440	42,760	...
H. 2.—Charter of Steamer ...	4,35,000	4,22,594	12,406	...
H. 3.—Indian Port Expenses, working expenses and Agency fees at ports	1,15,300	79,557	35,743	...
H. 4.—Other charges { Non-voted ...	...	3,600	...	3,600
H. 4.—Other charges { Voted ...	45,600	26,910	18,690	...
H. 5.—Deduct—Recovery from Forest Department, etc. ...	—5,52,000	—3,90,045	...	1,61,955

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

F. 3 (1).—An officer did not draw leave salary because of late receipt of the salary slip. The saving was further enhanced by a reappropriation of Rs. 350 sanctioned in December 1927 for charge allowance for treasury work which was not drawn.

F. 3 (2).—Due to the revision of pay of the Treasurer.

G. 1.—Due to excess provision under pay of jailors (Rs. 3,000), vacancies in the staff of warders (Rs. 1,000), and less charges for leave salary owing to fewer men having gone on leave (Rs. 2,400).

G. 2.—Due to the travelling charges of the temporary jailor deputed to Madras for recruiting families of Mopilla convicts (Rs. 1,600), and to more touring by jailors owing to the prevalence of cattle disease. Excess to the extent of Rs. 83 remained uncovered.

G. 3.—Explained by less demand for fuel owing to the grant of self-supporter tickets to convicts and consequent reduction of convicts receiving rations. In the previous year also more than 50 per cent. savings accrued under this sub-head. See paragraph 1 below.

G. 5.—Due chiefly, as explained by the local Administration, to (i) savings under convict clothing (Rs. 18,800) owing partly to over-budgeting and partly to reduction in the convict strength, and (ii) savings under Police clothing due to fewer recruits enlisted during the year (Rs. 4,600).

G. 6.—Due partly, as explained by the local Administration, to excess provision (Rs. 1,00,000) and partly to the reduction of freight on coal. See also L and paragraph 1 of Important comments.

G. 7.—Due mainly to the grant of more self-supporter tickets.

G. 8.—There were smaller charges under telephone rent (Rs. 4,400), and less rewards paid during the year than anticipated and expenditure on seeds was smaller as some gardens were leased out. The saving was further enhanced by Rs. 300 reappropriated in February on account of agricultural implements.

H. 1.—Due to reduction in the price of coal.

H. 3 and H. 4.—Due to the fluctuating nature of the charges depending on the length of stay of steamers in the Indian Ports and the number of trips performed. The excess under "H. 4. non-voted" adjusted after the close of the year remained uncovered.

H. 5.—Due to excess estimate of receipts. The excess remained unregularised.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
I.—Charges in connection with the S. S. "Shahzada":				
I. 1.—Cost of Coal ... ..	17,200	13,814	3,386	...
I. 2.—Charter of Steamer ... ..	33,750	46,466	...	12,716
I. 3.—Indian Port Expenses, Working Expenses and Agency Fees at Ports...	38,400	12,132	26,268	...
I. 4.—Other charges ... ..	12,200	591	11,609	...
I. 5.— <i>Deduct</i> —Recoveries from Forest Department ... ..	...	—40,418	40,418	...
J.—Charges in connection with the R. I. M. S. vessel "Clive". ... ..	...	12,050	...	12,050
K.—Charges in connection with the station Ship:				
K. 1.—Gross Charges ... ..	3,00,000	1,93,165	1,06,835	...
K. 2.— <i>Deduct</i> —Recoveries from Forest Department.				
L.—Works ... ..	...	54,892	...	54,892
Totals { <i>Non-voted</i> ... ..	1,57,600	1,47,949	9,051	...
{ <i>Voted</i> { Gross ... ..	33,78,700	26,65,178	7,13,522	...
{ Deductions ... ..	—5,52,000	—4,35,553	...	1,66,447
{ Net ... ..	28,26,700	22,29,625	5,97,075	...

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

I.—The savings under the several sub-heads were due to the charter of the vessel having terminated on 15th May 1927. The excess under the sub-head I-2 was due to an adjustment of Rs. 33,686 having been made after the close of the year on account of the hire of the steamer S. S. "Shahzada" paid by Government to the owners of the steamer under the terms of contract.

J.—Due to arrear adjustments after the close of the year. The excess remained uncovered.

K.—Same as for H. 1.

L.—Due to the adjustment in March 1928 and after the close of the year of amounts relating to 1925-26 and 1926-27 in connection with Dredging operations. The excess remained uncovered as provision was made under G. 6 which was not, however, the correct sub-head.

## ACCOUNT II.—FORESTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works:				
A. 1.—Timber and other produce removed from the Forest by Government Agency ... ..	9,36,600	8,06,968	1,29,632	...

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

A. 1.—Due chiefly to savings on (i) freight (Rs. 70,000) owing to the difficulty in forecasting the quantity of timber likely to be shipped from these islands, and (ii) Agency charges at Calcutta (Rs. 55,000) which depend on the prompt and regular receipt of accounts from Messrs. Martin, and Company, a matter which is not always achieved partly on account of the comparatively irregular postal service. The total saving was reserved to meet the probable savings (*See Notes*).



ACCOUNT II.—FOREST—*contd.*

Service.	Expenditure compared with Grant.			
	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Conservancy and Work—<i>contd.</i></b>				
A. 2.—Timber and other produce removed from the Forest by consumers or purchasers ...	500	642	...	142
A. 3.—Live stock, stores and tools and plant :				
A. 3 (2).—Feed and keep of cattle ...	50,000	64,216	...	14,216
A. 3 (3).—Purchase of stores and tools and plant ...	75,000	92,139	...	17,139
A. 4.—Communications and Buildings :				
A. 4 (2).—Buildings ...	2,000	857	1,143	...
A. 4 (3).—Other works ...	15,500	2,043	13,457	...
A. 5.—Organisation, improvement and extension of forests ...	32,170	21,775	10,395	...
A. 6.—Miscellaneous ...	17,000	14,452	2,548	...
<b>B.—Establishments :</b>				
B. 1.—Pay of Officers				
{ Non-voted. ...	45,700	29,646	16,054	...
{ Voted ...	19,260	29,075	...	9,815
B. 2.—Pay of Establishments ...	84,140	71,138	13,002	...
B. 3.—Allowances, Honoraria, etc.				
{ Non-voted ...	5,000	3,362	1,638	...
{ Voted ...	8,550	7,015	1,535	...
B. 4.—Contingencies ...	7,180	4,796	2,384	...

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

A. 3 (2).—Due to replenishment of stocks owing to the condition of elephants and lack of fodder in the areas being worked. Excess to the extent of Rs. 4,216 remained uncovered on account of a payment of Rs. 4,260 in March 1928 as the local officer could not risk delaying to replenish stocks owing to the uncertain and infrequent means of communication.

A. 3 (3).—Due mainly to the cost of a boiler having been adjusted erroneously by the Forest Officer, North Andaman, under this head, instead of under sub-head B. 2, Grant 85. The excess remained uncovered as the error was detected by the local officer too late.

A. 4 (2).—Due to economy on repairs.

A. 4 (3).—Due to the charges for alteration to the Yard at the North Andaman provided for in the budget (Rs. 10,000) having been charged to Capital, and to no repairs to the sea wall being required (Rs. 3,000).

A. 5.—Due to economy in demarcation (Rs. 2,000), smaller charges on importation of labour, convict labour being available (Rs. 3,000), and the budget provision for miscellaneous items not having been required (Rs. 5,000).

A. 6.—Saving explained by smaller charges on freight (Rs. 1,500) and on clothing and uniforms (Rs. 550). The saving was augmented by a reappropriation of Rs. 2,000 sanctioned in December 1927 to meet the anticipated charges on freight which did not come up to the estimate.

B. 1.—Non-voted.—The leave salary of the Chief Forest Officer was paid in England.

B. 1.—Voted.—An additional Extra Assistant Conservator of Forests was appointed. Excess to the extent of Rs. 15 only remained uncovered.

B. 2.—Due mainly to the provision for leave and acting allowances having been over-estimated (Rs. 5,000), short entertainment of the Medical establishment in the North Andamans (Rs. 1,000), non-employment of two Rangers (Rs. 3,600), charges for temporary establishment not having been debited to this head (Rs. 3,000), and employment of convict labour in the place of free men who get higher rates of pay (Rs. 400).

B. 3.—Non-voted and Voted.—Due to economy in travelling allowances.

B. 4.—Due to economy of expenditure on hospital requisites in the North Andaman Division.

ACCOUNTS II.—FORESTS—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C.—Share of Capital charges financed from Ordinary Revenue.	...	3,65,900	3,01,659	64,241
D.—Deduct—Probable Savings	...	3,00,000	...	3,00,000
Totals { Non-voted	...	50,700	33,008	17,692
{ Voted	...	13,13,800	14,16,775	1,02,975

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

C.—Due to less charges having been incurred than estimated. See Grant No. 85-Forest Capital Outlay.

D.—The savings were only partially realised.

## ACCOUNT III.—OTHER EXPENDITURE HEADS.

Service	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Stamps	...	500	262	238
B.—Miscellaneous	...	5,000	4,723	277
Total	...	5,500	4,985	515

## NOTES.

1. Out of the total voted grant the following amounts were surrendered to Government.

## ACCOUNT I.—CONVICT SETTLEMENT CHARGES.

	Rs.
B. 2	1,300
C. 1	5,100
E. 4 (4)	20,600
Total	27,000

## ACCOUNT II.—FORESTS.

	Rs.
A. 1	3,860
Total	3,860

2. Account I.—C. 3.—Voted—In explaining the excess against this subhead, the local Administration stated that certain Railway warrants amounting to Rs. 2,928 were adjusted by the Audit office during the closing months of the year, viz., December 1927 Rs. 646, January 1928 Rs. 1,132, February 1928 Rs. 320, March 1928 (preliminary) Rs. 417 and March 1928 (Final) Rs. 413. As the accounts for December 1927 were received at Port Blair on 12th March 1928 and others after May 1928, it was too late to provide funds to cover the excess.

See comments, paragraph 1.

3. Losses.—Condemned craft valued at Rs. 17,250 were written off under orders of Government.



## PROFIT AND LOSS ACCOUNT OF S.S. "MAHARAJA" FOR THE YEAR 1926-27.

Voyage No.	Receipt.		Particulars.	Expenditure.		Difference.	
	Amount.	Rs.		Amount.	Rs.	Amount.	Rs.
220	32,519		H. 1. Cost of coal			64,343	
221	23,064		H. 2. Charter			4,07,610	
222	40,460		H. 3. Indian Port Expenses			62,986	
223	26,055		Working Expenses and Agency fees				
224	27,580		H. 4. Other charges—				
225	18,851		Cost of Water			339	
226	54,873		Messing charges			6,314	
227	29,741		Miscellaneous Expenses			735	
228	43,797		Establishment charges			12,172	
229	21,958		Allowance to Shipping officer			3,600	
230	36,257						
231	59,766						
Totals	4,14,901					5,58,099	1,43,138

Port Blair :

Dated 30th October 1927.

S. T. NATESAN,  
Clerk.

S. B. TRENOWETH, R. I. M.,

Engineer Lieutenant Commander,  
Shipping officer.

## PROFIT AND LOSS ACCOUNT OF S.S. "MAHARAJA" FOR THE YEAR 1927-28.

Receipts.		Expenditure.		Difference.	
Voyage No.	Amount.	Particulars.	Amount.	Amount.	
	Rs.		Rs.	Rs.	
232	34,380	H. 1.—Cost of coal ...	55,669	...	
233	15,220	H. 2.—Charter ...	4,24,550	...	
234	17,303	H. 3.—Indian Port Expenditure ...	69,423	...	
235	39,569	Working Expenses and ...			
236	31,493	Agency fees ...			
1	21,856	H. 4.—Other charges—			
2	37,107	Cost of water ...	147	...	
3	15,672	Messing charges ...	4,672	...	
4	35,733	Miscellaneous Expenses ...	1,642	...	
5	22,348	Establishment ...	17,338	...	
6	37,611	Allowance to Shipping Officer ...	3,600	...	
7	18,980	.....	...	...	
8	18,268	.....	...	...	
9	4,742	.....	...	...	
Mails ...	4,250	.....	...	...	
Troops ...	10,000	.....	..	...	
Totals ...	3,64,539	.....	5,77,041	2,12,502	

P. D. M. NAIDOO,  
Clerk.

S. L. ANNETT,  
Engineer Lieutenant Commander, R. I. M.,  
Shipping Officer.

Port Blair, }  
Dated 23rd July 1928. }

## Notes.

1. The items "Mails" and "Troops" represent contributions by the Postal Department and the Military Department respectively on account of conveyance of mails, and troops and stores, by the Andaman ships.

2. See paragraph 2(1) of Important comments.



## PROFIT AND LOSS ACCOUNT OF S.S. "AHMEDI" FOR THE YEAR 1927-28.

Receipts.		Expenditure.		Difference.	
Voyage No.	Amount.	Particulars.	Amount.	Amount.	
	Rs.		Rs.	Rs.	
1	7	Coal ... ..	37,384	...	
2	1,309	Charter ... ..	2,49,100	...	
3	233	Indian Port Expenses, etc. ...	28,201	...	
4	13,696	Water ... ..	3,239	...	
5	9,989	Messing ... ..	1,363	...	
6	18,279	Miscellaneous ... ..	1,604	...	
7	465	.....	...	...	
8	8,033	.....	...	...	
9	6,010	.....	...	...	
10	13,001	.....	...	...	
11	11,700	.....	...	...	
12	2,785	.....	...	...	
13	7,493	.....	...	...	
14	971	.....	...	...	
15	7,357	.....	...	...	
16	11,960	.....	...	...	
17	867	.....	...	...	
18	9,586	.....	...	...	
18-A.	381	.....	...	...	
19	9,958	.....	...	...	
20	859	.....	...	...	
21	5,821	.....	...	...	
Mails	4,250	.....	...	...	
Troops	10,000	.....	...	...	
Totals	1,55,013	.....	3,20,891	1,65,878	

P. D. M. NAIDOO,  
Clerk.

S. L. ANNETT,  
Engineer Lieutenant Commander, R. I. M.,  
Shipping Officer.

- Port Blair, }  
Dated 23rd July 1928. }

## Notes.

1. The items "Mails" and "Troops" represent contributions by the Postal Department and the Military Department respectively on account of conveyance of mails, and troops and stores, by the Andaman ships.

2. See paragraph 2 (1) of Important Comments.







# PROFIT AND LOSS ACCOUNT OF DAIRY FARM FOR THE YEAR 1926-27.

Dr.

	Dr.		Cr.
Value of Stock on hand at the beginning of the year	18,898	Value of Stock on hand at the close of the year	16,367
Value of Equipment at the beginning of the year	3,757	Value of Equipment on hand at the close of the year	3,906
Value of Equipment purchased and repairs	149	Realised by sale of—	
Cost of feed	7,737	Milk	8,375
Labour—Attendants	1,224	Butter	3,589
Milkers	924	Cream	703
Coolies, etc.	2,772	Hides and Skins	137
Transport charges	1,869	Animals	2,192
Buildings—Hire of Stalls	2,100	Miscellaneous receipts	36
Staff and Supervision—			
Clerical	353		
Sub-Executive	2,400		
Veterinary	351		
Superior	1,410		
Interest on Capital outlay	1,180		
Value of milk purchased	3,970		
Miscellaneous expenditure	1,791		
		Loss	14,880
		Total	50,135

F. M. WARDLE, CAPTAIN,  
Executive Commissariat Officer,  
Fort Blair.

*Note.*—Some discrepancies have been noticed in the course of verification of this account with the accounts maintained by the Accountant General, Central Revenue, and they are the subject of correspondence with the Chief Commissioner, Fort Blair, for reconciliation.



## PROFIT AND LOSS ACCOUNT OF DAIRY FARM FOR THE YEAR 1927-28.

Dr.	Rs.	Rs.	Cr.
Value of stock on hand at the beginning of the year	...	16,367	Rs. 17,687
Value of Equipment	...	(a) 13,381	...
Value of stock purchased	...	900	...
3 Bulls	...	2,450	3,721
14 Hissar Cows	...	...	338
Value of equipment purchased and repairs	...	3,350	...
Cost of feed	...	340	...
Labour, Attendants	...	5,992	...
6 attendants for Hissar cows	...	1,224	9,965
Milkers	...	77	3,575
Coolies, etc.,	...	924	1,021
Transport charges	...	2,772	...
Buildings, Hire of Stalls	...	4,997	119
Staff and Supervision—	...	1,336	...
Clerical	...	2,100	1,343
Sub-Executive	...	340	...
Veterinary	...	2,400	...
Superior	...	439	1,901
Interest on capital outlay at 5 per cent.	...	1,324	...
Value of bills written off	...	4,503	...
Value of milk purchased	...	294	...
Miscellaneous expenditure	...	12	...
...	...	4,354	11,975
...	...	3,343	...
...	...	50,969	50,969
Total	...	...	Total

Executive Commissariat Office,  
Port Blair,

H. L. OGDEN, CAPTAIN,  
Executive Commissariat Officer,  
Port Blair.

The 30th July 1928.  
NOTE.—The accounts could not be verified by the Accountant-General, Central Revenue, for reasons stated in paragraph 2(2) of Important Comments.  
(c) The opening balance differs from the previous year's closing balance owing to depreciation having not been charged in the Profit and loss Account of the previous year.

## PROFIT AND LOSS ACCOUNT OF SLAUGHTER HOUSE FOR THE YEAR 1926-27.

Dr.

Dr.	Rs.	Cr.	
Value of cattle in stock at the beginning of the year	6,051	Value of stock in stalls	...
Value of Equipment at the beginning of the year	287	Value of Equipment	...
Value of cattle purchased locally	3,229	Realised by sale of—	...
Value of cattle imported from India	38,200	Beef	...
Cost of feed	10,690	Mutton	...
Equipment purchased and repairs	58	Hides and Skins	...
Labour—Attendants	2,544	Offals	...
Butchers	672	Animals	...
Transport men for carts, boats, etc.	264	Miscellaneous receipts	...
Transport cart hire	91		...
Buildings—Hire of cattle stalls, house, meat-shed	696		...
Staff and Supervision—			...
Clerical	360		...
Sub-Executive	900		...
Veterinary	342		...
Superior	1,410		...
Interest on capital outlay	317		...
Miscellaneous expenditure	359		...
TOTAL	66,470	Loss	13,301
		TOTAL	66,470

F. M. WARDLE, CAPTAIN.

F. M. WARDLIE, CAPTAIN,

Executive Commissariat Officer,  
Port Blair.

Note.—Some discrepancies have been noticed in the course of verification of this account with the accounts maintained by the Accountant General, Central Revenue, and they are under correspondence with the Chief Commissioner, Port Blair, for reconciliation.





## Profit and Loss Account of Messrs Martin and Co.'s Agency for 1926-27.

Timber Shipped from Port Blair.	Free on Board cost.	Actual Freight.	Actual Shipping charges.	Cost price.	Actual Value of Sale.	
To cost of PRODUCTION FREE ON BOARD, PORT BLAIR, SOUTH ANDAMANS.						
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
	Ton. Cwt.			Ton. Cwt.		
Logs . 331—17' 47 at 15 12 2	5,222 3 4	4,970 4 0	82 14 0	10,275 5 4	Logs . 265—07' 01 at 37 5 6	9,900 6 3
Squares . 1,739—11' 79 at 30 14 4	60,692 3 6	27,090 14 0	434 12 0	88,217 13 6	Squares . 2,421—45' 10 at 92 7 6	2,24,189 8 0
Scantlings 2,308—14' 01 at 57 6 10	1,26,815 1 2	22,137 0 0	554 0 0	1,49,506 1 2	Scantlings 2,792—43' 24 at 80 8 6	2,24,910 14 6
4,278—13' 27	1,92,729 8 0	54,198 2 0	1,071 10 0	2,47,999 4 0	5,479—45' 35	4,58,980 12 9
NORTH ANDAMANS.						
	Ton. Cwt.			Ton. Cwt.		
Logs . 21—45' 04 at 17 1 2	373 14 2	328 9 0	2 9 0	705 0 2	Logs . . . . .	...
Squares . 1,179—31' 30 at 48 6 5	57,095 5 1	17,911 15 0	170 7 0	75,177 11 1	Squares . 1,663—18 15 at 92 7 6	1,52,042 15 9
Scantlings 1,570—10 04 at 79 12 10	1,25,305 4 1	16,015 10 0	264 10 0	1,41,685 8 1	Scantling . 1,989—30' 71 at 80 8 6	1,80,224 11 3
2,771—36' 38	1,82,774 7 4	34,256 2 0	437 10 0	2,17,168 3 4	3,642—48' 86	3,12,267 11 0
7,050—29 65	3,75,503 15 4	88,454 4 0	1,509 4 0	4,65,467 7 4	9,122—44' 21	7,71,248 7 9
Landing charges . . . . .	...	...	...	23,712 1 6		
River dues . . . . .	...	...	...	9,682 0 0		
Unloading and Stacking . . . . .	...	...	...	2,386 12 6		



Re-Stacking and Sorting . . . . .	...	...	697 8 0
Handling charges . . . . .	...	...	1,755 9 0
Despatching charges . . . . .	...	...	20,126 1 3
Night Work . . . . .	...	...	3,454 0 0
Sawing Stock Timber . . . . .	...	...	1,021 14 6
Ghat Toll . . . . .	...	...	382 9 0
Commission . . . . .	...	...	33,765 12 0
Rent and Municipal Taxes . . . . .	...	...	8,325 3 6
Sundry charges . . . . .	...	...	2,486 14 0
Clearing of Yard . . . . .	...	...	2,788 11 0
Outstanding Liabilities on a/c rent, I and II quarter. . . . .	...	...	8,325 3 6
Fire Brigade License Fee . . . . .	...	...	750 0 0
Depreciation on Wasting Assets . . . . .	...	...	2,924 0 0
Value of Stock on 1st April 1926 (Form No. 22.) . . . . .	...	...	4,24,128 0 0
			Value of Stock at the end of year (Form No. 22.)
...	...	...	2,44,841 0 0
...	Profit ...	3,908 12 8	
...	...	10,16,089 7 9	
...	...	10,16,089 7 9	

Checked and found Correct.

L. MASON,  
Chief Forest Officer, Andamans.

S. C. GUPTA,  
Examiner, Outside Audit, Calcutta.

PROFIT AND LOSS ACCOUNT OF MESSRS. MARTIN AND CO.'S AGENCY FOR 1927-28.

Timber shipped from Port Blair.										Actual freight and shipping charges.		Cost Price.		Actual value of sale.													
										Face on Board Cost.																	
										Rate.																	
										Tons.	Cft.	Rs.	A. P.	Rs.	A. P.												
										1,765	26-91	at 14	6	3	25,407	3	0	22,829	2	0	48,236	5	0				
										1,737	24-66	at 31	11	0	55,056	13	0	22,761	1	0	77,817	14	0				
										2,099	16-11	at 52	0	5	1,09,219	7	0	21,531	11	0	1,30,751	2	0				
										Total	5,602	17-68			1,89,683	7	0	67,121	14	0	2,56,805	5	0				
North Andaman.																											
										664	31-95	at 16	2	0	10,717	5	0	8,006	0	0	18,723	5	0				
										1,509	03-22	at 41	8	10	62,704	12	0	21,394	7	0	84,099	3	0				
										2,113	43-66	at 67	4	9	1,42,257	1	0	21,142	3	0	1,63,399	4	0				
										Total	4,287	28-83			2,15,679	2	0	50,542	10	0	2,56,221	12	0				
										Grand Total	9,889	46-51			4,05,362	9	0	1,17,664	8	0	5,23,027	1	0				
Landing charges																				10,964		15	6				
River dues																				9,411		0	0				
Unloading and stacking																				3,527		2	0				
Restacking and sorting																				2,001		9	0				
Handling charges																				2,422		13	0				
										By sale		Tons		Cft.		Decl.		Average rate per ton.		Rs.		A. P.					
										Logs.		1,855		31-91		at 46		14		6		87,042		14		9	
										Squares		2,908		16-80		at 89		12		3		2,61,075		9		3	
										Scantlings		4,894		17-27		at 78		9		8		3,84,730		9		9	
										Total Ton		9,658		15-98								7,32,849		1		9	





## IMPORTANT COMMENTS.

*Administration of grant.*

The explanations, furnished in the appropriation account, of the large variations in connection with Account 1 of this grant reveal that effective control over the expenditure is lacking. A certain allowance must be made for the difficulties of the Andamans administration in their distance from Headquarters and owing to the comparative infrequency and irregularity of their mail service, but at the same time defects in control emerge which cannot be thus excused entirely. The excesses which have remained uncovered, *e.g.*, sub-heads C. 3 voted, C. 4 and F. 1 (2) indicate that liabilities incurred are not always taken into account by the local Administration and that funds are sometimes not arranged for until the intimation of the actual adjustment is received from the Audit Office. Under the voted section of Account I net savings accrued to the extent of nearly 6 lakhs and this fact indicates substantial overbudgeting. A comparison of the net savings in Account I for the last few years is as follows :—

Year.	Grant, Rs.	Savings, Rs.
1924-25 . . . . .	27,99,000	2,36,964
1925-26 . . . . .	27,39,000	2,70,911
1926-27 . . . . .	28,28,700	3,00,672
1927-28 . . . . .	28,26,700	5,97,076

The important savings in 1927-28 are under the sub-heads E. 4 (4), G. 3, G. 6 and K. The amount surrendered to the Government was Rs. 27,000 only.

To improve matters the Chief Commissioner suggested in October 1928 a revision of the sub-heads, mainly under "Superintendence", and also the exhibition of a large number of budget heads. In advising Government on the proposal it was suggested that the mere re-arrangement and expansion of budget heads did not seem to be a radical cure and it was recommended that the new system of control over expenditure laid down in Finance Department Resolution No. F-13-Ex./25, dated the 2nd August 1926, might with advantage be introduced in the Andamans. The Committee on Public Accounts have already recommended the institution of a local Pay and Accounts Office, and pending the decision of the Government on this recommendation, it was not considered desirable to introduce other changes in the existing system.

*Pro forma and subsidiary Accounts.*

2. (1) S.S. "Maharaja" and "Ahmedi".—In para. 87 (i) of the Report on the Appropriation Accounts for 1926-27, it was stated that the form in which the *pro forma* account of S.S. "Maharaja" should be prepared was being considered by the Accountant General, Central Revenues. A revised form of the accounts for the two steamers chartered by Government was suggested by the Accountant General, Central Revenues and this, with slight modifications, has been accepted by the Local Administration.



The unaudited *pro forma* accounts for the two vessels for 1927-28 as submitted by the Shipping Officer are appended to the appropriation account.

(2) *Commissariat Department*.—In the Appropriation Accounts for 1925-26 and for 1926-27 no audit certificate could be endorsed on the *Pro forma* Accounts by the Accountant-General, Central Revenues for the reason that the figures as given in these accounts were not susceptible of verification. To improve matters, detailed subsidiary statements of the accounts in a form suggested by the Accountant-General, Central Revenues were demanded from the Executive Commissariat Officer, Port Blair. That Officer reported that with his present system of accounts and the present staff it was not possible for him to submit the statements from 1927-28 onwards.

The Chief Commissioner supported this view of the Executive Commissariat Officer, and suggested that the next audit party deputed for the local inspection of the Accounts by the Accountant-General, Central Revenues might be directed to examine the present system of local accounts and to devise a more suitable one. He recommended that in the meantime the Profit and Loss Accounts, as submitted by the Executive Commissariat Officer, might be accepted. The unaudited *pro forma* accounts have, therefore, been appended to these accounts.

(3) At the instance of the Auditor General, an officer of the Commercial Audit Department has been deputed to Port Blair to investigate the existing accounting system of the Forest and other Commercial departments there, and that officer has been requested by the Accountant General, Central Revenues, to examine the form of the accounts referred to in the preceding paragraphs and to report his views about their suitability. On receipt of his report the whole question will come up for decision.

#### Losses.

3. The Profit and Loss Accounts of Dairy Farm and Slaughter House for the years 1925-26, 1926-27 and 1927-28, furnished by the Executive-Commissariat Officer, Port Blair and appended to the Appropriation Accounts of those years indicate that those institutions have been working at a considerable though decreasing loss to Government, as shown below :—

	1925-26.	1926-27.	1927-28.
	Rs.	Rs.	Rs.
(i) Slaughter House . . . . .	12,316	13,301	3,994
(ii) Dairy Farm . . . . .	17,957	14,880	11,975

The losses for the year 1925-26 were explained by the Government of India, Home Department in a note to the Public Accounts Committee. It has been ascertained that the Government of India are watching these losses and will take action as soon as conditions in the Settlement render this feasible.

#### Overdrawal of pay.

4. In February, 1923, an officer of the Indian Forest Service drawing Re 900 p. m. asked for a payslip for his annual increment of Rs. 50 although he was expected to know that he had to put in two years' service at that

stage before he could earn the next increment. The audit office overlooked the fact that there was a pause at the stage of Rs. 900 and issued the payslip. The mistake was detected in 1925 by another audit office which refixed the pay of the officer and recovered a sum of Rs. 253 representing the overdrawal within the preceding one year out of a total overdrawal of Rs. 1,434. When called upon to refund the balance in monthly instalments of Rs. 100 the officer paid two such instalments and then demanded that the whole case should be referred to the Government of India for orders. Accordingly the case was in the first instance reported to the Government of the province where the officer was serving and subsequently to the Government of India through the Auditor General. Both the Governments decided that the overdrawal should be recovered. The officer was on leave preparatory to retirement by the time the Government of India decision was received and the full amount was recovered by the High Commissioner for India from his leave salary.

The same Forest officer was also responsible for a double drawal of passage advance in 1924 *vide* paragraph 80 of the Report on the Appropriation Accounts for 1925-26.

The Auditor responsible for the mistake was punished by the stoppage of his increment. The disciplinary action against the Superintendent and the Gazetted Officer concerned is under the consideration of the Controller of Civil Accounts.



## GRANT No. 79.—RAJPUTANA.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to pay the Salaries and other Expenses 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 ...	44,980	41,756	3,224	...
	Voted { Gross ...	3,53,760	3,31,167	22,593	...
	{ Deductions ...	—10,260	...	...	10,360
	{ Net ...	3,43,400	3,31,167	12,233	...
Account II.—Political	Gross ...	7,09,822	6,93,743	16,079	...
	Deductions ...	—13,340	—8,158	...	5,182
	Net ...	6,96,482	6,85,585	10,897	...
Account III.—Other Expenditure Heads.	Non-voted ...	49,120	49,181	...	61
	Voted { Gross ...	2,02,350	1,89,704	12,646	...
	{ Deductions ...	—750	—753	3	...
	{ Net ...	2,01,600	1,89,951	12,649	...
Totals.	Gross ...	8,03,922	7,84,680	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 19,242.	
	Non-voted { Deductions ...	—13,340	—8,158	Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 14,060.	
	{ Net ...	7,90,582	7,76,522		
	Gross ...	5,56,110	5,20,971	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 35,239.	
Voted ...	Deductions ...	—11,110	—753	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 24,882.	
	Net ...	5,45,000	5,20,118		

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT I.—POLICE.

Subhead B. 9.—Against the *minus* appropriation of Rs. 10,360 no credit was taken, as the recoveries were adjusted under "General Police Fund". The whole amount, therefore, appeared as an excess and remained uncovered.

## ACCOUNT II.—POLITICAL.

Subhead A. 6.—Against the estimated recovery of Rs. 13,340 a sum of Rs. 3,158 was actually recovered as the contribution payable by the Dungarpur Durbar was not recovered during the year, owing to excess contributions having been paid by the Durbar in previous years.

Subhead B. 6.—Saving of Rs. 5,000 was due to renewal of the contribution by the Tonk Durbar ordered after the budget was framed.

## ACCOUNT III.—OTHER EXPENDITURE HEADS.

Subhead G. 1.—Excess of Rs. 13,093 as compared with the appropriation of Rs. 4,310 was due to leave salary of sub-assistant surgeons on foreign service in Indian States charged to Government under the Fundamental Rules.

## ACCOUNT I.—POLICE.

Service.			Expenditure compared with Grant.	
	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—District Executive Force :</b>				
District Police :				
	Rs.			
A. 1.—Pay of Officers.	<div> <div>Original ... 36,500</div> <div>Supplementary ... —36,500</div> </div>	...	...	...
A. 2.—Police Force ...	...	36,460	34,636	1,824
A. 3.—Office Establishment ...	...	21,860	17,402	4,458
A. 4.—Allowances, Honoraria, etc.	<div> <div>Non-voted. { Original 3,000</div> <div>Supplementary. —3,000</div> </div>	...	...	...
	Voted . . .	10,030	9,351	679
A. 5.—Supplies and Services and Contingencies ...	...	7,940	9,384	1,444
<b>AA.—Superintendence :</b>				
AA. 1.—Pay of Officers.	<div> <div>Original ...</div> <div>Supplementary 25,800</div> </div>	25,800	25,800	...
AA. 2.—Allowances, Honoraria, etc.	<div> <div>Original ...</div> <div>Supplementary ... 3,300</div> </div>	3,300	2,116	1,184
AA. 3.—Grants-in-aid, Contributions, etc.	<div> <div>Original ...</div> <div>Supplementary 600</div> </div>	600	600	...

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

A. 1.—Due to change in classification. See AA.

A. 2.—Due to lower rate of pay drawn by Inspectors, Sub-Inspectors, etc.

A. 3.—Due mainly to leave salary drawn in England by the office Superintendent on leave out of India.

A. 4.—Non-voted.—See A. 1.

A. 5.—Due to expenditure on patrolling the B., B. and C. I. Railway line in connection with the passing of special trains of high officials, provision for which amounting to Rs. 5,000 was originally made under Account III.—Sub-head J.-2—Voted. A sum of Rs. 5,550 was reappropriated to this head which proved excessive.

A. A. 2.—Due to less touring.



ACCOUNT I.—POLICE—*concl'd.*

Service.	Expenditure compared with Grant.			
	Grant.	Expenditure.	Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>B.—Railway Police—</b>				
	Rs.			
B. 1.—Officers {	Original 25,800			
Non-voted {	Supplementary —14,120	11,680	11,891	...
Voted ...	...	7,800	6,578	1,222
B. 2.—Police Force ...	...	1,73,490	1,55,694	17,796
B. 3.—Office Establishment ...	...	11,060	11,082	...
B. 4.—Travelling Allowance. {	Original 1,600			
Non-voted. {	Supplementary 200	1,800	1,349	451
Voted ...	...	16,800	16,749	51
B. 5.—Other Allowances, Honorary, etc. {	Original ...			
Non-voted. {	Supplementary 1,800	1,800	...	1,800
Voted ...	...	15,600	17,233	...
B. 6.—Supplies and Services ...	...	10,350	9,665	685
B. 7.—Contingencies ...	...	10,030	9,659	371
B. 8.—Amount paid to R. M. Railway as share of rent of Railway quarters ...	...	32,340	33,354	...
B. 9.—Deduct—Recoveries from R. M. Railway—Cost of escorts and treasure guards ...	...	—10,360	...	...
C.—Miscellaneous :				
Grants-in-aid ...	...	380	...	380
Totals ... {	Non-voted ...	44,980	41,756	3,224
Voted {	Gross ...	3,53,760	3,31,167	22,593
Deductions ...	—10,360	...	...	10,360
Net ...	3,43,400	3,31,167	12,233	...

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

B. 1.—Non-voted.—Excess remained uncovered.

B. 1.—Voted.—Due to non-utilisation of the provision for leave salary (Rs. 1,200).

B. 2.—Due mainly to vacancies and non-utilisation of the provision for leave salary.

B. 4.—Non-voted.—The supplementary appropriation of Rs. 200 obtained in January 1928 proved to be unnecessary as the expenditure was met within the original provision.

B. 5.—Non-voted.—The provision made for the grant to the Superintendent of Police for uniform, charger and for passage concession was not utilised.

B. 5.—Voted.—Due to excess expenditure on account of cost of railway warrants. The appropriation having been reduced, the excess amounted to Rs. 2,513.

B. 8.—Greater debits than expected were raised by the Railway Company. Excess to the extent of Rs. 814 remained uncovered, as no intimation of the exact amount to be adjusted was received by the departmental authorities from Railway Company.

B. 9.—Due to recoveries having been adjusted under "General Police Fund" to which the corresponding charges were debited. The excess remained uncovered.

C.—Due to grant to Police Lines Fund originally provided for under B. 7.

## ACCOUNT II.—POLITICAL.

Service.	Appropriation. Expenditure.		Expenditure compared with Appropriation.	
	Rs.	Rs.	Less than Appropriated. Rs.	More than Appropriated. Rs.
<i>A.—Political Agents :</i>				
	Rs.			
A. 1.—Pay of Officers.	<div>Original ... 2,67,690</div> <div>Supplementary —10,198</div>	2,57,492	2,61,360	... 3,868
A. 2.—Pay of Establishments.	<div>Original ... 1,49,100</div> <div>Supplementary 3,500</div>	1,52,600	1,49,331	3,269 ...
A. 3.—Allowances, Honoraria, etc.	<div>Original ... 62,250</div> <div>Supplementary 1,620</div>	63,870	54,849	9,021 ...
A. 4.—Supplies and Services	...	11,900	17,545	... 5,645
A. 5.—Contingencies	...	59,700	52,933	6,745 ...
A. 6.—Deduct—Charges recovered from other Governments, Departments, etc.	...	—13,340	—3,153	... 10,182
<i>B.—Miscellaneous—Mina Corps :</i>				
B. 1.—Pay of Officers.	<div>Original ... 45,420</div> <div>Supplementary —3,540</div>	41,880	38,678	3,202 ...
B. 2.—Pay of Establishments	...	58,540	58,134	406 ...
B. 3.—Allowances, Honoraria, etc.	...	42,430	35,216	7,214 ...

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

A. 1.—The excess occurred in Mewar and Jaipur Residency budgets on account of pay of the new Resident in Mewar for February 1928 and of another officer for a portion of March 1928, for which no provision existed in the budgets. Excess to the extent of Rs. 3,768 remained uncovered.

A. 2.—Due mainly to non-utilisation of the provision (Rs. 2,000) for leave salary.

A. 3.—Due mainly to less touring and less expenditure under "cost of passages, etc.". The saving was converted into an excess of Rs. 639 as a result of modification of the appropriation.

A. 4.—The provision for "maintenance and renewal charges of Agency and Residency furniture" was included under A. 5 instead of under this subhead. Excess was increased to Rs. 6,015 owing to the appropriation having been modified in March 1928 and remained uncovered.

A. 5.—See A. 4 above.

A. 6.—Excess was due to no contribution having been recovered from the Dungarpur Durbar. The Government of India sanctioned a reduction in the amount of the contribution payable by the Durbar from Rs. 10,000 to Rs. 5,000 for each of the years 1925-26 and 1926-27. The Durbar already paid contributions for the two years at Rs. 10,000 per year. The sum of Rs. 10,000 which was paid in excess was taken as a set-off against the non-recovery of contribution for 1927-28. Excess to the extent of Rs. 182 remained uncovered.

B. 1.—Due to vacancy in the post of Adjutant for a few months.

B. 3.—Due to less touring and smaller expenditure on grain compensation allowance.



ACCOUNT II—POLITICAL—*concl'd.*

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
<b>B.—Miscellaneous—Mina Corps—<i>cont'd.</i></b>				
B. 4.—Supplies and Services ...	8,180	11,740	...	3,560
B. 5.—Contingencies ...	13,230	13,935	...	705
B. 6.—Deduct—Charges recovered from other Governments, Departments, etc. ...	...	—5,000	5,000	...
Totals { Gross ...	7,09,822	6,93,743	16,079	...
{ Deductions ...	—13,340	—8,158	...	5,182
{ Net ...	6,96,482	6,85,585	10,897	...

EXPLANATIONS of the Causes of Variation between expenditure and Appropriation—*cont'd.*

B. 4.—Due mainly to excess expenditure on ordnance stores (Rs. 1,753) and to charges for maintenance of pipe band sanctioned during the course of the year, for which funds were provided by reappropriation under B. 5.

B. 5.—Due to kit-money to extra recruits. See also B. 4. above.

B. 6.—Due to recovery of contribution from the Tonk Durbar, for which no provision existed in the original budget. The term of the recovery of the contribution was originally for a period of 5 years which expired at the end of 1926-27 and hence no provision was included in the budget for 1927-28. The Durbar, however, subsequently agreed to continue its contribution of Rs. 5,000 per annum for a further period of 5 years.

## ACCOUNT III.—OTHER EXPENDITURE HEADS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Land Revenue:</b>				
A. 1.—Pay of Establishments ...	5,190	4,207	983	...
A. 2.—Other charges ...	1,310	1,254	56	...
<b>B.—Excise</b>				
B. 1.—District Executive Establishment—				
B. 1. (1)—Pay of Establishments ...	37,360	29,872	7,488	...
B. 1. (2)—Secret Expenses ...	5,900	2,276	2,724	...
B. 1. (3)—Other charges ...	27,590	22,910	4,680	...
B. 2.—Deduct—Amount recovered from the Abu Municipality ...	—750	—753	3	...

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

A. 1.—Due to non-utilisation of the provision for leave salary (Rs. 980).

B. 1. (1).—Due to vacancies and to appointment of Inspectors and sub-Inspectors on lower rates of pay.

B. 1. (2).—Provision was in excess of requirements.

B. 1. (3).—Due to smaller expenditure on travelling allowance and miscellaneous contingencies, partially counterbalanced by an excess of about Rs. 2,000 under rewards.

ACCOUNT III.—OTHER EXPENDITURE HEADS—*contd.*

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
C.—Stamps ... ..	1,500	...	1,500	...
D.—Administration of Justice :				
D. 1.—Pay of Officers ... ..	7,680	6,480	1,200	...
D. 2.—Pay of Establishments ... ..	1,740	1,611	129	...
D. 3.—Other charges ... ..	12,280	12,752	...	472
E.—Ecclesiastical :				
E. 2.—Pay of Establishments ... ..	380	394	...	4
E. 3.—Grants-in-aid, contributions, etc. ... ..	...	425	...	425
	Rs.			
E. 4.—Other charges { Original 1,620				
Supple. 120	1,740	1,290	450	...
F.—Education :				
F. 1.—University :				
F. 1 (1).—Pay of Furlough Reserve officers ... ..	2,400	2,400	...	...
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 ... ..	29,600	28,228	1,372	...
F. 3.—Scholarships... ..	580	624	...	44
F. 4.—Miscellaneous—Examination Charges ... ..	...	26	...	26
G.—Medical :				
G. 1.—Pay of Establishments ... ..	4,310	17,403	...	13,093
G. 2.—Other charges ... ..	690	426	264	..

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

- C.—No debit was raised by the Bombay Government.
- D. 1.—The provision for leave salary (Rs. 1,200) was not utilised.
- D. 3.—Excess remained uncovered. Owing to appropriation having been reduced, the net uncovered excess amounted to Rs. 552.
- E. 2.—Excess remained uncovered.
- E. 3.—Due to grant-in-aid to All Saints Church, Jaipur, for electric installation.
- E. 4.—Due mainly to smaller allowance for ecclesiastical returns of Roman Catholic Church than anticipated.
- G. 1.—Due to payment of leave salary of sub-assistant surgeons on foreign service in Indian States in Rajputana.



ACCOUNT III.—OTHER EXPENDITURE HEADS—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
H.—Public Health :				
H. 1.—Pay of Establishments ...	3,000	...	3,000	...
H. 2.—Other charges ...	300	600	...	300
I.—Famine Relief ...	...	999	...	999
J.—Miscellaneous :				
J. 1.—Pay of Establishments ...	1,200	1,260	...	60
J. 2.—Other charges.				
{ Non-voted ...	47,000	47,082	...	82
{ Voted ...	7,200	2,958	4,242	...
Totals				
{ Non-voted ...	49,120	49,181	...	61
{ Voted . { Gross ...	2,02,350	1,89,704	12,646	...
{ Deductions ...	—750	—753	3	...
{ Net ...	2,01,600	1,88,951	12,649	...

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

H. 1.—No occasion arose during the year to employ the establishment in connection with epidemic diseases.

H. 2.—Due to grant of Rs. 600 to Abu Municipality for antimalarial campaign, for which funds were erroneously provided under H. 1. Owing to the appropriation having been reduced, the net excess amounted to Rs. 600 which remained uncovered.

I.—Due to salary of an officer on special duty on which no expenditure was originally anticipated.

J. 2.—Voted.—Saving is due to the fact that expenditure connected with patrolling by night the railway line during passage of special trains of high officials was adjusted under Account I.—A.5, for which provision was originally included under this sub-head.

## NOTE.

1. Out of the voted grants the following amounts aggregating Rs. 18,240 were surrendered to Government.

ACCOUNT I.		Rs.
Sub-head B. 1 . . . . .		1,160
Sub-head B. 2 . . . . .		14,410

## ACCOUNT III.

Sub-head B. 1 (3) . . . . .	1,470
Sub-head D. (1) . . . . .	1,200

## GRANT No. 80.—CENTRAL INDIA.

SUMMARY by ACCOUNTS of the Sum Expended, in the Year ended 31 March 1928, 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>	91,300	82,685	8,615	...
	<i>Voted</i> ...	60,200	55,744	4,456	...
Account II.—Police	<i>Non-voted</i>	12,700	12,238	462	...
	<i>Voted</i> ...	2,18,300	2,07,873	10,427	...
Account III.—Political	<i>Gross</i> ...	5,43,383	5,34,454	8,929	...
	<i>Deductions</i> ...	-3,370	-3,515	145	...
	<i>Net</i> ...	5,40,013	5,30,939	9,074	...
Account IV.—Other Heads.	<i>Non-voted</i>	55,230	32,384	2,846	...
	<i>Voted</i> ...	4,03,600	3,71,870	31,630	...
Totals	<i>Gross</i> ...	6,82,603	6,61,761	Saving of Gross Expenditure ( <i>Non-voted</i> ) compared with Gross Appropriation Rs. 20,842.	
	<i>Deductions</i> ...	-3,370	-3,515		
	<i>Net</i> ...	6,79,233	6,58,246	Saving of Net Expenditure ( <i>Non-voted</i> ) compared with Net Appropriation Rs. 20,987.	
	<i>Voted</i> ...	6,82,000	6,35,487	Saving of Gross Expenditure ( <i>Voted</i> ) compared with Gross Grant Rs. 46,513.	

## IMPORTANT VARIATION UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT III. POLITICAL.

Sub-head A. 4.—Excess of Rs. 7,405 against the appropriation of Rs. 9,300 was due to (i) adjustment of expenditure on 'Maintenance and renewal charges of the Agency and Residency furniture' under this sub-head instead of under sub-head A.6, where the provision is included and (ii) purchase of Secret Stores (Rs. 1,438).

## ACCOUNT IV. OTHER EXPENDITURE HEADS.

Sub-head B. 2 (3).—Excess of Rs. 3,607 as compared with the appropriation of Rs. 4,260 was mainly due to the charges incurred on the trial of two British soldiers by the Bombay High Court.

Sub-heads E. 2 and E. 3.—Excesses of Rs. 59,232 and Rs. 12,765 against the appropriations of Rs. 19,940 and Rs. 22,110 respectively were due to special grants made by the Government of India in connection with five years' programme for expansion of education in Central India. The provision made under sub-head E. 5 was distributed for expenditure under these two sub-heads according to the authorised procedure and intention of the lump grant.

Sub-head J. 1.—The saving of Rs. 34,320 against the appropriation of Rs. 60,000 represents unallotted balance of the Contract Grant which remained at the disposal of the local Administration.



## ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Accounts.		Grant.	Expenditure,	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
A.—Land Revenue	Non-voted ...	25,400	25,424	...	24
	Voted ...	2,200	2,181	19	...
B.—Excise:					
B. 1—District Executive Establishment:					
B. 1(1) - Pay of Officers	Non-voted ...	30,600	30,548	52	...
	Voted ...	360	240	120	...
B. 1(2)—Pay of Establishments		22,530	21,069	1,461	...
B. 1(3) Allowances, Honoraria, etc.	Non-voted ...	2,300	1,410	890	...
	Voted ...	1,900	1,752	148	...
B. 1(4)—Supplies and Services		12,450	11,635	815	...
B. 1(5)—Contingencies		3,260	2,807	453	...
B. 1(6)—Grants-in-aid con- tributions, etc.	Non-voted ...	...	1,150	...	1,150
	Voted ...	540	645	...	105
	Non-voted ...	33,000	24,153	8,847	...
B. 2—Compensations	Non-voted ...	...	...	...	...
	Voted ...	210	210	...	...
B. 3.—Other charges		1,850	1,168	742	...
C.—Stamps	...	1,800	1,931	...	131

## EXPLANATIONS of the causes of variation between Expenditure and Grant.

A.—Non-voted.—The excess remained uncovered.

B. 1 (1).—Voted.—Represents provision for leave salary which was not required. (See Notes).

B. 1 (2).—Due mainly to non-utilisation of the provision for leave salary (Rs. 1,300). (See Notes).

B. 1 (3).—Non-voted.—Due to less expenditure under travelling allowance.

B. 1 (4).—Due to less expenditure on the purchase of opium and other petty supplies.

B. 1 (5).—Due to economy.

B. 1 (6).—Non-voted.—Due to contribution for cost of passages.

B. 1 (6).—Voted.—Due to payment of leave salary of the Excise clerk of the Indore Residency Bazar.

B. 2.—Non-voted.—Due to less payment to Indore Durbar on account of Excise compensation.

B. 3.—Due to less expenditure under the head "Rewards for detection of offences".

C.—The excess which remained uncovered, was due to supplementary adjustments made after the close of the year.

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.
D.—Forest:				
D. 1.—Pay of Establishments ...	4,610	4,887	...	277
D. 2.—Other charges ...	5,990	5,124	866	...
D. 3.—Share of Capital charges financed from ordinary Revenue ...	1,000	319	681	...
E.—Registration ...	1,500	1,836	...	336
Totals { Non-voted ...	91,300	82,685	8,615	...
{ Voted ...	60,200	55,744	4,456	...

EXPLANATION of the causes of variation between Expenditure and Grant.—*concl'd.*D. 2.—Due to less expenditure on timber and other produce removed from the forest by Government Agency. (*See Notes*).

D. 3.—Due to savings under 'Communications and Buildings'. It was anticipated that the saving would be utilised towards the reconstruction of the khurdi Naka, but the money could not be used owing to the delay in the preparation of the plan and the estimates.

E.—Due to purchase of two iron safes.

## ACCOUNT II.—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.—Pay of Officers { Non-voted { Original 13,000	9,528	9,719	...	191
{ Supple-mentary — 3,472				
{ Voted ...	11,900	9,979	1,921	...
A. 2.—Police Force ...	1,51,720	1,46,297	5,423	...
A. 3.—Office Establishment ...	13,450	13,114	336	...
A. 4.—Allowances, Honoraria, etc { Non-voted	2,600	1,959	641	...
{ Voted	14,870	17,430	...	2,560
A. 5.—Supplies and Services and Contingencies	26,360	21,053	5,307	...
A. 6.—Grants-in-aid, { Original ...	572	560	12	...
contributions, etc. { Supplementary 572				
Totals { Non-voted ...	12,700	12,238	462	...
{ Voted ...	2,18,300	2,07,873	10,427	...

EXPLANATIONS of the causes of variation between Expenditure and Grant.

A. 1.—Non-voted.—The excess remained uncovered.

A. 1.—Voted.—Due to non-utilisation of the provision for leave salary. (*See Notes*).A. 2.—Mainly due to the establishment having remained below the sanctioned strength owing to frequent changes among the constable ranks and (2) retirement of men on pension. (*See Notes*).A. 4.—Non-voted.—Due to less expenditure under 'travelling allowance' of officers. (*See Notes*).

A. 4.—Voted.—Mainly due to transfer of expenditure incurred under 'Carriage of constabulary' from subhead A. 5.

A. 5.—Vide A. 4 voted.



## ACCOUNT III.—POLITICAL—ALL NON-VOTED.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Political Agents :</i>				
	Rs.			
A. 1.—Pay of Officers. of { Original ... 2,81,700 Supple- mentary ... —9,180	2,72,520	2,63,291	9,229	...
A. 2.—Pay of Establishment. { Original ... 1,42,690 Supple- mentary ... —100	1,42,590	1,37,264	5,326	...
A. 3.—Allowances, Honoraria, etc. { Original ... 52,370 Supple- mentary ... —650	51,720	45,788	5,932	...
A. 4.—Supplies and Services ... ..	9,300	16,705	...	7,405
A. 5.—Secret Expenses... ..	100	...	100	...
A. 6.—Contingencies { Original ... 61,290 Supple- (a) mentary, ... 5,143	66,433	70,566	...	4,133
A. 7.—Grants-in-aid ... ..	720	840	...	120
A. 8.—Deduct charges recovered from other Governments, Departments, etc.	—3,370	—3,515	145	...
Totals { Gross ...	5,43,353	5,34,454	8,929	...
{ Deductions ...	—3,370	—3,515	145	...
{ Net ...	5,40,013	5,30,939	9,074	...

## EXPLANATIONS of the causes of variation between Expenditure and Grant.

A. 1.—Due to posting of junior officers and to non-utilisation of the provision of Rs. 5,000 for leave salary made in the original estimates by the Political Agent in Bundelkhand.

A. 2.—Mainly due to non-utilisation in full of the provision (Rs. 8,400) for leave salary.

A. 3.—Due to smaller expenditure on travelling allowance and cost of passages. The provision was reduced under orders of re-appropriation in March 1928 resulting in an uncovered excess of Rs. 713:

A. 4.—Due to (i) adjustment of expenditure on 'Maintenance and renewal charges of the Agency and Residency furniture' under this subhead instead of under subhead A. 6, where the provision is included and (ii) purchase of Secret Stores (Rs. 1,438).

A. 6.—Due to increased expenditure under jail contingencies owing to increase of prisoners.

(a) Includes an additional appropriation of Rs. 5,915 sanctioned on 7th January 1928.

## 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 Pergunnah :				
A. 1. (1).—Pay of Establishments ...	8,290	7,552	738	...
A. 1. (2).—Other Charges ...	2,710	2,571	139	...
A. 2.—Establishment charges paid to other Governments, etc. ...	1,500	...	1,500	...
<b>B.—Administration of Justice :</b>				
B. 1.—Civil and Sessions Courts :				
B. 1. (1).—Pay of Officers ...	19,740	19,711	29	...
B. 1. (2).—Pay of Establishments ...	16,050	13,810	2,240	...
B. 1. (3).—Other Charges ...	9,900	7,819	2,081	...
B. 2.—Other Expenditure :				
B. 2. (2).—Pay of Establishments ...	4,450	5,240	...	790
B. 2. (3).—Other Charges ...	4,260	7,867	...	3,607
<b>C.—Jails and Convict Settlements :</b>				
C. 1.—Pay of Officers ...	180	110	70	...
C. 2.—Pay of Establishments ...	1,220	955	265	...
C. 3.—Other Charges ...	2,100	1,421	679	...

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

- A. 1 (1).—Due to the new Tehsildar of Manpur having not joined his appointment in time.
- A. 2.—Due to abolition of audit of excluded Local Funds. (See Notes).
- B. 1 (2).—Mainly due to transfer of a clerk.
- B. 1 (3).—Mainly due to less expenditure on 'Miscellaneous contingencies' (about Rs. 1,000) and 'Travelling and other allowances' (about Rs. 800).
- B. 2 (2).—Mainly due to the addition of one clerk to the establishment of the Court of Small Causes at Indore.
- B. 2 (3).—Mainly due to the charges incurred on the trial of two British soldiers by the Bombay High Court.
- C. 1 and C. 2.—Mainly due to non-utilisation of the provision for leave salary. (See Notes).
- C. 3.—Mainly due to savings under 'Supplies and Services' and 'Miscellaneous Contingencies'. (See Notes).



ACCOUNT IV.—OTHER EXPENDITURE HEADS—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>D.—Ecclesiastical:</b>				
<i>D. 1.—Ecclesiastical Establishments—Church of England:</i>				
<i>D. 1. (1).—Pay of Officers ...</i>	20,940	19,962	978	...
<i>D. 1. (2).—Pay of Establishments ...</i>	1,170	1,004	166	...
<i>D. 1. (3).—Other Charges ...</i>	10,390	8,622	1,768	...
<i>D. 2.—Ecclesiastical Establishments—Other Churches:</i>				
<i>D. 2. (1).—Pay of Establishments ...</i>	140	127	13	...
<i>D. 2. (2).—Other Charges ...</i>	260	247	13	...
<i>D. 3.—Cemetery Establishment ...</i>				
<i>D. 3. (1) Pay of Establishments ...</i>	670	666	4	...
<i>D. 3 (2)—Other charges ...</i>	930	962	...	32
<b>E.—Education:</b>				
<i>E. 1—University - Grants to Non-Government Arts Colleges ...</i>	50,000	50,000	...	...
<i>E. 2—Grants-in-aid to Non-Government Secondary Schools ...</i>	19,940	79,172	...	59,232
<i>E. 3—Grants-in-aid to Non-Government Primary Schools ...</i>	22,110	34,875	...	12,765
<i>E. 4—Inspection, Scholarships and Miscellaneous Expenditure:</i>				
<i>E. 4 (1)—Pay of Establishments ...</i>	2,870	2,357	513	...
<i>E. 4 (2)—Other charges. { Non-voted ...</i>	...	74	...	74
<i>{ Voted ...</i>	3,700	3,186	514	...
<i>E. 5.—Lump provision for additional Expenditure involved in the five year Programme for Education ...</i>	67,980	...	67,980	...

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

D. 1 (2).—Mainly due to non-utilisation of the provision for leave salary (Rs. 140).

D. 1 (3).—Mainly due to saving under 'Travelling allowance' and 'Cost of passages'. As a result of reduction of the provision in December 1927, the saving was converted into an uncovered excess of Rs. 362.

D. 3 (2).—The excess remained uncovered.

E. 2 and E. 3.—Due to special grants made by the Government of India in connection with five year programme for expansion of education in Central India. Taking these two sub-heads together the excesses were covered by re-appropriation, otherwise an excess of Rs. 700 under sub-head E. 3 remained uncovered.

E. 4 (1).—Due to partial utilisation of the provision for leave salary.

E. 4 (2). Voted.—Due to saving under 'Scholarships'.

E. 5.—The grant was distributed for expenditure under sub-heads E. 2 and E. 3 according to the sanctioned procedure.

ACCOUNT IV.—OTHER EXPENDITURE HEADS—*concd.*

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
<b>F.—Medical:</b>					
F. 1.—Medical Establishment					
	Rs.				
F. 1 (1) Pay of Officers.	{ Original 800 Supplementary —80	...	720	720	...
F. 1 (2)—Pay of Establishments	...	...	2,950	3,024	...
F. 1 (3)—Other charges	...	...	1,500	1,682	...
F. 2.—Hospitals and Dispensaries:					
F. 2 (1)—Pay of Establishments	...	...	16,280	15,109	1,171
F. 2 (2)—Grants-in-aid to Medical Institutions	...	...	49,350	52,387	...
F. 2 (3)—Other charges	...	...	12,620	12,886	...
G.—Public Health	...	...	1,500	768	732
I.—Miscellaneous Departments:					
I. 1.—Establishment charges paid to other Governments, etc.	...	...	...	978	...
J.—Miscellaneous:					
J. 1—Grants-in-aid	...	...	60,000	25,680	34,320
J. 2—Other Expenditure	...	...	22,300	22,710	...
<hr/>					
Totals	{ Non-voted ... Voted ...	...	35,220	32,384	2,836
		...	4,03,500	3,71,870	31,630

EXPLANATIONS of the Causes of variation between Expenditure and Grant—*concd.*

F. 2 (1).—Due to non-utilisation of the provision for leave salary (Rs. 1,000).

F. 2 (2).—Mainly due to transfer of a grant-in-aid of Rs. 1,037 to Nowgong Civil Hospital from sub-head J. 1 and special grant-in-aid of Rs. 2,000 for that Hospital for the purchase of beds and special equipment.

G.—Due to less expenditure on epidemic diseases.

I. 1.—Represents contribution to the Government of Bombay for the work done by the Commissioner for Workmen's Compensation in connection with the Central India Railway Lands. Rs. 207 remained uncovered owing to an adjustment having been made after the close of the year.

J. 1.—The saving represents the unallotted balance of the local Government's Contract Grant which was utilised to meet additional grants sanctioned under other heads. (See Notes).



## NOTES.

1. Out of the voted grants the following amounts aggregating Rs. 30,920 were surrendered to Government.

ACCOUNT I.										Rs.
Sub-head B 1 (1)	.	.	.	.	.	.	.	.	.	80
" B. 1 (2)	.	.	.	.	.	.	.	.	.	70
" D. 2	.	.	.	.	.	.	.	.	.	50

ACCOUNT II.										
Sub-head A. 1	.	.	.	.	.	.	.	.	.	1,900
" A. 2	.	.	.	.	.	.	.	.	.	5,320
" A. 4	.	.	.	.	.	.	.	.	.	100

ACCOUNT IV.										
Sub-head A. 1 (1)	.	.	.	.	.	.	.	.	.	500
" A. 2	.	.	.	.	.	.	.	.	.	500
" C. 2	.	.	.	.	.	.	.	.	.	200
" C. 3	.	.	.	.	.	.	.	.	.	100
" F. 2 (3)	.	.	.	.	.	.	.	.	.	100
" J. 1	.	.	.	.	.	.	.	.	.	22,000

2. Account IV Sub-head J. 1.—An annual Contract Grant of Rs. 1,93,738 has been placed at the disposal of the Agent to the Governor General in Central India, out of which the following charges are met:—(i) 29—Political Contingencies, (ii) 31—Education—Entire charge, (iii) 32—Medical—Contingencies and Grants-in-aid and (iv) 47—Miscellaneous—Grants-in-aid. The balance of the Contract Grant which is left after making adequate provisions for anticipated charges under all the items mentioned above is included in the ordinary provision for item (iv), so that it may subsequently be utilised by re-appropriation in the course of the year to meet unforeseen charges under the other three items.

## GRANT No. 81—HYDERABAD.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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 ...	2,95,260	2,85,898	9,362	...
	Deductions ...	—45,510	—46,106	596	...
	Net ...	2,49,750	2,39,792	9,958	...
Account II.—Other Expenditure Heads.	Non-voted ...	64,890	67,638	...	2,748
	Voted {	Gross ...	3,02,340	2,76,996	25,344
		Deductions ...	—2,17,340	—2,33,644	16,304
		Net ...	85,000	43,352	41,648
	Totals ...				
Non-voted	Gross ...	3,60,150	3,53,536	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 6,614.	
	Deductions ...	—45,510	—46,106		
	Net ...	3,14,640	3,07,430	Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 7,210.	
Voted	Gross ...	3,02,340	2,76,996	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 25,344.	
	Deductions ...	—2,17,340	—2,33,644		
	Net ...	85,000	43,352	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 41,648.	

## IMPORTANT VARIATIONS UNDER INDIVIDUAL ACCOUNTS.

## ACCOUNT I—POLITICAL.

Sub-head A. 4.—Excess expenditure of Rs. 8,552 as compared with the appropriation of Rs. 11,380 was mainly due to charges for the maintenance and renewal of Agency House furniture provision for which existed under A. 6.

Sub-head A. 6.—Saving of Rs. 10,342 as compared with the appropriation of Rs. 25,200 was mainly due to reasons given against sub-head A. 4.



ACCOUNT I.—POLITICAL (*all non-voted*).

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Political Agents :</i>	Rs.			
<i>A. 1.—Pay of</i> <i>of</i> <i>Original</i> ... 1,29,560				
<i>Officers.</i> <i>Supplement-ary</i> ... -4,000	1,25,560	1,22,056	,504	...
<i>A. 2.—Pay of</i> <i>of</i> <i>Original</i> ... 98,820				
<i>Establish-ments.</i> <i>Supplement-ary</i> ... -650	98,170	90,818	7,352	...
<i>A. 3.—Allowances, Honoraria, etc.</i> ...	34,450	37,567	...	3,117
<i>A. 4.—Supplies and Services.</i> <i>Original</i> ... 13,580				
<i>Supplement-ary</i> ... -2,200	11,380	19,932	...	8,552
<i>A. 5.—Secret Expenses</i> ...	500	667	...	167
<i>A. 6.—Contingencies</i> ...	25,200	14,858	10,342	...
<i>A. 7.—Deduct—Charges recovered from other Governments, Departments, etc.</i> ...	-45,510	-46,106	596	...
<i>B.—Entertainment Charges</i> <i>Original</i> ... 200				
<i>Supplement-ary</i> ... -200	...	...	...	...
<i>Totals</i> ... <i>Gross</i> ...	2,95,260	2,85,898	9,362	...
<i>Deductions</i> ...	-45,510	-46,106	596	...
<i>Net</i> ...	2,49,750	2,39,792	9,958	...

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

A. 2.—Due mainly to non-utilisation of the provision for leave salary.

A. 3.—Due to larger expenditure on travelling allowance.

A. 4.—Mainly due to charges for the maintenance and renewal of Agency House furniture, provision for which existed under A. 6.

A. 6.—Mainly due to reasons given against A. 4.

## 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 ... ..	300	144	156	...
B.—Stamps ... ..	600	3	597	...
C.—Registration ... ..				
C. 1—Pay of Establishments ... ..	90	84	6	...
C. 2—Other Charges ... ..	10	...	10	...
D.—Administration of Justice ... ..	5,300	4,808	992	...
E.—Police ... ..				
E. 1—District Executive Force—District Police—Hyderabad Amalgamated Police :				
E. 1 (1)—Pay of Officers { Non-voted ... ..	12,750	13,726	...	976
{ Voted ... ..	6,730	5,870	860	...
E. 1 (2)—Pay of Establishments ... ..	1,77,840	1,59,661	18,179	...
E. 1 (3)—Allowances { Non-voted ... ..	1,550	1,797	...	247
{ Voted ... ..	25,930	24,456	1,474	...
E. 1 (3) A—Grants-in-aid, contributions, etc. { Original ... ..				
{ Supplementary 1,700 ... ..	1,700	1,697	3	...
E. 1 (4)—Supplies and Services and Contingencies ... ..	24,220	20,864	3,356	...
E. 1 (5)—Deduct—Amounts recovered from Residency Bazar Fund, Secunderabad Local Abkari Fund and His Exalted Highness the Nizam's Government. ... ..	—2,17,340	—2,33,644	16,304	...
E. 2—District Executive Force—Other Police ... ..	10,720	10,724	...	4

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

B.—Due to the decision that charges on account of packing, freight etc., on postage stamps should be debited to the Posts and Telegraphs Department from the commencement of the year under report. (See Notes.)

D.—Due to smaller expenditure under travelling allowance. (See Notes.)

E. 1 (1).—Non-voted.—Mainly due to an officer transferred during March drawing his pay before the end of the month.

E. 1 (1).—Voted.—Mainly due to the non-utilisation of the provision for leave salary (See Notes.)

E. 1 (2).—Mainly due to vacancies. (See Notes.)

E. 1 (3).—Voted.—The grant was reduced to Rs. 21,520 resulting in an uncovered excess of Rs. 2,936 which was due to cost of railway warrants not being foreseen in time. (See Notes.)

E. 1 (4).—Due to economy. (See Notes.)

E. 1 (5).—Due to recovery of contributions for leave salary and pension from the Local Funds according to new orders. (See Notes.)

E. 2.—The excess remained uncovered.



ACCOUNT II.—OTHER EXPENDITURE HEADS—*concl'd.*

Services.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>F.—Ecclesiastical :</b>				
<b>F. 1—Ecclesiastical Establishments :</b>	Rs.			
F. 1 (1)—Church of Eng- land—Pay of { Original 37,750 Chaplains. { Supple- mentary—2,900	34,850	34,579	271	...
F. 1 (2)—Church of England—Pay of Establishments ...	140	144	...	4
F. 1 (3)—Church of England—Other charges. { Original 8,000 { Supple- mentary 140	8,140	9,673	...	1,533
F. 1 (4)—Church of Scotland. { Original 1,510 { Supple- mentary 1,680	3,290	3,732	...	442
F. 2.—Cemetery Establish- ment. { Original 2,400 { Supple- mentary 70	2,470	2,290	180	...
<b>G.—Education :</b>				
G. 1.—Grants-in-aid to Non-Government Secondary, Primary and Special Schools and for encouragement of literature ...	27,950	28,266	...	316
G. 2.—Inspection and Miscellaneous Ex- penditure :				
G. 2 (1)—Pay of Establishments ...	1,200	1,200	...	...
G. 2 (2)—Other charges... ..	50	50	...	...
<b>H.—Medical :</b>				
H. 2.—Other charges ... ..	7,000	6,994	6	...
<b>I.—Public Health :</b>				
I. 1.—Grants-in-aid ... ..	10,000	10,000	...	...
I. 2.—Other charges ... ..	...	1,450	...	1,450
<b>J.—Miscellaneous ... ..</b>	4,400	2,922	1,478	...
<b>Totals</b> ... { Non-voted ... .. 64,890 67,638 ... 2,748				
... { Voted { Gross ... .. 3,02,340 2,76,996 25,344 ...				
... { Deductions ... .. —2,17,340 —2,33,644 16,304 ...				
... { Net ... .. 85,000 43,352 41,648 ...				

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

F. 1 (2).—The excess remained uncovered.

F. 1 (3).—Mainly due to more charges on account of cost of passages. Excess to the extent of Rs. 373 remained uncovered.

F. 1 (4).—Due to the transfer travelling allowance of an officer from Bangalore appointed as Chaplain, Secunderabad and to the post having been filled up from 24th November 1927, instead of from 1st January 1928 as originally anticipated.

I. 2.—Due to payment of hutting advances during a plague epidemic.

J.—Due mainly to smaller charges under Miscellaneous assignments and compensations.

## NOTE.

Out of the voted grants the following amounts were surrendered to Government.

ACCOUNT II.		Rs.
Sub-head A. . . . .		150
Sub-head B. . . . .		550
Sub-head C. 2 . . . . .		10
Sub-head D. . . . .		410
Sub-head E. 1 (1) . . . . .		860
Sub-head E. 1 (2) . . . . .		18,030
Sub-head E. 1 (3) . . . . .		1,790
Sub-head E. 1 (4) . . . . .		3,290
Sub-head E. 1 (5) . . . . .		15,800
<b>Total</b> . . . . .		<b>40,800</b>

# GRANT No. 82.—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 1928, 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.
<i>A.—India Office Establishment :</i>				
		Rs.		
A. 1.—Salaries. { Original 19,13,000	25,44,900	25,02,467	42,433	...
ies. { Supplementary 6,31,900				
A. 2.—Deduct— { Original —10,10,000	—13,46,670	—13,57,573	10,903	...
Recoverable { from Home Government. { Supplementary —3,36,670				
A.2 (1)—Miscellaneous Receipts. { Original —21,000	—28,000	—29,156	1,156	..
{ Supplementary —7,000				
<i>B.—India Office Expenses :</i>				
B. 1.—Postage and Telegrams to India...	65,000	69,017	...	4,017
B. 2.—National Health Insurance { Original ... 4,000	5,330	5,157	173	...
{ Supplementary ... 1,330				
B. 3.—Office Contingencies. { Non-voted. { Original 12,000	16,000	13,680	2,320	...
{ Voted ... 4,000				
B. 4.—Miscellaneous Expenditure. { Non-voted. { Original 25,000	33,340	747	32,593	...
{ Voted ... 8,340				
	56,000	1,773	54,227	...

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

A. 1.—The saving is partly due to variation in the cost of living figure and partly to payments being carried forward to 1928-29.

A. 2.—The excess over the estimated receipt is due to variation in the cost of living figure.

B. 1.—As compared with the modified grant (see paragraph 44, Chapter III) there is actually a saving of Rs. 17,673 under the subhead almost entirely in respect of telegrams, due largely to a reduction in cable rates and to the fact that some messages are now transmitted by wireless.

B. 3.—Voted.—As compared with the modified grant (see paragraph 44, Chapter III) there is a saving of Rs. 11,080 under the head.

B. 4.—As compared with the modified grant (see paragraph 44, Chapter III) there is a saving of Rs. 72,907 under the voted head. The sums of Rs. 54,000 voted and Rs. 15,000 non-voted included in these grants have been erroneously obtained under this head. They were estimated for under the subhead "Administration in India" and should have been so classified under the heading E.—"Miscellaneous Civil Charges". See E. 3.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>B.—India Office Expenses—contd.</b>				
B. 5.—Deduct—Recoverable from Home Government ... ..	—91,000	—1,21,167	30,167	...
Deduct—Miscellaneous Receipts ...	—1,000	—267	...	733
<b>C.—India Office Audit Establishment: Rs.</b>				
C. 1.—Salaries { Original 1,62,000 Supplementary 54,030	2,16,030	2,15,775	255	...
C. 3.—Deduct—Recoverable from Home Government { Original —34,000 Supplementary —11,330	—45,330	—45,827	497	...
C. 4.—Deduct—Chargeable to High Commissioner. { Original —75,000 Supplementary —25,000	—1,00,000	—1,00,000	...	...
<b>D.—Expenditure in connection with the League of Nations:</b>				
D. 1.—Grants-in-aid towards expenses of the Secretariat ... ..	5,20,000	6,67,116	...	1,47,116
D. 2.—Other Expenditure: { Non-voted ... .. Voted ... ..	...	17,670	...	17,670
	78,000	41,971	36,029	...
<b>E.—Miscellaneous Civil Charges:</b>				
E. 1.—Customs ... ..	3,000	2,890	110	...
E. 2.—Taxes on Income ... ..	...	4,800	...	4,800

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

B. 5.—As compared with the modified grant (see paragraph 44, Chapter III) the recovery falls short by Rs. 223.

Miscellaneous Receipt—As compared with the modified grant, (see paragraph 44, Chapter III) there is a shortage in receipts by Rs. 1,063.

D. 1.—As compared with the modified grant (see paragraph 44, Chapter III) there is actually a saving of Rs. 26,444 under this head.

D. 2.—As compared with the modified grant (see paragraph 44, Chapter III) the saving is increased to Rs. 62,029 and is mainly due to the fact that a Prince who was already in Europe attended the Assembly, whereas provision existed in the budget for the expense of bringing a Prince specially from India for the duty, and to the fact that some of the expenditure proved to be of a non-votable nature.

E. 1.—The actual saving under the head comes to Rs. 1,110 as compared with the modified grant (see paragraph 44, Chapter III.)

E. 2 & E. 4.—This expenditure was in respect of Appeal cases. No information regarding them was available when the budget was framed. The excess has been covered by re-appropriation.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.—Miscellaneous Civil charges— <i>contd.</i>				
E. 3.—General Administration.	...	17,065	...	17,065
E. 4.—Administration of Justice	...	60,627	...	60,627
E. 5.—Jails and Convict Settlements.	...	373	...	373
E. 6.—Police	...	...	...	...
F. 7.—Ports and Pilotage.	...	...	...	...
E. 8.—Scientific Departments.	...	...	...	...
E. 9.—Medical	...	...	...	...
E. 10.—Public Health	...	...	...	...
E. 11.—Agriculture...	...	...	...	...
E. 12.—Aviation	...	...	...	...

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

E. 3.—The estimates under this head were Rs. 54,000 voted and Rs. 15,000 non-voted (see Note B. 4 above). Compared with the modified grant the voted saving amounts to Rs. 11,373 which is arrived at as follows:—The budget contained provision of Rs. 10,667 for a portrait of the late Viceroy which has not yet been disbursed and Rs. 16,666 on account of University subventions for the training of Indian Civil Service Probationers, which are now charged against provincial revenues. As against these savings the estimate for Indian Civil Service Examination expenses was excluded by Rs. 10,107 and Rs. 5,853 was disbursed in respect of pay and miscellaneous expenses. The voted expenditure has been covered by reappropriation.

E. 6.—As compared with the modified grant (see paragraph 44, Chapter III) there is actually a saving of Rs. 599 under this head.

E. 7. and E. 8.—*Non-voted*.—The excess is caused by the issue of leave pay, regarding which no information was available when the budget was framed.

E. 9.—As compared with the modified grant (*see* paragraph 44, Chapter III) the apparent excess of Rs. 9,552 under E. 8.—voted is converted into a saving of Rs. 3,118.

E. 9.—As compared with the modified grant (*see* paragraph 44, Chapter III) the excess was Rs. 1,503 only under the voted head. Votable furlough pay was heavier than anticipated and non-votable lighter. Rs. 1,333 of the excess has been covered by reappropriation.

E. 10.—Compared with the modified grant (see paragraph 44, Chapter III) the actual excess under the head amounts to Rs. 27,868 and is made up of increased expenditure in respect of the Indian Pilgrimage Agency at Jeddah and of expenditure in connection with the Indian Medical Research Institute. It has been covered by reappropriation.

E. 11.—As compared, with the modified grant (*see* paragraph 44, Chapter III) the excess under the head is actually Rs. 9,282 and is mainly due to the fact that two annual contributions to the Institute of Agriculture, Rome, were paid during the year. The excess has been covered by reappropriation.

E. 12.—As compared with the modified grant (see paragraph 44, Chapter III) the saving comes to Rs. 478.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.	More than Granted.		
	Rs.	Rs.	Rs.	Rs.		
<b>E.—Miscellaneous Civil Charges:—contd.</b>						
	Rs.					
E. 13.—Miscellaneous Departments—Miscellaneous.	<div> <div>Non-voted.</div> <div> <div>Original</div> <div>Supplementary</div> </div> </div>	<div> <div>4,000</div> <div>1,340</div> </div>	5,340	4,046	1,294	...
E. 14.—Mint	Voted	...	55,000	46,489	8,511	...
Miscellaneous—	...	...	1,000	79	921	...
E. 15.—International Labour Conference.	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>Original 10,000</div> <div>Supplementary 3,330</div> </div>	13,330	4,842	8,488	...
E. 16.—Economic Conference.	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>...</div> <div>...</div> </div>	5,000	10,984	...	5,984
E. 17.—Royal Commission on Currency and Exchange	...	...	...	2,882	...	2,882
E. 18.—Other Commissions and Committees	...	...	5,000	...	5,000	...
E. 19.—Secret Service Expenditure	<div> <div>Original</div> <div>Supplementary</div> </div>	<div> <div>70,000</div> <div>23,340</div> </div>	93,340	66,668	26,672	...
E. 20.—Grant-in-aid	...	...	12,000	16,667	...	4,667
E. 21.—Relief and Repatriation of destitute Natives of India	...	...	10,000	8,245	1,755	...
E. 22.—Royal Commission on Agriculture in India.	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>Original 1,98,000</div> <div>Supplementary 66,050</div> </div>	2,64,050	1,63,766	1,00,284	...
	...	...	12,000	42,776	...	30,766

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

E. 13.—Voted.—If compared with the modified grant (see paragraph 14, Chapter III) the saving increases to Rs. 26,861 and is largely in respect of the expenses of the India Office Library, occasioned by non-completion of cataloguing.

E. 14.—As compared with the modified grant (*see* paragraph 14, Chapter II) the actual saving under the head is Rs. 1,251.

E. 15.—Voted.—As compared with the modified grant (*see* paragraph 44, Chapter III) the actual excess under this head is Rs. 4,314 and has been covered by reappropriation.

E. 16.—Voted.—As compared with the modified grant (see paragraph 44, Chapter III) the actual saving under the head comes to Rs. 15,436.

E. 17.—The expenditure is in respect of belated charges for printing and postage. It has been covered by reappropriation.

E. 18.—The provision under this head which is equivalent to Rs. 6,660 at the revised rate of exchange (*see* paragraph 44, Chapter III) has been utilised, by reappropriation, to cover the charges under heads E. 17, 24, 25 and 27.

E. 20.—As compared with the modified grant (*see* paragraph 44, Chapter III) the actual excess under the head comes to Rs. 667 and is due to the rounding downwards of the estimate in framing the demand. It has been covered by reappropriation.

E. 21.—As compared with the modified grant (*see* paragraph 44, Chapter III) the saving actually under the head is Rs. 5,095.

E. 22.—Voted.—As compared with the modified grant (*see* paragraph 44, Chapter III) the actual excess comes to Rs. 26,756 and is due to the duration of the Commission's stay in England being greater than was anticipated. It has been covered by reappropriation.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.—Miscellaneous Civil Charges— <i>concl'd</i>				
E. 23.—Imperial Conference	...	...	...	...
E. 24.—International { Non-voted	...	...	...	...
Relief Union { Voted	...	...	...	...
25.—Indian Statu- { Non-voted	...	...	...	...
tory Commission. { Voted	...	...	...	...
E. 26.—Conference on Import and Export Prohibitions.	...	...	...	...
E. 27.—Conference on { Non-voted	...	...	...	...
Communications and Transit. { Voted	...	...	...	...
	Rs.	...	...	...
E. 28.—Other charges. { Non-voted { Original 20,000	...	...	...	...
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Exchange. { Non-voted { Original 4,32,000	...	...	...	...
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EXPLANATIONS of the Causes of Variation between Expenditure and Grant—*concl'd*.

E. 24, 25, 26, 27.—Expenditure not foreseen when the budget was prepared. The votable expenditure has been covered by reappropriation from E. 18.

E. 28.—Voted.—As compared with the modified grant (*see* paragraph 44, Chapter III) the actual saving under the head is Rs. 1,01,122 and is due to the provision voted for miscellaneous charges having proved to be in excess of requirements. Rs. 75,733 of the saving has been utilised by reappropriation.

Exchange.—(*See* paragraph 44, Chapter III). Expenditure to the extent of Rs. 3,220 under voted head and Rs. 243 under non-voted head remained uncovered.

## NOTE.

Out of the savings, Rs. 1,03,000 voted and Rs. 46,000 non-voted were surrendered to Government, according to the records of the Accountant General, Central Revenues. But the appropriation account furnished by the Accountant General, India Office, makes no mention of these surrenders.



# GRANT No. 83.—EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE HIGH COMMISSIONER.

See also Report on the Accounts.

ACCOUNT of the Sum Expended by the High Commissioner, in the Year ended 31 March 1928, compared with the Sum Granted, for expenditure under the control of the HIGH COMMISSIONER.

		Expenditure compared with Grant.				
Service.		Grant.	Expenditure.	Less than Granted.	More than Granted.	
		Rs.	Rs.	Rs.	Rs.	
A.—High Commissioner's Establishment :						
		Rs.				
A. 1.—Salaries—General	Non-voted	Original 95,000	1,31,000	1,25,733	5,267	...
		Supplementary 36,000				
	Voted	...	1,30,000	1,75,533	...	45,533
A. 2.—Salaries—Accounts Department.	Non-voted	Original 1,35,000	1,77,000	1,74,293	2,707	...
		Supplementary 42,000				
	Voted	...	1,80,000	2,30,827	...	50,827
A. 3.—Expenses in connection with New Office		6,00,000	2,46,747	3,53,253	...	

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

A. 1.—Non-voted.—Savings mainly due to payments carried forward.

A. 1.—Voted.—As compared with the modified grant (*see* paragraph 44, Chapter III) there was an excess of Rs. 2,200 caused by the employment of additional temporary clerks and an additional messenger. The excess was covered by re-appropriation.

A. 2.—Voted.—As compared with the modified grant (*see* paragraph 44, Chapter III) there was a saving of Rs. 9,173 due to applying re-organisation scheme and reduction in cost of living bonus. Rs. 4,000 were surrendered.

A. 3.—As compared with the modified grant (*see* paragraph 44, Chapter III) there was a saving of Rs. 5,53,253. The original estimate was made on the assumption that the building operation would be in progress for about 5 months of the year, but the contract could not be placed till the middle of January owing to the fact that more work was involved than was anticipated in the preparation of bills of quantities on which tenders were obtained. Rs. 4,55,000 were accordingly surrendered to Government. The saving with reference to the modified grant after the surrender was due to smaller payments to builders owing to the progress of excavation work having not been so speedy as was anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>B.—High Commissioner's Office Expenses:</b>				
B. 1.—Postage and Telegrams to India	30,000	29,307	693	...
B. 2.—National Health Insurance				
Original	10,000			
Supplementary	3,000	11,827	1,173	...
B. 3.—Office Contingencies, etc.				
Non-voted				
Original	3,000			
Supplementary	1,000	2,626	1,374	...
Voted	...	68,000	71,053	3,053
<b>C.—Education Department:</b>				
C. 1.—Salaries	48,000	63,587	...	15,587
C. 2.—Other Expenses	41,000	49,520	...	8,520
<b>D.—Colonial Departmental charges for issue of Leave pay, etc.</b>	15,000	8,706	6,294	...
<b>E.—Stores Department:</b>				
E (1)—Salaries				
Non-voted				
Original	5,75,000			
Supplementary	1,84,000	7,59,000	7,23,733	35,267
Voted	...	3,80,000	4,85,747	1,05,747
E (2) Wages of Artificers, Labourers, etc.	2,00,000	2,65,173	...	65,173

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

B. 1.—Voted.—As compared with the modified grant (*see* paragraph 44, Chapter III) there was a saving of Rs. 10,693 which was mainly due to expenditure on telegrams, number and cost of which were much lower than in the previous year. The decrease in cost was mainly due to use, whenever practicable, of the New Beam wireless Service.

B. 3.—Non-voted.—Due to smaller expenditure on travelling allowance.

B. 3.—Voted.—As compared with the modified grant (*see* paragraph 44, Chapter III) there was a saving of Rs. 19,614, on account of inland postage and variations under various heads. Rs. 3,667 were surrendered to Government.

C. 1.—Voted.—As compared with the modified grant (*see* paragraph 44, Chapter III) there was a saving of Rs. 413 which was enhanced to Rs. 2,413 by a further reappropriation.

C. 2.—Voted.—As compared with the modified grant (*see* paragraph 44, Chapter III) there was a saving of Rs. 5,147 due mainly to the carry over to 1928-29 of liabilities on account of the cost of printing the Indian Student's Handbook and the grant to the Distressed Indian Students Aid Committee in respect of the year 1927.

D.—Voted.—As compared with the modified grant (*see* paragraph 44, Chapter III) there was a saving of Rs. 11,294 due to revised arrangement for payment to officers and pensioners in the Colonies, and to a reduction in the rate of commission charged in certain cases. Rs. 7,000 were surrendered to Government.

E. 1.—Non-voted.—Reduction in the cost of living bonus is chiefly responsible for the savings.

E. 1.—Voted.—As compared with the modified grant (*see* paragraph 44, Chapter III) there was a saving of Rs. 20,920 due to the reduction of the cost of living bonus and retirement of officers which was not taken into account when framing budget estimates. Rs. 7,667 were surrendered to Government.

E. 2.—As compared with the modified grant (*see* paragraph 44, Chapter III) there was a saving of Rs. 1,494.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.—Stores Department— <i>contd.</i>				
E (3).—Professional Inspection of Stores	5,40,000	7,80,613	...	2,40,613
	Rs.			
E. 4.—Office contingencies, etc.	Non-Voted { Original 43,000 ...			
	Supplementary 10,000 ...	53,000	51,627	1,373
	Voted	2,15,000	1,93,107	21,893
F.—India Office Audit Establishment (portion relative to High Commissioner's work)	Original 75,000			
	Supplementary 25,000	1,00,000	1,00,000	...
G.—Deduct—Recoveries :				
G. 1.—Surcharges on Stores supplied to Commercial Departments of the Central Government ...	—8,90,000	—12,83,027	3,93,027	...
G. 2.—Surcharges on Stores supplied to provincial Governments ...	—80,000	—2,71,813	1,91,813	...
G. 3.—Provincial Governments share of the cost of the High Commissioner's Establishment for issue of leave salaries, pensions, etc. ...	—1,30,000	—1,99,467	69,467	...
G. 4.—Provincial Government's share of the cost of the High Commissioner's Education Department ...	—1,00,000	—1,49,613	49,613	...

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

E. 3.—As compared with the modified grant (*see* paragraph 44, Chapter III) there was an excess to the extent of Rs. 60,613 only, which was due to the increase in expenditure in connection with the inspection of stores for the Indian State Railways. The excess was covered by re-appropriation.

E. 4.—Voted.—As compared with the modified grant (*see* paragraph 44, Chapter III) there was a saving to the extent of Rs. 93,560. This head embraces two groups of expenditure. Firstly, contingent office expenses of the Department, and secondly, miscellaneous charges connected with the supply of stores to India. The saving was mainly due to (1) receipt of Rs. 28,133 in settlement of claim for cargo lost in the S.S. "Yeddo" in 1924, (2) decreases in contributions to the General Average and in cost of stores lost in transit (Rs. 30,667) and (3) increased recoveries on account of packing charges on stores for India, (about Rs. 24,000). Rs. 63,667 were surrendered to Government.

G. 1.—The grant included Rs. 1,18,667 in respect of Marine Insurance Surcharges, which have been brought to account as Revenue. Surcharges for departmental expenses therefore when compared with the modified grant (*see* paragraph 44, Chapter III), yielded a surplus of Rs. 2,15,027, due to increased expenditure on account of stores for State Railways (about Rs. 2,14,667) and Posts and Telegraphs (about Rs. 9,333) partly offset by minor savings elsewhere. Rs. 49,333 were surrendered to Government.

G. 2.—Allowing for Rs. 10,666 included in the original grant for Marine Insurance Surcharges, receipts on account of which have been brought to account as Revenue, there was, as compared with the modified grant (*see* paragraph 44, Chapter III) a gross saving in departmental expenses of Rs. 1,75,813 of which Rs. 40,573 represents increased recoveries from provincial Governments and Rs. 1,35,240 is on account of additional receipts from Deposits and Remittance Transactions, including Rs. 86,187 in respect of surcharges on stores for Guaranteed Railways. Rs. 1,57,333 were surrendered to Government.

G. 3. and G. 4.—As compared with the modified grant (*see* paragraph 44, Chapter III) there were savings of Rs. 26,133 and Rs. 16,280 respectively due to the budget having been based on actuals for 1925-26 and recoveries being more this year than before. Rs. 6,667 were surrendered under each head.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
G.—Deduct—Recoveries— <i>concl.</i>					
G. 5—Allowances by the Inland Revenue (Home Government) on account of assessment of Income-tax at the High Commissioner's Office ... ..	—20,000	—26,667	6,667	...	
G. 6—Other recoveries ... ..	—1,80,000	—2,14,560	34,560	...	
H.—Miscellaneous Civil charges :					
	Rs.				
H 1.—Leave-salary, etc., of Indian Establishments.	<div> <div>Non-voted</div> <div> <div>Original 21,20,000</div> <div>Supple-mentary 5,83,000</div> </div> </div>	27,03,000	25,20,013	1,82,987	...
	Voted ... ..	3,89,000	7,07,618	...	3,18,618
H. 2—Allowances and Fees to Scholars and Probationers.	<div>Non-voted ... ..</div> <div>Voted ... ..</div>	...	307	...	307
		32,000	31,200	800	...

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

G. 5.—As compared with the modified grant (*see* paragraph 44, Chapter III) there is no variation between the estimate and the recovery.

G. 6.—Compared with the modified grant (*see* paragraph 44, Chapter III) the apparent saving is turned into an excess of Rs. 25,440, which was due to (a) decreased recoveries towards the over-head charges on packing stores for India (Rs. 51,867), caused by a decline in the volume of stores packed at the Store Department, partly offset by (b) increased receipts from inspection carried out on behalf of the Indian Stores Department (Rs. 22,360), and (c) Rs. 4,067, not forecast in the budget, recovered on account of agency work in connection with the purchase and sale of publications. Net increase of Rs. 20,600 sanctioned by Government, made up by increase of Rs. 46,667 on account of (a), and surrenders of Rs. 24,000 and Rs. 2,667 on account of (b) and (c) respectively.

H. 1.—*Non-voted*.—The saving compared with the modified grant was due to the fact that the actuals during the latter half of the year were Rs. 2,73,333 (Leave Salaries Rs. 2,45,333, Sterling Overseas Pay Rs. 28,000) below those for the corresponding period last year.

H. 1.—*Voted*.—As compared with the modified grant (*see* paragraph 44, Chapter III) there was an excess to the extent of Rs. 1,88,951 as the grant based on the estimated expenditure of 1926-27 proved low, the expenditure being exceptionally high this year. The increase is made up of sterling overseas pay (Rs. 1,29,333) due mainly to the extension of the Lee Concessions, involving substantial arrear payments in some cases, and leave salaries Rs. 70,667. An excess of Rs. 3,285 remained uncovered.

H. 2.—*Non-voted*.—Expenditure connected with the examination of Forest probationers (Rs. 400) were provided by High Commissioner by re-appropriation.

H. 2.—*Voted*.—Compared with the modified grant (*see* paragraph 44, Chapter III) the saving amounts to Rs. 11,467. New technical scholarships provided for in the budget were not awarded. In addition, expenditure in connection with scholarships for the study of printing and allied trades, provided for under this head, was charged to "Grant No. 71—Stationery and Printing". Rs. 6,667 were surrendered to Government.



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. 3—Indian Trade Commissioner and Establishment in London.	Rs.			
Original	22,000	23,000	24,494	...
Non-voted	...	...	...	1,494
Supplementary	1,000	...	...	...
Voted	...	46,000	57,027	11,027
H. 4—Expenditure in connection with appointments to Indian services.				
Original	...	1,000	907	93
Non-voted	...	...	...	...
Supplementary	1,000	13,000	17,680	4,680
Voted	...	...	...	...
H. 5—Special Commissions of Enquiry and Committees—Bombay Back Bay Enquiry Committee	...	...	20,520	20,520
H. 7—Grants-in-aid	...	9,000	7,400	1,600
H. 8—Unforeseen charges.				
Non-voted	...	...	213	213
Voted	...	2,000	280	1,720

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

H. 3.—*Non-voted*.—Additional expenditure on account of the deputation of an officer to act in place of the Indian Trade Commissioner on leave caused the excess. The excess was covered by re-appropriation.

H. 3.—*Voted*.—As compared with the modified grant (*see* paragraph 44, Chapter III) there was a saving of Rs. 4,307 which was due mainly to the provision for expenditure on exhibitions and materials under the Publicity subhead not being fully utilised. The saving was further enhanced by a re-appropriation of Rs. 1,667.

H. 4.—*Voted*.—As compared with the modified grant (*see* paragraph 44, Chapter III) there was an excess of Rs. 347 only. Expecting that the grant would prove too high, Rs. 5,333 were surrendered to Government. Later on certain recruitments to the Bengal Pilot Service, which were completed earlier than expected resulted in the adjustment during the year of the cost of passages in all cases, necessitated a re-appropriation. But this proved inadequate leaving an uncovered balance of Rs. 1,680.

H. 5.—Cost of printing Committee's report and postage and sundry liabilities incurred in 1926-27. The excess was covered by re-appropriation.

H. 7.—As compared with the modified grant (*see* paragraph 44, Chapter III) there was a saving of Rs. 4,600. Provision made in the budget included Rs. 5,333 on account of the annual grant to the funds of the Burma Society, which was discontinued by the Government of India, and Rs. 5,333 for grants to Indian students, against which grants amounting to Rs. 1,933 only were sanctioned. The saving on those two accounts was thus Rs. 8,733. On the other hand, expenditure includes Rs. 4,333 not covered by the original grant, on account of (a) arrear payment in respect of three years' contributions to the International Navigation Congress (Rs. 1,600); (b) annual grant to the Seamen's Hospital Society previously paid by the Secretary of State (Rs. 1,400); and (c) donation to a London Hospital sanctioned during the year (Rs. 1,333), for which additional provision of Rs. 4,000 was sanctioned by Government.

H. 8.—*Non-voted*.—Covered by re-appropriation sanctioned by the High Commissioner.

H. 8.—*Voted*.—As compared with the modified grant (*see* paragraph 44, Chapter III) there was a saving of Rs. 2,387 due to the contingent provision not being fully utilised.

				Expenditure compared with Grant.	
Service.				Less than Granted.	More than Granted.
				Rs.	Rs.
H.—Miscellaneous Civil Charges— <i>concl.</i>					
H. 9—Other Charges ...				63,000	38,653
<i>Deduct</i> —Receipts from sale of maps ...				—2,000	—4,653
Exchange	Non-voted	Original	Rs. 10,26,000	14,000	17,404
		Supplementary	—10,12,000	...	3,404
	Voted	...	...	5,83,000	5,551
Totals	Non-voted	...	...	39,78,000	37,53,177
				Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 2,24,823.	
	Gross	...	...	35,32,000	34,81,198
Totals	Voted	Deductions	...	—14,00,000	—21,45,147
				Saving of Gross Expenditure (voted) compared with Gross Grant Rs. 50,804.	
	Net	...	...	21,32,000	13,36,049
				Saving of Net Expenditure (Voted, compared with Net Grant Rs. 7,95,951.	

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

H. 9.—Voted.—The real saving works out to Rs. 45,347, as compared with the modified grant (*see* paragraph 44, Chapter III).

Savings occurred under (i) Books and periodicals (Rs. 2,413) as the result of revised arrangements for purchase of and accounting for non-official publications, (ii) cost of books published in England (Rs. 23,747) mainly for the carry-over of liabilities to 1928-29 and (iii) relief and repatriation (Rs. 18,187) owing to continued decline in demands for maintenance etc., of destitute Indian seamen. Rs. 9,000 were surrendered to Government.

*Deduct.* Receipts from sale of maps.—As compared with the modified grant (*see* paragraph 44, Chapter III) there was a saving of Rs. 1,986 due to unforecast increase in receipts. Rs. 333 were surrendered to Government.

Exchange.—(*See* paragraph 44, Chapter III). A sum of Rs. 1,00,000 was surrendered to Government from the voted grant.



## ECCLESIASTICAL—(All Non-voted).

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Appropriated, to defray the Expenses in connection with ECCLESIASTICAL.

Service.	Appropriation. Expenditure.		Expenditure compared with Appropriation.	
	Rs.	Rs.	Less than Appropriated.	More than Appropriated.
<b>MAJOR HEAD—"28—ECCLESIASTICAL."</b>				
<b>A.—Ecclesiastical Establishment—Church of England:</b>				
				Rs.
A. 1.—Stipends of Bishops ...	Original ... 1,22,380			
	Supplementary ... —42,000	80,380	76,842	3,538
A. 2.—Pay of Chaplains, etc., Madras.	Original ... 1,30,086			
	Supplementary ... —35,000	95,086	1,08,239	...
A. 3.—Pay of Chaplains, etc., Bombay.	Original ... 1,62,519			
	Supplementary 15,500	1,78,019	1,84,824	6,805
A. 4.—Pay of Chaplains, etc., Bengal.	Original ... 82,900			
	Supplementary 21,016	1,03,916	75,888	28,028
A. 5.—Pay of Chaplains, etc., United Provinces.	Original ... 2,11,600			
	Supplementary ... —13,594	1,98,006	2,00,545	2,539

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

A. 1.—Savings occurred in Burma (Rs. 3,640) and Bombay (Rs. 1,577) and were reduced by excesses mainly in the Central Provinces (Rs. 1,008) and Madras (Rs. 619).

The saving in Burma was due to the post of the Bishop having remained unfilled for four months and that in Bombay to the Lord Bishop having drawn his pay in England for a longer period than was anticipated.

A surrender of Rs. 4,400 on 16th February 1928 resulted in the excess of Rs. 1,008 in the Central Provinces which remained uncovered. The excess in Madras which was also uncovered was due to the Bishop's pay from 1st to 9th March 1928 having been drawn in March instead of in April 1928, as he proceeded on leave out of India.

A. 2.—Due to a chaplain not having retired and another not having proceeded on leave as expected, and also to the opening of two temporary chaplaincies. The excess remained uncovered.

A. 3.—Due mainly to changes in personnel. The excess remained uncovered.

A. 4.—Due to leave out of India. The saving was anticipated *Vide* A. 15.

A. 5.—Due to appointment of Bishop's Commissary (Rs. 487) consequent on the grant of leave to the Bishop and payment of arrear pay due to a chaplain (Rs. 2,052).

Service.	Rs.	Appropriation, Expenditure.		Expenditure compared with Appropriation.	
		Rs.	Rs.	Less than Appropriated.	More than Appropriated.
		Rs.	Rs.	Rs.	Rs.
<i>A.—Ecclesiastical Establishment—Church of England—contd.</i>					
<i>A. 6.—Pay of Chaplains, etc., Punjab ...</i>	<i>Rs.</i>	1,76,100	1,67,618	8,482	...
<i>A. 7.—Pay of Chaplains, etc.,</i>	<i>Original ...</i>	50,000	49,887	50,780	...
<i>Burma.</i>	<i>Supple-mentary ...</i>	—113			893
<i>A. 8.—Pay of Chaplains, etc., Bihar and Orissa</i>	<i>Original ...</i>	77,400	32,010	29,849	2,161
<i>A. 9.—Pay of Chaplains, etc., Central Provinces.</i>	<i>Original ...</i>	53,000	60,691	63,428	...
<i>A. 10.—Pay of Chaplains, etc., Elsewhere.</i>	<i>Supple-mentary ...</i>	—16,709			2,737
<i>A. 11.—Pay of Establish-ments.</i>	<i>Original ...</i>	84,131	46,800	46,630	170
<i>A. 12.—Allow-ances, Honora-ria, etc.</i>	<i>Supple-mentary ...</i>	—6,200			...
<i>A. 13.—Supplies and Services and Con-tingencies.</i>	<i>Original ...</i>	85,998	83,522	82,911	611
	<i>Supple-mentary ...</i>	43,280			...
	<i>Original ...</i>	85,998	2,28,153	2,32,233	...
	<i>Supple-mentary ...</i>	818	86,816	87,818	...
	<i>Supplementary</i>	818			1,002

EXPLANATIONS OF THE Causes of Variation between Expenditure and Appropriation.—*contd.*

A. 6.—Due to a vacancy caused by the services of a senior chaplain having been lent to the Delhi Province.

A. 7.—Due to the grant of additional pay to a chaplain for doing duties as Bishop's Commissary.

A. 8.—Due to the entertainment of the chaplain for a part of the year only.

A. 9.—The excess is mainly due to the payment of the leave-salary of a canon preparatory to his retirement. It was not realized that this would cause an excess. The excess remained uncovered.

A. 11.—Composed of small excesses and savings in several provinces. Excesses of Rs. 53 in Assam, Rs. 130 in Bihar and Orissa, Rs. 77 in the Punjab and Rs. 144 in Coorg remained uncovered.

A. 12.—Excesses aggregating Rs. 18,618 occurred mainly in Bihar and Orissa (Rs. 3,229), Punjab (Rs. 8,701) Bombay (Rs. 4,128), and Bangalore (Rs. 2,424), which were partly counterbalanced by savings aggregating Rs. 14,538 occurring mainly in the Central Provinces (Rs. 4,195), the United Provinces (Rs. 2,799) and Madras (Rs. 4,686).

The excesses detailed above were mainly due to expenditure on cost of passages. The saving in the United Provinces and Madras was due to less expenditure on cost of passages and house-rent and other allowances. The reason for the saving in the Central Provinces could not be furnished either by the departmental officer or by the account officer.

Excesses to the extent of Rs. 136 in Assam, Rs. 4,417 in Bihar and Orissa (Rs. 1,188 being the result of reappropriation), Rs. 10,547 in the Punjab (Rs. 1,846 as a result of reappropriations) and Rs. 6,369 in Bombay (including Rs. 2,241 on account of a transfer to A. 13) remained uncovered. A saving of Rs. 975 in Burma was converted into an uncovered excess of Rs. 1,901 by orders of reappropriation.

A. 13.—Excesses occurred mainly in Bombay (Rs. 1,812) on account of an omission to make provision in the original estimates for the contract contingencies of the Senior Presidency Chaplain, Bombay, counterbalanced by savings in other circles.

Excesses to the extent of Rs. 6 in Bangalore, Rs. 118 in the Punjab and Rs. 13 in Coorg remained uncovered.



Service.	Appropriation. Expenditure.		Expenditure compared with Appropriation.	
	Rs.	Rs.	Less than Appropriated. Rs.	More than Appropriated. Rs.
<b>A.—Ecclesiastical Establishment—Church of England—concltd.</b>				
A. 14.—Grants-in-Aid :	Rs.			
A. 14. (1).—Original ...	1,41,000			
In lieu of Chaplains reduced. {				
Supplementary ...	—5,560	1,35,440	1,34,376	1,064 ...
A. 14 (2).—In lieu of Allowance to Clergymen of the Additional Clergy Society ...	...	2,00,000	2,00,000	... ..
A. 15.—Deduct—Probable Savings ...	—28,000	...	...	28,000
<b>B.—Ecclesiastical Establishment—Church of Scotland :</b>				
B. 1.—Pay of Chaplains, etc. {				
Original ...	98,995	89,965	90,363	... 398
Supplementary ...	—9,030			
B. 2.—Pay of Establishment. {				
Original ...	12,287	12,047	10,400	1,647 ...
Supplementary ...	—240			
B. 3.—Other charges. {				
Original ...	59,658	51,196	45,563	5,633 ...
Supplementary ...	—8,462			
<b>C.—Ecclesiastical Establishment—Church of Rome.</b>				
Original ...	33,292	33,822	34,992	... 1,170
Supplementary ...	530			
<b>D.—Cemetery Establishment :</b>				
D. 1.—Grants-in-aid. {				
Original ...	1,000	3,050	3,050	... ..
Supplementary ...	2,050			
D. 2.—Pay of Establishments. {				
Original ...	50,109	49,109	48,617	492 ...
Supplementary ...	—1,000			
D. 3.—Other charges. {				
Original ...	54,752	54,669	53,893	776 ...
Supplementary ...	—83			

## EXPLANATIONS OF the Causes of Variation between Expenditure and Appropriation—contd.

A. 14 (1).—Saving of Rs. 1,000 occurred in Bengal owing to the contribution to the Mission Church, which is drawn in one lump sum at the end of the year, not having been drawn due to oversight of a new incumbent of the church.

A. 15.—The saving was fully realised. See A. 4.

B. 1.—Chiefly due to an excess in the Punjab (Rs. 3,159) consequent upon the extension of leave granted to a Chaplain after the age of superannuation, which was partly counterbalanced by small savings in some provinces mainly in the United Provinces (Rs. 1,205), due to a vacancy.

Excess to the extent of Rs. 2,090 remained uncovered in the Punjab.

B. 2.—Due mainly to transfer of certain charges in Bengal to B. 3 as a result of reorganisation.

B. 3.—Due mainly to non-utilisation of the provision for cost of passages in Madras (Rs. 1,396), less travelling expenses in Bengal (Rs. 808) and in the Punjab (Rs. 1,378), and to failure to draw charges and absence of a regular chaplain in the United Provinces (Rs. 1,622).

C.—Due mainly to allowances for ministration to the European Lunatics at Kankey (Ranchi) (Rs. 900) and allowance for the upkeep of Roman Catholic Church (Rs. 288) having been wrongly provided for under A. 12 in the Bihar and Orissa Circle.

D. 2.—Excesses to the extent of Rs. 50 in the Punjab, Rs. 16 in the Central Provinces and Rs. 144 in Coorg remained uncovered.

D. 3.—Excess in the Central Provinces to the extent of Rs. 110—which remained uncovered—was due to an erroneous adjustment of a debit pertaining to the G. I. P. Railway. The excess was more than counterbalanced by savings elsewhere.

Service.	Appropriation, Expenditure.		Expenditure compared with Appropriation.	
	Rs.	Rs.	Less than Appropriated.	More than Appropriated.
<i>E.—Miscellaneous Ecclesiastical Charges:</i>				
<i>E. 1.—Grants-in-aid.</i>				
Original ...	425			
Supplementary ...	1,865	2,290	2,165	125
<i>E. 2.—Other charges</i>				
Original ...	35,200	28,775	26,849	1,926
<i>F.—Works</i> ...				
Supplementary ...	5,594	40,794	39,645	1,149
<i>G.—Deduct—Charges recovered from Bombay, Baroda and Central India Railway.</i>				
		—1,050	—1,050	...
<i>H.—Expenditure in England:</i>				
<i>H. 1.—Leave and Deputation Salaries.</i>				
Original ...	3,30,000			
Supplementary ...	82,666	4,12,666	4,06,120	6,546
<i>H. 2.—Other Charges.</i>				
Original ...	3,55,000			
Supplementary ...	1,19,000	4,74,000	4,82,091	...
<i>I.—Loss or Gain by Exchange.</i>				
Original ...	2,29,000			
Supplementary ...	(a) 2,26,000	3,000	3,976	...
				976
	<i>Gross</i> ...	29,82,209	29,89,705	<i>Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation, Rs. 7,496.</i>
<i>Totals</i>	<i>Deductions</i> ...	—1,050	—1,050	
	<i>Net</i> ...	29,81,159	29,88,655	<i>Excess of Net Expenditure (Non-voted) compared with Net Appropriation, Rs. 7,496.</i>

#### EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—*concl.*

E. 1.—Due to the claim for which provision (Rs. 125) was made having not been preferred during the year in Burma.

E. 2.—Savings occurred chiefly in Bombay (Rs. 1,443) due to (i) the non-utilisation of the provision of Rs. 1,000 on account of Municipal Taxes on Chaplains' quarters as the charges were debited to "41-Civil Works" and (ii) the expenditure on pay and contingencies of the Marriage Registrar having been treated as "Provincial" from 1st August 1927 (Rs. 368).

F.—Represents savings in the United Provinces due mainly to smaller expenditure on payment to the Military Department in connection with water supplied to the Churches and Cemeteries. A further amount of Rs. 2,258 was obtained by reappropriation augmenting the saving to Rs. 3,407.

Owing to new orders the charge previously borne by the Military Department became debitable to this head and as this was the first year, expenditure could not be ascertained accurately.

H. 1.—Due to decrease in expenditure on account of leave salaries. There was an uncovered excess of Rs. 1,120 as a result of reappropriation.

H. 2.—Expenditure rose considerably during the latter half of the year, as a result of resumption of payments to officers on their return from leave. Excess to the extent of Rs. 1,827 remained uncovered.

I.—See paragraph 44, Chapter III. Excess remained uncovered.

(a) Includes an additional allotment of Rs. 2,666 sanctioned on 27th March 1928.



## IMPORTANT COMMENTS.

*Administration of Appropriation.*

Compared with the sanctioned total original estimate the saving amounted to Rs. 1,51,345. The appropriation was however reduced by surrender to Rs. 29,81,159 resulting in a small excess of Rs. 7,496. The following comparative statement shows a gradual improvement in the administration of the appropriation :—

	Net appropriation.	Saving.	Excess.
	Rs.	Rs.	Rs.
1924-25 . . . . .	30,60,133	2,02,330	...
1925-26 . . . . .	33,61,126	4,09,250	...
1926-27 . . . . .	30,74,080	75,370	...
1927-28 . . . . .	29,81,159	...	7,496

An instance of faulty administration of appropriation is however cited below :—

The original appropriation for Bombay under sub-head "A—12—Allowances, Honoraria—etc." was Rs. 52,095. Out of this a sum of Rs. 10,000 was surrendered to the Government of India and Rs. 2,241 reappropriated to another sub-head which caused an excess of Rs. 6,369 over the reduced appropriation.

POLITICAL. (*All non-voted.*)

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Appropriated, to defray the Salaries and Expenses in connection with POLITICAL.

Accounts.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
<b>MAJOR HEAD "29—POLITICAL".</b>				
	Rs.	Rs.	Rs.	Rs.
Account I.—Political Agents...	{ Gross ... 36,81,871	42,88,347	...	6,06,476
	{ Deductions ... —2,46,011	—2,60,401	14,390	...
	{ Net ... 34,35,860	40,27,946	...	5,92,086
Account II.—Other Expenditure Heads.		49,73,836	47,03,322	2,70,514 ...
Account III.—Expenditure in England and Exchange.		11,80,000	10,81,099	98,901 ...
Totals	{ Gross ... 98,35,707	1,00,72,768	Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 2,37,061.	
	{ Deductions ... —2,46,011	—2,60,401	Excess of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 2,22,671.	
	{ Net ... 95,89,696	98,12,367		

## NOTE.

Sub-head B, Account I.—The excesses were due to no provision having been made in the Bombay Estimates for expenditure in Aden as the question of the incidence of the charge, which was expected to fall on His Majesty's Government, had not been decided. It is still under the consideration of Government.



## ACCOUNT I.—POLITICAL AGENTS.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
<b>A.—Kabul Legation :</b>				
	Rs.			
A. 1.—Pay of Officers { Original 1,70,210				
Supplementary —16,560	1,53,710	1,47,272	6,438	...
A. 2.—Pay of Establishments ...	74,980	74,167	813	...
A. 3.—Allowances, Honoraria, etc. ...	27,550	40,906	...	13,356
A. 4.—Supplies and { Original 1,69,470				
Services. { (a) 2,42,850	2,42,850	2,31,256	11,594	...
Supplementary 73,380				
A. 5.—Compensations ...	14,290	...	14,290	...
A. 6.—Contingencies { Original 1,30,560				
Supplementary (b) 23,241	1,53,701	1,37,518	16,183	...
<b>B.—Aden :—</b>				
B. 1.—Pay of Officers ...	...	1,31,132	...	1,31,132
B. 2.—Pay of Establishments ...	...	1,25,548	...	1,25,548
B. 3.—Allowances Honoraria, etc. ...	...	35,152	...	35,152
B. 4.—Supplies and Services ...	...	3,24,673	...	3,24,673
B. 5.—Contingencies ...	...	36,231	...	36,231
B. 6.—Grants-in-aid contributions, etc....	...	25,599	...	25,599
B. 7.—Establishment charges paid to provincial Governments, etc.	...	7,420	...	7,420
<b>C.—Other Agencies and Residencies :—</b>				
	Rs.			
C. 1.—Pay of { Original 11,83,249				
Officers. { (c) 10,46,933	10,46,933	10,64,342	...	17,409
Supplementary... —1,36,316				

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

A. 1.—Change of incumbents and smaller expenditure under "Leave Salary" caused the saving.

A. 3.—Due partly to increase in the sumptuary allowance for the Oriental Secretary and British Consul at Jalalabad and partly to expenditure for rail accommodation for His Majesty's Minister, and for sea passages which could not be foreseen. Excess to the extent of Rs. 11,356 remained uncovered.

A. 4.—Due mainly to the non-utilisation in full of the supplementary appropriation of Rs. 73,380 obtained in January 1928.

A. 5.—There was no payment on account of Kabuli compensation allowance due to the depreciation of Afghan currency in terms of Indian Currency.

A. 6.—Due mainly to smaller expenditure on rents, rates and taxes.

B. 1 to B. 7.—Due to no provision having been made in the Bombay estimates for expenditure in Aden as the question of the incidence of the charge, which was expected to fall on His Majesty's Government in England, had not been decided. It is still under the consideration of Government. The excesses remained uncovered.

C. 1.—Due to increased expenditure in almost all the Provinces chiefly in India (Rs. 4,010), Burma (Rs. 8,764) and Bombay (Rs. 5,260), partly counterbalanced by saving in the United Provinces (Rs. 6,019). The increase in India was mainly on account of the pay of the Training Officer of the Nepal Escort for which no provision was made in the Budget.

In Burma the excess was due partly to change of incumbents and partly to the adjustment in the closing months of the year of the leave salary of an officer of the provincial Government who rendered service in the Political Department.

(a) Includes an additional appropriation of Rs. 50,880 sanctioned on 16th January 1928.

(b) Sanctioned on 16th January 1928.

(c) Represents a net appropriation including an additional allotment of Rs. 1,333 sanctioned on 21st February 1928.

## ACCOUNT 1.—POLITICAL AGENTS.— contd.

Service.			Appropriation. Expenditure.		Expenditure compared with Appropriation.	
			Rs.	Rs.	Less than Appropriated.	More than Appropriated.
C. 2.—Pay of Establishments.	Original	7,31,648				
	(a)					
	Supplementary.	8,582	7,40,030	7,26,006	14,024	...
C. 3.—Allowances, Honoraria, etc.	Original	3,46,831				
	(b)					
	Supplementary.	16,249	3,63,130	3,75,664	...	12,534
C. 4.—Supplies and Services.	Original	2,32,083				
	(c)					
	Supplementary.	8,694	2,40,777	2,32,212	8,565	...
C. 5. Secret Expenditure	...	...	16,900	19,196	...	2,296
C. 6.—Compensations	...	...	11,710	30	11,680	...

## EXPLANATIONS of the causes of variation between Expenditure and Appropriation.—contd.

The excess in Bombay was caused by the posting of senior officers in posts previously held by juniors. The saving in the United Provinces was chiefly due to the posting of a smaller number of officers for training.

Excesses to the extent of Rs. 910 in the accounts of the Accountant General, Central Revenues, Rs. 636 in the accounts of the Pay and Accounts officer, Bangalore, Rs. 57 in those of the Pay and Accounts officer, Miscellaneous Central Departments, Rs. 1,427 in Bihar and Orissa, due mainly to leave salary and payment of pay for a part of March on account of leave out of India, Rs. 1,714 in Burma, Rs. 729 in Bombay, Rs. 374 in Assam and Rs. 1,471 in the Central Provinces on account of payment of pay of Political Agent for part of March due to leave out of India remained uncovered.

C. 2.—Due mainly to savings in the Punjab (Rs. 6,079) and Bombay (Rs. 4,164) chiefly on account of vacancies and the provision for probationers having proved excessive. Excess to the extent of Rs. 23 in Bihar and Orissa and Rs. 722 in Burma remained uncovered.

C. 3.—Due mainly to excess expenditure in the accounts of the Accountant General, Central Revenues (Rs. 4,412), Pay and Accounts officer, Bangalore (Rs. 4,513), Punjab (Rs. 4,480), Madras (Rs. 3,523) and Assam (Rs. 7,126). This was partly counterbalanced by savings chiefly in Bihar and Orissa (Rs. 4,427) and Bombay (Rs. 3,823).

The excess in the accounts of the Accountant General, Central Revenues, was chiefly due to increased expenditure in Nepal on account of cost of passages of two officers for which no provision was made in the budget. Increased expenditure on travelling allowance contributed to the excess in the accounts of the Pay and Accounts officer, Bangalore. The excesses in the Punjab and Madras were also due to increased charges under travelling allowance. In Assam the excess was mainly due to unexpected expenditure on the cost of passage of the civil surgeon, Manipur.

Excesses to the extent of Rs. 7,126 in Assam, Rs. 3,404 in the Punjab, Rs. 3,523 in Madras, Rs. 1,130 in Burma and Rs. 229 in the estimates of the Pay and Accounts officer, Bangalore remained uncovered.

C. 4.—Due to smaller expenditure in the India circle (Rs. 16,482) mainly owing to saving in the provision for the maintenance of Dak and telegraph lines in the Gyantee trade Agency. This was partly counterbalanced by excess expenditure in the Punjab circle (Rs. 10,252) due to increased expenditure in the Gilgit Agency on the purchase of rifles.

Excesses to the extent of Rs. 4,119 in the Punjab, Rs. 38 in Madras and Rs. 2 in the accounts of the Pay and Accounts officer, Bangalore, remained uncovered.

C. 5.—Due mainly to excess in the India circle (Rs. 2,563) on account of increased expenditure in the Sikkim and Bhutan Agency.

C. 6.—The provision for kran and dollar compensations in the remote Political Agencies in the Persian Gulf was not utilised owing to continued appreciation of the rupee and the consequent non-payment of compensation.

(a) Includes an additional appropriation of Rs. 2,835 sanctioned on 6th January 1928.

(b) Includes additional appropriations of Rs. 415 and Rs. 1,762 sanctioned on 6th January 1928 and 21st February 1928, respectively.

(c) Includes Rs. 4,305 sanctioned on 6th January 1928.



## ACCOUNT I.—POLITICAL AGENTS—concl'd.

Service.		Appropriation.		Expenditure.		Expenditure compared with Appropriation.	
		Rs.	Rs.	Rs.	Rs.	Less than Appropriated.	More than Appropriated.
C. 7.—Contingencies.	Original	2,98,075					
	(a)		3,10,364	2,85,385	24,719	...	...
C. 8.—Grants-in-aid, contributions, etc.	Supplementary.	12,229					
	Original	6,610					
C. 9.—Works	Supplementary	2,296	8,906	9,457	...	...	551
	...	...	25,500	...	25,500	...	...
C. 10.—Establishment charges paid to Provincial Governments, etc.		...	2,50,600	2,58,681	...	...	8,081
D.—Deduct charges recovered from other Governments, Indian States, Local Funds, etc.		...	—2,46,011	—2,60,401	14,390	...	...
Total	Gross	...	36,81,871	42,88,347	...	6,06,476	...
	Deductions	...	—2,46,011	—2,60,401	14,390	...	...
	Net	...	34,35,860	40,27,946	...	5,92,086	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—concl'd.

C. 7.—Saving occurred in several provinces mainly in the Punjab (Rs. 22,332) due to the non-utilisation of the allotment of Rs. 16,000 for the Tangir blockade owing to the blockade having been raised and settlement arrived at with the tribe. This was partly counterbalanced by increased expenditure mainly (i) in the Mysore Residency (Rs. 6,980) due to the expenditure in connection with the Viceregal visit and to the growth of expenditure under office expenses and miscellaneous and (ii) in the Burma circle (Rs. 7,619) due to column operations in the Chin Hills the cost of which could not be accurately foreseen.

Excess to the extent of Rs. 208 in the Bombay circle (for Baroda Residency) and Rs. 1,932 in Burma remained uncovered.

C. 8.—The net excess is made up of the following variations :—		Rs.
Baroda Residency	...	—1,760
Madras	...	—600
Assam	...	—1,000
Central Provinces	...	+600
Bihar and Orissa	...	+1,986
Punjab	...	+1,163
Burma	...	+162
Total	...	+551

The provision in the Baroda Residency was intended for expenditure on the 5 years' programme for education which was correctly recorded under the ordinary sub-heads for education concerned.

Madras.—Due to the debit on account of passage contribution of an officer not having been raised by the Military Department during the year.

Assam.—Due to the decision that the grants-in-aid to certain non-Government secondary schools were adjustable under the Grant for Education.

The excesses, in the other Provinces, were mainly due to provision for passage contribution not having been made in the estimates and remained uncovered.

C. 9.—See K, Account II.

C. 10.—The excess occurred in Bombay and was due to the fact that the appropriation for the quarter share payable to the Bombay Government of the expenditure on the Punch Mahals and Rewakantha combined Police, which was based on past actuals, fell short of the actual requirements during the year. The excess remained uncovered.

D.—Due mainly to larger recoveries in Bihar and Orissa (Rs. 20,850) counterbalanced by smaller recoveries, chiefly in the Central Provinces (Rs. 6,348). In Bihar and Orissa the increase was due to the recoveries of the charges of the Agency Forest Establishment from Indian States, etc., not having been provided for.

Excess to the extent of Rs. 6,348 in the Central Provinces and Rs. 2,242 in the India circle remained uncovered.

(a) Includes additional appropriations of Rs. 2,970 and Rs. 3,700 sanctioned on 8th January 1928 and 4th February 1928, respectively.

## ACCOUNT II.—OTHER EXPENDITURE HEADS.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated
	Rs.	Rs.	Rs.	Rs.
A. Charges on North-West Frontier—Allowances to Tribes, (Dehra Ghazi Khan).	13,000	...	13,000	...
C.—Charges on North-East Frontier:—				
C. 2.—Assam :				
	Rs.			
C. 2 (1).—Administration Charges	Original ... Supplementary (a) 1,08,059	1,03,059	1,06,593	... 13,000
C. 2 (3).—Medical and Steam Launch Charges	Original ... Supplementary (a) 2,400	2,400	2,246	154 ...
D.—Charges on account of Diplomatic and Consular Services in Persia :				
D. 1.—Pay of Officers	Original 3,75,050 Supplementary ... -2,470	3,72,580	3,43,111	29,469 ...
D. 2.—Pay of Establishments.	...	2,02,280	1,76,992	25,288 ...
D. 3.—Allowances, Honoraria, etc.	...	98,340	1,22,795	... 24,455
D. 4.—Supplies and Services.	...	37,200	51,232	5,968 ...
D. 5.—Secret Expenditure	...	1,000	999	1 ...
D. 6.—Compensations	...	34,080	1,535	32,545 ...
D. 7.—Contingencies	...	2,01,610	2,33,025	... 31,415
D. 8.—Grants-in-aid	...	1,500	1,500	... ...
D. 9.—Works	Original 17,000 Supplementary 2,470	19,470	11,608	7,862 ...
E.—Political Subsidies :				
E. 1.—Muskat Subsidy	...	1,86,400	1,86,397	3 ...
E. 2.—Bhutan Durbar Subsidy	...	1,00,000	1,00,000	... ...

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

- A.—The provision was incorrectly made under this subhead instead of under the subhead L. 4 " where the expenditure has been adjusted.
- D. 1.—Due mainly to appointments in certain consulates having been held by junior officers.
- D. 2.—Due to smaller expenditure in the various remote political Residencies chiefly in Khorasan (about Rs. 6,000) and Persia (about Rs. 6,000) due to reduction in establishment.
- D. 3.—Due mainly to increased expenditure under travelling allowances in some of the remote Political Consulates, chiefly in Bushire and Khorasan.
- D. 4.—Savings occurred mainly in the Persian Legation, Tehran (Rs. 6,212) due to reduction in establishment.
- D. 6.—Due mainly to the appreciation of the rupee and consequent non-payment of compensation during the greater part of the year.
- D. 7.—Expenditure on postage and telegram charges in the Persian Gulf Residency was abnormal as a result of the Political situation. Excess to the extent of Rs. 19,600 remained uncovered.
- D. 9.—Due mainly to no expenditure having been incurred in the Bushire Residency on account of repairs to quarantine disinfectors, etc., counterbalanced by increased expenditure in the Khorasan Consulate.

(a) Sanctioned on 21st February 1928.





## ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Service.	Appropriation.	Expenditure.	Expenditure compared with appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Re.	Rs.	Rs.
<i>G. Refugees and State Prisoners—contd.</i>				
<i>G. 4.—Other Refugees and State Prisoners.</i>	<i>Original 2,00,508</i>			
	<i>Supplementary 3,769</i>	2,04,277	1,68,107	36,170
<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>	<i>Original ...</i>	63,619	63,617	2
	<i>Supplementary 63,619(a)</i>			

## EXPLANATIONS of the causes of Variation between Expenditure and Appropriation—contd.

G. 4.—The saving is the net result of the following variations:

	Excess.	Saving.
1. Pay and Accounts Officer, Miscellaneous central Departments . . . . .	..	10,044
2. Burma . . . . .	5,178	..
3. Punjab . . . . .	..	22,853
4. Madras . . . . .	..	9,226
5. Bombay . . . . .	1,610	..
6. United Provinces . . . . .	..	835
	6,788	42,958

Pay and Accounts Officer, Miscellaneous Central Departments.—Mainly due to smaller expenditure on account of the Regulation III prisoners owing to the release of certain political prisoners.

Burma.—Due to the purchase of furniture (Rs. 2,000) and liquidation of debts (Rs. 3,000) on account of some Afghan detainees. The excess remained uncovered.

Punjab.—The original grant, which proved to be large, was reduced to Rs. 9,286 by orders of reappropriation. Against this reduced grant the expenditure amounted to Rs. 16,955 resulting in an excess of Rs. 7,669 which remained uncovered.

Madras.—Due to the transfer in the course of the year of certain State pensioners from the Presidency and to the non-utilisation in full of the provision made for the families of Mappillas and other prisoners owing to the fluctuating nature of the charges.

Bombay.—Due to expenditure on account of a certain Bengal State prisoner. Excess to the extent of Rs. 184 remained uncovered.

(a) Includes Rs. 7,893 sanctioned on 2nd July 1927.



## ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
<b>I.—Lighting and Buoying of the Persian Gulf:</b>				
I. 1.—Pay and Allowances.				
I. 2.—Contingencies				
I. 3.—Contribution towards the upkeep of the Lighting and Buoying Services in the Persian Gulf.	...	67,000	98	66,912
I. 4.—Deduct charges recovered from Home Government.				
<b>J.—Charges for Organising Indian State Forces:</b>				
	Rs.			
J. 1.—Pay of Officers...	Original 4,42,370 Supplementary... -64,170	3,78,200	3,86,145	...
J. 2.—Pay of Establishments.	Original 43,280 Supplementary... -1,000	42,280	44,803	...
J. 3.—Allowances, Honoraria, etc.	Original 1,21,720 Supplementary... -5,000	1,16,720	90,729	25,991
J. 4.—Contingencies	Original 23,420 Supplementary 260	23,680	22,732	948
J. 5.—Charges in connection with school for Senior Officers.				
J. 5 (1).—Pay of Officers.	Original ...	1,903		
J. 5 (2).—Pay of Establishments.		3,910		2,007
J. 5 (3).—Other Charges.	Supplementary 3,910			
J. 6.—Grants in aid contributions, etc.	Original ... Supplementary (a) 14,300	14,300	29,300	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—contd.

I. 3.—Due to the fact that the Government of India were not actually required to make any contribution towards the Persian Gulf Lighting Service.

J. 1.—The excess was due to reappropriation and surrender of larger amounts based on anticipated savings, which did not materialise.

J. 2.—Due chiefly to the cost of acting arrangements in leave vacancies. Excess to the extent of Rs. 3 remained uncovered.

J. 3.—Due to smaller charges in consequence of vacancies and adjustment, of the cost of passages provided for under this sub-head, under a separate sub-head J. 6 as contributions only were payable for the officers concerned. Sums aggregating Rs. 27,198 were, however, reappropriated to other heads leaving a net excess of Rs. 1,207 which remained uncovered.

J. 5 (1), J. 5 (2) and J. 5 (3).—Due to the non-utilisation of the full provision owing to the fact that the question whether the amount should be treated as grant-in-aid was under the consideration of the Government of India and was not decided during the year.

J. 6.—Due to the adjustment during the year of passage contributions in respect of Military officers holding appointments on limited tenure in the Indian States Forces for two years from 1st April 1926. See J. 3.

(a) Sanctioned on 13th March 1928.

## ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
K.—Works (excluding works charges for Diplomatic and Consular Services in Persia).	Rs. Original 1,51,800 Supplementary 1,764	1,53,564	1,33,124	20,440
L.—Miscellaneous:				
L. 1.—Malwa Bhil Corps:				
L. 1 (1)—Pay of Officers.	Original 22,700 Supplementary...—1,700	21,000	22,042	1,042
L. 1 (2).—Pay of Establishment	...	52,740	51,046	1,694
L. 1 (3).—Grain compensation allowance	...	20,000	18,516	1,484
L. 1 (4).—Other charges	...	31,390	27,663	3,727
L. 2.—Mewar Bhil Corps:				
L. 2 (1) Pay of Officers	Original 48,600 Supplementary...—4,520	44,080	44,075	5
L. 2 (2).—Pay of Establishment	...	1,01,860	1,01,303	557
L. 2 (3).—Grain compensation allowance	...	21,000	18,867	2,133
L. 2 (4).—Other charges	Original 60,260 Supplementary 1,730	61,990	63,198	1,208
L. 3.—Secret Service Expenditure of His Excellency the Viceroy	...	55,000	46,500	8,500

## EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—contd.

K.—Saving occurred in the India circle. This was counterbalanced by excesses of Rs. 335 in Bombay and Rs. 25,177 in Madras, both of which remained uncovered. The excess in Madras was due to provision having been made under C. 9, Account I. The actuals were at first adjusted under that head and were transferred after the close of the year to this head to which they are probably debitabie.

In the India circle the saving occurred mainly under the following:—

(i) Sikkim and Bhutan Agency	Rs. 17,248
(ii) Kabul Legation	10,000
(iii) Mysore Residency	16,089

(i) The saving was due to the fact that the work on the Nyangchu River training works could not be completed within the year and had to be carried forward to next year and also because the motor mail service scheme had to be abandoned.

(ii) Due to the non-utilisation of the provision of Rs. 10,000 for the maintenance charges of the Kabul Legation buildings as the Control of the Legation buildings could not be taken over by His Majesty's Minister, Kabul, before 1st April 1928.

(iii) Mainly due to saving in the appropriation for the construction of quarters for the Secretary to the Hon'ble the Resident, Mysore Residency.

L. 1 (1).—Due to the pay charges of an officer from 1st to 19th March 1928 having been drawn and adjusted in March as the officer proceeded on leave out of India preparatory to retirement. The excess remained uncovered.

L. 1 (2).—Mainly due to vacancies.

L. 1 (3).—Due to smaller expenditure, the rates of food stuffs being cheaper.

L. 1 (4).—Due to (1) no debit on account of commandant's quarters for which a provision of Rs. 1,570 was made, having been raised during the year, (2) smaller expenditure on travelling and cost of railway warrants as the detachments were not required in the Bhil country and (3) economy.

L. 2 (3).—See L. 1 (3).

L. 2 (4).—Due to extra expenditure on kit money to recruits.

L. 3.—The necessity for higher expenditure did not arise in the course of the year.



## ACCOUNT II.—OTHER EXPENDITURE HEADS—concl'd.

Service.		Appropriation. Expenditure.		Expenditure compared with Appropriation.	
				Less than Appropriated.	More than Appropriated.
L.—Miscellaneous— <i>contd.</i>					
	Rs.				
L. 4—Other charges ...	<div>Original 89,060</div> <div>Supple- (a)</div> <div>mentary 3,05,503</div>	3,94,563	4,14,988	...	20,425
L. 4 (1).—Pay of Officers	<div>Original ...</div> <div>Supple- (b)</div> <div>mentary 3,786</div>	3,786	3,786	...	...
L. 4 (2).—Pay of Establishment	<div>Original ...</div> <div>Supple- (b)</div> <div>mentary 1,330</div>	1,330	1,330	...	...
L. 4 (3).—Other Charges	<div>Original ...</div> <div>Supple- (c)</div> <div>mentary 4,54,495</div>	4,54,495	2,91,596	1,62,899	...
Total	...	49,73,836	47,03,322	2,70,514	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—concl'd.

L. 4.—The following are the more important variations :—

	Appropriation.	Expenditure.
	Rs.	Rs.
(1) Kabul . . . . .	22,500	46,513
(2) Bushire . . . . .	1,29,400	1,14,372
(3) Pay and Accounts officer Secretariat . . . . .	9,000	18,148
(4) Punjab . . . . .	9,410	15,909
(5) Military Accountant-General . . . . .	..	1,150
	1,70,310	1,96,092

The excess under (1) was due to extraordinary political expenditure incurred in Kabul.

The saving under (2) was due to smaller expenditure (Rs. 15,028) on the maintenance of the Tehran-Meshed Telegraph line.

The excess under (3) was due to the adjustment of certain debits from the Mint on account of repairs of insignia of Indian order. This expenditure was overlooked when making additional provision and accordingly excess to the extent of Rs. 6,148 remained uncovered.

(4) After taking into account the provision of Rs. 13,000 made under "sub-head A", there would have been a saving of Rs. 6,501, which was due to the provision of Rs. 5,060 and Rs. 2,000 for 'demarcation of boundaries' and 'khillat to Indian chiefs' respectively not having been utilised to the extent anticipated. The excess of Rs. 6,499 remained uncovered.

The expenditure under (5) represents an arrear transaction on account of the moiety of an advance of pay made to a certain officer of the South Persian Rifles when he was on leave in the United Kingdom for which a debit was raised by the India Office. No budget provision was made as there were no current charges and no adjustments in respect of arrear charges were expected. Excess remained uncovered.

L. 4 (3).—Due mainly to the non-utilisation of the provision (Rs. 1,56,000) for construction of two railway coaches, as the matter was under discussion between the Foreign and Political Department and the Railway Board. The balance was mainly due to non-adjustment of certain items relating to the military expenditure which could not be adjusted in the year.

(a) Represents a net appropriation including the following additional allotments :—

- (1) Rs. 1,23,570 sanctioned on 1st July 1927.
- (2) Rs. 3,327 sanctioned on 1st November 1927.
- (3) Rs. 865 sanctioned on 1st December 1927.
- (4) Rs. 29,490 sanctioned on 30th December 1927.
- (5) Rs. 1,00,000 sanctioned on 4th January 1928.
- (6) Rs. 22,500 sanctioned on 16th January 1928.
- (7) Rs. 10,000 sanctioned on 4th February 1928.
- (8) Rs. 13,184 sanctioned on 14th February 1928.
- (9) Rs. 4,000 sanctioned on 9th March 1928.

(b) Sanctioned on 21st March 1928.

(c) Rs. 4,54,277 sanctioned on 21st March 1928, and Rs. 218 sanctioned on 26th March 1928 respectively.

## ACCOUNT III.—EXPENDITURE IN ENGLAND AND EXCHANGE.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Expenditure in England :</i>				
A. 1.—Leave and Deputation Salaries.	Original	5,00,000		
	Supplementary	6,66,667	6,71,216	4,549
A. 2.—Stores	Original	10,000		
	Supplementary	13,333	46,282	32,949
A. 3.—Other Charges	Original	3,75,000		
	Supplementary	5,00,000	3,37,116	1,42,884
B.—Loss or Gain by Exchange.	Original	2,95,000		
	Supplementary	—2,95,000	6,485	6,485
Total	...	11,80,000	10,81,099	98,901

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

A. 1.—Rs. 6,667 provided by the High Commissioner by reappropriation from A 3.

A. 2.—In the absence of any forecast, lumpsum provision was made in the budget for demands that might be received. Expenditure on demands actually received was, however, in excess of the provision. Further provision of Rs. 34,667 applied for on this account, but was not sanctioned.

A. 3.—The major portion of the saving (Rs. 1,14,817) occurred in the accounts of the Secretary of State for India and was due to receipts in respect of Diplomatic and Consular Expenditure in Persia being more than was anticipated. The balance of the saving (Rs. 28,067) was in the account of the High Commissioner for India and was due to the fact that the appropriation included provision for payments which were charged to the new head, "Frontier Watch and Ward." In the revised estimate provision was made for these payments under the appropriate head, but having regard to the known payments under "Political" at that date, full provision was retained under that head for unforeseens, which did not, however, materialise in full.

B.—Excess remained uncovered (see paragraph 44, Chapter III).

## IMPORTANT COMMENTS.

*Purchase of books of fiction and light literature out of the grant for contingencies of an office.*

The purchase of certain books of fiction out of the contingent grant of the office of the Secretary to the head of a minor Administration was sanctioned in December 1926, and on its being pointed out in audit that the contingent grant of an office could be used only to meet the cost of books which are required for carrying on the work in that office, the head of the office intimated that the charges might be transferred to the debit of the annual grant for the maintenance of the furniture in the official residence of the head of the minor Administration. The question as to the correctness of this course was referred to the Government of India in February 1927 and no orders have as yet been received.



Meantime the grant for contingencies of this office continues to be utilised from time to time not only for the purchase of books of general literature that do not pertain to the administration of the office but also for the purchase of illustrated periodicals and magazines which do not seem any more legitimate a charge on general revenues in connection with the running of this office. Pending the receipt of orders, the propriety of these purchases from general revenues is not being initially considered by the departmental accounts officer at the time of payment which also has been brought to the notice of the Government of India in July 1928.

The purchase of books of general literature referred to above was, however, made from a special recurring grant under contingencies sanctioned from 1927-28 for the library in the residence referred to, and it was explained that the purchase came within the scope of that grant. This has also been brought to the notice of the Government of India for orders in November 1928, as the exact scope of expenditure permissible from the grant has not been laid down. (S.)\*

*Augmentation of the annual grant for the maintenance of furniture in the residence of a high official.*

2. Under the rules relating to the maintenance of furniture in the residence of a high official, the sale proceeds of articles discarded in the course of renewal of items borne on a sanctioned list are credited to the running account of a fixed annual grant and made available for the maintenance and renewal of articles on the sanctioned list. In connection with the work of installing a water borne system of conservancy in the residence referred to, eight baths now representing 8 tubs originally borne on the furniture list were fixed as part of that installation and their value estimated at Rs. 1,240 was debited to that work by credit to general revenues. An addition of Rs. 1,240 was also made to the running account of the maintenance grant and the whole grant thus increased was utilised in full.

The articles now representing the tubs having been removed from the furniture list and treated as fixtures of the building cease to be a liability for maintenance or renewal out of this annual maintenance grant. It was, therefore, brought to the notice of the Government of India that the addition of this sum of Rs. 1,240 to the grant appeared to be incorrect in the sense that credit to the running account should, under their orders referred to above, be given in respect of the sale proceeds of only the articles renewed. If the above sum of Rs. 1,240 be not taken credit for, the total overdrawal of the maintenance grant during 1927-28 will be Rs. 413.

The Government of India in their orders agreed that it is not permissible to credit to the maintenance grant the sale proceeds of articles borne on the stock list and not replaced and also intimated that excess over the annual grant when allowed under their orders should be carried forward in reduction of the annual grant of next year.\* (S.)

\*Audit Officer, Experiments, Bangalore.

*Purchase of an Electrolux Refrigerator for the residence of a high official in lieu of an ice-box.*

3. The rules relating to the administration of the annual grant for the maintenance of furniture supplied to a high official provide *inter alia* that no articles should be purchased out of that grant except those required for replacing articles included in the prescribed scale and that the prices paid conform generally to the rates fixed, only unimportant variations being permitted. With reference to an audit enquiry regarding the propriety of charging to this grant a sum of Rs. 850 being the cost of an Electrolux Refrigerator, the officer administering the grant replied as follows:—

"The 'Refrigerator' otherwise called 'Ice-box' is an item of furniture sanctioned for Residencies—*vide* page 202 of the Furniture Committee Report.

The name 'Ice-box' is the Indian variant of the more elaborately known 'Refrigerator'. The new Refrigerator has taken the place of the old 'Refrigerator', *i.e.*, 'Ice-box' which has become unserviceable."

It was brought to the notice of the Government of India that the Refrigerator which appeared to be a machine consuming electricity cannot, in view of the conditions relating to the administration of the grant referred to above, be accepted in audit as replacing an ordinary Ice-box originally priced at Rs. 50 and not of course, a consumer of electric energy.

It was also pointed out that should the Government of India sanction the purchase of this machine as an item of furniture, it would be necessary to take it into consideration for recalculating the value of the capital stock of furniture, which is being viewed as a constant figure for assessing rent, as the variation in price was not negligible.

As the new machine was a consumer of electricity, it was further suggested for consideration whether the official in question, should not pay for any electrical energy consumed in its working in addition to a fixed rent which he was paying under an order of 1907 for the consumption of energy for the electric installations in his residence. The Government of India accorded sanction to the purchase of the Refrigerator as an addition to the stock list of furniture and ordered that rent should be paid on the capital cost of the same, the cost of current for working the same being met by the high official from his own pocket.\* (S.).

*Loss due to carelessness and neglect of rules.*

4. An Assistant Executive Engineer who was in charge of a Public Works Sub-Division took into camp with him two touring cash boxes containing money to pay Contractors, etc. One of these cash boxes containing Rs. 11,002 was stolen. Rs. 8,349 were subsequently recovered by the Police. The local Government sanctioned the write-off of Rs. 2,153 and ordered that the Sub-Divisional Officer responsible should refund Rs. 500 as he facilitated the loss (1) by not giving strict instructions regarding the guard, (2) by not chaining the boxes to his bed in the day and (3) by making payments after

\*Audit Officer, Experiments, Bangalore.



dark. The Government further ordered that their grave displeasure at the Assistant Executive Engineer's failure to follow the local Government's standing orders and the rules laid down by the Executive Engineer of his division even after a previous case of loss of Rs. 150 should be conveyed to him, and that he be warned that any future lapses of this nature would be dealt with more seriously. As a result of this case the Chief Engineer has also been asked to see that the duties of the "Pyadas" are clearly defined, reduced to writing and understood clearly by the "Pyadas".\*

*Unprofitable outlay on a Motor Mail Service between Phari and Gyantse.*

5. In January 1926 the Government of India accorded their approval to a scheme for a motor mail service between Phari and Gyantse, the British Trade Mart in Southern Tibet, at an estimated initial cost of Rs. 71,450 and also sanctioned a recurring expenditure of Rs. 15,000 per annum on the upkeep of the service. The total non-recurring expenditure incurred on the scheme amounted to Rs. 53,000 which included *inter alia* a sum of Rs. 20,000 on account of the purchase and transport of three motor cars, i.e., Rs. 12,400 purchase price and Rs. 7,600 transportation charges, etc. In June 1927 it was decided by the Government of India to abandon the motor mail service in deference to the wishes of the Tibetan Government and to dispose of the three cars.

Owing to the absence of any market for the cars in Tibet, difficulty was experienced in their disposal, and as the transport of the cars to Calcutta for sale would have meant heavy expenditure, it was decided by the Government of India to remove the cars from Tibet and sell them locally, if possible. The cost of the transport of the cars and other incidental charges connected with the winding of the scheme, however, amounted to Rs. 4,637, while the sale-proceeds of the cars were only Rs. 4,550, the cars being sold by public auction at Siliguri. Some of the buildings constructed at different stages between Phari and Gyantse in connection with the scheme were in an incomplete state, as the work had to be stopped immediately on receipt of the Government of India orders abandoning the scheme and there was no possibility of disposing of them. Further, it did not appear worth while to dismantle the already completed buildings. The garages, etc., which were complete have in some cases been used as shelters for troops moving up and down. Certain materials worth about Rs. 2,300 left over at the site of the above works were disposed of by transfer to certain other works. Taking into account this amount as well as the expenditure on account of the transport of the cars, the net amount of loss to Government involved in the scheme stands roughly at Rs. 51,000.

As the result of investigation into the reasons for the loss involved, it transpired that (1) the Tibetan Government were asked whether they had any objection to the proposed motor mail service, (2) their consent was taken before work on the project was actually commenced, and (3) the objection to the running of the motor mail service was raised (it is understood owing to unexpected opposition by the people of the country traversed by the proposed

motor road) by the Tibetan Government after they had once accorded their consent and after the motors had reached Gyantse in October 1926. It is, therefore, clear that Government were not responsible for the loss incurred.

Of the total expenditure involved in the scheme a sum of Rs. 20,000 was spent in purchasing and transporting 3 cars from Calcutta. Under the rules for the supply of articles for the public service, the cars should ordinarily have been purchased from England through the Indian Stores Department, London, unless, the Government of India sanctioned a departure from the rules in the public interests. In this case no sanction to the local purchase of the cars was obtained by the disbursing officer on the presumption that the sanction accorded to the project obviated the necessity for this further sanction. This point was at first overlooked in audit and the Political Officer on being subsequently addressed by the audit officer has asked the Government of India for the requisite sanction.



## FRONTIER WATCH AND WARD.—(ALL NON-VOTED.)

ACCOUNT of the Sum Expended, in the year ended 31 March 1928, compared with the Sum Appropriated, to defray the Salaries and expenses in connection with FRONTIER WATCH AND WARD.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
<i>MAJOR HEAD—"29-A.—FRONTIER WATCH AND WARD".</i>				
<i>A.—Frontier Constabulary and Militia—</i>	<i>Rs.</i>			
<i>A. 1.—Pay of Commandant and other officers.</i>	<i>Original ... 79,650</i>	<i>71,650</i>	<i>79,260</i>	<i>7,640</i>
	<i>Supplementary ... —5,000</i>			
<i>A. 4.—Pay of Establishments.</i>	<i>Original 1,55,150</i>	<i>1,41,150</i>	<i>1,86,908</i>	<i>45,758</i>
	<i>Supplementary ... —14,000</i>			
<i>A. 5.—Allowances, Honorary, etc.</i>	<i>Original ... 97,200</i>	<i>95,500</i>	<i>1,03,620</i>	<i>8,320</i>
	<i>Supplementary ... —1,900</i>			
<i>A. 6.—Supplies and Services.</i>	<i>Original ... 2,58,200</i>	<i>2,11,174</i>	<i>5,94,155</i>	<i>3,76,961</i>
	<i>Supplementary ... —41,026</i>			
<i>A. 7.—Contingencies ...</i>	<i>...</i>	<i>31,800</i>	<i>83,321</i>	<i>51,521</i>
<i>A. 8.—Grants-in-aid ...</i>	<i>...</i>	<i>3,000</i>	<i>...</i>	<i>3,000</i>
<i>A. 9.—Contribution ...</i>	<i>...</i>	<i>61,74,000</i>	<i>61,74,000</i>	<i>...</i>

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

A. 1.—Due to increased expenditure of Rs. 52,141 on account of expeditionary charges (See Note 2) reduced by a saving of Rs. 44,501 in connection with the ordinary administration of the North East Frontier. The saving was due to the debit of only a moiety of the cost to the Central Government in consequence of a decision after the framing of the budget to treat the Establishment as a joint establishment. The appropriation was reduced by the local Government in March 1928, thereby increasing the excess to Rs. 21,240 which remained uncovered.

A. 4.—Excess to the extent of Rs. 55,382 on account of expeditionary charges reduced by a saving of Rs. 9,624 under ordinary administration of the North East Frontier. (See Note 2). As a result of modification of the appropriation the excess was enhanced to Rs. 56,758 which remained uncovered.

A. 5.—Represents an excess of Rs. 33,008 on account of expeditionary charges reduced by a saving of Rs. 24,688 on account of ordinary administration of the North East Frontier. The reason for the saving is the same as explained under A. 1. Excess to the extent of Rs. 8,320 remained uncovered in Burma.

A. 6.—Due to (i) expeditionary charges (Rs. 2,61,824) and (ii) ordinary administration of the North East Frontier (Rs. 1,15,137) owing to larger expenditure on rations. Excess to the extent of Rs. 3,52,361 remained uncovered. (See Note 2.)

A. 7.—Excess of Rs. 29,046 occurred in connection with the expeditionary charges (See Note 2) and of Rs. 22,475 on account of the ordinary administration of the North East Frontier. The latter was due to larger expenditure on mule transport than anticipated (about Rs. 9,000). The excess remained uncovered.

A. 8.—Due to no debit having been received from the Military Department on account of passage contributions.

motor road) by the Tibetan Government after they had once accorded their consent and after the motors had reached Gyantse in October 1926. It is, therefore, clear that Government were not responsible for the loss incurred.

Of the total expenditure involved in the scheme a sum of Rs. 20,000 was spent in purchasing and transporting 3 cars from Calcutta. Under the rules for the supply of articles for the public service, the cars should ordinarily have been purchased from England through the Indian Stores Department, London, unless, the Government of India sanctioned a departure from the rules in the public interests. In this case no sanction to the local purchase of the cars was obtained by the disbursing officer on the presumption that the sanction accorded to the project obviated the necessity for this further sanction. This point was at first overlooked in audit and the Political Officer on being subsequently addressed by the audit officer has asked the Government of India for the requisite sanction.



## FRONTIER WATCH AND WARD.—(ALL NON-VOTED.)

ACCOUNT of the Sum Expended, in the year ended 31 March 1928, compared with the Sum Appropriated, to defray the Salaries and expenses in connection with FRONTIER WATCH AND WARD.

Service.	Appropriation. Expenditure.		Expenditure compared with Appropriation.	
	Rs.	Rs.	Less than Appropriated.	More than Appropriated.
<b>MAJOR HEAD—"29-A.—FRONTIER WATCH AND WARD".</b>				
<b>A.—Frontier Constabulary and Militia—</b>	<b>Rs.</b>			
A 1.—Pay of Commandant and other officers.	Original ... 79,650 Supplementary ... —8,000	71,650	79,260	7,640
A 4.—Pay of Establishments.	Original 1,55,150 Supplementary ... —14,000	1,41,150	1,86,908	45,758
A 5.—Allowances, Honoraria, etc.	Original ... 97,200 Supplementary ... —1,900	95,300	1,03,620	8,320
A 6.—Supplies and Services.	Original ... 2,58,200 Supplementary ... —41,026	2,17,174	5,94,135	3,76,961
A 7.—Contingencies ...	...	31,800	83,321	51,521
A 8.—Grants-in-aid ...	...	3,000	...	3,000
A 9.—Contribution ...	...	61,74,000	61,74,000	...

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

A. 1.—Due to increased expenditure of Rs. 52,141 on account of expeditionary charges (See Note 2) reduced by a saving of Rs. 44,501 in connection with the ordinary administration of the North East Frontier. The saving was due to the debit of only a moiety of the cost to the Central Government in consequence of a decision after the framing of the budget to treat the Establishment as a joint establishment. The appropriation was reduced by the local Government in March 1928, thereby increasing the excess to Rs. 21,240 which remained uncovered.

A. 4.—Excess to the extent of Rs. 55,382 on account of expeditionary charges reduced by a saving of Rs. 9,624 under ordinary administration of the North East Frontier. (See Note 2). As a result of modification of the appropriation the excess was enhanced to Rs. 56,758 which remained uncovered.

A. 5.—Represents an excess of Rs. 33,008 on account of expeditionary charges reduced by a saving of Rs. 24,688 on account of ordinary administration of the North East Frontier. The reason for the saving is the same as explained under A. 1. Excess to the extent of Rs. 8,320 remained uncovered in Burma.

A. 6.—Due to (i) expeditionary charges (Rs. 2,61,824) and (ii) ordinary administration of the North East Frontier (Rs. 1,15,137) owing to larger expenditure on rations. Excess to the extent of Rs. 3,52,361 remained uncovered. (See Note 2.)

A. 7.—Excess of Rs. 29,046 occurred in connection with the expeditionary charges (See Note 2) and of Rs. 22,475 on account of the ordinary administration of the North East Frontier. The latter was due to larger expenditure on mule transport than anticipated (about Rs. 9,000), freight on rations (about Rs. 6,000) and petty excesses under other heads (about Rs. 7,000). The excess remained uncovered.

A. 8.—Due to no debit having been received from the Military Department on account of passage contributions.

Service.	Rs.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
				Less than Appropriated.	More than Appropriated.
		Rs.	Rs.	Rs.	Rs.
<b>B.—Buildings and Communications—</b>					
B. 1.—Expenditure in Waziristan.	Original ... 1,38,700				
	Supplementary. (a) 4,912	1,43,612	2,10,134	...	66,522
B. 2.—Expenditure on Roads of Military Importance.	Original 15,00,000				
	Supplementary. (b) 4,67,524	19,67,524	20,07,315	...	39,691
B. 3.—Expenditure on Buildings of Militia and Frontier Constabulary.	Original 5,57,000				
	Supplementary. (c) —4,690	5,52,310	5,84,976	...	32,666
B. 4.—Miscellaneous Works.	Original 12,44,340				
	Supplementary (d) 35,000	12,79,340	12,91,591	...	12,251
B. 5.—Establishment and Audit charges.	Original 5,66,310				
	Supplementary (e) 77,705	6,44,015	6,53,386	...	9,371
B. 6.—Tools and Plant.	Original 40,550				
	Supplementary (f) 7,540	48,090	46,542	1,548	...
Unallotted grant kept by the Government of India	...	2,90,600	...	2,90,600	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—contd.

B. 1.—Due mainly to expenditure (Rs. 52,810) on the Civil Hospital at Peshawar for which is included under the head "unallotted grant kept by the Government of India" (See Note 3). There was also excess expenditure (Rs. 23,026) on the work "constructing a third class metalled road from Draban to Ghayani Khel" owing to the adjustment of certain expenditure on this work having been booked erroneously during 1926-27. Excess to the extent of Rs. 16,548 remained uncovered in the North West Frontier Province.

B. 2.—Due mainly (i) to expenditure (Rs. 37,977) on the work "Widening of Kohat-Peshawar Road" the provision for which is included under "Unallotted grant kept by the Government of India" (See Note 3) and (ii) to larger expenditure on constructing Wana Sarwakai Road (Rs. 1,21,348) and on construction of the Thall Idak Road (Rs. 49,291). The excesses were reduced by savings chiefly on account of smaller expenditure on repairs (Rs. 1,46,262). Excess to the extent of Rs. 38,019 remained uncovered in the North West Frontier Province.

B. 3.—Due mainly to certain unforeseen minor works having been executed in Baluchistan (Rs. 9,418) and to larger expenditure on repairs in the North West Frontier Province (Rs. 15,326).

B. 4.—Excess amounting to Rs. 95,550 occurred in the North-West Frontier Province and was partially reduced by savings chiefly in Burma (Rs. 63,630). The excess in the North-West Frontier Province was due to certain unforeseen minor works (Rs. 15,322) and repairs (Rs. 80,228) having been carried out during the year. The saving in Burma was due to smaller expenditure on buildings in the North East Frontier owing to works having been started late in the year on receipt of sanctions to the revised building proposals. Excess to the extent of Rs. 1,342 in the North-West Frontier Province remained uncovered.

B. 5.—Excess occurred in Burma (Rs. 32,188) and Assam (Rs. 1,762) and were partially reduced by savings in the North-West Frontier Province (Rs. 22,534) and Baluchistan (Rs. 2,045). The variations are due to *pro rata* distribution. The excess in Burma remained uncovered.

B. 6.—Due to *pro rata* distribution.

Unallotted Grant—See Note 3.

(a) Sanctioned on 10th October 1927.

(b) Rs. 2,97,524 Sanctioned on 14th January, 1927 and Rs. 1,00,000 on 2nd February 1928.

(c) Represents a net appropriation which includes an additional appropriation of Rs. 310 sanctioned on 10th October 1927.

(d) Sanctioned on 16th December 1927.

(e) Represents net appropriation which includes additional allotments of Rs. 73,205 sanctioned on dates as follows:—

Rs. 1,652 sanctioned on 10th October 1927.

" 7,625 " 10th December 1927.

" 55,928 " 18th January 1928.

" 15,000 " 2nd February 1928.

(f) Represents a net appropriation which includes additional allotments of Rs. 7,161 sanctioned on dates as follows:—

Rs. 118 sanctioned on 10th October 1927.

" 5,513 " 18th January 1928.

" 1,600 " 2nd February 1928.



Service.			Expenditure compared with Appropriation.			
	Appropriation.	Expenditure.	Less than Appropriated.	More than Appropriated.		
	Rs.	Rs.	Rs.	Rs.		
<i>C.—Miscellaneous:</i>						
	Rs.					
<i>C. 1.—Pay of Officers</i>	<i>Original</i> 1,38,840					
	<i>Supplementary</i> —85,300	53,510	66,808	...		13,263
<i>C. 2.—Pay of Establishments.</i>	<i>Original</i> 1,50,226					
	<i>Supplementary</i> —53,104	98,122	1,08,839	...		10,717
<i>C. 3.—Allowances, Honoraria, etc.</i>	<i>Original</i> 85,197					
	<i>Supplementary</i> —32,786	52,411	71,236	...		18,825
<i>C. 4.—Supplies and Services.</i>	<i>Original</i> 3,68,497					
	<i>Supplementary</i> —25,022	3,43,475	3,23,586	19,889	...	
<i>C. 5.—Contingencies</i>	<i>Original</i> 44,602					
	<i>Supplementary</i> —9,430	35,172	63,030	...		27,858
<i>C. 6.—Grants-in-aid</i>	<i>Original</i> 2,908					
	<i>Supplementary</i> —5,908	...	418	...		418
<i>C. 7.—Works</i>	<i>Original</i> 3,260					
	<i>Supplementary</i> —3,260	...	...	...		...

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

C. 1.—Excess to the extent of Rs. 31,253 under expeditionary charges (*See* Note 2) was reduced by a saving of Rs. 17,985 on account of ordinary administration of the North East Frontier. The saving was due to appointment of junior officers. The net excess in Burma remained uncovered.

C. 2.—Excess occurred in Burma (Rs. 15,573) and was partially counterbalanced by a saving in Assam (Rs. 4,856). The excess in Burma was due to larger expenditure (Rs. 10,225) on the expeditionary charges (*See* Note 2) and to an excess of Rs. 5,348 on account of an adjustment in respect of ordinary administration charges of the North East Frontier relating to 1926-27. The saving in Assam was due to entertainment of fewer coolies for the Coolie Corps than originally anticipated. The excess in Burma remained uncovered.

C. 3.—Mainly due to larger expenditure (Rs. 19,041) on the expeditionary charges in Burma. (*See* Note 2.) The excess of Rs. 18,799 remained uncovered in Burma.

C. 4.—Mainly due to savings in Burma (Rs. 18,174) on account of the partial utilisation of the provision made for the occupation of Hpimaw.

C. 5.—Due chiefly to excess expenditure (Rs. 28,606) on account of expeditionary charges in Burma (*See* Note 2) partly counterbalanced by small savings. Excess to the extent of Rs. 28,143 remained uncovered in Burma.

C. 6.—Due to expeditionary charges in Burma. The excess remained uncovered. (*See* Note 2.)

Service.		Rs.	Appropriation. Rs.	Expenditure. Rs.	Expenditure compared with Appropriation.	
					Less than Appropriated. Rs.	More than Appropriated. Rs.
D.—English charges (High Commissioner) on Stores:	Original	10,000				
	Supplementary	3,000	13,000	...	13,000	...
D. A.—Leave and Deputation salaries.	Original	...				
	(a) Supplementary	60,000	60,000	54,520	5,480	...
D. B.—Sterling overseas Pay.	Original	...				
	(a) Supplementary	46,667	46,667	43,200	3,467	...
E.—Loss or Gain by Exchange.	Original	3,000				
	(b) Supplementary	—2,628	372	308	64	...
Total		...	1,23,62,294	1,27,47,033	Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 3,84,739.	

## EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—concl'd.

D.—No expenditure on account of stores has been recorded in the account of the High Commissioner, and the sub-head also does not appear in his account. The original appropriation under this sub-head has, however, been included in the account of the Secretary of State, and an expenditure amounting to Rs. 10,907 on account of leave salaries has been exhibited against the appropriation. See D. A.

D.A. and D.B.—The variation under sub-head D. A. represents savings in the accounts of the High Commissioner (Rs. 16,387) partially counterbalanced by an excess in the accounts of the Secretary of State for India (Rs. 10,907). Saving in the accounts of the High Commissioner was due to the receipt late in the year of an amended leave salary certificate granting leave under Military Rules to an officer whose leave was originally authorised under Civil Rules; provision was made on the original authority, payments to the officer concerned being made by the Secretary of State on the later one.

The payments made by the Secretary of State on account of leave salaries have been shown by him in his account under 'Sundry items' against the original provision of Rs. 10,000 which was intended for Stores. Vide sub-head "D".

## NOTES.

1. The operations upon the Reserve (non-voted) under Frontier Watch and Ward for 1927-28 were as follows:—

Original provision for 'Reserve'	Rs.
Add—Amount withdrawn to the 'Reserve' from Provinces and Areas:—	
North-West Frontier Province	3,19,537
Assam	10,700
Baluchistan	835
	3,31,072
Deduct—Amounts allotted to Provinces and Areas from time to time (details of new works with expenditure against them are given below):—	
North-West Frontier Province	3,04,998
Assam	8,474
	3,13,472
	Balance 17,600
Amount surrendered to Government	17,600
	Balance lapsed Nil

(a) Sanctioned on 30th January 1928.

(b) Includes an additional appropriation of Rs. 372 sanctioned on 30th January 1928.



Details of amounts allotted for new works out of the grant kept in Reserve, with expenditure against each.

*North-West Frontier Province.*—(i) Rs. 52,798 for constructing Civil Hospital at Razmak—expenditure Rs. 52,810.

(ii) Rs.—139 for constructing quarters for Resident and Personal Assistant, Razmak—expenditure Rs. 99.

(iii) Rs.—1,917 for constructing a third class metalled road from Draban to Gazni Khel—expenditure Rs. 23,026.

(iv) Rs. 37,500 for widening Kohat Peshawar Road expenditure Rs. 37,977.

(v) Rs. 25,000 for constructing Frontier Constabulary post Dreghandehri—expenditure Rs. 25,173.

(vi) Rs. 10,500 for constructing Frontier Constabulary post Bain—expenditure Rs. 10,613.

(vii) Rs. 853 for constructing Militia post Manduri—expenditure Rs. 670.

(viii) Rs.—20,000 for addition and alteration to Frontier Constabulary lines at Peshawar—expenditure Rs. —20,000.

(ix) Rs.—200 for constructing a Picquet tower Sararogha—expenditure Rs.—200.

(x) Rs. 93 for constructing additional quarters for British Officers at Miranshah—expenditure Rs. 89.

(xi) Rs. 2,316 for constructing scout post Mirvali Khajuri and Shinki—expenditure Rs.—4,377.

(xii) Rs.—193 for extension of the Militia Post at Miranshah—expenditure Rs.—2,459.

2. Budget provided for expenditure on the North-East Frontier and on the expedition to the Triangle in the early part of 1927-28. Savings were anticipated in the provision made for the expedition to the Triangle and a sum of Rs. 82,198 was surrendered from several sub-heads and accepted by the Government of India, Finance Department in June 1927. No provision was made in the budget in connection with the expedition to the Naga Hills in the early part of 1927-28, but an expenditure of about Rs. 40,000 was incurred on this account. Further expeditions to the Naga Hills and the Triangle were undertaken in November and December 1927 respectively for which no provision existed in the budget.

The Burma Government applied to the Government of India in March 1928 for funds to cover the anticipated excesses under several sub-heads under this major head. No allotment was sanctioned as the Government of India considered that the application for funds had been received very late. Consequently excesses in Burma appearing under almost all the sub-heads remained uncovered.

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.

## STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

## ORIGINAL WORKS—BUILDINGS.

[Sub-heads B. 1 and B. 3.]

Serial No.	Service.	Appropriation, Expenditure.		Balance.	
		Rs.	Rs.	Unexpended. Rs.	Excess. Rs.
<b>I.—Major Works above Rs. 50,000 specifically provided for in the Budget.</b>					
(a) ESTIMATED TO COST ABOVE Rs. 50,000.					
1.	Constructing Civil Hospital at Razmak ...	51,000	52,810	...	1,810
2.	Constructing Scouts Post Boya ...	2,600	5,743	...	3,143
3.	Additional Accommodation for Frontier Constabulary Tank ...	1,47,000	1,47,748	...	748
4.	Constructing Frontier Constabulary Post Bain ...	50,000	10,613	19,387	...
5.	Collection of material and construction of buildings at Fort Hertz and Sumprabum	3,04,000	23,045	2,80,955	...
<b>II.—Other Major Works Specifically provided for in the Budget.</b>					
6.	All works collectively ...	70,000	50,120	19,880	...
<b>III.—Unforeseen Major Works not specifically provided for in the Budget.</b>					
7.	Providing quarters for Political subordinates North Camp, Razmak ...	...	3,625	...	3,625
8.	Constructing Political Agents and Residents quarters at Razmak ...	...	99	...	99
9.	Extension of Scout post Mir Ali, Khairi and Shinki ...	...	4,377	4,377	...
10.	Extension of Scout post, Miranshah ...	...	2,459	2,459	...
11.	Constructing additional quarters for British Officers at Miranshah ...	...	89	...	89
12.	Electrification Scout post Jandola ...	...	158	158	...
13.	Additions and alterations to Girai Post ...	...	19	...	19
14.	Reconstructing Frontier Constabulary Post, Guard Room and Civil Serai Domanda ...	...	108	...	108
15.	Constructing Frontier Constabulary Post and Civil Serai Derarinda ...	...	506	306	...
16.	Constructing Lungar Khel Picquet tower Saravogha ...	...	200	200	...
17.	Constructing Militia Post Manduri ...	...	670	...	670
18.	Additions and Alterations to Frontier Constabulary lines, Peshawar ...	...	20,000	20,000	...
<b>IV.—Minor Works.</b>					
19.	All works Collectively ...	1,70,312	1,64,235	6,077	...

## Observations.

1. Estimate Rs. 52,192 ; expenditure to end of March 1928 Rs. 52,810 ; completed.
2. Estimate Rs. 1,00,984 ; expenditure to end of March 1928 Rs. 91,344 ; completed.
3. Estimate Rs. 2,36,033 ; expenditure to end of March 1928 Rs. 2,88,778 ; completed.
4. Estimate Rs. 1,20,000 ; expenditure to end of March 1928 Rs. 10,613 ; in progress.
5. Estimate Rs. 1,36,115 ; expenditure to end of March 1928 Rs. 1,15,607 ; in progress.
7. Estimate Rs. 57,420 ; expenditure to end of March 1928 Rs. 47,169 ; completed.
8. Estimate Rs. 49,816 ; expenditure to end of March 1928 Rs. 47,462 ; completed.
9. Estimate Rs. 3,37,271 ; expenditure to end of March 1928 Rs. 2,29,276 ; in progress.
10. Estimate Rs. 4,29,894 ; expenditure to end of March 1928 Rs. 4,36,934 ; completed.
11. Estimate Rs. 52,954 ; expenditure to end of March 1928 Rs. 51,796 ; completed.
12. Estimate Rs. 68,200 ; expenditure to end of March 1928 Rs. 65,047 ; work completed, but accounts not yet closed.
13. Estimate Rs. 97,872 ; expenditure to end of March 1928 Rs. 97,467 ; completed.
14. Estimate Rs. 86,634 ; expenditure to end of March 1928 Rs. 81,299 ; completed.
15. Estimate Rs. 3,24,834 ; expenditure to end of March 1928 Rs. 3,44,491 ; completed.
16. Estimate Rs. 19,264 ; expenditure to end of March 1928 Rs. 19,511 ; completed.
17. Estimate Rs. 69,705 ; expenditure to end of March 1928 Rs. 67,620 ; completed.
18. Estimate Rs. 1,39,741 ; expenditure to end of March 1928 Rs. 1,30,103 ; completed.



STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS—*concl'd.*

## ORIGINAL WORKS—COMMUNICATIONS.

[Sub-heads B. 1, B. 2 and B. 4]

Serial No.	Service.	Appropriation.	Expenditure.	Balance.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
<b>I.—Major Works above Rs. 50,000 specifically provided for in the Budget.</b>					
(a) ESTIMATED TO COST ABOVE Rs. 50,000.					
1.	Road Development in Waziristan... <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> <div style="display: inline-block; vertical-align: middle; margin-right: 5px;">{</div> <div style="display: inline-block; vertical-align: middle; text-align: left;"> <i>Datta Khel Razani track</i>  <i>Katkai Ahmedwan track.</i>  <i>Sarwakai Tanai track</i>  <i>Sarwakai Wana Sarvey.</i> </div> <div style="display: inline-block; vertical-align: middle; margin-left: 5px;">}</div> </div>	80,700	90,823	...	10,123
2.	Widening the Kohat Peshawar Road ...	1,17,500	37,977	79,523	...
3.	Constructing Wana Sarwakai Road ...	2,20,000	3,41,348	...	1,21,348
4.	Constructing 3 Screw pile bridge across the Takkizam River... ..	25,000	24,941	59	...
5.	Constructing Thall Idak Road ..	55,500	1,05,791	...	49,291
6.	Constructing a bridge over the Alimasiid Gorge on Khyber Road... ..	1,00,000	89,690	10,310	...
7.	Construction of the N'sop Sumprabum Cart Road, etc. ... ..	4,43,340	5,83,153	...	1,39,813
8.	<b>II.—Other Major Works specifically provided for in the Budget</b>	...	...	...	...
<b>III.—Unforeseen Major Works not specifically provided for in the Budget.</b>					
9.	Constructing a third class metalled road from Draban to Ghayani Khel.	...	23,026	...	23,026
<b>IV.—Minor Works</b>					
10.	All works collectively ... ..	1,00,000	83,491	16,509	...

## Observations.

1. Estimate Rs. 1,46,788 ; expenditure to end of March 1928 Rs. 1,73,148 ; in progress.
2. Estimate Rs. 2,45,883 ; expenditure to end of March 1928 Rs. 37,977 ; in progress.
3. Estimate Rs. 40,34,244 ; expenditure to end of March 1928 Rs. 3,41,348 ; in progress.
4. Estimate Rs. 7,53,000 ; expenditure to end of March 1928 Rs. 24,941 ; in progress.
5. Estimate Rs. 13,71,000 ; expenditure to end of March 1928 Rs. 1,05,791 ; in progress.
6. Estimate Rs. 1,52,965 ; expenditure to end of March 1928 Rs. 89,690 ; in progress.
7. Estimate Rs. 17,23,272 ; expenditure to end of March 1928 Rs. 10,86,758 ; in progress.
9. Estimate Rs. 38,40,000 ; expenditure to end of March 1928 Rs. 38,81,002 ; in progress.

## IMPORTANT COMMENTS.

*Administration of Appropriation.*

The total expenditure in Burma amounted to Rs. 70,05,587 against the modified allotment of Rs. 64,91,802, the increase being mainly due to the expeditionary charges. This excess could have been regularised before the close of the year, had timely information been obtained from the disbursing officers regarding the probable expenditure on expeditions.\*

\*Accountant General, Burma.



## TERRITORIAL AND POLITICAL PENSIONS. — (All Non-voted.)

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Appropriated, to defray the Expenses in connection with TERRITORIAL AND POLITICAL PENSIONS.

Service.		Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
				Less than Appropriated.	More than Appropriated.
		Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD—"44.—TERRITORIAL AND POLITICAL PENSIONS."</b>					
<b>A.—Territorial and Political Pensions (India):</b>					
		Rs.			
A. 1.—Carnatic Stipends	Original 2,11,300 Supplementary ... - 4,800	2,06,500	2,00,150	6,350	...
A. 2.—Tanjore Pensions	Original 29,492 Supplementary ... - 2,740	26,752	26,675	77	...
A. 3.—Mysore Family Pensions	Original 14,860 Supplementary ... - 90	14,770	13,090	1,680	...
A. 4.—Oudh Wasika Pensions	...	3,00,060	2,98,004	2,056	...
A. 5.—Nagpur Burhanshah Family Pensions	...	50,300	50,261	39	...
A. 6.—Bhonsla Family Pensions, etc.	Original 1,01,300 Supplementary ... - 1,740	99,560	95,699	3,861	...
A. 7.—Surat Nawab's Family Pensions	...	61,779	61,779	...	...
A. 9.—Satara Pensions	...	33,828	33,286	542	...
A. 10.—Pensions granted on the conquest of Sind	Original 1,74,296 Supplementary (a) 25,942	2,00,238	1,42,527	58,011	...
A. 12.—Pensions to Maharaja Prabhunagarain Singh Bahadur of Benares	...	1,00,000	75,000	25,000	...
A. 13.—Pensions to Syed Ahmad Shah of Meerut	...	11,940	11,940	...	...
A. 14.—Nizamat Family Pensions	Original 3,99,318 Supplementary ... - 640	3,98,678	4,03,387	...	4,709
A. 15.—Oudh Family Pensions	Original 2,34,477 Supplementary ... - 500	2,33,977	2,23,263	10,714	...
A. 15.—Pensions to Desmukhs and Despandias in Berar	...	1,80,000	1,73,692	6,308	...

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

A. 1.—Due mainly to savings in the provision for commutation of pensions in Madras.

A. 3.—Savings occurred chiefly in Bengal (Rs. 1,455) due to casualties and pensions having not been drawn.

A. 6.—Due to pensions having not been drawn in the Central Provinces.

A. 10.—Savings occurred in Bombay due to (1) non-utilisation of the allotment of Rs. 25,000 sanctioned as a building grant to the family of a certain political pensioner and (2) pensions having not been drawn by certain pensioners.

A. 12.—Due to un-expected failure to draw pension for the last quarter due in March 1928. See comments.

A. 14.—Due to payment of arrears in Bengal (Rs. 4,763) during the closing months of the year which could not be foreseen. The excess of Rs. 4,763 in Bengal remained uncovered.

A. 15.—Savings occurred mainly in Bengal (Rs. 10,679) due to casualties and pensions not having been drawn.

A. 16.—Due to pensions not having been drawn.

(a) Includes additional allotment of Rs. 3,228 sanctioned on 20th January 1928.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
<i>A.—Territorial and Political Pensions (India)—contd.</i>				
<i>A. 17.—Khurda</i>				
Family Pen- sions	Original 25,814 Supplemen- tary ... -214	25,600	25,600	...
<i>A. 18.—Delhi Family Pensions</i>	...	28,000	28,006	...
<i>A. 19.—Pensions to Marhatta Sali-anadars</i>	Original 28,300 Supplemen- tary ... 1,700	30,000	26,585	3,415
<i>A. 20.—Other Pen-sions</i>	Original 6,30,368 Supplemen- tary 6,310	6,36,673	5,78,586	58,092
<i>B.—Territorial and Political Pensions paid in England :</i>				
<i>B. 1.—Family of the late Ma-haraja Duleep Singh.</i>	Original 1,06,000 Supplemen- tary 42,000	1,48,000	1,37,521	10,479
<i>B. 2.—Bengal Nizamut Family</i>	Original 5,000 Supplemen- tary 1,667	6,667	5,633	1,034
<i>B. 3.—Miscel la-neous.</i>	Original ... Supplemen- tary 4,000	4,000	3,600	400
<i>C.—Territorial and Political Pensions in Tur-kish Arabia, Bushire, Khorasan and Persia ...</i>	...	8,500	7,532	968
<i>D.—Charitable Allowances</i>	Original 2,73,968 Supplemen- tary ... -20,000	2,53,068	2,38,741	14,324
<i>E.—Loss or Gain by Ex-change</i>	Original 37,000 Supplemen- tary ... -37,000	...	696	...
<i>Total</i>	...	30,58,895	28,60,956	...
			Saving of Gross Ex-penditure (Non-voted) compared with Gross Approp-riation Rs. 1,97,939.	

## EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—concl'd.

A. 18.—Excess remained uncovered.

A. 19.—Due to casualty and pensions not having been drawn.

A. 20.—Due to savings in almost all the Provinces mainly in the United Provinces (Rs. 20,512) Bengal (Rs. 8,706) and Bombay (Rs. 18,247) owing to expenditure having fallen short of expectations due to casualties and failure to draw pensions. The savings were counterbalanced by small excesses chiefly in Madras (Rs. 2,611) due to commutations of certain Masulipatam pensions. Excess to the extent of Rs. 320 in Baluchistan, Re. 1 in India circle and Rs. 45 in the Punjab remained uncovered.

D.—Due to savings in almost all circles chiefly in the United Provinces (Rs. 3,155), Punjab (Rs. 4,029) and Bombay (Rs. 2,388). The savings in the United Provinces were due to expenditure towards the closing months of the year having fallen short of anticipations. The saving in the Punjab was due to certain pensions not having been drawn and that in Bombay was due to non-utilisation in full of the provision for expenditure on funeral, marriage and other miscellaneous expenses of Mirs and other Political pensioners.

Excesses to the extent of Rs. 75 in Bihar and Orissa, Rs. 631 in the India circle and Rs. 5 in Madras remained uncovered. In Burma a saving of Rs. 944 was converted into an uncovered excess of Rs. 2,056 as a result of reappropriation.

E.—Excess remained uncovered. See paragraph 44, Chapter III.

## NOTE.

A. 10, A. 19 and A. 26.—The supplementary grants proved unnecessary as sufficient savings accrued in the original estimates.



## IMPORTANT COMMENTS.

*Excess payment to a Landholder.*

It was noticed by a Pay and Accounts Officer in the course of his control of expenditure that payments totalling Rs. 1,25,000 had been made in 1926-27 to a landholder who was entitled, under an eighteenth century treaty, to an annual pension of one lakh only. Investigation showed that in 1918-19 a similar excess payment of Rs. 25,000 had been made and also that, while there had been such excesses in years prior to 1918-19 also, they had been compensated for by savings in other years. It transpired that a practice had grown up of paying the landholder Rs. 25,000 per quarter, *i.e.*, every third month of the *fasli* year. The *fasli* year has ordinarily 12 *fasli* months, but there is an intercalary month every three years. Originally, these intercalary months had properly been ignored in making the payments, but from 1912 they were not so ignored by the Political Officer who made the payment with the result noticed in 1918-19 and 1926-27 that an excess payment of Rs. 25,000 was being made every nine years.

Government agreed that these additional payments were unauthorised and in consultation with the landholder it has decided to adjust the previous over-payments by short-drawals in 1927-28 and 1928-29.

Government apparently was unable to fix responsibility on any particular political officer for the mistakes which occurred owing to the peculiar method of paying the pension by dates in the *Fasli* year under the orders of the Political Officer. Apparently also the original auditors were misled nine years ago when the first excess payment occurred.\* (P.)

\*Director of Audit, United Provinces.

## BANGALORE.—(All Non-voted.)

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1928 compared with the Sum Appropriated, to defray the Expenses in connection with the BANGALORE ASSIGNED TRACT.

Accounts.		Appropriation. Expenditure.		Expenditure compared with Appropriation.	
		Rs.	Rs.	Less than Appropriated.	More than Appropriated.
				Rs.	Rs.
Account I—Police	Gross ...	3,09,954	2,81,981	27,983	...
	Deductions...	—11,570	—11,654	84	...
	Net ...	2,98,394	2,70,327	28,067	...
Account II—Education	Gross ...	3,65,520	3,60,583	4,937	...
	Deductions...	—13,020	—14,922	1,902	...
	Net ...	3,52,500	3,45,661	6,839	...
Account III—Medical and Public Health.	Gross ...	3,26,655	3,49,011	...	22,356
	Deductions...	—2,700	—2,030	...	670
	Net ...	3,23,955	3,46,981	...	23,026
Account IV—Other Expenditure Heads	...	2,38,372	2,18,673	19,699	...
Totals	Gross ...	12,40,511	12,10,248	Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 30,263. Saving of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 31,579.	
	Deductions ...	—27,290	—28,606		
	Net ...	12,13,221	11,81,642		

## IMPORTANT VARIATIONS BETWEEN EXPENDITURE AND APPROPRIATION.

## ACCOUNT I.

Sub-head A. 5.—The saving of Rs. 27,452 was mainly due to the provision of Rs. 28,125 intended for the Construction of quarters for the Commissioner of Police having been diverted with the sanction of the Finance Department to the Construction of an Isolation Hospital (Sub-head A. 5, Account III) which was more urgent.

## ACCOUNT IV.

Sub-head E. 3.—The saving of Rs. 15,741 was mainly due to the postponement of construction of quarters for the Collector.

Sub-head G.—The saving of Rs. 1,987 was converted into an excess of Rs. 810 as a result of re-appropriations in February. As the Inspector General did not definitely recommend that a sum of Rs. 3,350 only should be reserved for the upkeep of prisoners sufficient margin might have been left for possible excess expenditure before re-appropriating funds from this sub-head.



## ACCOUNT I—POLICE.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
<i>A.—District Executive Force, District Police.</i>				
<i>A. 1.—Pay of Officers</i> ...	13,350	13,353	...	3
	Rs.			
<i>A. 2.—Police Force</i> { <i>Original</i> 1,51,640	1,49,410	1,46,150	3,260	...
{ <i>Supplementary</i> ... —2,230				
<i>A. 3.—Office Establishments</i> ...	10,040	10,820	...	780
<i>A. 4.—Allowances, Honoraria, etc.</i> { <i>Original</i> 12,300	12,106	11,582	518	...
{ <i>Supplementary</i> ... —2,200				
<i>A. 5.—Works</i> ... { <i>Original</i> 44,140	43,625	16,173	27,452	...
{ <i>Supplementary</i> ... —515				
<i>A. 6.—Clothing and Other Supplies.</i> { <i>Original</i> 12,300	10,861	11,136	...	275
{ <i>Supplementary</i> ... —1,439				
<i>A. 7.—Contingencies</i> { <i>Original</i> 15,850	15,528	15,317	211	...
{ <i>Supplementary</i> ... —322				
<i>A. 8.—Grants-in-aid, Contributions, etc.</i> ...	600	550	50	...
<i>A. 9.—Deduct—Establishment Charges, etc., recovered from other Governments, Departments, etc.</i> ...	—11,570	—11,654	84	...
<i>B.—Railway Police.</i>				
<i>B. 1.—Pay of Officers</i> ...	1,200	1,200	...	...
<i>B. 2.—Pay of Establishments</i> ...	39,650	38,895	755	...
<i>B. 3.—Other Charges</i> ...	13,600	16,805	...	3,205
<i>Totals</i> { <i>Gross</i> ...	3,09,964	2,81,981	27,983	...
{ <i>Deductions</i> ...	—11,570	—11,654	84	...
{ <i>Net</i> ...	2,98,394	2,70,327	28,067	...

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

A. 2.—Due to vacancies.

A. 3.—Due to the creation of a temporary establishment for 2 months in connection with the revision of Police Orders.

A. 4.—Due to less travelling than anticipated.

A. 5.—Mainly due to the provision of Rs. 28,125 included in the budget for the construction of the quarters for the Commissioner of Police having been diverted to Account III—Sub-head A. 5 with the approval of the Government of India, Finance Department, for the more urgent construction of an Isolation Hospital.

A. 6.—Is under other supplies and remains uncovered.

A. 8.—Due to the decision to adjust the contribution due for March in the next year.

B. 2.—Due to vacancies in the Police Force.

B. 3.—Is under "Rents, Rates and Taxes" (Rs. 4,060) due to fresh sanctions for the payment of rents for the quarters occupied by the Railway Police, with retrospective effect in certain cases, partly counterbalanced by small savings under other heads (Rs. 855). Rs. 305 remained uncovered.

## ACCOUNT II.—EDUCATION.

Service.	Appropriation, Expenditure.		Expenditure compared with Appropriation.	
	Rs.	Rs.	Less than Appropriated.	More than Appropriated.
A.—University—Grants-in-aid to Non-Government Arts Colleges	10,000	12,022	...	2,022
B.—Grants-in-aid to Non-Government Secondary Schools	1,64,300	1,66,090	...	1,790
C.—Primary—Government Primary Schools—				
C. 1.—Pay of Establishments	1,800	1,859	...	59
C. 2.—Other Charges	480	978	...	498
	Rs.			
D.—Grants-in-aid to Non-Government Primary Schools	Original ... 65,700			
	Supplementary ... 26,700	92,400	84,686	7,714
E.—Special—Government Special Schools :				
F. 1.—Pay of Establishments	Original ... 6,160			
	Supplementary ... 557	6,747	6,490	257
E. 2.—Other Charges	Original ... 4,500			
	Supplementary ... 11,000	15,500	15,416	84
E. 3.—Deduct—Charges recovered from Coorg Administration	...	—2,750	—3,014	264

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

A.—Due to the payment of certain building and furniture grants to the St. Joseph's College in February 1928 (Rs. 2,022).

B.—Due mainly to larger payments of building and furniture grants (Rs. 7,356) counterbalanced by less expenditure under fixed grants (Rs. 3,082) and boarding grants (Rs. 2,484).

C. 2.—Due to increased works expenditure consequent on the execution of certain incomplete and other works in the Residential quarters attached to the Government Primary School.

D.—Saving occurs mainly under building and furniture grants (Rs. 8,936) counterbalanced by larger expenditure under certain other grants. The supplementary appropriation of Rs. 26,700 being portion of the amount transferred to this sub-head from G. 4. included Rs. 5,000 for the payment of a building grant to a Sapper school. The question of the payment of the grant was under the consideration of the Government of India and final orders were not received in time for the payment to be made in 1927-28. This amount and certain other amounts to the extent of Rs. 2,700 were retransferred to G. 4 from which head they were originally reappropriated and surrendered to the Government of India but the surrender was too late for acceptance.

E. 2.—Includes Rs. 267 for stipends in a Government Training College shown under this sub-head for want of a proper sub-head under 'A.—University' in the Bangalore Demand as the expenditure was not anticipated at the time of framing the estimates. The actual expenditure was met out of the appropriation under E 2.

E. 3.—One third of the charges of the training school excluding stipends and certain other special items are recovered from the Coorg Administration. Larger expenditure on the contingencies of the school led to larger recoveries.



## ACCOUNT II.—EDUCATION—concl'd.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
<i>F.—Grants-in-aid to Non-Government Special Schools ... ..</i>	15,310	24,247	...	8,937
<i>G.—General—</i>				
<i>G. 1.—Inspection</i>				
<i>G. 1. (1)—Pay of Officers...</i>	19,900	19,935	...	35
<i>G. 1. (2) Pay of Establishments ...</i>	9,400	9,059	341	...
<i>G. 1. (3)—Grants-in-aid, contribution, etc.</i>	600	550	50	...
<i>G. 1. (4)—Other Charges...</i>	4,010	3,966	44	...
<i>G. 1. (5)—Deduct—Charges recovered from Coorg Administration ...</i>	—10,270	—11,908	1,638	...
<i>G. 2. Scholarships ... ..</i>	21,000	12,202	8,798	...
<i>G. 3. Miscellaneous ... ..</i>	3,100	3,083	17	...
	Rs.			
<i>G. 4.—Additional Expenditure involved in the five year Programme for Education.</i>	Original 39,260			
		973	...	973
	Supplemen- — 38,287 tary.			
<i>Totals ...</i>	<i>Gross</i> ... 3,65,520	3,60,583	4,937	...
	<i>Deductions</i> ... —13,020	—14,922	1,902	...
	<i>Net</i> ... 3,52,500	3,45,661	6,839	...

## EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—concl'd.

<i>F.—The excess is made up of—</i>	Rs.
(a) Larger payment of fixed grants . . . . .	1,490
(b) Increased expenditure under Building and Furniture grants chiefly due to the payment of building grant of Rs. 2,962 to the Weaving School of the Good Shepherd convent . . . . .	3,321
(c) Debit of the Stipends paid to students in other than Government Training institutions under this sub-head instead of under G. 2 as was provided in the budget consequent on the decision arrived at in May 1927. . . . .	4,126
	8,937

G. 1 (2).—Due to the non-utilisation in full of the provision for leave salary.

G. 1 (3).—Due to the decision to adjust the contribution payable for March in the next year.

G. 1 (5).—Mainly due to the recovery included under this head of the pay of the Music Instructor from the institutions which benefit by her supervision.

G. 2.—Due to smaller expenditure on scholarships tenable in Special schools and transfer to sub-head F of the stipends paid to students in Non-Government training institutions.

G. 4.—The savings were surrendered to Government of India, Foreign and Political Department, but were not accepted by the Finance Department being too late.

## ACCOUNT III.—MEDICAL AND PUBLIC HEALTH.

Service.	Appropriation. Expenditure.		Expenditure compared with Appropriation.	
	Rs.	Rs.	Less than Appropriated.	More than Appropriated.
<b>A.—Medical—Hospitals and Dispensaries :</b>				
A. 1.—Pay of Officers ...	18,300	21,036	...	2,736
A. 2.—Pay of Establishments ...	55,950	50,170	5,810	...
	Rs.			
A. 3.—Allowances, { Original . 29,530	27,085	24,308	2,777	...
Honoraria, { Supplemen- etc. tary . —2,445				
A. 4.—Cost of { Original . 69,500	67,000	63,882	3,118	...
Medicines { Supplemen- and Diet of tary . —2,500				
A. 5.—Works ...	28,990	50,670	...	21,680
A. 6.—Other Ex- { Original . 54,280	47,730	53,418	...	5,638
penses. { Supplemen- tary . —6,500				
A. 7.—Grants-in- { Original . 12,000	2,000	2,999	...	999
aid. { Supplemen- tary . —10,000				

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

A. 1.—Mainly due to the conversion of the post of the Lady Doctor, Gosha Hospital from a non-gazetted to a gazetted appointment (Rs. 2,634).

A. 2.—Due mainly to vacancies in the Nursing Staff and for the reasons stated under A. 1 above.

A. 3.—Saving occurs mainly undershare of fees paid to the doctors for the surgical, etc., operations carried out by them in the hospitals. Budget provided Rs. 7,000 on this account as well as on account of fees payable for professional attendance. Pending sanction of the Secretary of State, the latter fees were not paid.

A. 4.—Chiefly under 'Diet of Patients'.

A. 5.—Excess in mainly due to the expenditure on the construction of an Isolation Hospital (Rs. 29,575) not contemplated at the time of framing the estimates but for which funds were provided with the sanction of the Government of India, Finance Department by reappropriation from Account I—sub-head A. 5 (Rs. 28,125) and Account IV—sub-head E. 3 (Rs. 4,875) by postponing the construction of quarters for the Commissioner of Police and the Collector. Out of the original appropriation of Rs. 28,990 made for minor works and repairs, the expenditure amounted to Rs. 21,095 only as some of the works could not be completed within the year.]

A. 6.—Mainly due to larger expenditure under 'Rents, Rates and Taxes' (Rs. 964) consequent on the payment with retrospective effect of rent for the quarters occupied by the Lady Doctor, Gosha Hospital for which sanction was accorded in October 1927, and under 'Office Expenses and Miscellaneous' (Rs. 5,168) due to the adjustment of heavy customs duties on stores supplied to the hospital. The excess expenditure was not anticipated at the time of the surrender of Rs. 6,500. Excess to the extent of Rs. 422 remained uncovered.

A. 7.—Budget included a special item of Rs. 10,000 on account of the equipment of the Bowring and Lady Curzon Hospitals. As the material had to be obtained from England, the entire provision was re-appropriated to sub-head D. The excess as compared with the appropriation thus modified was chiefly due to the payment of a grant of Rs. 100 per mensem to St. Martha's Hospital, sanction for which was received in 1927-28 only.





## ACCOUNT IV.—OTHER EXPENDITURE HEADS.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
A.—Land Revenue ... { Original 400				
	Supple- 274	274	...	...
	mentary ... —126			
B.—Excise :				
B. 1.—Pay of Officers ... { Original 9,620				
	Supple- 8,616	8,616	...	...
	mentary...—1,004			
B. 2.—Pay of Establishments ...	5,750	5,671	79	...
B. 3.—Other charges ... { Original 18,630				
	Supple- 25,467	24,711	756	...
	mentary ... 6,837			
C.—Stamps ...	2,400	2,281	119	...
D.—Registration :				
D. 1.—Pay of Establishments ... { Original 3,200				
	Supple- 3,100	2,982	118	...
	mentary ... —100			
D. 2.—Other charges ... { Original 100				
	Supplemen- 92	55	37	...
	tary ... —8			
E.—General Administration—District Establishments :				
E. 1.—Pay of officers' ... { Original 20,390				
	Supple- 19,890	19,928	...	38
	mentary ... —500			
E. 2.—Pay of Establishments ... { Original 9,870				
	Supple- 9,700	9,684	16	...
	mentary... —170			
E. 3.—Other charges ... { Original 43,440				
	Supplemen- 29,099	13,358	15,741	...
	tary ... —14,341			

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

B. 3.—Savings mainly due to smaller expenditure on the construction of the Excise Warehouse (Rs. 556).

C.—The discount depends on sale of stamps and is fluctuating.

E. 1.—The excess is due to the adjustment of the debit of the pay of an officer for a portion of a month paid in another province. The excess remained uncovered.

E. 3.—The savings were entirely under 'Works' expenditure. Budget included Rs. 28,130 for the construction of quarters for the Collector and District Magistrate. With the approval of the Government of India, the work was postponed.



## ACCOUNT IV.—OTHER EXPENDITURE HEADS—contd.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
<i>F.—Administration of Justice :</i>				
<i>F. 1.—Law Officers</i> ... { <i>Original</i> 3,600 <i>Supple-</i> <i>mentary...</i> —1,400	2,200	2,296	...	96
<i>F. 2.—Judicial Commissioner</i> ...	2,250	2,234	16	...
<i>F. 3.—Civil and Sessions Courts :</i>				
<i>F. 3 (1).—Pay of Officers</i> { <i>Original</i> 18,270 <i>Supple-</i> <i>mentary...</i> —2,405	15,865	15,275	590	...
<i>F. 3 (2).—Pay of Establishments</i> { <i>Original</i> 19,530 <i>Supple-</i> <i>mentary</i> ...—700	18,830	18,754	76	...
<i>F. 3 (3).—Allowances, Honoraria, etc.</i> { <i>Original</i> 1,400 <i>Supple-</i> <i>mentary</i> ...—150	1,250	1,067	183	...
<i>F. 3 (4).—Contingencies</i> ...	1,400	1,672	...	272
<i>F. 4.—Criminal Courts :</i>				
<i>F. 4 (1).—Pay of Officers</i> ...	7,250	7,836	...	586
<i>F. 4 (2).—Pay of Establishments</i> ...	8,600	8,572	28	...
<i>F. 4 (3).—Other charges</i> ...	2,500	2,541	...	41
<i>G.—Jails and Convict Settlements.</i> { <i>Original</i> 17,000 <i>Supple-</i> <i>mentary</i> ...—3,023	13,972	11,985	1,987	...
<i>H.—Political</i> ...	1,800	1,819	...	19
<i>I.—Agriculture—Veterinary charges :</i>				
<i>I. 1.—Pay of Establishments.</i> { <i>Original</i> 4,290 <i>Supple-</i> <i>mentary</i> ...—850	3,440	3,435	5	...
<i>I. 2.—Other charges.</i> { <i>Original</i> 3,810 <i>Supple-</i> <i>mentary</i> ... 50	3,860	3,998	...	138

## EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—contd.

*F. 1.*—The charges under the head are fluctuating. The excess expenditure was not anticipated at the time of the surrender of Rs. 1,400 in December 1927.

*F. 3 (1).*—Due to the non-utilisation of the provision for leave salary as the District Judge did not go on leave as expected at the time of framing the estimates.

*F. 3 (3).*—Is under 'Remuneration to copyists' which is a fluctuating item.

*F. 3 (4).*—Excess is under annual repairs to the court house.

*F. 4 (1).*—Due to higher rate of pay drawn by the Munsif Magistrate owing to change of incumbents in May 1927.

*G.*—Budget provided Rs. 6,000 for the anticipated expenditure on the upkeep of the Civil and Military Station prisoners in the Jails of the Madras Presidency. The Inspector General of Prisons, Madras, suggested in February 1928 that a sum of Rs. 3,350 only might be reserved for meeting this expenditure and stated that he could not correctly estimate the total expenditure at that stage. The difference of Rs. 2,650 together with other savings under the sub-head amounting to Rs. 2,797 were re-appropriated to other heads. The actual expenditure on account of upkeep of the Civil and Military Station prisoners in Madras jails amounted, however, to Rs. 4,318 resulting in an excess of Rs. 968 of which Rs. 158 is covered by savings under other detailed heads under the sub-head. An excess of Rs. 810 thus remains uncovered.

## ACCOUNT IV.—OTHER EXPENDITURE HEADS—concl'd.

Service.		Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
				Less than Appropriated.	More than Appropriated.
		Rs.	Rs.	Rs.	Rs.
<i>J.—Miscellaneous Departments :</i>					
<i>J. 1.—Pay of Establishments.</i>	<i>Original</i>	700			
	<i>Supplementary ...</i>	—133	567	567	...
<i>J. 2.—Other charges.</i>	<i>Original</i>	1,300			
	<i>Supplementary ...</i>	—200	1,100	879	221
<i>K.—Superannuation Allowances and Pensions ...</i>			35,000	34,713	287
<i>L.—Stationery and Printing :</i>					
<i>L. 3.—Cost of Printing and Stationery.</i>	<i>Original</i>	2,000			
	<i>Supplementary ...</i>	—260	1,800	1,221	579
<i>M.—Miscellaneous</i>	<i>Original</i>	14,500			
	<i>Supplementary ...</i>	—2,300	12,300	12,254	46
<i>Total</i>		...	2,38,372	2,18,673	19,699

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

*J. 2.*—Saving occurs under ' Fees for the Inspection of Steam Boilers ' in the Civil and Military Station payable to the Madras Government. The expenditure was Rs. 579 against the appropriation of Rs. 800.

*K.*—Due to certain payments not having been made in March 1928 as anticipated.

*L. 3.*—The expenditure represents cost of printing of Police, etc. forms for the Mysore Assigned Tract administration at the Madras Provincial press, and is a fluctuating item.

## NOTES.

1. Account I—Sub-head A. 5 :—Includes a sum of Rs. 3,206 paid in the last week of March 1928 for the acquisition of land from a municipality for the construction of a police station. As the transfer of the land had not been effected even so late as October 1928 pending the settlement of the question of realignment of roads in that locality, the amount was refunded in that month at the instance of the audit department by the municipal commission. It was explained that the amount was drawn under the impression that the Municipality would sanction the transfer of land in March 1928.

2. Account II—Sub-head D.—The expenditure of Rs. 84,686 includes a grant of Rs. 16,702 in connection with the expansion of elementary education and of Rs. 400 for medical inspection of schools paid to the Bangalore Civil and Military Station Municipality. The actual expenditure as per accounts of the Municipal Commission against these two grants was only Rs. 3,425 and Rs. 251 respectively. Orders have issued that out of the unspent balances a sum of Rs. 826 representing savings in recurring expenditure should be recovered in the current year, while the refund of any savings out of the balance of Rs. 12,600 paid for non-recurring expenditure will be considered after the close of the year 1931-32 when the progress in connection with the expansion of elementary education referred to above will be completed.

A further sum of Rs. 7,110 was reported as unspent balance on 31st March 1928 of grants paid in previous years for construction of schools. The works are reported to be in progress.

3. Account III—Sub-head F. The grant of Rs. 50,000 is paid annually to the Civil and Military Station Municipal Commission in connection with certain public health activities. The Municipal Commission is allowed from 1st April 1927 to pool the grants among the specified objects according to their discretion and to carry forward unexpended balances to meet additional expenditure, if any, in future years.

Sums aggregating Rs. 52,875 were reported as unspent balances on 31st March 1928 of grants paid in previous years for carrying out certain other works which are reported to be in progress.



4. *Losses of Revenue, etc.*—Account III—(i) A sum of Rs. 264 in the receipts of a hospital was written off during the year in sixteen cases on account of the failure to recover, on bills issued, the fees payable in advance or while the patients were yet in the hospital, in some cases, and on account of the inability of the patients to meet the entire amount of the bills in other cases.

(ii) The audit department noticed that nursing and dieting charges amounting to Rs. 40 due from a municipal medical subordinate attached to a hospital was remitted during the year on the ground that as a member of the hospital staff he should not be charged any fees, in view of the possibility that the disease might have been contracted in the course of his duties. As a remission on this ground introduced a new principle, the approval of the Government of India was asked to be obtained. The Government of India agreed with the head of the minor Administration that fees may be remitted in such cases and have suggested that suitable amendment's may be made in the rules for the levy of fees in the hospital.

## IMPORTANT COMMENTS.

### *Administration of Appropriation.*

Uncovered excesses occurred mostly when the adjustments after the close of the year were effected in March final accounts. Savings in the original grants were converted into excesses over the modified grants by reappropriations of anticipated savings which did not fully materialise in Account I—Police—sub-head A.7 and in Account II—Education—Sub-head G.2. Excesses under sub-heads A.6 in Account I—Police and A.6 in Account III—Medical and Public Health were the result of surrenders proving excessive. The excesses under B.3 in Account I and E.I in Account IV suggest commitments not provided for by reappropriation or otherwise in the course of the year.

The uncovered excess of Rs. 422 under sub-head A.6 in Account III—Medical and Public Health would be Rs. 2,094 had not payment to an extent of Rs. 1,672 for supplies made in February, 1928, been deliberately postponed till April, 1928, for payment from the Appropriation for 1928-29. Re-appropriations to an extent of Rs. 5,216 (Rs. 2,636 in December, 1927 plus Rs. 2,580 in March, 1928) after a surrender of Rs. 6,500 proposed in November, 1927, suggest that this surrender was not based on a full realisation of the expenditure to be incurred in the latter half of the year.\*

\*Audit Officer, Experiments, Bangalore.

## WESTERN INDIA STATES AGENCY.

(ALL NON-VOTED.)

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Appropriated, to defray the Salaries and other Expenses of the WESTERN INDIA STATES AGENCY.

Service.	Appropriation. Expenditure.		Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated
	Rs.	Rs.	Rs.	Rs.
<i>A.—Political Expenditure—</i>				
<i>Political Agents :</i>				
<i>A. 1.—Pay of Officers. ...</i>	2,99,665	2,99,765	...	100
<i>A. 2.—Pay of Establishments. ...</i>	3,72,840	3,39,596	13,244	...
<i>A. 3.—Allowances, Honoraria, etc. ...</i>	91,798	91,054	744	...
<i>A. 4.—Supplies and Services ...</i>	62,260	56,573	5,687	...
<i>A. 5.—Contingencies ...</i>	46,124	57,158	...	11,034
<i>A. 6.—Grants-in-aid, Contributions and Donations ...</i>	1,100	1,752	...	652
<i>A. 7.—Establishment charges recovered from other Governments, Departments, etc.</i>	<i>Original—2,34,787</i> <i>Supple- (a) mentary. 93,194</i>			
	—1,36,593	—1,43,719	7,126	...

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

A. 1.—The appropriation under this sub-head was supplemented by Rs. 10,000 by re-appropriation from savings in 'B. 1 (2)' to cover certain anticipated excess expenditure. The funds so reappropriated, however, proved unnecessary to the extent of Rs. 9,900.

A. 2.—Due to (1) double provision having been made for certain posts centralised by the Government of India (Rs. 4,776), (2) restriction on the grant of officiating pay (Rs. 2,278), and (3) vacancies and appointment of substitutes on the minimum rates of pay in place of senior men on leave (Rs. 6,190).

A. 4.—Representing smaller expenditure on "Diet and Road money to witnesses" (Rs. 4,389) and "Electric energy supply and standing charges" (Rs. 2,221) partly counterbalanced by excesses in other items of a fluctuating nature (Rs. 923).

A. 5.—Due mainly to an expenditure of Rs. 9,104 on account of the Viceregal visit to the Western India States Agency having been debited to this sub-head. An allotment of Rs. 9,652 (Voted) was wrongly sanctioned for this purpose by the Government of India under "H—Miscellaneous" from the Reserve at their disposal in Demand No. "72, Miscellaneous", and could not be considered as available. The remaining excess was mainly due to additional expenditure on contract contingencies. The original appropriation was supplemented by Rs. 2,550 (net) from savings in other subheads. The net excess which remained uncovered was, therefore, Rs. 8,484.

A. 6.—The provision for contributions payable by the Central Government on account of passages of officers transferred from other Governments, Departments, etc., proved insufficient. The excess remained uncovered and this was regularised by the Agent to the Governor General from savings elsewhere after the close of the year.

A. 7.—Due mainly to the non-payment to the Palanpur Darbar of the refund of a sum of Rs. 9,250 as remission with retrospective effect of the contribution towards the cost of the Palanpur Agency. See Notes.

(a) Rs. 88,944 Sanctioned on 1st February 1928, and  
Rs. 9,250 Sanctioned on 25th March 1928.





Service.			Expenditure compared with Appropriation.	
	Appropriation.	Expenditure.	Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
<i>F.—Education :</i>				
<i>F. 1.—Allowances</i>	7,000	...	7000	...
<i>F. 2.—Grants-in-aid ...</i>	24,000	23,413	587	...
<i>H.—Miscellaneous ...</i>	...	...	...	...
<i>Totals</i>	<i>Gross</i> ...	16,29,739 15,59,861	<i>Saving of Gross Expenditure (Non-voted) compared with Gross Appropriation, Rs. 69,878. Saving of Net Expenditure (Non-voted) compared with Net Appropriation, Rs. 60,148.</i>	
	<i>Deductions</i> ...	—2,60,545 —2,50,815		
	<i>Net</i> ...	13,69,194 13,09,046		

## EXPLANATIONS of the Causes of Variation between Expenditure and Appropriation—concl'd.

F. 1.—No expenditure was incurred on account of cost of passages for which the provision was intended.

H.—*Vide* explanation against 'A-5'.

## NOTES.

1. The additional appropriation of Rs. 88,944 included in the amount of Rs. 98,194 shown against the sub-head 'A-7' was sanctioned to meet charges on account of a refund to the Kathiawar Consolidated Local Fund of excess contributions recovered in previous years.

2. H.—A sum of Rs. 9,652 was allotted to this subhead by the Government of India, Finance Department out of the Reserve at their disposal (Grant 72—Miscellaneous Sub-head L.—Voted).

## IMPORTANT COMMENTS.

*Overbudgeting.*

From the following figures of savings it appears that the appropriations under the following sub-heads have been persistently over estimated :

	1925-26.			1926-27.			1927-28.		
	Appropriation.	Saving.	Percentage of saving.	Appropriation.	Saving.	Percentage of saving.	Appropriation.	Saving.	Percentage of saving.
	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	
A.—Political Expenditure :									
A. 2.—Pay of Establishment	3,70,388	43,096	11.64	3,55,953	14,226	4	3,72,840	13,244	3.55
B.—Police Expenditure :									
B. 1.—District Executive Force :									
B. 1. (3) Police Force	4,28,936	34,048	8.14	4,36,498	48,000	11.22	4,39,718	29,798	6.73
B. 1. (4).—Allowances, Honoraria, etc.	1,57,013	28,408	18.09	1,39,310	15,458	11.09	1,47,620	21,003	15.47

These figures suggest the need for extending the system of lump cuts to these appropriations also \*

\* Accountant General, Bombay.



## GRANT No. 84—CAPITAL OUTLAY ON SECURITY PRINTING.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to meet Expenses in connection with STAMPS—CAPITAL EXPENDITURE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>MAJOR HEAD "52-B.—CAPITAL EXPENDITURE ON THE SECURITY PRINTING PRESS".</b>				
<b>A.—Security Printing Press charges :</b>				
<b>A. 1—Capital Expenditure :</b>				
A. 1 (1)—Investments in Government Commercial undertakings	Original	Rs. 12,000		
	Supplementary	(a) 18,000		
		30,000	—9,76,514	10,03,514 ...
Total			30,000 — 9,76,513	Saving of Gross Expenditure (Voted compared with Gross Grant Rs. 10,06,513.

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

A. 1 (1).—Due mainly to (1) reduction in the working Capital of the Press from Rs. 15 lakhs to Rs. 5 lakhs (Rs. 10,00,000) and (2) smaller expenditure on sundry and miscellaneous machines and other items of Capital nature for which a lump sum provision was made (Rs. 6,514).

## NOTE.

In addition to a sum of Rs. 10,00,000 surrendered out of the voted grant, a further sum of Rs. 18,000 for which an additional grant was obtained from the Legislative Assembly was surrendered to Government and an equivalent amount allotted from the Reserve at the disposal of the Finance Department.

(a) Voted by the Legislative Assembly in March 1928.

## Balance sheet

SECURITY PRINTING.

## LIABILITIES.

	Rs.	a.	p.	Rs.	a.	p.
<i>Sundry Creditors and Credit Balances :—</i>						
Trade Creditors . . . . .	3,27,951	9	7			
Revenue Creditors . . . . .	24,821	10	0			
Government Suspense Account . . . . .	2,53,798	0	8			
				6,16,571	4	3
<i>Deposits by Employees . . . . .</i>				1,842	8	0
				Rs.	a.	p.
<i>Depreciation Reserve :—</i>						
<i>Buildings as at 1st April 1927 . . . . .</i>	35,152	0	0			
Additions during the year . . . . .	25,310	0	0			
				60,462	0	0
<i>Plant and Machinery as at 1st April 1927 . . . . .</i>	71,770	10	9			
Additions during the year . . . . .	64,423	13	0			
				1,36,194	7	9
<i>Minor Equipment as at 1st April 1927 . . . . .</i>	2,412	8	0			
Additions during the year . . . . .	1,971	0	0			
				4,383	8	0
<i>Furniture and Fittings as at 1st April 1927 . . . . .</i>	3,553	8	0			
Additions during the year . . . . .	3,634	0	0			
				7,187	8	0
				2,08,227	7	9
<i>Leave Pension and Bonus Provident Fund Reserve :—</i>						
<i>Non Pensionable Establishment as at 1st April 1927 . . . . .</i>	3,973	6	0			
Additions during the year . . . . .	6,771	15	0			
<i>Add transferred from Pensionable Establishment . . . . .</i>	284	0	0			
				11,029	5	0
<i>Less Leave Payments . . . . .</i>	1,721	9	0			
				9,307	12	0
<i>Bonus Provident Fund as at 1st April 1927 . . . . .</i>	338	4	0			
Additions during the year . . . . .	4,314	12	0			
				4,653	0	0
<i>Less taken over by the Accountant General, Bombay . . . . .</i>	338	4	0			
				4,314	12	0
				13,622	8	0
<i>Government of India Capital Account :—</i>						
Fixed . . . . .	33,56,889	2	10			
Floating . . . . .	9,79,863	15	8			
				43,36,753	2	6
<i>Net Profit for the year brought down from the Trading and Profit and Loss Account . . . . .</i>				2,07,106	12	2
				53,84,123	10	8

Certified Correct according to the Books of the Security Printing, India, and subject to the

G. G. KAYAL,  
Offg. Accountant,  
Security Printing, India.

GEORGE WILLIS, Lt.-Col., R. E.,  
Master,  
Security Printing, India.



## INDIA, NASIK ROAD.

as on 31st March 1928.

## ASSETS.

	Rs.	a.	p.	Rs.	a.	p.
<i>Land</i>				11,980	0	0
<i>Buildings</i> as at 1st April 1927	17,95,789	15	5			
Additions during the year	20,396	8	0			
				18,16,186	7	5
<i>Drainage and water supply</i> as at 1st April 1927				1,35,839	13	0
<i>Electric Installations</i> as at 1st April 1927	35,646	0	5			
Additions during the year	1,007	12	0			
				36,653	12	5
<i>Railway Siding</i>				21,086	3	6
	Rs.	a.	p.			
<i>Plant and Machinery</i> as at 1st April 1927	8,08,268	9	5			
Additions during the year	1,840	1	0			
Add Wood Workshop Plant transferred	1,854	2	0			
				3,694	3	0
Miner Equipment as at 1st April 1927	37,704	7	7	8,11,962	12	5
Additions during the year	101	2	0			
				37,805	9	7
Less Depreciation written off				1,989	11	2
<i>Furniture and Fittings</i> as at 1st April 1927	36,340	10	9	35,815	14	5
Additions during the year	141	4	0			
				36,481	14	9
<i>Preliminary and Demonstration Expenses</i> as at 1st April 1927	3,63,650	0	0			
Less amount written off	90,912	8	0			
				2,72,737	8	0
<i>Engraved Plates</i> as at 1st April 1927	73,454	0	0			
Additions during the year	36,565	11	0			
				1,10,019	11	0
Less Amount written off				20,681	15	0
<i>Dies and Dandy Rolls</i> as at 1st April 1927				11,903	8	0
Less Amount written off				626	8	0
<i>Stock and Stores—</i>						
Paper, Ink, Stores, etc.	5,31,300	15	10			
Packing Cases and Cartons	794	6	8			
Work in Progress	37,468	10	0			
Finished Goods	1,66,475	6	0			
				7,36,039	6	6
<i>Sundry Debtors</i>				2,11,291	10	0
<i>Central Stamp Stores</i>				3,37,996	2	6
<i>Currency Note Printing Project</i>				43,806	0	2
<i>Post Office Cash Certificates</i>				1,712	8	0
<i>Personal Ledger Account—</i>						
At the Nasik Treasury	4,54,585	9	2			
At Imperial Bank, Nasik	2,80,835	14	7			
At Imperial Bank, Bombay	31,569	7	0			
				7,66,990	14	9
<i>Cash in hand</i>	6,567	7	4			
<i>Cash with Store-keeper</i>	20	0	0			
				6,587	7	4
<i>Service Labels in Hand</i>	341	7	6			
				6,928	14	10
				53,84,123	10	8

remarks contained in the reports dated 7th February 1928 and 21st August 1928.

O. D. DANTYAGI,

Assistant Accountant General, Bombay Commercial Audit Circle.

## SECURITY PRINTING,

## Trading and Profit and Loss Account

	Departments.						Total.
	Offset.	Embossed Envelopes.	Registration Envelopes.	Post Cards.	Adhesive Stamps.	Booklets.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
To Opening Stock	17,837 15 0	71 5 0	1,324 7 0	4,563 2 0	36,023 12 0	784 11 0	60,115 4 0
To Cost of Pro- duction	5,37,477 0 3	2,96,043 12 7	1,98,043 0 10	8,38,856 10 6	1,95,931 7 5	42,816 4 2	21,00,218 3 9
To Receipts from Calcutta . . .	...	...	...	...	139 3 0	...	139 3 0
To Gross Profit .	36,910 1 7	1,56,999 12 5	...	1,54,472 11 6	66,361 5 0	14,631 13 10	4,29,385 12 4
Total	5,91,725 0 10	4,53,113 14 0	1,99,376 7 10	9,97,894 8 0	2,98,505 11 5	58,122 13 0	25,93,738 7 1
To Gross Loss .	.	.	.	.	.	.	18,184 6 10
To Interest	.	.	.	.	.	.	2,23,909 0 0
To Expenses prior to 1st October 1927	.	.	.	.	.	.	1,111 13 0
To Inks and Stores written off	.	.	.	.	.	.	152 7 2
To Net Profit .	.	.	.	.	.	.	2,07,106 12 2
Total	.	.	.	.	.	.	4,48,464 7 3



## INDIA, NASIK ROAD.

for the year ended 31st March 1928.

	Departments.							Total.
	Offset.	Embossed Envelopes.	Registration Envelopes.	Post Cards.	Adhesive Stamps.	Booklets.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
By Sales	3,70,122 14 10	4,40,269 0 0	1,61,720 14 0	2,01,321 2 0	1,53,112 7 5	51,300 12 0	20,66,837 2 3	
By Issue to Book- lets.	...	...	...	...	21,073 5 0	...	21,073 5 0	
By transfer to Central Stamp Store	1,64,062 4 0	...	...	59,961 0 0	54,144 15 0	...	3,08,168 3 0	
By Ending Stocks	45,339 14 0	12,854 14 0	21,471 5 6	36,612 6 0	40,175 0 0	6,822 1 0	1,06,475 6 0	
By Gross Loss	...	...	16,184 6 10	...	...	...	16,184 6 10	
Total	5,91,725 0 10	4,53,113 14 0	1,90,376 7 10	2,97,494 8 0	2,08,505 11 5	58,122 13 0	25,93,738 7 1	
By Gross Profit	.	.	.	.	.	.	4,29,265 12 4	
By Rent of Buildings	.	.	.	.	.	.	7,770 9 0	
By share of Master, S. P. I.'s Pay and Leave and Pension Contribution recoverable from Currency Note Printing and Central Stamp Store (prior to 1st October 1927)	.	.	.	.	.	.	10,700 0 0	
By Miscellaneous Receipts	.	.	.	.	.	.	728 1 11	
Total							4,48,464 7 3	

Certified that the book value of the Finished Goods; Work in Progress, Raw Materials and Packing Cases in hand on 31st March 1928 amounted to Rs. 7,36,039-6-6 (Rupees seven lakhs, thirty six thousand and thirty nine, annas six and pies six) only as follows :—

	Rs.	a.	p.	Rs.	a.	p.
Productions . . . . .				1,66,475	6	0
Work in Progress . . . . .				37,468	10	0
Paper Imported—in hand . . . . .	4,57,488	10	0			
Paper Delhi in hand . . . . .	613	9	9			
Paper Indian in hand . . . . .	33,895	15	2			
Paper Imported in sections . . . . .	5,532	13	0			
Paper Indian in sections . . . . .	267	8	0			
Inks . . . . .	12,699	0	9			
Miscellaneous Consumable Stores . . . . .	20,803	7	2			
				5,31,300	15	10
Packing Cases and Cartons . . . . .				794	6	8
Total . . . . .				7,36,039	6	6

L. F. COUCHMAN, Lt.-Col., R. E.,  
for Master, Security Printing, India.

G. G. KAYAL,  
Offg. Accountant.

V. D. DANTYAGI,  
Assistant Accountant General,  
Bombay Commercial Audit Circle.

### IMPORTANT COMMENTS.

#### *Security Printing, Nasik Road.*

The conditions of working of the Security Printing, India, during the years 1926-27 and 1927-28 were so fundamentally different that probably no useful purpose will be served by a detailed comparison of the figures for the two years. During 1926-27 the concern had still to contend against some of the difficulties inseparable from a concern in the initial stages of its working and showed a loss. During 1927-28, the concern was settling down to the normal conditions of its working. In the first half of the year 1927-28, the concern showed a net profit for the first time and the profit amounted to Rs. 21,824. In the second half of the year the profit had increased to Rs. 1,85,283.

Of the departments, the only one showing a loss in 1927-28 is "Registration Envelopes".

A Balance Sheet as at 31st March, 1928, a Trading and Profit and Loss Account for the year ended 31st March, 1928 and the Store accounts for the year 1927-28 are appended to the appropriation account. The form in which the accounts relating to the Security Printing, India, should appear in the Appropriation accounts has been referred by the Director of Commercial Audit to the Government of India.\*

\*Director of Commercial Audit.



## GRANT No. 85.—FOREST CAPITAL OUTLAY.

ACCOUNT of the Sum Expended, in the year ended 31 March 1928, compared with the Sum Granted, for Expenditure in respect of CAPITAL OUTLAY on FORESTS—Not charged to Revenue.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—"52-A.—CAPITAL OUTLAY ON FORESTS NOT CHARGED TO REVENUE".				
A.—Communications and Buildings ...	3,84,600	3,08,769	75,831	...
B.—Live Stock, Stores and Tools and Plant—				
B. 1.—Purchase of Cattle in the Andamans...	1,39,000	1,16,077	22,923	...
B. 2.—Other charges ...	1,57,800	1,57,520	280	...
C.—Demarcation, Improvements and Extension of Forests ...	32,600	27,941	4,659	...
D.—Deduct—Share of Capital Charges Financed from Ordinary Revenues ...	—7,14,000	—6,10,307	...	1,03,693
{ Gross... ...	7,14,000	6,10,307	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 1,03,693.	
Totals { Deductions ...	—7,14,000	—6,10,307		
{ Net ...	*1,000	...	Saving of Net Expenditure (Voted) compared with Net Grant Rs. 1,000.	

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

A.—Composed of savings of Rs. 18,355 in the India Circle and of Rs. 57,476 in the North West Frontier Province. The former occurred mainly in the estimates of the Andamans Forests and was due chiefly to roads not having been constructed (Rs. 4,000) and to delay in the completion of work on the jetty, owing to late receipt of material and shortage of skilled labour (Rs. 14,000). The saving in the Frontier Province was mainly due to non-completion of the Thai Kalabagh Ropeway as originally anticipated.

B. 1.—Due to economy. The administrative authorities state that it is not possible to estimate far in advance what the cost of cattle and elephants is likely to be.

B. 2.—Represents savings in India (Rs. 13,711) due mainly to the new Trimmer not having been purchased in the Andamans (Rs. 10,000). The savings were partly counterbalanced by an excess in the North-West Frontier Province (Rs. 13,430) due to the purchase of a weigh-bridge and saw-mill at Thai.

C.—Saving occurred in India (Rs. 9,349) and was due to want of staff to carry out work in the Andamans. This was reduced by an excess in the North-West Frontier Province (Rs. 4,690) due to the acquisition of land in the Agror Forests in the Hazara District of the North-West Frontier Province.

D.—The entire expenditure incurred under this Grant is met from ordinary revenues and was transferred at the end of the year to the major head "8 A".

\* The net amount required being nil, a nominal Demand of Rs. 1,000 was submitted for the vote of the Legislative Assembly.

## GRANT No. 86.—IRRIGATION WORKS—NOT CHARGED TO REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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.
MAJOR HEAD—55.—CONSTRUCTION OF IRRIGATION, ETC.—WORKS.				
A.—Capital Account of Irrigation Works not Charged to Revenue—Capital cost of Works only—Major Head “55”:				
A. 1.—Productive Works:				
Lower Swat and Kabul River Canals:				
	Rs.			
A. 1 (1).—Works { Original 10,000				
Supple- (a) 12,17,000	12,17,000	4,249	12,12,751	...
mentary 12,07,000				
A. 2.—Unproductive Works:				
North-West Frontier, Upper Swat River canal:				
A 2 (1).—Works	72,000	87,120	...	15,120
A. 3.—Unproductive Works:				
Baluchistan and Ajmer-Merwara:				
A. 3 (1).—Works	43,000	17,600	25,400	...

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

A. 1 (1).—The saving occurred in the Accounts of the North-West Frontier Province and was due to the non-utilisation of the provision made for the adjustment of the cost of Abazai Weir and Doaba linking canals from the Capital account of the Upper Swat Canal to that of the Lower Swat Canal i.e. from the sub-head A. 2 (1) to A. 1 (1), as it was decided with the approval of the Auditor General that this transfer adjustment should be effected through the Administrative Accounts by necessary alterations in the progressive outlay on these canals without passing it through the regular accounts.

A. 2 (1).—No provision was made in the original estimates of the North-West Frontier Province for the following works:—

	Rs.
1. Making head for water-course No. 8	5,000
2. Constructing mills	3,000
3. Irrigating a piece of land on Bariband distributary	5,000
4. Direct outlets	3,000
Total	16,000

The grant was, however, reduced to Rs. —11,23,965 by orders of reappropriation in the course of the year to cover the proposed adjustment of the cost of Abazai Weir and Doaba linking canals contemplated to be made through the accounts. The adjustment was actually made through the Administrative Accounts *vide* remarks at A. 1 (1) above thereby resulting in an excess of Rs. 12,11,085 which remained uncovered.

A. 3 (1).—Due to the sanction for the Surkhab Feeder in Baluchistan not having been received from the Government of India during the year.

(a) Voted by the Legislative Assembly in March 1928.



Service.	Grant. Rs.	Expenditure. Rs.	Expenditure compared with Grant	
			Less than Granted. Rs.	More than Granted. Rs.
B.—Capital Account of Irrigation Works not Charged to Revenue—General Capital Charges—Major Head "55":				
B. 1.—Establishment (vide D.-5 in Demand No. 22)	...	19,786	...	19,786
Non-voted ... Ra.	...			
Voted { Original 56,000 Sup- plemen- (a) tary 4,14,000	4,70,000	33,168	4,36,832	...
B. 2.—Tools and Plant (vide E.-3 in Demand No. 22)	3,000	1,536	1,464	...
Non-voted ...	...	2,770	...	2,770
B. 4.—Pensionary Charges.	...	3,722	52,278	...
Voted { Original Supple- (a) mentary 56,000	56,000			
B. 5.—Deduct receipts on Capital Account	...	-192	192	...

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

B. 1.—Non-voted.—The excess occurred in the accounts of the North-West Frontier Province and was due to the fact that heretofore no distinction had been made between voted and non-voted when transferring the expenditure from "55" to "16" but under recent instructions received from the Auditor General to the effect that such distinction should be observed the necessary readjustment was made in the accounts for 1927-28 which were then open. As the above orders were received after the close of the financial year the grant could not be regularised. See also (iii) under B. 1. Voted.

B. 1.—Voted.—Consists of two savings of Rs. 4,422 and Rs. 4,32,410 in the accounts of the Controller of Military Accounts, Baluchistan and of the North-West Frontier Province.

(i) The saving in Baluchistan is due to decrease in works outlay which are calculated on *pro rata* basis.

(ii) The bulk of the saving in the North-West Frontier Province viz. Rs. 4,14,000 is due to the non-utilisation of the supplementary grant of Rs. 4,14,000 for the adjustment of the cost of Abazai weir and Doaba linking canals referred to in A. 1 (1) above.

(iii) Taking together the non-voted and voted expenditure of the North-West Frontier Province there is a saving of Rs. 4,12,624 against the total provision of Rs. 4,59,000 which is due to the reasons at (ii) above. Excluding the supplementary grant of Rs. 4,14,000 against which no expenditure was incurred, the actual expenditure amounted to Rs. 46,376 against the original provision of Rs. 45,000 resulting in an excess of Rs. 1,376 which is due to larger expenditure on works outlay than anticipated vide remarks at A. 2 (1) above.

As, however, the proposed adjustment of the cost of the Abazai Weir and Doaba linking Canals was not made through the accounts a sum of Rs. 5,01,000 was withdrawn from this head by orders of reappropriation during the course of the year which reduced the grant to—Rs. 42,000 resulting in an excess of Rs. 88,376 which remained uncovered.

B. 2.—Savings occurred in Baluchistan (Rs. 655) due to works having not been sanctioned and in the North-West Frontier Province (Rs. 809) due to the adjustment made on the *pro rata* basis.

B. 4.—Non-voted and Voted.—Vide remarks against B. 1. above. The expenditure represents pensionary charges adjusted at 14 per cent. on the establishment charges vide B. 1. above or which no provision was made in the original estimates. A sum of Rs. 56,000 was provided under this head by means of a supplementary grant for the adjustment of the cost of Abazai Weir and Doaba linking canals. But as the adjustment was not made through the accounts a sum of Rs. 64,000 was withdrawn from this head by orders of reappropriation during the course of the year which reduced the grant to Rs. —8,000 resulting in an excess of Rs. 14,492 which remained uncovered.

B. 5.—No appropriation is needed for recoveries of expenditure vide paragraph 116 of the Public Works Account Code.

[a] Voted by the Legislative Assembly in March 1928.

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 Demand No. 22).	Non-voted ...	...	—21,507	21,507	...
	Voted ...	—1,68,000	—1,41,501	...	26,499
	Gross ...	...	22,556	<i>Excess of Gross Expenditure Non-voted compared with Gross Appropriation Rs. 22,556.</i>	
	Deduction ...	...	—21,507		
	Net ...	...	1,049		
Totals	...	...	...	<i>Excess of Net Expenditure (non-voted) compared with Net Appropriation Rs. 1,049.</i>	
	Gross ...	18,61,000	1,47,395	<i>Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 17,13,605.</i>	
	Deductions ...	—1,68,000	—1,41,693		
	Net ...	16,93,000	5,702		
				<i>Saving of Net Expenditure (Voted) compared with Net Grant Rs. 16,87,298.</i>	

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

C.—*Non-voted* and *Voted*.—The decrease in the amount transferred to the Revenue head in the voted section is due to (i) smaller expenditure in Baluchistan on Capital Charges (Rs. 30,586) and (ii) share of Capital Charges of the North-West Frontier Province (Rs. 4,087).

The amount transferred to the Revenue head in the non-voted section relates to the North-West Frontier Province. The increase in the amounts transferred from the Capital Section in the North-West Frontier Province (Voted and Non-voted) to the Revenue Section is the result of larger expenditure than anticipated under A. 2 (1), B. 1 and B. 4. See also remarks against the sub-head B. under Grant No. 22.

## NOTES.

The operations upon the " Reserve " were as below :—

	Rs.
Original provision for Reserve in Demands for grants, 1927-28	Nil.
Add—Withdrawn to Reserve from—	
1. North-West Frontier Province . 55—Construction of Irrigation, Navigation, Embankment and Drainage Works	2,000
Total	2,000



*Deduct*—Amount allotted to—

2. North-West Frontier Province . 55.—Construction of Irrigation	
Navigation, Embankment	
and Drainage Works . . . . .	2,000
Total. . . . .	2,000
Balance . . . . .	Nil.
Amount surrendered to Government. . . . .	Nil.
Balance lapsed . . . . .	Nil.

2. The total Expenditure for Works and for Establishment and Tools and Plant is given below :

	Rs.
Works . . . . .	1,08,969
Establishment . . . . .	52,954
Tools and Plant . . . . .	1,536

3. The only important Major Work under execution during the year was constructing Behram Devi Distributary—Estimate 1,70 ; expenditure to end of March 1928, 64 ; balance 106 ; in progress. (The figures are in thousands of rupees).

## GRANT No. 89.—CAPITAL OUTLAY ON CURRENCY NOTE PRINTING PRESS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, to defray Expenses in connection with CAPITAL OUTLAY ON CURRENCY NOTE PRINTING PRESS.

				Expenditure compared with Grant.			
Service.	Grant.	Expenditure.		Less than Granted.	More than Granted.		
	Rs.	Rs.		Rs.	Rs.		
MAJOR HEAD "56-F.—CURRENCY CAPITAL OUTLAY NOT CHARGED TO REVENUE."							
A.—Works ... ..	12,16,714	8,45,651		3,71,063	...		
B.—Plant and Machinery ... ..	1,56,161	4,79,561		...	3,23,400		
C.—Cost of Land ... ..	...	5,777		...	5,777		
D.—Miscellaneous :							
			Rs.				
D. 1.—Pay of Officers	<div> <div>Non-voted</div> <div> <div>Original</div> <div>(a)</div> <div>Supplementary</div> </div> </div>	27,100	35,670	...	8,570		
	<div> <div>Voted</div> </div>	27,100	...	27,100	...		
D. 2.—Pay of Establishments ... ..	...	3,800	1,496	2,304	...		
D. 3.—Allowances, Honoraria, etc.	<div> <div>Non-voted</div> <div> <div>Original</div> <div>(a)</div> <div>Supplementary</div> </div> </div>	1,200	1,586	...	386		
	<div> <div>Voted</div> </div>	1,500	...	1,500	...		
D. 4.—Contingencies ... ..	...	600	...	600	...		

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

A.—The final bill of a building contractor remained unpaid at the close of the year owing to disputes regarding measurements and certain items of work. See Note 2.

B.—It was decided eventually that an adjustment should be made in the Indian Accounts by the corresponding entry in sub-head "E" of the cost of English stores for which provision had been made in the budget. But for this adjustment there would have been a saving of Rs. 1,20,605 owing to the adoption of cheaper methods of erecting machinery. The excess remained uncovered.

C.—Represents compensation for land acquired for building quarters for the Press staff.

D. 1.—Non-voted.—Due mainly to an adjustment in the Indian Accounts of Establishment charges incurred in England with corresponding deduction as part of sub-head 'E'. The excess remained uncovered.

D. 1.—Voted.—The whole provision remained unutilised as pay of the Master and his Personal Assistant were non-votable. The original provision was apparently a mistake. See Note 2.

D. 2.—A smaller establishment was engaged than originally contemplated.

D. 3.—Non-voted.—This is an adjustment in the Indian Accounts of the travelling expenses incurred by the Master of the Press in England. The excess remained uncovered.

D. 3.—Voted.—The expenditure was non-votable. The original provision was apparently a mistake. See Note 2.

D. 4.—Stationery, etc., required for the Currency Note Press was obtained gratis from the Currency Printing India. No expenditure, therefore, appeared under this sub-head.

(a) Sanctioned on 10th December 1927



		Expenditure compared with Grant.			
Service.		Grant.	Expenditure.	Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
D.—Miscellaneous— <i>contd.</i>					
D. 5.—Deduct—Transfers to Security Printing	...	—60,224	—75,164	14,940	...
E.—Deduct—English Cost of Stores and Establishments	Non-voted	...	—5,927	5,927	...
	Voted	...	—4,44,005	4,44,005	...
F.—English Charges	Non-voted	Rs. 5,000	7,000	5,888	1,112
	Supplementary	2,000			...
	Voted	...	4,28,000	4,42,934	...
G.—Loss or gain by exchange	Non-voted	Rs. 2,000	...	39	...
	Supplementary	—2,000			39
	Voted	...	1,42,349	1,071	1,41,278
Totals	Non-voted	Gross	...	35,300	43,183
		Deductions	...	...	—5,927
		Net...	...	35,300	37,256
				Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 7,883.	
				Excess of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 1,956.	
Totals	Voted	Gross	...	19,76,224	17,76,490
		Deductions	...	—60,224	—5,19,169
		Net...	...	19,16,000	12,57,321
				Saving of Gross Expenditure (voted) compared with Gross Grant Rs. 1,99,734.	
				Saving of Net Expenditure (voted) compared with Net Grant Rs. 6,58,679.	

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

D. 5.—The actual share of the cost of buildings and plant transferable to the Security Printing proved heavier than was anticipated.

E.—The adjustment in the Indian Accounts of English Cost of stores and establishment (*vide* explanations against "B", "D. 1-Non-voted" and "D-3-Non-voted"). The adjustment in this manner was not anticipated at the time of framing the estimates.

F. Non-voted and Voted.—Owing to the rate of conversion of sterling transactions into rupees having been raised from Rs. 10 to Rs. 13½ per £., the provision made for voted and non-voted expenditure under sub-head "G.—Loss or Gain by Exchange" was transferred to this sub-head. Part of the excess over the original grant under voted was due to this change while the saving of Rs. 1,27,415 over the modified grant (Rs. 4,28,000 plus Rs. 1,42,349 minus Rs. 4,42,934) was brought about by delay in supplying some of the machinery, etc., ordered from England.

G. Voted and Non-voted.—The whole of the provision under this sub-head was transferred to 'F' as explained in the remark against that sub-head. The amounts of Rs. 39 (Non-voted) and Rs. 1,071 (Voted) which represent the difference between the flat rate and the average rate of exchange remained, therefore, uncovered. See paragraph 44, Chapter III.

## NOTES.

1. In June 1926 the Government of India sanctioned the establishment of a press for the printing of Currency Notes, at an estimated cost of Rs. 27,84,000. The total expenditure up to the end of 1927-28 was Rs. 21,60,978. The work remained uncompleted.

2. Out of the voted grants the following amounts aggregating Rs. 78,300 were surrendered to Government :—

	Rs
A. . . . .	50,000
D. 1 . . . . .	27,100
D. 3 . . . . .	1,200



## GRANT No. 90.—CAPITAL OUTLAY ON VIZAGAPATAM HARBOUR.

ACCOUNT of the Sum Expended in the Year ended 31 March 1928, compared with the Sum Granted to pay the Expenses in connection with the construction of the VIZAGAPATAM HARBOUR.

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. 1.—Engineering Establishment—Officers	1,34,000	1,13,771	20,229	...
A. 2.—Engineering Establishment—Subordinates ...	21,000	17,162	3,838	...
A. 3.—Office Establishments ...	47,000	43,259	3,741	...
A. 4.—Other Establishments ...	64,000	63,192	808	...
A. 5.—Provident Fund Contributions ...	12,000	9,602	2,398	...
B.—Travelling Allowances ...	15,000	10,714	4,286	...
C.—Contingencies ...	22,000	57,218	...	35,218

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

A. 1.—Due to (1) services of the Deputy Engineer-in-Chief, having been lent to the Government of Madras and the post having remained vacant (Rs. 8,184), (2) the post of an Assistant Engineer having remained vacant for some months and the new appointment being made on less pay than provided for (Rs. 2,503) and (3) overestimating the provision for leave allowance (Rs. 9,542).

A. 2.—Due to (1) the post of an inspector of works having remained vacant throughout the year (2,780) and (2) less pay than provided for, having been allowed to certain subordinate staff (Rs. 1,058).

A. 3.—Due to (1) the posts of two draftsmen and an estimator not having been filled up (Rs. 2,710) and (2) non-utilisation in full of the provision made for the clerical and menial staff (Rs. 1,031).

A. 4.—The saving is the net result of a saving of Rs. 5,743 which occurred under Audit (Rs. 5,488) and Medical (Rs. 255) and an excess of Rs. 4,935, under Administration (Rs. 4,731) and on other establishments (Rs. 204). The saving under Audit was chiefly due to the entertainment of clerks as and when required and to less pay allowed than provided for with a view to effecting economy though provision was made for the full strength for the whole year. The excess under Administration was due to no provision having been made for expenditure in connection with the Advisory Committee and was not covered by reappropriation.

A. 5.—Due to less contribution than anticipated for the reasons given against the sub-head A. 1 above.

B.—Due to (1) consolidated travelling allowance not drawn by the Deputy Engineer-in-Chief, and the Assistant Engineer for the reasons given against the sub-head A. 1 above, (Rs. 950) and (2) less touring than was anticipated (Rs. 3,336).

C.—Due to (1) rent of the Bengal Nagpur Railway bungalow occupied by the Engineer-in-Chief, since November 1923 having been adjusted during the year (Rs. 16,655); (2) an erroneous credit adjustment made in 1926-27 having been written back (Rs. 13,864), (3) expenditure on certain unforeseen works, viz., construction of creche (Rs. 1,003) and ceremonial expenses in connection with the visit of His Excellency the Viceroy (Rs. 1,492) and (4) increased expenditure on account of 'Indian freight and handling' owing to the provision having been made under suspense, vide F. 3 (1) whereas the expenditure was debitable to this head (Rs. 2,204). Excess to the extent of Rs. 5,218 remained uncovered. (See Notes).

				Expenditure compared with Grant.			
Service.				Grant.	Expenditure.	Less than Granted.	More than Granted.
				Rs.	Rs.	Rs.	Rs.
D.—Land	...	...	...	4,50,000	89,995	3,60,005	...
E.—Reclamation	...	...	...	7,00,000	6,31,027	68,973	...
F.— Works :							
F. 1.—Expenditure in England...	...	...	...	2,50,000	1,48,223	1,01,777	...
F. 2.—Exchange	...	...	...	83,000	656	82,344	...
F. 3.—Expenditure in India	...	...	...	16,35,000	11,41,805	4,93,195	...
G.—Interest during construction	...	...	...	5,10,000	5,78,330	...	68,330
Total				39,43,000	29,04,954	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 10,38,046.	

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

D.—Provision made for the acquisition of certain areas as the demand for them which was subsequently withdrawn in the case of other areas payment could not be made before the close of the financial year. These savings account for Rs. 2,60,005. Smaller amounts (Rs. 10,000) were awarded by Civil Courts in references under section 18 of the Land Acquisition Act than was anticipated.

E.—Due to less expenditure than anticipated owing to an accident to the dredger "Vizagapatam".

F. 1.—Penultimate payment of 10 per cent. of the cost of dredger "Vizagapatam" expected to be made during the year was not made as no settlement was arrived at in connection with the expenditure incurred on account of "Salvage of Dredger".

F. 2.—Due to the alteration in the Statutory rate of exchange to 1s. 6d. The provision was transferred by reappropriation to the head "Expenditure in England". See paragraph 44, Chapter III.

F. 3.—Due to (1) smaller expenditure on certain works owing to an accident to the dredger "Vizagapatam" (Rs. 1,76,094). This includes the saving of Rs. 2,204 *vide* explanation C (4),

(2) Suspension of work in the Oil Depot owing to the revision of the scheme (Rs. 1,38,300),

(3) Postponement of the erection of the Power House (Rs. 87,500),

and (4) Smaller expenditure on the construction of staff quarters owing to delay in the receipt of approval to the type and number of quarters as well as of the concurrence of the Bengal Nagpur Railway to the transfer of certain lands on which the quarters were to be built.

G.—Due to interest during construction on the anticipated outlay in 1927-28 not having been taken into account in framing the budget estimate (Rs. 13,923) and underestimating (Rs. 54,407). Excess remained uncovered as the adjustment on account of interest was made in May 1928, after the total Capital expenditure for the whole year was known.



## STORES ACCOUNTS.

	Rs.
1. Amount of Opening Balance . . . . .	20,998
2. Value of Stores received during the year . . . . .	23,89,731
	Total . . . . .
3. Value of Stores utilised, sold or otherwise disposed of . . . . .	24,10,729
	23,17,505
4. Amount of Closing balance . . . . .	93,224

An additional Stores Depot was formed during the year for the Dredging Division.

An Audit verification of the Stock of Stores was made during the year under review and the orders of the Engineer-in-Chief on the Stock Sheets are awaited.

## FORM "F".

*Statement of Expenditure on Important New Works.*

Service.	Grant.	Expendi- ture.	Balance.	
			Unex- pended.	Excess.
	Rs.	Rs.	Rs.	Rs.
Vizagapatam Harbour Construction . . . . .	39,43,000	29,04,955	10,38,045	..

*Observation.*

The amount of the Project Estimate sanctioned by the Secretary of State, communicated by Railway Board is Rs. 2,23,00,000. Estimates for additional works since sanctioned by the Railway Board, Supplementary to the Project Estimate amount to Rs. 17,40,687 increasing the total sanctioned outlay on the Scheme to Rs. 2,40,40,687. Expenditure to the end of 1927-28 is Rs. 1,25,62,041 and the balance is Rs. 1,14,78,640. The work is in progress.

## IMPORTANT COMMENTS.

*Placing of Contracts without Publicly inviting Tenders.*

It was noticed during an inspection of the office of the Engineer-in-Chief of the Project that no tenders were invited by advertisement in a public manner as required under the rules for execution of works. In certain cases only selected Contractors were invited to tender in competition with each other. It was also noticed that one particular Contractor was asked to execute certain important works, costing Rs. 2,43,000 at rates settled with him. Audit raised the question in connection with one of these works costing about Rs. 1,90,000 for which tenders should have been invited by advertisement and the Engineer-in-Chief remarked that the contractor who had been selected as a result of competitive tendering for quarrying stone required for the work was found to be an excellent man and it was, therefore, considered advisable to arrange with him for the building work on rates mutually acceptable, rather than open negotiations with another contractor.

Settling rates mutually with contractors without calling for tenders has since been discontinued and tenders are now invited for contracts other than petty ones.

The same irregularity of not inviting tenders was noticed in connection with the purchase of tools and plant and machinery and miscellaneous items of stores. Necessary instructions have, however, been issued by the Railway Board with a view to prevent its recurrence.\*

\* Accountant General, Railways.

## GRANT No. 91—COMMUTED VALUE OF PENSIONS.

ACCOUNT of the Sum Expended, in the year ended 31 March 1928, compared with the Sum Granted to pay Expenses in connection with COMMUTED VALUE OF PENSIONS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.	More than Granted.				
	Rs.	Rs.	Rs.	Rs.				
MAJOR HEAD—"60-B.—COMMUTED VALUE OF PENSIONS".								
A.—Payments of Commuted Value of Pensions.								
A. 1.—Departmental.	<div>Rs.</div> <div>Original 3,36,000</div> <div>Supplementary ... 9,58,000</div> <div>... ..</div>	12,94,000	14,89,714	... 1,95,714				
					<div>Non-voted</div> <div>Voted</div>	<div>Original</div> <div>Supplementary</div> <div>...</div>		
							<div>...</div>	<div>...</div>
A. 2.—Non-Departmental.	<div>Rs.</div> <div>Original 11,64,000</div> <div>Supplementary —9,39,000</div> <div>Original 15,50,000</div> <div>Supplementary (a) 1,98,000</div>	2,25,000	2,84,911	... 59,911				
					<div>Non-voted</div> <div>Voted</div>	<div>Original</div> <div>Supplementary</div> <div>...</div>		
							<div>...</div>	<div>...</div>

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

General remarks—The wide variations between the grant and the expenditure in this appropriation account are mainly due to the estimates having been framed practically in the absence of actuals. The Demand was submitted in elaborate detail for the first time in 1927-28.

A. 1.—Non-voted.—Represents an excess of Rs. 2,51,167 in the Military Department which was not fully anticipated when the supplementary grant (Rs. 5,86,000) was applied for counter-balanced by a saving of Rs. 55,453 in the Railway Department due to overestimating. The excess in the Military Department remained uncovered.

A. 1.—Voted.—Represents saving in the Railway Department, which was reduced to Rs. 54,045 by orders of reappropriation and surrender in March 1928. See Notes.

A. 2.—Non-voted and Voted.—Represents excesses in the Civil Department. The whole excess in the non-voted section and Rs. 5,13,878 in the voted section remained uncovered. The supplementary appropriations which were based on the previous year's actuals proved inadequate.

(a) Sanctioned by the Legislative Assembly in March 1928.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Payments of Commuted value to Provincial Governments.				
	Original	50,000		
	Non-voted	1,30,000	1,11,459	18,541
Voted	Supplementary	40,000		
		12,00,000	9,18,486	2,81,514
C.—Deduct—Equated Payments of Commuted Value of Pensions charged to Capital.				
C. 1.—Departmental.	Original	—15,000		
	Non-voted	—20,000	—19,822	178
	Supplementary	—5,000		
Voted		—20,000	—305	19,695
C. 2.—Non-Departmental.	Original	—55,000		
	Non-voted	—11,000	—8,113	2,887
	Supplementary	+44,000		
Voted		—75,000	—1,08,000	23,000
D.—Deduct—Commuted Value of Pensions recovered from Provincial Governments.	Original	—57,000		
	Non-voted	—1,53,000		1,53,000
	Supplementary	—96,000		
Voted	Original	—7,20,000		
	Supplementary	(a) —2,50,000	—5,45,520	2,95,520
		+4,70,000		

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

B.—Non-voted and Voted.—The transactions relate wholly to the Civil Department. The provision in the voted section was reduced to Rs. 10,00,000 resulting in a net saving of Rs. 81,514.

C. 1. and C. 2.—The adjustments under these heads are usually made at the end of the year and represent the capital portion of the equated payments in respect of the commuted values of pensions paid.

C. 1.—Non-voted and Voted.—Excesses to the extent of Rs. 178 and Rs. 3,695 remained uncovered in the Military and Railway Departments respectively.

C. 2.—Non-voted.—The excess in the Civil Department remained uncovered.

C. 2.—Voted.—As a result of the modification of the grant, the saving was reduced to Rs. 1,000 only.

D.—Non-voted.—The excess in the Military Department remained uncovered.

D.—Voted.—The saving occurred in the Civil Department and the recoveries exceeded anticipations.

(a) Sanctioned by the Legislative Assembly in March 1928.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.—Deduct— Commutated Value of Pensions Financed from ordinary Revenue.				
Non-voted { Original —33,000	—1,30,000	—1,11,439	...	18,561
Supplementary. —97,000				
Voted ... ..	—4,80,000	—3,72,965	...	1,07,035
<hr/>				
Totals ... {	Gross ...	16,49,000 18,86,064	Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 2,37,064.	
	Deductions —3,14,000	—1,39,374	...	
	Net ...	13,35,000 17,46,690	Excess of Net Expenditure (Non-voted) compared with Net Appropriation Rs. 4,11,690.	
	Gross ...	33,98,000 37,08,319	Excess of Gross Expenditure (Voted) compared with Gross Grant, Rs. 3,08,319.	
	Deductions —8,25,000	—10,26,790	...	
	Net ...	25,73,000 26,79,529	Excess of Net Expenditure (Voted) compared with Net Grant Rs. 1,06,529.	

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

E.—The expenditure under this head represents the difference of the amounts appearing under B. and D. The adjustment is made at the end of the year.

As a result of re-appropriation sanctioned in February 1928 the excess under E. Voted was augmented to Rs. 3,77,035.

## NOTE.

A sum of Rs. 3,56,000 was surrendered to Government out of the voted Grant under subhead A. 1 (Rs. 3,72,000) and subhead C1. (minus Rs. 16,000.)



## GRANT No. 92.—DELHI CAPITAL OUTLAY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, 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.	Non-voted	Original 2,06,463 (a) Supplementary 6,853	2,15,316	2,13,665	...	349
	Voted	...	70,986	79,233	...	8,247
A. 2.—Engineering Establishment—Subordinates	...	...	1,64,380	1,74,305	...	9,945
A. 3.—Specialist Officers.	Non-voted	Original 89,530 (a) Supplementary 39,740	1,29,270	1,24,708	4,562	...
	Voted	...	61,720	50,822	10,898	...
A. 4.—Office establishments	...	...	3,76,650	3,83,832	...	7,182
A. 5.—Other Establishments.	Non-voted	...	54,818	54,487	331	...
	Voted	...	3,71,056	3,77,867	...	6,811

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

A. 1.—Voted.—The retention of the services of an officer, (Rs. 9,424) and continuance of special pay to deputed officers (Rs. 4,981) beyond the period contemplated in the budget estimate, contributed to the excess which was partly counterbalanced by a saving (Rs. 6,158) due to reduction in Establishment, etc.

A. 2.—The excess was the result of smaller provision for annual and advance increments. Excess to the extent of Rs. 65 only remained uncovered.

A. 3.—Non-voted.—An officer did not book his passage as originally contemplated.

A. 3.—Voted.—The saving occurred on account of a senior officer having been replaced by a junior (Rs. 8,525) and was also due to excess provision of leave salary (Rs. 2,373).

A. 4.—Due to (i) additional staff for arrears (Rs. 2,000), (ii) payment of arrears of pay (Rs. 1,090) and (iii) smaller provision for annual increments and leave salaries, etc., (Rs. 4,092)

A. 5.—Non-voted.—The withdrawal of Rs. 1,986 sanctioned in March caused an excess of Rs. 1,655 on the final grant which was mainly due to larger payment than anticipated of leave salary in England brought to account here.

A. 5.—Voted.—Increased rate of pay allowed to an officer during the course of the year (Rs. 3,670) and payment of leave salary of an officer not contemplated in the budget and other unforeseen causes (Rs. 3,141) contributed to the excess.

(a) Sanctioned on 25th January 1928.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
B.—Travelling allowance :	Rs.			
B. 1.—Officers (including Expenditure in England).	<div> <div>Original 30,785</div> <div>Non-voted {</div> <div>Supplementary (a) 3,011</div> </div>	33,796	29,534	4,262 ...
	Voted ... ..	37,200	25,606	11,594 ...
B. 2.—Establishments.	<div>Non-voted ... ..</div> <div>Voted ... ..</div>	...	862	... 862
		47,100	44,487	2,613 ...
C.—Commission fees and travelling allowances of the English Architects (Messrs. Lutyens and Baker) :				
C. 1.—Commission fees (including Expenditure in England).	<div>Original 97,204</div> <div>Supplementary (b) 2,24,596</div>	3,21,800	3,20,999	801 ...
C. 2.—Travelling allowance (including Expenditure in England).	<div>Original 3,200</div> <div>Supplementary (a) 3,987</div>	9,187	4,310	4,877 ...
C. 3.—Contingencies.	<div>Original ...</div> <div>Supplementary (a) 813</div>	613	613	200 ...
D.—Supplies and Services and Contingencies.				
D. 1.—Postage, Telegrams and Telephone charges ... ..	...	18,200	23,004	... 4,804
D. 2.—Other Charges ... ..	...	36,800	49,480	... 12,680

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

- B. 1.—*Non-voted*.—Certain officers proceeded on leave.  
 B. 1.—*Voted*.—On account of less travelling.  
 B. 2.—*Non-voted*.—The small excess was due to unforeseen expenditure.  
 B. 2.—*Voted*.—Due to less travelling.  
 C. 2.—An Architect who was expected did not arrive.  
 D. 1.—The expenditure could not be foreseen.  
 D. 2.—Under-estimate of liabilities. Rs. 580 remained uncovered.

(a) Sanctioned on 25th January 1928.

(b) Sanctioned on 25th January 1928 (Rs. 1,63,596) and on 26th March 1928 (Rs. 1,21,000).



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.— <i>Deduct</i> —Establishment Charges recovered from other Governments, Departments, etc. ...	—7,60,072	—8,97,289	1,37,217	...
F.—Works—Government House ...	27,62,000	24,50,602	3,11,398	...
G.—Works—Secretariats ...	8,00,000	9,38,863	...	1,38,863
H.—Works—Legislative Chambers ...	15,42,000	7,24,208	8,17,792	...
I.—Works—Residential Buildings ...	1,000	45,833	...	44,833
J.—Works—Other Civil Buildings ...	24,63,000	8,46,026	16,16,974	...
K.—Works—Military Buildings ...	1,20,000	97,554	22,446	...
L.—Works—Communications ...	2,44,000	79,698	1,64,302	...
M.—Works—Parks and Gardens (including Recreation Parks) ...	1,81,000	65,586	1,15,414	...
N.—Works—Other Miscellaneous Public Improvements ...	2,81,000	1,04,851	1,76,149	...
O.—Works—Electric Light and Power ...	2,96,000	4,98,303	...	2,02,303
P.—Works—Irrigation ...	22,000	1,21,221	...	99,221
Q.—Works—Storm Water Drains ...	87,000	90,658	...	3,658
R.—Works—Sewerage ...	3,56,000	1,15,269	2,40,731	...
S.—Works—Water Supply ...	2,24,000	2,09,753	14,247	...

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

E.—Mainly due to smaller works outlay raising the percentage and to credits of the charges for Railway Works undertaken during the course of the year. Excess to the extent of Rs. 25,511 over the modified grant remained uncovered.

F.—The large saving occurred on account of slow progress of works for want of drawing<sup>s</sup> and supply of stone.

G.—Due to unforeseen debits on account of losses on exchange and on stone and brick manufacture operations.

H.—The construction of a third storey was not taken up (Rs. 2,50,000). Also on account of non-payment of bills due to consideration of contractors' claims and other liabilities not having reached the stage of decision (Rs. 5,00,000).

I.—Due to expending of surrenders of the previous year.

J.—Mainly due to the postponement of works (Rs. 12,50,000) and non-payment of bills (Rs. 23,010). Rs. 16,23,010 were withdrawn (Rs. 11,50,000 up to January and Rs. 4,73,010 in March) resulting in a small excess of Rs. 6,036 which remained uncovered.

K.—Postponement of works (Rs. 17,500) and non-payment of bills and other causes (Rs. 4,946) account for the saving.

L.—The execution of certain works was postponed.

M. and N.—Mainly due to slow progress of works on account of delay in completion of lay out.

O.—Certain arrear adjustments on account of "Loss on Exchange" caused the excess.

P.—Unforeseen expenditure on certain new works and works in progress (Rs. 56,000) and arrear adjustments on account of "Loss on Exchange" and other causes (Rs. 43,221) contributed to the excess expenditure.

Q.—Is the result of unforeseen expenditure on certain new works and works in progress.

R.—Due to postponement of works and petty savings on different works. Rs. 1,49,367 were surrendered in January 1928.

S.—Smaller expenditure was incurred on a work executed by the Railway Department.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
T.—Works—Conservancy ... ..	40,000	71,497	...	31,497
U.—Tools and Plant ... ..	1,08,000	1,25,297	...	17,297
V.—Stock and Suspense:				
V. 1.—Stock:				
V. 1 (1).—Charges ... ..	42,00,000	18,43,840	23,56,160	...
V. 1 (2).—Deduct—Issues to Works and other credits ... ..	—59,50,000	—33,26,032	...	26,23,968
V. 2.—Loss by Exchange—adjustment account:				
V. 2 (1).—Charges ... ..	78,000	...	78,000	...
V. 2 (2).—Deduct—Recoveries ... ..	—9,28,000	—8,33,931	...	94,069
V. 3.—Other Suspense Accounts:				
V. 3 (1).—Charges ... ..	30,00,000	64,55,947	...	34,55,947
V. 3 (2).—Credits ... ..	—30,00,000	—61,28,571	31,28,571	...
W.—Works—Miscellaneous ... ..	{ Non-voted ... ..	—1,154	1,154	...
		{ Voted ... ..	1,38,000	25,520
			1,12,480	...

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

T.—Due to unforeseen expenditure on new works and works in progress.

U.—Due to certain adjustments on account of "Loss on Exchange" and unforeseen expenditure on new works.

V. 1. (1).—The large saving was due to curtailment of new purchases (Rs. 3,91,000), to stone work being given on contract (Rs. 11,00,000) and to provision for charges relating to V. 3 (1) being erroneously made under this head (Rs. 13,00,000). The position was regularised by appropriation. (Rs. 27,91,019 were withdrawn in March resulting in an excess of Rs. 4,34,859 which was due to a clerical mistake in allotting grant for charges and recoveries).

V. 1. (2).—The remarks against V. 1. (1) apply to this head also. Rs. 30,82,082 were withdrawn in March resulting in a saving of Rs. 4,68,114 which was mainly due to incorrect allotment as explained against V. 1. (1).

V. 2. (1).—Wholly withdrawn in March on account of the stabilisation of the rate of exchange and change of procedure of adjustment of losses.

V. 2. (2).—Mainly due to the stabilisation of the rate of exchange and change of procedure of adjustment of loss.

Rs.

V. 3 (1).—Due (i) to change in allocation of stoneyard charges . . . 11,00,000

(ii) to wrong provision under V. 1. (1) instead of under this sub-head . . . 12,00,000

and (iii) change in the system of adjusting invoices . . . 10,56,000

The excess was covered by reappropriation to the extent of Rs. 33,05,965 sanctioned in March. Rs. 1,49,982 remained uncovered. [See V. 3 (2)].

V. 3 (2).—Owing to more adjustments mainly on account of the items detailed against V. 3. (1). Excess to the extent of Rs. 31,805 over the modified grant remained uncovered.

In view of the heavy and uncertain transactions the bulk of which was adjusted in the supplementary accounts, the excess and savings on the final grants under V. 3 (1) and V. 3. (2) respectively are not appreciable.

W.—Non-voted.—Represents the adjustment of error in the last year's account.

W.—Voted.—Due to unforeseen credits on account of dismantled material (Rs. 60,000) and postponement of works, etc. (Rs. 52,480).



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
<b>X.—Works—Maintenance during Construction :</b>				
X. 1.—Maintenance of Buildings ...	40,000	27,517	12,483	...
X. 2.—Maintenance of Roads ...	...	—209	209	...
X. 3.—Maintenance of Parks and Gardens, etc. ...	1,22,000	99,399	22,601	...
X. 4.—Irrigation and Domestic Water Supply ...	15,000	81,593	...	66,593
X. 5.—Conservancy and Sanitation ...	1,01,000	32,750	68,250	...
X. 6.—Running Expenses of Electric Power Plant for General Purposes ...	...	2,601	...	2,601
X. 7.—Running Expenses of Imperial Delhi Railway for General Purposes ...	10,000	—22,398	32,398	...
X. 8.—Other Charges ...	55,000	18,268	36,732	...
<b>Y.—Works—Railway Diversion ...</b>	...	—729	729	...
<b>AA.—Deduct—Eng-lish cost of Stores and Es-tablishment.</b>	<i>{ Non-voted</i> ...	—1,17,000	—3,27,885	2,10,885
	<i>{ Voted</i> ...	—3,39,000	—2,45,146	...
<b>BB.—Deduct—Receipts and Recoveries on Capital Account :</b>				
BB(1)—Receipts and Recoveries ...	—5,00,000	—12,60,876	7,60,876	...
BB(2)—Deduct—Refunds...	...	453	...	453

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

X. 1.—The execution of certain works was postponed. Excess of Re. 1 on the final grant remained uncovered.

X. 3.—Due to postponement of works. Rs. 24,470 were withdrawn in March 1928 resulting in a small excess of Rs. 1,869 which remained uncovered.

X. 4.—Represents arrear adjustments relating to previous years.

X. 5.—Due to adjustment of previous year's recovery and petty savings.

X. 6.—Unforeseen expenditure on certain new works and works in progress.

X. 7.—Recoveries from the Imperial Delhi Railway were more than anticipated.

X. 8.—Mainly due to economy in expenditure on maintenance. Rs. 40,544 were withdrawn (Rs. 3,000 in September 1927 and Rs. 37,544 in March 1928) resulting in an excess of Rs. 3,812 comprising petty excesses on different works which remained uncovered.

Y.—Covered by reappropriation sanctioned in March 1928. Excess of Re. 1 over the final grant remained uncovered.

AA.—*Non-voted*.—More expenditure was incurred in England than anticipated. Excess of Rs. 4,964 on the final grant remained uncovered.

AA.—Voted.—Due to smaller expenditure in England. Rs. 74,667 re-appropriated to this sub-head in October as per High Commissioner's demand and Rs. 1,50,756 withdrawn in March on account of less expenditure reported by the High Commissioner.

Excess to the extent of Rs. 3,277 over the final grant remained uncovered.

BB (1).—Larger credits appeared on account of sale of land (Rs. 55,000), sale of plant (Rs. 1,00,000), profits on the running of electric plant (Rs. 2,50,000) and other credits (Rs. 3,55,876).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
CC.—Expenditure in England—				
CC(1).—Stores ... ..	2,34,000	2,26,010	7,990	...
CC(2).—Establishment.				
{ Non-voted { Original Rs. 88,000	1,17,000	3,27,674	...	2,10,674
{ Supple-mentary 29,000				
{ Voted ... ..	20,000	18,454	1,546	...
DD.—Loss by Exchange.				
{ Non-voted { Original 29,000	...	211	...	211
{ Supple-mentary —29,000				
{ Voted ... ..	85,000	(8)	84,918	...
EE. Deduct—Probable Savings—Works ...	—8,14,000	...	...	8,14,000
Totals ... ..				
{ Non-voted { Gross ... ..	8,80,000	10,75,909	Excess of Gross Expenditure (Non-voted) compared with Gross Appropriation Rs. 1,95,909.	
{ Deductions ... ..	—1,17,000	—327,885		
{ Net ... ..	7,63,000	7,48,024		
{ Voted { Gross ... ..	81,17,072	63,12,566	Saving of Gross Expenditure (Voted) compared with Gross Grant Rs. 18,04,506	
{ Deductions... ..	—15,99,072	—24,02,858		
{ Net ... ..	65,18,000	39,09,708		

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

CC. 1.—As compared with the modified grant (See paragraph 44, Chapter III), the saving amounts to Rs. 85,990 which was due to liabilities carried forward to 1928-29. A net surrender of Rs. 85,333 was accepted by Government.

CC. 2.—Non-voted.—Mainly on account of more payments made by the Secretary of State for India.

CC. 2.—Voted.—Fewer officers were on leave than in previous years.

DD.—Voted.—Due to the stabilisation of the rate of exchange. (See paragraph 44, Chapter III).

EE.—The saving was more than fully realised.

## NOTES.

1. F. to Y.—General Remarks.—The grant under these sub-heads, which represents provision for works expenditure, amounted to Rs. 74,08,000 (gross) and Rs. 65,94,000 (net) including a reduction of Rs. 8,14,000 for probable savings (sub-head EE.). The provision of the *minus* reserve was made necessary by the inability of the engineers accurately to forecast the expenditure on the various heads of the Project Estimate and its acceptance automatically results in appreciable variations under the various heads of the demand. As compared with the original net grant of Rs. 65,94,000, the final grant was Rs. 48,78,000, the balance *viz.*, Rs. 17,16,000 was surrendered for the following reasons. The actual expenditure stood at Rs. 48,57,630 showing an inappreciable saving of Rs. 20,370 over the final grant.



## SAVINGS DUE.

## I.—POSTPONEMENT OF WORKS

Rs.		
Government House.	2,00,000	For want of drawings and delay in the supply of stone and marble.
Legislative Buildings	2,50,000	The construction of the Attic Storey was not put in hand.
Other Civil Buildings—		
Rs.		
5,00,000	...	Postponement of construction of the Hospital.
4,00,000	...	Furniture and fittings for Government House due to want of drawings, etc.
69,000	...	Kitchen fittings for Government House.
1,95,000	...	Furniture for Secretariats. Pending completion of the Building.
73,000	...	Great Place } Work retarded for technical Record Room } reasons.
83,000	...	
1,50,000		
Military Buildings	14,151	Liabilities not matured.
Communications	1,14,000	Postponement of certain roads pending completion of the lay out.
Parks and Gardens	1,11,515	Slow progress on certain works due to delay in completion of the lay out.
Other Miscellaneous Public Improvements	1,70,700	Slow progress on works due to delay in completion of the lay out—
		Rs. Paintings . 70,000 Rd. Circuses . 70,000 Reservoir . 30,700 1,70,700
Sewerage	2,08,795	Postponement of certain works.
Water Supply	10,251	Postponement of work
Miscellaneous—		
Rs.		
60,000	...	Unforeseen credits under D. IX. E.
45,484	...	Postponement of work under D. IX. B. due to delay in completion of the lay out.
1,05,484		
Maintenance of Buildings	10,580	Due to economy.
Do. Roads	210	Petty.
Do. Parks and Gardens	14,470	Due to economy in expenditure.
Do. Conservancy and Sanitation	67,475	Unforeseen recoveries.
R. E. of I. D. R. for general purposes	18,950	Due to economy in maintenance.
Other charges	40,544	Due to economy.
Railway Diversion	730	Petty.
Total		25,99,105

## II.—SAVINGS DUE TO NON-PAYMENT OF BILLS DUE TO CONSIDERATION OF CONTRACTORS' CLAIMS.

	Rs.
Legislative Buildings . . . . .	2,00,000
Other Buildings . . . . .	23,010
Total . . . . .	2,23,010
Grand Total . . . . .	28,22,115

## III.—EXCESSES EXPLAINED IN DETAIL IN THE APPROPRIATION ACCOUNTS.

	Rs.	Rs.
Secretariats . . . . .	1,40,610	
Residential Buildings . . . . .	51,708	
Electric Light and Power . . . . .	1,00,150	
Irrigation . . . . .	1,00,965	
Storm water drains . . . . .	6,444	
Conservancy . . . . .	48,080	
Tools and Plant . . . . .	18,065	
Stock and suspense . . . . .	4,52,722	
Maintenance of Irrigation and Domestic water supply . . . . .	75,761	
R. E. of Electric Power plant . . . . .	5,570	
Total . . . . .	11,06,115	11,06,115
Total surrendered . . . . .		17,16,000

## IV.—UTILISATION OF THE MINUS RESERVE.

	Rs.
Government House . . . . .	94,180
Legislative Buildings . . . . .	2,95,400
Other Buildings . . . . .	3,50,000
Communications . . . . .	49,420
Sewerage . . . . .	25,000
Total . . . . .	8,14,000

The detailed explanations for the variation under the various sub-heads in the account follow the above lines.

2. The following amounts aggregating Rs. 25,69,000 were surrendered to Government out of the voted grant.

Sub-head.	Amount.
	Rs.
A. 3 . . . . .	10,633
H. . . . .	6,59,000
J. . . . .	13,00,000
R. . . . .	1,49,367
B. B. 1. and B. B. 2. . . . .	4,50,000



3. The total expenditure for works and tools and plant is given below :—

	Rs.
Works (including Suspense Tools and Plant, etc.) . . . . .	48,57,630
Acquisition of land taken up for the Project . . . . .	..
Establishment—	Rs.
(i) Direct charges . . . . .	3,29,421
(ii) Joint establishment charges . . . . .	7,31,103
	10,60,524
Total . . . . .	59,18,154
Deduct—Receipts and recoveries on Capital Account . . . . .	12,60,422
Net Total . . . . .	46,57,732

4. *Losses.*—In the course of investigations in connection with clearance of old items under a Suspense Account Rs. 14,000 had to be written off as a loss as either relevant documents or full particulars of the transactions could not be traced. Some portion of this amount should have been recovered from contractors, etc., but owing to the absence of information it is not possible to say how much was merely a book loss, and how much a real loss.

5. *Losses on Stores.*—(i) Out of the balance outstanding in the suspense account<sup>8</sup> under “Losses on exchange” (*vide* Note on page 577 of Report on Appropriation Accounts for 1924-25) sums amounting to about Rs. 38,100 which could not be finally adjusted or recovered, were written off as loss to Government. Of this amount about half is due to a fall in market rates which made it impossible to incorporate the exchange in the issue rate, and the remainder is composed of items which for one reason or another it was found impossible to recover from contractors.

(ii) Some instances of losses caused by purchases at excessive rates or in excess or advance of requirements or by other circumstances were mentioned in the Notes appearing in pages 577-8 of the Report on Appropriation Accounts for the year 1926-27.

The following are some more instances of losses amounting to more than Rs. 5,000 in respect of individual articles, noticed or sanctioned during the year 1927-28, due to the causes mentioned above.

(a) Bricks—

due to reduction in the issue rate of bricks and increase in the charge for handling and transport of bricks . . . . .	Rs. 56,300
--	---------------

(b) Steel Tools—

due to the reduction in issue rates. . . . .	7,640
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STORE ACCOUNT FOR THE YEAR 1927-28.

	Rs.
Stock Proper.	
(i) Amount of opening balance . . . . .	21,82,466
(ii) Value of stores received during the year . . . . .	12,36,785
	34,19,251
(iii) Value of stores utilised, sold, or otherwise disposed of . . . . .	15,84,945
(iv) Amount of closing balance . . . . .	18,34,306

*Observations.*

(a) The stock-in-hand on the 31st March 1928 was revalued to accord with the market prices except in case of certain articles which are manufactured departmentally and others not available in the market.

The closing balance of Rs. 18,34,000 is arrived at after allowing credit for items due to contractors and the profit outstanding against certain stores. Ignoring these items, the book balance is more by Rs. 47,000 than the rated value (Rs. 18,07,000) of the stores in hand on the 31st March 1928. Out of the difference of Rs. 47,000, a sum of Rs. 17,000 is debitable to certain works of the Posts and Telegraphs Department and Rs. 5,000 to manufacture of bricks. The

loss works out to Rs. 25,000 which is in addition to the loss of Rs. 1,05,000, already removed from the stock account, though not finally adjusted. The total loss during the year, therefore, comes to Rs. 1,30,000 and is due to the following causes:—

	Rs.
(i) Due to the writing down of the issue rates so as to accord with the market prices and disposal of unserviceable and surplus stores . . . . .	77,000
(ii) Due to deficits found at the stores verification . . . . . (Slack coal Rs. 23,000, steam coal and hard coke Rs. 7,500 and other stores Rs. 6,500.)	37,000
(iii) Due to expenditure on Work-Charged Establishment being in excess of the provision of 2 per cent. made in the issue rates . . . . .	5,000
(iv) Value of shortage in the account of bricks . . . . .	8,000
(v) Miscellaneous . . . . .	3,000
<b>Total</b>	<b>1,30,000</b>

*Item (iv).*—This is out of the loss of Rs. 32,000, vide item J of paragraph 2 of the store account for 1926-27 printed on page 579 of the Appropriation Account for 1926-27.

The investigation of the accounts of special bricks and tiles disclosed that a sum of Rs. 17,000 debitable to certain works of the Posts and Telegraphs Department and items amounting to Rs. 7,000 chargeable to purchase account and certain works were erroneously debited to stock. Out of the remaining loss of Rs. 8,000 a sum of Rs. 2,500 has since been recovered from a contractor and orders in respect of the balance are awaited.

(b) The stores were verified departmentally and the Accounts Officer also exercised an independent test-check. The result of check by the Accounts Officer was reported monthly to the Chief Engineer, Public Works Department, Delhi.

Appreciable discrepancies were noticed in the balance of slack coal. The shortage, as at first reported, amounted to Rs. 42,000 but as a result of subsequent verification it was reduced to Rs. 23,000. The coal was not stacked in proper bins.

(c) The stock-in-hand is certified to include the following stores:—

	Rs.
(1) Unserviceable stores of the value of . . . . .	25,000
(2) Serviceable stores in excess of the requirements of the Department for the next 12 months . . . . .	2,02,000
(3) Stores surplus to requirements of the Department . . . . .	4,56,000
(4) Electric fans and regulators borne on stock but in use of the residential and non-residential buildings . . . . .	5,43,000

#### MANUFACTURE ACCOUNT FOR THE YEAR 1927-28.

Item.	Name of account.	Opening balance.	Value received during the year.	Total.	Value utilised during the year.	Closing balance.
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Collection of stone for Central Buildings . . . . .	4,69,580	5,72,485	10,42,065	9,78,433	63,632
2	Collection of marble for Central Buildings . . . . .	2,49,398	27,153	2,76,551	2,76,551	..
3	Collection of water supply and sanitary materials . . . . .	6,348	—13,679	—7,331	—7,411	80
4	Collection of Ballast . . . . .	—1,450	1,250	—200	—200	..
5	Collection of material for electric distribution scheme in New Capital Area . . . . .	2,09,678	1,117	2,10,795	2,11,048	—253
6	Manufacture of bricks . . . . .	4,27,842	15,613	4,43,455	2,81,078	1,62,377
7	Miscellaneous items . . . . .	—539	3,116	2,577	1,588	989
	<b>Total</b>	<b>13,60,857</b>	<b>6,07,055</b>	<b>19,67,912</b>	<b>17,41,087</b>	<b>2,26,825</b>



*Observations.*

*Items 1, 3, 5 and 7.*—Operations have been closed and there are no stores in hand. The balances which represent differences between the receipts and issues will be adjusted finally in the next year's account.

*Item 6.*—The operations have been completed. The balances were verified by the Accounts Officer after the close of the year under review and were found efficient. The account has been ordered to be closed by transfer of the materials to stock which will be done in the next year's account.

## IMPORTANT COMMENTS.

*Control over Expenditure.*

The net voted expenditure amounted to Rs. 39.08 lakhs against the original grant of Rs. 65.18 lakhs, thus resulting in a saving of about 40 per cent. of the total net grant. The corresponding saving in the previous year was about 43 per cent. The saving is stated to be due to the postponement of certain major works and increase in the amount of receipts which are taken in reduction of expenditure.

The Departmental Accounts Officer is satisfied that in the matter of control of expenditure there has been an appreciable improvement. He has also stated that, with a view to improve matters still further, the Chief Engineer has issued instructions to Divisional Officers to keep up liability registers and to submit periodical summaries of expenditure and progress reports. These reports will enable the Superintending Engineers to review the expenditure regularly and to take cognisance of probable excesses or lapses. Qualified Divisional Accountants have also been placed at the disposal of Executive Engineers; and they should be able to help in the expenditure control.

*Administration of Residential Buildings.*

2. (a) In paragraph 100 (a) of the previous year's report it was mentioned that the audit objection in regard to—

(1) Losses or risks of loss in connection with the rents of residential buildings, etc., and

(2) Deviation from the Statutory Rules in fixing rents of residences, remained unremedied as the Supplementary and Financial Rules as well as administrative orders thereunder had not been issued. The Supplementary Rules and other orders thereunder have not yet been issued and therefore the objection still remains unremedied. It is understood, however, that Government are doing all they can to hasten the issue of the Supplementary Rules.

(b) The rents of the buildings have not yet been revised in accordance with the amended rule 45 of the Fundamental Rules as their revision has been suspended till the issue of the Supplementary Rules, and for the same reason the preparation of the Capital and Revenue Accounts has been held in abeyance by the Government of India.



3. In Paragraph 102 of the previous report, the recurring loss due to the provision of residences in Delhi for the Members of the Indian Legislature was brought to notice. The Secretary of State has since decided that all Members of the Indian Legislature, official and non-official, should be charged the standard rent under Fundamental Rule 45-A for the quarters provided for them.

The financial results of the provision of these residences have not yet been prepared by the Departmental Accounts Officer and the actual amount of the loss is not, therefore, known.

In regard to the conditions of allotment of these quarters, the remarks in paragraph 3 of Important Comments under Grant 69—Civil Works of this Report about the residences at Simla apply equally to this case.

#### *Administration of Stores.*

4. The Store Account appended to the Appropriation Account of this Grant discloses a loss of Rs. 1·3 lakhs during the year 1927-28 or 3·8 per cent. of the total value of stock received during the year *plus* the opening balance, as against Rs. 1·2 lakhs during 1926-27. The total loss to end of 1927-28 amounts to Rs. 9·7 lakhs.

Of the total value of Rs. 18·34 lakhs of stock in hand at the end of 1927-28, the value of surplus stores is stated to be Rs. 4·56 lakhs, that of stores in excess of requirements for the next 12 months Rs. 2·28 lakhs (including unserviceable stores Rs. 0·26 lakhs). The corresponding figures at end of 1926-27 were Rs. 6·85 lakhs and Rs. 3 lakhs but the closing balance then was Rs. 21·82 lakhs.

The loss referred to above is stated to be due to a fall in market rates, deficits found on verification, sale of unserviceable and surplus stores, and doubtful expenditure on work-charged establishment as detailed in the observations of the Accounts Officer appended to the Store Account.

The principal items of loss have been detailed on page 652.

#### *Losses or shortages in Stores.*

5. In the Report on the Appropriation Accounts for 1924-25, it was brought to notice that an unusually large shortage was found in the stores of a Public Works Division in May 1925 (when the charge of stores was transferred from one storekeeper to another). After adjusting shortages worth about Rs. 19,000 against surplus found in the same class of articles, shortages valued at about Rs. 33,000 were written off by the New Capital Committee in 1926, on the explanation that taking into account the shortages for the 5 years, 1920 to 1925, the percentage of loss worked out to a very small percentage on the total value of stores issued in these years. A special officer who enquired into the administration of stores considered this small percentage of shortages to be most satisfactory.

On the next audit inspection of the same Stores Division in September 1926, it was, however, noticed that in a number of cases the adjustment of shortages which had occurred within a short period of the purchase of the



stores or of the previous verification had also been sanctioned by the New Capital Committee or lower authorities. A few cases of important shortages within a period of 2 months only are mentioned below :—

- (1) 940 gallons of petrol were accounted for as received on 12th May 1925, and only three days later practically the whole of this stock was found missing.
- (2) Out of about 930 gallons of kerosene oil (125 deg.) purchased during one month, 16th April 1925 to 14th May 1925, a shortage of about 400 gallons was noticed on the 14th May 1925.
- (3) Out of about 1,250 gallons of kerosene oil (150 deg.) purchased in one month, 16th April 1925 to 14th May 1925, a shortage of about 450 gallons was noticed on 14th May 1925.
- (4) Out of 760 feet of belting (camel hair) received in two months (May and June 1924) a shortage of 322 feet was noticed in July 1924.

Such cases were brought to the notice of the Accounts Officer and he suggested that they might be brought to the notice of the New Capital Committee. The local Administration did not, however, agree with the suggestion. The Separated Audit has requested that the cases be brought to the notice of the New Capital Committee. Final orders are awaited.

Again, on the next audit inspection of the same Stores Division in October 1927, it was noticed that even on relief of the Store-keeper who had taken over the Stores in May 1925 and held the charge for about 2 years only, over 200 items of stock value about Rs. 15,000 were again found short in addition to stores value about Rs. 9,000 found broken or unserviceable. Final orders are awaited.

On the audit inspection of the same Stores Division in October 1927, it was noticed that the Store-keeper had brought to the notice of the Divisional Officer in July 1926 that 3760 tons of slack coal were short, but the Divisional Officer reported to the Superintending Engineer in August 1926 that there was a shortage of 1,083 tons only, and this figure was reported to the New Capital Committee in September 1926.

It is not clear why the full quantity of shortage was not reported to the New Capital Committee at that time.

The matter was brought to the notice of the Departmental Accounts Officer in December 1927. In July 1928, the Accounts Officer intimated that the Superintending Engineer had stated as under :—

- (i) that it is not understood why the late Divisional Officer understated the shortage in his report,
- (ii) that the coal as stocked was not susceptible of accurate measurement,
- (iii) that he anticipates that the total shortage will be in the neighbourhood of 3,000 tons, and
- (iv) that the whole stock is expected to be used up during the year 1928-29 and that necessary steps will be taken to write off the net loss as soon as a report to this effect is received from the Divisional Officer. (S.)



*Loss or risk of loss occasioned by neglect of the financial interests of Government.*

6. In 1925, certain residential quarters were leased out to a private firm for 11 months on condition that the rent for the whole period should be paid by them in five equal instalments on the first day of each of the winter months from October to February. The quarters were intended for unmarried Government servants and the firm was a firm of caterers who were to reimburse themselves by recovering rent and catering charges from the tenants. The firm paid the first two instalments only and no notice of demand of rent for the remaining period was issued to the firm until 30th March. Eventually, a suit had to be filed for the recovery of the balance of rent and also charges for electric current and water amounting in all to about Rs. 1,700. This amount together with litigation expenses was decreed by the Court in 1927, but no recovery has been made so far.

To prevent such losses in future, it has been arranged that the caterer shall execute his agreement jointly with a surety on whom Government can rely for payment in the event of failure on the part of the caterer. (P.)

*Failure to complete all the formalities connected with a contract before permitting the contractor to start work.*

7. In the test audit of the accounts of a Public Works Division, it was noticed that a work of considerable magnitude, likely to cost several lakhs of rupees, had been in progress since September 1927, although only a piece-work contract in the form of a work order had been made with the company carrying out the contract. This form of contract does not appear to be suitable for a work of such a magnitude. When the defect was pointed out to the Departmental Accounts Officer, he explained that the contract made in the form of a work order was only provisional and that a final agreement would be executed after legal advice had been obtained. The final agreement had not, however, been sanctioned up to October 1928, though payments to the extent of eleven lakhs of rupees had, by that date, been made to the company.

In fairness to the Public Works Department, it must be explained, however, that the work in question was subsidiary and essential to the execution of certain large projects, and had previously been carried out departmentally. It was decided to hand the work over to contractors in September 1927, when negotiations had been successfully completed. The transfer of the work entailed long and heavy work on the listing of stores to be handed over to contractors and the drafting of a complicated agreement. Meanwhile the work could not be stopped.

It is for consideration whether such a transfer should have been made before all formalities were completed. In any case, early completion of the contract is desirable. (S.)



*Calling for tenders and entering into contracts when the material necessary for the execution of work is incomplete or inadequate.*

8. In a Public Works Division tenders were invited in June 1926 for the supply of about 18,000 tiles. It was stated in the notice inviting tenders that the drawings and samples of different designs, colour, and their shade could be seen by intending tenderers at the office of the Executive Engineer. It was also stated in the form of tender that each tender must be accompanied with counter-sample of manufacture, and that no tender would be accepted if not accompanied by true reproductions of the colour of the original samples.

Only one tender of a manufacturing firm was received and a contract entered into with the firm at a cost of Rs. 25,000 approximately for supply of tiles at a certain rate per tile of each description and size. Subsequently the firm was required to reproduce the designs on the tiles and it is stated that the firm had to make a large number of experiments before the samples were finally approved by the Architects. For this work the firm had to be paid about Rs. 4,400 in addition to the payment for the tiles.

These facts seem to raise the question whether it is not desirable to call for tenders for supplies only after the samples of the articles to be supplied are finally approved. It has, however, been argued that a certain amount of expenditure on experiment would have been necessary at whatever stage the tenders had been invited. (P.)

*Ordering supplies without settling rates.*

9. In 1924 it was decided to have enamelled shields bearing the arms of the Ruling Princes placed in the Chamber of the Council of Princes. The Architect informed the Chief Engineer that a supplier had estimated that the shields would cost about £20 each to make; but to cover all expenses it was decided to put down the cost at Rs. 500 and the Princes were asked to pay this amount.

In July 1925, the Chief Engineer informed the Architect that the New Capital Committee had authorised the manufacture of the shields at a cost of Rs. 500 each, and requested that the manufacture of the shields be proceeded with. No contract was entered into by the Chief Engineer with the supplier nor was the Architect informed clearly of the rates at which the supplier would be paid.

It is stated that in the course of execution the original designs were slightly altered. The bills of the supplier were passed and paid.

In August 1926, it was observed that the sum of Rs. 500 per shield was intended to cover all costs and the Officiating Chief Engineer held that the supplier, to whom the rate of Rs. 500 for each shield was being paid, should meet all expenses including the Architect's fees. A dispute arose with the supplier and the matter was referred to the New Capital Committee who sanctioned the payment of freight and customs duty on the shields amounting to about Rs. 9,000 in excess of the amount payable to the supplier (at Rs. 500 per shield).

These facts suggest that the expenditure (of about Rs. 9,000) could have been avoided by specifying clearly the rate payable to the supplier in the order for supplies, and ensuring in time that the actual expenditure should remain within the amount that the Princes had agreed to pay.

It has been explained that, in the course of the execution of the work, it was found that not only ordinary craftsmanship was involved but the functions of a heraldic expert which were beyond the demand of the original arrangement. Further, it is not usual to enter into agreements with craftsmen who execute such work. In the circumstances it was considered equitable that the additional charges should be paid. (P.)



CAPITAL OUTLAY ON BOMBAY LAND SCHEME (*All Non-voted.*)

ACCOUNT of the Sum Expended, in the year ended 31 March 1928, compared with the Sum Appropriated for Expenditure on CAPITAL OUTLAY ON BOMBAY LAND SCHEME.

Service.	Appropriation. Expenditure.		Expenditure Compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
<i>Major Head "60-C. Capital Outlay on Bombay Land Scheme" -</i>				
<i>A.—Cost of Land</i> ... ..	...	20,74,500	...	20,74,500
<i>Total</i> ... ..	...	20,74,500	<i>Excess of Gross Expenditure (Non-voted) Compared with Gross Appropriation Rs. 20,74,500.</i>	

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

A.—Expenditure under this head represents the cost of certain land of the Back Bay Reclamation Scheme at Bombay transferred to the Military Department. No funds were sanctioned to cover the expenditure which has been reported to the Government of India for regularisation.

## GRANT No. 93.—INTEREST FREE ADVANCES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1928, compared with the Sum Granted, for the 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 ...	72,54,000	70,53,736	2,00,264	...
A. 2.—Advances recoverable, Posts and Telegraphs ...	17,60,000	10,02,316	7,47,684	...
A. 3.—Advances recoverable, Marine ...	3,000	57,238	80,662	...
A. 4.—Advances recoverable, Army, Military Engineer Services ...	1,35,000			
A. 5.—Advances recoverable—State Railways ...	...	1,82,079	...	1,82,079
B.—Advances repayable, England—Excluding all book-keeping adjustments ...	20,000	9,100	10,900	...
C.—Bronze Coinage Account :				
C. 1. Bronze Mintage—Purchase of metal ...	2,42,000	2,21,131	20,869	...
C. 2.—Profit on Bronze Coinage Account—Charges for destruction of coins ...	1,05,000	1,29,346	...	24,346
D.—Nickel Coinage Account :				
D. 2.—Profit on Nickel Coinage Account :				
D. 2 (1)—Charges for destruction of coins ...	1,43,000	1,00,220	42,780	...
D. 2 (2)—Loss on sale of surplus metal ...	4,81,000	6,18,242	...	1,37,242
* Total ...	1,01,33,000	93,73,506	Saving of Gross Expenditure (voted) compared with Gross Grant Rs. 7,59,492.	

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

A. 1.—Savings occurred mainly in the India (4½ lakhs), and Central Provinces (1 lakh) estimates which were partly counterbalanced by excesses in Madras (1 lakh), Bengal (1 lakh) and United Provinces (2 lakhs). Budget was based on past actuals. There is no other data to follow in framing these estimates.

A. 2.—The local estimate included book keeping adjustments to the extent of six lakhs of rupees which remained undetected when the estimate was framed.

A. 3 and 4.—The expenditure during the last 3 months of the year proved to be smaller than the budget anticipation. The estimates under this head are liable to fluctuations.

A. 5.—Represents the amount of advances granted to the staff of the Railway Clearing House on the transfer of their headquarters to Delhi. The expenditure was not foreseen at the time the estimates were prepared.

B.—The estimate was based on past actuals.

C. 1.—The saving is due to lesser purchases of copper and tin for the Government of India coinage than was anticipated in the budget.

C. 2 and D. 2 (1).—The receipts of uncurrent nickel coin in the Mints were less than the budget anticipations, while those of bronze coin were more. The absorption or return of small coin in any particular year cannot be accurately gauged and the estimates are consequently likely to be upset.

D. 2 (2).—In the estimates provision was made on the assumption of a sale of 455 tons of surplus nickel. The actual sales during the year amounted to 597 tons. The portion of the excess that remained uncovered was Rs. 13,242.



## IMPORTANT COMMENTS.

*Interest-free Advances.*

The Government of India in the Army Department sanctioned an advance of Rs. 4,000 for the purpose of equipping and furnishing a certain station Mess. The advance was repayable in equal monthly instalments of Rs. 50 and was to be free of interest charges. This differed from the practice in the grant of advances to officers for the purchase of motor cars, in that the latter class of advances are interest bearing. As a result of an enquiry by Test Audit, the Finance Department (O. B.) have decided to let the existing practice of granting interest free advances for officers' messes continue. They have, however, ruled that, in accordance with the principles relating to inter-departmental adjustments, an annual adjustment shall be made at the close of each year, charging to Army funds, interest, calculated at 5 per cent. per annum, on the mean between the opening and closing balances, of such advances. This procedure will take effect from the year 1929-30.\*

\*Director of Army Audit.

## GRANT No. 94.—LOANS AND ADVANCES BEARING INTEREST.

ACCOUNT of the sum expended, in the year ended 31 March 1928, 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 Loans Fund.	<i>Original 1,23,78,000</i> <i>Supple- (a) mentary 4,93,45,000</i>	6,17,23,000	6,16,99,000	24,000 ...
A. 2.—Loans to Indian States, Local Funds, etc :				
A. 2 (1)—Loans to Indian States ...	1,37,02,000	1,68,00,053	...	30,98,053
A. 2 (2)—Loans to land holders and other notabilities ...	35,000	40,740	...	5,740
A. 2 (4)—Loans to Mofussil Municipalities ...	8,50,000	1,50,000	7,00,000	...
A. 2 (5)—Regimental and other loans, Military ...	30,10,000	30,00,000	10,000	...
A. 2 (6)—Advances under special laws ...	1,50,000	1,44,246	5,754	...
A. 2 (7)—Advances to cultivators ...	4,98,000	5,51,676	...	53,676
A. 2 (8)—Miscellaneous Loans and Advances	11,000	77,052	...	66,052

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

A. 2 (1).—The excess is chiefly due to larger expenditure on the Sutlej Valley Project during the closing months of the year which could not be foreseen when the budget was framed. Part of the excess was covered by reappropriation, the portion remaining uncovered being Rs. 16 lakhs approximately.

A. 2 (2).—Due to an advance of Rs. 30,000 sanctioned by the Government of India, Foreign and Political Department in August 1927, for which budget provision did not exist. The excess was partly set off by savings in India and Burma where the estimates proved too high and partly by re-appropriation from the Reserve.

A. 2 (4).—The saving is due to the non-utilisation of the 8½ lakhs provided for the Bangalore Municipality counterbalanced by the grant of a loan of Rs. 1½ lakhs to the Dera Ismail Khan Municipality.

A. 2 (5).—The estimates included an annual provision of Rs. 10,000 to meet unforeseen demands. No expenditure was, however, incurred against this provision.

A. 2 (7).—Due to the grant of larger advances to cultivators in Baluchistan on account of failure of crops owing to drought and visitation of locusts.

A. 2 (8).—Due to the grant of a loan of Rs. 75,000 to the Young Women's Christian Association, New Delhi.

(a) Voted by the Legislative Assembly in March 1928.



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Loans and Advances by Central Government— <i>concl'd.</i>				
A. 3.—Loans to Government Servants :				
A. 3 (1) House building Advances ...	19,96,000	14,22,421	5,73,579	...
A. 3 (2) Advances for purchase of Motor cars ...	36,25,000	36,24,253	747	...
A. 3 (3) Advances for purchase of other conveyances ...	6,51,000	4,71,297	1,79,703	...
A. 3 (4) Passage Advances ...	1,72,000	55,233	1,16,767	...
B.—Reserve ...	10,00,000	...	10,00,000	...
Total ...	8,74,23,000	8,80,35,971	Excess of Gross Expenditure (Voted) compared with Gross Grant Rs. 6,12,971.	

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

A. 3 (1).—The savings occurred in almost all the provinces and were due to smaller demands than anticipated.

A. 3 (3).—Expenditure under the head did not come up to the budget anticipations. The savings occurred chiefly under 'India' ( $\frac{1}{2}$  lakh), 'Madras' ( $\frac{1}{2}$  lakh) and 'Military' ( $\frac{1}{2}$  lakh).

A. 3 (4).—Due to fewer demands for advances for Passages. The estimates seem to have been based on the assumption that Passage Advances will be drawn freely.

B.—The following allotments were sanctioned from the Reserve of Rs. 10 lakhs :—

Rs.	
2,34,161	appropriated to A. 2 (1).
80,000	.. A. 2 (2).
1,50,000	.. A. 2 (4).
97,000	.. A. 2 (7).
75,000	.. A. 2 (8).
1,45,000	.. A. 3 (1).
7,81,161	

## IMPORTANT COMMENTS.

*Disregard of rules involving loss or risk of loss to Government money.*

An officer of the Forest Department drew, in December 1925, an advance of Rs. 1,800 for the purchase of a motor car. Under the rules, as well as the orders of Government, he was required to mortgage the car to Government and insure it against loss or damage. His failure to execute the mortgage bond was reported to Government in December, 1926 and his failure to insure the car was reported in February, 1927. Government directed the

Head of the Department to secure early compliance but as nothing was done within a reasonable time, and Government money was unsecured in the absence of the mortgage bond and the insurance policy, the Head of the Department was asked in May, 1927 to recover the balance together with interest accrued thereon. The Head of the Department promised recovery of the amount in instalments but actually did not make any recovery. The case was again brought to the notice of Government in August, 1927. Government expressed their disapproval of the officer's action and directed the Head of the Department to get the mortgage bond executed and the car insured without delay. The mortgage bond in the correct form was executed and transmitted to the Inspector General of Registration in March 1928 but the insurance policy has not yet been furnished. The matter was again reported to Government in February, 1928. Government in their letter dated 31st August, 1928 issued orders directing recovery of the outstanding balance with interest due thereon in two instalments but no intimation of recovery has yet been received.\*

*Write-off of a motor cycle advance as irrecoverable.*

2. An Inspector of Police of the Bombay City Police purchased a motor cycle obtaining an advance of Rs. 1,800 from the Government for the purpose. He had repaid a sum of Rs. 1,150 when he died leaving a balance of Rs. 772-8-0 (Rs. 650 principal plus Rs. 122-8-0 interest) unpaid. Enquiries elicited the fact that the motor cycle had already been sold by him and had passed through many hands, enquiries failing to trace the existing owners. As the deceased left a widow and four children in an impecunious state, Government considered it a hardship to recover the amount from the widow and obtained the sanction of the Government of India to the write-off of the balance due.†

*Provincial Loans Fund.*

3. A reference is invited to paragraph 111 of the last Report. No reply to the enquiry referred to therein has yet been received.

4. It was stated in paragraph 112 of the last Report that as the report of the Government of India on the working of the Provincial Loans Fund during 1926-27 had not been published, audit comments thereon could not be offered.

The Report was, however, subsequently issued and audit comments thereon were submitted to the Public Accounts Committee in the form of a memorandum.

In the course of the audit of the report, an enquiry was made as to whether the reduction (from 6½ per cent. to 4½ per cent.) in the rate of interest which had been made with effect from the 1st April 1927 in respect of certain loans sanctioned by the Government of India to the provincial Governments in 1921-22, was consistent with the terms on which the loans had been originally granted. It has been ascertained from the Government of India that it was so.

\*Accountant General, Bengal.

†Accountant General, Bombay.



It will be observed from clause (b) of paragraph 22 of the Report for 1925-26 that the rate of interest payable on advances for capital expenditure which are classed as productive is lower than that charged on other kinds of loans. It is, therefore, necessary to see that the amounts advanced for productive works are actually spent on works of that class only. This question is under the consideration of the Government of India, but no orders have yet been issued.

In accordance with the rules governing the administration of the Fund the Government of India in the Finance Department have to prescribe the conditions for the repayment of all new advances from the Fund and also for all advances, except the pre-reform Irrigation Debt, outstanding at the time of its constitution, the liability for which was transferred to the Fund. In the Government report for 1926-27 it was not stated whether conditions for repayment had been laid down or whether those conditions had been fulfilled. The question is, however, engaging the attention of the Government of India, and their orders are awaited.

5. The report of the Government of India on the working of the Provincial Loans Fund during 1927-28 has not yet been issued. Any comments on this report which audit finds it necessary to make will, therefore, appear in the next report on Appropriation Accounts.

#### *Irregular Grant of Loan.*

6. A certain Infantry Battalion was reconstituted as a Training Battalion in 1922. In March, 1926 the District Commander sanctioned the grant to the Unit of a loan of Rs. 10,000 under paragraphs 10 and 11, Pay and Allowance Regulations, Part II, to enable it to establish a Dairy of its own. Half the sum was advanced in March, 1926 and the remaining half in December, 1926. The repayments commenced in March, 1927 and December, 1927 respectively.

The Unit was not a newly constituted unit; the establishment of a Dairy is not mentioned among the purposes for which loans may be sanctioned under paragraph 10 of the Regulations; nor is the necessity for the establishment of a separate Dairy apparent when the station where the Unit was located had a Government Military Dairy Farm.

The advance has since been regularised by the Government of India, Army Department.\*

\*Director of Army Audit;

The American Medical Association is a national organization of physicians and surgeons, organized for the purpose of promoting the science and art of medicine, and of securing the highest quality of medical education and practice. It is a non-profit corporation, organized under the laws of the United States, and has a membership of over 100,000 physicians and surgeons.

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### THE AMERICAN MEDICAL ASSOCIATION

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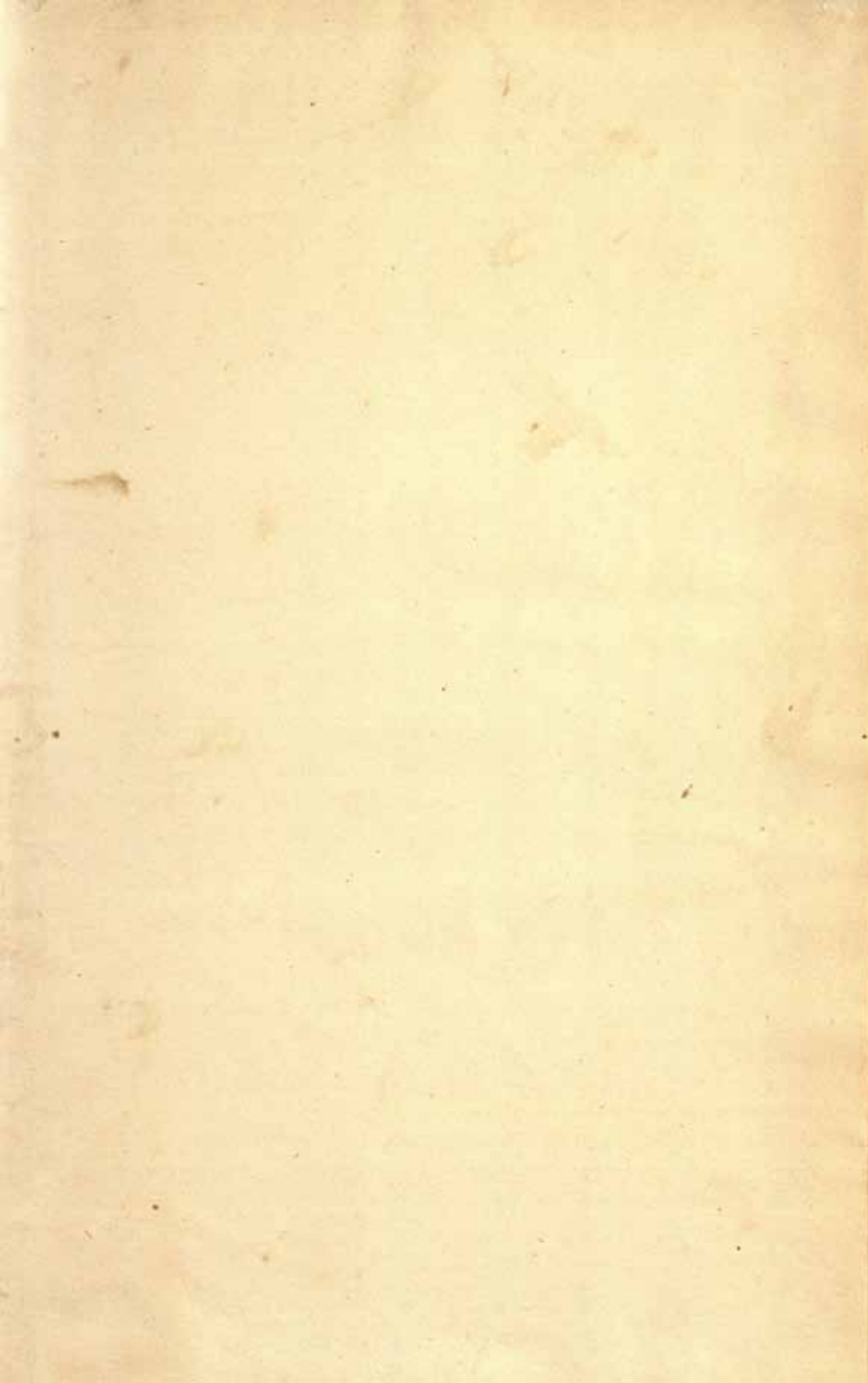
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