

APPENDIX A.

POSTS AND TELEGRAPHS.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

**Detailed Statements in support of Demands
for Grants**

FOR THE YEAR

1927-28.

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INDO-EUROPEAN TELEGRAPH DEPARTMENT.

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Posts and Telegraphs Budget 1927-28.

(Voted portion only.)

	India.	England.*	TOTAL.
	Rs.	Rs.	Rs.
Indo-European Telegraph Department (Charged to Revenue)—			
Working Expenses (Pages 11 and 49)	<i>26,19,000</i> 26,56,000	37,000	<i>26,56,000</i> 26,93,000
Capital Outlay (Pages 11 and 48)	2,76,000	5,000	2,81,000
TOTAL	<i>28,95,000</i> 29,32,000	42,000	<i>29,37,000</i> 29,74,000
56.—Capital Outlay:—			
Capital Outlay—Not charged to Revenue (Pages 11 and 48)	—3,56,000	1,60,000	—1,96,000

* Including Exchange.

Notes.—In the detailed statements non-voted items of expenditure are printed in italics and new items expenditure are printed in thick type.

POSTS AND TELEGRAPHS.

Indo-European Telegraph Department

PART I-A.

Statement of Demands for Working Expenses in India

FOR

1927-28

INDO-EUROPEAN
GENERAL

HEADS.	ACTUALS, 1925-26.			BUDGET ESTIMATE, 1926-27.		
	India.	England.	TOTAL.	India.	England.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS—						
Message Revenue	22,14,033	14,03,485	36,17,518	23,50,000	10,40,000	33,90,000
Miscellaneous	25,213	...	25,213	14,000	...	14,000
TOTAL RECEIPTS	22,39,246	14,03,485	36,42,731	23,64,000	10,40,000	34,04,000
CHARGES—						
Capital outlay (charged to Revenue) { Gulf Section	-12,49,476	2,33,997	-10,15,479	5,44,000	...	5,44,000
{ Persian Section	-1,60,582	4,642	-1,55,940	-1,59,000	4,000	-1,55,000
TOTAL CAPITAL	-14,10,058	2,38,639	-11,71,419	3,85,000	4,000	3,89,000
Working Expenses and Interest { Gulf Section	22,46,320	84,542	23,31,349	26,18,000	86,500	27,04,500
{ Persian Section	13,74,208	74,845	14,48,566	13,01,000	71,500	13,72,500
TOTAL WORKING EXPENSES INCLUDING INTEREST ON CAPITAL.	36,20,528	1,59,387	37,79,915	39,19,000	1,58,000	40,77,000
TOTAL PAYMENTS	22,10,470	3,98,026	26,08,496	43,04,000	1,62,000	44,66,000
NET RECEIPTS	28,776	10,05,459	10,34,235	-19,40,000	8,78,000	-10,62,000
NET CHARGE ON INDIAN REVENUE	-28,776	-10,05,459	-10,34,235	+19,40,000	-8,78,000	+10,62,000
56.—Capital outlay (not charged to Revenue)	8,40,856	1,34,572	9,75,428	-3,65,000	2,00,000	-1,65,000

TELEGRAPH DEPARTMENT.

ABSTRACT.

REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
India.	England.	TOTAL.	India.	England.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14,20,000	20,74,000	34,94,000	16,85,000	19,47,000	36,32,000
1,10,000	...	1,10,000	30,000	...	30,000
15,80,000	20,74,000	36,04,000	17,15,000	19,47,000	36,62,000
3,15,000	4,000	3,19,000	4,19,000	...	4,19,000
-1,59,000	5,000	-1,54,000	-1,43,000	5,000	-1,38,000
1,56,000	9,000	1,65,000	2,76,000	5,000	2,81,000
25,22,000	87,000	26,09,000	25,88,000	88,000	26,76,000
11,60,000	69,000	12,29,000	12,13,000	70,000	12,83,000
36,82,000	1,56,000	38,38,000	38,01,000	1,58,000	39,59,000
38,38,000	1,65,000	40,03,000	40,77,000	1,63,000	42,40,000
-23,08,000	19,09,000	-3,99,000	-23,62,000	17,84,000	-5,78,000
+23,08,000	-19,09,000	+3,99,000	+23,62,000	-17,84,000	+5,78,000
-4,10,000	1,54,000	-2,56,000	-3,56,000	1,60,000	-1,96,000

STATEMENT COMPARING THE PROFIT OR LOSS ON THE WORKING OF
1926-27 (REVISED ESTIMATE) (a)

Abstract and Page.	EXPENDITURE.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	WORKING EXPENSES.	Rs.	Rs.
	<i>In India—</i>		
E.—P. 11	General Charges	5,07,000	6,19,000
F.—P. 11	Line Maintenance	6,43,000	5,94,000
G.—P. 11	Cable Maintenance	4,01,000	3,89,000
H.—P. 11	Signal Offices	11,39,000	11,96,000
I.—P. 11	Radio Offices	67,000	68,000
J.—P. 11	Pensionary Charge	1,22,000	1,22,000
K.—P. 11	Provision for Amortization and Deprecia- tion	2,86,000	2,84,000
	TOTAL INDIA	31,65,000	32,72,000
	<i>In England—</i>		
Page 49	Working Expenses	1,17,000	1,19,000
„ 49	Loss by Exchange	39,000	39,000
	TOTAL INDIA AND ENGLAND	33,21,000	34,30,000
	<i>Net Receipts</i>	+ 2,83,000	+ 2,32,000
	GRAND TOTAL	36,04,000	36,62,000
	<i>Net Receipt</i>	+ 2,83,000	+ 2,32,000
Page 11	<i>Deduct—Interest</i>	5,17,000	5,29,000
	<i>Net Profit or Loss <u>+</u></i>	—2,34,000	—2,97,000

THE INDO-EUROPEAN TELEGRAPH DEPARTMENT FOR THE YEARS
AND 1927-28 (BUDGET ESTIMATE).

Abstract and Page.	RECEIPTS.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
		Rs.	Rs.
A— Page 51	<i>In India—</i> Message Revenue	14,20,000	16,85,000
B— Page 51	Miscellaneous Revenue	1,10,000	30,000
	TOTAL INDIA	15,30,000	17,15,000
Page 47	<i>In England—</i> Message Revenue Gain by Exchange	15,50,000 5,24,000	14,60,000 4,87,000
	TOTAL ENGLAND	20,74,000	19,47,000
	GRAND TOTAL	36,04,000	36,62,000

EXPENDITURE IN INDIA.

EXCLUDING EXCHANGE.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

REVENUE EXPENSES IN INDIA.

HEADS.	Abstract and page.	Actuals, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
Working Expenses Excluding Exchange.					
GENERAL CHARGES—					
Non-Voted expenditure	E—P. 12	1,99,586	2,27,000	3,09,000	3,16,000
Voted expenditure		5,29,385	3,99,000	1,98,000	3,03,000
LINE MAINTENANCE—					
Non-Voted expenditure	F—P. 16	40,356	77,000	⁹³ 53,000	¹⁰¹ 84,000
Voted expenditure		4,72,788	5,58,000	⁵⁰ 5,58,000	⁴⁹³ 5,20,000
CABLE MAINTENANCE—					
Non-Voted expenditure	G—P. 19	42,041	47,000	58,000	58,000
Voted expenditure		3,93,324	3,83,060	3,45,000	3,31,000
WORKING AND MAINTENANCE OF SIGNAL OFFICES—					
Non-Voted expenditure	H—P. 21	96,234	1,44,000	1,59,000	1,66,000
Voted expenditure		9,86,596	11,64,000	9,80,000	10,30,000
RADIO OFFICES—					
Non-Voted expenditure	I—P. 24	12,330	9,000	13,000	12,000
Voted expenditure		50,979	61,000	54,000	56,000
PENSIONARY CHARGES—					
Voted expenditure	J—P. 24	1,15,393	1,22,000	1,22,000	1,22,000
PROVISION FOR DEPRECIATION OF WASTING ASSETS AND FOR AMORTIZATION OF CAPITAL.					
	K—P. 25	2,50,843	2,68,090	2,86,000	2,84,000
TOTAL WORKING EXPENSES—					
Non-Voted		3,90,547	5,04,000	⁶³⁰ 6,55,000	6,16,000
Voted		27,99,308	29,05,030	³⁵ 25,70,000	¹⁹ 28,58,000
INTEREST—					
17—INTEREST ON CAPITAL OUTLAY	Page 26	4,30,673	5,10,900	5,17,000	5,29,000
TOTAL WORKING EXPENSES AND INTEREST		36,20,528	39,19,000	36,82,000	38,01,000
18.—CAPITAL OUTLAY ON INDO-EUROPEAN TELEGRAPH DEPARTMENT (CHARGED TO REVENUE).					
Amount transferred from 56—Capital Outlay (not charged to Revenue)	P— 28 28	—14,10,058	3,85,000	1,56,000	2,76,000
56.—CAPITAL OUTLAY ON INDO-EUROPEAN TELEGRAPHS (NOT CHARGED TO REVENUE).					
Outlay in India	P—31	8,40,856	—3,65,000	—4,10,000	—3,56,000

INDO-EUROPEAN TELEGRAPH DEPARTMENT—WORKING EXPENSES.

ABSTRACT E.—General Charges.

PARTICULARS.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
GENERAL CHARGES.								
Gulf Section	{ Cash	1,85,567		2,33,780		1,83,180		2,39,300
	{ Stores	1,277		4,400		4,400		4,400
Persian Section	{ Cash	5,41,571		3,85,400		3,15,700		3,70,900
	{ Stores	556		2,700		2,700		3,300
Indirect charges on Stores	Cash . . . . .	...				710		770
TOTAL	{ Cash	7,27,138		6,19,160		4,99,590		6,10,970
	{ Stores	1,833		7,100		7,100		7,700
Deduct—								
Amount of Non-voted expenditure			1,99,586	2,27,000		3,08,550		3,16,150
For rounding	{ Cash			160		—40		+180
	{ Stores			100		—100		+300
Net General charges voted	{ Cash	5,27,552		3,92,000		1,91,600		2,95,000
	{ Stores	1,833		7,000		7,000		8,600

DETAILED ACCOUNT No. E-I.—GENERAL CHARGES—GULF SECTION.

	Number. 1927-28.	I.—SUPERINTENDENCE.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	1	Director, 1 (1,750—100—2,150)	25,068		25,800		25,800		25,800	
	1	Assistant Director (1,200)	14,206		14,400		14,400		14,400	
	3	Superintendent (900)	18,172		35,100		35,100		35,200	
	...	Do. voted	...		...		4,000		...	
		Assistant Superintendent	4,017		9,000		...		...
	1	Do. voted	6,420		12,920		13,520		13,300	
		TOTAL		61,463 6,420		84,300 12,920		75,300 17,920		75,400 13,300
<i>Pay of Permanent Establishment—</i>	15	Office Establishment (at rates of pay varying from Rs. 260 to 60).	23,178		24,372		25,872		25,800	
	7	Menials, at rates of pay varying from Rs. 36 to 20.	2,315		2,268		2,268		2,300	
		Provision for leave arrangement	...		1,500		...		1,500	
		TOTAL		25,493		28,140		28,140		29,100
<i>Allowances, Honoraria, etc.—</i>		Travelling Allowance	4,018		6,000		4,000 2,000		4,000 2,000	
		House-rent and Local Allowance.	2,400		3,000		3,000		3,000	
		Other Allowances and Honoraria.	2,158		7,500		1,300 5,000		3,000 3,800	
		TOTAL		8,576		16,500		8,300 7,000		10,000 5,300
<i>Repairs to Apparatus and Plant—Contingencies—</i>		Apparatus and Plant		540		1,000 200		1,000 200		1,000 200
		Miscellaneous		2,095 321		2,000 500		2,000 500		2,000 500
		TOTAL SUPERINTENDENCE OR CARRIED OVER		1,04,587 321		1,44,860 700		1,39,660 700		1,36,100 700

INDO-EUROPEAN TELEGRAPH DEPARTMENT—WORKING EXPENSES.

ABSTRACT E.—General Charges.

PARTICULARS.		Actuals, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
DETAILED ACCOUNT NO. E-II.—General Charges.—Persian Section.					
	VI.—SUPERINTENDENCE.	Rs.	Rs.	Rs.	Rs.
	1926-27.				
Pay of officers—	1 Director 1 (1,750—100—2,150)	25,282		25,800	25,800
	1 Assistant Director, 1 (1,200)	14,120		14,400	14,400
	2 Superintendents, 2 (1,100)	22,732		24,900	19,400
	Do. (Voted)	8,161		...	...
	8 Assistant Superintendents, 6 (570—30—810).	44,930		63,900	59,509
	... Lump provision for leave arrangement		7,000		
	TOTAL . { Non-voted .	1,15,225		1,36,000	1,19,100
	{ Voted .	...		...	...
Pay of Permanent Establishment—	2 Office establishment (at rates of pay varying from 450 to 125). Non-voted.	8,841	9,400	9,300	9,700
	Do. Voted			4,900	4,900
	10 Menials* (at rates of pay varying from 28 to 12).	193			
	Provision for leave arrangement	5,359	5,100	5,100	5,100
	Special charge pay			600	9,900
	TOTAL . { Non-voted .	14,393	14,500	10,000	600
	{ Voted .	...	...	...	10,300
Pay of Temporary Establishment—	Temporary Establishment	4,613	4,800		
Allowances, Honoraria, etc.—	Travelling Allowance . { Non-voted .	16,742	21,700	21,500	21,500
	{ Voted .	...	...	...	...
	Conveyance Allowance . { Non-voted .	7,302	7,300	7,700	7,700
	{ Voted .	...	...	...	...
	House and Local Allowance . { Non-voted .	25,349	25,800	22,500	22,500
	{ Voted .	...	...	...	...
	Other allowance and Honoraria { Non-voted .	21,207	25,200	22,300	22,200
	{ Voted .	...	...	200	300
	TOTAL . { Non-voted .	70,600	80,000	74,000	73,900
	{ Voted .	...	...	200	300
Repairs to Apparatus and Plant—	Apparatus and Plant . { Cash .	297	500	400	400
	{ Stores .	...	200	200	200
	Hot and Cold Weather Charges	2,122	2,000	2,000	2,000
Contingencies—	Other Contingencies . { Cash .	2,161	3,000	3,000	3,000
	{ Stores .	15	500	500	500
	TOTAL . { Cash .	4,283	5,000	5,000	5,000
	{ Stores .	15	500	500	500
Repairs to Buildings, etc.—	Repairs to Buildings	7,998	9,000	9,000	7,000
	TOTAL SUPERINTENDENCE . { Cash .	2,17,409	2,49,800	2,27,600	2,26,000
	{ Stores .	15	700	700	700
VII.—STORE-KEEPING.					
Pay of Permanent Establishment—	Pay of Subordinates () ()				
Allowances, Honoraria, etc.—	Menials				
Repairs to Apparatus and Plant—	Miscellaneous				
Miscellaneous—	Apparatus and Plant . { Cash .				
Stores and Workshop Expenditure—	{ Stores .				
Contingencies—	Contingencies . { Cash .	710	1,500	1,500	1,700
	{ Stores .	...	...	...	...
	Miscellaneous . { Cash .	...	500	500	800
	{ Stores .	...	...	...	...
	TOTAL . { Cash .	710	2,000	2,000	2,000
	{ Stores .	...	...	...	...
Share of Establishment debitable to Capital outlay.	Deduct —Share of Store Contingent charges debitable to Capital Lines				
	NET STORE-KEEPING { Cash .	710	2,000	2,000	2,000
	{ Stores .	...	...	...	...
	TOTAL Carried over . { Cash .	2,18,119	2,51,800	2,29,600	2,28,000
	{ Stores .	15	700	700	700

* Pay fixed in Krans (Persian Currency) approximately converted into Indian Currency.

INDO-EUROPEAN TELEGRAPH DEPARTMENT—WORKING EXPENSES.

ABSTRACT E.—General Charges.

	PARTICULARS.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	General Charges Persian Section— contd.								
	Brought forward { Cash Stores		2,18,119 15		2,51,800 700		2,39,600 700		2,28,000 700
	VIII.—MEDICAL.								
Pay of Officers—	1 Superintendent, 1 (900—50—1,150)		13,800		13,800		9,600		7,600
	TOTAL		13,800		13,800		9,600		7,600
Pay of Permanent Establishment—	2 Pay of Subordinates (at rates of pay varying from 100 to 25) Office Establishment		1,067 ...		1,000 ...		1,000 ...		1,000 ...
	3 Menials* (at rates of pay varying from 28 to 16).		1,067		1,500		1,400		1,500
	TOTAL		2,134		2,500		2,400		2,500
Allowances, Honoraria, etc.—	Travelling Allowances { Non-voted Voted		914		1,300		1,050 550		600 700
	Conveyance allowance { Non-voted Voted . . . . .		...		...		...		...
	House rent and Local Allowances { Non-voted Voted		1,440		1,450		1,500		1,400
	Other Allowances and Honoraria { Non-voted Voted		2,577		1,850		1,600		1,450 250
	TOTAL { Non-voted Voted		4,931		4,600		4,150 550		4,150 250
Repairs to Apparatus and Plant—	Apparatus and Plant { Cash Stores		17		100		100		100
Contingencies—	Miscellaneous { Cash Stores		3,801		1,800		1,800		3,600 1,000
	Total Medical { Cash Stores		24,683		22,800		18,600 500		18,200 1,100
	IX.—ACCOUNT AND AUDIT.								
Audit charges—	Share of Account Establishment, including Supervision Charges		9,410		9,600		13,300		14,000
	TOTAL ACCOUNT AND AUDIT		9,410		9,600		13,300		14,000
	X.—								
Stationery and Printing—	Stationery and Printing { Cash Stores		12,714 541		7,000 1,500		7,000 1,500		10,000 1,500
	XI.—MISCELLANEOUS.								
Allowances, Honoraria, etc.—	Rewards for passing Examination in Languages { Non-voted Voted		5,229		7,500		7,500		15,000
	Passage-money to England { Non-voted Voted . . . . .		...		...		...		...
Compensation for losses—	Recoupment to Officers for losses through Highway Robbery		3,986		1,000		1,000		1,000
Subsidies and payments to Railways, Companies, etc.—	Jask Royalty		4,762		9,300		9,100		9,100
	Rental—Central Persian Telegraph Line		2,06,382		18,750		18,800		18,800
	Adjustment in recoupment of the cost of the Central Persian Telegraph Line		56,286		56,800		56,800		56,300
	Deduct—Recovery from the Imperial Government on account of Jask Royalty		...		...		46,000		...
Contingencies—	Contribution for maintenance of the Church of England Chaplain at Teheran		...		800		...		...
	TOTAL MISCELLANEOUS { Cash Stores		2,76,645		94,200		47,200		1,00,700
	TOTAL PERSIAN SECTION—GENERAL CHARGES { Cash Stores		5,41,571 556		3,85,400 2,700		3,15,700 2,700		3,70,900 3,300

*Pay fixed in Krans (Persian Currency) approximately converted into Indian Currency.

INDO-EUROPEAN TELEGRAPH DEPARTMENT—WORKING EXPENSES.

ABSTRACT F.—Line Maintenance (Engineering Expenses).

PARTICULARS.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
LINE MAINTENANCE.								
Gulf Section	Cash	1,79,897		2,18,920		2,04,040		2,02,135
	Stores	43,411		46,000		46,000		46,000
Persian Section	Cash	2,09,240		2,11,500		2,20,300		2,21,800
	Stores	12,427		12,400		13,300		8,600
Stock adjustment and value of unserviceable Stock materials and losses written-off to Revenue Stores		29,149		85,000		1,33,000		85,000
Un-adjusted indirect charges on account of Store Establishment	Cash	39,020		62,662		21,102		24,605
Indirect charges on stores	Cash	...		..		5,930		5,460
TOTAL	Cash	4,28,157		4,92,482		4,51,372		4,54,000
	Stores	84,987		1,43,400		1,92,300		1,39,600
<i>Deduct—</i>								
„ Amount of non-voted expenditure			40,356		77,500		93,670	101,220
TOTAL							58,770	63,370
For rounding	Cash			18			+ 298	+ 220
	Stores			400				400
Net Line Maintenance voted	Cash	3,87,801		4,15,000		3,99,000		3,53,000
	Stores	84,987		1,43,000		1,92,000		1,40,000

Numbers
1926-27.

DETAILED ACCOUNT No. F-I—Line Maintenance.—Gulf Section.

		I.—LINE CONSERVANCY.							
<i>Pay of Officers—</i>	Superintendent (975)	{ Non-voted	...	...	...	...	...	...	...
		{ Voted	4,081	...	...	...	...	...	...
	Assistant Superintendent, (Pay less than 750)	{ Non-voted	...	...	...	...	...	...	...
	Do.	{ Voted	20,450	34,200	20,200	32,800	...	...	...
	TOTAL	{ Non-voted	...	24,531	34,200	20,200	32,800	...	32,800
		{ Voted	...	...	...	...	...	...	...
<i>Pay of Permanent Establishment—</i>	General Service Clerks.	{ Non-voted	5,832	5,000	15,000	5,000	...	...	...
	124 Pay of Subordinates (at rates of pay varying from 100 to 60)	{ Voted	44,838	50,592	51,092	51,400	...	...	...
	4 Menials (at rates of pay varying from 40 to 20)		1,020	1,068	1,068	1,100	...	...	...
	Provision for leave Arrangement		...	500	...	500	...	...	...
	TOTAL	{ Non-voted	...	51,690	57,160	67,160	...	58,000	...
		{ Voted	...	...	...	...	...	...	...
<i>Pay of Temporary establishment— Allowances, Honoraria, etc.—</i>	Temporary Establishment		720	960	960	...	648	...	...
	Travelling Allowance	{ Non-voted	7,139	10,000	10,000	10,000	...	...	...
		{ Voted	...	...	...	...	...	...	...
	House rent and Local Allowance	{ Non-voted	3,419	3,600	3,600	3,600	...	...	...
	{ Voted	...	...	...	...	...	...	...
	Other Allowances	{ Non-voted	10,815	19,400	19,400	19,400	...	...	...
		{ Voted	...	...	...	...	...	...	...
	TOTAL	{ Non-voted	...	21,373	33,000	33,000	...	33,000	...
		{ Voted	...	...	...	...	...	...	...
<i>Repairs to Apparatus and Plant— Contingencies —</i>	Apparatus and Plant	{ Cash	1,064	1,000	1,000	1,000	1,000	1,000	1,000
		{ Stores	1,184	1,000	1,000	1,000	1,000	1,000	1,000
	Miscellaneous	{ Cash	12,240	16,000	16,000	16,000	16,000	16,000	16,000
		{ Stores	8,182	4,000	4,000	4,000	4,000	4,000	4,000
	Total Line Conservancy	{ Cash	1,11,618	1,42,320	1,38,320	1,38,320	1,41,418	1,41,418	1,41,418
		{ Stores	9,366	5,000	5,000	5,000	5,000	5,000	5,000
		II.—LOCAL ESCORT.							
<i>Pay of Permanent Establishment— Allowances, Honoraria, etc.—</i>	Jemadars, Sowars, etc.		8,419	10,500	10,500	10,500	10,500	10,500	10,500
	Travelling Allowance		1,599	2,000	2,000	2,000	2,000	2,000	2,000
	Other Allowances		471	1,500	1,500	1,500	1,500	1,500	1,500
	TOTAL		2,070	3,500	3,500	3,500	3,500	3,500	
<i>Contingencies —</i>	Miscellaneous	{ Cash	902	2,000	2,000	2,000	2,000	2,000	2,000
		{ Stores	45	1,000	1,000	1,000	1,000	1,000	1,000
	TOTAL LOCAL ESCORT	{ Cash	11,391	16,000	16,000	16,000	16,000	16,000	
		{ Stores	45	1,000	1,000	1,000	1,000	1,000	
	Carried over	{ Cash	1,23,000	1,58,320	1,54,320	1,54,320	1,57,418	1,57,418	
		{ Stores	9,411	6,000	6,000	6,000	6,000	6,000	

INDO-EUROPEAN TELEGRAPH DEPARTMENT--WORKING EXPENSES.

ABSTRACT F.—Line Maintenance.

	PARTICULARS.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward { Cash . Stores .		1,23,000 9,411		1,58,320 6,000		1,54,320 6,000		1,57,148 6,000
	III.—REPAIRS AND RENEWALS.								
Repairs Lines —	Repairs to Lines { Cash . Stores .		57,054 34,000		60,000 40,000		50,000 40,000		45,000 40,000
	Total { Cash . Stores .		1,80,063 43,411		2,18,320 46,000		2,04,320 46,000		2,02,448 46,000
	Deduct—Share of Establishment transferred to Capital.		166		...		280		318
	NET LINE MAINTENANCE—Gulf { Cash . Section { Stores .		1,79,897 43,411		2,18,320 46,000		2,04,040 46,000		2,02,135 46,000

DETAILED ACCOUNT NO. F-II—Line Maintenance—Persian Section.

	Numbers.		1926-27.		1926-27.		1926-27.		1926-27.	
			Non-voted	Voted	Non-voted	Voted	Non-voted	Voted	Non-voted	Voted
		IV.—LINE CONSERVANCY.								
Pay of Officers—		Assistant Superintendent, (Non-Voted.)	25,099	...	...	35,200	...	35,300	...	...
	4	Do. (Voted)	...	34,000	34,000	...	35,200	...	35,300	2,000
Pay of Permanent Establishment—		Provision for leave arrangement	...	2,000	2,000	...	...	...	...	...
	89	General Service { Non-voted Clerks. { Voted	1,825	...	...	...	...	...	...	...
		Pay of subordinates	49,555	47,100	47,100	50,100	50,400	50,400	50,400	...
		*Pay of menials	...	...	...	...	...	...	...	...
		Special charge pay	323	...	...	...	...	...	...	...
		Provision for leave arrangement	...	...	...	...	...	...	...	...
		TOTAL { Non-voted Voted	...	51,703	47,100	50,100	50,400	50,400	50,400	600
Pay of Temporary Establishment—		Temporary Establishment	4,186	4,100	4,100	13,730	12,000	12,000	12,000	...
Allowances, Ho- noraria, etc.—		Travelling Allowance { Non-voted Voted	54,988	51,200	51,200	40,970	1,200	1,200	1,200	...
		Conveyance allowance { Non-voted Voted	...	...	...	...	1,400	1,400	1,400	...
		House rent and Local Allowance { Non-voted Voted	9,917	9,200	9,200	9,470	8,770	8,770	8,770	...
		Other Allowances and Rewards, etc. { Non-voted Voted	7,450	7,000	7,000	6,700	430	430	430	...
		TOTAL { Non-voted Voted	72,355	67,400	67,400	41,700	29,900	29,900	29,900	28,620
Repairs to Appa- ratus and Plant—		Apparatus and Plant { Cash . Stores .	52 89	1,000 500	1,000 500	1,000 500	1,000 500	1,000 500	1,000 500	...
Contingencies—		Miscellaneous { Cash . Stores .	5,830 20	4,100 1,000	4,100 1,000	4,100 1,000	4,100 500	4,100 500	4,100 500	...
		Provision for Maintenance and working expenses of Meshed- Seistan-Duzdap Line. { Cash . Stores .	19,530...	...	...	...	...	...	...	...
		TOTAL LINE CONSERVANCY { Cash . Stores .	1,78,755 109	1,59,700 1,500	1,59,700 1,500	1,63,000 1,500	1,61,700 1,500	1,61,700 1,500	1,61,700 1,500	...
		V.—REPAIRS AND RENEWALS.								
Repairs Lines—		Repairs and Renewals of Lines { Cash . Stores .	6,450 12,077	23,100 10,800	23,100 10,800	23,000 10,700	24,500 6,600	24,500 6,600	24,500 6,600	...
Repairs to Build- ings—		Carriage of Stores	10,834	2,000	2,000	2,000	3,500	3,500	3,500	...
		Repairs to Buildings	...	1,200	1,200	5,000	3,200	3,200	3,200	...
		TOTAL REPAIRS AND RENEWALS { Cash . Stores .	17,284 12,077	26,300 10,600	26,300 10,600	30,000 10,700	31,200 6,600	31,200 6,600	31,200 6,600	...
		Line Maintenance Persian Sec. — { Cash . Carried over { Stores .	1,98,034 12,186	1,86,000 12,100	1,86,000 12,100	1,93,000 12,200	1,92,900 8,100	1,92,900 8,100	1,92,900 8,100	...

* Fixed in Kraus (Persian Currency), approximately converted into Indian Currency.

INDO-EUROPEAN TELEGRAPH DEPARTMENT—WORKING EXPENSES.

ABSTRACT F.—Line Maintenance.

	PARTICULARS.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Line Maintenance—Persian Section—contd.								
	Brought forward { Cash . Stores .		1,96,039 12,186		1,86,000 12,100		1,99,000 12,200		1,92,900 8,100
	Numbers.								
	1927-28. VI.—LINE CONSERVANCY— MESHED LINE.								
Pay of Officers—	1 Assistant Superintendent, 1(570—30—810)		4,200		4,200		2,800		4,200
	TOTAL		4,200		4,200		2,800		4,200
Pay of Perman- ent Establish- ment—	1 General Service Clerk. { Non-voted Voted		4,800 ...		5,100 ...		6,400 ...		5,800 ...
	1 Subordinate .		3,560		3,700		3,700		3,800
	2 *Menials		1,067		1,000		1,000		1,000
	Special charge pay { Non-voted Voted		... ...		... ...		900 ...		900 ...
	TOTAL { Non-voted Voted		... 9,427		9,800		7,300 4,700		6,700 4,800
Allowances, Honoraria, etc.—	Travelling Allowance { Non-voted Voted		... 4,102		2,900 ...		4,400 ...		4,100 ...
	Conveyance allowance { Non-voted Voted		... ...		... ...		... ...		400 ...
	House rent and Local Allowance { Non-voted Voted		... 4,200		4,200 ...		3,300 900		3,300 900
	Other Allowance { Non-voted Voted		5,141 ...		3,900 ...		2,870 430		2,700 600
	TOTAL { Non-voted Voted		... 13,443		11,000		10,570 1,330		10,500 1,500
Repairs to Appa- ratus and Plant—	Apparatus and Plant { Cash Stores		... ...		... 100 100		100 100		100 100
Contingencies—	Miscellaneous { Cash Stores		1,139 467		1,800 200		1,600 200		1,900 400
Repairs to Lines—	Repairs to Lines { Cash Stores		11,352 15		10,400 ...		10,500 800		10,600 ...
Repairs to Build- ings—	Repairs to Buildings Cash .		599		700		700		900
	TOTAL { Cash Stores		11,951 15		11,100		11,200		11,500 ...
	TOTAL MESHED LINE { Cash Stores		40,401 241		37,800 300		39,600 1,100		41,200 500
	Deduct—Contribution from Persian Govern- ment for Meshed Line (Krs. 40,800).*		27,200		12,300		12,300		12,800
	NET MESHED LINE { Cash Stores		13,201 241		25,500 300		27,300 1,100		28,900 500
	TOTAL LINE MAINTENANCE, { Cash PERSIAN SECTION. Stores		2,09,240 12,427		2,11,500 12,400		2,20,300 13,300		2,21,800 8,800

* Fixed in Kraus (Persian Currency), approximately converted into Indian Currency

INDO-EUROPEAN TELEGRAPH DEPARTMENT—WORKING EXPENSES.

ABSTRACT G.—Cable Maintenance (Engineering Expenses).

PARTICULARS.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
CABLE MAINTENANCE.								
Cable Conservancy	{ Cash	62,762		63,484		63,484		61,690
	{ Stores	2,750		3,000		3,000		3,000
Repairs	{ Cash	34,455		12,500		23,950		14,500
	{ Stores	78,456		9,400		9,400		9,600
Cable Steamer	{ Cash	2,45,736		2,63,300		2,69,100		2,73,300
	{ Stores	11,208		28,000		28,000		23,500
Indirect charges on stores	Cash.	...		...		4,040		3,610
TOTAL	{ Cash	3,42,953		3,99,284		3,60,574		3,53,100
	{ Stores	92,412		40,400		40,400		36,100
<i>Deduct—</i>								
Amount of non-voted expenditure		42,041		46,980		55,480		58,100
For rounding	{ Cash			696		1,304		
	{ Stores			400		—400		—100
Net Cable Maintenance voted	{ Cash	3,00,912		2,96,000		3,05,000		2,95,000
	{ Stores	92,412		40,000		40,000		36,000

DETAILED ACCOUNT No. G—Cable Maintenance—I.—Cable Conservancy—Gulf Section.

	Numbers.	1926-27.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	1	Engineer and Electrician (40—1,570—1,625)	13,667		19,500		19,500		19,500	
		{ Non-voted	1,053		...		...		...
		{ Voted	...		...		...		...
	1	Assistant Superintendent Non-voted	4,601		7,560		7,560		7,900	
			19,321		27,060		27,060		27,400	
<i>Pay of Permanent Establishment—</i>	1	General Service Clerk. Non-voted	...	1,831	...		...		...
	33	Office Establishment	1,765		1,380		1,380		1,877	
	8	Subordinates	17,914		18,532		18,532		18,600	
		Menials	1,961		2,112		2,112		2,100	
		TOTAL		21,640		22,024		22,024		22,577
<i>Pay of Temporary Establishment—allowances, Honoraria, etc.—</i>		Temporary Establishment		913		1,500		1,500		1,500
		Travelling Allowances	{ Non-voted	...		...		1,700		1,900
			{ Voted	2,954		2,000		300		100
		Other allowances	{ Non-voted	563		2,000		600		1,200
		{ Voted	...		...		1,400		800	
		TOTAL		3,517		4,000		2,300		3,100
							1,700		900	
<i>Repairs to Apparatus and Plant—</i>		Apparatus and Plant	{ Cash	520		4,000		4,000		1,000
			{ Stores	395		1,000		1,000		1,000
<i>Contingencies—</i>		Miscellaneous	{ Cash	13,409		1,100		1,100		1,100
			{ Stores	730		1,000		1,000		1,000
<i>Other Supplies and Services—</i>		Provisions	Cash.	6,391		12,000		12,000		12,000
		Contingencies, etc.	{ Cash	1,625		3,000		3,000		3,000
			{ Stores	...		1,000		1,000		1,000
		TOTAL	{ Cash	19,809		15,000		15,000		15,000
		{ Stores	2,355		1,000		1,000		1,000	
		TOTAL CABLE CONSERVANCY	{ Cash	67,542		74,684		74,684		72,577
		{ Stores	2,750		3,000		3,000		3,000	
<i>Deduct—</i>		Share of Establishment chargeable— to capital		4,780		11,200		11,200		10,887
		Net total cable conservancy.	{ Cash	62,762		63,484		63,484		61,690
			{ Stores	2,750		3,000		3,000		3,000

DETAILED ACCOUNT No. G—Cable Maintenance—II.—Repairs.

		Gulf Section.		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Repairs to Buildings— Repairs to Lines—</i>	Repairs to Cable Buildings	{ Cash	7,159		7,000		18,450		7,000		
		{ Stores	36		200		200		200		
	Do. Cables	{ Cash	26,838		5,000		5,000		5,000		
		{ Stores	78,420		9,000		9,000		9,000		
	Do. Machinery	{ Cash	298		500		500		500		
		{ Stores	...		200		200		200		
	Do. Cable Tanks	{ Cash	...		...		...		...		2,000
		{ Stores	...		...		...		...		200
	Do. Harbour Frontage and Pier	{ Cash	160		...		...		...		...
		{ Stores	...		...		...		...		...
		TOTAL		34,455		12,500		23,950		14,500	
				78,468		9,400		9,400		9,600	

INDO-EUROPEAN TELEGRAPH DEPARTMENT—WORKING EXPENSES.

ABSTRACT G.—Cable Maintenance.

DETAILED ACCOUNT NO. G—Cable Maintenance III.—Cable Steamer—"Patrick Stewart."

	PARTICULARS.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Cable Maintenance—Gulf Section—contd.								
	Numbers.								
	1926-27.								
	CABLE STEAMER—"PATRICK STEWART."								
<i>Pay of Officers—</i>	1 Commander 1 (700—40—900—1,000)	9,971		10,320		10,320		10,800	
	Do. Voted	948		...		...		...
	1 Other Officer, 1 (600—30—750—800)	9,950		9,600		9,600		9,600	
	6 Other Officers (at rates of pay varying from 660 to 300) Voted	24,322		26,580		28,580		30,800	
	TOTAL		45,191		46,500		48,500		50,700
<i>Pay of Permanent establishment—</i>	Warrant Officers and Crews—								
	Medical Officer—								
	Non-voted	968		...		...		...
	Voted	410		...		...		...
	4 Pay of Subordinates	28,445		29,000		30,500		31,000	
	1 Clerk	1,865		2,160		2,160		2,200	
	67 Menials (at rates of pay varying from 94 to 15)	6,628		7,500		7,500		7,500	
	TOTAL		38,318		38,660		40,160		40,700
<i>Pay of Temporary Establishment—</i>	Temporary Establishment . . . . .	...	3,112	...	200	...	2,500	...	200
<i>Allowances, Honoraria, etc.—</i>	Ration Allowance { Non-voted					2,400		3,300	
	{ Voted	10,040		10,800		8,400		7,300	
	Travelling Allowance { Non-voted . . . . .			...		1,500		1,500	
	{ Voted	2,367		3,000		1,500		1,500	
	Other Allowances and Honoraria { Non-voted . . . . .			...		2,400		2,400	
	{ Voted	4,687		5,000		2,600		2,600	
	Reward to Crew	139		140		140		100	
	TOTAL { Non-voted		17,233		18,940		6,300		7,200
	{ Voted					12,640		11,500	
<i>Repairs to Apparatus and Plant—</i>	Apparatus and Plant { Cash		2,761		2,000		2,000		4,000
<i>Contingencies—</i>	{ Stores		582		2,000		2,000		2,500
	Miscellaneous { Cash		3,342		2,000		2,000		2,000
	{ Stores		1,403		1,000		1,600		1,000
<i>Other Supplies and Services—</i>	Provisions Cash	26,689		24,000		24,000		24,000	
	Moorings Fees and Pilotage Cash	15,360		8,000		8,000		8,000	
	Coal { Cash	45,866		85,000		85,000		80,000	
	{ Stores . . . . .	...		...		...		...
	Stores { Cash	39,130		30,000		30,000		35,000	
	{ Stores	9,241		20,000		20,000		15,000	
<i>Repairs to lines—</i>	Repairs { Cash	8,736		8,000		8,000		10,000	
	{ Stores . . . . .	...		5,000		5,000		5,000	
	Residual value of cable ship scrapped transferred from 5E IIB. Cash		20,500		...		...		...
	Deduct sale proceeds of scrapped ship Cash		20,500		...		...		...
	Total { Cash		1,35,781		1,55,000		1,55,000		1,57,000
	{ Stores		9,241		25,000		25,000		20,000
	TOTAL CABLE STEAMER { Cash		2,45,736		2,63,300		2,69,100		2,73,300
	{ Stores		11,206		28,000		28,000		23,500

INDO-EUROPEAN TELEGRAPH DEPARTMENT - WORKING EXPENSES.

ABSTRACT H.—Working and Maintenance of Signal Offices (Traffic Expenses).

PARTICULARS.	Actuals, 1926-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY. SIGNAL OFFICERS.								
Gulf Section	{ Cash	8,67,844		7,95,976		6,94,676		7,50,130
	{ Stores	45,444		60,000		60,000		56,700
Persian Section	{ Cash	3,62,414		4,32,700		3,57,000		3,62,300
	{ Stores	7,128		19,000		19,000		19,000
Indirect charge on Stores	{ Cash . . . . .	...		...		7,900		7,570
	{ Stores . . . . .	...		...		...		...
TOTAL	{ Cash	10,30,258		12,28,676		10,60,476		11,20,000
	{ Stores	52,572		79,000		79,000		75,700
Deduct—Amount of non-voted expenditure								
Rounding	{ Cash		96,234	1,44,040		1,58,960		1,66,300
	{ Stores			364		-516		+300
	{ Cash . . . . .					...		+300
Net Signalling voted	{ Stores		9,34,024	10,85,000		9,01,000		9,54,000
			52,572	79,000		79,000		76,000

DETAILED ACCOUNT NO. H-A.—Traffic Offices, Gulf Section.

	Numbers.							
	1927-28.							
I.—TRAFFIC OFFICE.								
Pay of Officers—	1		Superintendent 1 (975)	12,199		11,700		11,800
					12,199	11,700		11,800
Pay of Permanent Establishment—	1		Pay of Subordinates	4,921		4,500		4,700
	23		*Office establishment (at rates of pay varying from 260 to 60)	34,790		35,500		36,500
	4		Menials, (at rates of pay varying from 30 to 18)	1,230		1,356		1,400
			TOTAL	40,941		41,356		42,800
Pay of Temporary Establishment—			Temporary Establishment.		2,880	2,880		3,030
Allowances, Honoraria, etc.—			Miscellaneous { Non-voted	...		...	1,200	1,200
Contingencies—			Miscellaneous { Voted	365		200	200	200
			Miscellaneous { Cash	194		500	500	800
			Miscellaneous { Stores	86		500	500	200
			Total Traffic Office { Cash	56,579		56,636	57,836	59,630
			{ Stores	86		500	500	200
II.—SIGNAL OFFICE.								
Pay of Permanent Establishment—	9		General Service Clerks Non-voted	16,671		38,000		20,000
	19		Do. Voted	51,537		90,000		70,000
	116		Persian Gulf Signallers	2,23,612		2,42,000		2,35,000
	19		Desk Clerks, Probationers and others (at rates of pay varying from 230 to 40)	24,432		27,420		27,000
	1		Office Establishment (at rates of pay varying from 140 to 60)	1,724		1,620		1,700
	3		Engine Driver and Mechanic	1,536		1,560		1,600
	87		Menials (at rates of pay varying from 32 to 11)	21,456		21,500		21,600
			TOTAL	3,40,967		4,22,100		3,76,900
Pay of Temporary Establishment—			Temporary Establishment	...	465	...	600	200
Allowances, Honoraria, etc.			Travelling Allowance { Non-voted	28,515		30,000	5,000	5,000
			House rent and Local Allowance { Voted	48,820		55,000	25,000	25,000
			Other Allowances and Rewards { Non-voted	58,743		65,000	3,500	6,000
			Overtime Allowance { Voted	6,283		13,500	48,500	47,000
			TOTAL { Non-voted	1,42,461		1,65,500	3,000	5,000
			{ Voted				38,000	58,000
			Signal Office Carried over { Cash	4,83,893		5,86,200	8,500	8,500
			{ Stores	56,579		56,636	11,500	16,000
			Traffic Office Carried over { Cash	86		500	1,20,000	1,36,500
			{ Stores				57,836	59,630

* Includes a portion of the share of Accounts Establishment.

INDO-EUROPEAN TELEGRAPH DEPARTMENT—WORKING EXPENSES.

ABSTRACT H.—Working and Maintenance of Signal Offices (Traffic Expenses).

	PARTICULARS.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estima 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Gulf Section—conold.								
	Traffic Office—Brought forward		56,579		56,636		57,836		59,61
	{ Cash		56,579		56,636		57,836		59,61
	{ Stores		86		500		500		21
	II.—SIGNAL OFFICE—contd.								
	Signal office Brought forward		4,83,893		5,86,200		4,79,200		5,29,60
	{ Cash		4,83,893		5,86,200		4,79,200		5,29,60
	{ Stores		...		...		...		...
	Apparatus and Plant		8,339		15,000		15,000		15,00
	{ Cash		8,339		15,000		15,000		15,00
	{ Stores		20,815		25,500		25,500		25,50
	Electric Light and Fans		12,846		10,000		11,500		11,500
	Office Rent, Rates and Taxes		11,903		13,000		13,000		13,000
	Other Contingencies		36,334		40,000		40,000		40,000
	{ Cash		36,334		40,000		40,000		40,000
	{ Stores		15,992		25,000		25,000		25,000
	TOTAL		61,143		63,000		64,500		64,500
	{ Cash		61,143		63,000		64,500		64,500
	{ Stores		15,992		25,000		25,000		25,000
	Share of Expenses—Berne Bureau				600		600		600
	Combined Offices		2,794		3,000		6,000		6,300
	TOTAL SIGNAL OFFICE		5,56,114		6,67,800		5,65,200		6,16,000
	{ Cash		5,56,114		6,67,800		5,65,200		6,16,000
	{ Stores		36,907		50,500		50,500		50,500
	III.—REPAIRS.								
	Repairs to Buildings		16,037		20,000		20,000		23,000
	{ Cash		16,037		20,000		20,000		23,000
	{ Stores		672		5,000		5,000		2,000
	IV.—INSTRUMENT REPAIR- ING SHOP AND PRESS.								
	Numbers.								
	1926-27.								
	1 Chief Mechanician, 1 (570—30 —810) { Non-voted		8,287		9,720		9,720		9,700
	{ Voted . . . . .		...		...		...		...
	2 Mechanician (400 to 500) Non-voted		7,208		10,320		10,320		10,300
	Voted		1,283		...		...		...
	TOTAL		16,778		20,040		20,040		20,000
	2 Subordinate and Supervising Staff.		5,943		6,300		6,300		6,300
	7 Mechanics and Fitters Coolies and Menials		6,806		9,000		9,000		9,000
	TOTAL		12,749		15,300		15,300		15,300
	House rent and Local Allowance		2,213		2,500		1,000		1,000
	{ Non-voted		2,213		2,500		1,000		1,000
	{ Voted		...		...		1,500		1,500
	Other Allowances and Honoraria		1,245		1,000		1,000		1,000
	{ Non-voted		1,245		1,000		1,000		1,000
	{ Voted		...		...		...		...
	TOTAL		3,458		3,500		2,500		2,500
	Apparatus and Plant		...		200		200		200
	{ Cash		...		200		200		200
	{ Stores		...		...		...		...
	Labour and Stores		6,129		12,000		12,000		12,000
	{ Cash		6,129		12,000		12,000		12,000
	{ Stores		5,142		4,000		4,000		4,000
	Other Contingencies		2,737		500		500		500
	{ Cash		2,737		500		500		500
	{ Stores		...		...		...		...
	TOTAL SHOP AND PRESS		39,114		51,540		51,540		51,500
	{ Cash		39,114		51,540		51,540		51,500
	{ Stores		7,879		4,000		4,000		4,000
	TOTAL GULF SECTION		6,67,844		7,95,976		6,94,676		7,50,130
	{ Cash		6,67,844		7,95,976		6,94,676		7,50,130
	{ Stores		45,444		60,000		60,000		56,700

INDO-EUROPEAN TELEGRAPH DEPARTMENT—WORKING EXPENSES.

ABSTRACT H.—Working and Maintenance of Signal Offices (Traffic Expenses)—*contd.*

PARTICULARS.		Actuals, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.	
DETAILED ACCOUNT No. H-B.—Signal Office—Persian Section.						
	Numbers.					
	1927-28.					
	IV.—SIGNAL OFFICE.					
<i>Pay of Permanent Establishment—</i>	18 1 58 2 1 37	General Service Clerks { Non-voted Voted Persian Section Signallers Probationers and others Clerk * Menials (at rates of pay varying from 35 to 25).	Rs. 51,809 5,085 1,09,096 720 19,161	Rs. 74,300 5,400 1,25,700 1,400 18,300	Rs. 53,000 5,400 1,09,400 ... 19,000	Rs. 53,000 ... 1,19,200 ... 19,100
		Special charge pay { Non-voted Voted	... ...	... 4,200	3,900 2,400	4,600 2,400
		Provision for leave arrangement				
		TOTAL { Non-voted Voted	... 1,85,431	... 2,29,300	56,900 1,36,200	57,600 1,40,700
<i>Pay of Temporary Establishment—</i>		Temporary Establishment	1,582	1,800	900	900
<i>Allowances, Honoraria, etc.—</i>		Travelling Allowance { Non-voted Voted	... 11,543	... 35,000	6,000 8,000	6,000 9,000
		House and Local Allowance { Non-voted Voted	... 41,652	... 50,600	20,420 23,380	20,500 23,300
		Other Allowances and Honoraria { Non-voted Voted	... 63,548	... 52,000	12,200 30,000	12,200 30,000
		TOTAL { Non-voted Voted	... 1,16,743	... 1,27,600	38,620 61,380	38,700 62,300
<i>Repairs to Apparatus and Plant—</i>		Apparatus and Plant { Cash Stores	3,204 2,859	8,000 4,000	8,000 4,000	8,000 4,000
<i>Contingencies—</i>		Electric power, Hot and Cold Weather Charges { Cash Stores	7,598 29,295 4,269	7,500 28,700 15,000	7,500 28,700 16,000	7,500 28,700 15,000
		TOTAL { Cash Stores	36,893 4,269	36,200 15,000	36,200 15,000	36,200 15,000
<i>Subsidies and payments to Railways, Companies, etc. ●</i>		Share of Expenses—Berne Bureau		300	300	300
		TOTAL SIGNAL OFFICE { Cash Stores	3,44,353 7,120	4,03,200 19,000	3,38,500 19,000	3,44,700 19,000
		Deduct—Contribution towards upkeep of Gulahek Office = Krs. (1,500) *	612	500	500	500
		NET SIGNAL OFFICE { Cash Stores	3,43,741 7,128	4,02,700 19,000	3,38,000 19,000	3,44,200 19,000
		V.—REPAIRS AND RENEWALS.				
<i>Repairs to Buildings—</i>		Repairs to Buildings { Cash Stores	10,578 ...	22,100	12,100	10,100
	Numbers.					
	1926-27.					
<i>Pay of officers—</i>	1	VI.—INSTRUMENT REPAIRING SHOP AND PRESS. Pay of officers Voted	1,800	1,800	1,800	1,800
<i>Pay of Permanent Establishment—</i>	1	Mechanicians (at rates of pay varying from 150 to 80)	1,235	1,200	1,300	1,200
<i>Allowances, Honoraria, etc.—</i>		Miscellaneous	3,152	2,900	2,800	2,900
<i>Repairs to Apparatus and Plant—</i>		Apparatus and Plant	1,908	1,800	1,800	1,800
<i>Contingencies—</i>		Miscellaneous	...	200	100	300
		TOTAL—INSTRUMENT REPAIRING SHOP AND PRESS	8,095	7,900	7,800	8,000
		TOTAL PERSIAN SECTION— { Cash Stores	3,62,414 7,128	4,32,700 19,000	3,57,900 19,000	3,62,300 19,000

* Pay fixed in Kraus (Persian Currency) approximately converted into Indian Currency.

INDO-EUROPEAN TELEGRAPH DEPARTMENT—WORKING EXPENSES.

ABSTRACT I.—Radio Offices, Gulf Section.

	PARTICULARS.		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estima 1927-28.	
	Numbers, 1927-28.									
		RADIO OFFICE.								
<i>Pay of Officers—</i>		<i>Assistant Superintendent Non-voted.</i>								
		<i>Asstt. Supdt. Voted</i>	977	977	1,980	1,980	1,980	1,980	2,100	2,100
	2	<i>General service clerks Non-voted</i>	12,330		9,000		9,000		9,200	
		<i>Do. Voted</i>	8,410							
<i>Pay of Estab- lishment—</i>	13	<i>Telegraphists (at rates of pay varying from 350 to 75).</i>	15,119		29,025		29,025		31,900	
	4	<i>Other Subordinates (at rates of pay varying from 100 to 35.</i>	3,838		5,000		5,600		5,400	
	13	<i>Menials (at rates of pay varying from 26 to 17).</i>	3,500		3,340		3,340		3,500	
		TOTAL		43,197		46,365		46,965		50,000
<i>Pay of Tempor- ary Establishment— Allowances, Honoraria, etc.—</i>		<i>Temporary Establishment .</i>		1,406		1,640		1,640		1,800
		<i>House rent and Local Allowances</i> { Non-voted					1,500		1,000	
					6,500		5,000		6,700	
			7,632							
		<i>Overtime Allowance</i> { Non-voted								
					1,000		1,000		1,000	
			203							
		<i>Travelling Allowance</i> { Non-voted								
					5,000		5,000		5,000	
			4,836							
		<i>Other Allowances</i> { Non-voted					2,500		2,000	
					19,000		16,500		16,000	
			16,724							
		TOTAL { Non-voted		29,394		31,500		4,000		3,000
								27,500		28,700
<i>Apparatus and Plant—</i>		<i>Apparatus and Plant</i> { Cash		1,630		6,800		4,800		4,800
				456		4,000		2,000		2,000
<i>Contingencies— Repairs to Radios— Repairs to Buildings—</i>		<i>Miscellaneous</i> { Cash		20,332		11,500		15,500		15,500
				11,176		5,000		5,000		5,000
						500		500		500
		<i>Repairs to aerials</i> { Cash				1,000		1,000		1,000
		<i>Repairs to Buildings</i>		1,953		5,500		5,500		3,000
		<i>Indirect charges on stores</i> { Cash						300		400
		TOTAL { Cash .		98,889		1,05,785		1,08,635		1,09,600
				11,632		10,000		8,000		8,000
<i>Deduct—</i>		<i>Share of the cost of Radio offices debitable to British Exchequer</i> { Cash .		41,733		40,800		44,670		45,600
				6,479		5,000		5,000		4,000
		Net { Cash		57,156		65,185		64,085		64,000
				6,153		5,000		3,000		4,000
<i>Deduct—</i>		<i>Amount of Non-voted expenditure</i>		12,330		9,000		13,000		12,200
		<i>For rounding</i> { Cash				185		—85		+200
		Net Total G.—Radio offices voted { Cash		44,826		56,000		51,000		52,000
				6,153		5,000		3,000		4,000

ABSTRACT J.—Pensionary Charges.

<i>Pensionary con- tribution—</i>	I.—Gulf Section.				
	<i>Contribution for Pensionary Liability</i>	74,393	81,000	81,000	81,000
	TOTAL	74,393	81,000	81,000	81,000
	II.—Persian Section.				
	<i>Contribution for Pensionary Liability</i>	41,000	41,000	41,000	41,000
	TOTAL	41,000	41,000	41,000	41,000
	TOTAL PENSIONARY CHARGES	1,15,393	1,22,000	1,22,000	1,22,000

INDO-EUROPEAN TELEGRAPH DEPARTMENT—WORKING EXPENSES.

ABSTRACT K.—Provision for depreciation of Wasting Assets and for Amortization of Capital.

DETAILED ACCOUNT No. I.-I.—Gulf Section.

	PARTICULARS.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provision for depreciation and for amor- tization—	1. Telegraphs—								
	1. Posts	20,413		20,100		24,000	...	24,800	
	2. Wires	15,572		15,400		17,700	...	19,500	
	2. Cables—								
	1. Submarine	74,127		77,300		90,500	...	92,100	
	2. Underground	203		200		200	...	200	
	3. Cable ship . . . . .	...		9,900		11,700	...	8,600	
	4. Buildings . . . . .	...					...
	(a) Buildings	2,182		1,900		2,500	...	2,600	
	(b) Electric Installations	657		3,000		700	...	700	
	5. Apparatus and Plant—								
	1. Instruments, Batteries, Engines, Motors, etc.	25,510		27,700		27,000	...	23,500	
	2. Secondary Batteries	403		1,300		400	...	400	
	3. Miscellaneous	6,377		4,800		5,000	...	5,000	
	6. Radio—								
	1. Buildings	295		300		500	...	500	
	2. Wireless Installations—								
	(a) Masts and Aerials	329		300		400	...	400	
	(b) Apparatus and Plant	4,775		4,800		5,600	...	5,200	
	(c) Secondary Batteries . . . . .	...		1,000		...	...	500	
	TOTAL		1,50,843		1,68,000		1,86,200		1,84,000
	Add—Expenditure on Renewals and Replacements transferred from 56 II (b) . . . . .		...		3,000		3,000		5,000
	Deduct—Amount transferred from Depreciation Fund . . . . .		...		3,000		3,000		5,000
For Rounding . . . . .		...		...		—200			
TOTAL . . . . .		...		1,68,000		1,86,000		1,84,000	

DETAILED ACCOUNT No. I.-II.—Persian Section.

Provision for depreciation and for amor- tization—	1. Annual instalment of capital outlay on Telegraph Lines in Persia written-off to Revenue	1,00,000		1,00,000		1,00,000		1,00,000	
	2. Depreciation on other Assets in Persian Section :—								
	Buildings . . . . .	...		...		...		...
	Lines and Wires . . . . .	...		...		...		...
	Apparatus and Plant . . . . .	...		...		...		...
TOTAL		1,00,000		1,00,000		1,00,000		1,00,000	
TOTAL GULF AND PERSIA		2,50,843		2,68,000		2,86,000		2,84,000	

INDO-EUROPEAN TELEGRAPH DEPARTMENT—WORKING EXPENSES.

17—Interest on Capital outlay.

	PARTICULARS.	Actuals, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
		Rs.	Rs.	Rs.	Rs.
<i>Interest on capital outlay—</i>	Persian Gulf Section	3,30,801	4,16,000	4,18,365	4,22,222
	Persian Section	99,872	94,000	91,288	86,167
	<i>Deduct</i> <i>Add</i> —Interest on Profit and Loss			+7,600	+20,540
	For Rounding . . . . .	...	...	—253	+71
	TOTAL	4,30,673	5,10,000	5,17,000	5,29,000

POSTS AND TELEGRAPHS.

Indo-European Telegraph Department

PART I-B.

**Statement of Demands for 18—Capital Outlay on Posts and
Telegraphs—(charged to Revenue)**

FOR

1927-28

18.—Capital outlay in India on

(Charged to

Reference to Detailed Account No.	Heads.	ACTUALS, 1925-26.			BUDGET ESTIMATE, 1926-27.		
		Cash.	Stores.	Total.	Cash.	Stores.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Amount transferred from 56 II (a) Capital outlay	-1,40,560	5,49,420	4,08,860	2,21,700	...	2,21,700
	Amount transferred from 56 II (b). Renewals and Replacements	-2,898	3,67,620	3,64,722	39,550	1,23,600	1,63,150
	SUSPENSE.						
	Credit for issue of Revenue owned stores. . . . .	...	-21,83,640	-21,83,640			
	Total	-1,43,458	-12,66,600	-14,10,058	2,61,250	1,23,600	3,84,850
	For rounding . . . . .	...	...	...	-250	+400	+150
	Net 18—Capital outlay in India	-1,43,458	-12,66,600	-14,10,058	2,61,000	1,24,000	3,85,000

Indo-European Telegraph Department.

Revenue.)

REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
Cash.	Stores.	Total.	Cash.	Stores.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
-25,900	3,800	-22,100	62,425	11,450	73,875
50,290	1,28,100	1,78,390	90,350	1,12,000	2,02,350
...	...				
24,390	1,31,900	1,56,290	1,52,775	1,23,450	2,76,225
-390	+100	-290	+225	-450	-225
24,000	1,32,000	1,56,000	1,53,000	1,23,000	2,76,000

POSTS AND TELEGRAPHS.

Indo-European Telegraph Department

PART II.

Statement of Demands for 56—Capital Outlay—(not charged to Revenue)

FOR THE YEAR

1927-28

ABSTRACT.

	BUDGET ESTIMATE, 1926-27.			REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.	Cash.	Stores.	Total.
Total 56 II (a) Capital outlay	—3,65,000	—3,65,000		—4,10,000	—4,10,000		—3,56,000	—3,56,000
Total 56 II (b) Renewals and Replacements.						
Total 56 Capital outlay	—3,65,000	—3,65,000		—4,10,000	—4,10,000		—3,56,000	—3,56,000

56 II(a)—Capital outlay on Indo-European

(Not charged to

Heads.	ACTUALS, 1925-26.			BUDGET ESTIMATE, 1926-27.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
<i>Persian Gulf Section.</i>						
I. Telegraph Lines the cost of which is recoverable from the Persian Government—	Rs.	Rs.	Rs.	Rs.	s.	Rs.
(a) Buildings . . . . .				...		...
(b) Lines and wires				2,500		2,500
(c) Apparatus and Plant . . . . .				...		...
(d) Cost of Establishment				400		400
TOTAL				2,900		2,900
Deduct—Amount recovered from the Persian Government				2,900		2,900
NET TOTAL . . . . .				...		...
II. A Telegraph Lines in permanent possession of the Department—						
(a) Buildings—						
1. Cost of Construction	14,472	114	14,586	1,00,700		1,00,700
2. Fixtures . . . . .				...		...
3. Electric Installations				91,400		91,400
4. Sanitary Fittings . . . . .				...		...
5. Cost of Establishment and Contingencies	4,100		4,100	45,900		45,900
TOTAL	18,572	114	18,686	2,38,000		2,38,000
(b) Lines and wires—						
1. Cables :—						
(i) Aerials						
(ii) Underground						
(iii) Submarine	366		366			
Cost of establishment	59		59			
TOTAL	425		425	...		...
2. Lines or Posts	611	3,929	4,540	1,43,000		1,43,000
Carried over	19,608	4,043	23,651	3,81,000		3,81,000

Telegraph Department for the year 1926-27.

Revenue.)

REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
Cash.	Stores.	Total.	Cash.	Stores.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25,500		25,500	30,000		30,000
...	
...		...	22,250		22,250
...	
6,500		6,500	12,550		12,550
32,000		32,000	64,800		64,800
...	
1,43,000		1,43,000	...		...
1,75,000		1,75,000	64,800		64,800

56 II(a).—Capital outlay on Indo-European

(Not charged to

Heads.	ACTUALS, 1925-26.			BUDGET ESTIMATE, 1926-27.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	19,608	4,043	23,651	3,81,000		3,81,000
3. Wires including brackets and insulators—						
(i) Copper						
(ii) Iron	254	2,040	2,294			
(iii) Bronze						
TOTAL	254	2,040	2,294			
4. Share of establishment and contingencies						
TOTAL						
(c) Apparatus and Plant—						
1. Equipment of Signal Offices						
2. Miscellaneous						
3. Share of establishment and contingencies						
TOTAL						
II B Radio—Telegraphs—						
(a) Buildings—						
1. Cost of construction	160		160			
2. Fixtures						
3. Electric Installations						
4. Sanitary fittings						
5. Cost of establishment and contingencies . . . . .						...
TOTAL	160		160			...
(b) Aerial Systems :—						
1. Aerial Systems						
2. Share of establishment and contingencies						
TOTAL						
(c) Apparatus and Plant—						
1. Instruments . . . . .				...		...
2. Engines, Motors and Dynamos . . . . .				...		...
3. Batteries . . . . .				...		...
4. Miscellaneous . . . . .				...		...
5. Share of establishment and contingencies . . . . .				...		...
TOTAL . . . . .				...		...
III Miscellaneous—						
1. Cable Steamers		5,43,337	5,43,337			
2. Subsidies and Political charges						
Share of Establishment, etc.						
TOTAL		5,43,337	5,43,337	...		...
IV Outlay subject to amortisation						
Carried over	20,022	5,49,420	5,69,442	3,81,000		3,81,000

Telegraph Department for the year 1926-27.

Revenue.)

REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
Cash.	Stores.	Total.	Cash.	Stores.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,75,000		1,75,000	64,800		64,800
			...	950	950
		
			150	...	150
			150	950	1,100
—47,200		—47,200			
—47,200		—47,200			
...	...	...	...	2,500	2,500
...	3,800	3,800	...	7,000	7,000
		
		
600	...	600	1,520		1,520
600	3,800	4,400	1,520	9,500	11,020
			90	1,000	1,090
		
			165	...	165
			255	1,000	1,255
5,000		5,000	1,39,000		1,39,000
1,33,400	3,800	1,37,200	2,05,725	11,450	2,17,175

56 II(a).—Capital outlay on Indo-European

(Not charged to

Heads.	ACTUALS, 1925-26.			BUDGET ESTIMATE, 1926-27.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	20,022	5,49,420	5,69,442	3,81,000	...	3,81,000
V Net Stores and suspense :—		10,47,237	10,47,237	...	—3,65,200	—3,65,200
TOTAL PERSIAN GULF SECTION	20,022	15,96,657	16,16,679	3,81,000	—3,65,200	15,800
<i>Persian Section.</i>						
Telegraph lines and buildings the cost of which is recoverable from the Persian Government :—						
(a) Buildings . . . . .				...	...	...
(b) Lines and wires . . . . .				...	...	...
(c) Apparatus and plant . . . . .				...	...	...
(d) Re-payment of loan in England on account of reconstruction of Arabistan Line . . . . .				...	...	...
Outlay subject to amortisation for which Persia has not acknowledged liability. . . . .				...	...	...
TOTAL				...	...	...
<i>Deduct—Contributions from British Exchequer, for reconstruction of Arabistan and Robat Seistan Line and for maintenance of Arabistan Line creditable to Capital</i>						
Share of Contribution by Indian Government towards the maintenance of Arabistan Line creditable to Capital	1,990		1,990	3,000	...	3,000
Amount recovered from the Persian Government	58,592		58,592	58,300	...	56,300
Amount written off by a system of Amortisation	1,00,000		1,00,000	1,00,000	...	1,00,000
TOTAL DEDUCTION	1,60,582		1,60,582	1,59,300	..	1,59,300
Net TOTAL PERSIAN SECTION	—1,60,582		—1,60,582	—1,59,300	...	—1,59,300
Carried over { Persian Section	—1,60,582		—1,60,582	—1,59,300	...	—1,59,300
{ Gulf Section	20,022	15,96,657	16,16,679	3,81,000	—3,65,200	15,800

Telegraph Department for the year 1926-27.

Revenue.)

REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
Cash.	Stores.	Total.	Cash.	Stores.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,33,400	3,800	1,37,200	2,05,725	11,450	2,17,175
...	-4,10,400	-4,10,400	...	-3,55,850	-3,55,850
1,33,400	-4,06,600	-2,73,200	2,05,725	-3,44,400	-1,38,675
			16,000		16,000
			16,000		16,000
3,000	...	3,000	3,000	...	3,000
56,300	...	56,000	56,300	...	56,300
1,00,000	...	1,00,000	1,00,000	...	1,00,000
1,59,300	...	1,59,300	1,59,300	...	1,59,300
-1,59,300	...	-1,59,300	-1,43,300	...	-1,43,300
-1,59,300	...	-1,59,300	-1,43,300	...	-1,43,300
1,33,400	-4,06,600	-2,73,200	2,05,725	cr-3,44,400	-1,38,675

56 II(a)—Capital outlay on Indo-European

(Not charged)

Heads.	ACCOUNTS, 1925-26.			BUDGET ESTIMATE, 1926-27.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward						
{ Gulf Section	20,022	15,96,657	16,16,679	3,81,000	-3,65,200	15,800
{ Persian Section	-1,60,582		-1,60,582	-1,59,300	...	-1,59,300
TOTAL 56 II(a)—CAPITAL OUTLAY	-1,40,560	15,96,657	14,56,097	2,21,700	-3,65,200	-1,43,500
<i>Deduct—Amount transferred to 18— Capital outlay</i>	-1,40,560	5,49,420	4,08,860	2,21,700	...	2,21,700
I Net 56 II (a)—Capital outlay	...	10,47,237	10,47,237	...	-3,65,200	-3,65,200
II Amount of undisbursed rental of Central Persia line to be deducted from Capital cost of Kerman Bunder Abbas line held temporarily in deposit.	-2,06,381		-2,06,381	...	...	...
For rounding				...	+200	+200
GRAND TOTAL—56 II(a)—CAPITAL OUTLAY	-2,06,381	10,47,237	8,40,856	...	-3,65,000	-3,65,000

Telegraph Department for the year 1926-27.

to Revenue.)

REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
Cash.	Stores.	Total.	Cash.	Stores.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,38,400	-4,06,600	-2,78,200	2,05,725	- 3,44,400	-1,38,675
-1,59,300	...	-1,59,300	-1,43,300	...	-1,43,300
-25,900	-4,06,600	-4,32,500	62,425	-3,44,400	-2,81,975
-25,900	3,800	-22,100	62,425	11,450	73,875
	-4,10,400	-4,10,400	...	-3,55,850	-3,55,850
	+400	+400		-150	-150
	-4,10,000	-4,10,000		-3,56,000	-3,56,000

Capital Outlay on Indo-European Telegraph Department for the year 1926-27.

II (a).

Details of Estimates for Works under 56—Capital Outlay.

SECTION.	Number of work.	Class of works.	BUDGET ESTIMATE, 1927-28.			Number of work.
			Cash.	Stores.	Total.	
			Rs.	Rs.	Rs.	
PERSIAN SECTION.		Buildings—				
		Lines and Wires—				
	1	Lump provision for works costing Rs. 50,000 and less	—3,000		—3,000	1
	2	Recovery from the Persian Govt. of the cost of certain lines in Persia	...		...	2
	3	Adjustment in recoupment of the cost of the Central Persia Telg. Line	—56,300		—56,300	3
4	Amount written off by a system of amortisation	—1,00,000		—1,00,000	4	
			—1,59,300		—1,59,300	

Details of Estimate for Works.

SECTION.	Number of work.	Class of works.	BUDGET ESTIMATE, 1927-28.			Number of work.
			Cash.	Stores.	Total.	
			Rs.	Rs.	Rs.	
GULF SECTION.		Buildings—				
	1	Installing electric lights and fans in the south detached block of quarters at Karachi	2,800	...	2,800	1
	2	Installing electric light and fans in Telegraph office and quarters at Henjam	62,000	...	62,000	2
		<i>Apparatus and Plant.</i>				
	3	Instruments for signal offices	150	950	1,100	3
	4	Instruments and motor alternators for Radio offices	1,520	9,500	11,020	4
	5	Instruments for wireless requirements of the cable steamer "Patric Stewart"	255	1,000	1,255	5
	For Rounding	—25	—50	—75		
			66,700	11,400	78,100	

Details of Estimate for "Stores Suspense."

Particulars.		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
GULF SECTION	I. Opening balance—								
	A Value of stores on hand		21,83,640		9,83,846		11,81,809		9,25,409
	DEBITS.								
	Purchase and Receipts during the year—								
	1. English cost of Stores		1,01,635		1,50,000		1,15,000		1,20,000
	2. Loss or gain by Exchange		32,937		50,000		39,000		40,000
	3. Indian charges on English Stores:—								
	(a) Customs duty		19,378		33,000		33,000		30,000
	(b) Landing charges and Freight		1,947		5,000		5,000		4,000
	4. Purchase of Stores in India		5,943		22,000		22,000		24,000
	5. Stores received from other Departments		8,159		28,000		28,000		18,000
	TOTAL PURCHASES AND RECEIPTS		1,69,999		2,88,000		2,42,000		2,36,000
	Deduct—Value of Stores issued to Store Contingencies taken under indirect charges		4,594		22,300		12,300		12,300
	NET PURCHASE AND RECEIPTS		1,65,405		2,65,700		2,29,700		2,23,700
	6. Indirect Charges Stores Establishment and Contingent Charges:—								
Pay of officers—	1 Assistant Superintendent () Non-voted		10,705		11,700		7,700		13,200
	Do. Voted						4,000		
Pay of Permanent Establishment—	2 Pay of Subordinates (at rates of pay varying from 360 to 25)		923		2,652		2,652		2,652
	9 Clerical Establishment (at rates of pay varying from 180 to 60)		12,478		12,540		13,040		12,912
	4 Carpenters and Servants (at rates of pay varying from 105 to 24)		3,006		624		624		708
	Provision for leave arrangements				500				528
	TOTAL		16,407		16,316		16,316		16,800
Pay of temporary establishment— Allowances, Honoraria, etc.— Repairs to Apparatus and Plant— Contingencies—	Pay of temporary establishment		522		696		696		360
	Miscellaneous		1,936		2,200		2,000		1,500
	Apparatus and Plant		98		200		200		200
	Contingencies—				300		300		300
Miscellaneous Stores and Workshop Expenditure—	(i) Stores		4,208		10,000		10,000		10,000
	(ii) Miscellaneous		3,854		20,000		10,000		10,000
	{ Cash		2,321		3,000		3,000		3,000
	{ Stores		740		2,000		2,000		2,000
	TOTAL		36,195		44,112		44,112		45,760
	TOTAL INDIRECT CHARGES		40,789		66,412		56,412		58,060
TOTAL DEBITS		2,06,194		3,32,112		2,86,112		2,81,760	
GRAND TOTAL		23,89,834		13,15,958		14,67,921		12,07,169	

Details of Estimate for "Stores and Suspense"—contd.

Particulars.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
CREDITS.								
Issues to—								
I. 56 II (a)—Capital outlay		5,49,420				3,800		11,450
Indirect charges		3				380		1,145
II. 56 II (b)—Renewals and Replacements—								
(a) Book value		3,67,620		1,25,000		1,29,500		1,14,000
(b) Indirect charges		1,766		3,750		12,950		11,400
III. Working Expenses—								
(a) General Charges		1,834		7,100		7,100		7,700
Indirect charges				710		770
(b) Line Maintenance		56,082		58,400		59,300		54,600
Indirect charges				5,930		5,460
(c) Cable Maintenance		92,412		40,400		40,400		36,100
Indirect charges				4,040		3,610
(d) Working and maintenance of Signal Offices		62,571		79,000		79,000		75,700
Indirect charges				7,900		7,570
(e) Radio Offices		13,650*		5,000		3,000		4,000
Indirect charges				300		400
Total Working Expenses								
Book value		2,16,549		1,89,900		1,89,800		1,78,100
Indirect charges				18,880		17,810
IV. Sale and issues to other Departments		4,498		31,000		31,000		31,000
Indirect charges				3,100		3,100
V. Stock Adjustment accounts and value of un- serviceable Stock materials and losses, etc., written-off to Revenue		29,149		85,000		1,33,000		85,000
VI. Unabsorbed indirect charges		39,020		62,662		21,102		24,605
TOTAL CREDITS		12,08,025		4,97,312		5,42,512		4,77,610
Net { Debit +								
{ Credit —		-10,01,631		-1,65,200		-2,56,400		-1,95,850
VII. Balance—Value of stores on hand		11,81,809		8,18,646		9,25,409		7,29,550
GRAND TOTAL		23,89,834		13,15,958		14,67,921		12,07,160

* Includes stores debitable to British Exchequer.

	India.	England.	Total.
Net grant 1927-28—			
1. Included under 56.—Capital outlay for difference between opening and closing balances of stores	-3,55,850	1,60,000	-1,95,850
2. Included under working Expenses Abstract F—			
(a) Unabsorbed Indirect charges	24,605	...	24,600
(b) Stock Adjustment, etc.	85,000	...	85,000

**Wasting Assets of the Indo-European Telegraph Department
1927-28.**

REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
Cash.	Stores.	Total.	Cash.	Stores.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			28,580		28,580
		
		
			2,500		2,500
			7,460		7,460
			38,540		38,540
...
15,000	1,25,000	1,40,000	21,700	1,14,000	1,35,700
34,900		34,900	33,110		33,110
49,900	1,25,000	1,74,900	54,810	1,14,000	1,68,810
800		800			
400	4,500	4,900			
790		790			
1,990	4,500	6,490			
51,890	1,29,500	1,81,390	93,350	1,14,000	2,07,350
50,290	1,28,100	1,78,390	90,350	1,12,000	2,02,350
		3,000			5,000

56 II (b)—Renewals and Replacements of the Wasting Assets of the Indo-European Telegraph Department.

Details of Estimates, 1927-28.

SECTION.	Number of work.	Class of works.	BUDGET ESTIMATE, 1926-27.		
			Cash.	Stores.	Total.
			Rs.	Rs.	Rs.
Gulf Section	1	BUILDINGS: * <i>Re-building outhouses in the Telegraph Compound, Karachi</i>	38,540	...	38,540
	2	Manufacturing submarine cables for Renewals and Replacements	21,700	1,14,000	1,35,700
		Cost of Establishment and contingencies	33,110	...	33,110
		For Rounding	+50	...	+50
		TOTAL	93,400	1,14,000	2,07,400

POSTS AND TELEGRAPHS.

Indo-European Telegraph Department.

PART III.

Estimate of Receipts and Expenditure in England

FOR

1926-27

Budget Estimate of the Indo-European Telegraph Department for the year 1927-28.

Details of Estimated Receipts in England.

PARTICULARS.	Actuals, 1925-26.	Budget Esti- mate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS IN ENGLAND.				
Message Revenue—				
India Office—				
(1) Receipts, being value of messages from Bushire to Eastward	8,88,910	10,000	10,000	10,000
(2) Share of Persian Transit Receipts				
(3) Receipts on Common Purse Accounts	10,81,849	17,70,000	21,00,000	20,80,000
TOTAL	19,70,759	17,80,000	21,10,000	20,90,000
Deduct—				
<i>Payments in England taken in reduction of receipts —</i>				
(1) Payments to Eastern Telegraph Co.	68,094	80,000	50,000	30,000
(2) Payments, being value of messages from Bushire to Westward including share of Persian Transit Receipts	7,41,279	8,00,000	3,70,000	4,60,000
(3) Australasian Message Fund	1,03,669	1,20,000	1,40,000	1,40,000
TOTAL DEDUCTION	9,13,042	10,00,000	5,60,000	6,30,000
NET MESSAGE REVENUE	10,57,717	7,80,000	15,50,000	14,60,000
Gain by Exchange	3,45,768	2,60,000	5,24,000	4,87,000
TOTAL RECEIPTS IN ENGLAND	10,57,717	7,80,000	15,50,000	14,60,000
TOTAL GAIN BY EXCHANGE	2,45,768	2,60,000	5,24,000	4,87,000

Budget Estimate of the Indo-European Telegraph Department for the year 1927-28.

Details of Estimated Payments in England,

PARTICULARS.		Actuals, 1925-26.	Budget Estimate 1926-27.	Revised Estimate, 1926-27.	Budget Esti- mate, 1927-28.
		Rs.	Rs.	Rs.	Rs.
<i>Cost and freight of stores paid in England.</i>	56—Capital outlay—				
	English cost of stores—Voted	1,01,635	1,50,000	1,15,000	1,20,000
	Loss by Exchange—Voted	32,937	50,000	39,000	40,000
	18—Capital outlay—				
	Persian Gulf Section.				
<i>Do.</i>	English cost of stores—Voted				
	Loss by Exchange—Voted				
	Purchase of New Cable Ship—Voted	1,76,360		3,000	
	Loss by Exchange—Voted	57,637		1,000	
	Purchase of new cable winding machine for new cable ship—Voted				
	Loss by Exchange				
	Persian Section.				
	Repayment of loan on account of reconstruction of Arabistan Telegraph Line—Voted	5,000	5,000	5,000	5,000
	<i>Do.</i> Robat-Seistan Line				
	Loss by Exchange—Voted	1,632	2,000	2,000	2,000
	<i>Deduct—</i>				
	Moiety of cost of maintenance of Arabistan Telegraph Line—Voted	1,500	2,000	1,500	1,500
	Contribution from British Exchequer on account of Robat-Seistan and Bunder Abbas Kerman Line—Voted				
	Loss by Exchange—Voted	490	1,000	1,000	1,000
	For Rounding { 18—Capital outlay			+ 500	+ 500
	{ Loss by Exchange . . . . .			...	...
	Net Total 18—Capital outlay—Voted	1,79,860	3,000	7,000	4,000
	Loss by Exchange—Voted	58,779	1,000	2,000	1,000

Budget Estimate of the Indo-European Telegraph Department for the year 1927-28.

Details of Estimated Payments in England.

PARTICULARS.		Actuals, 1925-26.	Budget Esti- mate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	
Working Expenses.						
Persian Gulf Section.						
<i>Leave Salaries, etc.</i>	C.—General Charges—					
	Leave and deputation sala- ries, etc.	{ Non-voted Voted .				
	Other Working Expenses—	{ Non-voted Voted .				
	D.—Line Maintenance—					
	Leave and deputation sala- ries, etc.	{ Non-voted Voted .				
	Other Working Expenses .	{ Non-voted Voted .				
	E.—Cable Maintenance—					
	Leave and deputation sala- ries, etc.	{ Non-voted Voted .	64,435	64,500	65,000	66,000
	Other Working Expenses .	{ Non-voted Voted .				
	F.—Working and maintenance of signal offices—					
Leave and deputation sala- ries, etc.	{ Non-voted Voted .					
Other Working Expenses .	{ Non-voted Voted .					
TOTAL PERSIAN GULF SECTION	{ Non-voted Voted .	64,125 310	46,000 18,500	{ 45,000 20,000	46,000 20,000	
Persian Section.						
C.—General Charges—						
Leave and deputation sala- ries, etc.	{ Non-voted Voted .					
Other Working Expenses .	{ Non-voted Voted .					
F.—Working and maintenance of signal offices—						
Leave and deputation sala- ries.	{ Non-voted Voted .					
Other Working Expenses—	{ Non-voted Voted .					
TOTAL PERSIAN SECTION	{ Non-voted Voted .	48,265 7,593	46,000 7,500	{ 45,000 7,000	45,000 8,000	
TOTAL WORKING EXPENSES IN ENGLAND.	{ Non-voted Voted .	1,12,390 7,903	92,000 26,000	90,000 27,000	91,000 28,000	
Loss by Exchange .	{ Non-voted Voted .	31,070 8,024	31,000 9,000	30,000 9,000	30,000 9,000	

POSTS AND TELEGRAPHS

Indo-European Telegraph Department

PART IV

ESTIMATES OF REVENUE IN INDIA

FOR

1927-28

REVENUE IN INDIA. SUMMARY.

XV.—POSTS AND TELEGRAPHS.

Indo-European Telegraph Department.

HEADS.	Detailed Account No.	Actuals, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
		Rs.	Rs.	Rs.	Rs.
INDO-EUROPEAN TELEGRAPH DEPARTMENT—					
MESSAGE REVENUE	A	22,14,033	23,50,000	14,20,000	16,85,000
MISCELLANEOUS REVENUE	B	25,213	14,000	1,10,000	80,000
GROSS RECEIPTS		22,39,246	23,64,000	15,30,000	17,15,000
<i>Deduct</i> —WORKING EXPENSES AND INTEREST	Page 11	36,20,528	39,19,000	36,82,000	38,01,000
BALANCE . . . . .	...	-13,81,282	-15,55,000	-21,52,000	-20,86,000

Indo-European Telegraph Department.

Detailed Account No. A.—Message Revenue.

HEADS.	Actuals, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Esti- mate, 1927-28.
	Rs.	Rs.	Rs.	Rs..
Message Revenue—				
Cash Collections—				
Gulf Section	5,35,199	5,85,000	5,34,000	5,52,000
Persian Section	2,12,420	2,00,000	1,88,000	1,83,000
TOTAL CASH COLLECTIONS .	7,47,619	7,85,000	7,22,000	7,35,000
Receipts from Indian Postal and Telegraph Department	14,66,414	17,50,000	10,60,000	11,00,000
TOTAL MESSAGE REVENUE .	22,14,033	25,35,000	17,22,000	18,35,000
<i>Deduct—</i>				
Payments to Persian Government on account of terminal rates and traffic account .	...	1,85,000	3,02,000	1,50,000
NET MESSAGE REVENUE .	22,14,033	23,50,000	14,20,000	16,85,000

Detailed Account No. B.—Miscellaneous Revenue.

Miscellaneous Revenue—				
Gulf Section—				
Sale-proceeds of stores	3,902	2,000	2,000	2,000
Fines	45	100	100	100
Miscellaneous	5,382	2,000	20,300	11,000
Earnings of the "Patrick Stewart" . .	2	300	70,000	2,300
House-rent	1,322	600	600	1,600
TOTAL GULF SECTION .	10,653	5,000	93,000	17,000
Persian Section—				
Sale-proceeds of old stores, fines, etc. .	2,472	2,000	2,000	2,000
House-rent	156	1,000	1,000	1,000
Miscellaneous	11,932	6,000	14,000	10,000
TOTAL PERSIAN SECTION .	14,560	9,000	17,000	13,000
TOTAL MISCELLANEOUS REVENUE .	25,213	14,000	1,10,000	30,000