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INDIAN POSTAL AND TELEGRAPH DEPARTMENT.

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Posts and Telegraphs.
Budget 1926-27.
(Voted portion only.)

	India.	England.*	TOTAL.
	Rs.	Rs.	Rs.
Indian Postal and Telegraph Department (Charged to Revenue)—			
Working Expenses (Pages 11, 12 to 49 and 93)	9,99,78,000	4,08,000	10,03,86,000
Capital Outlay—(Pages 11 and 53)	20,02,000	—	20,02,000
TOTAL	10,19,80,000	4,08,000	10,23,88,000
Refunds (Pages 11, 50, 97 and 98)	5,60,000	—	5,60,000
Indo-European Telegraph Department (Charged to Revenue)—			
Working Expenses (Pages 105 to 119 and 145)	29,05,000	35,000	29,40,000
Capital Outlay (Pages 105, 132 to 133 and 144)	3,85,000	4,000	3,89,000
TOTAL	32,90,000	39,000	33,29,000
56.—Capital Outlay :—			
Indian Postal and Telegraph Department—			
Capital Outlay—Not charged to Revenue (Pages 56 to 90 and 93)	44,02,000	16,87,000	60,89,000
Indo-European Telegraph Department—			
Capital Outlay—Not charged to Revenue (Pages 105, 121 to 139 and 144).	—3,65,000	2,00,000	—1,65,000

* Including Exchange.

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

Indian Postal

Revised Estimate of the Net Profit from the various branches of the Indian

Abstract and page.	Expenditure.	Post Office.	Telegraph including Radio.	Telephone.	TOTAL.
	<i>Working Expenses:—</i>				
C.—P. 11, 12 to 16.	Direction	5,30,000	6,12,000	1,51,000	12,93,000
D.—P. 11, 17 to 19.	Account and Audit	23,23,000	6,69,000	87,000	30,84,000
E.—P. 11, 20 to 21.	Traffic Control	24,94,000	6,05,000	...	30,99,000
F.—P. 11, 22 to 26.	Engineering Expenses . . . . .	...	58,94,000	9,37,000	68,31,000
G.—P. 11 & 27.	Pensionary charges	37,54,000	11,55,000	1,10,000	50,19,000
H.—P. 11 & 28.	Stamps, Postcards, etc.	3,69,000	11,000	...	3,80,000
I.—P. 11 & 29.	Stationery and Printing	13,59,000	5,09,000	96,000	19,64,000
J.—P. 11 & 30 to 38.	Postal Expenses	5,60,90,000	...	...	5,60,90,000
K.—P. 11, 39 to 41.	Telegraph Traffic . . . . .	...	1,49,61,000	...	1,49,61,000
L.—P. 11, 42 to 43.	Radio Expenses . . . . .	...	7,97,000	...	7,97,000
M.—P. 11, 44 to 47.	Telephone Expenses . . . . .	...	...	18,23,000	18,23,000
O.—P. 11 & 49.	Provision for depreciation of wasting Assets	50,000	24,93,000	5,15,000	30,58,000
	Rent of Trunk Telephones . . . . .	...	-3,22,000	+3,22,000	...
	TOTAL	6,69,74,000	2,73,84,000	40,41,000	9,83,99,000
N.—P. 11 & 48.	Deduct—Credits to Working Expenses	24,70,000	9,03,000	2,73,000	36,46,000
	NET WORKING EXPENSES IN INDIA	6,45,04,000	2,64,81,000	37,68,000	9,47,53,000
P.—93	Working Expenses in England	5,07,000	3,08,000	98,000	9,13,000
Do.	Loss by Exchange				
	TOTAL WORKING EXPENSES	6,50,11,000	2,67,89,000	38,66,000	9,56,66,000
	Net Receipts	52,91,000	16,71,000	-2,81,000	66,81,000
	GRAND TOTAL	7,03,02,000	2,84,60,000	35,85,000	10,23,47,000
	Net Receipts	52,91,000	16,71,000	-2,81,000	66,81,000
P. 11 & 50.	Deduct—17.—Interest on Capital Outlay	6,48,000	35,74,000	6,78,000	49,00,000
	Net Profit + or loss—	7,46,43,000	-19,03,000	-9,59,000	+17,81,000

and Telegraph Department:

Postal and Telegraph Department for 1925-26.

Abstract and page.	Receipts.	Post Office.	Telegraph including Radio.	Telephone.	TOTAL.
A—P—97 and 98	Postage and Message Revenue	5,83,54,000	2,38,16,000	...	8,21,70,000
B—P—97 and 98	Miscellaneous Revenue	1,19,48,000	46,44,000	35,85,000	2,01,77,000
	GRAND TOTAL	7,03,02,000	2,84,60,000	35,85,000	10,23,47,000

Indian Postal

Budget Estimate of the Net Profit from the various branches of the Indian

Abstract and page.	Expenditure.	Post Office.	Telegraph including Radio.	Telephone.	TOTAL.
	WORKING EXPENSES.				
C.—P. 11, 12 to 16.	Direction	7,14,000	7,45,000	1,67,000	16,26,000
D.—P. 11, 17 to 19.	Account and Audit	26,11,000	7,12,000	99,000	34,22,000
E.—P. 11, 20 to 21.	Traffic Control	25,67,000	6,33,000	...	32,00,000
F.—P. 11, 22 to 26.	Engineering Expenses . . . . .	...	60,48,000	9,60,000	70,08,000
G.—P. 11, & 27.	Pensionary charges	37,66,000	11,53,000	1,01,000	50,20,000
H.—P. 11, & 28.	Stamps, Postcards, etc.	18,61,000	25,000	...	18,76,000
I.—P. 11, & 29.	Stationery and Printing	16,76,000	8,31,000	1,20,000	24,27,000
J.—P. 11, & 30 to 38.	Postal Expenses	5,97,02,000	...	...	5,97,02,000
K.—P. 11, 39 to 41.	Telegraph Traffic . . . . .	...	1,52,94,000	...	1,52,94,000
L.—P. 11, 42 to 43.	Radio Expenses . . . . .	...	9,74,000	...	9,74,000
M.—P. 11, 44 to 47.	Telephone Expenses . . . . .	...	...	18,58,000	18,58,000
O.—P. 11 & 49.	Provision for depreciation of wasting Assets	57,000	26,46,000	5,88,000	32,91,000
	Rent of Trunk Telephone . . . . .	...	-4,19,000	+4,19,000	...
	TOTAL	7,27,44,000	2,84,42,000	49,12,000	10,64,98,000
N.—P. 11 & 48.	<i>Deduct—Credits to Working Expenses</i>	25,56,000	8,04,000	1,43,000	35,03,000
	Do. Lump Cut	7,00,000	2,70,000	30,000	10,00,000
	NET WORKING EXPENSES IN INDIA	6,94,88,000	2,73,68,000	41,39,000	10,09,95,000
P.—93	Working Expenses in England	3,82,000	2,71,000	1,02,000	7,55,000
Do.	Loss by Exchange				
	TOTAL WORKING EXPENSES	6,98,70,000	2,76,39,000	42,41,000	10,17,50,000
	Net Receipts	26,24,000	22,91,000	-2,00,000	47,15,000
	GRAND TOTAL	7,24,94,000	2,99,30,000	40,41,000	10,64,65,000
	Net Receipts	26,24,000	22,91,000	-2,00,000	47,15,000
P.—11 & 50.	<i>Deduct—17. Interest on Capital Outlay</i>	7,54,000	41,86,000	7,60,000	57,00,000
	Net Profit (+) or Loss (-)	+18,70,000	-18,95,000	-9,60,000	-9,85,000

and Telegraph Department.

Postal and Telegraph Department for 1926-27.

Abstract and page.	Receipts.	Post Office.	Telegraph including Radio.	Telephone.	TOTAL.
A.—P. 97 and 98	Postage and Message Revenue . . .	6,01,76,000	2,50,90,000	...	8,52,66,000
B.—Do.	Miscellaneous Revenue . . .	1,23,18,000	48,40,000	40,41,000	2,11,99,000
GRAND TOTAL .		7,24,94,000	2,99,30,000	40,41,000	10,64,65,000

Distribution statement of Revenue and Expenditure relating to several branches booked under one account head.

Revised Estimate for 1925-26 and Budget Estimate for 1926-27.

No. of Detailed Account and page.	Account Head.	Post office.		Telegraphs including Radios.		Telephone.		Total.	
		Revised Estimate, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
	<i>Receipts.</i>								
A. I. p. 97	Joint Postal and Telegraph Receipts (a) . . .	5,64,51	5,79,51	1,91,00	1,99,00	...	...	7,58,51	7,78,51
	<i>Expenditure.</i>								
C.	Direction :—								
p. 12	I. General charges—								
	Salaries, Establishment, etc., of D.-G., F. A., etc. (b) . . .	1,48	2,60	91	1,60	7	13	2,46	4,33
p. 13	II. Joint charges—								
	Salaries, Establishment, etc., of Chief Engineer, etc. (c) . . .	...	...	1,98	2,20	98	1,03	2,96	3,23
D.	Account and Audit :—								
p. 17	I. General charges—								
	Salaries, Establishment, etc., of Accountant-General, Posts and Telegraphs (d) . . .	2,00	2,61	72	85	14	19	2,96	3,65
p. 18	II. Joint charges—								
	Salaries, Establishment, etc., of Deputy Accountants-General, Posts and Telegraphs (d) . . .	21,28	23,50	1,04	1,06	...	...	22,32	24,56
p. 19	IV. Telegraph Audit Office—								
	Salaries, Establishment, etc., of Deputy Accountant-General, Telegraphs (d) . . .	...	...	1,91	2,02	73	80	2,64	2,82
E.	Traffic Control :—								
p. 20	I. Joint charges—								
	Salaries, Establishment, etc., of Postmaster-General (e) . . .	3,73	3,74	1,16	1,12	...	...	4,89	4,86

NOTES :—

N.B.—Figures are in thousands.

- (a) The calculation of Telegraph share of stamps is based on the number of telegrams and average value per telegram, actuals where available otherwise estimates.
- (b) The shares fixed by D. G. have been adopted Post Office 60 per cent., Telegraphs including Radios 37 per cent. and Telephones 3 per cent.
- (c) The division between Telegraphs and Telephones has been made in the ratio of Engineering working expenses of the two branches.
- (d) Distribution has been effected on the basis of time spent or staff actually engaged.
- (e) Apportionment has been made in the ratio of salaries of subordinates in the two branches controlled by Postmasters-General.

Distribution statement of Revenue and Expenditure relating to several branches booked under one account head—contd.

Revised Estimate for 1925-26 and Budget Estimate for 1926-27.

No of Detailed Account and page.	Account Head.	Post Office.		Telegraphs including Radio.		Telephone.		TOTAL.	
		Revised Estimate, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
F.	Engineering expenses :—								
p. 22	I. Circle offices—								
	Salaries, Establishment, etc., of Directors (f) . . . . .	...	...	2,03	2,03	1,10	1,11	3,13	3,20
	II. Divisional offices (Joint)—								
p. 23	A. Supervision—								
	Salaries, Establishment, etc., of Divisional Engineers (f) . . . . .	...	...	12,17	13,75	6,27	7,05	18,44	20,80
p. 25	and C.—Maintenance of Lines—Pay of Engineering Supervisors General and their duty allowance (f) . . . . .	...	...				
p. 26	III.—Stock adjustment account (g)								
p. 22	IV.—Unadjusted indirect charges of Telegraph stores (g) . . . . .	...	...	6,35	6,17	2,00	1,45	8,35	7,62
p. 22	V.—Residue of the unabsorbed on cost of Telegraph Workshop (g)								
H.	Stamps, Postcards, etc.—								
p. 28	Share of Establishment charges (h)	1,68	1,67	9	8	...	...	1,77	1,75
	Printing and cost of stamps (i)	20	1,44	2	16	...	...	22	1,60
p. 93	English Expenditure and Exchange—								
	1. Leave Salaries and Exchange (j)	80	75	2,91	2,67	98	1,02	4,69	4,44
	2. Stamps, Postcards and Exchange (i)	1,19	...	13	...	...	...	1,32	...

N.B.—Figures are in thousands.

(f) The amounts have been distributed to the two branches in the ratio of salaries of staff subordinate to these officials.

(g) The total amount under these heads has been distributed in the ratio of book values of stores consumed in the two branches.

(h) One-twentieth of the total has been debited to Telegraphs.

(i) One-tenth of the total has been debited to Telegraphs.

(j) The total amount has been distributed in the ratio of passage pay provided for the personnel in the various branches.

POSTS AND TELEGRAPHS.

**INDIAN POSTAL AND TELEGRAPH
DEPARTMENT.**

Part I(A)

STATEMENT OF DEMANDS FOR WORKING AND
OTHER REVENUE EXPENSES IN INDIA

for the year

1926-27.

EXPENDITURE IN INDIA.

11

EXCLUDING EXCHANGE.

INDIAN POSTAL AND TELEGRAPH DEPARTMENT.

REVENUE EXPENSES.

HEADS.	Abstract and Page.	Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26	Budget Estimate, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	
WORKING EXPENSES.						
<i>Charges relating to more than one branch of the Department—</i>						
Direction	{ Non-voted Voted	C—p. 12	2,69,045 9,52,261	3,12,000 9,68,000	2,42,000 10,51,000	2,71,000 13,55,000
Account and Audit	{ Non-voted Voted	D—p. 17	89,912 27,08,873	57,000 30,26,000	40,000 30,44,000	47,000 33,75,000
Traffic Control	{ Non-voted Voted	E—p. 20	1,25,350 30,79,552	1,19,000 33,18,000	1,44,000 29,55,000	1,41,000 30,59,000
Engineering Expenses	{ Non-voted Voted	F—p. 22	2,64,616 64,98,464	5,09,000 64,91,000	3,37,000 64,94,000	4,52,000 65,56,000
Pensionary charges	Voted	G—p. 27	33,60,683	50,00,000	50,19,000	50,20,000
Stamps, Postcards, etc.	Voted	H—p. 28	2,29,551	3,28,000	3,80,000	16,78,000
Stationery and Printing	Voted	I—p. 29	33,13,051	24,15,000	19,64,000	24,27,000
<i>Charges relating to only one branch—</i>						
Postal Expenses	Voted	J—p. 30	5,56,95,903	5,64,97,000	5,60,90,000	5,97,02,000
Telegraph Traffic	{ Non-voted Voted	K—p. 39	19,290 1,22,56,030	16,000 1,56,68,000	16,000 1,49,45,000	16,000 1,52,78,000
Radio Expenses	{ Non-voted Voted	L—p. 42	1,02,173 6,42,261	1,03,000 8,66,000	76,000 7,21,000	82,000 8,92,000
Telephone Expenses	{ Non-voted Voted	M—p. 44	38,042 9,55,111	31,000 12,64,000	15,000 18,08,000	8,000 18,50,000
Provision for depreciation of wasting Assets		O—p. 49	—13,675	32,00,000	30,58,000	32,91,000
Total Working Expenses	{ Non-Voted Voted		9,08,428 8,96,78,065	11,47,000 9,90,39,000	8,70,000 9,75,29,000	10,17,000 10,44,81,000
Deduct—Lump cut ordered by Finance . . . . .		...	...	...	...	10,00,000
Deduct—Credits to Working Expenses		N—p. 48	33,24,926	37,58,000	36,60,000	35,03,000
Net Working Expenses	{ Non-Voted Voted		9,08,428 8,63,53,139	11,47,000 9,52,81,000	8,70,000 9,38,63,000	10,17,000 9,99,78,000
INTEREST.						
17—Interest on Capital outlay		Page 50	68,43,624	66,00,000	49,00,000	57,00,000
Total Working Expenses and Interest			9,41,05,191	10,30,28,000	9,96,53,000	10,66,95,000
18.—CAPITAL OUTLAY (CHARGED TO REVENUE).						
Amount transferred from 56—Capital outlay (not charged to Revenue)		Page 53	—41,71,056	—95,41,000	—1,48,66,000	20,02,000
Refunds		Page 50	5,56,784	7,20,000	5,00,000	5,60,000

ABSTRACT C.—DIRECTION.

SUMMARY.	Reference to page.	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—General charges { Cash	13	3,21,232		3,36,000		2,45,700		4,33,200	
{ Stores . . . . .		...		...		...		...
II.—Joint charges (Telegraphs and Telephones) { Cash	13	1,94,707		1,99,030		2,68,100		2,72,500	
{ Stores		2,245		20,000		28,000		48,000	
III.—Postal { Cash	14	3,07,078		3,09,290		3,82,500		4,54,000	
{ Stores . . . . .		...		...		...		...
IV.—Telegraphs { Cash	15	2,61,973		2,72,300		2,41,800		2,70,800	
{ Stores		5,900		...		...		...
IV-A.—Radios { Cash	16	1,00,905		91,370		80,750		93,100	
{ Stores . . . . .		...		...		...		1,000	
V.—Telephones { Cash	16	27,266		49,960		46,150		50,800	
{ Stores . . . . .		...		...		...		...
Indirect charges on Stores-Cash		...		...		2,000		4,100	
TOTAL { Cash			12,18,161		12,57,950		12,67,000		15,78,500
{ Stores			8,145		20,000		28,000		47,000
Deduct—Amount of Non-voted expenditure			2,69,045		9,12,000		2,42,000		2,71,000
For rounding— { Cash . . . . .			...		50		...		500
{ Stores . . . . .			...		...		...		...
TOTAL VOTED { Cash			9,44,116		9,45,000		10,25,000		13,08,000
{ Stores			8,145		20,000		28,000		47,000

Numbers.		DETAILED ACCOUNT No. CI.—Direction—General charges.								
1926-27.										
		I.—GENERAL CHARGES.								
		Non-voted.								
Pay of Officers—	1	Director-General (3,500—4,000)	45,269		48,600		44,700		42,700	
	1	Financial Adviser (2,500—3,000)	20,244		32,810		25,400		34,400	
		Officer on special duty	22,854		20,840		700		...	
		Passage pay	2,500		...		1,600		1,200	
		Financial Adviser.	10,532		...		5,200		...	
Pay of Permanent Establishment—	1	Superintendent, Secretariat Branch (600—800)	9,017		6,900		12,700		9,600	
		Officer on special duty	16,826		...		...		...
				1,27,242		99,150		90,300		87,900
	3	Pay of Subordinates I (500—700), 2 (350—450)	17,712		15,900		15,300		16,400	
40	Office Establishment (at rates of pay varying from 50 to 350)	71,589		72,020		51,600		54,500		
61	Menials (at rates of pay varying from 15 to 35)	15,974		17,390		15,400		16,000		
			1,05,275		1,05,310		82,300		85,900	
Pay of Temporary Establishment—		Temporary Establishment		13,815		19,920		25,000	13,100	
Allowances, Honoraria, etc.—		House rent, local and other allowances	9,376		...		2,200		...	
		Hill Journey allowances	20,272		46,300		13,300		13,200	
		Travelling allowances	17,262		10,000		17,000		17,600	
			46,850		56,300		32,500		30,300	
Other Supplies and services—		Other Supplies		3,530		2,000		600	600	
		Carried over		2,98,712		2,82,680		2,30,700	2,17,800	

DETAILED ACCOUNT No. C.—I.—Direction—General Charges—(contd.)										361	
		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
<i>Repairs to Buildings—</i>	Brought forward.		2,96,712		2,82,680		2,30,700		2,17,800		
	Petty Original Works	{ Cash									
		{ Stores									
	Petty renewals and reconstructions.	{ Cash									
		{ Stores									
	Maintenance and repairs—										
<i>Contingencies—</i>	Ordinary repairs	{ Cash									
		{ Stores									
	Special repairs	{ Cash									
		{ Stores									
	Total	{ Cash									
		{ Stores									
<i>Pay of Officers—</i>	Liveries and Uniforms		1,226	2,820	600	1,000					
	Purchase and Repair of furniture		695	1,200	400	400					
	Section writing		14,198	13,000	3,600	3,600					
	Other contingencies	{ Cash	8,401	36,300	10,400	10,400					
		{ Stores	...	...	...	...	
	Total	{ Cash		24,520	53,320	15,000	15,400				
<i>Pay of Permanent Establishment—</i>	Transfer of the D. G.'s Office from Calcutta to Delhi		...	...	...	...	...	2,00,000	
	TOTAL I—GENERAL CHARGES	{ Cash	3,21,232	3,36,000	2,45,700	4,33,200					
		{ Stores	...	...	...	...	
	CII.—Joint Charges, 'Telegraphs and Telephones.'										
	<i>Pay of Temporary Establishment—</i>	Numbers									
		1926-27.									
<i>Pay of Officers—</i>		1	Chief Engineer, Tel-grams (2,750—3,000). Passage pay	33,895	36,000	34,200	33,800				
		3	Chief Electrician and Electricians (300—1,625).	42,674	43,100	38,900	44,300				
		6	Deputy Assistant Electricians (350—600).	23,258	19,720	30,600	32,300				
<i>Pay of Permanent Establishment—</i>			Total	1,00,922	98,820	1,06,000	1,11,000				
	35	Office Establishment (at rates of pay varying from 50 to 350).	36,606	40,060	59,000	60,800					
	20	Menials (at rates of pay varying from 15 to 35).	2,446	2,750	4,900	5,100					
		Total	39,052	42,810	63,900	65,900					
	<i>Pay of Temporary Establishment—</i>	Temporary Establishment		2,572	...	15,100	16,500				
		<i>Allowances, Honoraria, etc.—</i>	House-rent, local and other allowances	13,302	16,850	20,300	19,800				
Honoraria for the revision of the Telegraph Manual.			...	1,500	...	...			
Hill Journey Allowances			5,068	...	8,600	9,500					
<i>Contingencies—</i>		Travelling Allowances	24,908	32,000	37,500	37,500					
		Travelling allowance of the Indian delegates to Paris.	...	5,000	5,000	...					
<i>Repairs to Apparatus and Plant—</i>		Total	43,278	55,350	71,400	66,800					
	<i>Other Supplies and Services—</i>	Apparatus and Plant	{ Cash	858	50	600	1,000				
			{ Stores	2,245	20,000	26,000	46,000				
		Other Supplies and Services		...	...	400	400		
	<i>Contingencies—</i>	Liveries and Uniforms		952	...	200	600				
		Purchase and Repair of Furniture.	{ Cash	540	...	2,400	2,400				
		{ Stores	...	...	7,700	7,700			
<i>Contingencies—</i>	Section writing		6,533	2,000	...	...			
	Other contingencies	{ Cash	...	...	...	...	
	{ Stores	...	...	...	...		
	Total	{ Cash	8,025	2,000	10,700	10,900					
	{ Stores	...	...	...	...		
TOTAL II—JOINT CHARGES (Telegraphs and Telephones)		{ Cash	1,94,707	1,99,030	2,68,100	2,72,500					
	{ Stores	2,245	20,000	26,000	46,000						

ABSTRACT C.—Direction.									
Numbers.		Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.				
1926-27.		DETAILED ACCOUNT No. C III.—Direction—Postal.							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		<i>Non-voted.</i>							
Pay of Officers—	1	Deputy Director-General, (2,950)	23,634		33,000		29,800		32,400
		Passage pay	550				600		600
		<i>Voted.</i>							
	7	Deputy Director-General, and Assistant Director-General, 1 (2,250), 6 (800—1,400)	1,25,368		1,25,270		1,21,100		1,21,600
		Passage pay	—550				...		600
		Total		1,49,002		1,58,270		1,51,500	1,55,200
Pay of Permanent Establishment—	76	Office Establishment (at rates of pay varying from 50 to 350)	1,08,909		1,15,390		1,27,300		1,28,600
	32	Menials (at rates of pay varying from 15 to 35)	7,390		7,780		7,000		7,500
		Total		1,16,299		1,23,170		1,34,300	1,36,100
Pay of Temporary Establishment— Allowances, Honoraria, etc.—		Temporary Establishment		3,860		4,650		36,000	23,000
		House-rent, local and other allowances	4,840		18,900		19,200		19,000
		Hill Journey allowances	10,699		...		14,700		14,700
		Travelling Allowances	13,627		4,300		9,500		14,500
		Total		29,266		23,200		43,400	48,200
Other Supplies and Services— Contingen- cies—		Other Supplies and Services . . . . .		...		...		600	600
		Purchase and Repair of Furniture	618		...		400		400
		Section writing . . . . .			...		4,000		4,000
		Liveries and Uniforms	1,090		...		700		1,000
		Other Contingencies	6,943		...		11,600		11,500
		Losses, etc., written-off—							
		Loss by accident, theft, etc.							} 74,000
		Irrecoverable advances							
	Irrecoverable overpayments								
	Total		8,651		...		16,700		90,900
		TOTAL III—POSTAL		3,07,078		3,09,290		3,82,500	4,54,000
CIV.—Direction.—Telegraphs.									
Numbers.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1925-26.									
		<i>Non-voted.</i>							
Pay of Officers—	1	Deputy Director-General and Assistant Directors-General, 1 (1,750—2,150)	26,000		25,040		27,900		27,900
		Passage pay . . . . .	...		...		1,800		1,800
		Deputy Chief Engineers, Telegraphs (1,750—2,150)	15,783		27,900		...		...
		Traffic Controller (800—1,400)	18,920		21,300		14,700		18,900
		Assistant Chief Engineers . . . . .	...		...		...		...
		Officer on special duty	1,184		...		...		...
		<i>Voted.</i>							
	1	Traffic Controller ( ) . . . . .	...		...		9,300		6,800
	2	Assistant Traffic Controller . . . . .	...		...		...		...
	2	Assistant to Deputy Director-General 2 (800—1,400), 1 (350—700)	46,228		38,400		27,000		26,700
	1	Deputy Chief Engineer, Telegraphs	12,568		...		24,200		24,800
		Passage pay	2,350		...		50		600
		Carried over		1,23,033		1,12,640		1,06,400	1,07,500

ABSTRACT C.—IV.—Direction—Telegraphs—(contd.)

	Number.		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward		1,23,033		1,12,640		1,05,400		1,07,500
Pay of permanent Establishment—	52	Pay of subordinates	2,675		...		...		...
		Office Establishment (at rates of pay varying from 50 to 350)	92,162		1,00,940		82,500		83,200	
		21 Menials (at rates of pay varying from 15 to 35)	5,640		5,950		5,500		5,600	
		Total		1,00,477		1,08,890		88,000		88,800
Allowances, Honoraria, etc.—		House-rent, local and other allowances	6,705		18,770		14,200		13,800	
		Hill Journey Allowances	7,883		...		10,000		10,000	
		Travelling Allowances	13,441		34,000		12,500		37,500	
		Total		28,029		,770		36,700		61,300
Repairs to Apparatus and Plant—		Apparatus and Plant								
		Other Supplies and Services					400		400	
Other Supplies and Services		Liveries and Uniforms	904		...		500		700	
		Purchase and repair of furniture	513		...		300		300	
Contingencies—		Section writing	...		...		2,700		2,700	
		Other contingencies	9,017		...		7,800		9,100	
		Losses, etc., written off:—								
		Losses by accident, theft, etc.								
		Irrecoverable advances								
		Irrecoverable overpayments								
		Total		10,434		...		11,300		12,800
				5,900		...		...		...
		Total IV.—Telegraph		2,61,973		2,72,300		2,41,800		2,70,800
				5,900		...		...		...

CIV A.—Direction.—Radios.

	Numbers, 1925-26.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		<i>Non-voted.</i>							
Pay of Officers—	1	Director (2,500)	29,975		30,000		27,000		30,000
	2	Divisional Engineer, Traffic and Assistant Divisional Engineer 1 (775—1,625), -1 (525—1,225)	20,099		18,000		10,600		16,700
		Passage pay	1,100				1,000		1,200
		Total		51,174		48,000		38,600	47,900
Pay of Establishments—	9	Office Establishment (at rates of pay varying from 50 to 350)	13,813		14,450		12,600		13,200
	12	Menials (at rates of pay varying from 15 to 35)	2,446		2,520		2,900		3,000
		Total		16,759		16,970		15,500	16,200
Pay of Temporary Establishment— Allowances, Honoraria, etc.—		Temporary Establishment		...		...		500	1,000
		House-rent, local and other allowances	5,704		...		50		...
		Hill Journey Allowances	12,391		12,000		11,700		12,000
		Travelling Allowances	13,967		12,000		12,000		12,000
		Total		32,062		24,000		23,750	24,000
		Carried over		93,995		88,970		78,350	89,100

ABSTRACT IVA.—Direction—Radios—(contd.)										
		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward		98,995		88,970		78,350		89,100	
<i>Repairs to Apparatus and Plant—Contingencies—</i>	Apparatus and Plant	Cash	
		Stores	
	Liveries and Uniforms	Cash	226	
		Stores	1,000	1,000	
	Purchase and repair of furniture	Cash	128	
		Stores	
	Other contingencies	Cash	1,556	...	2,400	2,400	2,400	3,000	3,000	
		Stores	
	Losses, etc., written off:—									
	Loss by accident, theft, etc.	
	Irrecoverable advances	
	Irrecoverable overpayments	
	Total	Cash		1,910		2,400		2,400		4,000
Stores				1,000	
Total C.—IVA.—Radios	Cash		100,905		91,370		80,750		93,100	
	Stores			1,000	
CV.—Direction—Telephones.										
	1926-27.									
<i>Pay of Officers—</i>	1	<i>Non-voted.</i>								
		Deputy Chief Engineer, Telephones (2,150)	5,938	28,500	18,900	27,700				
	Passage pay	...	...	500	600			
	1	<i>Voted.</i>								
		Deputy Chief Engineer, Telephones	—75	...	7,800	...				
	Deputy Assistant Engineer, Telephones (350—450)	6,732	5,370	2,700	5,400					
	Total		11,595	33,870	29,900	33,700				
<i>Pay of Permanent Establishment—</i>	2	Pay of Subordinates ()	1,560	1,500	1,100	1,600				
	3	Office Establishment (at rates of pay varying from 50 to 350)	6,660	6,410	4,300	4,800				
	3	Menials (at rates of pay varying from 15 to 35)	1,047	1,150	800	750				
		Total		9,267	9,060	6,200	6,950			
	<i>Allowances, Honoraria, etc.—</i>		House-rent, local and other allowances	2,732	7,080	4,100	5,100			
		Hill Journey Allowances	...	...	950	...		
		Travelling Allowances	2,526	...	3,800	3,800				
	Total		5,258	7,080	8,850	8,900				
<i>Repairs to Apparatus and Plant—</i>	Apparatus and Plant	Cash	...	...	...	...
		Stores	...	...	...	...
<i>Other Supplies and Services—Contingencies—</i>	Other Supplies and Services	...	...	...	50	50	
	Liveries and Uniforms	136	...	50	100					
	Purchase and repair of furniture	Cash	77	...	50	50				
		Stores	...	...	...	...
	Section writing	...	...	300	300			
	Other contingencies	Cash	933	...	750	750				
		Stores	...	...	...	...
	Losses, etc., written off:—									
	Loss by accident, theft, etc.				
	Irrecoverable advances				
Irrecoverable overpayments		...	...	...	...	...
Total	Cash		1,146		1,150	1,200				
	Stores		...		...	...
Total V.—Telephones	Cash		27,268		49,960	46,150				
	Stores		...		...	50,800	

ABSTRACT D—Account and Audit.										
		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		DETAILED ACCOUNT NO. D-II.—Joint charges (Postal and Telegraphs)—Postal Audit Offices.								
	Numbers.									
	1926-27.									
Pay of Officers—		Non-voted.								
		Deputy and Assistant Accountants-General (300—1,500)	52,322		27,710		2,560		10,000	
		Passage pay	550							
		Voted								
	5	Deputy and Assistant Accountants-General (300—1,500)	23,339		48,240		73,380		78,640	
7	Assistant Accounts Officers (500—800)	47,617		47,500		44,860		48,030		
		Provision for leave allowance	...		5,000		—			
		TOTAL		1,23,828		1,21,450		1,26,300		1,36,670
Pay of Permanent Establishment—	47	Pay of Subordinates (at rates of pay varying from 150 to 450)	1,73,328		1,89,080		184,000		1,94,000	
	1,542	Office Establishment (at rates of pay varying from 40 to 230)	14,57,676		15,97,850		15,78,700		16,12,350	
	105	Menials (at rates of pay varying from 8 to 27)	17,946		20,750		19,320		20,670	
		Duty allowances	4,362		...		—			
		TOTAL		16,53,312		18,07,680		17,81,920		18,27,020
Pay of Temporary Establishments—		Temporary Establishment		87,500		93,360		1,17,500		1,27,820
		Temporary Establishment	18,480		...		
Allowances, Honoraria, etc.—		House-rent, Local and other Allowances	13,669		17,410		26,170		28,240	
		Travelling allowances	26,448		33,000		32,440		33,280	
		Overtime allowances	27,258		30,000		29,800		33,900	
	TOTAL		67,375		80,410		88,410		95,420	
Repair to build- ings.—		Repairs to buildings		7,964		6,400		7,260		5,000
		Alterations in Nagpur Audit Office buildings			1,500
Other Supplies and Services—		Other Supplies		380		600		700		600
		Other Contingencies	
Contin- gencies—		Other Contingencies		89,186		82,780		1,10,230		84,580
		Provision for purchase of 40 Savings Bank adding Machines for Postal Audit Office			1,61,000
		Provision for cost of removal of the Delhi Audit Office to the Secretariat building at Timarpur			16,500
	TOTAL POSTAL AUDIT OFFICES.		20,29,545		22,16,160		22,32,320		24,56,110	

DETAILED ACCOUNT No. D.—III—Telegraph Traffic—Telegraph Check Office.										
			Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Numbers.	Voted.								
	1925-26.									
Pay of Officers—	1	Accounts Officer (500—800)		13,498	...	12,000		11,700		9,900
Pay of Establishment—	2	Pay of Subordinates	6,076		7,800		8,000		8,600	
	268	Office Establishment (at rates of pay varying from 250 to 30)	2,36,435		2,52,690		2,55,290		2,74,320	
	19	Menials (at rates of pay varying from 18 to 11)	3,792		8,920		3,920		3,940	
Pay of Temporary Establishment—		TOTAL		2,46,303		2,64,410		2,67,210		2,66,760
		Temporary Establishment . . . . .	...	1,455		1,580		1,500		1,640
Allowances, honoraria, etc.—		House-rent, local and other allowances	1,384		3,120		3,720		2,820	
		Travelling Allowances . . . . .	...		500		200		...	
		Overtime Allowances . . . . .	...		...		...		...	2280
		TOTAL		1,384		3,620		3,920		2280
Other Supplies and Services—		Other Supplies and Services { Cash . . . . .	...	...	...	...	...	...	...	...
		{ Stores . . . . .	...	519	...	2,500	...	1,500	...	2,200
		Repairs to Building { Cash . . . . .	...	1,490	...	...	...	...	...	...
		{ Stores . . . . .	...	...	...	...	...	...	...	...
Contingencies—		Other Contingencies { Cash . . . . .	...	13,636	...	14,780	...	15,280	...	15,001
		{ Stores . . . . .	...	85	...	300	...	500	...	500
		TOTAL-TELEGRAPH CHECK OFFICE { Cash . . . . .	...	2,77,766	...	2,96,390	...	2,99,610	...	3,16,130
		{ Stores . . . . .	...	604	...	2,500	...	2,000	...	2,500

DETAILED ACCOUNT No. D-IV.—Joint Charges (Telegraphs and Telephones)—Telegraph Audit Office.

DETAILED ACCOUNT No. D-IV.—Joint Charges (Telegraphs and Telephones)—Telegraph Audit Office.										
			Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Numbers.	Voted.								
	1925-26.									
Pay of Officers—	2	Deputy and Assistant Account-General (300—1,500)		29,218		29,180		29,340		29,520
Pay of Permanent Establishment—	1	Assistant Accounts Officer 500—800		597		...		3,830		6,810
	16	Pay of Subordinate (at rates of pay varying from 150 to 450)	57,895		57,000		64,100		68,100	
	141	1 Pay of Subordinates . . . . .	...		2,640					
		Office Establishment at rates of pay varying from 230 to 40) 1 Stock Verifier (150—270)	...		1,44,560		1,60,690		1,79,880	
	26	Office Establishment	1,33,030		18,540					
	16	Menials (at varying rates from 8 to 27)	...		3,300		3,250		3,490	
		Duty allowances	3,350							
Pay of Temporary Establishments—		Temporary Establishment		1,94,275		2,26,040		2,28,040		2,51,470
				5,071		2,000		4,700		...
Allowances, Honoraria, etc.—		House-rent, local and other allowances	4,476		6,680		8,860		9,560	
		Travelling allowances	4,452		8,000		10,060		12,000	
				8,928		14,680		18,940		21,560
Other Supplies and Services—		Other Supplies and Services { Cash . . . . .	...	586	...	200	...	200	...	200
		{ Stores . . . . .	...	...	...	...	...	...	...	...
Contingencies—		Other Contingencies { Cash . . . . .	...	13,066	...	2,540	...	2,540	...	3,000
		{ Stores . . . . .	...	86	...	300	...	800	...	300
		Total Telegraph Audit Office { Cash . . . . .	...	2,51,155	...	2,74,440	...	2,87,390	...	3,06,590
		{ Stores . . . . .	...	673	...	500	...	1,000	...	500
		Deduct—Indo-European Telegraph Share of Account Establishment		24,540		24,540		24,540		24,540
		NET TELEGRAPH OFFICERS { Cash		2,26,615		2,49,900		2,62,850		2,81,850
		{ Stores		672		500		1,000		500

(a) Reappropriation sanctioned in G. I. F. D. No. 118 P. & T., dated 6th September 1924.

DETAILED ACCOUNT No. E—II—POSTAL.

	Numbers 1926-27.		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>		<i>Non-voted.</i> Deputy Postmaster-General (800—1,400)	2,400		1,800		1,800		1,800	
		<i>Voted.</i> Deputy Postmasters-General (800—1,400)	1,28,509		1,40,700		1,26,700		1,41,500	
	28	Personal Assistants to Post- masters-General (250—700)	1,97,630		1,96,320		1,93,700		1,93,000	
		Leave provision . . . . .	...		29,950		...		16,800	
		Passage pay	100		...		...		...
		Total		3,28,639		3,68,770		3,22,200		3,53,500
<i>Pay of Permanent Establishment—</i>	20	Pay of subordinates (at rates of pay varying from 170 to 420)	58,540		58,610		60,600		60,200	
	17	Inspectors of Post Offices	28,477		30,500		27,400		28,900	
	1084	Office Establishment (at rates of pay varying from 25 to)	12,67,662		10,27,970		13,25,400		13,08,600	
	401	Minials (at rates of pay varying from 14 to 30)	1,00,108		78,830		1,01,100		91,800	
		Leave provision . . . . .	...		2,850		2,500		4,600	
		Proposed revision of the time scale of clerks at Bombay . . . . .	...		12,840		...		...
		Total		14,51,787		12,11,600		15,17,000		14,94,100
<i>Pay of Temporary Establishment—</i>		Temporary Establishment . . . . .	...	2,642		3,100		3,500		2,500
		House-rent, Local and other Allowances	66,548		51,930		65,200		57,600	
		Travelling Allowances	52,372		73,450		62,800		1,40,000	
		Total		1,18,920		1,24,480		1,28,000		1,97,600
<i>Other Supplies and Services—</i>		Other Supplies		2,73,764		3,60,500		...		...
		Fixed house-rent and ground, etc.	6,662		3,000		5,100		6,900	
<i>Contingen- cies—</i>		Liveries and Uniforms	1,03,249		40,120		11,600		10,400	
		Purchase and Repair of Furniture	8,301		13,690		12,500		12,300	
		Other Contingencies	1,04,439		1,16,270		1,15,600		1,15,600	
		Total		2,22,651		1,73,080		1,44,800		1,45,200
		Postal Stock Depôt Suspense		6,225		16,000		5,900		...
		Total II—Postal		24,07,628		22,57,430		21,21,200		21,92,900

DETAILED ACCOUNT No. E—III—Telegraph Traffic.

	Numbers 1926-27.		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>		<i>Non-voted.</i> Deputy Postmaster-General (550—1,350)	17,450		9,320		11,500		...	600
		Passage pay	1,100		...		500		...	...
	8	<i>Voted.</i> Deputy Postmaster-General (800—1,400) 1 (550—1,350)	94,580		99,150		97,600		1,06,600	
<i>Pay of Permanent Establishment—</i>	19	Superintendent, Telegraph Traffic (at rates of pay vary- ing from 350 to 700)	1,11,586		1,19,110		1,26,000		1,12,700	
		Leave provision . . . . .	...		14,510		...		12,500	
		Passage pay . . . . .	...		...		100		...	
		Total		2,24,716		2,42,090		2,35,700		2,32,400
	113	Office Establishment (at rates of pay varying from 25 to)	1,23,853		1,32,790		1,52,100		1,47,600	
<i>Pay of Temporary Establishment—</i>	50	Minials (at rates of pay varying from 14 to 30)	10,456		9,750		10,600		11,200	
		Leave provision . . . . .	...		870		300		200	
		Total		1,34,909		1,43,410		1,63,000		1,59,000
<i>Pay of Temporary Establishment—</i>		Temporary Establishment . . . . .	...	102		150		600		500
		House-rent, Local and other Allowances	19,941		31,970		35,300		27,900	
<i>Allowances, Honoraria, etc.—</i>		Travelling Allowances	27,561		44,000		45,700		94,000	
		Total		47,502		75,970		81,000		1,21,900
<i>Repairs to Apparatus and Plant</i>		Apparatus and Plant . . . . .	...	...		...		...		...
		Repairs buildings . . . . .	...	...		...		...		...
<i>Contingen- cies—</i>		Electric Installation . . . . .	...	...		...		1,300		700
		Liveries and uniforms	1,226		650		800		500	
	Purchase and repair of furni- ture	1,119		1,150		1,300		1,300		
	Other contingencies	6,726		9,600		5,100		5,100		
		Total		9,071		11,400		7,200		6,900
		Total III—Telegraphs { Cash		653		...		...		...
		{ Stores . . . . .		...		...		...		...
		Total		4,15,700		4,73,520		4,88,800		5,21,400

DETAILED ACCOUNT No. F—II—Divisional Offices—A. Supervision. (Joint.)											
			Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Pay of Officers—	Numbers.										
	1926-27.										
	A. SUPERVISION.										
	Non-voted.										
	15	Divisional Engineers (300—1,625)	1,26,846		2,48,300		99,600		1,50,600		
	12	Assistant Divisional Engineers (300—1,225)	36,762		88,490		57,900		85,500		
		Passage Pay	8,975		...		12,200		14,400		
	Voted.										
	8	Divisional Engineers (300—1,625)	1,59,200		1,27,250		1,92,400		1,21,900		
	10	Assistant Divisional Engineers (300—1,225)	45,506		1,08,890		9,400		96,400		
12	Assistant Engineers (350—700)	38,318		62,350		60,300		92,500			
53	Deputy Assistant Engineers (350—600)	2,57,578		2,91,150		3,37,400		2,97,000			
	Leave provision			4,270							
	Deduct—Estimated savings, on account of pay of officers on deputation to Field Service and leave out of India			1,00,000		...		...
	TOTAL		6,73,185		8,30,690		7,69,200		8,58,300		
Pay of Permanent Establishment—	15	Divisional Accountants (30—270)	20,132		23,560		23,700		25,700		
		Re-organisation of the existing cadre of Divisional Accountants on the lines in force in the P. W. D.						23,000			
	301	Office Establishment (at rates of pay varying from 50 to 150)	2,22,570		2,49,620		2,45,000		2,68,000		
		Probationers	21,790		29,930		...		...
	289	Menials (at rates of pay varying from 13 to 27)	53,153		55,550		50,000		55,100		
	Total		3,17,645		3,58,660		3,18,700		3,71,800		
Pay of Temporary Establishment—	Temporary Establishment			4,180		10,000		16,500		11,000	
	Allowances, Honoraria, e.c.—										
	House rent local and other allowances		33,992		73,990		93,400		98,800		
	Conveyance allowances		15,750		8,400		13,500		16,600		
	Travelling allowances		69,073		70,000		1,22,500		1,83,000		
	Honoraria		3,132		...		...		...
	Total			1,21,947		1,52,390		2,29,400		2,98,400	
Contingen- cies—	Fixed house-rent and office rent		18,920		28,050		42,000		54,400		
	Liveries and uniforms				1,13,000		2,800		1,000		
	Purchase and repair of furniture.				...		...		3,000	
	Other contingencies				...		...		...
	Purchase and repair of furniture.		3,245		23,000		20,700		25,000		
	Other contingencies		318		1,000		2,350		2,000		
	Other contingencies		54,682		86,900		44,200		43,000		
	Other contingencies		8,870		12,100		6,550		6,000		
	Total			76,856		2,50,950		1,09,700		1,23,400	
	Total			8,988		13,100		8,900		11,000	
Repair to Buildings—	Petty original works										
	Petty Renewals & Reconstruction										
	Ordinary Repairs		49,223		...		16,600		14,600		
	Special Repairs		98		...		...		5,100	
	Establishment, Tools and Plant										
	Total			49,223		...	16,600		14,600		
	Total			98		...	...		5,100	
Total Supervision			12,43,036		16,02,690		14,60,100		16,77,500		
			9,086		18,100		8,900		16,100		

DETAILED ACCOUNT No. F—II—Divisional Offices—B. Telegraphs.										
	Numbers.		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		B. TELEGRAPHS.								
		<i>Voted.</i>								
<i>Pay of Officers—</i>	4	Assistant Electricians (350—700)	22,163	.	29,660		29,000		30,400	
	11	Deputy Assistant Electricians (350—600)	66,372	.	73,720		61,400		62,300	
		Leave provision	...	.	21,410		...		...
		Total		88,535		1,24,790		90,400		92,700
<i>Pay of Permanent Establishment—</i>	58	Pay of subordinates (at rates of pay varying from 80 to 300)	1,98,399		1,18,440		1,51,800		1,55,000	
	1	Instrument Tester (from 150 to 350)	2,362		2,410		2,600		2,500	
	16	Span and Cable Guards (from 10 to 24)	3,102		2,450		3,100		3,200	
	109	Mistries (at rates of pay varying from 30 to 110)	...		...		...		76,600	
		Electrical Supervisors duty allowances	24,125		26,360		26,300		26,700	
		Provision for 53 additional heads as detailed below will be required:—								
		2 Assistant Engineers			21,200					
		3 Deputy Assistant Engineers I								
		8 Do. Do. II								
		27 Supervisors								
		13 Leave Reserve								
		Director-General's reserve for revision of fixed establishment			30,000				30,000	
		Provision for leave arrangements			...					
		Proposed pay of Permanent Establishment			4,200					
		Total		1,67,988		2,05,060		1,83,300		2,94,000
<i>Pay of Temporary Establishment.—</i>		Temporary Establishment		20,404		14,900		2,100		4,000
<i>Allowances, Honoraria, etc.—</i>		House-rent, Local and other Allowances	1,62,894		1,48,190		36,400		36,000	
		Conveyance Allowances	7,442		5,640		100		...	
		Travelling Allowances	1,34,114		1,20,000		22,800		19,000	
		Honoraria	120		...		...		...
		Rewards	...		...		...		...
		Ration Allowance	...		...		...		...
		Plague Allowance	...		1,200		...		...
		Overtime Allowance	...		400		600		1,000	
		Proposed grant of travelling allowances			3,600					
		Total		3,04,570		2,79,030		59,900		56,000
<i>Repairs to Apparatus and Plant—</i>		Apparatus and Plant		92,071		67,000		82,000		75,000
<i>Contingencies—</i>				3,78,741		4,00,000		5,68,000		4,86,000
		Other Contingencies					29,700		31,000	
		Purchase and repairs of furniture.					300		1,000	
		Total					30,000		35,000	
		TOTAL TELEGRAPHS		6,73,568		6,90,780		4,48,200		5,56,700
				3,78,741		4,00,000		5,68,000		4,86,000

DETAILED ACCOUNT No. F.—II—Divisional Offices—C. Maintenance of Lines.

	Numbers 1926-27.	C.—MAINTENANCE OF TELEGRAPH AND TELE- PHONE TRUNK LINES.	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		<i>Voted.</i>								
<i>Pay of Per- manent Es- tablish- ment—</i>	141	Pay of Subordinates :—								
		Engineering Supervisors General	2,98,942		3,32,380		3,12,300		3,21,500	
	516	Line Inspectors and Sub-In- spectors (at rates of pay varying from 35 to 120)	4,68,694		4,74,000		4,57,800		3,64,200	
		Engineering Supervisor's Duty allowance	51,314		73,800		63,100		65,000	
		Proposed pay of permanent establishment for re-intro- duction of Sub-divisional system of work	...		10,000		...		...
		Total		8,18,950		8,91,080		8,33,200		7,50,700
	3,048	Direct Labour :—								
		Linemen and Line Riders (at rates of pay varying from 18 to 32)	8,75,410		9,39,680		9,22,700		8,30,000	
	64	Line Coolies (20 and less)	11,793		13,130		12,900		12,600	
		Total		8,87,203		9,52,810		9,35,600		8,42,600
<i>Pay of Tem- porary Es- tablish- ment— Allowances, Honoraria, etc.—</i>		Temporary establishments		6,011		15,000		6,800		11,000
		House-rent, local and other allowances	66,149		1,17,160		1,66,900		1,55,500	
		Conveyance allowances	8,262		12,300		11,300		11,900	
		Travelling allowance	1,92,436		1,69,000		2,36,700		2,12,000	
		Honoraria	...		10,000		3,000		3,000	
		Rewards	4,000		2,000		2,000		2,000	
		Ration allowance	8,313		6,500		7,600		8,000	
		Plague allowance	...		600		200		500	
		Proposed house-rent and local allowances	...		12,000		...		...
			Total		2,79,160		3,29,560		4,27,700		3,92,900
<i>Contingencies</i>		Proposed contingencies required for re- introduction of Sub-divisional system of working :—Purchase of furniture and other contingencies	...		16,000		...		...
		Liveries and uniforms	{ Cash 72,898		...		80,400		2,000	
			{ Stores . . .		...		...		81,700	
		Purchase of furniture	{ Cash . . . 128		...		8,600		3,000	
			{ Stores . . .		...		...		...
		Other contingencies	{ Cash . . . 3,944		...		8,600		7,000	
			{ Stores . . .		...		3,700		3,000	
		Total	{ Cash . . . 76,970		16,000		97,600		12,000	
			{ Stores . . .		...		3,700		84,700	
	<i>Repairs to Telegraph and Tele- phone Lines and Radio communi- cations—</i>		Maintenance charges	{ Cash 9,40,644		6,76,900		7,63,000		6,53,000
			{ Stores 1,00,550		2,37,300		2,50,000		2,54,000	
		Petty works of capital nature costing Rs. 250 and less	{ Cash . . .		10,600		23,600		27,500	
			{ Stores . . .		28,700		58,900		56,000	
		Tools and Tents	{ Cash . . . 2,033		...		10,000		7,500	
			{ Stores . . . 70,436		...		1,00,000		52,000	
		Total	{ Cash . . . 9,42,677		6,87,500		7,96,600		6,83,000	
		{ Stores . . . 1,70,985		2,66,000		4,08,900		3,62,000		
		Total Maintenance of Tele- graph and Telephone Trunk Lines Carried over	{ Cash . . . 30,10,971		28,91,950		30,97,500		26,92,200	
			{ Stores . . . 1,70,985		2,66,000		4,12,600		4,46,700	

	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Maintenance of Telegraph and Telephone Trunk Lines Brought forward	Cash .	30,10,971	Rs.	28,91,950	Rs.	30,97,500	Rs.	28,92,200
	Stores	1,70,985		2,66,000		4,12,600		4,46,700
Deduct—Share of cost of line maintenance chargeable to M—Maintenance of Local Telephone Lines	Cash .	...		...		802,300		...
	Stores .	...		...		46,000		...
Net Total Maintenance of Telegraph and Telephone Trunk Lines	Cash .	30,10,971		28,91,950		27,95,200		28,92,200
	Store .	1,70,985		2,66,000		3,66,600		4,46,700
Total Divisional offices	Cash	49,27,575		51,85,420		47,03,500		49,26,400
	Stores	5,58,812		6,79,100		9,43,500		9,48,800
Deduct—Amount chargeable to other Departments		25,030		...		45,000		32,000
Total Deduction		25,030		...		45,000		32,000
Net Divisional offices	Cash .	49,02,545		51,85,420		46,58,500		48,94,400
	Stores .	5,58,812		6,79,100		9,43,500		9,48,800

DETAILED ACCOUNT No. F—III—Miscellaneous—Joint.

<i>Miscellaneous—Stores and Workshop Expenditure—</i>	Stock adjustment account	20,912	20,000	26,000	26,000
	Unserviceable stores written off :—				
	Line Stores . . . . .	...	...	4,00,000	3,00,000
	Instrument and furniture	2,81,071	3,60,000	1,00,600	2,00,600
	Experimental store . . . . .	...	...	...	...
	Wireless Instruments, etc., stores . . . . .	...	...	...	...
TOTAL	3,01,983	3,80,000	5,26,600	5,26,600	

ABSTRACT G.—PENSIONARY CHARGES.

		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Pensionary Contributions—</i>	A.—CONTRIBUTION TO CENTRAL REVENUES FOR ORDINARY PENSIONARY CHARGES.									
	I.—POSTAL . . . . .	...		35,30,000		37,38,000	...	37,50,000	
	II.—TELEGRAPHS . . . . .	...		13,72,000		} 11,53,000	}	11,50,000	
	IIA.—RADIOS . . . . .	...		...			
	III.—TELEPHONES . . . . .	...		98,000		1,09,000		1,00,000	
	Total		33,90,783		50,00,000		50,00,000		50,00,000	
		<i>Deduct—Contributions for pensions and gratuities—</i>								
		Contributions of officers lent to Foreign Service		30,100	
		Net Total		33,60,683		50,00,000		50,00,000		50,00,000
		B.—OTHER PENSIONS NOT COVERED BY THE CONTRIBUTION TO CENTRAL REVENUES.								
	I.—POSTAL—									
	Payments under the Workmen's Compensation Act . . . . .	...		...		15,000		15,000	
	Other payments . . . . .	...		...		1,200		1,500	
	II.—TELEGRAPHS—									
	Payments under the Workmen's Compensation Act . . . . .	...		...		1,000		1,000	
	Other payments . . . . .	...		...		950		1,000	
	IIA.—RADIOS—									
	Payments under the workmen's Compensation Act . . . . .	...		...		400		500	
	Other payments . . . . .	...		...		100		200	
	II.—TELEPHONES—									
	Payments under the Workmen's Compensation Act . . . . .	...		...		500		600	
	Other payments . . . . .	...		...		150		200	
	Total . . . . .	...		...		19,300		20,000	
	For rounding					300				
	Total pensionary charges . . . . .	...	33,60,683	...	50,00,000	...	50,19,000	...	50,20,000

ABSTRACT H.—STAMPS, POSTCARDS, ETC.									
		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	L.—JOINT CHARGES								
<i>Stamps, Post cards, etc.—</i>	Share of establishment and contingencies of stamp offices—								
	Calcutta Stamp office	90,879		42,000		50,000		45,000	
	Madras " "	5,617		5,150		5,200		5,300	
	Bombay " "	1,10,600		31,200		31,000		31,800	
	Karachi " " . . . . .	...		25,000		27,500		29,000	
	Rangoon " " . . . . .	...		13,250		13,200		14,000	
								...	
	Total		2,07,096		1,16,600		1,37,100		1,25,100
	Cost of Printing ordinary and unified stamps in India . . . . .		...		2,00,000		22,600		1,60,000
	Conveyance and Packing Charges of Stamps despatched to Provincial Government . . . . .		...		...		50,000		50,000
	TOTAL—JOINT CHARGES . . . . .		...		3,16,600		1,93,100		3,35,100
	II.—POSTAL								
	Cost of manufacture of Post cards, Envelopes etc. (in India).	...		...		1,78,000	...	13,40,000	
	Cost of over printing Stamps and Postal Stationery:—								
	Calcutta Stamp office	14,400		4,500		...		...
	Madras " " . . . . .	...		...		...		...
	Bombay " "	5,923		...		...		...
	Karachi " " . . . . .	...		...		...		...
	Rangoon " " . . . . .	...		5,000		2,000		...	
	Freight charges for carriage of Post cards	2,132		2,000		600		600	
	Total—Postal		22,455		11,500		1,80,600		18,40,600
	For rounding . . . . .		...		100		300		300
	GRAND TOTAL		2,29,551		3,28,000		3,80,000		16,76,000

ABSTRACT I.—Stationery and Printing.								
	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATIONERY.								
<i>Direct Issues.</i>								
I.—POSTAL.								
Supplies from Stationery Office, Calcutta	17,95,990		2,21,850		1,08,000		1,08,000	
Ditto from other stationery offices	...		...		...		...
Local purchase Cash	2,17,647		1,58,650		1,55,150		1,31,500	
TOTAL Cash		20,13,637		3,78,500		2,63,150		2,39,500
II.—TELEGRAPHS (including RADIO).								
Supplies from Stationery Office, Calcutta.	5,50,856		92,100		63,000		63,000	
Ditto from other Stationery offices	...		...		...		...
Local purchase { Cash	8,110		22,000		20,460		18,600	
. { Stores	1,990		6,000		3,500		6,200	
TOTAL { Cash		5,58,966		1,14,100		83,460		81,600
. { Stores		1,990		6,000		3,500		6,200
III.—TELEPHONES.								
Supplies from Stationery Office, Calcutta.	47,900		6,000		9,000		9,000	
Ditto from other Stationery offices	...		...		...		...
Local purchase { Cash		47,900		6,000		500	9,500	1,100
. { Stores		...		...		...	...	400
Indirect charges on stores—cash						100		400
TOTAL—STATIONERY { Cash		26,20,503		4,98,600		3,56,210		3,31,600
. { Stores		1,990		6,000		3,500		6,200
PRINTING.								
<i>Cost of Printing, Paper and Materials.</i>								
I.—POSTAL.								
Printing (including Paper and Materials) done by India Government presses	4,94,229		14,02,170		16,02,460		14,06,340	
Do. do. Provincial Government presses	14,985		17,430		15,540		18,440	
Departmental Presses— Press establishment	6,380		5,800		5,770		5,530	
Menials	786		800		790		830	
Temporary Establishment	78		300					
House-rent, Local and other Allowances	546		600		610		690	
Purchase of Printing Materials	...		100		200		200	
Other contingencies	216		400		200		200	
TOTAL DEPARTMENTAL PRESSES	8,056		8,000		7,570		7,450	
Jail and Private Presses	4,752		5,200		5,750		4,950	
TOTAL		5,22,022		14,32,800		16,31,320		14,37,180
II.—TELEGRAPHS (including RADIO.)								
Printing (including paper and materials) done by India Government Presses	1,51,563		4,29,580		6,21,300		5,40,730	
Do. do. Provincial Government Presses	...		1,270		790		890	
Purchase of Printing Materials	...		500		...		...
Jail and Private Presses	3,549		...		860		1,000	
TOTAL		1,55,112		4,31,330		6,23,030		5,42,620
III.—TELEPHONES.								
Printing (including paper and materials) done by India Government presses	13,180		43,770		1,20,700		1,06,780	
Do. do. Provincial Government presses	...		500		830		830	
Departmental Presses	...		...		...		...
Jail and Private Presses	244		2,000		2,160		2,500	
TOTAL		13,424		46,270		1,23,690		1,10,110
Deduct—Write back of excess debit raised by A. G. C. R. last year						7,73,000		
TOTAL PRINTING		6,90,558		19,10,400		16,05,040		20,89,910
Per rounding { Cash		...		...		250		510
. { Stores		...		...		500		200
GRAND TOTAL { Cash		33,11,061		24,09,000		15,61,000		24,21,000
. { Stores		1,990		6,000		3,000		6,000

ABSTRACT J — Postal Expenses.									
SUMMARY.	Reference to page.	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence - Post Offices .	31	22,34,917		24,71,380		24,29,100		30,57,400	
II.—Post Offices	33	3,53,48,506		3,73,47,510		3,71,78,800		3,03,53,400	
{ Cash									
{ Stores . . . . .		...		1,22,090		60,600		25,000	
III.—General Superintendence—Railway Mail Service	34	8,67,582		9,95,810		8,75,200		9,56,500	
IV.—Sorting and other charges	35	43,35,699		47,35,820		46,23,600		48,61,800	
{ Cash									
{ Stores . . . . .		...		...		...		...
IV (A.)—R. M. S. Divisions under Heads of Circles	36	5,64,125		6,04,330		6,55,400		8,59,100	
V.—Conveyance of Mails	37	1,20,55,105		1,25,23,240		1,24,79,800		1,30,55,000	
VI.—Miscellaneous	38	2,20,998		2,65,000		2,60,000		2,05,000	
VII.—Aligarh Workshop	38	28,971		31,770		27,100		28,600	
								...	
TOTAL POSTAL EXPENSES			5,53,95,003	5,89,74,860		5,85,29,000		6,21,77,800	
{ Cash									
{ Stores . . . . .			...	1,22,090		60,600		25,000	
Debit—Share of cost of combined offices . . . . .			...	26,00,000		25,00,000		26,00,000	
Net Postal Expenses			5,53,95,003	5,63,74,860		5,60,29,000		5,96,77,800	
{ Cash									
{ Stores . . . . .			...	1,22,090		60,600		25,000	
For rounding . . . . .			...	140		...		300	
{ Cash									
{ Stores . . . . .			...	90		400		...	
TOTAL VOTED			5,53,95,003	5,63,75,000		5,60,29,000		5,96,77,000	
{ Cash									
{ Stores . . . . .			...	1,22,000		61,000		25,000	

DETAILED ACCOUNT No. J.—I.—Postal Expenses—General Superintendence, Post Offices.

		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Numbers.									
	1926-27.									
		SUPERVISION, POSTAL AND TELEGRAPH TRAFFIC.								
Pay of Officers—	145	Superintendents (at rates of pay varying from 700 to 200)	6,86,065		7,66,060		7,19,500		7,60,000	
		Leave allowance			18,300					
		Revision of pay of Postal Superintendents							38,300	
		Total		6,86,065		7,84,360		7,19,500		7,98,300
Pay of Permanent Establishment—	310	Inspectors (from 100 to 175)	5,00,908		5,04,800		5,08,300		5,16,400	
	433	Office Establishment— (at rates of pay varying from 140 to 35)	4,49,668		4,72,850		4,59,600		4,70,000	
		Restoration of appointments of Inspectors, peons which were temporarily kept vacant as a measure of retrenchment							48,000	
	293	Menials— (at rates of pay varying from 27 to 13)	44,212		70,800		44,000		48,000	
		Leave allowance			9,550					
		Total		9,94,788		10,58,000		10,11,900		10,78,400
Pay of Temporary Establishments—		Temporary Establishment		2,995		3,700		4,060		3,700
Allowances, Honoraria, etc.—		House-rent, Local and other Allowances	45,809		48,250		49,600		47,940	
		Conveyance and Horse Allowance	7,452		8,560		9,100		7,560	
		Travelling Allowances	4,02,144		4,47,000		5,10,500		10,00,000	
		Grant of exchange concession in Cutch	...		...		4,060		4,000
		Total		4,55,405		5,03,810		5,73,560		10,59,500
Other Supplies and Services—		Other Supplies and Services		4,240		2,780		2,180		2,000
Contingencies—		Fixed Stationery Charges	26,454		27,170		26,700		27,300	
		Fixed House-rent, Ground-rent, and other recurring contingencies	45,832		63,170		61,400		61,400	
		Purchase and Repair of Furniture	3,307		7,150		4,500		5,300	
		Other contingencies	15,831		21,240		25,300		22,000	
		TOTAL		91,421		1,18,730		1,17,900		1,16,000
		TOTAL GENERAL SUPERINTENDENCE		22,34,917		24,71,380		24,29,100		30,57,900

DETAILED ACCOUNT No. J—II.—Postal Expenses—Post Offices.

	Numbers. 1926-27.		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	43	Presidency and other Gazetted Postmasters, 2 (1,000—1,200), 2 (800—1,000), 1 (700—800) (and the rest at rates of pay varying from 350 to 650)	2,68,954		2,73,080		2,95,000		2,95,300	
		Leave Allowance . . . . .	...		17,200		...		...
		Passage pay	600		...		...		...
		Conversion of existing grade of Rs. 350-20-650 for Gazetted Postmasters into the grade of 350-30-650							8,000	
		Total	2,69,554		2,90,280		2,95,000		3,03,300	
<i>Pay of Permanent Establishment—</i>	22,525	Postmasters, Clerks Sorters and Town Inspectors (at rates of pay varying from 500 to 24)	1,95,55,518		2,03,22,500		2,04,40,000		2,10,50,000	
		Motor Mechanic . . . . .	...		...		...		...
	13,165	Allowances to Extra Departmental Agents, 1 (2,600), 1 (1,200) (rest at rates of pay varying from 700 to 10 and less)	14,61,925		14,74,330		15,10,000		15,23,000	
		Leave Allowance . . . . .	...		39,450		...		...
		Motor Mechanics	6,600		...		...		...
		Employment of additional Staff . . . . .	...		36,000		...		...
		Pay of Permanent Staff etc.			1,61,100		...		...
		Special pay and Travelling allowance to Accountants who pass the departmental examination.			52,500		...		15,000	
	29,523	Postmen and Village Postmen (at varying rates from 45 to 13)	76,07,312		75,40,040		76,30,000		73,45,000	
		Leave Allowance . . . . .	...		2,62,000		...		...
	11,483	Menials— (at rates of pay varying from 160 to 10 and less)	20,18,034		21,02,720		20,52,000		20,00,000	
		Allowances for delivery	32,805		33,780		33,500		34,400	
		Counting officiating service and allowing benefits under the "Next below" rule and "Direct recruit" principle for the purpose of increments in time scale of pay			10,000		...		5,000	
		Annual grant for revision of establishment to meet both the normal growth in business and also to deal promptly with emergencies			2,50,000		...		2,00,000	
	Experimental Post Office Establishments	54,084		1,00,000		1,02,700		1,25,000		
	Branch Postmaster's Increment in Time-scale of pay			2,000		...		...
	Revision of time scales of pay of postal clerks at certain important stations . . . . .			...		...		5,00,000		
	Provision for substitutes in casual leave vacancies of postmen, mail guards and menials . . . . .			...		...		1,00,000		
	Proposal for creation of new appointments of Postmen in office where there is a shortage of such appointments and restoration of the appointments of postmen which were kept vacant as a measure of retrenchment . . . . .			...		...		1,00,000		
	Restoration of certain appointments of menials <i>s. e.</i> , packers in Post offices and porters in the Railway Mail Service . . . . .			...		...		91,000		
	Total		3,27,36,258		3,23,87,060		3,17,63,200		3,34,48,400	
<i>Pay of Temporary Establishment—</i>		Temporary Establishments		81,167		78,500		1,09,800		96,300
		Carried over		3,10,80,979		3,27,55,840		3,21,73,000		3,30,48,000

INDIAN POSTAL AND TELEGRAPH DEPARTMENT—WORKING EXPENSES.

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DETAILED ACCOUNT No. J.—II.—Postal Expenses—Post Offices.

		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward		10,86,979		12,75,840		3,21,73,000		3,38,18,000	
<i>Allowances, Honoraria, etc. —</i>	House-rent, local and other allowances	5,96,746		6,41,450		6,38,560		6,58,760		
	Conveyance and Horse Allowances	25,582		26,450		27,920		28,800		
	Overtime Allowances	1,03,964		1,08,600		1,06,220		1,07,220		
	Pic-money, Task work earnings and honoraria	21,841		38,400		25,200		24,900		
	Travelling Allowances	2,69,536		3,00,500		2,99,500		3,00,500		
	Allowance to Learners of Telegraphy	31,351		60,000		60,000		60,000		
	Grant of Exchange Concession in Cutch	77,139		1,32,000		1,05,580		1,09,930		
	Kran and Dollar Exchange Compensation Allowance	...		11,130		5,940		3,180		
	Refixation of house-rent allowances to postmen and menials in Post Offices							2,50,000		
	Grant of house-rent allowances to certain sub-postmasters who are not provided with free quarter							30,000		
Grant of compensatory allowance to officials employed in certain expensive cities							2,00,000			
	Total		11,29,159		13,21,530		12,68,920		17,73,310	
<i>Other Sup- plies and Services—</i>	Maintenance of Horses and Vehicles	8,927		5,370		8,041		8,940		
	Motor Mail Service	...		30,200						
	Maintenance of Postal Motor Van.									
		{ Cash	...		...		...		...
		{ Stores	...		1,15,000		41,100		...	
	Other Supplies and Services									
		{ Cash	3,18,014		1,79,500		5,48,650		5,38,300	
		{ Stores	...				4,500			
	Total	{ Cash		3,26,941		2,15,070		5,57,690		5,47,240
		{ Stores				1,15,000		45,600		
<i>Repairs to Buildings—</i>	Petty Original Works									
		{ Cash	4,57,945		4,47,250		6,05,350		5,27,500	
		{ Stores								
	Petty Renewals and constructions.									
		{ Cash								
		{ Stores								
	Maintenance and Repairs—									
	Ordinary Repairs									
		{ Cash								
		{ Stores								
Special Repairs										
	{ Cash									
	{ Stores									
Establishment, Tools and Plant		2,148		1,15,000		1,39,000		1,30,000		
Repairs to Electric Installation.										
	{ Cash			15,120		7,700		28,000		
	{ Stores			7,000		15,000		25,000		
Total	{ Cash		5,30,093		5,77,370		7,52,050		6,85,500	
	{ Stores				7,090		15,000		25,000	
<i>Contingencies—</i>	Fixed Stationery Charges	2,85,569		2,99,300		2,88,350		2,94,000		
	Fixed House-rent, Ground-rent and other recurring contingencies, etc.	10,30,450		10,96,400		10,90,290		11,53,050		
	Purchase and Repair of Furniture	1,14,381		1,20,500		1,33,000		1,00,000		
	Liveries and Uniforms	95,748		2,16,120		1,86,500		2,41,000		
	Miscellaneous	7,49,205		7,46,380		7,26,500		7,00,000		
	Purchase of furniture and payment of rent for tiffin room for Post Offices							9,000		
	Total		22,75,334		24,77,700		24,24,640		24,97,050	
	Indirect Charges on Stores						2,500		2,300	
		{ Cash		3,58,48,500		3,73,47,510		3,71,78,800		3,93,53,400
	TOTAL—POST OFFICES	{ Stores				1,22,090		60,600		25,000

DETAILED ACCOUNT No. J.—III.—Postal Expenses.—General Superintendence, Railway Mail Service.

	Numbers. 1926-27.	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	3	Deputy Postmaster General, R. M. S. and Sorting (800—60—1400)	35,766		43,270		33,300		41,000
	3	Personal Assistants to Deputy Postmaster-General (250—700)	20,542		22,190		21,880		21,300
	20	Superintendents (200—700)	99,574		1,01,430		1,03,870		1,08,380
		Leave Allowance . . . . .	...		13,620		...		...
		TOTAL	1,55,882		1,80,490		1,64,050		1,70,680
<i>Pay of Establishment—</i>		Provision for leave allowances— Teachers for R. M. S. Training Schools			200		...		1,640
	4	Pay of Subordinates (at rates of pay varying from (100—175)	13,746		13,620		14,720		14,440
	128	Inspectors	2,02,380		2,01,820		2,07,400		2,10,730
	223	Office Establishment (at rates of pay varying from)	2,30,623		2,55,940		2,43,000		2,43,270
	131	Menials (at rates of pay varying from)	27,468		29,180		25,380		28,870
		Total	4,74,217		5,05,560		4,93,500		5,04,950
<i>Pay of Temporary Establishment— Allowances, Honoraria, etc.—</i>		Temporary Establishment . . . . .	...		500		3,000		5,000
		House-rent, Local and other Allowances	19,643		20,470		24,910		22,560
		Travelling Allowances	96,908		1,03,000		1,04,500		2,00,000
		Conveyance Allowances	1,440		2,520		1,390		1,440
		Total	1,17,991		1,31,490		1,30,800		2,24,000
<i>Other Supplies and Services—</i>		Other Supplies and Services		61,351		1,07,600		29,680	...
<i>Contingen- cies—</i>		Fixed House-rent and Ground-rent and other recurring contingencies	17,663		20,550		20,690		23,170
		Purchase and Repair of Furniture	2,630		10,060		4,000		4,000
		Liveries and Uniforms	15,256		4,300		4,100		4,100
		Other Contingencies	22,292		30,960		24,000		20,000
	Total	58,141		65,870		52,790		51,870	
	R. M. S. Stock Depot Suspense				4,900		1,380		
	TOTAL GENERAL SUPERINTENDENCE, RAILWAY MAIL SERVICE	8,67,582		9,95,810		8,75,200		9,56,500	

DETAILED ACCOUNT No. J.—IV-A.—Postal Expenses Sorting and other Charges (R. M. S. Divisions under Heads of Circles).										
		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.		
	Numbers, 1926-27.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
R. M. S. DIVISIONS UNDER HEADS OF CIRCLES.										
<i>Pay of Permanent Establishments—</i>	569	Clerks and Sorters (at rates of pay varying from 225 to 45)	4,96,674		4,94,100		5,39,230		5,58,700	
	7	Mail Guards (at rates varying from 45 to 20)	2,744		3,340		2,440		2,100	
	214	Menials (at rates of pay varying from 30 to 12)	41,952		41,180		43,850		44,400	
		Allowing benefit under next below down rule and direct recruit principle for the purpose of increment								
		Leave allowance			5,500					
		Pay of Permanent Establishment, etc			13,080					
		Total		5,41,370		5,60,200		5,85,520		6,05,600
<i>Pay of Temporary Establishment—</i>		Temporary Establishment		1,758		650		12,000	2,500	
<i>Allowances, Honoraria, etc.—</i>		House-rent, Local and other Allowances	9,154		9,870		9,280		9,900	
		Honoraria								
		Overtime Allowances	2		2,200		11,800		31,700	
		Travelling Allowances	1,271		14,800		14,700		1,94,800	
		Total		10,427		26,870		35,780		2,36,400
<i>Other Supplies and Services—Maintenance and Repairs of Buildings.</i>		Other Supplies and Services		3,960		3,750		5,750	4,100	
		Repairs to R. M. S. Building		225		40				
<i>Contingencies—</i>		Fixed Stationery Charges	411		430		480		550	
		Fixed House-rent, Ground-rent and other recurring contingencies	554		860		470		700	
		Purchase and Repair of Furniture	1,367		4,000		7,600		4,000	
		Liveries and Uniforms	123		320		1,950		350	
		Other Contingencies	3,930		6,850		5,850		4,900	
	Total		6,385		12,460		18,350		10,500	
TOTAL R. M. S. DIVISIONS UNDER HEADS OF CIRCLES			6,64,125		6,04,390		6,55,400		6,59,100	

DETAILED ACCOUNT No. J.—V.—Postal Expenses—Conveyance of Mails.

		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
	Numbers.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Permanent Establishment</i>	17,558	Overseers, and Menials (at rates of pay varying from 10 and less)	29,31,063		29,52,880		28,82,580		28,88,090
<i>Pay of Permanent Establishment—</i>		Monsoon Establishment	48,397		48,000		50,000		48,000
		Experimental Establishments	15,517		9,000		36,480		75,000
		Leave Allowance	—		41,260		5,500		21,890
		Total	29,94,977		30,51,140		29,74,560		30,32,980
<i>Pay of Temporary Establishment—</i>		Temporary Establishments	14,384		2,500		7,310		6,440
<i>Allowances—Honoraria, etc.—</i>		House-rent, Local and other Allowances	4,110		2,410		4,580		4,400
		Conveyance Allowances	16,059		16,730		22,530		20,780
		Allowances for Conveying Mails (Rs 10 and less)	43,715		46,480		52,490		55,320
		Travelling Allowances	6,218		6,700		7,600		6,700
		Boat and Ferry Allowance	8,576		8,650		9,440		9,120
		Grant of exchange compensation allowance in Cutch					25,870		26,320
		Total	78,678		80,970		1,22,510		1,23,840
<i>Other Supplies and Services—</i>		Maintenance and Hire of Ponies and Bullocks	913		660		660		660
		Extra Despatches	1,37,157		1,65,450		1,51,500		1,50,000
		Total	1,38,070		1,66,110		1,52,160		1,50,660
<i>Contingencies—</i>		Fixed House rent, Ground rent and other Recurring Charges	7,270		8,950		7,640		8,190
		Other Contingencies	56,221		57,290		48,790		47,890
		Total	63,491		66,240		56,430		56,080
<i>Subsidies and payments to Railway Companies, etc.</i>		Interest on Railway vans set apart for use by Post Office	1,50,781		2,38,930		1,99,800		1,87,500
		Special Train hire	3,09,112		4,00,500		3,75,000		8,80,000
		Conversion of Railway vans	—		1,23,400		47,200		35,800
		Other payments	40,42,814		40,73,570		41,08,400		43,44,500
		Subsidies to Steamship Company					16,86,200		17,20,400
		Subsidies to others	42,95,850		43,11,180		27,34,000		29,01,800
		Gratuities to Masters of Ships	6,948		8,700		16,200		16,200
		Total	88,05,505		91,56,280		91,66,800		95,86,200
		TOTAL CONVEYANCE OF MAILS	1,20,95,105		1,25,33,240		1,24,79,800		1,29,55,000

DETAILED ACCOUNT No. J.—VI.—Postal Expenses—Miscellaneous.

		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Compensation for losses—</i>	COMPENSATION FOR LOST OR DAMAGED, INSURED AND OTHER ARTICLES	1,33,901		1,75,000		2,00,000		1,75,000	
<i>Other Sup- plies and Services—</i>	RECEPTACLES FOR FOREIGN MAILS AND COST OF REPAIRS	21,336		80,000		30,000		40,000	
	OTHER CHARGES	65,809		80,000		80,000		40,000	
	TOTAL		2,21,046		3,15,000		3,10,000		2,55,000
	<i>Deduct—</i> Recoveries for lost, damaged, insured and other articles		48		50,000		50,000		50,000
	NET TOTAL		2,20,998		2,65,000		2,60,000		2,05,000

DETAILED ACCOUNT No. J.—VII.—Postal Expenses—Aligarh Workshop.

	Numbers								
	1926-27.								
<i>Pay of Officers—</i>	1	Superintendent, 1 (600—1,000)	2,744		3,000		3,000		3,000
<i>Pay of Establish- ment—</i>	19	Clerks (at rates of pay varying from 170 to 35)	14,956		18,400		15,790		17,160
	21	Menials (at rates of pay vary- ing from 80 to 10 and less)	3,505		3,590		3,560		3,620
	1	Motor Driver	671		780		750		820
<i>Allowances, Honoraria, etc.—</i>		Travelling Allowance	171		1,000		500		500
		Other Allowances . . . . .					...
<i>Contingen- cies—</i>		Miscellaneous	6,924		5,000		3,500		3,500
		TOTAL		28,971		31,770		27,100	28,600

ABSTRACT K.—Telegraph Traffic.

		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.									
I.—Signal Offices	{ Cash Stores	41	1,20,36,811 76,853	1,27,02,870 81,100	1,21,86,000 75,000	1,23,50,000 1,04,000			
II.—Subsidies to Eastern and Associated Cable Companies	Cash		1,59,856	2,40,000	2,00,000	2,40,000			
<i>Add</i> —Share of cost of combined offices	Cash . . . . .		...	26,00,000	25,00,000	26,00,000			
TOTAL—TELEGRAPH TRAFFIC	{ Cash Stores		1,21,98,467 76,853	1,56,02,770 81,100	1,48,86,000 75,000	1,51,90,000 1,04,000			
<i>Deduct</i> —Amount of non-voted expenditure			19,290	16,000	16,000	16,000			16,000
For rounding	{ Cash Stores . . . . .		.. ..	430 100					
TOTAL—VOTED	{ Cash Stores		1,21,79,177 76,853	1,55,87,000 81,000	1,48,70,000 75,000	1,51,74,000 1,04,000			

DETAILED ACCOUNT No. K.—I. Telegraph Traffic—Signal Offices.										
			Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Numbers.									
	1926-27.									
		<i>Non-voted.</i>								
<i>Pay of Officers—</i>	1	Superintendent, Superior Traffic (1st Division), 1 (550—1,350)	18,740		15,550		15,350		15,400	
		Passage pay	550		...		650		600	
		<i>Voted.</i>								
	3	Superintendents, Superior Traffic (1st Division), 3 (550—1,350)	22,731		22,700		38,380		36,400	
	14	Superintendents (Traffic), 2nd Division (from 350 to 700)	1,09,494		98,560		97,900		89,400	
54	Deputy Superintendents (at rates of pay varying from 600 to 350)	2,99,917		2,79,200		2,82,500		2,82,300		
		Leave Provision				...		9,060		
		Total	4,51,432		4,16,010		4,34,780		4,33,180	
<i>Pay of Permanent Establishment—</i>	353	Telegraph Masters (at rates of pay varying from 325 to 180)	13,33,019		13,57,680		13,44,800		13,46,400	
	2930	Telegraphists (at rates of pay varying from 250 to 55)	59,06,047		61,25,000		58,75,000		59,00,000	
	1319	Office establishment (at rates of pay varying from 270 to 20)	11,44,252		12,60,370		12,30,000		12,70,000	
		Pay of Permanent establishment			30,620		...		...
		Leave Provision					...		3,150	
	2974	Menials (at rates of pay varying from 110 to 11)	4,34,451		4,64,090		4,40,000		4,46,000	
			Annual grant for revision of establishment to meet both the normal growth in business and also to deal promptly with emergencies			15,000		...		15,000
		TOTAL	88,17,769		92,52,760		88,89,300		89,80,550	
		Carried over	92,69,201		96,68,770		93,24,080		94,13,710	

ABSTRACT K.—I.—Telegraph Traffic—Signal Offices.

		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward			92,69,201		96,68,770		93,24,080		94,13,710
<i>Pay of Temporary establishment—Allowances, Honoraria, etc.—</i>	Temporary Establishment		38,061		55,000		30,400		47,000
	Telegraphists Charge Allowance	89,469		1,09,240		89,500		94,000	
	Conveyance Allowance	680		600		600		500	
	House-rent, Local and other Allowances	12,16,259		12,02,686		12,43,200		12,16,400	
	Task Work Earnings, Pie-money Allowance and Honoraria	5,14,205		5,55,000		5,03,400		5,09,000	
	Overtime Allowances	73,983		95,000		64,500		30,100	
	Rewards	...		1,000		1,000		1,000	
	Travelling Allowance	1,17,183		1,50,000		1,12,800		1,11,100	
	Other allowances	...		5,200		...		...
	Proposed grant of house-rent allowance to Indian Local service telegraph masters and telegraphists recruited on or before 1st March 1913	...		48,480		...		...
Grant of accommodation or House-rent allowance in lieu on the "married" scale to unmarried Telegraphists who have families living with and wholly dependent upon them.								50,000	
	TOTAL	...	20,11,779		21,67,200		20,15,000		20,12,100
<i>Repairs to buildings—</i>	Ordinary repair { Cash	1,92,836		2,80,000		2,90,000		3,21,000	
	{ Stores	2,254				...		...
	Special repair { Cash . . . . .	...		...		...		...
	{ Stores . . . . .	...		...		...		...
	Petty original work { Cash . . . . .	...		...		...		...
	{ Stores . . . . .	...		...		...		...
	Petty renewals and reconstruction { Cash . . . . .	...		...		...		...
{ Stores . . . . .	...		...		...		...
Establishment, Tools and Plants	40,896		77,000		77,000		1,00,000		
Repairs to electric installation { Cash . . . . .	...		15,000		12,000		13,000		
{ Stores . . . . .	...		29,000		22,000		20,000		
	TOTAL { Cash	2,33,732		3,72,000		3,69,000		4,34,000	
{ Stores	2,254		29,000		22,000		20,000		
<i>Contingencies—</i>	Fixed House Rent and Office Rent	51,715		51,460		38,500		44,260	
	Liveries and Uniforms { Cash	30,224		58,300		41,200		14,000	
	{ Stores . . . . .	...		...		...		35,000	
	Purchase and Repair of furniture { Cash	71,441		44,520		41,300		58,000	
	{ Stores	4,163		1,500		1,600		1,000	
Other Contingencies { Cash	3,42,954		3,56,150		3,22,000		3,25,000		
{ Stores	70,436		50,600		51,400		48,000		
	TOTAL { Cash	4,96,334		5,10,430		4,43,000		4,41,260	
{ Stores	74,599		52,100		53,000		84,000		
<i>Add—</i>	Indirect charges on stores—Cash					7,500		10,400	
Total Signal Offices { Cash	1,20,49,107		1,27,73,400		1,21,04,980		1,23,56,470		
{ Stores	76,853		81,100		75,000		1,04,000		
<i>Deduct—</i> Chargeable to other Departments		10,296		10,830		8,980		8,470	
Net Signal offices { Cash	1,20,38,811		1,27,62,570		1,21,86,000		1,23,50,000		
{ Stores	76,853		81,100		75,000		1,04,000		

ABSTRACT L.—Telegraph (Radio) Expenses.									
Summary.	Reference to page.	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Maintenance of Radios { Cash . Stores .	43	1,21,320 12,505		1,68,810 18,900		1,28,260 21,800		1,51,820 40,700	
II.—Traffic Expenses { Cash . Stores .	43	4,69,058 1,41,541		5,73,570 2,08,200		4,88,640 1,42,400		5,56,380 2,01,300	
Add—Indirect charges on stores Cash		...		...		16,100		23,800	
TOTAL { Cash . { Stores .			5,90,378 1,54,056		7,42,380 2,27,100		6,33,000 1,64,200		7,32,000 2,42,000
Deduct—Amount of non-voted expenditure			1,02,173		1,03,000		76,000		82,000
For rounding { Cash . { Stores .			...		380 100		...		...
TOTAL VOTED { Cash . { Stores .			4,88,205 1,54,056		6,39,000 2,27,000		5,57,000 1,64,000		6,50,000 2,42,000
DETAILED ACCOUNT No. L.—I.—Telegraph (Radio) Expenses—Maintenance of Radios.									
	1926-27.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		NON-VOTED.							
Pay of Officer—	3	Divisional Engineers (775—1,625)	23,895		37,000		19,600		33,000
	1	Assistant Engineer Wireless (350—702) . . . . .	...		...		7,800		7,800
		Deputy Assistant Engineers (500—600)	13,644		17,610		13,100		12,500
		Passage Pay	1,650		...		2,300		1,800
		VOTED.							
	1	Assistant Divisional Engineer . . . . .	...		3,600		4,900		6,300
	2	Deputy Assistant Engineer . . . . .	...		...		4,550		12,320
		TOTAL		39,189		58,210		52,050	73,720
		NON-VOTED.							
Pay of Permanent Establishment—		Pay of Subordinates	7,754		9,790		...		...
	2	Pay of Subordinates (at rates of pay varying from 350 to 600)	15,605		17,170		9,470		12,500
	9	Office Establishment (45—170)	11,095		12,550		11,270		11,600
	10	Menials	2,242		2,760		2,400		2,500
		TOTAL		36,696		42,270		23,140	26,600
Pay of Temporary Establishment—		Temporary Establishments		6,552		8,000		5,350	3,500
	Allowances, Honoraria, etc.—	House rent, Local and other Allowances	4,795		8,430		7,100		12,000
		Travelling Allowances	8,514		16,600		10,000		10,000
		TOTAL		13,309		25,030		17,100	22,000
Repairs to Apparatus and Plant—Contingencies—		Apparatus and Plant { Cash . { Stores .		2,584 6,813		4,000 8,000		4,000 9,000	2,000 5,500
		Fixed office rent and house rent . . . . .	...		...		1,500		1,500
		Purchase and repair of furniture. { Cash . { Stores .	620 ...		500 ...		600 50		500 100
		Liveries and Uniforms . . . . .	...		200		150		200
		Other Contingencies { Cash . { Stores .	7,786 ...		12,900 400		13,570 250		10,600 400
		TOTAL { Cash . { Stores .		8,426 ...		13,600 400		15,820 300	12,600 500
	Carried over { Cash . { Stores .		1,06,686 6,813		1,51,110 8,400		1,17,460 9,300	1,40,620 6,000	

DETAILED ACCOUNT NO. L.—I.—TELEGRAPH (RADIO) EXPENSES—Maintenance of Radios.										
			Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Repairs to Telegraph, Telephone Lines and Radio com- munica- tions.</i>	Brought forward	{ Cash . . .		1,06,686		1,51,110		1,17,460		1,40,620
		{ Stores . . .		6,813		8,400		9,300		6,000
	Salaries and Wages	. . . . .	...		16,100		10,000		10,000	
	Materials	{ Cash . . .	14,634		1,600		800		1,200	
		{ Stores . . .	5,692		10,500		12,500		34,700	
	TOTAL	{ Cash . . .	14,634		17,700		10,800		11,200	
		{ Stores . . .	5,692		10,500		12,500		34,700	
	Total Maintenance of Radio	{ Cash . . .	1,21,320		1,68,810		1,28,200		1,51,820	
		{ Stores . . .	12,505		18,903		21,800		40,700	

DETAILED ACCOUNT NO. L.—II.—TELEGRAPH (RADIO) EXPENSES—Traffic Expenses.										
		Numbers 1926-27.	NON-VOTED.							
<i>Pay of Officers—</i>	3	Deputy Assistant Engineers (from 500 to 600)	43,090		34,220		21,100		18,600	
	1	Assistant Engineer, wireless (350 to 700)	...		..		7,600		7,800	
	19	Deputy Assistant Engineers (from 500 to 600)	...		12,160		72,080		93,200	
		Leave Allowance	...		500		...		...
	TOTAL		43,090		46,880		1,00,780		1,19,600	
<i>Pay of Permanent Establish- ment—</i>		NON-VOTED.								
		Pay of Subordinates	13,140		4,630		4,700		...	
	28	Pay of Subordinates (at rates of pay varying from 350 to 450)	91,667		97,810		27,790		28,100	
	44	Operators	2,00,360		1,420		98,280		1,18,020	
21	Menials	7,201		7,840		6,780		6,300		
	TOTAL		3,11,368		3,66,280		1,37,550		1,52,420	
<i>Pay of Tem- porary Establish- ment— Allowances, Honoraria, etc.—</i>		Temporary Establishments	3,175		3,500		1,20,800		1,28,000	
		House-rent, Local and other Allowances	33,778		46,500		50,800		48,800	
		Travelling allowance	12,569		14,000		15,500		14,000	
	Other allowances	...		6,800		...		...
	TOTAL		51,347		67,300		66,300		62,800	
<i>Repairs to Apparatus and Plant—</i>		Radio Offices	{ Cash . . .	18,015		27,260		15,600		35,400
		{ Stores . . .	1,34,987		2,07,000		1,42,000		2,00,800	
<i>Contingen- cies—</i>		Liveries and Uniforms	...		100		110		200	
		Purchase and repair of furniture	{ Cash . . .	9,801		7,100		7,100		3,500
<i>Subsidies and Pay- ments to Railway Companies etc.—</i>		{ Stores . . .	799		1,000		200		800	
		Other contingencies	{ Cash . . .	25,782		13,700		17,400		17,460
		{ Stores . . .	5,765		200		200		200	
		TOTAL	{ Cash . . .	35,583		25,900		24,610		21,160
		{ Store . . .	6,564		1,200		400		1,000	
<i>Repairs of Buildings</i>		Payments to Broadcasting agencies— Radio Clubs	6,480		8,000		13,000		30,000	
		Ordinary repairs	{ Cash . . .	...		31,500		10,000		23,000
	Special repair	{ Stores . . .	...		...		...		...
	Petty original work	{ Cash . . .	...		...		...		...
	Petty renewals and reconstruction	{ Stores . . .	...		...		...		...
	Establishments, Tools and Plants	{ Cash . . .	...		8,000		...		...
	TOTAL	{ Stores . . .	...		39,500		10,000		23,000	
	Total Traffic Expenses	{ Cash . . .	4,69,058		5,84,570		4,94,640		5,47,580	
		{ Stores . . .	1,41,551		2,08,200		1,42,400		2,01,300	
	Deduct.—Net amount debitable to Ports and Pilotage Budget— Central, in connection with the Receipts and Expendi- ture of the Wireless Service on the pilot vessels at the Sandhead		...		11,000		6,000		6,000	
	Net Traffic Expenses	{ Cash . . .	4,69,058		5,73,570		4,88,640		5,56,380	
		{ Stores . . .	1,41,551		2,08,200		1,42,400		2,01,300	

ABSTRACT M.—Telephone Expenses.									
Summary.	Reference to page.	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Telephone Engineering and operative charges	Cash	46	8,16,645	9,34,880	12,63,800	13,01,200			
			Stores	1,66,505	3,42,200	4,84,500	4,59,000		
II.—Telephone Account Office	Cash	47	10,003	18,230	95,800	61,200			
			Stores	300	...		
III.—Indirect charges on stores	Cash		...	...	38,600	38,600			
TOTAL	Cash		8,26,648	9,53,110	13,38,200	13,99,000			
			Stores	1,66,505	3,42,200	4,84,800	4,59,000		
Deduct—Amount of Non-voted Expenditure.				38,042	31,000	15,000			8,000
For rounding	Cash		...	110	-200	...			
			Stores	...	200	+200	...		
Voted	Cash		7,88,606	9,22,000	13,23,000	13,91,000			
			Stores	1,66,505	3,42,000	4,85,000	4,59,000		

DETAILED ACCOUNT No. M.-I.—Telephone Engineering and operative charges—

Pay of Officers—	Numbers 1926-27.	A.—TELEPHONE OFFICES. NON-VOTED.							
		Telephone Engineers (750—850)	29,642	22,900	11,700	...			
	2	VOTED. Assistant Engineers (Phones) (350—700)	13,299	13,680	14,100	14,400			
	12	Deputy Assistant Engineers (Phones) (350—600)	77,990	63,470	66,500	65,700			
		Leave Allowance	...	13,230	...	13,000			
		TOTAL	1,20,931	1,13,280	92,300	93,100			
		NON-VOTED.							
	1	Assistant Cable Engineer (500—700)	8,400	8,400	3,300	8,400			
	1	VOTED. Assistant Cable Foreman (500—700)	...	...	4,000	...			
	5	Cable Supervisors	10,362	10,960	11,300	11,600			
	111	Pay of Subordinates at rates of pay varying from (30 to 380)	1,86,628	1,32,890	1,70,100	1,78,900			
	67	Mistries and Telephone Cable Jointers	82,087	47,810	51,100	58,800			
	351	Telephone Operators	2,58,286	2,95,080	2,84,000	2,90,700			
		Special pay of Engineering Supervisor (Phone)	17,760	...	...	...
		TOTAL	4,63,523	4,95,140	5,23,800	5,48,200			
		Temporary Establishment	52,807	58,200	31,000	41,000			
		House-rent, Local and other Allowances	35,184	50,870	39,000	37,000			
		Convoynance Allowance	...	...	6,200	4,400			
		Travelling Allowance	48,409	50,800	40,500	40,000			
		Overtime Allowance	4,058	5,400	3,800	4,000			
		TOTAL	87,651	1,07,070	89,500	85,400			
		Carried over	7,24,912	7,73,980	7,36,600	7,67,700			

DETAILED ACCOUNT No. M.-I.—Telephone Engineering and operative charges.

		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A—Telephone offices—contd.</i>									
Brought forward			7,24,912		7,73,690		7,36,000		7,07,700
<i>Repairs to Apparatus and Plant—</i>	Telephone Offices	{ Cash	94,510	{ Cash	41,000	{ Cash	63,000	{ Cash	55,000
		{ Stores	1,61,973	{ Stores	1,87,800	{ Stores	2,40,600	{ Stores	2,25,000
<i>Contingencies—</i>	Fixed house rent and office rent		4,256		5,100		27,300		20,300
	Liveries and uniforms	{ Cash	...	{ Cash	15,000	{ Cash	4,100	{ Cash	...
		{ Stores	...	{ Stores	...	{ Stores	...	{ Stores	5,000
	Purchase and repair of furniture	{ Cash	9,853	{ Cash	5,000	{ Cash	7,300	{ Cash	0,000
		{ Stores	199	{ Stores	1,000	{ Stores	...	{ Stores	100
	Other Contingencies	{ Cash	41,461	{ Cash	38,000	{ Cash	56,700	{ Cash	64,900
		{ Stores	4,333	{ Stores	16,900	{ Stores	11,300	{ Stores	11,600
	Total	{ Cash	55,070	{ Cash	63,100	{ Cash	95,400	{ Cash	60,000
		{ Stores	4,582	{ Stores	17,900	{ Stores	11,300	{ Stores	16,700
<i>Repairs to buildings—</i>	Petty original Works	{ Cash	...	{ Cash	15,000	{ Cash	...	{ Cash	...
		{ Stores	...	{ Stores	...	{ Stores	...	{ Stores	...
	Petty renewal and reconstruction	{ Cash	...	{ Cash	...	{ Cash	...	{ Cash	...
		{ Stores	...	{ Stores	...	{ Stores	...	{ Stores	...
	Ordinary repairs	{ Cash	2,153	{ Cash	...	{ Cash	14,000	{ Cash	...
		{ Stores	...	{ Stores	...	{ Stores	...	{ Stores	...
	Specials repairs	{ Cash	...	{ Cash	...	{ Cash	...	{ Cash	15,000
		{ Stores	...	{ Stores	...	{ Stores	...	{ Stores	...
	Repairs to electric Installation	{ Cash	...	{ Cash	2,000	{ Cash	3,000	{ Cash	3,800
		{ Stores	...	{ Stores	2,500	{ Stores	4,000	{ Stores	8,500
	Establishments, Tools and Plants		...		...		...		4,000
	Total	{ Cash	2,153	{ Cash	17,000	{ Cash	17,000	{ Cash	23,800
		{ Stores	...	{ Stores	2,500	{ Stores	4,000	{ Stores	8,500
	Total A—Telephone offices	{ Cash	8,16,645	{ Cash	8,94,880	{ Cash	9,12,000	{ Cash	9,36,400
		{ Stores	1,66,505	{ Stores	2,08,200	{ Stores	2,64,900	{ Stores	2,50,200

INDIAN POSTAL AND TELEGRAPH DEPARTMENT—WORKING EXPENSES.

DETAILED ACCOUNT NO. M.-I.—Telephone Engineering and operate charges.

		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Total A—Telephone offices— <i>contd</i>	Cash	8,16,645	8,94,880	9,12,000	9,36,400	Stores	1,66,505	2,08,200	2,64,900	2,50,200
	<i>B—Maintenance of Local Telephone Lines.</i>										
	Telephone share of cost of Line Maintenance transferred from Abstract F-II-C.	Cash	...	...	3,02,300	...	Stores	...	...	46,000	...
Pay of Permanent Establishment—	Numbers.										
	1926-27.										
	53 Sub-Inspectors . . . . .		...	...	...	43,000					
	400 Linemen . . . . .		...	...	...	1,30,000					
	1 Line Cooly . . . . .		...	...	...	300					
	Total . . . . .		...	...	...	...				1,73,300	
Temporary Establishment—	Temporary Establishment										
Allowances, Honoraria—	House-rent, local and other allowances										
	Conveyance allowances										
	Travelling allowances										
	Reward and Honoraria										
	Ration allowance										
	Plague allowance										20,000
	Total										
Contingencies—	Liveries and Uniforms	Cash									
		Stores									
	Purchase and repair of furniture	Cash									
		Stores									
	Other Contingencies	Cash									
		Stores									
	Total { Cash . . . . .			...	...	...	...	...	...	2,000	
		Stores . . . . .			...	...	...	...	...	8,000	
Repairs to Telegraph Telephone Lines and Radio communications—	Petty works of Capital nature	Cash		35,500	48,800	44,500					
		Stores		1,27,300	1,08,900	1,48,800					
	Other Maintenance charges	Cash		...	...	1,24,000					
		Stores		...	...	46,000					
	Tools and Tents	Cash		4,500	700	1,000					
		Stores		6,700	4,700	6,000					
	Total { Cash			40,000	49,500	1,69,500					
		Stores		1,34,000	1,73,600	2,00,800					
	Total B.—Maintenance of Local Telephone Lines	Cash	...	40,000	3,51,800	3,64,800					
		Stores	...	1,34,000	2,19,800	2,08,800					
	Total Telephone Engineering and operative charges	Cash	8,16,645	8,34,880	12,63,800	13,01,200					
		Stores	1,66,505	3,42,200	4,84,500	4,59,000					

INDIAN POSTAL AND TELEGRAPH DEPARTMENT—WORKING EXPENSES.

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DETAILED ACCOUNT No. M.—II.—Telephone Account Office.										
	Numbers.		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	1	Assistant Accounts officer (500—800)	...	3,486	...	6,220	...	6,300	...	6,700
<i>Pay of Permanent Establishment—</i>	2	Pay of subordinates (at rates of pay varying from 150—450)	1,657		4,080		4,800		6,100	
	30	Office Establishment (at rates of pay varying from 60 to 230)	3,581		7,930		12,500		19,700	
	3	Menials (at rates of pay varying from 2 to 27)	...		...		200		700	
		TOTAL		5,238		12,010		17,500		26,500
<i>Pay of Temporary Establishment—</i>		Opening and expansion of a new Telephone Accounting Office at Calcutta and Delhi respectively	...	...	...	...	...	...	...	22,000
		Temporary Establishment	...	1,279	...	...	...	9,000	...	3,000
<i>Allowances, Honoraria, etc.—</i>		House rent, local and other allowances	...	...	...	...	...	...	...	...
		Travelling Allowances	...	...	...	...	1,000	...	1,000	...
		TOTAL		...		...		1,000		1,000
<i>Other Supplies and Services—</i>		Other Supplies and Services	...	...	...	...	...	...	...	...
<i>Contingencies—</i>		Fixed house rent and office rent	...	...	...	...	...	...	...	...
		Other Contingencies { Cash Stores	...	...	...	...	2,000 800	...	2,000...	...
		TOTAL { Cash Stores	...	...	...	...	2,000 800	...	...	2,000 ...
		TOTAL TELEPHONE ACCOUNT OFFICE { Cash Stores	...	10,003 ...	...	18,230 ...	...	35,800 800	...	61,200 ...

ABSTRACT N.—Deduct—Credits to Working Expenses.								
	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Credits for :—</i>								
<i>I.—Services rendered to other Departments—Postal.</i>								
Management of Post Office Savings Bank	19,75,000		19,75,000		21,35,000		22,12,000	
Charges in connection with Cash Certificates	2,28,000		2,58,000		1,65,000		1,64,000	
Collection of Customs duty	99,642		1,10,000		1,14,000		1,20,000	
Management of Postal Insurance and Life Annuity Fund	74,595		77,000		56,000		60,000	
TOTAL I	...	23,77,237		24,20,000		24,70,000		25,56,000
<i>II.—Share of Revenue Establishment debitable to Capital :—</i>								
<i>56 I (a) Construction of new assets—</i>								
<i>Abstract—C—Direction</i>	91,930		1,07,580		72,000		66,300	
D—Account and Audit	91,930		1,07,580		72,600		66,800	
F—Engineering Expenses			7,24,000		4,84,000		4,83,600	
L—Radio Expenses	7,63,829		6,400		7,700		15,800	
M—Telephone Expenses			1,29,980		1,43,500		80,000	
<i>56 I (b) Reconstruction and Renewals—</i>								
<i>Abstract—C—Direction</i>			26,300		20,900		13,500	
D—Account and Audit			26,300		20,900		13,500	
F—Engineering Expenses			1,82,000		1,46,500		95,500	
L—Radio Expenses			1,700		2,900		5,400	
M—Telephone Expenses			26,100		32,900		18,200	
TOTAL II		9,47,689		13,37,940		10,04,500		8,58,400
<i>III.—Amounts debited to Stores Suspense Accounts :—</i>								
<i>Abstract—C—Direction</i>			...		...		...
D—Account and Audit			...		29,000		29,000	
I—Stationery and Printing			...		18,000		18,000	
O—Depreciation			...		6,400		6,400	
TOTAL III						53,400		53,400
<i>IV.—Amount debited to Workshops Suspense :—</i>								
<i>Abstract—C—Direction</i>			...		2,000		2,000	
D—Account and Audit			...		...		...
I—Stationery and Printing			...		2,000		2,000	
O—Depreciation			...		24,900		24,900	
TOTAL IV						28,900		28,900
<i>V.—Amount recoverable from other Departments for capital works done :—</i>								
<i>Abstract F—Engineering Expenses</i>			...		...	89,500	...	...
L—Radio Expenses			...		...	...	2,500	
M—Telephone Expenses			...		...	...	3,800	
TOTAL V						89,500		6,300
TOTAL—ABSTRACT N		33,24,926		37,57,940		36,46,300		35,03,000
For rounding				60		300		...
Total Abstract N		33,24,926		37,58,000		36,46,000		35,03,000

17.—POSTS AND TELEGRAPHS—INTEREST ON CAPITAL OUTLAY.

Interest on capital outlay.	HEADS.	Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
		Rs.	Rs.	Rs.	Rs.
	Postal		8,16,000	6,48,000	7,54,000
	Telegraphs		46,92,000	36,23,000	42,19,000
	Radios		2,11,000	90,000	1,06,000
	Telephones		9,41,000	6,78,000	7,60,000
	TOTAL	68,60,034	66,00,000	50,39,000	58,39,000
	<i>Deduct</i> —Interest on Capital outlay on Stores and Workshop Buildings and Plant and Machinery transferred to suspense	16,410	...	67,000	67,000
	<i>Deduct</i> —Interest on Receipts on Capital Account . . . . .	...	...	72,000	72,000
	Total Deduction	16,410	...	1,39,000	1,39,000
	For rounding	—			
	Net Interest on Capital outlay	68,43,624	66,00,000	49,00,000	57,00,000

REFUNDS.

Refunds of Revenue	Detailed Heads.	Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
		Rs.	Rs.	Rs.	Rs.
	<i>I. Postal—</i>				
	Refunds of ordinary stamps . . . . .	...	10,000	10,000	10,000
	" Postage realised in cash	2,647	4,000	3,000	3,000
	" Money order Commission . . . . .	...	12,000	1,800	1,800
	" Window delivery fees	18	100	100	100
	Miscellaneous Refunds	64,564	2,00,000	60,000	60,000
	<i>II. Telegraphs—</i>				
	Refunds of over charges and payment of delivery charges	4,89,555	4,94,000	4,20,000	4,80,000
	Miscellaneous . . . . .	...	...	...	...
	<i>III. Radios—</i>				
	Miscellaneous Refunds . . . . .	...	...	100	100
	<i>IV. Telephones—</i>				
	Miscellaneous Refunds . . . . .	...	...	5,000	5,000
	For rounding . . . . .	...	100	...	...
	TOTAL	5,56,284	7,29,000	5,00,000	5,60,000

POSTS AND TELEGRAPHS.

INDIAN POSTAL AND TELEGRAPH DEPARTMENT.

Part I(B).

—o—

STATEMENT OF DEMANDS FOR 18—CAPITAL OUTLAY ON
POSTS AND TELEGRAPHS (CHARGED TO REVENUE)

for the year

1926-27.

**18.—CAPITAL OUTLAY ON POSTS AND TELEGRAPHS—INDIAN POSTAL AND
TELEGRAPH DEPARTMENT.**

(Charged to Revenue.)

HEADS.	Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
AMOUNT TRANSFERRED FROM 58— CAPITAL OUTLAY NOT CHARGED TO REVENUE.	Rs.	Rs.	Rs.	Rs.
<i>Portion of Capital Outlay financed from Revenue Account—</i>				
I. Postal	8,13,657	28,68,000	12,15,800	20,02,400
II. Telegraphs . . . . .	...		
III. Radios . . . . .	...		
IV. Telephones . . . . .	...		
<i>Suspense—</i>				
Credits for stores and workshop articles issued	-49,84,713	-1,24,09,452	-1,60,82,239	
TOTAL	-41,71,056	-95,41,452	-1,48,66,489	20,02,400
For Rounding . . . . .	...	452	+ 439	-400
TOTAL	-41,71,056	-95,41,000	-1,48,66,000	20,02,000

POSTS AND TELEGRAPHS.

**INDIAN POSTAL AND TELEGRAPH
DEPARTMENT**

Part II.

STATEMENT OF DEMANDS FOR 56—CAPITAL OUTLAY—
(NOT CHARGED TO REVENUE)

for the year

1926-27

INDIAN POSTAL AND TELEGRAPH DEPARTMENT.—56—CAPITAL OUTLAY (NOT CHARGED TO REVENUE).

(Summary).

HEADS.	Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
	Rs.	Rs.	Rs.	Rs.
56 I (a)—Capital outlay on New Assets (not charged to Revenue).	1,17,69,546	1,70,55,000	1,87,17,000	29,93,000
56 I (b)—Expenditure on Renewals and Replacements	7,74,855	23,13,000	20,38,000	14,09,000
TOTAL 56—CAPITAL OUTLAY	1,25,44,401	1,93,68,000	2,07,55,000	44,02,000

Capital outlay on Indian Postal and Telegraph Department for the year 1926-27.

56-I(a).—CAPITAL OUTLAY—(NOT CHARGED TO REVENUE).

	ACTUALS, 1924-25.			BUDGET ESTIMATE, 1925-26.			REVISED ESTIMATE, 1925-26.			BUDGET ESTIMATE, 1926-27.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R
NEW ASSETS.												
I—Post office—												
(a) Buildings—												
Cost of construction .	5,78,098	...	5,78,098	21,50,700	...	21,50,700	9,27,000	...	9,27,000	14,82,800	...	14,82,800
Establishment, Tools and Plants.	1,35,300	...	1,35,300	6,45,100	...	6,45,100	2,21,100	...	2,21,100	4,50,200	...	4,50,200
Electric Installation.	...	...	...	16,700	30,500	47,200	16,700	30,500	47,200	34,000	24,000	58,000
Sanitary Fittings .	...	...	...	...	...	...	...	...	...	...	...	...
Indirect charges on stores	...	...	...	...	...	...	3,000	...	3,000	2,400	...	2,400
Total—Buildings .	7,13,398	...	7,13,398	28,12,500	30,500	28,43,000	11,68,400	30,500	11,98,900	19,78,400	24,000	20,02,400
Construction of Railway Mail vans	1,00,250	...	1,00,250	25,000	...	25,000	10,000	...	10,000	...	...	...
Total Postal .	8,13,647	...	8,13,647	28,37,500	30,500	28,68,000	11,88,300	30,500	12,18,800	19,78,400	24,000	20,02,400
NO. II—TELEGRAPHS												
(i) Buildings—												
Cost of construction	26,17,619	...	26,17,619	14,16,700	...	14,16,700	6,16,700	...	6,16,700	7,60,100	...	7,60,100
Establishment, Tools and Plants.	1,47,472	...	1,47,472	4,24,000	...	4,24,000	94,000	...	94,000	2,20,000	...	2,20,000
Electric Installation.	...	...	...	10,800	1,14,500	1,25,300	31,000	35,000	66,000	18,000	27,000	45,000
Sanitary Fittings .	...	...	...	...	...	...	...	...	...	...	...	...
Indirect charges on stores.	...	...	...	...	...	...	3,500	...	3,500	2,700	...	2,700
Total .	27,65,091	...	27,65,091	18,60,500	1,14,500	19,75,000	7,45,200	35,000	7,80,200	10,00,900	27,000	10,30,800
<i>Telegraph and Telephone Lines and Radio communications—</i>												
(b) Telegraph and Trunk Telephone Lines and Wires—												
Cables—												
Aerial . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Underground .	6,74,528	36,61,234	43,35,760	1,62,500	3,83,900	5,46,400	...	...	...	...	...	...
Submarine . . . . .	...	...	...	10,000	70,000	80,000	...	...	...	...	...	...
Posts including stays, couplings, etc.	...	...	...	3,53,500	16,00,200	19,53,700	...	...	...	...	...	...
Wires including Brackets and Insulators—												
Copper . . . . .	...	...	...	1,60,000	13,33,900	15,02,900	...	...	...	...	...	...
Iron . . . . .	...	...	...	2,21,700	11,40,500	13,62,200	...	...	...	...	...	...
Bronze . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Total .	6,74,528	36,61,234	43,35,760	3,10,700	45,28,500	54,45,200	7,42,000	25,20,000	35,02,000	7,38,400	29,15,000	36,53,400
Tents and Tools . . . . .	...	...	...	8,100	45,000	54,700	...	...	...	...	...	...
<i>Share of establishment and contingencies transferred from working expenses.</i>	7,60,228	...	7,60,228	13,91,100	...	13,91,100	8,52,000	...	8,52,000	8,70,000	...	8,70,000
Total—Lines and Wires	14,34,752	36,61,234	50,95,986	23,10,900	45,74,100	68,91,000	15,94,000	25,20,000	44,14,000	19,14,400	29,15,000	45,29,800
(c) Apparatus and Plant—												
Equipment of Canal and Railway Telephone Offices.	...	...	...	...	...	...	3,600	23,700	27,300	5,000	20,000	34,000
Accumulators . . . . .	...	...	...	...	...	...	3,600	16,200	20,000	3,600	23,000	20,000
Telegraph Boards, Engines, Motors and Switch gear.	35,437	2,60,571	2,96,008	10,000	34,000	44,000	9,800	40,700	50,500	5,000	35,000	40,000
Telegraph instruments, Baudot, Wheatstone, relays sounders, etc.	...	...	...	10,200	91,000	1,10,200	28,800	2,82,500	3,11,300	10,800	63,000	73,000
Workshop Machinery and Plant.	3,504	—320	3,184	2,000	15,000	17,000	2,000	12,000	14,000	2,000	10,000	12,000
Additions to Boats and Cans.	101	—826	—725	2,500	5,000	7,500	2,500	2,500	5,000	3,000	3,000	6,000
TOTAL .	39,102	2,59,425	2,98,527	33,700	1,45,000	1,78,700	5,600	2,93,900	4,34,600	28,000	1,63,000	1,91,000
<i>Share of establishment and contingencies transferred from working expenses.</i>	...	...	...	13,300	...	13,300	63,900	...	63,900	27,500	...	27,500
Total—Apparatus and Plant.	39,102	2,59,425	2,98,527	47,000	1,45,000	1,92,000	1,14,400	2,83,000	4,98,500	55,500	1,63,000	2,18,500
Total—Telegraphs .	42,38,945	39,20,659	81,59,604	42,24,400	45,33,600	90,58,000	24,52,800	32,39,900	64,62,600	26,79,700	31,05,000	57,84,700
Carried over	50,52,002	39,20,619	69,73,261	70,81,900	48,84,100	1,19,28,000	36,38,900	32,09,400	69,08,800	46,58,100	31,20,000	77,87,100

Capital outlay on Indian Postal and Telegraph Department for the year 1926-27.

56.-I(a).—CAPITAL OUTLAY ON POSTS AND TELEGRAPHS (NOT CHARGED TO REVENUE).

	ACTUALS, 1924-25.			BUDGET ESTIMATE, 1925-26.			REVISED ESTIMATE, 1925-26.			BUDGET ESTIMATE, 1926-27.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	50,52,602	39,10,650	89,73,261	70,61,900	48,64,100	1,19,26,000	36,38,900	32,69,400	69,08,300	46,58,100	31,29,000	77,87,100
III—RADIOS—												
(a) Buildings—												
Cost of construction	35,931	...	35,931	3,64,200	...	3,64,200	1,14,200	...	1,14,200	1,30,700	...	1,30,700
Establishment, Tools and Plants.	3,940	...	3,940	1,00,200	...	1,00,200	34,200	...	34,200	33,200	...	33,200
Electric Installation	...	...	...	800	5,100	5,900	1,500	6,000	7,500	1,000	5,000	6,000
Sanitary Fittings	...	...	...	...	...	...	...	...	...	...	...	...
Indirect charges on stores.	...	...	...	...	...	...	600	...	600	500	...	500
Total	39,871	...	39,871	4,74,200	5,100	4,79,300	1,54,500	6,000	1,60,500	1,63,400	5,000	1,70,400
Telegraph and Telephone Lines and Radio communications—												
(b) Communications—												
Aerial Systems	1,819	—6,392	—4,573	5,400	15,800	21,200	5,400	15,800	21,200	18,500	16,200	34,700
Share of establishment and contingencies transferred from working expenses.	—876	...	—876	3,700	...	3,700	5,000	...	5,000	7,100	...	7,100
Total	943	—6,392	—5,449	9,100	15,800	24,900	10,400	15,800	26,200	25,600	16,200	41,800
(c) Apparatus and Plant—												
Instrument	...	...	...	...	...	...	...	...	...	...	...	...
Engines, Motors and dynamos.	6,276	49,702	55,978	8,500	87,000	95,500	3,500	95,000	98,500	10,000	2,15,700	2,35,700
Accumulators	...	...	...	...	...	...	...	...	...	...	...	...
Share of establishment and contingencies transferred from working expenses.	...	...	...	7,400	...	7,400	15,400	...	15,400	35,100	...	35,100
Total	6,276	49,702	55,978	15,900	87,000	1,02,900	18,000	95,000	1,13,900	45,100	2,15,700	2,60,800
TOTAL—RADIOS	47,090	43,310	90,400	4,59,200	1,07,800	6,07,100	1,70,800	1,16,800	2,86,800	2,26,100	2,36,900	4,73,000
IV—TELEPHONES.												
(a) Buildings—												
Cost of construction	1,13,834	...	1,13,834	1,05,900	...	1,05,900	1,05,900	...	1,05,900	93,100	...	93,100
Establishment, Tools and Plants.	...	...	...	31,700	...	31,700	31,700	...	31,700	28,000	...	28,000
Electric Installation	...	...	...	1,600	7,100	8,700	6,000	10,000	16,000	2,000	6,000	8,000
Sanitary Fittings	...	...	...	...	...	...	...	...	...	...	...	...
Indirect charges on stores.	...	...	...	...	...	...	1,000	...	1,000	600	...	600
Total	1,13,834	...	1,13,834	1,38,200	7,100	1,45,300	1,44,600	10,000	1,54,600	1,23,700	6,000	1,29,700
Telegraph and Telephone Lines and Radio communications—												
(b) Local Telephone Lines and Wires—												
Cables—												
Aerials	...	...	...	1,000	12,000	13,000	...	...	...	...	...	...
Underground	...	...	...	1,03,000	3,11,400	4,14,400	...	...	...	...	...	...
Posts including stays couplings, etc.	...	...	...	33,500	2,20,800	2,54,300	...	...	...	...	...	...
Wires including Brackets and Insulators—	2,96,000	14,68,327	17,64,327	...	...	...	2,52,000	6,80,000	9,38,000	1,03,100	3,68,500	4,71,600
Copper	...	...	...	77,400	4,23,300	5,00,700	...	...	...	...	...	...
Iron	...	...	...	37,000	1,57,000	1,94,000	...	...	...	...	...	...
Bronze	...	...	...	2,000	16,000	18,000	...	...	...	...	...	...
Tents and Tools	...	...	...	2,500	11,400	13,900	...	...	...	...	...	...
Share of establishment and contingencies transferred from working expenses.	3,08,668	...	3,08,668	2,46,900	...	2,46,900	2,18,000	...	2,18,000	1,12,400	...	1,12,400
Total	6,04,668	14,68,327	20,72,995	5,03,000	11,53,800	16,56,800	4,70,000	6,80,000	11,50,000	2,15,500	3,68,500	6,84,300
(c) Apparatus and Plant—												
Exchanges—												
Manual	1,63,751	11,72,717	13,36,468	10,000	87,000	97,000	17,000	1,13,500	1,31,400	14,000	95,000	1,09,000
Automatic	...	...	...	60,000	75,000	1,35,000	53,000	51,100	1,04,700	22,000	67,200	90,100
Subscriber's Apparatus	...	...	...	30,000	1,88,000	2,18,000	31,400	1,48,500	1,79,900	21,500	1,42,000	1,63,500
Accumulators	...	...	...	...	...	...	1,800	16,000	18,400	2,000	11,000	13,000
Share of establishment and contingencies transferred from working expenses.	...	...	...	33,000	...	33,000	59,000	...	59,000	54,000	...	54,000
Total	1,63,751	11,72,717	13,36,468	1,33,000	3,50,000	4,83,000	1,03,700	3,29,700	4,83,400	1,14,400	3,15,200	4,29,000
TOTAL—TELEPHONES	8,82,253	28,41,044	35,23,297	7,75,200	15,00,800	22,85,100	7,84,300	10,10,700	18,04,000	4,53,600	6,90,000	11,43,600
Carried over	59,81,945	66,05,013	1,25,86,958	83,36,300	64,61,900	1,48,18,200	46,03,000	44,05,000	90,08,000	53,47,800	40,55,900	94,03,700

Capital outlay on Indian Postal and Telegraph Department for the year 1926-27.

56.-I(a).—CAPITAL OUTLAY ON POSTS AND TELEGRAPHS (NOT CHARGED TO REVENUE).

	ACTUALS, 1924-25.			BUDGET ESTIMATE, 1925-26.			REVISED ESTIMATE, 1925-26.			BUDGET ESTIMATE, 1926-27.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	59,81,945	66,05,013	1,25,83,058	69,36,300	64,81,000	1,48,18,300	46,03,000	44,05,900	60,08,900	53,47,800	40,55,000	64,03,700
Deduct—Receipts on capital Account	3,755	—	3,755	—	—	—	—	—	—	—	—	—
Stores and Manufacture Suspense—												
V—Stores suspense—General and Workshop Stores—												
Difference between opening and closing balances of stores (for details vide pages 78 and 80)	—	-51,02,850	-51,02,850	—	40,23,252	40,23,252	—	1,06,50,503	1,06,50,503	—	-44,73,300	-41,73,300
VI—Workshop Suspense—												
Workshop Manufacture—												
Difference between opening and closing balances (for details vide pages 81 and 82)	—	2,08,137	2,08,137	—	1,81,300	1,81,300	—	3,72,737	3,72,737	—	64,200	64,200
VII—Miscellaneous P. and T. advances	—	—	—	—	—	—	1,000	—	1,000	1,000	—	1,000
Total 56—Capital outlay Indian Postal and Telegraph Department	59,78,190	16,20,300	75,98,490	69,36,300	1,15,66,452	1,99,22,752	46,04,000	1,53,29,139	1,99,23,180	53,48,800	-3,53,200	40,06,600
VIII—Deduct Extraordinary Receipts on Capital Account												
Net TOTAL												
Portion of Capital outlay Financed from Revenue—												
Deduct—Capital outlay chargeable to Revenue—												
Postal												
Telegraphs												
Radios												
Telephones												
Total transferred to 18—Capital outlay charged to Revenue	8,13,067	-49,94,713	-41,71,056	28,68,000	—	28,68,000	12,15,800	—	12,15,800	20,02,400	—	20,02,400
Net 56—Capital outlay—Indian Postal and Telegraph Department	51,64,533	66,05,013	1,17,69,546	54,68,300	1,15,66,452	1,70,54,752	33,88,200	1,53,29,139	1,87,17,330	33,40,400	-3,53,200	29,03,200
Add—												
For rounding	—	—	—	-300	+543	+245	-200	-119	-139	-400	+200	-200
GRAND TOTAL 56.-I(a) Capital Outlay	51,64,533	66,05,013	1,17,69,546	54,68,000	1,15,67,000	1,70,55,000	33,88,000	1,53,29,000	1,87,17,000	33,40,000	-3,53,000	29,03,000

56.-I(a).—Capital outlay on Posts and Telegraphs, Indian Postal and Telegraph Department,
for the year 1926-27.

DETAILED ACCOUNT No. 1(a).

DETAILS OF ESTIMATE FOR POST OFFICE BUILDINGS EXCEEDING Rs. 1,00,000.

No. of work.	DESCRIPTION OF WORK.	Total Cost.	Estimated Expenditure (excluding Departmental charges) in 1925-26.	Remarks by Director-General.
		Rs.	Rs.	
	<i>Major Works P.W.D.</i>			
1	New Post and Telegraph Office building at Kalbadevi	1,80,000	50,000	
2	New Post and Telegraph Office building at Sukkur	1,73,000	50,000	
3	New building for Madura head Office	1,98,280	80,000	
4	Lump provision for new Major Works costing Rs 1,00,000 and less . . . . .	...	1,59,000	
5	Establishment, Tools and Plants . . . . .	...	1,10,900	
6	Electric Installation . . . . .	...	34,000	
			...	24,000
	<i>Major Works in Progress.</i>			
7	New Post Office building at Sadiya	17,835	13,800	
8	New Post Office building at Parel	71,922	47,000	
9	New Post Office building at Dadar	77,631	53,000	
10	Acquisition of site for the Kalbadevi Post Office (5th instalment)	1,16,400	15,300	
11	Extension of the building occupied by the Deputy Accountant General, Post and Telegraphs, Nagpur	1,26,000	68,000	
12	Extension of the Post Office building at Kumba-Konam	21,200	13,200	
13	New Post Office building at Delhi	4,58,800	2,58,800	
14	Office and residence of the Superintendent R. M. S. 'S' Division at Silchar	29,683	22,700	
15	New Post office building at Poona City	2,85,407	15,000	
16	Additions and alterations to P. O. Building at Moradabad	33,880	16,000	
17	Establishment, Tools and Plant . . . . .	...	1,62,300	
18	Lump provision for original minor works . . . . .	...	6,23,000	
19	Establishment, Tools and Plant . . . . .	...	1,86,000	
	Total	...	19,76,000	
	{ Cash . Stores }		24,000	

56I(a) Capital outlay on Indian Postal and Telegraph Department for the year
1926-27.

DETAILS OF ESTIMATE FOR POST OFFICE BUILDINGS (COSTING Rs. 1,00,000 AND LESS).

No. of work.	DESCRIPTION OF WORKS.	Total cost.	Estimate on expenditure (excluding departmental charges) in 1926-27.	Remarks by Director General.
		Rs.	Rs.	
1	New P. O. building at Tangail	24,000	24,000	
2	Quarters for the clerks and menials attached to the P. O. at Dhanbad.	40,000	40,000	
3	Quarters for the clerks and menials attached to the P. O. at Jharia.	40,000	40,000	
4	New Post Office building at Flower Bazar	28,000	28,000	
5	Additions and alterations to the P. O. building at Ambala .	27,000	27,000	
	TOTAL	...	1,59,000	

56I(a) Capital outlay on Indian Postal and Telegraph Department for the year 1926-27.

DETAILED ACCOUNT No. II(a).

DETAILS OF TELEGRAPH BUILDINGS EXCEEDING Rs. 1,00,000.

No. of work.	DESCRIPTION OF WORK.	Total cost.	Budget Estimate, 1926-27 (including departmental charges).	Remarks by Director-General.
		Rs.	Rs.	
TELEGRAPHS.				
<i>Major works.</i>				
1	New Telegraph Building at Akyab	1,20,000	50,000	
2	Lump provision for New Major works costing Rs. 10,000 and less.	...	36,000	
3	Establishment, Tools and Plant . . . . .	...	25,800	
4	Electric installation	{ Cash	18,000	
		{ Stores	27,000	
<i>Major works in progress.</i>				
5	New Telegraph Building at Akola	1,10,000	56,500	
6	Quarters for the Telegraph Staff at Raisina	6,55,000	2,55,600	
7	Alterations to the Telegraph Office at Eastern Hostel, Raisina	54,990	20,000	
8	Establishment, Tools and Plant . . . . .	...	99,700	
9	Lump provision for original Minor works . . . . .	...	3,42,000	
10	Establishment, Tools and Plant . . . . .	...	1,03,500	
Total		{ Cash	10,07,100	
		{ Stores	27,000	

Details of estimates for Telegraph Buildings costing Rs. 1,00,000 and less.

No. of work.	Description of work.	Total cost.	Budget Estimate, 1926-27 (including departmental charges).	Remarks by Director-General.
		Rs.	Rs.	
1	New Instrument room at Lahore	36,000	36,000	
Total . . . . .		...	36,000	

Budget Estimate of the Indian Postal and Telegraph Department for the year 1926-27.

DETAILED ACCOUNT No. II(b).

DETAILS OF ESTIMATE FOR TELEGRAPH LINES AND WIRES EXCEEDING Rs. 1,00,000.

Class of work.	No. of work.	Amount of estimate for the whole work.	DESCRIPTION OF WORK.	PLACE.		NO. OF MILES.		BUDGET ESTIMATE 1926-27.		
				From	To	Line.	Wire.	Cash.	Stores.	TOTAL.
		Rs.						Rs.	Rs.	Rs.
Telegraph Lines— Railways.	1	1,82,200	BURMA CIRCLE. <i>Burma Railway.</i> Erecting a line of B. C. posts 12 per mile with two iron wires.	Ye . . .	Tavoy and Sinbyinbin.	140	2 × 140	46,500	1,35,700	1,82,200
	2	1,06,000	NORTHERN CIRCLE. <i>B. B. and O. I. Railway.</i> Erecting two copper wires 200 lbs. per mile for train control.	Rewari . . .	Bhatinda . . .	...	2 × 188	21,200	84,800	1,06,000
	3	1,05,700	SOUTHERN CIRCLE. <i>M. and S. M. Railway.</i> Erecting two copper wires 300 lbs. per mile for telephone circuit.	Guntakul . . .	Hubli . . .	...	2 × 160	11,800	93,900	1,05,700
	4	2,21,700	EASTERN CIRCLE. <i>E. B. Railway.</i> Erecting two copper wires for train control.	Bahadinabad Singhani.	Narayanganj and Jagganathganj . . .	...	2 × 162	8,800	1,22,400	1,31,200
	56 I (a) 56 I (b) Working Expenses.	1,31,200 80,000 10,500	Provision for known works costing Rs. 1,00,000 and less.	...	...	...	...	2,84,500	14,01,900	16,86,400
			Reserve for unforeseen works.	...	...	...	...	80,000	1,50,000	1,80,000
			TOTAL RAILWAY LINES	...	...	...	...	4,02,800	19,28,700	23,31,500

Detail of Telegraph Lines and wires exceeding Rs. 1,00,000.

Class of work.	No. of work.	Amount of estimate for the whole work.	DESCRIPTION OF WORK.	PLACE.		NO. OF MILES.		BUDGET ESTIMATE, 1926-27.				
				From	To	Line.	Wire.	Cash.	Stores.	Total.		
		Rs.						Rs.	Rs.	Rs.		
Telegraph Lines— Canals.			Brought forward	...	...	...	...	4,02,800	19,88,700	23,91,500
			Provision for known works costing Rs. 1,00,000 and less.	...	...	...	...	82,300	2,41,900	3,24,200
			Reserve for unforeseen works.	...	...	...	...	8,000	30,000	38,000
			Total Canal lines	...	...	...	...	90,300	2,71,900	3,62,200
Departmental Lines— other works.	5	5,50,300	<i>Bombay Circle.</i>									
	561(a)	4,08,200	Electrification of G. I. P. Railway.									
	561(b)	1,42,100										
			Altering the Departmental main Telegraph lines and re-constructing the Railway and Copper main lines.	Tana	Kalyan	...	...	11,000	46,000	57,000
			Electrification of B. B. & C. I. Railway.	Elphinstone Road	Santa Cruz	...	...			
			Re constructing aerial lines and laying underground cables.	Santa Cruz	Borivli	...	...	53,100	36,500	89,600
			Provision for known works costing Rs. 1,00,000 and less.	...	...	...	...	38,000	54,300	92,300
			Reserve for unforeseen works.	...	...	...	...	25,000	1,00,000	1,25,000
			Combined Office lines	...	...	...	...	1,00,000	3,00,000	4,00,000
			Total Departmental Lines	...	...	...	...	2,27,100	5,36,800	7,63,900
		Total Telephone Trunk Lines	...	...	...	...	18,200	1,17,600	1,35,800	
		Total Telegraph Works	...	...	...	...	7,38,400	29,15,000	36,53,400	

Detail of Telegraph Lines costing less than Rs. 1,00,000 and more than Rs. 10,000.

Class of work.	No. of work.	Amount of estimate for the whole work.	Description of work.	PLACE.		NO. OF MILES.		BUDGET ESTIMATE, 1926-27.			
				From	To	Line.	Wire.	Cash.	Stores.	TOTAL.	
		Rs.						Rs.	Rs.	Rs.	
Telegraph Lines— Railways.			BUENIA CIRCLE.								
			<i>Burma Railways.</i>								
	1	29,800	Erecting two copper wires 200 lbs. per mile for train control.	Pyinmana . .	Taungdwingye .	...	2 x 68	8,000	21,800	29,800
	2	32,100	Erecting a telegraph line with two wires.	Taungdwingye .	Magwe . . .	51	2 x 51	7,500	24,600	32,100	
	3	42,100	Ditto . . .	Myingyan . .	Paleik . . . Via Notagyi	70	2 x 70	10,500	31,600	42,100	
	4	50,700	Erecting a telegraph line with two wires.	Taungdwingyi .	Kyankpadaung .	72	2 x 72	15,800	35,900	50,700	
	5	19,300	Erecting two copper wires 200 lbs. per mile for train control.	Pegu	Kagan . . . .	...	2 x 40	1,800	17,500	19,300
				BOMBAY CIRCLE.							
				<i>B. B. and C. I. Railways.</i>							
	6	11,700	Erecting a line of T. A. posts 12 per mile with one iron wire.	Vasad	Katana	27	27	2,700	9,000	11,700	
7	36,200	Erecting two copper wires 200 lbs. per mile for train control.	Ahmedabad . .	Vi:amgaon . .	...	2 x 40	4,200	16,500	20,700	
56 I(a) 56 I(b) working ex- penses	20,700 14,100 1,400										
8	13,100	Erecting a telegraph line with one iron wire.	Halvad	Maliya	26	26	4,300	8,800	13,100		
			<i>Barsi Light Railway.</i>								
9	38,000	Erecting a telegraph line with one wire.	Pandharpur . .	Lonand	83	83	8,300	29,700	38,000		
			<i>M and S. M. Railway.</i>								
10	36,360	Erecting two copper wires 200 lbs. per mile for train control.	Miraj	Belgaum . . . .	...	2 x 44	2,400	33,900	36,300	
			Carried over . .	...	...	...	60,100	2,33,700	2,93,800	

Detail of Telegraph Lines costing less than Rs. 1,00,000 and more than Rs. 10,000.

Class of work.	No. of work.	Amount of estimate for the whole work.	Description of work.	PLACE.		NO. OF MILES.		BUDGET ESTIMATE, 1926-27.		
				From	To	Line.	Wire.	Cash.	Stores.	Total.
		Rs.	Brought forward	...	...	...	...	Rs. 60,100	Rs. 2,33,700	Rs. 2,93,800
Telegraph Lines— Railways.	11	51,000	<i>Central Circle.</i>							
	56 I(a) 56 I(b) Working Expenses.	48,000 2,000 1,000	Erecting two copper wires 200 lbs. per mile for train control.	Phulera	Dabra	...	2 x 85	10,800	37,200	48,000
	12	14,200	<i>Do. do.</i>	Ditto	Kuchman Road	...	2 x 20	2,300	9,800	12,100
	56 I(a) 56 I(b) Working Expenses.	12,100 1,300 800								
			<i>Bikaner State Railway.</i>							
	13	29,700	Erecting a telegraph line with two wires.	Kesrisinghpur	Raisingnagar	35	2 x 35	6,700	23,000	29,700
			<i>B. N. Railway.</i>							
	14	30,200	Erecting a line of B. C. posts 12 per mile with one wire.	Raipur	Kalari	50	50	7,400	22,800	30,200
			<i>Northern Circle.</i>							
			<i>B. B. & C. I. Railway.</i>							
	15	26,900	Erecting two copper wires 200 lbs. per mile for train control.	Dabra	Rewari	...	2 x 96	4,500	22,400	26,900
	16	32,200	<i>Do. do.</i>	Rewari	Delhi	...	2 x 51	5,300	26,900	32,200
	17	40,500	<i>Do. do.</i>	Ditto	Bandikui	...	2 x 84	5,800	34,700	40,500
			<i>N. W. Railway.</i>							
	18	25,800	Erecting two iron wires 300 lbs. per mile.	Montgomery	Lodhran	...	2 x 133	4,500	21,300	25,800
	19	15,400	<i>Do. do.</i>	Eind	Bhatinda	...	2 x 89	4,200	11,200	15,400
	20	22,700	<i>Do. do.</i>	Saharanpur	Ghaziabad	...	2 x 99	6,600	16,100	22,700
	21	17,600	Erecting a line of B. C. posts 17.6 per mile with two iron wires.	Amritsar	Narowal	28	2 x 38	4,800	12,800	17,600
			<i>Kangra Valley Railway.</i>							
	22	53,800	Erecting a telegraph line with two iron wires.	Pathankot	Dheln	101	2 x 101	13,700	40,100	53,800
			Carried over	...	...	...	...	1,36,700	5,12,000	6,48,700

Details of Telegraph Lines costing less than Rs. 1,00,000 and more than Rs. 10,000.

Class of work.	No. of work.	Amount of estimate for the whole work.	DESCRIPTION OF WORK.	PLACE.		NO. OF MILES		BUDGET ESTIMATE, 1936-37.		
				From	To	Line.	Wire.	Cash.	Stores.	TOTAL.
		Rs.	Brought forward	...	...	...	...	Rs. 1,36,700	Rs. 5,12,000	Rs. 6,48,700
			SOUTHERN CIRCLE.							
			<i>M. and S. M. Railway.</i>							
Telegraph Lines— Railways	23	21,400	Erecting two copper wires 200 lbs. per mile for train control.	Belgaum . .	Londa . .	...	2 x 32	1,300	20,100	21,400
	24	42,200	Ditto . .	Bezwada . .	Rajahmundry . .	...	2 x 98	3,200	39,000	42,200
	25	16,700	Ditto . .	Bezwada . . including Cocanada Branch.	Waltair . .	...	2 x 15	1,700	15,000	16,700
	26	68,600	Ditto . .	Bitragunta . .	Bezwada . .	...	2 x 187	7,000	59,600	66,600
	27	83,500	Erecting a telegraph line with two iron wires.	Nidadavala . .	Narasapur . .	47	47	7,800	25,700	33,500
	28	23,000	Ditto . .	Gudavada . .	Veniavaram . .	41	41	7,300	21,700	29,000
			<i>B. N. Railway.</i>							
	29	16,100	Erecting a telegraph line with one iron wire.	Parbatipuram . .	Singapur Road . .	40	40	2,100	14,000	16,100
			<i>S. I. Railway.</i>							
	30	51,100	Erecting two copper wires 200 lbs. per mile for train control.	Madura . .	Dhanuskodi . .	...	2 x 112	2,700	48,400	51,100
	31	45,500	Erecting one iron wire 600 lbs. per mile and two copper wires 200 lbs. per mile	Virudhunagar . .	Tenkasi . .	...	3 x 77	4,000	41,500	45,500
	32	31,300	Erecting a line of A. B. Posts 12 per mile with two iron wires.	Madura . .	Bodinaya kanur . .	56	2 x 56	6,400	24,900	31,300
	33	57,600	Erecting a line of A. B. Posts 17.6 per mile with two iron wires and two copper wires.	Arantangi . .	Mansmadura . .	54	4 x 54	6,100	51,500	57,600
	34	39,900	Ditto . .	Gudalur . .	Vridhachalam . .	38	4 x 38	3,700	36,200	39,900
			Carried over	...	...	...	..	1,90,000	2,09,600	10,99,600

Details of Telegraph Lines costing less than Rs. 1,00,000 and more than Rs. 10,000.

Class of work.	No of work.	Amount of estimate for the whole work.	DESCRIPTION OF WORK.	PLACE.		NO. OF MILES.		BUDGET ESTIMATE, 1926-27.		
				From	To	Line.	Wire.	Cash.	Stores.	TOTAL.
		Rs.						Rs.	Rs.	Rs.
			Brought forward	...	...	...	...	1,90,000	9,09,600	10,99,600
			EASTERN CIRCLE.							
			A. B. Railway.							
Telegraph Lines— Railways.	35	17,700	Erecting a telegraph line with one iron wire.	Karimganj.	Singlachara	32	32	3,000	14,700	17,700
				Via Langai.						
	36 56 I (a) 56 I (b) Working expenses	42,700 10,100 27,000 5,600	Erecting a line and dismantling some of the existing sections and re-erecting them along Railways.	Farakating.	Jorhat	58	143	1,000	9,100	10,100
				Via Badulpura.						
			B. N. Railway.							
	37	36,100	Erecting two iron wires 600 lbs. per mile.	Barkakana.	Chandil	...	2 x 77	5,700	30,400	36,100
	38	16,400	Erecting two copper wires 200 lbs. per mile for train control.	Bermo	Barkakana.	...	2 x 38	900	15,500	16,400
	39	33,500	Ditto	Barkakana.	Chandil	...	2 x 77	2,200	31,300	33,500
			D. B. Railway.							
	40 56 I (a) 56 I (b)	54,700 18,100 36,600	Erecting one iron wire	Dibrugarh.	Marghinta.	...	58	7,300	10,800	18,100
			E. B. Railway.							
	41 56 I (a) 56 I (b) Working expenses	24,200 22,300 1,400 500	Erecting two copper wires for train control.	Parbatipur.	Lalmonirhat	...	2 x 44	1,700	20,600	22,300
	42 56 I (a) 56 I (b) Working expenses	72,700 51,500 17,500 3,700	Ditto	Kaunia	Santahar	...	2 x 96	3,900	47,600	51,500
	43 56 I (a) Working expenses	56,200 49,500 3,500 3,200	Ditto	Sealdah	Khulna	...	2 x 109	4,400	45,100	49,500
	44	42,200	Ditto	Parbatipur.	Katihar	...	2 x 89	3,700	38,500	42,200
			Carried over	...	...	...	...	2,23,800	11,73,200	13,97,000

DETAILS OF TELEGRAPH LINES COSTING LESS THAN Rs. 1,00,000 AND MORE THAN Rs. 10,000.

Class of work.	No. of work.	Amount of estimate for the whole work.	Description of work.	PLACE.		NO. OF MILES.		BUDGET ESTIMATE, 1936-27.		
				From	To	Line.	Wire.	Cash.	Stores.	Total.
		Rs.						Rs.	Rs.	Rs.
			Brought forward . . .	...	...	...	...	2,23,800	11,73,200	13,97,000
			<i>United Provinces Circle.</i>							
			<i>B., B. and C. I. Railway.</i>							
Telegraph Lines— Railways.	45 56I(a) 56I(b) Working Expenses.	98,400 79,400 17,700 1,300	Erecting two copper wires 200 lbs. per mile for train control.	Kasganj . . .	Cawnpore . . .	...	2 x 158	8,100	71,300	79,400
			<i>E. I. Railway.</i>							
	46	15,600	Erecting two iron wires . . .	Dehri on Sone . . .	Ganjkhwaja . . .	...	2 x 69	4,200	11,400	15,600
	47	12,800	Erecting one iron wire . . .	Sone East Bank . . .	Daltonganj . . .	...	79	3,300	9,500	12,800
			<i>G. I. P. Railway.</i>							
	48	26,100	Erecting a telegraph line with one iron wire.	Agra . . .	Bah . . .	46	46	7,500	18,600	26,100
			<i>Dheri Rhotas Light Railway.</i>							
	49	10,600	Erecting a telegraph line with one iron wire.	Dehri on Sone . . .	Rhotas . . .	26	26	2,100	8,500	10,600
				with extension to Akbarpur.						
			<i>S. and B. Circle.</i>							
			<i>N. W. Railway.</i>							
	50	10,800	Erecting one copper wire 200 lbs. per mile.	Karachi . . .	Jungshai . . .	...	49	1,200	9,600	10,800
	51	34,600	Erecting one iron wire . . .	Jungshai . . .	Rohri . . .	...	242	16,000	18,600	34,600
			Total Telegraph Lines— Railways— . . .	...	...	...	...	2,66,500	13,20,400	15,86,900
			Provision for known works costing Rs. 10,000 and less.	...	...	...	...	16,000	81,500	97,500
			Total Rai'way Line . . .	...	...	...	...	2,84,500	14,01,900	16,86,400
			<i>Central Circle.</i>							
Telegraph lines— Canals	52	24,500	Construction of lines for the Central Provinces Government.	Mahanadi Canal system . . .		16	16	6,200	18,300	24,500
			<i>Northern Circle.</i>							
	53	11,100	Construction of lines for the Government of the Punjab.	Western Jumna Canal . . .		8	25	3,200	7,900	11,100
			Carried over . . .	...	...	...	...	9,400	26,200	35,600

Details of Telegraph Lines costing less than Rs. 1,00,000 and more than Rs. 10,000.

Class of work.	No. of work.	Amount of estimate for the whole work.	Description of work.	PLACE.		No. of miles.		BUDGET ESTIMATE, 1926-27.			
				From	To	Line.	Wire.	Cash.	Stores.	TOTAL.	
		Rs.						Rs.	Rs.	Rs.	
			Brought forward	...	...	...	...	9,400	26,200	35,600
Telegraph Lines—Canals.	54	19,600	Construction of lines for the Government of the Punjab.	Sirhind Canal	...	7	46	5,600	14,000	19,600	
	55 56I(a) 56I(b)	51,800 50,600 700	Ditto	Derajat Canal	...	112	112	14,600	36,000	50,600	
	56	12,800	Ditto	Lower Chenab Canal.	...	...	29	3,70	9,100	12,800
	57	69,100	Ditto	Sutlej Canal, Valley	...	202	202	25,500	63,600	89,100	
			<i>United Provinces Circle.</i>								
	58	11,400	Construction of lines for the Government of the United Provinces.	Betwa Canal	...	29	29	3,300	8,100	11,400	
			<i>Sind and Baluchistan Circle.</i>								
	59	44,600	Construction of lines for the Government of Bombay.	Sind Canal	...	80	8	16,300	32,300	44,600	
	60	14,500	Construction of lines for	Sukkur Barrage.	Lloyd	...	29	21	2,300	12,200	14,500
			Provision for known works costing Rs. 10,000 and less.	...	...	...	...	11,600	34,400	46,000
			TOTAL CANAL LINES	...	...	...	...	82,300	2,41,900	3,24,200
			<i>Central Circle.</i>								
Departmental Lines—Other works.	61 56I(a) 56I(b)	30,000 20,000 10,000	Improving the transposition.	Gondia	Jharsuguda	...	...	8,600	12,000	20,600
	62 56I(a) 56I(b) Working Expenses.	22,900 5,600 11,700 5,600	Dismantling the road line and re-erecting the wire along the Railway line.	Nagpur Bazar.	Sadar Katol	...	...	1,800	3,800	5,600
			<i>Northern Circle.</i>								
	63	13,700	Cross-staying several lines	Rawalpindi Division.	...	...	...	7,400	6,300	13,700
			<i>Eastern Circle.</i>								
	64 56I(a) 56I(b) Working Expenses.	28,800 300 25.30 3,200	Replacing 14 corroded wires.	Kanchrapara	Ranaghat	...	209	300	...	300	
	65 56I(a) 56I(b) Working Expenses.	28,300 700 22,000 5,600	Replacing 3 corroded wires	Dum-Dum Junction.	Khulna	...	...	700	...	700
			<i>United Provinces Circle.</i>								
	66 56I(a) 56I(b) Working Expenses.	27,900 2,500 4,000 2,400	Coupling the single Post line.	Gwalior	Banmore	...	...	7,400	14,100	21,500
			Provision for known work costing Rs. 10,000 and less.	...	...	...	...	12,400	18,100	30,500
			Total Departmental Lines—Telegraphs.	...	...	...	...	88,000	54,800	1,42,800

Detail of Telegraph Lines and Wires costing less than Rs. 1,00,000 and more than Rs. 10,000.

Class of work.	No. of work.	Amount of estimate for the whole work.	DESCRIPTION OF WORK.	PLACE.		NO. OF MILES.		BUDGET ESTIMATE, 1926-27.		
				From	To	Line.	Wire.	Cash.	Stores.	TOTAL.
		Rs.						Rs.	Rs.	Rs.
Departmental Lines - Trunk Telephone.	67	25,600	<i>Central Circle.</i> Erecting one 300 lbs. per mile copper wire to pair with No. 45.	Indore	Bantlam	...	86	3,000	32,100	25,100
	56I(a)	25,100								
		56I(b)	500							
			200							
	68	46,600	Erecting one 300 lbs. per mile copper wire to pair with No. 3.	Bandikui	Ajmer	...	...	6,500	40,300	46,800
	69	29,900	<i>Northern Circle.</i> Erecting two copper wires 300 lbs. per mile.	Bawalpindi	Murree	...	2x24	4,700	25,200	29,900
	70	42,200	<i>U. P. Circle.</i> Erecting one 300 lbs. per mile copper wire to pair with No. ...	Agra	Bandikpi	...	93	4,000	30,000	34,000
	56I(a)	34,000								
	56I(b)	8,100								
		2,100								
			Total Departmental Lines - Trunk Telephones					18,200	1,17,600	1,35,800

56I(a) Capital outlay on Indian Postal and Telegraph Department for the year 1926-27.

DETAILED ACCOUNT No. III(a).

DETAILS OF ESTIMATE FOR RADIO BUILDINGS EXCEEDING Rs. 1,00,000.

No. of works.	DESCRIPTION OF WORKS.	Total cost.	Estimate on expenditure (excluding departmental charges) in 1926-27.	Remarks by Director-General.
		Rs.	Rs.	
	RADIO OFFICE.			
	<i>Major works.</i>			
1	Lump provision for new major works costing Rs. 1,00,000 and less . . . . .	...	54,000	
2	Establishment, Tools and Plant . . . . .	...	26,000	
3	Electric installation {	Cash	1,000	
		Stores	5,000	
	<i>Major Works in Progress.</i>			
4	Wireless Building at Doonda	81,850	61,500	
5	Establishment, Tools and Plant . . . . .	...	2,600	
6	Lump provision for original Minor works . . . . .	...	15,200	
7	Establishment, tools and plants . . . . .	...	4,600	
	TOTAL {	...	1,64,900	
	Cash . . . . .	...	1,64,900	
	Stores . . . . .	...	5,000	

DETAILS OF ESTIMATE FOR RADIO BUILDING COSTING Rs. 1,00,000 AND LESS.

No. of work.	DESCRIPTION OF WORK.	Total cost.	Budget cost 1926-27 (including departmental charges).	Remarks by Director-General.
1	Site and Buildings for special wireless Receiving Stations at Karachi with Quarters for operators	54,000	54,000	
			54,000	

DETAILED ACCOUNT NO. III (b).

Detail of Aerial System costing less than Rs. 1,00,000 and more than Rs. 10,000.

Class of work.	No. of work.	Amount of estimate for the whole work.	DESCRIPTION OF WORK.	PLACE.		NO. OF MILES.		BUDGET ESTIMATE, 1926-27.		
				From	To	Line.	Wire.	Cash.	Stores.	TOTAL.
		Rs.						Rs.	Rs.	Rs.
Radio Communications. Masts and aeriels.	Provision for known works costing Rs. 10,000 and less.	...	...	...	...	18,500	16,200	34,700

56I(a) Capital outlay on Indian Postal and Telegraph Department for the year 1926-27.

DETAILED ACCOUNT No. IV (a).

DETAILS OF ESTIMATE FOR TELEPHONE BUILDINGS EXCEEDING Rs. 1,00,000.

No. of works.	DESCRIPTION OF WORKS.	Total cost.	Estimate on expenditure (excluding departmental charges) in 1926-27.	Remarks by Director-General.
	<i>Telephones.</i>	Rs.	Rs.	
	<i>Major Works.</i>			
	<i>Nil.</i>			
1	Lump provision for electric installation	{ Cash	2,000	
		{ Stores	6,000	
	<i>Major Works in progress.</i>			
2	Quarters for Engineering Supervisors, telephone operators, etc., at Asansol.	32,000	15,000	
3	Establishment, Tools and Plant . . . . .	..	4,500	
4	Lump provision for Original Minor Works . . . . .	..	78,100	
5	Establishment, Tools and Plant . . . . .	..	23,500	
	TOTAL	{ Cash	1,23,100	
		{ Stores	6,000	

Telephone projects costing Rs. 1,00,000 and less.

No. of works.	DESCRIPTION OF WORKS.	Total cost.	Estimate on expenditure (excluding departmental charges) in 1926-27.	Remarks by Director-General.

Budget Estimate of the Indian Postal and Telegraph Department for the year 1926-27.

DETAILED ACCOUNT No. IV (b).

DETAILS OF ESTIMATE FOR TELEPHONE LINES AND WIRES EXCEEDING Rs. 1,00,000.

Class of works.	No. of work.	Amount of estimate for the whole work. Rs.	DESCRIPTION OF WORKS.	PLACE.		NO. OF MILES.		BUDGET ESTIMATE, 1926-27.		
				From	To	Line.	Wire.	Cash.	Stores.	TOTAL.
								Rs.	Rs.	Rs.
			Provision for known works costing Rs. 1,00,000 and less.	...	...	...	...	55,800	1,61,100	2,16,900
			Reserve for unforeseen works.	...	...	...	...	47,300	2,07,700	2,55,000
			Total Telephone works	...	...	...	...	1,03,100	3,68,800	4,71,900

Detail of Telephone Lines and Wires (Costing less than Rs. 1,00,000 and more than Rs. 10,000).

Class of works.	No. of work.	Amount of estimate for the whole work.	DESCRIPTION OF WORKS.	PLACE.		No. of MILES.		BUDGET ESTIMATE, 1926-27.		
				From	To	Line.	Wire.	Cash.	Stores.	Total.
		Rs.						Rs.	Rs.	Rs.
Departmental Lines—Telephones other than Trunks.	1 56I(a) 56I(b) Working expenses.	14,800 11,500 2,100 800	<i>Bombay Circle.</i>	Miyagaon	Dabhoi	...	...	2,400	9,500	11,900
			Erecting a telephone line							
Departmental Lines—Telephones other than Trunks.	2	46,100	<i>Central Circle.</i>	Akola	.	.	...	11,500	34,600	46,100
			Erecting telephone lines and laying cables at.							
Departmental Lines—Telephones other than Trunks.	3 56I(a) 56I(b) working expenses.	27,800 24,000 3,100 700	Laying underground cables and erecting telephone lines for opening an exchange at.	Amraoti	.	.	...	5,000	19,000	24,000
Departmental Lines—Telephones other than Trunks.	4	30,800	<i>Northern Circle.</i>	Okara	.	.	...	8,900	21,900	30,800
			Opening a Departmental telephone exchange at.							
Departmental Lines—Telephones other than Trunks.	5	22,500	<i>Southern Circle.</i>	Tanjore	.	.	...	7,000	15,500	22,500
			Opening a Departmental Telephone exchange at.							
Departmental Lines—Telephones other than Trunks.	6	25,300	Ditta	Cocanada	.	.	...	5,000	20,300	25,300
			Carried over					39,800	1,20,800	1,60,600

Detail of Telephone Lines and wires (Costing less than Rs. 1,00,000 and more than Rs. 10,000)—*contd.*

Class of work.	No. of work.	Amount of Estimate for the whole work.	DESCRIPTION OF WORK.	PLACE.		NO. OF MILES.		BUDGET ESTIMATE, 1926-27.		
				From	To	Line.	Wire.	Cash.	Stores.	TOTAL.
Departmental Lines— Telephones other than Trunks.	7 56 I(a) 56 I(b)	Rs. 10,100 9,000 1,100	Brought forward	...	...	...	...	Rs. 39,800	Rs. 1,20,800	Rs. 1,60,600
			UNITED PROVINCES CIRCLE.							
			Laying underground telephone cables at	Lucknow		1	...	1,700	7,300	9,000
			Provision for known works costing Rs. 10,000 and less.	...	...	...	...	14,300	33,000	47,300
			Total Departmental lines —Telephones.	...	...	...	...	55,800	1,61,100	2,16,900

Indian Postal and Telegraph Department.

DETAILS OF ESTIMATED TRANSACTIONS UNDER THE HEAD "STORES SUSPENSE—GENERAL AND WORKSHOP STORES."

		Actuals, 1924-25.	Budget Esti- mate, 1925-26.	Revised Esti- mate, 1925-26.	Budget Es- timate, 1926-27.	
		R	R	R	R	
Opening Balance :—(Revenue)						
Value of Departmental stores in stock		2,08,91,152	1,22,28,152	1,56,98,802	99,25,802	
Army Mobilisation Stores					20,51,200	
DEBITS.						
Purchase and Receipts during the year—						
Expenditure in England—						
<i>Cost and Freight of Stores paid in England—</i>	English cost of stores	10,44,713	14,01,000	10,00,000	12,60,000	
	Loss or gain by Exchange	3,88,346	4,67,000	3,26,000	4,20,000	
	Indian charges on English stores :—					
	(a) Customs duty	2,01,005	2,25,000	2,25,000	2,25,000	
	(b) Landing charges	16,213	50,000	20,000	10,000	
	Purchase of Stores in India	17,59,394	20,06,000	20,92,000	22,90,000	
	Manufactured articles received from Telegraph workshop	13,31,896	13,98,000	16,22,600	20,49,400	
	Stores returned from works, etc.	4,538	20,000	...	...
	Total purchases and Receipts	47,41,105	55,67,000	52,85,600	62,54,400	
	Deduct—Value of Stores issued to store contingencies	44,417	1,06,500	64,500	64,000	
Net Purchases and Receipts	46,96,688	54,60,500	52,21,100	61,90,400		
Indirect charges :—						
Stores establishment and contingent charges, etc.—						
<i>Non-Voted.</i>						
<i>(a) Pay of officers—</i>	Controller, Telegraph Stores 1 (1,600—1,900)	22,101	22,800	22,800	22,800	
	<i>Voted.</i>					
	Controller, Telegraph Stores (800—1,625)	12,261	...	...	...
	Assistant Controller 1 (1,050—1,250)	19,732	13,200	13,200	13,800	
	Assistant Engineer 1 (350—700)	4,330	15,800	10,800	8,100	
Deputy Assistant Engineer 2 (500—600), 3 (350—450)	38,802	35,700	35,600	29,500		
Leave provision	...	...	...	2,000	
Total	88,566	87,500	82,400	76,200		
<i>(b) Pay of Permanent establishment—</i>	Office and clerical establishment 101 (at varying rates from 350 to 40)	1,04,002	1,03,300	1,05,100	1,08,100	
	Menials 70 (at rates of pay varying from 50 to 20)	17,224	16,400	15,700	17,300	
	Permanent Establishment	...	300	...	...
Total	1,21,226	1,20,000	1,20,800	1,25,400		
<i>(c) Pay of Temporary establishment—</i>	Pay of temporary establishment	11,080	15,000	15,700	16,400	
	<i>(d) Allowances, honoraria, etc.—</i>	House rent, and local allowance	17,456	22,600	19,400	18,700
Travelling allowance		4,843	9,000	9,000	9,000	
Other Allowances		2,039	...	...	...
Total	24,338	31,600	28,400	27,700		
<i>(e) Apparatus and plant—</i>	Repairs to boats and carts	6,155	4,000	2,000	4,000	
	<i>(f) Contingencies—</i>	Stores	2,421	2,500	2,500	2,000
Workshop		...	1,000	1,000	1,000	
Fixed house rent and office rent	67,767	67,800	67,800	67,800		
Liveries and uniforms	222	600	600	600		
Purchase and repair of furniture	92	3,000	2,000	2,000		
Conveyance Stores between Depots	Cash	...	4,000	2,000	2,000	
	Stores	1,68,269	...	...	...
Labour charges	1,15,202	2,20,000	2,20,000	1,80,000		
Other contingencies	Cash	1,38,073	1,20,000	1,20,000	90,000	
	Stores	44,325	1,07,000	1,20,000	1,00,000	
	Workshop	45,346	1,00,000	60,000	60,000	
Total	5,79,296	45,000	57,200	58,600		
Interest on outlay on Buildings	...	6,67,400	6,49,600	5,61,000		
Maintenance of Buildings	...	...	23,000	23,000	
Depreciation of Buildings	...	...	9,700	9,700	
Stationery and Printing	...	...	6,400	6,400	
Share of cost of Audit	...	...	18,000	18,000	
Pension	...	...	29,000	29,000	
Total Indirect charges	8,33,082	9,29,000	10,06,500	9,17,800		
Deduct—Amount recovered for custody of mobilisation stores	26,890	19,700	27,000	27,000		
Net Indirect Charges	8,06,192	9,09,300	9,79,500	8,90,800		
Total	55,02,880	63,69,800	62,00,600	70,81,200		
Add—Army mobilisation stores transferred to capital	...	21,14,683	20,51,200	...		
Add—Balance of Revenue owned stores transferred to capital	...	...	46,39,702	...	
GRAND TOTAL	2,63,94,032	2,07,12,635	2,85,89,804	1,90,57,702		

Indian Postal and Telegraph Department.

DETAILS OF ESTIMATED TRANSACTIONS UNDER THE HEAD "STORES SUSPENSE—GENERAL AND WORKSHOP STORES."

HEADS.	Actuals, 1924-25	Budget Esti- mate, 1925-26.	Revised Esti- mate, 1925-26.	Budget Esti- mate, 1926-27.
CREDITS.				
I. For issues to—	R	R	R	R
1. 56—Capital outlay—Book value	66,04,139	64,79,900	44,01,900	40,53,900
Indirect charges	1,53,696	1,90,000	4,40,200	4,05,300
Do Do.	...	4,29,000		
2. 56—Capital outlay—Suspense—				
Stores and raw materials to Telegraph workshop	13,06,248	12,00,000	12,50,000	17,00,000
3. 56—Capital outlay—Manufacture suspense				
Transfer to Telegraph workshop on cost account—				
Repairs to Plant and Machinery	...	...	200	200
Contingencies—Miscellaneous	55	200	200	200
II.—Sales including issues to other Departments—				
Book value	3,20,091	4,00,000	2,50,000	2,50,000
Indirect charges	43,938	50,000	31,200	31,200
III. Issues chargeable to 56-I (b)—Expenditure on Re- newals and Replacements of wasting assets—				
Book value	5,33,897	12,44,300	10,39,800	8,37,000
Indirect charges	...	37,000	1,04,000	83,700
4. Issues chargeable to Working expenses—Book value—				
(1)(a) Direction	4,549	14,000	19,800	40,600
Indirect Charges	...	...	2,000	4,100
(b) Account and Audit	181	1,500	1,400	1,400
Indirect charges	...	...	200	200
(c) Traffic Control	653	...	—	—
Indirect Charges	...	...	—	—
(d) Engineering Expenses	4,92,700	6,80,000	8,04,900	8,39,200
Indirect Charges	...	...	80,500	83,900
(e) Stationery and Printing	80	3,500	900	3,600
Indirect Charges	...	...	100	400
(f) Postal Expenses	8,310	7,000	25,300	22,900
Indirect Charges	...	...	2,500	2,300
(g) Telegraph Traffic	75,444	22,000	75,000	1,04,000
Indirect Charges	...	...	7,500	10,400
(h) Radio Expenses	1,53,538	2,25,000	1,61,100	2,33,300
Indirect Charges	...	...	16,100	23,800
(i) Telephone Expenses	57,670	2,40,000	3,86,000	3,66,000
Indirect Charges	...	...	38,600	36,600
2. Stock adjustment account	20,912	20,000	26,000	26,000
3. Value of unserviceable stores and losses, etc., written off to Revenue	2,81,071	3,60,000	5,00,600	5,00,600
TOTAL	1,00,87,172	1,16,03,400	96,65,800	96,65,600
4. Unabsorbed indirect charges	6,08,558	2,03,300	2,56,600	2,08,900
TOTAL	1,06,95,730	1,18,06,700	99,22,400	98,74,500
Add—Army mobilisation stores as per contra	...	21,14,683	20,51,200	...
Add—Balance of Revenue owned stores as per contra	...	...	46,39,702	...
NET DEBITS (+) CREDITS(—)	—51,92,850	—54,36,900	—37,21,800	—27,93,300
Closing Balance—(Capital)				
(a) Value of Departmental stores in hand	1,56,98,302	46,76,569	99,25,302	71,32,002
(b) Army mobilisation stores	...	21,14,683	20,51,200	20,51,200
GRAND TOTAL	2,63,94,032	2,07,12,635	2,85,89,804	1,90,57,702
Budget Estimates, 1926-27—				
	In India.	In England.	TOTAL.	
Net Amounts :—				
1. Included under 56—Capital Outlay—Store Suspense—for difference between opening and closing balances of Stores	—44,73,300	16,80,000	—27,93,300	
2. Included under Working Expenses :—Abstract F.—				
(a) For unabsorbed indirect charges	2,08,900	...	2,08,900	
(b) For Stock Adjustment Account, etc.	5,26,600	...	5,26,600	

Indian Postal and Telegraph Department.

DETAILS OF ESTIMATED TRANSACTIONS UNDER THE HEAD "WORKSHOP
SUSPENSE—WORKSHOP MANUFACTURE."

	Actuals, 1924-25.	Budget Esti- mate, 1925-26.	Revised Esti- mate, 1925-26.	Budget Esti- mate, 1926-27.
1—Opening Balance :—(Revenue)	Rs.	Rs.	Rs.	Rs.
(i) Value of works in progress	} 1,75,800	1,81,800	{ 3,35,141	2,15,241
(ii) On costs on works in progress . . . . .					48,796	71,996
DEBITS.				
I.—Direct charges—				
Raw materials, etc., drawn from stores	18,06,248	12,00,000	12,50,000	17,00,000
Labour and other charges	4,36,203	5,00,000	4,00,000	4,50,000
Total Direct charges	17,42,451	17,00,000	16,50,000	21,50,000
Deduct—Value of Raw materials and labour charges used up in workshop itself	1,03,251	1,21,000	91,000	1,11,000
Net Total	16,39,200	15,79,000	15,59,000	20,39,000
II.—On cost—				
(a) Pay of officers				
<i>Non-voted.</i>				
Superintendent, 1 (1,025—1,525)	13,455	23,100	14,800	14,700
Assistant Superintendent, 1 (600—1,000)	9,754	11,700	8,800	12,000
<i>Voted.</i>				
Deputy Assistant Engineers ()	1,143	...	...	...
Assistant Divisional Engineer . . . . .	...	...	1,800	...
Total	24,352	34,800	25,400	26,700
(b) Pay of Permanent establishment :—				
<i>Non-voted.</i>				
Pay of subordinates, 2 (550—750), 2 (500—700)	17,896	32,900	21,000	24,200
<i>Voted.</i>				
Pay of Subordinates, 3 (500—700), 2 (200—500), 5 (150—350), 1 (290)	52,134	56,300	51,200	50,600
Office establishment 39 (at varying rates)	38,567	41,600	40,500	43,800
Menials, 15 (at varying rates)	4,295	4,400	3,900	2,400
Total	1,12,892	1,35,200	1,16,600	1,21,000
(c) Pay of temporary establishment				
...	...	...	900	3,600
(d) Allowances, honoraria, etc.—				
House rent and local allowances	12,381	17,600	10,100	12,100
Travelling allowances	6,077	1,500	1,500	1,500
Total	18,458	19,100	11,600	13,600
(e) Apparatus and Plant—				
Repairs to plant and machinery { Cash	1,151	1,000	1,000	1,000
{ Stores	285	1,000	1,000	1,000
{ Transfers . . . . .	...	...	...	...
(f) Contingencies—				
Miscellaneous { Cash	7,036	7,400	7,400	7,400
{ Stores	1,02,966	1,20,000	90,000	1,10,000
{ Transfers	55	200	200	200
(g) Interest on Capital value of Machinery and Plant	16,410	23,693	24,000	24,000
(h) Depreciation of " "	13,675	18,089	18,000	18,000
(i) Interest on outlay on Buildings . . . . .	...	...	19,600	19,600
(j) Maintenance of Buildings . . . . .	...	...	15,000	15,000
(k) Depreciation of Buildings . . . . .	...	...	6,900	6,900
(l) Stationery and Printing . . . . .	...	...	2,000	2,000
(m) Share of expenditure of Electrician's Office . . . . .	...	...	2,000	2,000
(n) Leave allowance and pension . . . . .	...	...	15,300	15,300
(o) Expenditure in England—				
Leave Salaries (not charged to { Voted . . . . .	...	...	5,000	5,000
Revenue) { Non-Voted . . . . .	...	...	6,000	6,000
Loss by Exchange { Voted . . . . .	...	...	1,600	1,600
{ Non-Voted . . . . .	...	...	1,900	2,000
Total on cost	2,97,280	3,60,482	3,71,400	4,01,900
Total Debits	19,36,480	19,39,482	19,30,400	24,40,900
GRAND TOTAL	21,12,280	21,20,782	23,14,337	27,28,137

A—For detailed notes on these heads, vide page 68.

Indian Postal and Telegraph Department.

DETAILS OF ESTIMATED TRANSACTIONS UNDER THE HEAD "WORKSHOP MANUFACTURE"—SUSPENSE.

HEADS.	Actual, 1924-25.	Budget Esti- mate, 1925-26.	Revised Esti- mate, 1925-26.	Budget Esti- mate, 1926-27.
CREDITS.				
I. Issues of manufactured articles to :—				
1. 56.—Capital outlay—Plants and machinery and boats and carts—				
Prime cost	614	2,000	3,000	1,500
On cost	270		1,000	500
2. 56.—Capital outlay—Stores Suspense (Stock)—				
Prime cost	11,76,678	13,98,000	12,23,000	15,82,000
On cost	1,55,218		1,96,000	2,61,400
Workshop Suspense—Stock—				
Prime cost . . . . .	...	...	1,70,000	1,70,000
On cost . . . . .	...	...	33,600	36,000
3. 56.—Capital outlay—Store Suspense—Indirect charges—				
Repairs of Furniture	2,421	...	...	...
Prime cost of Repairs of boats and carts . . . . .	...	1,000	700	700
On cost . . . . .	...	...	400	400
Prime cost of Contingencies—Miscellaneous	45,346	45,000	37,000	37,000
On cost . . . . .	...	...	20,200	21,600
II. Sales, etc.—				
Prime cost	13,80,547	14,46,000	16,84,900	21,11,100
On cost	1,585	1,500	1,800	2,000
On cost	387		800	1,200
III. Issues chargeable to 56-I (b)—Expenditure on Renewals and Replacements of wasting assets.				
...
IV. Issues chargeable to Working and other Revenue Expenses—				
(a) Direction	3,596	6,000	4,000	4,000
{ on cost . . . . .	...	...	2,200	2,400
(b) Accounts and Audit	1,095	1,500	1,000	1,000
{ on cost . . . . .	...	...	600	600
(c) Engineering Expenses	68,789	1,000	1,18,000	87,000
{ on cost . . . . .	...	...	21,500	25,200
(d) Stationery and Printing	1,910	2,500	1,800	1,800
{ on cost . . . . .	...	...	800	800
(e) Postal Expenses	1,04,122	1,15,000	31,000	1,500
{ on cost . . . . .	...	...	4,300	600
(f) Telegraph Traffic	1,409	59,000	...	...
{ on cost . . . . .	...	...	...	...
(g) Radio Expenses	518	2,000	2,600	2,700
{ on cost . . . . .	...	...	500	1,000
(h) Telephone Expenses	78,835	1,02,000	85,000	75,000
{ on cost . . . . .	...	...	14,000	18,000
TOTAL WORKING EXPENSES				
	2,60,274	2,89,000	2,87,300	2,21,600
(2) Residue of on costs not absorbed in manufacturing operations and chargeable to Working Expenses.	85,550	2,02,982	52,300	26,200
TOTAL CREDITS				
	17,28,343	19,39,482	20,27,100	23,62,100
NET DEBITS (+) CREDITS (-)				
	+ 2,08,137	...	-96,700	+ 78,800
7. Balance at the close of the year, viz.—				
(a) Value of works in progress	3,83,937	1,81,300	2,15,241	2,88,041
(b) On cost on the works in progress } Capital . . . . .					71,996	77,996
GRAND TOTAL				
	21,12,280	21,20,782	23,14,337	27,28,137
BUDGET ESTIMATE, 1926-27.		India.	England.	Total.
NET AMOUNTS.				
1. Included under 18—Capital Outlay—Charged to Revenue for difference between Revenue balances		...	...	...
2. Included under 56—Capital Outlay—Workshop Suspense—Workshop manufacture—for difference between opening and closing balances of Capital Stores		64,200	14,600	78,800
3. Included under—Working Expenses Abstract F.—for residue of on costs chargeable to Revenue		26,200	...	26,200

POSTS AND TELEGRAPHS.

**INDIAN POSTAL AND TELEGRAPH
DEPARTMENT.**

Part III.

—o—

STATEMENT OF DEMANDS FOR 56-I (b)—EXPENDITURE
ON RENEWALS AND REPLACEMENTS OF
WASTING ASSETS

for the year

1926-27.

Indian Postal and Telegraph Department.

56-I (b)—RENEWALS AND REPLACEMENTS OF WASTING ASSETS.

Heads.		Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
I.—Post office—					
<i>Buildings :—</i>					
Cost of construction	Cash	...	5,000	5,000	27,000
	Stores	...	...	...	...
Establishment Tools and Plants		...	1,500	1,500	8,000
Electric Installation	Cash	...	...	2,000	1,000
	Stores	...	...	2,000	2,000
Sanitary Fittings	Cash	...	...	...	...
	Stores	...	...	...	...
Indirect charges on Stores	Cash	...	...	200	200
Total Buildings	Cash	...	6,500	8,700	36,200
	Stores	...	...	2,000	2,000
Railway Mail Vans	Cash	...	94,500	1,24,500	70,000
	Stores	...	...	...	...
Total Postal	Cash	...	1,01,000	1,33,200	1,06,200
	Stores	...	...	2,000	2,000
II.—Telegraphs—					
<i>Buildings :—</i>					
Cost of construction	Cash	...	...	1,700	4,500
	Stores	...	...	...	...
Establishment Tools and Plants		...	...	...	1,500
Electric Installations	Cash	...	...	3,000	8,000
	Stores	...	...	1,000	9,000
Sanitary Fittings	Cash	...	...	...	...
	Stores	...	...	...	...
Indirect charges on Stores	Cash	...	...	100	900
Total Buildings	Cash	...	...	4,800	14,900
	Stores	...	...	1,000	9,000
Telegraphs Carried over	Cash	...	...	4,800	14,900
	Stores	...	...	1,000	9,000
Carried over	Cash	...	1,01,000	1,33,200	1,06,200
	Stores	...	...	2,000	2,000

Indian Postal and Telegraph Department.

56-I (b)—RENEWALS AND REPLACEMENTS OF WASTING ASSETS.

Heads.	Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Brought forward	...	1,01,000	1,33,200	1,06,200
{ Cash	...			
{ Stores	...		2,000	2,000
Telegraphs Brought forward	4,800	14,900
{ Cash	...			
{ Stores	...		1,000	9,000
<i>Telegraph and Telephone Lines and Radio Communications—</i>				
Telegraph and Trunk Telephone Lines and Wires;—				
Cables:—				
Aerials	...	4,70,000	...	...
{ Cash	...			
{ Stores	...	8,80,000	...	...
Underground
{ Cash	...			
{ Stores	...			
Submarine
{ Cash	...			
{ Stores	...			
Posts including stays couplings, etc.
{ Cash	...			
{ Stores	...			
Wires including Brackets and insulators—				
Copper
{ Cash	...			
{ Stores	...			
Iron
{ Cash	...			
{ Stores	...			
Total	...	4,70,000	3,83,000	2,00,000
{ Cash	...			
{ Stores	...	8,80,000	7,00,000	5,00,000
Share of Establishment and contingent charges transferred from working Expenses.	...	2,28,900	2,43,300	1,62,000
Total lines and wires	1,82,242	6,98,900	6,26,300	3,62,000
{ Cash				
{ Stores	4,64,430	8,80,000	7,00,000	5,00,000
Telegraphs Carried over	1,82,242	6,98,900	6,31,100	3,76,900
{ Cash				
{ Stores	4,64,430	8,80,000	7,01,000	5,09,000
Carried over	...	1,01,000	1,33,200	1,06,200
{ Cash	...			
{ Stores	...		2,000	2,000

Indian Postal and Telegraph Department.

56-I (b)—RENEWALS AND REPLACEMENTS OF WASTING ASSETS.

		Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Proposed Estimate, 1926-27.
Brought forward	{ Cash	...	1,01,000	1,33,200	1,06,200
	{ Stores	....	...	2,000	2,000
Telegraphs brought forward	{ Cash	1,82,242	6,98,900	6,31,100	3,76,900
	{ Stores	4,64,430	8,80,000	7,01,000	5,09,000
<i>Apparatus and Plant—</i>					
Telegraph Boards Engines, Motors and Switch Gears	{ Cash	...	...	6,400	3,400
	{ Stores	...	...	31,300	18,000
Telegraph instruments, Baudot, Wheatstone Relays, Sounders, etc.	{ Cash	...	17,000	7,900	7,500
	{ Stores	...	99,800	56,300	55,000
Equipment of Canals and Railway Telephone offices	{ Cash	...	...	100	100
	{ Stores	...	...	1,500	2,000
Workshop Plant and Machinery	{ Cash	...	...	...	...
	{ Stores	...	...	...	...
Accumulators	{ Cash	...	...	700	1,000
	{ Stores	...	...	7,700	10,000
Renewals to Boats and Carts	{ Cash	...	...	...	...
	{ Stores	...	...	...	...
Total	{ Cash	...	17,000	15,100	12,000
	{ Stores	...	99,800	96,800	85,000
Share of Establishment and contingencies transferred from working expenses		...	8,900	16,400	14,300
Total Apparatus and Plant	{ Cash	...	25,900	31,500	26,300
	{ Stores	...	99,800	96,800	85,000
Total Telegraph	{ Cash	1,82,242	7,24,800	6,62,600	4,03,200
	{ Stores	4,64,430	9,79,800	7,97,800	5,94,000
III. Radios—					
<i>Buildings—</i>					
Cost of Construction	{ Cash	...	...	800	...
	{ Stores	...	...	...	...
Establishment Tools and Plants		...	...	...	...
Electric Installations	{ Cash	...	...	...	...
	{ Stores	...	...	...	...
Sanitary fittings	{ Cash	...	...	...	...
	{ Stores	...	...	...	...
Total Buildings Carried over	{ Cash	...	...	800	...
	{ Stores	...	...	...	...
Carried over	{ Cash	1,82,242	8,25,000	7,95,800	5,09,400
	{ Stores	4,64,430	9,79,800	7,99,800	5,96,000

Indian Postal and Telegraph Department.

56-I (b)—RENEWALS AND REPLACEMENTS OF WASTING ASSETS.

		Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Proposed Estimate, 1926-27.
Brought forward	Cash	1,82,242	8,25,800	7,95,800	5,09,400
	Stores	4,64,430	9,79,800	7,99,800	5,96,000
Radios brought forward	Cash	...	...	800	
	Stores	...	...	...
<i>Telegraph and Telephone Lines and Radio Communications—</i>					
Aerial systems	Cash	...	...	...
	Stores	...	...	...
Share of establishment and contingencies transferred from working expenses					
Total communications	Cash	...	...	...
	Stores	...	...	...
<i>Apparatus and Plant—</i>					
Instrument	Cash	...	...	...
	Stores	...	...	...
Engines, Motors and Dynamos	Cash	...	5,000	...	
	Stores	...	36,000	...	
Accumulators	Cash	...	...	...
	Stores	...	...	...
Total	Cash			3,000	3,000
	Stores			55,000	1,04,000
Share of establishment and contingencies transferred from working expenses					
			3,100	9,000	16,800
Total Apparatus and Plant	Cash	...	8,100	12,000	19,800
	Stores	...	36,000	55,000	1,04,000
Total Radios	Cash	...	8,100	12,800	19,800
	Stores	...	36,000	55,000	1,04,000
IV.—Telephones—					
<i>Buildings—</i>					
Cost of construction	Cash	...	...	...
	Stores	...	...	...
Establishment, tools and plants					
Electric installations	Cash	...	...	500	1,000
	Stores	...	...	1,000	2,000
Sanitary fittings	Cash	...	...	...
	Stores	...	...	...
Indirect charges on stores	Cash	...	...	100	200
	Stores	...	...	...
Total Buildings	Cash	...	...	600	1,200
	Stores	...	...	1,000	2,000
Telephones carried over	Cash	...	...	600	1,200
	Stores	...	...	1,000	2,000
Carried over	Cash	1,82,242	8,33,900	8,08,600	5,29,200
	Stores	4,64,430	10,15,800	8,54,800	7,00,000

Indian Postal and Telegraph Department.

56-I (b)—RENEWALS AND REPLACEMENTS OF WASTING ASSETS.

		Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Proposed Estimate, 1926-27.
		Rs.	Rs.	Rs.	Rs.
Brought forward	{ Cash	1,82,242	8,33,900	8,08,600	5,29,200
	{ Stores	4,64,430	10,15,800	8,54,800	7,00,000
Telephones Brought forward	{ Cash	...	...	600	1,200
	{ Stores	...	...	1,000	2,000
IV.—Telephones—contd.					
<i>Telegraph and Telephone Lines and Radio Communications—</i>					
<i>Local Telephonic Lines and Wires—</i>					
<i>Cables—</i>					
Aerial	{ Cash	...	1,60,000	...	...
	{ Stores	...	1,60,000	...	...
Underground	{ Cash	...	...	...	...
	{ Stores	...	...	...	...
Submarine	{ Cash	...	...	...	...
	{ Stores	...	...	...	...
Posts including stays, couplings, etc.	{ Cash	...	...	...	...
	{ Stores	...	...	...	...
<i>Wires including brackets and insulators—</i>					
Copper	{ Cash	...	...	...	...
	{ Stores	...	...	...	...
Iron	{ Cash	...	...	...	...
	{ Stores	...	...	...	...
Bronze	{ Cash	...	...	...	...
	{ Stores	...	...	...	...
Total	{ Cash	...	...	1,17,000	40,000
	{ Stores	...	...	1,00,000	70,000
Share of establishment and contingencies transferred from working expenses.		...	52,800	44,700	24,600
Total Lines and Wires	{ Cash	58,722	2,12,800	1,61,700	64,600
	{ Stores	69,461	1,60,000	1,00,000	70,000
Telephones carried over	{ Cash	58,722	2,12,800	1,62,300	85,800
	{ Stores	69,461	1,60,000	1,01,000	72,000
Carried over	{ Cash	1,82,242	8,33,900	8,08,600	5,29,200
	{ Stores	4,64,430	10,15,800	8,54,800	7,00,000

Indian Postal and Telegraph Department.

56-I (b)—RENEWALS AND REPLACEMENTS OF WASTING ASSETS.

		Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Proposed Estimate, 1926-27.
		Rs.	Rs.	Rs.	Rs.
Brought forward	{ Cash . . .	1,82,242	8,33,900	8,08,600	5,29,200
	{ Stores . . .	4,64,430	10,15,800	8,54,800	7,00,000
Telephones carried over	{ Cash . . .	58,722	2,12,800	1,62,300	65,800
	{ Stores . . .	69,461	1,60,000	1,01,000	72,000
IV.—Telephones—concl'd.					
<i>Apparatus and Plant—</i>					
Exchanges—Manual . . .	{ Cash . . .			3,300	
	{ Stores . . .			25,600	
„ —Automatic . . .	{ Cash . . .	...	16,100	2,900	
	{ Stores . . .	...	68,500	11,200	
Accumulators . . .	{ Cash . . .			1,800	
	{ Stores . . .			5,000	
Subscribers' Apparatus . . .	{ Cash . . .	...	...	5,400	
	{ Stores . . .	...	...	42,200	
	{ Cash . . .			13,400	12,000
	{ Stores . . .			84,000	65,000
Share of establishment and contingencies transferred from working expenses . . .		...	6,300	14,200	11,100
Total Apparatus and Plant	{ Cash . . .	...	22,400	27,600	23,100
	{ Stores . . .	...	68,500	84,000	65,000
Total Telephones	{ Cash . . .	58,722	2,35,200	1,89,900	88,900
	{ Stores . . .	69,461	2,28,500	1,85,000	1,37,000
Total 56-I (b)	{ Cash . . .	2,40,964	10,69,100	9,98,500	6,18,100
	{ Stores . . .	5,33,891	12,44,300	10,39,800	8,37,000
	TOTAL . . .	7,74,855	23,13,400	20,38,300	14,55,100
<i>For rounding</i> . . .		...	400	300	100
Total 56-I (b) . . .		7,74,855	23,13,000	20,38,000	14,55,000
<i>Deduct—Amount representing current depreciation transferred to Abstract O.—Under working expenses</i> . . .		...	...	...	46,000
Net Total 56-I (b) . . .		7,74,855	23,13,000	20,38,000	14,09,000

POSTS AND TELEGRAPHS

PART IV.

Indian Postal and Telegraph Department.

ESTIMATES OF RECEIPTS AND EXPENDITURE IN ENGLAND

FOR

1926-27

**Budget Estimate of the Indian Postal and Telegraph Department for the year
1926-27.**

Details of Estimated Receipts and Expenditure in England.

HEADS.		Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.	
RECEIPTS.		Rs.	Rs.	Rs.	Rs.	
EXPENDITURE.						
56I (a).—CAPITAL OUTLAY.						
<i>Cost and freight of stores paid in England.</i>	Stores suspense—General and Workshop Stores :—	(a)				
	English cost of Stores—Voted	10,44,713	14,01,000	10,00,000	12,60,000	
	Loss by Exchange—Voted	3,83,346	4,67,300	3,26,000	4,20,000	
	Workshop Manufacture Suspense—					
	Leave salaries, etc.			6,000	6,000	
				5,000	5,000	
	Loss by Exchange			1,900	2,000	
				1,600	1,600	
	TOTAL		10,44,713	14,01,000	10,05,000	12,65,000
			3,83,346	4,67,300	3,27,600	4,21,600
WORKING EXPENSES.						
<i>Leave and Deputation Salaries—</i>	C.—Direction—					
	Leave and deputation salaries of officers to be sent to the International Conference at Paris—Non-Voted	...	12,400	...	3,000	
			...	3,500	...	
	Sterling overseas pay	39,176	...	70,000	70,000	
	Provision for Lee Commission recommendations—Non-Voted	...	13,600	...	...
	Pay and expenses of officers attending the International Congress at Stockholm	20,508	...	...	...
		11,339	...	...	...
	D.—Account and Audit—					
	Leave and deputation salaries of officers . . . . .	...	...	...	...
	Provision for Lee Commission recommendations—Non-Voted	...	8,800	...	...
<i>Other working expenses.</i>	E.—Traffic control—					
	Leave and deputation salaries of officers	72,725	1,10,000	80,000	70,000	
	Provision for Lee Commission recommendations—Non-Voted	1,51,385	1,80,000	2,00,000	1,90,000	
	F.—Joint Engineering Expenses—					
	Leave and deputation salaries of officers . . . . .	...	...	...	...
	Allowance to I. T. D. probationers—Voted	10,252	...	...	...
	Passages	2,420	6,000	...	...
	Provision for Lee Commission recommendations—Non-Voted	...	64,400	...	3,000	
	Expenses connected with recruitment in England—Voted	...	...	3,000	3,000
	H.—Stamps, Post Cards, etc.—					
English cost of ordinary and unified stamps—Voted	4,79,530	1,25,000	1,00,000	...		
<i>Other working expenses.</i>	J.—Postal Expenses—					
	Payments under the Postal arrangements with the Lords of His Majesty's Treasury—Voted	3,05,000	2,20,000	2,20,000	2,20,000	
		612	7,000	10,000	10,000	
	Miscellaneous . . . . .	...	...	2,000	...
	K.—Telegraph Traffic—					
	Provision for Lee Commission recommendations—Non-Voted	...	3,600	...	...
	L.—Radio Expenses—					
	Provision for Lee Commission recommendations—Non-Voted	...	11,900	...	...
	TOTAL WORKING EXPENSES	8,91,047	4,68,000	4,16,500	3,06,000	
		2,01,899	4,05,400	2,72,000	2,60,000	
Total Loss by Exchange	3,33,128	1,56,000	1,36,000	1,01,900		
	75,917	1,35,100	88,700	86,700		
TOTAL EXPENDITURE	19,35,760	18,69,000	14,21,500	15,71,000		
	2,01,899	4,05,400	2,78,000	2,68,000		
Total Loss by Exchange	7,16,474	6,23,300	4,63,000	5,23,500		
	75,917	1,35,100	90,600	89,700		

(a) Debitable to 13—Capital outlay charged to Revenue up to close of the year 1924-25.

POSTS AND TELEGRAPHS

PART V.

Indian Postal and Telegraph Department.

ESTIMATES OF REVENUE IN INDIA

FOR

1926-27.

REVENUE IN INDIA

SUMMARY.

XV.—POSTS AND TELEGRAPHS.

Indian Postal and Telegraph Department.

HEADS.	Detailed Account No.	Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
		Rs.	Rs.	Rs.	Rs.
INDIAN POSTAL AND TELEGRAPH DEPARTMENT—					
POSTAGE AND MESSAGE REVENUE	A	8,05,45,229	8,37,56,000	8,21,70,000	8,52,66,000
MISCELLANEOUS REVENUE	B	1,91,53,108	2,03,76,000	2,01,77,000	2,11,99,000
GROSS RECEIPTS . . . . .	...	9,96,98,337	10,41,32,000	11,23,47,000	10,64,65,000
DEDUCT—WORKING EXPENSES AND INTEREST	Page 11	9,41,05,111	10,30,28,000	9,56,53,000	10,66,95,000
BALANCE . . . . .	...	55,93,146	11,04,000	26,94,000	- 2,30,000

INDIAN POSTAL AND TELEGRAPH DEPARTMENT.

XV.—POSTS AND TELEGRAPHS.

DETAILED ACCOUNT No. A.—Postage and Message Revenue

Joint Postal and Telegraph Receipts—	A-I				
Sale of Ordinary Stamps		7,05,07,866	7,25,10,000	7,17,90,000	7,35,00,000
Deduct—Refund of ordinary stamps		2	10,000	10,000	10,000
(Civil Department share of ordinary and unified stamps . . . . .	...	47,39,000	42,00,000	47,39,000	47,39,000
Sale of Service Stamps		85,97,061	80,00,000	89,00,000	91,00,000
Total Joint Postal and Telegraph Receipts		7,43,65,925	7,63,00,000	7,56,51,000	7,78,51,000
Postal Receipts—					
Postage realised in Cash	A-II	17,61,513	17,54,000	19,00,000	20,00,000
Net Receipts from other Postal Administrations		—	—	6,000	2,28,000
Total		17,61,513	17,54,000	19,06,000	22,28,000
Deduct—					
Refund of Postage		2,647	4,000	3,000	3,000
Net payments to other Postal Administrations		-1,31,030	-2,50,000	—	—
Total Deductions		-1,28,383	-2,46,000	3,000	3,000
Net Postal Receipts		18,89,896	20,00,000	19,03,000	22,25,000
Telegraph (including Radio) Receipts—					
Receipts from Baring State Messages, etc.	A-III	3,05,477	2,50,000	3,00,000	3,00,000
Telegraph charges realised in Cash		1,35,13,340	1,45,00,000	1,27,00,000	1,35,00,000
Net Receipts from other Telegraph Administrations		3,62,513	3,20,000	3,24,000	3,24,000
Net Receipts from other Radio companies		—	80,000	70,000	70,000
Telegraph including Radio carried over		1,42,01,330	1,51,50,000	1,33,91,000	1,41,94,000
Carried over		7,62,55,621	7,83,00,000	7,77,54,000	8,00,76,000

INDIAN POSTAL AND TELEGRAPH DEPARTMENT.

XV.—POSTS AND TELEGRAPHS.

DETAILED ACCOUNT No. A.—Postage and Message Revenue—*continued*.

HEADS.	Detailed Account No.	Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
		Rs.	Rs.	Rs.	Rs.
Carried over		7,62,55,821	7,83,00,000	7,77,54,000	8,00,76,000
<i>Deduct—</i>					
Telegraph including Radio Brought forward		1,42,01,380	1,51,50,000	1,33,94,000	1,41,91,000
Net payments to Indo-European Telegraph Department		21,72,525	25,00,000	17,50,000	17,50,000
Net payments to other Telegraph Administrations		72,49,812	66,88,000	68,00,000	67,66,000
Net payments to other Radio companies	12,000	8,000	8,000
Refunds of overcharges and payment of delivery charges		4,89,555	4,94,700	4,20,000	4,80,000
Total Deductions		99,11,922	96,94,000	89,78,000	90,04,000
Net Telegraph (including Radio) Receipts		42,89,408	54,56,000	44,16,000	51,90,000
Total Postage and Message Revenue		8,05,45,229	8,37,56,000	8,21,70,000	8,52,66,000

DETAILED ACCOUNT No. B.—Miscellaneous Revenue.

Postal Receipts—					
Receipts on account of Money orders and British Postal orders	B-I	1,08,95,148	1,12,12,000	1,14,10,000	1,17,50,000
<i>Deduct—</i> Refunds . . . . .		...	12,000	2,000	2,000
Fees and other Receipts		6,11,503	8,50,000	6,00,000	6,30,000
<i>Deduct—</i> Miscellaneous Refunds		64,582	2,00,000	60,000	60,000
Total Postal Receipts		1,14,42,069	1,18,50,000	1,19,48,000	1,23,18,000
Telegraph (including Radio) Receipts—					
Rent of wires and instruments leased to Railways and canals	B-II	39,59,803	41,50,000	42,50,000	44,50,000
Recoveries from Guarantors		87,304	1,00,000	86,000	70,000
Fees and other Receipts		1,98,166	3,85,000	3,68,000	3,20,000
<i>Deduct—</i> Miscellaneous Refunds . . . . .		...	...	...	...
Total—Telegraph (including Radio) Receipts		42,44,273	46,35,000	46,44,000	48,40,000
Telephone Receipts—					
Rent of Telephones	B-III	27,69,254	31,00,000	27,50,000	31,50,000
Telephone Call fees		4,37,180	5,00,000	5,00,000	5,26,000
Royalties from Telephone companies		2,47,234	2,85,000	2,50,000	2,80,000
Recoveries from Guarantors . . . . .		...	...	80,000	80,000
Fees and other Receipts		13,098	6,000	10,000	10,000
<i>Deduct—</i> Miscellaneous Refunds . . . . .		...	...	5,000	5,000
Total Telephone Receipts		34,66,766	38,91,000	35,85,000	40,41,000
Total Miscellaneous Revenue		1,91,53,108	2,03,76,000	2,01,77,000	2,11,99,000

POSTS AND TELEGRAPHS.

**INDO-EUROPEAN TELEGRAPH
DEPARTMENT.**

Part I.

STATEMENT OF DEMANDS FOR WORKING
EXPENSES IN INDIA

for

1926-27

**INDO-EUROPEAN
GENERAL**

HEADS.	ACTUALS, 1924-25.			BUDGET ESTIMATE, 1925-26.		
	India.	England.	TOTAL.	India.	England.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS—						
Message Revenue	29,08,010	11,33,738	40,41,748	33,00,000	7,20,000	40,20,000
Miscellaneous	29,508	—	29,508	10,000	...	10,000
TOTAL RECEIPTS	29,37,518	11,33,738	40,71,256	33,10,000	7,20,000	40,30,000
CHARGES—						
Capital outlay (charged to Revenue) { Gulf section	—4,59,973	9,88,297	5,28,324	—1,27,000	2,27,000	1,00,000
{ Persian Section	—1,80,316	4,683	—1,75,633	—3,46,000	4,000	—3,42,000
TOTAL CAPITAL	—6,40,289	9,92,980	3,52,691	—4,73,000	2,31,000	—2,42,000
Working Expenses and Interest { Gulf Section	17,92,718	80,118	18,22,836	24,80,000	39,500	25,19,500
{ Persian Section	10,84,466	64,476	11,48,942	15,52,000	53,500	16,05,500
TOTAL WORKING EXPENSES INCLUDING INTEREST ON CAPITAL.	28,77,184	94,594	29,71,778	40,32,000	93,000	41,25,000
TOTAL PAYMENTS	22,36,895	10,87,574	33,24,469	35,59,000	3,24,000	38,83,000
NET RECEIPTS	7,00,623	46,164	7,46,787	—2,49,000	3,96,000	1,47,000
NET CHARGE ON INDIAN REVENUE	—7,00,623	—46,164	—7,46,787	2,49,000	—3,96,000	—1,47,000
58. Capital outlay (not charged to Revenue) . . . . .	...	...	...	—83,000	2,00,000	1,17,000

TELEGRAPH DEPARTMENT.

ABSTRACT.

REVISED ESTIMATE, 1925-26.			BUDGET ESTIMATE, 1926-27.		
India.	England.	TOTAL.	India.	England.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23,65,000	13,80,000	37,45,000	23,50,000	10,40,000	33,90,000
10,000	...	10,000	14,000	...	14,000
23,75,000	13,80,000	37,55,000	23,64,000	10,40,000	34,04,000
-9,91,000	2,33,000	-7,58,000	5,44,000	...	5,44,000
-1,59,000	4,000	-1,55,000	-1,59,000	4,000	-1,55,000
-11,50,000	2,37,000	-9,13,000	3,85,000	4,000	3,89,000
23,78,000	94,500	24,72,500	26,18,000	86,500	27,04,500
14,76,000	76,000	15,52,000	13,01,000	71,500	13,72,500
38,54,000	1,70,500	40,24,500	39,19,000	1,58,000	40,77,000
27,04,000	4,07,500	31,11,500	43,04,000	1,82,000	44,86,000
-3,29,000	9,72,500	6,43,500	-19,40,000	8,78,000	-10,62,000
+3,29,000	-9,72,500	-6,43,500	+19,40,000	-8,78,000	+10,62,000
6,58,000	1,39,000	7,97,000	-3,65,000	2,00,000	-1,65,000

STATEMENT COMPARING THE PROFIT OR LOSS ON THE WORKING OF
1924-25 (REVISED ESTIMATE) (a)

Abstract and Page.	EXPENDITURE.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
		Rs.	Rs.
	- WORKING EXPENSES. ;		
	<i>In India—</i>		
C.—P. 106	General Charges	7,64,000	6,26,000
D.—P. 110	Line Maintenance	6,82,000	6,35,000
E.—P. 113	Cable Maintenance	3,51,000	3,80,000
F.—P. 115	Signal Offices	11,91,000	13,08,000
G. P.—118	Radio Offices	64,000	70,000
H.—P. 118	Pensionary Charge (a)	1,22,000	1,22,000
I.—P. 119	Provision for Amortization and Depreciation	2,54,000	2,68,000
	TOTAL INDIA	34,28,000	34,09,000
	<i>In England—</i>		
Page 145	Working Expenses	1,28,000	1,18,000
„ 145	Loss by Exchange	42,000	40,000
	TOTAL INDIA AND ENGLAND	35,98,000	35,67,000
	Net Receipts	1,57,000	—1,63,000
	GRAND TOTAL	37,55,000	34,04,000
	Net Receipt	1,57,000	—1,63,000
Page 120	Deduct—Interest (a)	4,26,000	5,10,000
	Net Profit or Loss <u>+</u>	—2,69,000	—6,73,000

THE INDO-EUROPEAN TELEGRAPH DEPARTMENT FOR THE YEARS
AND 1925-26 (BUDGET ESTIMATE).

Abstract and Page.	RECEIPTS.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
		Rs.	Rs.
	<i>In India—</i>		
A— Page 149	Message Revenue	23,65,000	23,50,000
B— Page 149	Miscellaneous Revenue	10,000	14,000
	TOTAL INDIA	23,75,000	23,64,000
	<i>In England—</i>		
Page 143	Message Revenue	10,40,000	7,80,000
	Gain by Exchange	3,40,000	2,60,000
	TOTAL ENGLAND	13,80,000	10,40,000
	GRAND TOTAL	37,55,000	34,04,000

EXPENDITURE IN INDIA.

EXCLUDING EXCHANGE.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

REVENUE EXPENSES IN INDIA.

HEADS.	Abstract and page.	Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
Working Expenses Excluding Exchange.					
GENERAL CHARGES—					
Non-Voted expenditure	C—P. 106	2,01,457	2,37,000	1,97,000	2,27,000
Voted expenditure		3,41,965	6,04,000	5,67,000	3,99,000
LINE MAINTENANCE—					
Non-Voted expenditure	D—P. 110	50,383	83,000	39,000	77,000
Voted expenditure		4,69,592	6,40,000	6,43,000	5,58,000
CABLE MAINTENANCE—					
Non-Voted expenditure	E—P. 113	32,417	48,000	38,000	47,000
Voted expenditure		3,64,873	4,48,000	3,13,000	3,33,000
WORKING AND MAINTENANCE OF SIGNAL OFFICES—					
Non-Voted expenditure	F—P. 115	94,321	1,35,000	1,03,000	1,44,000
Voted expenditure		10,96,646	11,72,000	10,88,000	11,64,000
RADIO OFFICES—					
Non-Voted expenditure	G—P. 118	5,428	4,000	14,000	9,000
Voted expenditure		59,486	77,000	50,000	61,000
PENSIONARY CHARGES—					
Voted expenditure	H—P. 118	60,616	1,22,000	1,22,000	1,22,000
PROVISION FOR DEPRECIATION OF WASTING ASSETS AND FOR AMORTIZATION OF CAPITAL.					
	I—P. 119	1,00,000	1,00,000	2,54,000	2,68,000
TOTAL WORKING EXPENSES					
Non-Voted		3,84,006	5,05,000	3,91,000	5,04,000
Voted		24,93,178	31,61,000	30,37,000	29,05,000
INTEREST—					
17—INTEREST ON CAPITAL OUTLAY	Page 120	...	3,66,000	4,28,000	5,10,000
TOTAL WORKING EXPENSES AND INTEREST					
		28,77,184	40,32,000	38,54,000	39,19,000
18.—CAPITAL OUTLAY ON INDO-EUROPEAN TELEGRAPH DEPARTMENT (CHARGED TO REVENUE).					
Amount transferred from 56—Capital Outlay (not charged to Revenue)	P—132 & 133	—6,40,286	—4,73,000	—11,50,000	3,85,000
56.—CAPITAL OUTLAY ON INDO-EUROPEAN TELEGRAPHS (NOT CHARGED TO REVENUE).					
Outlay in India	P—121 to 131	...	—83,000	6,58,000	—3,65,000

Indo-European Telegraph Department—Working Expenses.

ABSTRACT C.—General Charges.

PARTICULARS.	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Summary.								
General Charges.								
Gulf Section	{ Cash	2,13,789		2,23,188		2,19,788		2,33,760
	{ Stores	1,482		6,400		6,400		4,400
Persian Section	{ Cash	3,24,202		5,98,800		5,36,800		3,85,400
	{ Stores	3,949		12,500		1,700		2,700
TOTAL	{ Cash	5,37,991		8,21,988		7,56,588		6,19,160
	{ Stores	5,431		18,900		8,100		7,100
<i>Deduct—</i>								
Amount of Non-voted expenditure			2,01,457	2,37,140		1,97,640		2,27,000
For rounding	{ Cash . . . . .	..		152		52		160
	{ Stores . . . . .	..		100		100		100
Net General charges voted	{ Cash	3,36,534		5,85,000		5,59,000		3,92,000
	{ Stores	5,481		19,000		8,000		7,000

DETAILED ACCOUNT NO. C-I.—GENERAL CHARGES—GULF SECTION.

	Number. 1926-27.	I.—SUPERINTENDENCE.	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	1	Director, 1 (1,750—100—2,150)	25,800		25,800		25,800		25,800	
	1	Assistant Director (1,200)	17,859		14,400		14,400		14,400	
	3	Superintendent (900)	28,312		23,400		23,400		35,100	
	...	Do. voted	600		..		..		..
	1	Assistant Superintendent	4,502		8,640		8,640		9,000	
	1	Do. voted	5,457		12,560		12,560		12,920	
		TOTAL		82,530		84,800		84,800		97,220
<i>Pay of Permanent Establishment—</i>	15	Office Establishment (at rates of pay varying from Rs. 260 to 60).	24,336		23,904		23,904		24,372	
	7	Menials, at rates of pay varying from Rs. 36 to 20.	2,430		2,280		2,280		2,268	
		Provision for leave arrangement	..		1,500		..		1,500	
		TOTAL		26,766		27,684		26,184		28,140
<i>Allowances, Honoraria, etc.—</i>		Travelling Allowance	2,321		6,000		6,000		6,000	
		House-rent and Local Allowance	2,538		3,000		3,000		3,000	
		Other Allowances and Honoraria	4,212		7,500		7,500		7,500	
		TOTAL		9,071		16,500		16,500		16,500
<i>Repairs to Apparatus and Plant—Contingencies—</i>		Apparatus and Plant		50		1,000		1,000		1,000
				..		200		200		200
		Miscellaneous		1,560		2,000		2,000		2,000
				200		500		500		500
	TOTAL SUPERINTENDENCE Carried over		1,19,977		1,31,984		1,30,484		1,44,860	
				200		700		700		700

Indo-European Telegraph Department—Working Expenses.

ABSTRACT C.—General Charges.

PARTICULARS.		Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Charges—contd.									
Gulf Section—contd.									
	Brought forward	{ Cash	1,19,977	{ Cash	1,31,984	{ Cash	1,30,484	{ Cash	1,44,860
		{ Stores	200	{ Stores	700	{ Stores	700	{ Stores	700
	Number.								
	1926-27.								
	II.—MEDICAL.								
	Pay of Subordinates (at rates of pay varying from 350 to 16-8).	{ Non-voted		{ Non-voted		{ Non-voted	200	{ Non-voted	200
		{ Voted	11,781	{ Voted	13,000	{ Voted	12,800	{ Voted	12,800
	Miscellaneous		5,704		5,500		5,500		5,000
	Apparatus and Plant	{ Cash	...	{ Cash	300	{ Cash	300	{ Cash	300
		{ Stores	...	{ Stores	200	{ Stores	200	{ Stores	200
	Miscellaneous	{ Cash	4,650	{ Cash	5,000	{ Cash	5,000	{ Cash	5,000
		{ Stores	4	{ Stores	500	{ Stores	500	{ Stores	500
	TOTAL—MEDICAL	{ Cash	25,185	{ Cash	23,800	{ Cash	23,800	{ Cash	26,300
		{ Stores	4	{ Stores	700	{ Stores	700	{ Stores	700
	III.—ACCOUNT AND AUDIT.								
	Share of Accounts Establishment including Supervision Charges.		16,833		19,200		19,200		19,200
	TOTAL ACCOUNT AND AUDIT		16,833		19,200		19,200		19,200
	IV.—MISCELLANEOUS.								
	Rewards for passing Examination in Languages		400		1,000		1,000		1,000
	Rental, Robot to Nok-Kondi Line to Persian Frontier.		7,304		7,304		7,304		3,600
	Subsidies		27,832		30,000		30,000		30,000
	Stationery and Printing	{ Cash	16,443	{ Cash	20,000	{ Cash	20,000	{ Cash	20,000
		{ Stores	1,278	{ Stores	5,000	{ Stores	5,000	{ Stores	3,000
	TOTAL—MISCELLANEOUS	{ Cash	51,979	{ Cash	58,304	{ Cash	58,304	{ Cash	54,600
		{ Stores	1,278	{ Stores	5,000	{ Stores	5,000	{ Stores	3,000
	TOTAL GULF SECTION—GENERAL CHARGES.	{ Cash	2,13,924	{ Cash	2,33,289	{ Cash	2,31,788	{ Cash	2,44,960
		{ Stores	1,482	{ Stores	6,400	{ Stores	6,400	{ Stores	4,400
	Deduct—Share of Establishment transferred to Capital		135		10,100		12,000		11,200
	NET TOTAL GULF SECTION—GENERAL CHARGES	{ Cash	2,13,789	{ Cash	2,23,188	{ Cash	2,19,788	{ Cash	2,33,760
		{ Stores	1,482	{ Stores	6,400	{ Stores	6,400	{ Stores	4,400

Indo-European Telegraph Department—Working Expenses.

ABSTRACT C.—General Charges.

PARTICULARS.		Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.	
DETAILED ACCOUNT No. C-II.—General Charges.—Persian Section.						
		Rs.	Rs.	Rs.	Rs.	
	V.—SUPERINTENDENCE.					
	1926-27.					
<i>Pay of officers—</i>	1 Director, 1 (1,750—100—2,150)	38,456		25,400	23,600	25,800
	1 Assistant Director, 1 (1,200) . . . . .	...		14,400	14,200	14,400
	2 Superintendents, 2 (1,100)	28,391		26,400	24,700	24,900
	8 Assistant Superintendents, 6 (570—30—810).	46,637		68,600	48,900	63,900
	... Lump provision for leave arrangement . . . . .	...		7,000	...	7,000
	TOTAL		1,13,484	1,41,800	1,11,400	1,36,000
<i>Pay of Permanent Establishment—</i>	2 Office establishment (at rates of pay varying from 450 to 125). Non-voted.	13,684		9,300	9,200	9,400
	Do. Voted					
	10 Menials* (at rates of pay varying from 28 to 12).	5,451		2,400	5,300	5,100
	Provision for leave arrangement . . . . .	...		5,600	...	5,100
	TOTAL		19,135	20,300	14,500	14,500
<i>Pay of Temporary Establishment—</i>	Temporary Establishment			2,600	4,800	4,800
<i>Allowances, Honoraria, etc.—</i>	Travelling Allowance	4,299		20,800	13,700	21,700
	Conveyance Allowance	7,128		7,300	7,400	7,300
	House and Local Allowance	24,167		29,100	22,500	25,800
	Other allowance and Honoraria	30,270		42,600	27,000	25,200
	TOTAL		65,864	99,800	70,600	80,000
<i>Repairs to Apparatus and Plant—</i>	Apparatus and Plant			1,000	300	500
	{ Cash . . . . .	...	74	1,000	300	500
	{ Stores . . . . .	...	...	1,000	100	200
<i>Contingencies—</i>	Hot and Cold Weather Charges	1,992		2,500	2,500	2,000
	Other Contingencies	3,091		2,900	3,500	3,000
	{ Cash	2,228		3,000	300	500
	{ Stores		5,083	5,400	6,000	5,000
<i>Repairs to Buildings, etc.—</i>	Repairs to Buildings		2,226	3,000	300	500
			9,551	8,200	8,200	9,000
	TOTAL SUPERINTENDENCE		2,13,191	2,79,100	2,15,800	2,49,800
	{ Cash		2,228	4,000	400	700
	{ Stores					
	VI.—STORE-KEEPING.					
<i>Pay of Permanent Establishment—</i>	Pay of Subordinates () ()		—27	50		
	Menials . . . . .		...	...
<i>Allowances, Honoraria, etc.—</i>	Miscellaneous . . . . .		...	50		
<i>Repairs to Apparatus and Plant—</i>	Apparatus and Plant . . . . .		...	...
	{ Cash . . . . .		...	...
	{ Stores . . . . .		...	...
<i>Miscellaneous—</i>	Contingencies		132	...	1,000	1,500
	{ Cash . . . . .		...	...	...	...
	{ Stores . . . . .		...	...	...	...
<i>Stores and Workshop Expenditure—</i>	Miscellaneous		632	...	600	500
	{ Cash . . . . .		...	...	...	...
	{ Stores . . . . .		...	...	...	...
	TOTAL		737	100	1,600	2,000
<i>Share of Establishment debitable to Capital outlay.</i>	Deduct —Share of Store Contingent charges debitable to Capital Lines . . . . .		...	...	...	...
	{ Cash . . . . .		...	...	...	...
	{ Stores . . . . .		...	...	...	...
	NET STORE-KEEPING		737	100	1,600	2,000
	{ Cash . . . . .		...	...	...	...
	{ Stores . . . . .		...	...	...	...
	TOTAL Carried over		2,13,928	2,79,200	2,17,400	2,51,800
	{ Cash		2,228	4,000	400	700
	{ Stores					

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

Indo-European Telegraph Department—Working Expenses.

ABSTRACT C.—General Charges.

	PARTICULARS.	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Charges—contd.									
Persian Section—contd.									
	Brought forward	{ Cash	2,13,928		2,79,200		2,17,400		2,51,800
		{ Stores	2,228		4,000		400		700
VII.—MEDICAL.									
1926-27.									
Pay of Officers—	1	Superintendent, 1 (900—50—1,150)	1,150		13,800		} 13,800		13,800
		Assistant Superintendent, 1 (600—50—850).	10,350		—				
		Do. (Voted)	2,300		—				
		TOTAL		13,800	13,800		13,800		13,800
Pay of Permanent Establishment—	2	Pay of Subordinates— (at rates of pay varying from 100 to 25). Office Establishment	—		1,100		1,100		1,000
			1,052		—		—		—
	3	Menials* (at rates of pay varying from 28 to 16).	1,052		1,100		1,100		1,500
		TOTAL		2,104	2,200		2,200		2,500
Allowances, Honoraria, etc.—		Travelling Allowances	1,955		1,300		1,300		1,300
		House rent and Local Allowances	1,454		1,400		1,400		1,450
		Other Allowances and Honoraria	3,374		3,100		2,300		1,850
		TOTAL		6,793	5,800		5,000		4,600
Repairs to Apparatus and Plant—		Apparatus and Plant		35		500		100	100
Contingencies—		Miscellaneous		2,104		1,300		2,500	1,800
				708		3,000		200	400
		Total Medical		24,836		23,600		23,300	22,800
				708		8,500		300	500
IX.—ACCOUNT AND AUDIT.									
Audit charges—		Share of Account Establishment, including Supervision Charges	8,416		9,600		9,600		9,600
		TOTAL ACCOUNT AND AUDIT		8,416		9,600		9,600	9,600
X.—MISCELLANEOUS.									
Allowances, Honoraria, etc.—		Rewards for passing Examination in Languages	360		700		400		550
		Passage-money to England	—		6,000		6,100		7,500
Stationery and Printing—		Stationery and Printing	10,527		5,000		6,000		7,000
			1,013		5,000		1,000		1,500
Compensation for losses—		Recoupment to Officers for losses through Highway Robbery	—8,613		2,000		1,000		1,000
Subsidies and payments to Railways, Companies, etc.—		Jask Royalty	—		9,300		9,300		9,300
		Rental—Central Persian Telegraph Line	18,462		2,06,300		2,06,300		18,750
		Adjustment in recoupment of the cost of the Central Persian Telegraph Line	56,286		56,300		56,300		56,800
Contingencies—		Contribution for maintenance of the Church of England Chaplain at Teheran	—		800		800		800
		TOTAL MISCELLANEOUS		77,022		2,86,400		2,86,200	1,01,200
				1,013		5,000		1,000	1,500
		TOTAL PERSIAN SECTION—GENERAL CHARGES		3,24,202				5,36,800	3,85,400
				3,949				1,700	2,700
		For rounding							
		TOTAL PERSIAN SECTION—GENERAL CHARGES		3,24,202		5,98,800		5,36,800	3,85,400
				3,949		12,500		1,700	2,700

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

Indo-European Telegraph Department—Working Expenses.

ABSTRACT D.—Line Maintenance (Engineering Expenses).

PARTICULARS.	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Summary.									
LINE MAINTENANCE.									
Gulf Section	Cash	1,81,478		2,63,760		2,33,860		2,18,320	
	Stores	34,621		1,37,600		57,600		46,000	
Persian Section	Cash	2,38,964		2,48,500		2,55,900		2,11,500	
	Stores	6,282		12,200		21,000		12,400	
Stock adjustment and value of unserviceable stores and losses written-off to Revenue Stores		...		...		55,000		85,000
Un-adjusted indirect charges on account of Store Establishment	Cash	39,939		43,572		58,222		62,662	
vide page 139	Stores	18,691		17,300		...		...
TOTAL	Cash		4,60,381		5,55,832		5,47,982		4,92,482
	Stores		59,594		1,67,100		1,33,600		1,43,400
<i>Deduct—</i>									
„ Amount of non-voted expenditure									
TOTAL			50,383		83,240		38,500		77,500
For rounding	Cash		...		408		482		18
	Stores		...		100		400		400
Net Line Maintenance voted	Cash		4,09,998		4,73,000		5,09,000		4,15,000
	Stores		59,594		1,67,000		1,34,000		1,43,000

Numbers 1926-27.		DETAILED ACCOUNT No. D-I—Line Maintenance.—Gulf Section.						
		I.—LINE CONSERVANCY.						
<i>Pay of Officers—</i>	Superintendent (975)	{ Non-voted	2,121		11,700		...	...
		{ Voted	5,506		...		...	...
	Assistant Superintendent, (Pay less than 750)	{ Non-voted	690		24,840		...	...
	Do.	{ Voted	19,646		...		32,940	34,200
4		TOTAL	4,603	27,963	...	36,540	32,940	34,200
<i>Pay of Permanent Establishment—</i>	2	G. S. Clerks	{ Non-voted	4,603		...	5,000	5,000
	124	Pay of Subordinates (at rates of pay varying from 100 to 60)	{ Voted	...		...	48,840	50,592
	4	Menials (at rates of pay varying from 40 to 20)		1,035		1,020	1,020	1,068
		Provision for leave Arrangement		...		500	...	500
		TOTAL		42,910		50,365	54,860	57,160
<i>Pay of Temporary establishment— Allowances, Honoraria, etc.—</i>		Temporary Establishment		689		960	960	960
		Travelling Allowance		9,025		10,000	10,000	10,000
		House rent and Local Allowance		2,994		3,600	3,600	3,600
		Other Allowances		21,410		19,400	19,400	19,400
		TOTAL		33,429		33,000	33,000	33,000
<i>Repairs to Apparatus and Plant— Contingencies—</i>		Apparatus and Plant	{ Cash	1,135		1,000	1,000	1,000
			{ Stores	754		1,000	1,000	1,000
		Miscellaneous	{ Cash	10,509		16,000	16,000	16,000
		{ Stores	1,449		4,000	4,000	4,000	
		Total Line Conservancy	{ Cash	1,16,685		1,37,860	1,38,760	1,42,320
		{ Stores	2,208		5,000	5,000	5,000	
		II.—LOCAL ESCORT.						
<i>Pay of Permanent Establishment—</i>		Jemaders, Sowars, etc.		7,698		10,500	10,500	10,500
		Travelling Allowance		1,787		2,000	2,000	2,000
<i>Allowances, Honoraria, etc.—</i>		Other Allowances		1,262		1,500	1,500	1,500
		TOTAL		3,049		3,500	3,500	3,500
<i>Contingencies—</i>		Miscellaneous	{ Cash	701		8,000	2,000	2,000
			{ Stores	254		1,000	1,000	1,000
		TOTAL LOCAL ESCORT	{ Cash	11,451		17,000	16,000	16,000
		{ Stores	254		1,000	1,000	1,000	
		Carried over	{ Cash	1,28,086		1,54,860	1,54,760	1,58,320
		{ Stores	2,457		6,000	6,000	6,000	

Indo-European Telegraph Department—Working Expenses.

ABSTRACT D—Line Maintenance.

	PARTICULARS.	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward { Cash . Stores .		1,28,086 2,457		1,54,860 6,000		1,54,760 6,000		1,58,320 6,000
	III.—REPAIRS AND RENEWALS.								
Repairs to Lines—	Repairs to Lines { Cash . Stores .		53,527 32,164		1,02,800 1,10,000		58,600 71,100		60,000 40,000
	Dismantling Coastal line from Guider Kandak to Charbar & strengthening Inland line Bakri junction to Charbar { Cash . Stores .		... ...		16,300 21,600		20,500 -19,500		... ...
	Total Repairs and Renewals { Cash . Stores .		53,527 32,164		1,19,100 1,31,600		79,100 51,600		60,000 40,000
	Deduct—Share of Establishment transferred to Capital.		135		10,200		...		...
	NET LINE MAINTENANCE—Gulf Section { Cash . Stores .		1,81,478 34,621		2,63,760 1,37,600		2,33,860 57,600		2,18,320 46,000

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

	Numbers.	IV.—LINE CONSERVANCY.	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—		Assistant Superintendents, (Non-Voted.)	21,174	...	...	...	...	...	...	...
	4	Do. (Voted) 4 (570-30-810)	3,208	24,382	23,900	23,900	25,100	25,100	34,000	34,000
Pay of Permanent Establishment—		Provision for leave arrangement	...	...	2,000	2,000	...	...	2,000	2,000
	89	General Service Clerks. { Non-voted . Voted .	5,400 ...	...	5,400 ...	...	4,300...	...	...	...
		Pay of subordinates	53,921	...	54,800	...	49,100	...	47,100	...
		*Pay of menials	1,832	...	...	...	...	...	...	...
		Charge Allowance	...	...	900	...	800	...	...	...
		Provision for leave arrangement	...	...	5,000	...	...	...	...	...
		TOTAL	61,153	61,153	66,100	66,100	54,200	54,200	47,100	47,100
Pay of Temporary Establishment—		Temporary Establishment	678	678	...	...	4,200	4,200	4,100	4,100
Allowances, Honoraria, etc.—		Travelling Allowance	19,013	19,013	61,200	61,200	61,000	61,000	51,200	51,200
		House rent and Local Allowance	10,876	10,876	9,200	9,200	9,400	9,400	9,200	9,200
		Other Allowances and Rewards, etc.	40,296	40,296	10,000	10,000	7,900	7,900	7,000	7,000
		TOTAL	69,955	69,955	80,400	80,400	78,300	78,300	67,400	67,400
Repairs to Apparatus and Plant—		Apparatus and Plant { Cash . Stores .	208 1,214	...	1,000 1,000	...	800 400	...	1,000 500	...
Contingencies—		Miscellaneous { Cash . Stores .	4,179 215	...	7,100 2,000	...	4,000 1,000	...	4,100 1,000	...
		Provision for Maintenance and working expenses of Meshed-Seistan-Duzdab Line. { Cash . Stores .	......	...	......	...	......	...	......	...
		TOTAL LINE CONSERVANCY { Cash . Stores .	1,80,555 1,429	1,80,555 1,429	1,80,500 3,000	1,80,500 3,000	1,66,600 1,400	1,66,600 1,400	1,59,700 1,500	1,59,700 1,500
		V.—REPAIRS AND RENEWALS.								
Repairs to Lines—		Repairs and Renewals of Lines { Cash . Stores .	47,607 4,236	...	34,600 8,700	...	42,000 19,000	...	23,100 10,600	...
		Carriage of Stores	3,015	...	4,000	...	13,600	...	2,000	...
		Repairs to Buildings	...	...	...	...	3,500	...	1,200	...
		TOTAL REPAIRS AND RENEWALS { Cash . Stores .	50,622 4,236	50,622 4,236	38,600 8,700	38,600 8,700	59,100 19,000	59,100 19,000	26,300 10,600	26,300 10,600
		Line Maintenance Persian Sec.— Carried over { Cash . Stores .	2,11,176 6,865	2,11,176 6,865	2,19,100 11,700	2,19,100 11,700	2,25,700 20,400	2,25,700 20,400	1,86,000 12,100	1,86,000 12,100

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

Indo-European Telegraph Department -- Working Expenses.

ABSTRACT D.—Line Maintenance.

	PARTICULARS.	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Line Maintenance—contd.								
	Persian Section—contd.								
	Brought forward { Cash . Stores .		2,11,176 5,665		2,19,100 11,700		2,25,700 20,400		1,86,000 12,100
	Numbers.								
	1926-27.								
	VI.—LINE CONSERVANCY— MESHED LINE.								
Pay of Officers—	1 Assistant Superintendent, 1(570—30—810)		4,200		4,200		4,200		4,200
	TOTAL		4,200		4,200		4,200		4,200
Pay of Permanent Estab- lishment—	1 General Service { Non-voted Clerks. { Voted		4,873		...		4,900		5,100
	1 Subordinate		3,530		3,560		3,600		3,700
	2 *Menials		962		1,120		1,100		1,000
	TOTAL		9,365		9,550		9,600		9,800
Allowances, Tonoraria, etc.	Travelling Allowance		4,594		3,800		4,900		2,900
	House rent and Local Allowance		4,250		4,800		4,200		4,200
	Other Allowance		5,908		5,150		4,700		3,900
	TOTAL		14,752		13,750		13,800		11,000
Repairs to Appa- ratus and Plant—	Apparatus and Plant { Cash Stores		—		100		100		100
Contingencies—	Miscellaneous { Cash Stores		1,395 614		1,900 100		1,700 200		1,600 200
Repairs to Lines—	Repairs to Lines { Cash Stores		10,531 3		12,900 300		12,900 300		10,400 ...
Repairs to Build- ings—	Repairs to Buildings Cash		706		600		600		700
	TOTAL { Cash Stores		11,237 3		13,500 300		13,500 300		11,100
	TOTAL MESHED LINE { Cash Stores		40,949 617		43,000 500		42,900 600		37,800 300
	Deduct—Contribution from Persian Govern- ment for Meshed Line (Krs. 40,800).*		13,161		13,600		12,700		12,300
	NET MESHED LINE { Cash Stores		27,788 617		29,400 500		30,200 600		25,500 300
	TOTAL LINE MAINTENANCE, { Cash PERSIAN SECTION. { Stores		2,38,964 6,282		2,48,500 12,200		2,55,900 21,000		2,11,500 12,400

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

Indo-European Telegraph Department—Working Expenses.

ABSTRACT E.—Cable Maintenance (Engineering Expenses).

PARTICULARS.	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Summary.								
CABLE MAINTENANCE.								
Cable Conservancy	{ Cash Stores	65,284 1,510		69,572 3,000		62,922 3,000		63,484 3,000
Repairs	{ Cash Stores	19,671 84,418		32,500 1,34,600		17,500 9,600		12,500 9,400
Cable Steamer	{ Cash Stores	2,00,578 25,829		2,28,060 24,500		2,34,060 24,500		2,63,300 28,000
Deduct—	TOTAL { Cash Stores	2,85,533 1,11,757		3,30,132 1,62,100		3,14,482 37,100		3,39,284 40,400
Amount of non-voted expenditure			32,417	45,900		38,340		46,980
For rounding	{ Cash Stores	... ...		232 100		142 100		686 400
Net Cable Maintenance voted	{ Cash Stores	2,53,116 1,11,757		2,84,000 1,62,600		2,76,000 37,000		2,93,000 40,000

DETAILED ACCOUNT NO. E—Cable Maintenance—I.—Cable Conservancy—Gulf Section.

	Numbers.	1926-27.							
Pay of Officers—	1	Engineer and Electrician, (40—1,570—1,625) . . . Non-voted	18,411		18,900		18,900		19,500
		Superintendent . . . Non-voted	...		7,560		...		...
		Assistant Superintendent Non-voted	7,171		...		7,560		7,560
Pay of Permanent Establishment—	1 33 7	Office Establishment	1,270	25,582	1,320	26,460	1,320	26,460	1,380
		Subordinates	17,124		744		18,244		18,532
		Menials	225		14,848		2,198		2,112
		TOTAL	18,619		16,912		21,762		23,024
Pay of Temporary Establishment—	2	Temporary Establishment . . . . .	...	916	2,000		2,000		2,000
Allowances, Honoraria, etc.—		Travelling Allowance	1,963		2,000		2,000		2,000
		Other allowance	1,924		2,100		2,100		2,000
		TOTAL	3,887		4,100		4,100		4,000
Repairs to Apparatus and Plant—		Apparatus and Plant	{ Cash Stores	1,206 1,059	4,000 1,000		4,000 1,000		4,000 1,000
Contingencies—		Miscellaneous	{ Cash Stores	1,046 448	1,100 1,000		1,100 1,000		1,100 1,000
Other Supplies and Services—		Provisions		13,770	12,000		12,000		12,000
		Contingencies, etc.	{ Cash Stores	258 3	3,000 1,000		3,000 1,000		3,000 1,000
		TOTAL	{ Cash Stores	14,028 3	15,000 1,000		15,000 1,000		15,000 1,000
		TOTAL CABLE CONSERVANCY	{ Cash Stores	65,284 1,510	69,572 3,000		74,422 3,000		74,684 3,000
		Deduct—							
		Share of Establishment chargeable— to capital					11,500		11,200
		Net total cable conservancy { Cash Stores		65,284 1,510	69,572 3,000		62,922 3,000		63,484 3,000

DETAILED ACCOUNT NO. E—Cable Maintenance—II.—Repairs.

		Gulf Section.						
Repairs—								
Repairs to Buildings—	Repairs to Cable Buildings	{ Cash Stores	6,977 ...	7,000 200		7,000 200		7,000 200
Repairs to Lines—	Do. Cables	{ Cash Stores	11,574 84,418	20,000 1,34,600		5,000 9,000		5,000 9,000
	Do. Machinery	{ Cash Stores	130 ...	500 200		500 200		500 200
	Do. Cable Tanks	{ Cash Stores	......	......		......		......
	Do. Harbour Frontage and Pier	{ Cash Stores	990 ...	5,000 200		5,000 200		... ...
	TOTAL	{ Cash Stores	... ...	19,671 84,418	32,500 1,34,600		17,500 9,600	12,500 9,400

Indo-European Telegraph Department—Working Expenses.

ABSTRACT E.—Cable Maintenance.

DETAILED ACCOUNT No. E—Cable Maintenance III.—Cable Steamer—"Patrick Stewart."

	PARTICULARS.	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Cable Maintenance—contd.										
Gulf Section—contd.										
	Numbers.									
	1926-27.									
		CABLE STEAMER—"PATRICK STEWART."								
<i>Pay of Officers—</i>	1	Commander (1,700—40—900—1,000)	5,028		9,840		9,840		10,320	
		Do. Voted	3,916		...		...		...
	1	Other Officer, 1 (600—30—750—800)	8,980		9,600		9,600		9,600	
	5	Other Officers (at rates of pay varying from 66 to 300) Voted.	21,225		25,080		25,080		26,580	
		TOTAL		39,147		44,520		44,520		46,500
<i>Pay of Permanent establishment—</i>	<i>Warrant Officers and Crews—</i>									
	3	Pay of Subordinates	33,295		8,100		27,862		29,000	
	1	Clerk	1,961		2,088		2,088		2,160	
	67	Menials (at rates of pay varying from 94 to 15)	...		27,312		7,550		7,500	
	TOTAL		35,256		37,500		37,500		38,660	
<i>Pay of Temporary Establishment— Allowances, Honoraria, etc.—</i>	<i>Temporary Establishment</i>									
				2,630		500		500		200
			Ration Allowance	10,591		10,800		10,800		10,800
			Travelling Allowance	3,024		3,000		3,000		3,000
			Other Allowances and Honoraria	3,925		5,000		4,000		5,000
			Reward to Crew	137		140		140		140
	TOTAL		17,677		18,940		17,940		18,940	
<i>Repairs to Apparatus and Plant—</i>	<i>Apparatus and Plant {Cash 75</i>									
	<i>Stores 20</i>									
<i>Contingencies—</i>	<i>Installing wireless plant in the New ship Cash 15,500</i>									
	<i>Miscellaneous {Cash 1,527</i>									
<i>Other Supplies and Services—</i>	<i>Stores 560</i>									
	<i>Provisions 21,495</i>									
<i>Moorings Fees and Pilotage 6,834</i>										
<i>Repairs to lines—</i>	<i>Coal {Cash 29,999</i>									
	<i>Stores 14,598</i>									
	<i>Stores {Cash 28,029</i>									
	<i>Stores 10,651</i>									
	<i>Repairs {Cash 17,909</i>									
	<i>Stores 5,000</i>									
<i>Residual value of cable ship scrapped transferred from 56 IIB. Cash 20,500</i>										
<i>Deduct sale proceeds of scrapped ship Cash 20,500</i>										
		Total	1,04,268		1,08,000		1,15,000		1,55,000	
			25,249		23,000		23,000		2,5000	
		TOTAL CABLE STEAMER	2,01,578		2,28,060		2,34,060		2,63,300	
			25,829		24,500		24,500		28,000	

Indo-European Telegraph Department—Working Expenses.

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

PARTICULARS.	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Summary.									
SIGNAL OFFICERS.									
Gulf Section	{ Cash	7,26,803		7,84,335		7,34,575		7,95,976	
	{ Stores	75,319		55,000		60,000		60,000	
Persian Section	{ Cash	3,74,375		4,42,800		3,77,500		4,32,700	
	{ Stores	14,470		25,000		19,000		19,000	
TOTAL	{ Cash		11,01,178		12,27,135		11,12,075		12,28,676
	{ Stores		89,789		80,000		79,000		79,000
<i>Deduct</i> —Amount of non-voted expenditure			94,321		1,35,400		1,02,600		1,44,040
Rounding { Cash		265		475		364
{ Stores
Net Signalling voted	{ Cash		10,06,857		10,92,000		10,09,000		10,85,000
	{ Stores		89,789		80,000		79,000		79,000

DETAILED ACCOUNT NO F.A.—Traffic Offices, Gulf Section.

	Numbers.		I.—TRAFFIC OFFICE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	1926-27.									
<i>Pay of Officers—</i>		1	Superintendent 1 (975)	11,744		11,700		11,700	11,700	
					11,744		11,700		11,700	
<i>Pay of Permanent Establishment—</i>		1	Pay of Subordinates	4,410		4,320		4,320	4,500	
		23	*Office establishment, (at rates of pay varying from 260 to 60)	32,156		32,775		34,275	35,500	
		4	Menials, (at rates of pay varying from 30 to 18)	1,300		1,320		1,320	1,356	
			TOTAL		37,866		38,415		39,915	41,356
<i>Pay of Temporary Establishment—</i> <i>Allowances,</i> <i>Honoraria,</i> <i>etc.—</i> <i>Contingencies—</i>			Temporary Establishment		8,990		4,680		2,880	2,880
			Miscellaneous		144		200		200	200
			Miscellaneous { Cash		189		1,000		1,000	500
			{ Stores		24		500		500	500
			Total Traffic Office { Cash		53,933		55,995		55,695	56,636
		{ Stores		24		500		500	500	
<i>Pay of Permanent Establishment—</i>	Numbers.		II.—SIGNAL OFFICE.							
		1926-27.								
		9	General Service Clerks Non-voted	22,465		35,000		25,000		38,000
		19	Do. Voted	76,360		95,000		77,000		90,000
		115	Persian Gulf Signallers	2,24,461		2,35,000		2,24,740		2,42,000
		19	Desk Clerks, Probationers and others (at rates of pay varying from 230 to 40)	27,115		29,340		27,780		27,420
		1	Office Establishment (at rates of pay varying from 140 to 60)	1,300		1,560		1,560		1,620
		3	Engine Driver and Mechanic	2,428		...		1,560		1,560
		87	Menials (at rates of pay varying from 32 to 11)	21,781		21,500		21,260		21,500
			TOTAL		3,75,930		4,17,400		3,78,900	4,22,100
<i>Pay of Temporary Establishment—</i> <i>Allowances,</i> <i>Honoraria, etc.</i>			Temporary Establishment		580		360		600	600
			Travelling Allowance		29,118		30,000		30,000	30,000
			House rent and Local Allowance		54,474		35,000		55,000	55,000
			Other Allowances and Rewards		64,267		83,500		63,500	65,000
			Overtime Allowance		12,577		13,500		13,500	13,500
			TOTAL		1,60,436		1,62,000		1,62,000	1,63,500
			Signal Office Carried over { Cash		5,36,944		5,79,760		5,41,500	5,86,200
		{ Stores		...		...		...	...
		Traffic Office Carried over { Cash		53,933		55,995		55,695	56,636	
		{ Stores		24		500		500	500	

* Includes a portion of the share of Accounts Establishment.

Indo-European Telegraph Department—Working Expenses.

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

PARTICULARS.	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gulf Section—concl'd.								
Traffic Office—Brought forward	53,933		55,995		55,695		56,636	
	24		500		500		500	
II.—SIGNAL OFFICE—cont'd.								
Signal office Brought forward	5,36,946		5,79,760		5,41,500		5,86,200	
	
Apparatus and Plant	194		15,000		15,000		15,000	
	46,113		25,500		25,500		25,500	
Electric Light and Fans	8,959		10,000		10,000		10,000	
Office Rent, Rates and Taxes	12,825		12,900		12,900		13,000	
Other Contingencies	49,366		35,000		35,000		40,000	
	24,840		20,000		25,000		25,000	
TOTAL	71,159		57,800		57,900		63,000	
	24,840		20,000		25,000		25,000	
Share of Expenses—Berne Bureau	...		600		600		600	
Combined Offices	1,575		3,000		3,000		3,000	
	1,575		3,600		3,600		3,600	
TOTAL SIGNAL OFFICE	6,09,865		6,56,260		6,18,000		6,67,800	
	70,953		45,500		50,500		50,500	
REPAIRS.								
Repairs to Buildings	27,107		20,000		20,000		20,000	
	622		5,000		5,000		5,000	
III.—INSTRUMENT REPAIRING SHOP AND PRESS.								
Pay of Officers	1926-27.							
	Numbers.							
	1	Chief Mechanician, 1 (570—30—810) { Non-voted.	9,720	9,720	9,720	9,720	9,720	
		{ Voted .	...	...	...	...	...
	2	Mechanician (400 to 500) Non-voted.	1,270	10,080	4,280	10,320	10,320	
		Voted .	3,566	...	2,800	...	...
TOTAL	2	Subordinate and Supervising Staff.	3,882	6,180	3,180	6,300	6,300	20,040
	7	Mechanics and Fitters	4,959	10,200	5,000	9,000	9,000	
		Coolies and Menials	1,285	...	...	...	...
TOTAL			10,126	16,380	8,180	15,300	15,300	
House rent and Local Allowance	1,576		3,000		3,000		2,500	
Other Allowances and Honoraria	647		500		500		1,000	
TOTAL	2,223		3,500		3,500		3,500	
Apparatus and Plant	...		200		200		200	
	
Labour and Stores	7,232		12,000		12,000		12,000	
	1,069		4,000		4,000		4,000	
Other Contingencies	1,761		200		200		500	
	2,651		...		...		...
TOTAL SHOP AND PRESS	35,898		52,080		40,880		51,540	
	3,720		4,000		4,000		4,000	
TOTAL GULF SECTION	7,26,803		7,84,335		7,34,575		7,95,976	
	75,319		55,000		60,000		60,000	

Indo-European Telegraph Department—Working Expenses.

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

PARTICULARS.		Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.		
DETAILED ACCOUNT No. F-B.—Signal Office—Persian Section.							
	Numbers.						
	1926-27.	Rs.	Rs.	Rs.	Rs.		
IV.—SIGNAL OFFICE.							
Pay of Permanent Establishment—	18	General Service Clerks { Non-voted	49,102	68,900	51,900	74,300	
	1		{ Voted	5,400	...	5,400	5,400
Pay of Temporary Establishment—	58	Persian Section Signallers	1,13,832	1,20,500	1,04,500	1,26,700	
	2	Probationers and others	...	2,900	1,300	1,400	
	1	Clerk	2,419	600	—	—	
	37	* Menials (at rates of pay varying from 35 to 25).	20,362	22,000	19,000	18,300	
		Provision for leave arrangement	...	10,000	...	...
		TOTAL	1,91,115	2,24,900	1,82,100	2,25,100	
Pay of Temporary Establishment— Allowances, Honoraria, etc.—		Temporary Establishment	...	850	1,100	1,600	1,800
		Charge Allowance	3,526	4,200	3,900	4,200	
		Travelling Allowance	15,719	26,700	26,700	25,000	
		House and Local Allowance	42,778	43,600	47,300	50,600	
		Other Allowances and Honoraria	61,083	88,100	56,500	52,000	
		TOTAL	1,23,106	1,62,600	1,34,400	1,31,800	
Repairs to Apparatus and Plant—		Apparatus and Plant { Cash	...	1,101	10,000	8,000	8,000
		{ Stores	...	738	10,000	4,000	4,000
Contingencies—		Electric power, Hot and Cold Weather Charges	7,776	6,000	8,000	7,500	
		Other Contingencies { Cash	29,281	19,200	25,000	28,700	
		{ Stores	13,732	15,000	15,000	15,000	
		TOTAL { Cash	37,057	25,000	33,000	36,200	
		{ Stores	13,732	15,000	15,000	15,000	
Subsidies and payments to Railways, Companies, etc.—		Share of Expenses—Berne Bureau	...	300	300	300	
		TOTAL SIGNAL OFFICE { Cash	3,53,229	4,24,100	3,59,400	4,03,200	
		{ Stores	14,470	25,000	19,000	19,000	
V.—REPAIRS AND RENEWALS.							
Repairs to Buildings—		Repairs to Buildings { Cash	13,415	10,600	10,600	12,100	
		{ Stores	...	...	...	...
VI.—INSTRUMENT REPAIRING SHOP AND PRESS.							
Pay of Permanent Establishment—	1	Pay of officers { Voted	3,165	3,000	1,800	1,800	
	1		{ Mechanicians (at rates of pay varying from 180 to 80)	1,200
		TOTAL	3,165	3,000	1,800	3,000	
Allowances, Honoraria, etc.—		Miscellaneous	3,232	5,600	1,200	2,900	
		Apparatus and Plant	1,919	...	3,100	1,800	
Repairs to Apparatus and Plant—		Miscellaneous	...	...	1,900	200
		TOTAL—INSTRUMENT REPAIRING SHOP AND PRESS	8,316	8,600	8,000	7,900	
		TOTAL—PERSIAN SECTION { Cash	3,74,960	4,43,300	3,78,000	4,33,200	
		{ Stores	14,470	25,000	19,000	19,000	
		Deduct—Contribution towards upkeep of Gulahek Office = Krs. (1,500)*	585	500	500	500	
		NET PERSIAN SECTION— { Cash	3,74,375	4,42,800	3,77,500	4,32,700	
		{ Stores	14,470	25,000	19,000	19,000	

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

Indo-European Telegraph Department—Working Expenses.

ABSTRACT G.—Radio Offices, Gulf Section.

	PARTICULARS.		Actuals, 1924-25.		Budget Estimate, 1925-25.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
	Numbers. 1926-27.									
<i>Pay of Officers—</i>	RADIO OFFICE.									
		<i>Assistant Superintendent Non-voted.</i>								
	2	<i>Asst. Supdt. voted</i>	1,483	1,483			1,890	1,890	1,980	1,980
<i>Pay of Establishment—</i>		<i>General service clerks Non-voted</i>	5,428		4,140		14,140		9,000	
		<i>Do. Voted</i>					21,500		29,025	
	13	<i>Telegraphists (at rates of pay varying from 350 to 75).</i>	24,803		33,240					
	4	<i>Other Subordinates (at rates of pay varying from 100 to 35.</i>	4,982		6,180		4,240		5,000	
	13	<i>Menials (at rates of pay varying from 26 to 17).</i>	3,638		3,528		3,336		3,340	
		TOTAL		36,851		47,088		43,216		46,365
<i>Pay of Temporary Establishment—Allowances, Honoraria, etc.—</i>		<i>Temporary Establishment</i>					1,632			1,640
		<i>House rent and Local Allowances</i>	6,804				6,500		6,500	
		<i>Overtime Allowance</i>	—		1,500		1,000		1,000	
		<i>Travelling Allowance</i>	6,464		5,000		5,000		5,000	
		<i>Other Allowances</i>	19,201		31,000		19,000		19,000	
		TOTAL		32,469		37,500		81,500		31,500
<i>Apparatus and Plant—</i>		<i>Apparatus and Plant</i>		7,000		10,000		7,000		6,800
		<i>To replace wireless set at Lingah</i>		2,453		4,000		4,000		4,000
<i>Contingencies—Repairs to Radios—Repairs to Buildings—</i>		<i>Miscellaneous</i>		16,958		15,500		10,500		11,500
		<i>Repairs to aerials</i>		9,756		5,000		5,000		5,000
		<i>Repairs to buildings</i>		—		—		—		500
		<i>Repairs to buildings</i>		—		—		—		1,000
		<i>Repairs to buildings</i>		3,694		8,000		6,500		5,500
		TOTAL		1,00,455		1,20,088		1,02,238		1,05,785
<i>Deduct—</i>		<i>Share of the cost of Radio offices debitable to British Exchequer</i>		12,209		20,500		9,000		10,000
		<i>Share of the cost of Radio offices debitable to British Exchequer</i>		42,990		50,000		42,600		40,600
		Net		57,465		70,088		59,638		65,185
		<i>Net</i>		7,449		11,000		4,500		5,000
		<i>Deduct—Amount of Non-voted expenditure</i>		5,428		4,140		14,140		9,000
		<i>For rounding</i>		—		52		498		185
		Net Total G.—Radio offices voted		52,037		66,000		45,000		56,000
		Net Total G.—Radio offices voted		7,449		11,000		5,000		5,000

ABSTRACT H.—Pensionary Charges.

<i>Pensionary contribution—</i>	I.—Gulf Section.					
	<i>Contribution for Pensionary Liability</i>		33,975	81,000	81,000	81,000
	TOTAL		33,975	81,000	81,000	81,000
	II.—Persian Section.					
	<i>Contribution for Pensionary Liability</i>		21,641	41,000	41,000	41,000
	TOTAL		21,641	41,000	41,000	41,000
	TOTAL PENSIONARY CHARGES		63,616	1,22,000	1,22,000	1,22,000

Indo-European Telegraph Department—Working Expenses.

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

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

	PARTICULARS.	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Provision for depreciation and for amortization—</i>	1. Telegraphs—								
	1. Posts . . . . .		...		...		20,100		20,100
	2. Wires . . . . .		...		...		15,400		15,400
	2. Cables—								
	1. Submarine . . . . .		...		...		74,800		77,800
	2. Underground . . . . .		...		...		200		200
	3. Cable ship . . . . .		...		...		...		9,900
	(a) Buildings . . . . .		...		...		1,900		1,900
	(b) Electric Installations . . . . .		...		...		2,400		3,000
	5. Apparatus and Plant—								
	1. Instruments, Batteries, Engines, Motors, etc. . . . .		...		...		27,300		27,700
	2. Secondary Batteries . . . . .		...		...		900		1,300
	3. Miscellaneous . . . . .		...		...		4,600		4,800
	6. Radio—								
	1. Buildings . . . . .		...		...		300		300
	2. Wireless Installations—								
	(a) Masts and Aerials . . . . .		...		...		300		300
	(b) Apparatus and Plant . . . . .		...		...		4,800		4,800
	(c) Secondary Batteries . . . . .		...		...		1,000		1,000
		TOTAL		1,54,000		1,68,000
	<i>Add—Expenditure on Renewals and Replacements transferred from 56 II (b) . . . . .</i>		...		...		...		3,000
	<i>Deduct—Amount transferred from Depreciation Fund . . . . .</i>		...		...		...		3,000
	TOTAL . . . . .		...		...		...		1,68,000

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

<i>Provision for depreciation and for amortization—</i>	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		1,00,000		1,00,000		2,54,000		2,68,000

Indo-European Telegraph Department—Working Expenses.

17—Interest on Capital outlay.

	PARTICULARS.	Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
		Rs.	Rs.	Rs.	Rs.
<i>Interest on capital outlay—</i>	Persian Gulf Section . . . . .	...	2,95,770	3,22,000	4,16,000
	Persian Section . . . . .	...	70,270	1,03,000	94,000
	For Rounding . . . . .	...	40	...	...
	TOTAL . . . . .	...	3,66,000	4,26,000	5,10,000

POSTS AND TELEGRAPHS

PART II

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

STATEMENT OF DEMANDS FOR 56—CAPITAL OUTLAY—NOT CHARGED TO REVENUE.

FOR THE YEAR

1926-27.

ABSTRACT.

	BUDGET ESTIMATE, 1925-26.			REVISED ESTIMATE, 1925-26.			BUDGET ESTIMATE, 1926-27.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.	Cash.	Stores.	Total.
Total 56 II (a) Capital outlay .	-1,87,000	1,04,000	-83,000	-1,87,000	8,45,000	6,58,000	...	-3,65,000	-3,65,000
Total 56 II (b) Renewals and Replacements.	...	...	...	...	...	...	...	...	...
Total 56 Capital outlay .	-1,87,000	1,04,000	-83,000	-1,87,000	8,45,000	6,58,000	...	-3,65,000	-3,65,000

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

(Not charged to

Heads.	ACTUALS, 1924-25.			BUDGET ESTIMATE, 1925-26.		
	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.	Rs.	Rs.
(a) Buildings . . . . .	...	...	...	...	...	...
(b) Lines and wires	1,809	...	1,809	2,900	...	2,900
(c) Apparatus and Plant . . . . .	...	...	...	...	...	...
(d) Cost of Establishment	271	...	271	...	...	...
TOTAL	2,080	...	2,080	2,900	...	2,900
Deduct—Amount recovered from the Persian Government	2,080	...	2,080	2,900	...	2,900
NET TOTAL . . . . .	...	...	...	...	...	...
II Telegraph Lines in permanent possession of the Department—						
(a) Buildings—						
1. Cost of Construction	2,295	...	2,295	26,800	...	26,800
2. Fixtures . . . . .	...	...	...	...	...	...
3. Electric Installations . . . . .	...	...	...	1,09,100	...	1,09,100
4. Sanitary Fittings . . . . .	...	...	...	...	...	...
5. Cost of Establishment and Contingencies . . . . .	...	...	...	20,300	...	20,300
TOTAL	2,295	...	2,295	1,56,200	...	1,56,200
(b) Lines and wires—						
1. Cables :—						
(i) Aerials . . . . .	...	...	...	...	...	...
(ii) Underground . . . . .	...	...	...	...	...	...
(iii) Submarine . . . . .	...	...	...	...	...	...
TOTAL . . . . .	...	...	...	...	...	...
2. Lines or Posts . . . . .	...	...	...	...	...	...
Carried over	2,295	...	2,295	1,56,200	...	1,56,200

Telegraph Department for the year 1926-27.

Revenue.)

REVISED ESTIMATE, 1925-26.			BUDGET ESTIMATE, 1926-27.		
Cash.	Stores.	Total.	Cash.	Stores.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	
2,900		2,900	2,500		2,500
...	
...		...	400		400
2,900		2,900	2,900		2,900
2,900		2,900	2,900		2,900
...
26,800		26,800	...		...
...	
6,400		6,400	...		...
...	
8,000		8,000	...		...
41,200		41,200	2,38,000		2,38,000
...
			1,43,000		1,43,000
41,200		41,200	3,81,000		3,81,000

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

(Not charged to

Heads	ACTUALS, 1924-25.			BUDGET ESTIMATE, 1925-26.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	2,295	...	2,295	1,56,200	...	1,56,200
3. Wires including brackets and insulators—						
(i) Copper . . . . .	...	...	...	...	...	...
(ii) Iron . . . . .	...	...	...	...	...	...
(iii) Bronze . . . . .	...	...	...	...	...	...
TOTAL . . . . .	...	...	...	...	...	...
4. Share of establishment and contingencies . . . . .	...	...	...	...	...	...
TOTAL . . . . .	...	...	...	...	...	...
(c) Apparatus and Plant—						
1. Equipment of Signal Offices . . . . .	...	9,041	9,041	...	...	...
2. Miscellaneous . . . . .	...	...	...	...	...	...
3. Share of establishment and contingencies . . . . .	...	...	...	...	...	...
TOTAL . . . . .	...	9,041	9,041	...	...	...
III Radio-Telegraphs—						
(a) Buildings—						
1. Cost of construction . . . . .	...	...	...	...	...	...
2. Fixtures . . . . .	...	...	...	...	...	...
3. Electric Installations . . . . .	...	...	...	...	...	...
4. Sanitary fittings . . . . .	...	...	...	...	...	...
5. Cost of establishment and contingencies . . . . .	...	...	...	...	...	...
TOTAL . . . . .	...	...	...	...	...	...
(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 . . . . .	...	...	...	...	...	...
IV Miscellaneous—						
1. Cable Steamers . . . . .	...	...	...	...	...	...
2. Subsidies and Political charges . . . . .	...	...	...	...	...	...
TOTAL . . . . .	...	...	...	...	...	...
Carried over	2,295	9,041	11,336	1,56,200	...	1,56,200

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

(Not charged to

Heads.	ACTUALS, 1924-25.			BUDGET ESTIMATE, 1925-26.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	2,295	9,041	11,336	1,56,200	...	1,56,200
V Net Stores and suspense :—	...	—93,062	—93,062	...	1,04,000	1,04,000
TOTAL PERSIAN GULF SECTION	2,295	—84,021	—81,726	1,56,200	1,04,000	2,60,200
<i>Persian Section.</i>						
Telegraph lines and buildings the cost of which is recoverable from the Persian Government :—						
(a) Buildings . . . . .	...		...	...	...	...
(b) Lines and wires	2,678		2,678	...	...	...
(c) Apparatus and plant . . . . .	...		...	...	...	...
(d) Re-payment of loan in England on account of reconstruction of Arabistan Line . . . . .	...		...	...	...	...
TOTAL	2,678		2,678	...	...	...
<i>Deduct—Contributions from British Exchequer for reconstruction of Arabistan and Robat Siestan 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	2,007		2,007	3,000	...	3,000
Amount recovered from the Persian Government	56,286		56,286	56,300	...	56,300
Amount written off by a system of Amortisation	1,00,000		1,00,000	1,00,000	...	1,00,000
TOTAL DEDUCTION	1,58,293		1,58,293	1,59,300	...	1,59,300
Net TOTAL PERSIAN SECTION	—1,55,615		—1,55,615	—1,59,300	...	—1,59,300
Carried over { Persian Section	—1,55,615		—1,55,615	—1,59,300	...	—1,59,300
{ Gulf Section	2,295	—84,021	—81,726	1,56,200	1,04,000	—2,60,200

Telegraph Department for the year 1926-27.

Revenue.)

REVISED ESTIMATE, 1925-26.			BUDGET ESTIMATE, 1926-27.		
Cash.	Stores.	Total.	Cash.	Stores.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
36,855	5,43,337	5,80,192	3,81,000	...	3,81,000
...	8,44,846	8,44,846	...	-3,65,200	-3,65,200
36,855	13,88,183	14,25,038	3,81,000	-3,65,200	15,800
...
...
...
...
...
...
3,000	...	3,000	3,000	...	3,000
56,300	...	56,300	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	-1,59,300	...	-1,59,300
-1,59,300	...	-1,59,300	-1,59,300	...	-1,59,300
36,855	13,88,183	14,25,038	3,81,000	-3,65,200	15,800

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

(Not charged)

Heads.	ACCOUNTS, 1924-25.			BUDGET ESTIMATE, 1925-26.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	2,295	-84,021	-81,726	1,56,200	1,04,000	2,60,200
{ Gulf Section						
{ Persiap Section	-1,55,615		-1,55,615	-1,59,300	...	-1,59,300
TOTAL 56 II(a).—CAPITAL OUTLAY	-1,53,320	-84,021	-2,37,341	-3,100	1,04,000	1,00,900
Deduct—Amount transferred to 18— Capital outlay	-1,53,320	-84,021	-2,37,341	-3,100	...	-3,100
I Net 56 II (a) Capital outlay	...	...	...	...	1,04,000	1,04,000
II Amount of undisbursed rental of Central Persia line to be deducted from Capital cost of Kerman Bunder Abbas line held temporarily in deposit	...	...	...	-1,87,000	...	-1,87,000
For rounding	...	...	...	...	...	...
GRAND TOTAL—56 II(a)—CAPITAL OUTLAY	...	...	...	-1,87,000	1,04,000	-83,000

Telegraph Department for the year 1926-27.

REVISED ESTIMATE, 1925-26.			BUDGET ESTIMATE, 1926-27.		
Cash.	Stores.	Total.	Cash.	Stores.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
36,855	13,88,183	14,25,038	3,81,000	-3,65,200	15,800
-1,59,300		-1,59,300	-1,59,300		-1,59,300
-1,22,445	13,88,183	12,65,738	2,21,700	-3,65,200	-1,43,500
-1,22,445	5,43,337	4,20,892	2,21,700		2,21,700
...	8,44,846	8,44,846	...	-3,65,200	-3,65,200
-1,87,000	...	-1,87,000	...		...
	+154	+154	-	+200	+200
-1,87,000	8,45,000	6,58,000	...	-3,65,300	-3,65,000

56 II (b)—Renewals and Replacements of
Department for the year

Heads.	ACTUALS, 1924-25.			BUDGET ESTIMATE, 1925-26.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
Persian Gulf Section.						
II.—Telegraph Lines in permanent possession of the Department—						
(a) Buildings—						
1. Cost of construction . . .						
2. Fixtures						
3. Electric Installations . . .						
4. Sanitary Fittings						
5. Cost of Establishment and contingencies.						
TOTAL						
(b) Lines and Wires—						
1. Cables—						
(i) Aerials						
(ii) Underground						
(iii) Submarine						
(iv) Share of establishment and contingencies.						
2. Lines or Posts						
TOTAL						
III.—Radio Telegraphs—						
(a) Buildings—						
1. Cost of construction						
2. Fixtures						
3. Electric Installations						
4. Sanitary fittings						
5. Cost of establishment and contingencies.						
TOTAL						
(b) Aerial systems						
1. Aerial system						
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						
IV.—Miscellaneous—						
1. Cable steamers
Credit for residual value debited to Working Expenses.
2. Subsidies and Political charges
TOTAL—56 II (b)—Capital Outlay
<i>Deduct</i> —(1) Amount transferred to 18 Capital.
<i>Deduct</i> —(2) Amount representing current Depreciation transferred to Abstract I—Provision for Depreciation under Working Expenses.
NET TOTAL—56 II (b)—POSTS AND TELEGRAPHS.

Wasting Assets of the Indo-European Telegraph

1926-27.

REVISED ESTIMATE, 1925-26.			BUDGET ESTIMATE, 1926-27.		
Cash.	Stores.	Total.	Cash.	Stores.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15,000	1,25,000	1,40,000	15,000	1,25,000	1,40,000
26,150	...	26,150	26,150	...	26,150
41,150	1,25,000	1,66,150	41,150	1,25,000	1,66,150
...	7,000	7,000	...	...	...
...	4,500	4,500	...	...	...
...	5,000	5,000	...	...	...
2,000	...	2,000	...	...	...
1,600	...	1,600	...	...	...
3,600	16,500	20,100	...	...	...
—	3,05,478	3,05,478	—	—	—
—20,500	—	—20,500	—	—	—
—	—	—	—	—	—
24,250	4,46,978	4,71,228	41,150	1,25,000	1,66,150
24,250	4,46,978	4,71,228	39,550	1,23,600	1,63,150
—	—	—	1,600	1,400	3,000
—	—	—	—	—	—

18.—Capital outlay in India on
(Charged to

Reference to Detailed Account No.	Heads.	ACRUALS, 1924-25.			BUDGET ESTIMATE, 1925-26.		
		Cash.	Stores.	Total.	Cash.	Stores.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Amount transferred from 56 II (a) Capital outlay	-1,53,320	-84,021	-2,37,341	-3,100	...	-3,100
	Amount transferred from 56 II (b). Renewals and Replacements.. . . .	...	...	...	...	...	...
	SUSPENSE.						
	Credit for issue of Revenue owned stores.	-4,02,948	...	-4,02,948	...	-4,70,300	-4,70,300
	Total	-5,56,268	-84,021	-6,40,289	-3,100	-4,70,300	-4,73,400
	For rounding . . . . .	...	...	...	100	300	400
	Net 18— Capital outlay in India	-5,56,268	-84,021	-6,40,289	-3,000	-4,70,000	-4,73,000

Indo-European Telegraph Department.

Revenue)

REVISED ESTIMATE, 1925-26.			BUDGET ESTIMATE, 1926-27.		
Cash.	Stores.	Total.	Cash.	Stores.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
-1,22,445	5,43,337	4,20,892	2,21,700	...	2,21,700
24,250	4,46,978	4,71,228	39,550	1,23,600	1,63,150
...	-20,41,761	-20,41,761	...	...	...
-98,195	-10,51,446	-11,49,641	2,61,250	1,23,600	3,84,850
+195	-554	-359	-250	+400	+150
-98,000	-10,52,000	-11,50,000	2,61,000	1,24,000	3,85,000

Capital Outlay on Indo-European

Details of Estimates

SECTION.	Number of work.	Class of Works.	ACTUALS, 1924-25.		
			Cash.	Stores.	Total.
			Rs.	Rs.	Rs.
PERSIAN SECTION.		Buildings—			
		Lines and Wires—			
	1	Lump provision for works costing Rs. 50,000 and less		...	
	2	Recovery from the Persian Govt. of the cost of certain lines in Persia		...	
	3	Adjustment in recoupment of the cost of the Central Persia Telg. Line	—56,286	...	—56,286
4	Amount written off by a system of amortisation	1,00,000	...	1,00,000	
			—1,56,286	...	—1,56,286

Details of Estimate

SECTION.	Number of work.	Class of Works.	ACTUALS, 1924-25.		
			Cash.	Stores.	Total.
			Rs.	Rs.	Rs.
GULF SECTION.		Buildings—			
	1	Lump provision for works costing Rs. 50,000 and less	...	...	...
	2	Building quarters for Sub-Divisional Officer at Panjzur	...	...	...
	3	Installing electric light and fans in Telg. Office and quarters at Henjam	...	...	...
	4	Installing Electric light fans in Jask and Chorbar Telg. Office.	...	...	...
		Lines and Wires—			
	5	Cost of line Mirzawa to Duzdab and Kacha Road to Kacha transferred from I. T. D.	...	...	...
	Apparatus and Plant—	...	...	...
	For Rounding	...	...	...
		

Telegraph Department for the year 1926-27.

for Works Under 56—Capital outlay.

BUDGET ESTIMATE, 1926-27.			Number of work.
Cash.	Stores.	Total.	
Rs.	Rs.	Rs.	
—3,000		—3,000	1
...		...	2
—56,300		—56,300	3
—1,00,000		—1,00,000	
—1,59,300		—1,59,300	

for Works

BUDGET ESTIMATE, 1926-27.			Number of work.
Cash.	Stores.	Total.	
Rs.	Rs.	Rs.	
...	1
31,500	...	31,500	2
...	
62,000	...	62,000	3
1,44,000	...	1,44,000	4
1,43,000	...	1,43,000	5
...	
500	...	500	
3,81,000	...	3,81,000	

of the Indo-European Telegraph Department for the year 1926-27
for Works.

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REVISED ESTIMATE, 1925-26.			BUDGET ESTIMATE, 1926-27.			Number of work.	
Cash.	Stores.	Total.	Cash.	Stores.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...		
...		
15,000	1,25,000	1,40,000	15,000	1,25,000	1,40,000		
26,150	...	26,150	26,150	...	26,150		
41,150	1,25,000	1,66,150	41,150	1,25,000	1,66,150		
...	5,000	5,000	...	...	...
2,000	11,500	13,500	...	...	...
1,600	...	1,600	...	...	...
8,600	16,500	20,100	...	...	...

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

Particulars.	Actuals, 1924-25.		Budget Estimate, 1925-26.		Revised Estimate, 1925-26.		Budget Estimate, 1926-27.	
CREDITS.								
Issues to—								
I. 56 II (a)—Capital outlay								
Indirect charges . . . . .		...		...		543,337		
II. 56 II (b)—Renewals and Replacements—								
(a) Book value . . . . .		...		...		446,978		125,000
(b) Indirect charges . . . . .		...		...		4,250		3,750
III. Working Expenses—								
(a) General Charges	5,431		19,000		8,100		7,100	
(b) Line Maintenance	40,903		1,50,000		78,600		59,400	
(c) Cable Maintenance	1,11,757		1,62,000		37,100		40,400	
(d) Working and maintenance of Signal Offices	89,789		80,000		79,000		79,000	
(e) Radio Offices	7,449	2,55,329	11,000	4,22,000	4,500	2,07,300	5,000	1,89,900
IV. Sale and issues to other Departments		1,28,928		31,000		31,000		31,000
V. Stock Adjustment accounts and value of un- serviceable stores, and losses, etc., written- off to Revenue . . . . .		...		...		55,000		85,000
VI. Unabsorbed indirect charges		58,630		60,872		58,222		62,662
TOTAL CREDITS		4,42,887		5,13,872		13,46,087		4,97,312
Add—Balance of Revenue [owned stores as per <i>contra</i> . . . . .		...		...		740,816		...
Net { Debit +		6,38,732		60,700		...		...
{ Credit — . . . . .		...		...		10,57,911		165,200
VII. Balance—Value of stores on hand		20,41,761		21,59,229		983,846		8,18,648
GRAND TOTAL		24,84,648		26,73,101		30,70,779		13,15,953

	India.	England.	Total.
Net grant 1926-27—			
1. Included under 56.—Capital outlay for difference between opening and closing balances of stores	—3,65,200	2,00,000	—1,65,200
2. Included under working Expenses Abstract D—			
(a) Unabsorbed Indirect charges	62,662	...	62,662
(b) Stock Adjustment, etc.	85,000	...	85,000

POSTS AND TELEGRAPHS

PART III

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

ESTIMATES OF RECEIPTS AND EXPENDITURE IN ENGLAND

FOR

1926-27

**Budget Estimate of the Indo-European Telegraph Department for the year
1926-27.**

Details of Estimated Receipts in England.

PARTICULARS.	Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Esti- mate, 1926-27.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS IN ENGLAND.				
Message Revenue—				
India Office—				
(1) Receipts, being value of messages from Bushire to Eastward . . . . .	...	10,000	10,000	10,000
(2) Share of Persian Transit Receipts				
(3) Receipts on Common Purse Accounts	19,12,133	16,00,000	19,20,000	17,70,000
TOTAL.	19,12,133	16,10,000	19,30,000	17,80,000
Deduct—				
<i>Payments in England taken in reduction of receipts—</i>				
(1) Payments to Eastern Telegraph Co.	1,22,156	1,50,000	30,000	80,000
(2) Payments, being value of messages from Bushire to Westward including share of Persian Transit Receipts	8,34,582	8,00,000	7,40,000	8,00,000
(3) Australasian Message Fund	1,28,007	1,20,000	1,20,000	1,20,000
TOTAL DEDUCTION	10,84,745	10,70,000	8,90,000	10,00,000
NET MESSAGE REVENUE	8,27,388	5,40,000	10,40,000	7,80,000
Gain by Exchange	3,06,350	1,80,000	3,40,000	2,60,000
TOTAL RECEIPTS IN ENGLAND	8,27,388	5,40,000	10,40,000	7,80,000
TOTAL GAIN BY EXCHANGE	3,06,350	1,80,000	3,40,000	2,60,000

Budget Estimate of the Indo-European Telegraph Department for the year 1926-27.

Details of Estimated Payments in England.

PARTICULARS.		Actuals, 1924-25.	Budget Esti- mate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimat 1926-27.
		Rs.	Rs.	Rs.	Rs.
<i>Cost and freight of stores paid in England.</i>	56—Capital outlay—				
	English cost of stores—Voted . . . .	...	1,50,000	1,05,000	1,50,000
	Loss by Exchange—Voted . . . .	...	50,000	34,000	50,000
<i>Do.</i>	18—Capital outlay—				
	Persian Gulf Section.				
	English cost of stores—Voted	1,01,115	...		
	Loss by Exchange—Voted	38,367	...		
	Purchase of New Cable Ship—Voted	6,30,679	1,20,000	1,26,000	
	Loss by Exchange—Voted	2,18,136	40,000	41,000	
	Purchase of new cable winding machine for new cable ship—Voted		50,000	50,000	
	Loss by Exchange		17,000	16,000	
	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	1,690	2,000	2,000	2,000
	<i>Deduct—</i>				
Moiety of cost of maintenance of Arabistan Telegraph Line—Voted	1,500	2,000	2,000	2,000	
Contribution from British Exchequer on account of Robat-Seistan and Bunder Abbas Kerman Line—Voted . . . .	...	...	...
Loss by Exchange—Voted	507	1,000	1,000	1,000	
Carried over {	Net Total 18—Capital outlay—Voted	7,35,294	1,73,000	1,79,000.	3,000
	Loss by Exchange—Voted	2,57,686	58,000	58,000	1,000

Budget Estimate of the Indo-European Telegraph Department for the year 1926-27.

Details of Estimated Payments in England.

PARTICULARS.		Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
		Rs.	Rs.	Rs.	Rs.
	Brought forward { Capital outlay Loss by exchange	7,35,294	1,73,000	1,79,000	3,000
	Working Expenses.	2,57,686	58,000	58,000	1,000
	Persian Gulf Section.				
<i>Leave Salaries, etc.</i>	C.—General Charges—				
	Leave and deputation sala- { Non-Voted ries, etc. { Voted .				
	Other Working Expenses— { Non-Voted { Voted .				
	D.—Line Maintenance—				
	Leave and deputation sala- { Non-Voted ries, etc. { Voted .				
	Other Working Expenses . { Non-Voted { Voted .				
	E.—Cable Maintenance—				
	Leave and deputation sala- { Non-Voted ries, etc. { Voted .	22,031	29,500	75,500	64,500
	Other Working Expenses . { Non-Voted { Voted .				
	F.—Working and maintenance of signal offices—				
Leave and deputation sala- { Non-Voted ries, etc. { Voted .					
Other Working Expenses . { Non-Voted { Voted .					
TOTAL PERSIAN GULF SECTION { Non-Voted { Voted .	22,031	29,500	{ 56,000 19,500	46,000 18,500	
	Persian Section.				
C.—General Charges—					
Leave and deputation sala- { Non-Voted ries, etc. { Voted .					
Other Working Expenses . { Non-Voted { Voted .					
F.—Working and maintenance of signal offices—					
Leave and deputation sala- { Non-Voted ries. { Voted .					
Other Working Expenses— { Non-Voted { Voted .					
TOTAL PERSIAN SECTION { Non-Voted { Voted .	46,921	40,500	{ 45,000 8,000	46,000 7,500	
TOTAL WORKING EXPENSES { Non-Voted IN ENGLAND. { Voted .	50,395 19,557	43,000 27,000	1,01,000 27,500	92,000 26,000	
Loss by Exchange { Non-Voted { Voted .	17,090 8,552	14,000 9,000	33,000 9,000	31,000 9,000	
TOTAL PAYMENTS IN ENGLAND { Non-Voted { Voted .	50,395 7,53,851	43,000 2,00,000	1,01,000 2,06,500	92,000 29,000	
Loss by Exchange { Non-Voted { Voted .	17,090 2,66,238	14,000 67,000	33,000 67,000	31,000 10,000	

POSTS AND TELEGRAPHS

PART IV.

ESTIMATES OF REVENUE IN INDIA
INDO-EUROPEAN TELEGRAPH DEPARTMENT

FOR

1926-27.

REVENUE IN INDIA, SUMMARY.

XV.—POSTS AND TELEGRAPHS.

Indo-European Telegraph Department.

HEADS.	Detailed Account No.	Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
		Rs.	Rs.	Rs.	Rs.
INDO-EUROPEAN TELEGRAPH DEPARTMENT—					
MESSAGE REVENUE	A	29,08,010	33,00,000	23,65,000	23,50,000
MISCELLANEOUS REVENUE	B	29,508	10,000	10,000	14,000
GROSS RECEIPTS		29,37,518	33,10,000	23,75,000	23,64,000
<i>Deduct</i> —WORKING EXPENSES AND INTEREST	Page 105	28,77,184	40,32,000	38,54,000	39,19,000
BALANCE . . . . .	...	60,334	-7,22,000	-14,79,000	-15,55,000

Indo-European Telegraph Department.

Detailed Account No. A.—Message Revenue.

HEADS.	Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
	Rs.	Rs.	Rs.	Rs.
Message Revenue—				
Cash Collections—				
Gulf Section	7,08,748	7,00,000	5,80,000	5,85,000
Persian Section	1,56,601	3,00,000	2,00,000	2,00,000
TOTAL CASH COLLECTIONS	8,65,349	10,00,000	7,80,000	7,85,000
Receipts from Indian Postal and Telegraph Department	21,72,525	25,00,000	17,50,000	17,50,000
TOTAL MESSAGE REVENUE	30,37,874	35,00,000	25,30,000	25,35,000
<i>Deduct—</i>				
Payments to Persian Government on account of terminal rates and traffic account	1,29,864	2,00,000	1,65,000	1,85,000
NET MESSAGE REVENUE	29,08,010	33,00,000	23,65,000	23,50,000

Detailed Account No. B.—Miscellaneous Revenue.

Miscellaneous Revenue—				
Gulf Section—				
Sale-proceeds of stores	589	2,000	2,000	2,000
Fines	47	100	100	100
Miscellaneous	10,197	2,000	2,000	2,000
Earnings of the "Patrick Stewart" . . . . .	...	300	300	300
House-rent	1,726	600	600	600
TOTAL GULF SECTION	12,559	5,000	5,000	5,000
Persian Section—				
Sale-proceeds of old stores, fines, etc.	2,765	2,000	2,000	2,000
House-rent . . . . .	...	1,000	1,000	1,000
Miscellaneous	14,184	2,000	2,000	6,000
TOTAL PERSIAN SECTION	16,949	5,000	5,000	9,000
TOTAL MISCELLANEOUS REVENUE	29,508	10,000	10,000	14,000