

~~APPENDIX A.~~

**POSTS AND TELEGRAPHS**

---

**INDIAN POSTAL AND TELEGRAPH DEPARTMENT**

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

FOR THE YEAR

**1927-28**

## CONTENTS.

### INDIAN POSTAL AND TELEGRAPH DEPARTMENT.

	Page.
1. Revised Estimate of the Profit and Loss account, 1926-27 . . . . .	4 and 5
2. Budget Estimate of the Profit and Loss account, 1927-28 . . . . .	6 and 7
3. Distribution statement of Joint Revenue and Expenditure . . . . .	8 and 9
4. Abstract of Expenditure in India . . . . .	11
5. Detailed statements of Working Expenses . . . . .	12 to 52
6. Interest on Capital outlay . . . . .	53
7. Refunds . . . . .	54
8. Capital outlay charged to Revenue . . . . .	57
9. Summary of 56—Capital outlay (not charged to Revenue) . . . . .	61
10. Detailed Statements—Capital outlay on new Assets . . . . .	62 to 64
11. Details of Projects . . . . .	65 to 77
12. Schedule of Store Suspense . . . . .	78 and 79
13. Schedule of Manufacture Suspense . . . . .	80 and 81
14. Detailed statement—Renewals and Replacements of Wasting Assets . . . . .	85 to 90
15. Expenditure in England . . . . .	93
16. Revenue in India . . . . .	97 and 98
17. Memorandum on the new items of expenditure on measures designed to improve the conditions of service of the staff . . . . .	99 and 100

## Posts and Telegraphs Budget, 1927-28.

(Voted portion only.)

	India.	England.*	TOTAL.
	Rs.	Rs.	Rs.
<b>Indian Postal and Telegraph Department (Charged to Revenue)—</b>			
Working Expenses (Pages 11, 12 to 52 and 93) . . . . .	10,05,55,000	4,21,000	10,09,76,000
Capital Outlay (Pages 11 and 57) . . . . .	20,00,000	...	20,00,000
<b>TOTAL . . . . .</b>	<b>10,25,55,000</b>	<b>4,21,000</b>	<b>10,29,76,000</b>
Refunds (Pages 11, 54, 97 and 98) . . . . .	4,30,000	...	4,30,000
 <b>56.—Capital Outlay :—</b>			
Capital Outlay—Not charged to Revenue (Pages 61 to 90 and 93)	49,83,000	10,07,000	59,90,000

\* 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.

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

Abstract and page.	Expenditure.	Post Office.	Telegraph including Radio.	Telephone.	TOTAL.
	<b>WORKING EXPENSES.</b>				
C.—P. 11, 12 to 16.	Direction . . . . .	5,93,000	6,54,000	1,31,000	13,78,000
D.—P. 11, 17 to 21.	Account and Audit . . . . .	24,91,000	7,27,000	68,000	32,86,000
E.—P. 11, 22 to 23.	Traffic Control . . . . .	25,93,000	6,27,000	...	32,20,000
F.—P. 11, 24 to 28.	Engineering Expenses . . . . .	...	67,70,000	8,69,000	76,39,000
G.—P. 11 & 29.	Pensionary charges . . . . .	37,73,000	11,60,000	95,000	50,28,000
H.—P. 11 & 30.	Stamps, Postcards, etc. . . . .	14,11,000	29,000	...	14,40,000
I.—P. 11 & 31.	Stationery and Printing . . . . .	19,22,000	3,04,000	61,000	22,87,000
J.—P. 11 & 32 to 41.	Postal Expenses . . . . .	5,84,77,000	...	...	5,84,77,000
K.—P. 11, 42 to 44.	Telegraph Traffic . . . . .	...	1,48,69,000	...	1,48,69,000
L.—P. 11, 45 to 46.	Radio Expenses . . . . .	...	8,28,000	...	8,28,000
M.—P. 11, 47 to 50.	Telephone Expenses . . . . .	...	...	18,35,000	18,35,000
N.—P. 11 & 51.	Provision for depreciation of wasting Assets . . . . .	80,000	23,57,000	5,68,000	30,05,000
	Rent of Trunk Telephones . . . . .	...	-5,00,000	5,00,000	...
	<b>TOTAL</b> . . . . .	7,13,40,000	2,78,25,000	41,27,000	10,32,92,000
O.—P. 11 & 52.	Deduct—Credits to Working Expenses . . . . .	25,87,000	8,43,000	1,59,000	35,89,000
	<b>NET WORKING EXPENSES IN INDIA</b> . . . . .	6,87,53,000	2,69,82,000	39,68,000	9,97,03,000
P. 93	Working Expenses in England . . . . .	3,56,000	3,48,000	87,000	7,91,000
Do.	Loss by Exchange . . . . .				
	<b>TOTAL WORKING EXPENSES</b> . . . . .	6,91,09,000	2,73,30,000	40,55,000	10,04,94,000
	Net Receipts . . . . .	28,67,000	15,12,000	2,30,000	46,09,000
	<b>GRAND TOTAL</b> . . . . .	7,19,76,000	2,88,42,000	42,85,000	10,51,03,000
	Net Receipts . . . . .	28,67,000	15,12,000	2,30,000	46,09,000
P. 11 & 53.	Deduct—17. Interest on Capital Outlay . . . . .	4,10,000	42,12,000	7,04,000	53,26,000
	<b>Net Profit (+) or loss (-)</b> . . . . .	+24,57,000	-27,00,000	-4,74,000	-7,17,000

## 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 . . . .	5,98,88,000	2,24,42,000	...	8,23,30,000
B—P—97 and 98 .	Miscellaneous Revenue . . . .	1,20,88,000	64,00,000	42,85,000	2,27,73,000
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## Budget Estimate of the Net Profit from the various branches of the Indian

Abstract and page.	Expenditure.	Post Office.	Telegraph including Radio.	Telephone.	TOTAL.
<b>WORKING EXPENSES.</b>					
C.—P. 11, 12 to 16.	Direction . . . . .	6,10,000	7,19,000	1,43,000	14,72,000
D.—P. 11, 17 to 21.	Account and Audit . . . . .	24,23,000	7,51,000	73,000	32,47,000
E.—P. 11, 22 to 23.	Traffic Control . . . . .	26,45,000	6,44,000	...	32,89,000
F.—P. 11, 24 to 28.	Engineering Expenses . . . . .	...	64,54,000	8,60,000	73,14,000
G.—P. 11, & 29.	Pensionary charges . . . . .	37,98,000	11,25,000	1,01,000	50,24,000
H.—P. 11, & 30.	Stamps, Postcards, etc. . . . .	21,37,000	34,000	...	21,71,000
I.—P. 11, & 31.	Stationery and Printing . . . . .	19,68,000	3,01,000	65,000	23,34,000
J.—P. 11, & 32 to 41.	Postal Expenses . . . . .	6,00,31,000	...	...	6,00,31,000
K.—P. 11, 42 to 44.	Telegraph Traffic . . . . .	...	1,48,42,000	...	1,48,42,000
L.—P. 11, 45 to 46.	Radio Expenses . . . . .	...	9,33,000	...	9,33,000
M.—P. 11, 47 to 50.	Telephone Expenses . . . . .	...	...	19,23,000	19,23,000
N.—P. 11 & 51.	Provision for depreciation of wasting Assets . . . . .	92,000	24,80,000	6,01,000	31,73,000
	Rent of Trunk Telephone . . . . .	...	—5,00,000	5,00,000	...
	<b>TOTAL</b>	<b>7,37,04,000</b>	<b>2,77,83,000</b>	<b>42,66,000</b>	<b>10,57,53,000</b>
O.—P. 11 & 52.	<i>Deduct—Credits to Working Expenses</i> . . . . .	31,24,000	8,26,000	1,23,000	40,73,000
	<b>NET WORKING EXPENSES IN INDIA</b>	<b>7,05,80,000</b>	<b>2,69,57,000</b>	<b>41,43,000</b>	<b>10,16,80,000</b>
P. 93	Working Expenses in England . . . . .	} 3,50,000	2,93,000	85,000	7,28,000
Do.	Loss by Exchange . . . . .				
	<b>TOTAL WORKING EXPENSES</b>	<b>7,09,30,000</b>	<b>2,72,50,000</b>	<b>42,28,000</b>	<b>10,24,08,000</b>
	Net Receipts	24,76,000	26,22,000	4,77,000	55,75,000
	<b>GRAND TOTAL</b>	<b>7,34,06,000</b>	<b>2,98,72,000</b>	<b>47,05,000</b>	<b>10,79,83,000</b>
	Net Receipts	24,76,000	26,22,000	4,77,000	55,75,000
P.—11 & 53.	<i>Deduct—17. Interest on Capital Outlay</i> . . . . .	3,53,000	45,01,000	7,97,000	56,51,000
	Net Profit (+) or Loss (—)	<b>+21,23,000</b>	<b>—18,73,000</b>	<b>—3,20,000</b>	<b>—76,000</b>

## AND TELEGRAPH DEPARTMENT.

Postal and Telegraph Department for 1927-28.

Abstract and page.	Receipts.	Post Office.	Telegraph including Radio.	Telephone.	TOTAL.
A.—P. 97 and 98	Postage and Message Revenue . . .	6,09,98,000	2,31,22,000	...	8,41,20,000
B.—Do.	Miscellaneous Revenue . . .	1,24,08,000	67,50,000	47,05,000	2,38,63,000
	GRAND TOTAL .	7,34,06,000	2,98,72,000	47,05,000	10,79,83,000

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

Revised Estimate for 1926-27 and Budget Estimate for 1927-23.

No. of Detailed Account and page.	Account Head.	Post Office.		Telegraphs including Radios.		Telephone.		Total.	
		Revised Estimate, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	<i>Receipts.</i>								
A. I. p. 97	Joint Postal and Telegraph Receipts (a) . . .	5,76,41	5,88,51	1,93,00	1,97,00	...	...	7,69,41	7,85,51
	<i>Expenditure.</i>								
C.	Direction :—								
p. 12	I. General charges—								
	Salaries, Establishment, etc., of D.-G., F. A., etc. (b) . . .	1,83	2,10	1,12	1,29	9	11	3,04	3,50
p. 13	II. Joint charges—								
	Salaries, Establishment, etc., of Chief Engineer, etc. (c) . . .	...	...	2,16	2,34	88	1,00	3,04	3,34
D.	Account and Audit :—								
p. 17	I. General charges—								
	Salaries, Establishment, etc., of Accountant-General, Posts and Telegraphs (d) . . .	2,24	1,65	66	63	13	12	3,03	2,40
p. 19	II. Joint charges—								
	Salaries, Establishment, etc., of Deputy Accountants-General, Posts and Telegraphs (d) . . .	22,68	22,58	1,17	1,14	...	...	23,85	23,72
p. 21	IV. Telegraph Audit Office—								
	Salaries, Establishment, etc., of Deputy Accountant-General, Telegraphs (d) . . .	...	...	2,31	2,60	55	61	2,86	3,21
E.	Traffic Control :—								
p. 22	I. Joint charges—								
	Salaries, Establishment, etc., of Postmaster-General (e) . . .	4,14	4,23	1,23	1,19	...	...	5,37	5,42

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 1926-27 and Budget Estimate for 1927-28.

No. of Detailed Account and page.	Account Head.	Post Office.		Telegraphs including Radios.		Telephone.		TOTAL.	
		Revised Estimate, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
F.	Engineering expenses :—								
p. 24	I. Circle offices—								
	Salaries, Establishment, etc., of Directors (f) . . . . .	...	...	2,14	2,09	1,06	1,03	3,20	3,12
p. 25	II. Divisional offices (Joint)—								
	A. Supervision—								
	Salaries, Establishment, etc., of Divisional Engineers etc. (f) . . . . .	...	...	14,67	15,57	5,38 <sup>a</sup>	6,05	20,05	21,62
p. 28	III.—Stock adjustment account (g) . . . . .								
p. 24	IV.—Unadjusted indirect charges of Telegraph stores (g) . . . . .	...	...	7,95	7,49	2,37	1,87	10,32	9,36
p. 24	V.—Residue of the unabsorbed on cost of Telegraph Workshop (g) . . . . .								
H.	Stamps, Postcards, etc.—								
p. 30	Share of Establishment charges and cost of conveyance and packing charges of stamps (h) . . . . .	3,35	3,65	17	19	...	...	3,52	3,84
	Printing and cost of stamps (i) . . . . .	1,07	1,35	12	15	...	...	1,19	1,50
p. 93	English Expenditure and Exchange—								
	Leave Salaries etc. and Exchange (j) . . . . .	53	56	3,45	2,86	88	85	4,86	4,27

N.B.—Figures are in thousands.

- (f) The amounts have been distributed to the two branches in the ratio of salaries of subordinate staff debitable to either.  
 (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**

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**Indian Postal and Telegraph Department**

**PART I(A)**

**Statement of Demands for working and other Revenue Expenses  
in India**

**FOR**

**1927-28**

# EXPENDITURE IN INDIA.

11

## EXCLUDING EXCHANGE.

### INDIAN POSTAL AND TELEGRAPH DEPARTMENT.

#### REVENUE EXPENSES.

HEADS.	Abstract and Page.	Actuals, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	
<b>WORKING EXPENSES.</b>						
<i>Charges relating to more than one branch of the Department—</i>						
Direction . . . . .	{ Non-voted . . . . . Voted . . . . .	C—p. 12	2,43,630 10,33,482	2,71,000 13,55,000	2,95,000 10,83,000	3,68,000 11,04,000
Account and Audit . . . . .	{ Non-voted . . . . . Voted . . . . .	D—p. 17	43,732 29,94,225	47,000 33,75,000	52,000 32,34,000	68,000 31,79,000
Traffic Control . . . . .	{ Non-voted . . . . . Voted . . . . .	E—p. 22	1,48,697 28,25,120	1,41,000 30,59,000	1,64,000 30,56,000	1,41,000 31,48,000
Engineering Expenses . . . . .	{ Non-voted . . . . . Voted . . . . .	F—p. 24	2,71,775 60,70,854	4,52,000 65,56,000	4,21,000 72,18,000	4,43,000 68,71,000
Pensionary charges . . . . .	Voted . . . . .	G—p. 29	49,89,049	50,20,000	50,28,000	50,24,000
Stamps, Postcards, etc. . . . .	Voted . . . . .	H—p. 30	3,74,570	16,76,000	14,40,000	21,71,000
Stationery and Printing . . . . .	Voted . . . . .	I—p. 31	16,52,271	24,27,000	22,87,000	23,34,000
<i>Charges relating to only one branch—</i>						
Postal Expenses . . . . .	Voted . . . . .	J—p. 32	5,55,77,340	5,97,02,000	5,84,77,000	6,00,31,000
Telegraph Traffic . . . . .	{ Non-voted . . . . . Voted . . . . .	K—p.	15,550 1,47,91,029	16,000 1,52,78,000	9,000 1,48,60,000	... 1,48,42,000
Radio Expenses . . . . .	{ Non-voted . . . . . Voted . . . . .	L—p. 45	67,163 6,32,099	82,000 8,92,000	88,000 7,40,000	97,000 8,36,000
Telephone Expenses . . . . .	{ Non-voted . . . . . Voted . . . . .	M—p. 47	12,730 15,61,715	8,000 18,50,000	8,000 18,27,000	8,000 19,15,000
Provision for depreciation of wasting Assets . . . . .		N—p. 51	31,30,657	32,91,000	30,05,000	31,73,000
Total Working Expenses . . . . .	{ Non-Voted . . . . . Voted . . . . .		8,01,277 9,56,32,411	10,17,000 10,44,81,000	10,37,000 10,22,55,000	11,25,000 10,46,28,000
Deduct—Lump out ordered by Finance . . . . .		...	...	10,00,000	...	...
Deduct—Credits to Working Expenses . . . . .		O—p. 52	35,37,119	35,03,000	35,89,000	40,73,000
Net Working Expenses . . . . .	{ Non-Voted . . . . . Voted . . . . .		8,01,277 9,20,95,292	10,17,000 9,99,78,000	10,37,000 9,86,66,000	11,25,000 10,05,55,000
<b>INTEREST.</b>						
17—Interest on Capital outlay . . . . .		Page 53	46,38,461	57,00,000	53,26,000	56,51,000
Total Working Expenses and Interest . . . . .			9,75,35,030	10,66,95,000	10,50,29,000	10,73,31,000
<b>18.—CAPITAL OUTLAY (CHARGED TO REVENUE).</b>						
Amount transferred from 56—Capital outlay (not charged to Revenue) . . . . .		Page 57	-1,40,87,448	20,02,000	18,52,000	20,00,000
Refunds . . . . .		Page 54	4,95,178	5,60,000	4,50,000	4,30,000

ABSTRACT C.—Direction.

SUMMARY.	Reference to page.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—General charges { Cash . . . . .	13	2,96,832		4,33,200		3,02,900		3,49,800	
{ Stores . . . . .		...		...		1,600		...	
II.—Joint charges (Telegraphs and Telephones) { Cash . . . . .	13	2,30,214		2,72,500		2,82,900		2,96,900	
{ Stores . . . . .		26,281		46,000		18,100		34,000	
III.—Postal { Cash . . . . .	14	3,54,940		4,54,000		4,52,100		4,61,400	
{ Stores . . . . .		...		...		...		...	
IV.—Telegraphs { Cash . . . . .	15	2,51,701		2,70,800		2,93,100		3,21,300	
{ Stores . . . . .		...		...		...		...	
IV-A.—Radios { Cash . . . . .	16	74,531		93,100		81,300		1,09,500	
{ Stores . . . . .		30		1,000		400		100	
V.—Telephones { Cash . . . . .	16	40,450		50,800		42,300		46,100	
{ Stores . . . . .		...		...		...		...	
Indirect charges on Stores-Cash		2,133		4,100		3,500		3,100	
Lump deduction for probable savings		...		...		1,00,000		1,50,000	
TOTAL { Cash . . . . .		12,50,801		15,78,500		13,58,100		14,38,100	
{ Stores . . . . .		26,311		47,000		20,100		34,100	
Deduct—Amount of Non-voted expenditure			2,43,630		2,71,000		2,95,000		3,68,000
For rounding— { Cash . . . . .		...		500		100		100	
{ Stores . . . . .		...		...		100		100	
TOTAL VOTED { Cash . . . . .		10,07,171		13,08,000		10,63,000		10,70,000	
{ Stores . . . . .		26,311		47,000		20,000		34,000	

Numbers.

DETAILED ACCOUNT No. C-I.—Direction—General charges.

1927-28.

I.—GENERAL CHARGES.										
<i>Non-voted.</i>										
Pay of Officers—	1 Director-General (3,500—4,000)	46,992		42,700		53,300		43,800		
	1 Financial Adviser (2,500—3,000)	25,385		34,400		32,000		35,000		
	1 Director of Establishment (2,100)	...		...		8,300		17,000		
	Passage pay	1,528		1,200		...		...		
<i>Voted.</i>										
Pay of Permanent Establishment—	1 Financial Adviser. Superintendent, Secretariat Branch (600—800)	5,161		...		...		...		
	Officer on special duty	9,333		9,600		10,200		13,200		
Pay of Temporary Establishment— Allowances, Honoraria, etc.—	33,659		1,22,256		87,900		1,12,800		1,09,000	
	Revision of pay of Clerical Staff in Office of Director General, Posts and Telegraphs.		...		...		...		10,000	
	4 Pay of Subordinates 2 (500—700), 2 (350—450)	16,406		16,400		19,000		23,700		
	48 Office Establishment (at rates of pay varying from 50 to 350)	52,484		54,500		78,500		1,06,000		
	63 Menials (at rates of pay varying from 15 to 35)	15,663		15,000		16,000		16,500		
	Temporary Establishment	84,553		85,900		1,13,500		1,56,200		
	House rent, local and other allowances	16,652		13,100		14,300		15,000		
	Cost of passages granted under Superior Civil Service Rules 1924, Non-voted	3,853		...		6,300		9,000		
	Hill Journey allowances	25,388		13,300		13,300		15,000		
	Travelling allowances	15,102		17,000		19,700		21,800		
Total	...		...		6,800		6,800			
Other Supplies	44,343		50,300		39,300		45,800			
	444		600		600		200			
Carried over	2,68,248		2,17,800		2,87,300		3,33,000			

DETAILED ACCOUNT No. C-I.—Direction—General Charges—*contd.*

	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .		2,68,248		2,17,800		2,87,300		3,33,000
<i>Contingen-</i> <i>cies—</i>								
Sealing Wax . . . . .	...		...		200		200	
Rates and Taxes . . . . .	...		...		1,100		900	
Liveries and Uniforms . . . . .	508		1,000		1,200		1,000	
Purchase and Repair of furniture . . . . .	351		400		400		400	
Section writing . . . . .	12,992		3,600		3,900		3,900	
Other contingencies . . . . .	14,733		10,400		8,800		10,400	
	{ Cash		{		1,600		{	
	{ Stores		{				{	
Total . . . . .		28,584		15,400		15,600		16,800
	{ Cash		{		1,600		{	
	{ Stores		{				{	
Transfer of the D. G.'s Office from Calcutta to Delhi . . . . .				2,00,000				
TOTAL I—GENERAL CHARGES . . . . .		2,96,832		4,38,200		3,02,900		3,49,800
	{ Cash		{			1,600		{
	{ Stores		{					{

C-II.—Joint Charges, Telegraphs and Telephones.

	Numbers	1927-28.	Non-voted.		Voted.		Total	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>								
1 Chief Engineer, Telegraphs (2,750—3,000). . . . .			34,223		33,800		33,900	35,400
3 Chief Electrician and Electricians—(300—1,625). . . . .			2,324		600		21,100	34,200
			...		...		...	...
1 Chief Electrician and Electrician (300—1,625). . . . .			40,558		44,300		24,000	12,600
5 Deputy Assistant Electricians (350—600). . . . .			29,141		32,300		23,500	27,000
1 Officer on special duty . . . . .			...		...		22,200	22,200
Total . . . . .			1,06,246		1,11,000		1,29,700	1,31,400
<i>Pay of Permanent Establishment—</i>								
35 Office Establishment (at rates of pay varying from 50 to 350). . . . .			58,667		60,800		65,500	75,900
20 Menials (at rates of pay varying from 15 to 35). . . . .			4,879		5,100		5,100	5,500
Total . . . . .			63,546		65,900		70,600	81,400
<i>Pay of Temporary Establishment—</i>								
Temporary Establishment . . . . .			6,296		16,500		9,000	9,800
House-rent, local and other allowances. . . . .			...		...		4,400	4,400
Cost of passages granted under Superior Civil Service rules, 1924. . . . .			21,110		19,800		18,000	18,000
Hill Journey Allowances . . . . .			6,582		9,500		6,500	6,500
Travelling Allowances . . . . .			20,325		37,500		7,000	7,000
			...		...		23,400	23,600
Total . . . . .			48,017		66,800		47,900	48,100
			68		1,000		600	600
<i>Repairs to Apparatus and Plant—</i>								
Apparatus and Plant . . . . .			25,416		46,000		38,900	36,500
Deduct—Credit on account of Stores returned to Stock. . . . .							21,000	2,500
Other Supplies and Services . . . . .			303		600		400	600
Liveries and Uniforms . . . . .			109		200		300	300
Purchase and Repair of Furniture. . . . .			34		...		...	...
Section writing . . . . .			...		2,400		2,500	2,500
Other contingencies . . . . .			5,629		7,700		6,700	7,700
Rates and Taxes . . . . .			899		...		200	...
			...		...		600	500
Total . . . . .			6,041		10,900		10,900	11,600
			865		...		200	...
TOTAL II—JOINT CHARGES (Telegraphs and Telephones) . . . . .			2,30,214		2,72,500		2,82,900	2,96,900
			26,281		46,000		18,100	34,000

## ABSTRACT C.—Direction.

Numbers.		Actuals, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
1927-28.		DETAILED ACCOUNT NO. C.-III.—Direction—Postal.			
		Rs.	Rs.	Rs.	Rs.
	<i>Non-voted.</i>				
Pay of Officers—	1 Deputy Director-General, (2,700)	27,725		32,400	31,500
	Passage pay	513		600	...
	<i>Voted.</i>				
	7 Deputy Director-General, and Assistant Director-General, 1 (1,750—2,250), 6 (800—1,400)	1,24,903		1,21,600	1,24,500
	Passage pay	—600		600	
	2 Officers on special duty			32,400	25,200
	Total		1,52,541	1,55,200	1,88,400
Pay of Permanent Establishment—	72 Office Establishment (at rates of pay varying from 50 to 350)	1,28,672		1,28,600	1,41,100
	32 Menials (at rates of pay varying from 15 to 35)	6,783		7,500	8,200
	Total		1,35,455	1,36,100	1,49,300
Pay of Temporary Establishment—	Temporary Establishment		7,792	23,000	10,600
	House-rent, local and other allowances.				
Allowances, Honoraria, etc.—	Cost of passages granted under Superior Civil Service rules, 1924.				
	Hill Journey allowances	10,025		14,700	9,000
Travelling Allowances	Travelling Allowances	6,250		14,500	19,300
	Total				
Other Supplies and Services—	Other Supplies and Services		35,020	48,200	49,800
	Rates and Taxes			600	600
Contingencies—	Purchase and Repair of Furniture	187		400	500
	Section writing			4,000	4,300
	Liveries and Uniforms	526		1,000	1,400
	Other Contingencies	7,770		11,500	9,700
	Losses, etc., written-off—				
	Loss by accident, theft, etc.	15,185		30,000	32,000
	Irrecoverable advances	...		1,000	1,000
	Irrecoverable overpayments	464		1,000	1,000
	Total		24,132	74,000	74,000
	TOTAL III—POSTAL		3,54,940	4,54,000	4,52,100
					52,500
					4,300
					4,300
					8,000
					3,700
					22,300
					4,300
					49,800
					600
					12,200
					600
					8,000
					3,700
					19,300
					4,300
					49,800
					600
					4,300
					500
					4,300
					1,100
					11,700
					32,000
					1,000
					1,000
					52,500
					4,61,400
					1,08,600
Numbers.		C.-IV.—Direction—Telegraphs.			
1927-28.		Rs.	Rs.	Rs.	Rs.
	<i>Non-voted.</i>				
Pay of Officers—	2 Deputy Director-General and Assistant Directors-General, 1 (1,750 to 2,150) 1 (625 to 1,375)	33,250		27,900	28,100
	Passage pay	1,771		1,800	...
	1 Deputy Chief Engineer, Telegraphs (1,750—2,150)				8,000
	Traffic Controller	16,769		18,900	25,000
	<i>Voted.</i>				
	1 Traffic Controller (625 to 1,350)	7,985		...	16,400
	1 Assistant Traffic Controller 1 (590)			6,800	6,800
	2 Assistant Director-General and Assistant to Deputy Director-General 1 (800—1,400), 1 (350—700)	22,716		26,700	16,200
	Deputy Chief Engineer, Telegraphs	24,231		24,800	14,200
	Passage pay	450		600	...
	Officer on special duty	13,138		11,800	...
	Leave and deputation salary of an officer to be sent to the Washington Radio Conference—voted				8,000
	Carried over		1,20,310	1,07,500	1,01,500

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

	Numbers 1927-28.		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward		1,20,310		1,07,500		1,01,500		1,08,600
Pay of Permanent Establishment—	53	Pay of subordinates	248		...		...	...	...	
		Office Establishment (at rates of pay varying from 50 to 350)	84,043		83,200		1,11,900		1,31,700	
	12	Menials (at rates of pay varying from 15 to 35)	5,367		5,600		5,600		6,800	
		Total		89,658		88,800		1,17,500		1,38,500
Pay of Temporary Establishment.	6	Temporary Establishment		...		...		1,000		1,000
Allowances, Honoraria, etc.—		House-rent, local and other allowances.	14,382		13,800		12,000		7,000	
		Cost of passages granted under Superior Civil Service rules, 1924			...		1,800		1,800	
		Hill Journey Allowances	3,551		10,000		3,800		2,800	
Other Supplies and Services—Contingencies—		Travelling expenses of an officer to be sent to the Washington Radio Conference—voted							6,000	
		Travelling Allowances { Non-voted . . . . . { Voted . . . . .	17,397		37,500		38,300		5,000 37,800	
		Total { Non-voted . . . . . { Voted . . . . .		35,330		61,300 400		7,000 54,100 400		6,800 53,600 200
		Other Supplies and Services		...		...		...		...
		Liveries and Uniforms	354		700		900		700	
		Purchase and repair of furniture	124		300		300		300	
		Section writing			2,700		3,000		3,000	
		Other contingencies { Cash . . . . . { Stores . . . . .	5,925		9,100		6,500		7,900	
		Rates and Taxes			...		800		600	
		Losses, etc., written off:—								
		Losses by accident, theft, etc.					100		100	
		Irrecoverable advances					...		...	
		Irrecoverable overpayments					...		...	
		Total { Cash . . . . . { Stores . . . . .		6,403		12,800		11,600		12,600
		Total IV.—Telegraph { Cash . . . . . { Stores . . . . .		2,51,701		2,70,800		2,93,100		3,21,300

C-IV A.—Direction—Radios.

	Numbers 1927-28.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—	1	Non-voted. Director (1,750—2,150)	26,005		30,000		26,600		24,200
	2	Divisional Engineer, Traffic and Assistant Divisional Engineer 1 (625—1,375), 1 (375—975)	9,247		16,700		13,100		17,800
		Passage pay	844		1,200		...		...
		Leave and deputation salary of an officer to be sent to the Washington Radio Conference—Non voted	...	36,096	...	47,900	...	39,700	10,000
		Total							52,000
Pay of Permanent Establishments—	9	Office Establishment at rates of pay varying from 50 to 350	12,779		13,200		14,600		15,700
Pay of Temporary Establishment—	12	Menials (at rates of pay varying from 15 to 35)	2,816		3,000		3,000		3,000
		Total		15,595		16,200		17,600	18,700
Allowances, Honoraria, etc.—		Temporary Establishment		516		1,000		1,000	1,200
		House-rent, local and other allowances. { Non-voted . . . . . { Voted . . . . .	...	42	...	...	2,600		3,000
		Cost of passages granted under Superior Civil Service rules, 1924			...		1,800		1,800
		Hill Journey Allowances	8,207		12,000		8,500		9,000
		Travelling expenses of an officer to be sent to the Washington Radio Conference—Non-voted							6,000
		Travelling Allowances { Non-voted . . . . . { Voted . . . . .	10,649		12,000		1,000		9,000 3,000
		Total { Non-voted . . . . . { Voted . . . . .		18,898		24,000		7,800 12,100	16,800 15,000
		Carried over		71,105		89,100		78,200	1,03,700

## ABSTRACT C-IVA.—Direction—Radios—(contd.)

		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward		71,105		89,100		78,200		1,03,700	
<i>Repairs to Apparatus and Plant—Contingencies—</i>	Apparatus and Plant	Cash	9		...		...		...	
		Stores	...		...		...		...	
	Liveries and Uniforms	Cash	...		...	...	...		...	
		Stores	...		1,000	400	100		...	
	Purchase and repair of furniture	Cash	212		1,000	100	300		...	
		Stores	...		...	...	...		...	
	Other contingencies	Cash	3,205		3,000	3,000	5,500		...	
		Stores	30		...	...	...		...	
	Losses, etc., written off:—									
	Loss by accident, theft, etc.									
Irrecoverable advances										
Irrecoverable overpayments										
Total	Cash		3,417		4,000		3,100		5,800	
	Stores		30		1,000		400		100	
Total C-IVA.—Radios	Cash		74,531		93,100		81,300		1,03,500	
	Stores		30		1,000		400		100	

## C-V.—Direction—Telephones.

	Numbers.	C-V.—Direction—Telephones.							
		1927-28.	Non-voted.						
<i>Pay of Officers—</i>			<i>Deputy Chief Engineer, Telephones</i>	16,650		27,700		...	...
			<i>Passage pay</i>	406		600		...	...
	1		<i>Deputy Chief Engineer, Telephones (2025)</i>	6,396		...		22,000	24,600
			<i>Deputy Assistant Engineer, Telephones (350—700)</i>	3,864		5,400		3,400	...
	1		<i>Assistant Engineer</i>	...		...		1,200	7,500
			Total		27,316		33,700		26,600
<i>Pay of Permanent Establishment—</i>			<i>Pay of Subordinates ( )</i>	1,016		1,600		...	...
	2		<i>Office Establishment (at rates of pay varying from 50 to 350)</i>	4,167		4,600		4,900	5,700
	3		<i>Menials (at rates of pay varying from 15 to 35)</i>	858		750		800	800
			Total		6,041		6,950		5,700
<i>Allowances, Honoraria, etc.—</i>			<i>House-rent, local and other allowances</i>	...		...		...	...
			<i>Hill Journey Allowances</i>	156		...		...	...
			<i>Travelling Allowances</i>	3,100		3,800		4,000	3,800
			<i>Cost of passages granted under Superior Civil Service rules, 1924—Non-voted</i>	...		...		...	...
<i>Other Supplies and Services—Contingencies—</i>			Total		6,484		8,900		8,600
			<i>Other Supplies and Services</i>	...		...		50	100
			<i>Liveries and Uniforms</i>	34		100		100	100
			<i>Purchase and repair of furniture</i>	12		50		100	100
			<i>Section writing</i>	...		300		300	300
			<i>Rates and Taxes</i>	...		...		...	...
			<i>Other contingencies</i>	563		750		700	800
			<i>Losses, etc., written off:—</i>						
			<i>Loss by accident, theft, etc.</i>	...		...		...	...
			<i>Irrecoverable advances</i>	...		...		...	...
		<i>Irrecoverable overpayments</i>	...		...		...	...	
Total	Cash		609		1,200		1,300		1,400
	Stores		...		...		...		...
Total V.—Telephones	Cash		40,460		50,800		42,300		46,100
	Stores		...		...		...		...





## DETAILED ACCOUNT No. D-I.—General Charges.

		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total brought forward			3,84,885		4,29,120		3,36,400		2,29,240
<i>Allowances, Honoraria, etc.—</i>	House-rent, Local and other Allowances								
	{ Non-Voted	...				1,100		...	
	{ Voted	11,077		9,380		7,700		5,400	
	Cost of passages granted under Superior Civil Service rules 1924 Non-voted	...		...		...		...	
	Travelling expenses of the Gazetted officers and office establishment for the move of the office to Delhi			32,000					
	Travelling Allowances								
	{ Non-Voted	...		...		3,500		2,000	
	{ Voted	5,046		4,500		36,600		3,000	
	Total								
	{ Non-Voted	...		...			4,600		2,000
{ Voted	16,123		45,880		44,300		8,400		
<i>Other Supplies and Services—Contingencies—</i>	Other Supplies		47		50		100		50
	Other Contingencies	10,825		12,910		22,000		10,000	
	Provision for contingent expenses for the move of the office to Delhi			12,000					
	Provision for the cost of 5 Accounting Machines for P. I. Section			16,800					
			10,825		41,210		22,000		10,000
	<i>Deduct—Share of the cost of Accountant-General's Office debitable to Indo-European Telegraph Department</i>	4,260		4,260		9,000		9,600	
	<i>Deduct—Cost of Establishment of the Life Insurance Section of the Accountant-General's Office debitable to the Post Office Insurance Fund</i>	1,35,666		1,47,050		95,140		...	
	TOTAL DEDUCTION	1,39,926		1,51,310		1,04,140		9,600	
	TOTAL I—GENERAL CHARGES	2,71,954		3,64,950		3,03,260		2,40,090	



DETAILED ACCOUNT No. D-III—Telegraph Traffic—Telegraph Check Office.										
			Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Numbers.										
1927-28.										
Voted.										
Pay of Officers—	1	Accounts Officer (500—800)		14,138		9,900		13,290		9,350
	2	Pay of Subordinates . . .	7,386		8,600		7,700		9,100	
Pay of Permanent Establishment—	263	Office Establishment (at rates of pay varying from 250 to 30)	2,50,233		2,74,220		2,63,000		2,70,000	
	19	Menials (at rates of pay varying from 18 to 11)	3,897		3,940		4,660		4,240	
Pay of Temporary Establishment—	TOTAL . . .		2,61,516		2,86,760		2,75,360		2,83,340	
	Temporary Establishment . . .		1,484		1,640		1,600		1,500	
Allowances, Honoraria, etc—	House-rent, local and other allowances . . .		3,572		2,820		2,300		2,500	
	Travelling Allowances . . .		...		...		600		300	
TOTAL . . .			3,572		2,820		2,900		2,800	
Other Supplies and Services—	Other Supplies and Services { Cash . . .		...		...		...		...	
	Stores . . .		521		2,200		500		800	
Contingen- cies—	Rates and Taxes . . .		...		...		7,000		7,000	
	Other Contingencies . . . { Cash . . .		13,383		15,010		9,500		8,000	
		Stores . . .	851		300		1,300		1,500	
Total { Cash . . .			13,383		15,010		16,500		15,000	
		Stores . . .	851		300		1,300		1,500	
TOTAL-TELEGRAPH CHECK OFFICE { Cash . . .			2,94,093		3,16,130		3,09,650		3,11,990	
		Stores . . .	1,372		2,500		1,300		2,300	

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

		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1927-28.								
Pay of Officers—	2	Deputy and Assistant Accountant-General (300—1,500)	29,068		23,520		22,140		21,400
Pay of Permanent Establishment—	1	Assistant Accounts Officer (500—800)	3,917	32,985	6,840	30,360	8,210	30,350	8,260
	17	Pay of Subordinate (at rates of pay varying from 150 to 450)	63,388		68,100		71,000		71,000
	141	Office Establishment (at rates of pay varying from 230 to 40) 1 Stock Verifier (150—270)	1,58,126		1,79,880		1,78,000		1,88,400
		Appointment of 2 Inspectors and 2 peons for inspection of Telephone Accounts							5,640
		Appointment of one stock verifier							1,800
		Staff required for Audit of expenditure on Apparatus and Plant (1 Accountant and 6 clerks)							6,960
		One Accountant for Inspection group							2,640
		One clerk for dealing Inspection reports							720
		Additional staff required for accounts work (5 clerks in upper Division).							3,600
		16	Menials (at varying rates from 8 to 27) Duty allowances	3,263 8		3,490		3,800	
Pay of Temporary Establishments—		Temporary Establishment	2,24,785 4,366		2,51,470		2,52,600 9,000		2,84,510 9,000
Allowances, Honoraria, etc.—		House-rent, local and other allowances	8,060		9,560		9,000		9,800
		Travelling allowances	10,343		12,000		12,000		12,000
		Travelling allowance for travelling Inspectors and their peons and for the Stock verifier							4,000
			18,403		21,560		21,000		25,800
Other Supplies and Services—		Other Supplies and Services { Cash . . . . . Stores . . . . .		200		200			
Contingencies—		Other Contingencies { Cash . . . . . Stores . . . . .	1,963 786		3,000 300		3,500 900		3,800 900
		Total Telegraph Audit Office { Cash . . . . . Stores . . . . .	2,82,502 986		3,06,590 500		3,16,450 900		3,52,270 900
		Deduct—Indo-European Telegraph Share of Account Establishment	23,970		24,540		31,000		32,400
		NET TELEGRAPH AUDIT OFFICE { Cash . . . . . Stores . . . . .	2,58,532 986		2,81,850 500		2,85,450 900		3,19,870 900

ABSTRACT E.—Traffic Control—(Postal and Telegraphs).										
		Reference to page.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
SUMMARY.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Joint Charges	{ Cash	22	4,77,916		4,85,600		5,36,040		5,41,050	
	{ Stores		...		...		1,300		1,300	
II. Postal		23	20,30,088		21,92,900		21,79,000		22,21,550	
III. Telegraph Traffic	{ Cash	23	4,63,015		5,21,400		5,02,900		5,23,950	
	{ Stores		751		...		700		1,000	
Indirect Charges on Stores			47		...		100		100	
Total	{ Cash		29,71,066		31,99,900		32,18,040		32,83,650	
	{ Stores		751		...		2,000		2,300	
Deduct—Amount of Non-voted expenditure				1,46,697		1,41,000		1,61,000		1,41,000
For rounding.				...		100		40		350
	{ Cash		...		...		...		300	
	{ Stores		...		...		...		...	
Total voted	{ Cash		28,24,369		30,59,000		30,54,000		31,46,000	
	{ Stores		751		...		2,000		2,000	

  

DETAILED ACCOUNT No. E.-I.—(Joint Charges—Postal and Telegraphs).										
		Numbers	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		1927-28.								
<i>Non-voted.</i>										
Pay of Officers—	4	Postmasters-General, 1 (2,300), 1 (1,950), 1 (2,450), 1 (2,250)	1,30,449		1,33,300		1,30,900		1,10,600	
		Leave provision	...		2,300		...		...	
		Passage pay	2,697		3,000		...		...	
		Total								
<i>Voted.</i>										
	4	POSTMASTERS-GENERAL. 1 (2,500), 3 (1,750—2,250)	88,596		80,700		89,400		1,02,700	
		Passage pay	—600		...		...		...	
		Leave provision	...		...		...		10,000	
		Total		2,21,142		2,19,300		2,20,300		2,23,300
Pay of Permanent Establishment—	9	Pay of Subordinates (at rates of pay varying from 250—450)	39,255		41,500		44,500		45,000	
	71	Office Establishment (at rates of pay varying from 350 to 40)	93,907		1,02,900		1,08,800		1,10,000	
	81	Menials (at rates of pay varying from 30 to 14)	15,668		16,700		19,000		20,000	
Pay of Temporary Establishment—		Leave provision	...		1,900		..		...	
		Total		1,48,830		1,63,000		1,72,300		1,75,000
Allowances, Honoraria, etc.—		Temporary Establishment House-rent, Local and other Allowances		556		1,200		540		800
		{ Non-voted	...		...		3,600		3,600	
		{ Voted	14,694		17,300		14,200		14,850	
		Travelling Allowances { Non-voted	...		...		23,500		21,500	
		{ Voted	26,909		31,200		25,000		23,400	
		Cost of passages granted under superior Civil Service Rules 1924, Non-voted	...		...		3,600		3,000	
		Total { Non-voted	...		...		30,700		28,100	
		{ Voted		41,603		48,500		39,200		38,250
Repairs to Buildings—		Petty Original Works { Cash	15		...		...		...	
		{ Stores	...		...		...		...	
		Petty renewal and reconstructions { Cash	255		...		...		...	
		{ Stores	...		...		...		...	
		Maintenance and Repairs—								
		Ordinary Repairs { Cash	216		...		...		...	
		{ Stores	...		...		...		...	
	Special Repairs { Cash	115		...		...		...		
	{ Stores	...		...		...		...		
		Repairs to Electric Installation	520		...		...		...	
		Total { Cash		1,121		...		...		...
		{ Stores		...		...		...		...
Contingen- cies—		Fixed house-rent and ground rent, etc.	4,103		7,500		6,500		7,000	
		Liveries and uniforms	8,115		500		500		400	
		Purchase and repair of furniture	4,279		1,100		1,900		2,000	
		Section writing	25,355		28,800		29,000		31,000	
		Other Contingencies { Cash	22,812		17,700		24,300		24,300	
		{ Stores	...		...		1,300		1,300	
		Rates and Taxes	...		...		9,600		9,600	
		Sealing wax	...		...		1,200		1,300	
		Total { Cash		64,664		53,600		73,000		75,600
		{ Stores		...		...		1,300		1,300
	Total I.—Joint Charges (Postal and Telegraphs)		4,77,916		4,85,600		5,36,040		5,41,050	
			...		...		1,300		1,300	

DETAILED ACCOUNT No. E.-II—Postal.

Pay of Officers—	Numbers 1927-28	Non-voted.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Deputy Postmaster-General (800—1,400)	1,650		1,800		1,800		1,800	
		Voted.								
	10	Deputy Postmasters-General (800—1,400)	1,28,859		1,41,500		1,40,000		1,42,200	
	26	Personal Assistants to Postmasters-General (300—750)	2,03,961		1,93,900		2,12,000		2,13,000	
		Leave provision			16,300		...		...	
		Appointment of a Deputy Postmaster General (Postal) Burma Circle	...		...		...		12,000	
		Total		3,34,470		3,53,500		3,53,800		3,69,000
Pay of Permanent Establishment—	18	Pay of subordinates (at rates of pay varying from 145 to 450)	59,617		60,200		55,000		60,000	
	18	Inspectors of Post Offices	28,221		28,900		31,300		32,000	
	1102	Office Establishment (at rates of pay varying from 25 to 350)	13,01,227		13,08,600		13,56,900		13,70,000	
	395	Menials (at rates of pay varying from 14 to 40)	91,332		91,800		92,000		93,000	
		Leave provision	...		4,600		...		...	
		Total		14,80,397		14,94,100		15,35,200		15,55,000
Pay of Temporary Establishment—		Temporary Establishment		2,315		2,500		5,600		4,100
Allowances, Honoraria, etc.—		House-rent, Local and other Allowances.	58,723		57,600		59,300		65,250	
		Travelling Allowances	42,804		1,40,000		96,200		96,500	
		Cost of passages granted under Superior Civil Service rules 1924—Non-voted	...		...		...		...	
		Total		1,01,527		1,97,600		1,55,500		1,61,750
Other Supplies and Services—		Other Supplies		8,190		...		10,900		10,500
		Fixed house-rent and ground, etc.	5,739		6,900		6,000		6,000	
		Liveries and Uniforms	2,318		10,400		3,000		4,100	
		Purchase and Repair of Furniture	10,093		12,300		8,200		8,800	
		Other Contingencies	88,904		1,15,600		1,00,400		1,01,700	
		Rates and Taxes	...		...		400		600	
		Total		1,07,054		1,45,200		1,18,000		1,21,200
		Postal Stock Depôt Suspense		—3,865		...		...		...
		Total II—Postal		20,30,088		21,92,900		21,79,000		22,21,550

DETAILED ACCOUNT No. E.-III—Telegraph Traffic.

Pay of Officers—	Numbers 1927-28.	Non-voted.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Deputy Postmaster-General (550—1,350)	11,473		...		600		600	
		Passage pay	428		600		...		...	
		Voted.								
	8	Deputy Postmasters-General (800—1,400)	98,382		1,06,600		95,000		1,00,000	
	19	Superintendents, Telegraph Traffic (at rates of pay varying from 350 to 700)	1,19,286		1,12,700		1,22,000		1,27,000	
		Leave provision	...		12,500		...		...	
		Passage pay	150		...		...		...	
		Total		2,29,719		2,32,400		2,17,600		2,27,600
Pay of Permanent Establishment—	112	Office Establishment (at rates of pay varying from 40 to 225)	1,40,792		1,47,600		1,51,000		1,60,000	
	51	Menials (at rates of pay varying from 14 to 35)	10,425		11,200		12,500		13,000	
		Leave provision	...		200		...		...	
		Total		1,51,217		1,59,000		1,63,500		1,73,000
Pay of Temporary Establishment—		Temporary Establishment		..		500		300		400
Allowances, Honoraria, etc.—		House-rent, Local and other Allowances.	35,299		27,900		31,500		32,450	
		Travelling Allowances	41,972		94,000		83,900		84,000	
		Cost of passages granted under Superior Civil Service Rules, 1924—Non-voted	...		...		...		...	
		Total		77,271		1,21,900		1,15,400		1,16,450
Repairs to Apparatus and Plant		Apparatus and Plant		23		...		...		...
		Repairs to buildings		33		...		...		...
Repairs to Buildings.		Electric Installation		...		700		...		...
Contingencies—		Liveries and uniforms	251		500		500		900	
		Purchase and repair of furniture	831		1,300		1,100		1,100	
		Other contingencies	3,670		5,100		4,500		4,500	
		Total		4,752		6,900		6,100		6,500
		Total III—Telegraphs		4,63,015		5,21,400		5,02,900		5,28,950





DETAILED ACCOUNT No. F.-II—Divisional Offices—A. Supervision. (Joint.)										
			Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—	Numbers.									
	1927-28.									
			<i>Non-voted.</i>							
	9	Divisional Engineers (625—1,375)	1,01,171		1,50,600		1,15,100		1,36,000	
	7	Assistant Divisional Engineers (375—975)	55,265		85,500		55,700		56,800	
		Passage Pay	11,222		14,400		...		...	
			<i>Voted.</i>							
	12	Divisional Engineers (625—1,375)	1,96,604		1,21,900		1,77,000		1,80,000	
	15	Assistant Divisional Engineers (375—975)	16,779		96,400		25,500		28,500	
	13	Assistant Engineers (350—700)	55,366		92,500		71,400		67,000	
53	Deputy Assistant Engineers (350—600)	3,39,999		2,97,000		3,25,000		3,30,000		
			7,76,406		8,58,300		7,69,700		7,98,300	
		TOTAL								
Pay of Permanent Establishment—	142	Engineering Supervisors General (80—350)	3,16,566		3,21,500		3,31,000		3,42,000	
	21	Divisional Accountants (80—270)	22,940		25,700		38,000		45,000	
		Re-organisation of the existing cadre of Divisional Accountants on the lines in force in the P. W. D.			23,000					
	298	Office Establishment (at rates of pay varying from 45 to 180)	2,41,989		2,68,000		2,64,000		2,75,000	
		Special pay of Engineering Supervisors'	64,398		65,000		65,000		71,000	
	144	Menials (at rates of pay varying from 13 to 35)	51,291		28,700		28,000		28,500	
			6,97,184		7,31,900		7,26,000		7,61,500	
			17,300		11,000		22,600		65,000	
Pay of Temporary Establishment— Allowances, Honoraria, etc.—		Temporary Establishment								
		House-rent, local and other allowances.								
		Conveyance allowances								
		Travelling allowances								
		Cost of passages granted under superior Civil Service rules 1924—Non-voted								
		Honoraria								
		Grant of compensatory allowance to Telegraph Engineering Subordinates								
		Total								
				2,43,126		2,97,700		3,20,100		3,42,600
								52,400		52,600
Contingencies—		Fixed house-rent and office rent	44,617		54,400		22,300		23,300	
		Liveries and uniforms	3,921		1,000		400		400	
		Purchase and repair of furniture.	117		3,000		1,800		2,200	
		Other contingencies	20,494		25,000		22,700		12,300	
		Rates and Taxes	2,131		2,000		900		900	
			44,870		43,000		27,800		28,600	
			7,564		6,000		5,000		5,700	
			...		...		3,100		9,100	
		Total		1,13,902		1,23,400		82,300		73,700
				9,812		11,000		7,700		8,800
Repairs to Buildings—		Petty original works	82							
		Petty Renewals & Reconstruction	792							
		Ordinary Repairs	18,709		14,600		16,300		54,700	
		Special Repairs	404		5,100		5,100		...	
		Establishment, Tools and Plant	426				3,000		5,300	
		Total		20,413		14,600		19,300		60,000
				9,812		5,100		5,100		...
		Total Supervision		18,68,331		20,36,900		19,92,400		21,53,700
				9,812		16,100		12,800		8,800

DETAILED ACCOUNT No. F.-II—Divisional Offices—B. Maintenance of Telegraph Offices and Instruments.										
			Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate 1926-27.		Budget Estimate, 1927-28.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Numbers.									
	1927-28.	<i>Voted.</i>								
<i>Pay of Officers—</i>	4	Assistant Electricians (350—700)	27,626		30,400		30,600		32,100	
<i>Pay of Permanent Establishment—</i>	12	Deputy Assistant Electricians (350—600)	63,060		62,300		69,000		70,000	
		Total		90,686		92,700		99,600		1,02,100
	54	Pay of subordinates (at rates of pay varying from 80 to 350)	1,38,367		1,55,000		1,43,000		1,45,000	
	1	Instrument Tester (from 150 to 350)	2,918		2,500		3,700		2,700	
	99	Mistries (at rates of pay varying from 30 to 110)	75,000		76,600		72,000		75,000	
	194	Special pay of Electrical Supervisors Menials (at rates of pay varying from 14 to 80)	25,799		26,700		24,500		26,000	
		Director-General's reserve for revision of fixed establishment	...		30,000		...		33,000	
		Total		2,42,084		3,17,200		2,69,200		3,08,200
<i>Pay of Temporary Establishment—</i>		Temporary Establishment	...	1,668		4,000		7,700		10,000
<i>Allowances, Honoraria, etc.—</i>		House-rent, Local and other Allowances	34,516		36,700		36,000		36,000	
		Conveyance Allowances	49		...		...		...	
		Travelling Allowances	29,397		19,000		22,300		24,400	
		Overtime Allowance	348		1,000		700		300	
		Total		64,910		56,700		59,000		61,200
<i>Repairs to Apparatus and Plant—</i>		Apparatus and Plant		86,678		75,000				
		{ Cash		86,678		75,000				
		{ Stores		4,71,024		4,86,000				
		Pure maintenance charges					67,700		74,600	
		{ Cash					67,700		74,600	
		{ Stores					3,43,900		3,45,300	
		Petty and other works expenditure chargeable to Revenue.					25,200		19,200	
		{ Cash					25,200		19,200	
		{ Stores					1,88,100		1,86,500	
		Prescribed scrap value of returned Instruments condemned				...				
		Less realisation by sale of the condemned Instruments				...				
		Total					92,900		93,800	
		{ Cash					92,900		93,800	
		{ Stores					5,32,000		5,31,800	
<i>Contingencies—</i>		Rates and Taxes				...	100		200	
		Purchase and repair of furniture.		64		1,000	2,100		1,200	
		{ Cash		64		1,000	2,100		1,200	
		{ Stores		...		...	...		...	
		Other Contingencies		10,643		34,000	23,600		24,500	
		{ Cash		10,643		34,000	23,600		24,500	
		{ Stores		...		...	...		...	
		Total		10,707		35,000	25,800		25,900	
		{ Cash		10,707		35,000	25,800		25,900	
		{ Stores		...		...	...		...	
		TOTAL MAINTENANCE OF TELEGRAPH OFFICES AND INSTRUMENTS.		4,96,733		5,80,600	5,54,200		6,31,200	
		{ Cash		4,96,733		5,80,600	5,54,200		6,31,200	
		{ Stores		4,71,024		4,86,000	5,32,000		5,31,800	

DETAILED ACCOUNT NO. F.-II.—Divisional Offices—C. Maintenance of Telegraph and Trunk Telephone Lines.

	Numbers 1927-28.	Voted.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Permanent Establishments—</i>		Pay of Subordinates:—								
	519	Line Inspectors and Sub-Inspectors (at rates of pay varying from 35 to 120)	3,75,573		3,64,200		3,64,000		3,72,000	
	16	Span and Cable Guards	8,477		3,200		2,800		3,000	
		Total		3,84,050		3,67,400		3,66,800		3,75,000
	3,054	Direct Labour:— Linemen and Line Riders (at rates of pay varying from 18 to 45)	8,97,787		8,30,000		8,10,000		8,29,000	
64	Line Coolies (20 and less)	13,087		12,600		11,400		11,500		
		Total		9,10,874		8,42,600		8,21,400		8,40,500
<i>Pay of Temporary Establishments— Allowances, Honoraria, etc.—</i>		Temporary establishments		6,704		11,000		22,300		12,000
		House-rent, local and other allowances	1,72,637		1,55,500		1,47,000		1,48,000	
		Conveyance allowances	9,388		11,900		9,500		10,000	
		Travelling allowances	2,92,885		2,12,000		2,56,500		2,64,800	
		Honoraria	1,276		3,000		1,500		3,000	
		Rewards	2,184		2,000		2,000		2,000	
		Ration allowance	9,760		8,000		8,700		6,800	
		Plague allowance	35		500		200		200	
		Total		4,88,165		3,92,900		4,25,400		4,34,300
	<i>Contingencies</i>		Fixed house-rent and office-rent	...		...		32,200		35,500
		Liveries and uniforms	{ Cash . 63,954		{ Cash . 2,000		{ Cash . 400		{ Cash . 400	
			{ Stores . ...		{ Stores . 81,700		{ Stores . 68,000		{ Stores . 76,000	
		Purchase and repair of furniture	{ Cash . 3,532		{ Cash . 3,000		{ Cash . 5,100		{ Cash . 2,200	
			{ Stores . ...		{ Stores . ...		{ Stores . 200		{ Stores . 200	
		Rates and Taxes	...		...		8,500		8,700	
		Other contingencies	{ Cash . 10,734		{ Cash . 7,000		{ Cash . 8,900		{ Cash . 9,700	
			{ Stores . ...		{ Stores . 3,000		{ Stores . 8,700		{ Stores . 8,800	
		Total	{ Cash . 78,220		{ Cash . 12,000		{ Cash . 55,100		{ Cash . 57,100	
			{ Stores . ...		{ Stores . 84,700		{ Stores . 76,900		{ Stores . 84,800	
<i>Repairs to Telegraph and Telephone Lines and Radio communications—</i>		Maintenance charges	{ Cash . 7,61,237		{ Cash . 6,53,000					
			{ Stores . 1,24,097		{ Stores . 2,54,000					
		Petty works of capital nature	{ Cash . 21,791		{ Cash . 22,500					
			{ Stores . 38,075		{ Stores . 56,000					
		Pure maintenance charges	{ Cash . ...				{ Cash . 6,26,700		{ Cash . 5,68,500	
			{ Stores . ...				{ Stores . 1,49,400		{ Stores . 1,96,200	
		Petty and other works expenditure chargeable to Revenue	{ Cash . ...				{ Cash . 3,57,700		{ Cash . 1,60,900	
			{ Stores . ...				{ Stores . 1,89,300		{ Stores . 1,44,700	
		Tools and Tents	{ Cash . 5,853		{ Cash . 7,500		{ Cash . 10,200		{ Cash . 9,700	
			{ Stores . 97,923		{ Stores . 52,000		{ Stores . 1,15,000		{ Stores . 1,08,100	
	Debit.—Prescribed Scrap value of un-serviceable materials returned from works	...		...		14,000		14,000		
	Less.—Sale proceeds of released materials	...		...		2,000		2,000		
	Total	{ Cash . 7,88,881		{ Cash . 6,83,000		{ Cash . 10,06,600		{ Cash . 7,51,100		
		{ Stores . 2,60,095		{ Stores . 3,62,000		{ Stores . 4,53,700		{ Stores . 4,49,000		
	Total Maintenance of Telegraph and Trunk Telephone Lines Carried over	{ Cash . 26,56,894		{ Cash . 23,08,900		{ Cash . 26,97,600		{ Cash . 24,70,000		
		{ Stores . 2,60,095		{ Stores . 4,46,700		{ Stores . 5,30,600		{ Stores . 5,33,800		

## DETAILED ACCOUNT No. F.-II.—Divisional Offices—C. Maintenance of Telegraph and Trunk Telephone Lines.

	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Maintenance of Telegraph and Trunk Telephone Lines	Cash .	26,56,894	Rs.	23,08,900	Rs.	26,97,600	Rs.	24,70,000
Brought forward . . . . .	Stores	2,60,095		4,46,700		5,30,600		5,33,800
<i>Deduct</i> —Share of cost of line maintenance chargeable to M—Maintenance of Local Telephone Lines	Cash .	3,07,946		...		...		...
	Stores .	21,181		...		...		...
Net Total Maintenance of Telegraph and Trunk Telephone Lines	Cash .	23,48,948		23,08,900		26,97,600		24,70,000
	Stores	2,38,914		4,46,700		5,30,600		5,33,800
Total Divisional offices . . . . .	Cash	47,14,012		49,26,400		52,44,300		52,24,900
	Stores	7,19,750		9,48,800		10,75,400		10,74,400
<i>Deduct</i> —Amount chargeable to other Departments . . . . .		37,327		32,000		31,000		31,000
Net Divisional offices	Cash .	46,76,685		48,94,400		52,13,200		51,93,900
	Stores .	7,19,750		9,48,800		10,75,400		10,74,400

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

<i>Miscellaneous—Stores and Workshop Expenditure—</i>	Stock adjustment account . . . . .	—42,931		26,000		46,000		26,000
	Unserviceable Stock materials and losses written off :—							
	Line Stores . . . . .	3,41,586		3,00,000		2,00,000		1,00,000
	Instrument and furniture . . . . .	42,599		2,00,600		4,00,600		4,00,600
	Released materials from replaced works	—3,06,708		...		...		...
	Condemned materials . . . . .	15,174		...		...		...
	Losses of Stores written off . . . . .					3,000		3,000
	TOTAL . . . . .		49,720		5,26,600		6,49,600	

ABSTRACT G.—Pensionary charges.

		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pensionary Contributions—</i>	<b>A.—CONTRIBUTION TO CENTRAL REVENUES FOR ORDINARY PENSIONARY CHARGES.</b>								
	I.—POSTAL . . . . .	37,60,500		37,50,000					
	II.—TELEGRAPHS . . . . .	11,21,500		} 11,50,000					
	IIA.—RADIOS . . . . .	30,000							
	III.—TELEPHONES . . . . .	88,000		1,00,000					
	Total . . . . .	50,00,000		50,00,000		50,00,000		50,00,000	
	<i>Deduct—Contributions for pensions and gratuities—</i>								
	Contributions of officers lent to Foreign Service . . . . .		13,720		...		19,000		19,900
	Net Total . . . . .		49,86,280		50,00,000		49,81,000		49,81,000
	<b>B.—OTHER PENSIONS NOT COVERED BY THE CONTRIBUTION TO CENTRAL REVENUES.</b>								
<b>I.—POSTAL—</b>									
Payments under the Workmen's Compensation Act . . . . .	...		15,000		4,000		10,000		
Compassionate allowance . . . . .	...		...		17,500		17,500		
Other payments . . . . .	2,585		1,500		21,200		10,000		
<b>II.—TELEGRAPHS—</b>									
Payments under the Workmen's Compensation Act . . . . .	...		1,000		1,000		1,000		
Compassionate allowance . . . . .	...		...		1,500		1,500		
Other payments . . . . .	184		1,000		300		500		
<b>IIA.—RADIOS—</b>									
Payments under the Workmen's Compensation Act . . . . .	...		500		500		500		
Compassionate allowance . . . . .	...		...		500		500		
Other payments . . . . .	...		200		100		200		
<b>III.—TELEPHONES—</b>									
Payments under the Workmen's Compensation Act . . . . .	...		600		200		300		
Compassionate allowance . . . . .	...		...		500		500		
Other payments . . . . .	...		200		100		200		
Total . . . . .		2,789		20,000		47,400		42,700	
For rounding . . . . .						400		300	
Total pensionary charges . . . . .		49,89,049		50,20,000		50,28,000		50,24,000	

ABSTRACT H.—Stamps, Postcards, etc.									
Stamps, Post cards, etc.—		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	<b>I.—JOINT CHARGES.</b>								
	Share of establishment and contingencies of stamp offices—								
	Calcutta Stamp office . . . . .	49,781		45,000		1,15,000		1,15,000	
	Madras " " . . . . .	5,049		5,300		25,200		25,300	
	Bombay " " . . . . .	31,220		31,800		31,800		32,400	
	Karachi " " . . . . .	24,893		29,000		79,000		1,40,000	
	Rangoon " " . . . . .	13,060		14,000		51,200		21,000	
				...					
	<b>Total</b> . . . . .		1,24,003		1,25,100		3,02,200		3,33,700
	Cost of Printing ordinary and unified stamps in India . . . . .		1,00,573		1,60,000		1,18,600		1,50,000
	Conveyance and Packing Charges of Stamps despatched to Provincial Governments . . . . .		27,152		50,000		50,000		50,000
	<b>TOTAL—JOINT CHARGES</b> . . . . .		2,51,728		3,35,100		4,70,800		5,33,700
	<b>II.—POSTAL.</b>								
	Cost of manufacture of Postcards, Envelopes, etc. (in India) . . . . .	1,20,224		13,40,000		9,66,900		16,35,000	
	Cost of overprinting Stamps and Postal Stationery :—								
	Calcutta Stamp office . . . . .	2,012		...		2,000		2,000	
	Madras " " . . . . .	...		...		...		...	
	Bombay " " . . . . .	100		...		100		100	
	Karachi " " . . . . .	...		...		...		...	
	Rangoon " " . . . . .	327		...		300		300	
	Freight charges for carriage of Post cards . . . . .	179		600		200		200	
	<b>Total—Postal</b> . . . . .		1,22,842		13,40,600		9,69,500		16,37,600
	<b>For rounding</b> . . . . .		...		300		300		300
	<b>GRAND TOTAL</b> . . . . .		3,74,570		16,76,000		14,40,000		21,71,000

ABSTRACT I.—Stationery and Printing.

		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>STATIONERY.</b>										
<i>Direct Issues.</i>										
<b>I.—POSTAL.</b>										
Stationery and Print- ing—	Supplies from Stationery Office, Calcutta	1,22,388		1,08,000		80,000		80,000		
	Ditto from other stationery offices	...		...		...		...		
	Local purchase . . . . . Cash	91,884		1,31,500		1,14,000		1,13,000		
	TOTAL . . . . . Cash	2,13,772		2,89,500		1,94,000		1,93,000		
	<b>II.—TELEGRAPHS (including RADIO).</b>									
	Supplies from Stationery Office, Calcutta	68,707		63,000		42,000		42,000		
	Ditto from other Stationery offices	...		...		...		...		
	Local purchase . . . . . { Cash	9,344		18,600		22,000		18,500		
	Stores	2,139		6,200		6,900		3,900		
	TOTAL . . . . . { Cash	78,051		81,600		64,000		55,500		
Stores	2,139		6,200		6,900		3,900			
<b>III.—TELEPHONES.</b>										
Supplies from Stationery Office, Calcutta	10,200		9,000		6,000		8,000			
Ditto from other Stationery offices	...		...		...		...			
Local purchase . . . . . Cash	402		1,100		500		600			
TOTAL . . . . . { Cash	10,602		10,100		6,500		8,600			
Stores	...		...		...		...			
Indirect charges on stores—Cash			...	400	500		200			
TOTAL—STATIONERY . . . . . { Cash	3,02,425		3,31,600		2,65,000		2,57,300			
Stores	2,139		6,200		6,900		3,900			
<b>PRINTING.</b>										
<i>Cost of Printing, Paper and Materials.</i>										
<b>I.—POSTAL.</b>										
<i>Printing (including Paper and Materials)</i>										
done by India Government presses	9,10,998		14,08,340		16,94,200		17,44,200			
Do. do. Provincial Govern- ment presses	11,631		18,440		17,800		16,000			
Departmental Presses—										
Press establishment	6,214		5,530		6,150		6,350			
Menials	767		830		800		900			
Temporary establishment	...		...		50		50			
House-rent, Local and other Allowances	638		690		700		950			
Purchase of Printing Materials	108		200		200		200			
Other contingencies	223		200		200		200			
TOTAL DEPARTMENTAL PRESSES	7,950		7,450		8,100		8,650			
Jail and Private Presses	20,720		4,950		8,300		6,400			
TOTAL	9,51,349		14,37,180		17,28,400		17,75,250			
<b>II.—TELEGRAPHS (including RADIO).</b>										
Printing (including paper and materials) done by India Government Presses	3,31,210		5,40,730		2,30,500		2,37,700			
Do. do. Provincial Govern- ment Presses	...		890		1,000		1,000			
Purchase of Printing Materials	...		...		100		2,700			
Jail and Private Presses	...		1,000		800		500			
TOTAL	3,31,210		5,42,620		2,32,400		2,41,900			
<b>III.—TELEPHONES.</b>										
Printing (including paper and materials) done by India Government presses	64,800		1,06,780		51,300		52,800			
Do. do. Provincial Govern- ment presses	...		830		500		500			
Departmental Presses	...		...		...		...			
Jail and Private Presses	348		2,500		2,500		2,900			
TOTAL	65,148		1,10,110		54,300		56,000			
TOTAL PRINTING	13,47,707		20,89,910		20,15,100		20,73,150			
For rounding . . . . . { Cash	...		510		100		450			
Stores	...		200		100		100			
Cash	16,50,132		24,21,000		22,80,000		23,30,000			
Stores	2,139		6,000		7,000		4,000			
<b>GRAND TOTAL</b>										





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

		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.		
Numbers.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Pay of Officers—</i>	1927-28.	<b>SUPERVISION, POSTAL AND TELEGRAPH TRAFFIC.</b>								
	147	Superintendents (at rates of pay varying from 750 to 200)	7,18,668		7,60,000		7,40,000		7,65,000	
		Revision of pay of Postal Superintendents . . . . .			38,300					
		<b>Total</b>	<b>7,18,668</b>		<b>7,98,300</b>		<b>7,40,000</b>		<b>7,65,000</b>	
<i>Pay of Permanent Establishment—</i>	309	Inspectors (from 100 to 175)	5,18,130		5,18,400		5,38,000		5,50,000	
	441	Office Establishment (at rates of pay varying from 175 to 35)	4,56,003		4,70,000		4,70,000		4,80,000	
		Restoration of appointments of Inspectors, peons which were temporarily kept vacant as a measure of retrenchment . . . . .	...		46,000		...		...	
	536	Menials (at rates of pay varying from 27 to 13)	47,748		46,000		95,000		1,00,000	
		<b>Total</b>	<b>10,21,881</b>		<b>10,78,400</b>		<b>11,03,000</b>		<b>11,30,000</b>	
<i>Pay of Temporary Establishments—</i>		Temporary Establishment . . . . .		1,746		3,700		2,500		3,300
<i>Allowances, Honorary, etc.—</i>		House-rent, Local and other Allowances . . . . .	51,973		47,940		45,000		47,000	
		Conveyance and Horse Allowance . . . . .	7,602		7,560		7,500		10,000	
		Travelling Allowances . . . . .	4,65,120		10,00,000		6,00,000		6,50,000	
		Rewards . . . . .					300		200	
		Grant of exchange concession in Cutch . . . . .	3,808		4,000		3,000		3,500	
		<b>Total</b>	<b>5,28,503</b>		<b>10,59,500</b>		<b>6,55,700</b>		<b>7,10,700</b>	
<i>Other Supplies and Services—</i>		Other Supplies and Services . . . . .		3,269		2,000		2,800		2,800
<i>Contingencies—</i>		Fixed Stationery Charges . . . . .	26,105		27,300		26,500		27,500	
		Fixed House-rent, Ground-rent, and other recurring contingencies . . . . .	54,315		61,400		54,000		58,000	
		Purchase and Repair of Furniture . . . . .	8,210		5,300		7,400		7,400	
		Rates and Taxes . . . . .					3,800		4,100	
		Other contingencies . . . . .	29,853		22,000		27,500		29,000	
	<b>TOTAL</b>	<b>1,18,483</b>		<b>1,16,000</b>		<b>1,19,200</b>		<b>1,26,000</b>		
<b>TOTAL GENERAL SUPERINTENDENCE .</b>			<b>23,87,550</b>		<b>30,57,900</b>		<b>26,23,200</b>		<b>27,37,800</b>	

DETAILED ACCOUNT No. J-II.—Postal Expenses—Post Offices.										
	Numbers 1927-28.		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	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)	2,99,313		2,95,300		2,80,000		2,70,000	
		Conversion of existing grade of Rs. 350-20-650 for Gazetted Postmasters into the grade of 350-30-350			8,000					
		Leave provision		2,99,313					20,000	
		Total			3,03,300		2,80,000		2,90,000	
<i>Pay of Permanent Establishment—</i>	22,830	Postmasters, Clerks, Sorters and Town Inspectors (at rates of pay varying from 600 to 20)	3,05,10,048		2,10,50,000		2,12,50,000		2,15,00,000	
	13,586	Allowances to Extra Departmental Agents, 1 (3,600), 1(2,600), 1(1,500) (rest at rates of pay varying from 700 to 10 and less)	15,22,929		15,23,000		15,50,000		16,00,000	
		Motor Mechanics	1,912		...		...		...	
		Special pay and Travelling allowance to Accountants who pass the departmental examination.			15,000		...		...	
	29,836	Postmen and Village Postmen (at rates varying from 45 to 13)	76,89,018		73,45,000		79,20,000		80,00,000	
	11,637	Menials (at rates of pay varying from 140 to 10 and less)	20,47,726		20,60,000		21,00,000		21,20,000	
		Allowances for delivery	34,503		34,400		34,500		35,000	
		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	...		5,000		...		...	
		Annual grant for revision of establishment to meet both the normal growth in business and also to deal promptly with emergencies	..		2,00,000		...		2,80,000	
		Experimental Post Office Establishments	82,214		1,25,000		1,25,000		1,87,000	
		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.e., packers in Post offices and porters in the Railway Mail Service.			91,000		...		...	
		Establishment carried over		3,18,68,351		3,34,48,400		3,29,89,500		3,37,22,000
		Carried over		2,99,313		3,03,300		2,80,000		2,90,000

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

		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		2,99,313		3,03,300		2,80,000		2,90,000
	Establishment brought forward	3,18,88,351		3,34,48,400		3,29,69,500		3,37,22,000	
<i>Pay of Permanent Establishment—</i>	Revision of pay of Postal clerks on time scale.					...		5,81,000	
	Revision of pay of selection grade appointments and Inspectors (P. O. and R. M. S.), Head Clerks to Superintendents of Post Offices and Town Inspectors of Post Offices					...		1,80,000	
	Revision of pay of Branch Postmasters, Overseers and Postmen					...		80,000	
						...			
	Total Establishment		3,18,88,351		3,34,48,400		3,29,89,500		3,45,63,000
<i>Pay of Temporary Establishment—</i>	Temporary Establishment		61,128		96,300		56,700		51,500
	Carried over	...	3,22,48,792	...	3,38,48,000	...	3,33,26,200	...	3,49,04,500

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

		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		3,22,48,792		3,38,48,000		3,33,26,200		3,49,04,500
<i>Allowances, Honoraria, etc.—</i>	House-rent, local and other allowances	6,18,814		6,58,780		7,50,000		9,12,000	
	Conveyance and Horse Allowances	26,646		28,900		27,500		29,500	
	Overtime Allowances	99,314		1,07,220		1,43,300		1,79,300	
	Pie-money, Task work earnings and honoraria	18,250		24,900		20,100		20,100	
	Travelling Allowances	2,76,099		3,00,500		3,50,000		3,68,900	
	Allowance to Learners of Telegraphy	36,266		60,000		50,000		60,000	
	Grant of Exchange Concession in Cutch	1,04,727		1,09,830		1,00,000		1,00,000	
	Kran and Dollar Exchange Compensation Allowance	5,985		3,180		2,000		2,000	
	Refixation of house rent allowances to postmen and menials in Post Offices			2,50,000		...		...	
	Rewards			...		3,500		3,500	
	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		11,86,101		17,73,310		14,43,400		16,75,300
	<i>Other Supplies and Services—</i>	Maintenance of Horses and Vehicles	8,952		8,940		10,000		10,000
Motor Mail Service—Stores		1,736		...		...		...	
Maintenance of Postal Motor Vans.				...		...		...	
Other Supplies and Services				5,38,300		6,11,200		6,39,500	
<i>Repairs to Buildings—</i>	Total		5,36,621		5,47,240		6,21,200		6,49,500
	Petty Original Works		55,988				10,500		29,600
	Petty Renewals and constructions.								
	Maintenance and Repairs—			5,27,500		3,60,000		3,80,000	
	Ordinary Repairs								
	Special Repairs								
	Establishment, Tools and Plant			1,30,000		48,000		51,000	
	Repairs to Electric Installation.			28,000		15,000		12,800	
	Establishment charges			25,000		25,000		27,800	
	Total		6,20,245		6,85,500		4,64,400		4,83,300
<i>Contingencies—</i>	Fixed Stationery Charges	2,85,221	4,655	2,94,000	25,000	2,85,500	25,000	2,91,500	27,800
	Fixed House-rent, Ground-rent and other recurring contingencies, etc.	10,84,662		11,53,050		11,15,000		11,76,000	
	Rates and Taxes					2,36,900		2,07,000	
	Purchase and Repair of Furniture	1,53,545		1,00,000		1,96,900		1,50,300	
	Cost of Police guards employed in offices in Calcutta			...		12,000		11,400	
	Liveries and Uniforms	1,75,557		2,41,000		2,13,500		2,88,000	
	Sealing Wax					12,800		15,800	
	Miscellaneous			7,00,000		7,75,500		8,01,900	
	Purchase of furniture and payment of rent for tiffin rooms for Post Offices			...		2,600		2,600	
	Total		24,86,558		24,97,050		28,48,100		29,21,700
	Indirect Charges on Stores			2,105		2,300		2,600	2,600
	TOTAL—POST OFFICES		3,70,80,423		3,93,53,400		3,87,09,800		4,06,40,000
				60,648		25,000		38,100	60,000

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

	Numbers. 1927-28.		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Pay of Officers—</i>	3	Deputy Postmaster General, R. M. S. and Sorting (800—1,400)	32,511		41,000		47,100		45,000		
	3	Personal Assistants to Deputy Postmaster-General (300—750)	21,890		21,300		21,900		22,800		
	20	Superintendents (200—750)	1,06,135		1,08,380		1,14,400		1,20,700		
		<b>TOTAL</b>		1,60,536		1,70,680		1,83,400		1,88,500	
<i>Pay of Permanent Establishment—</i>		Provision for leave allowances	...		1,640		...		...		
	4	Pay of Subordinates (at rates of pay varying from 175—350)	14,233		14,440		14,500		15,000		
	128	Inspectors (100—175)	2,07,245		2,10,730		2,11,000		2,15,000		
	276	Office Establishment (at rates of pay varying from 225 to 40)	2,45,856		2,49,270		3,05,000		3,20,000		
	154	Menials (at rates of pay varying from 35 to 13)	29,356		28,870		34,000		35,000		
		<b>Total</b>		4,96,690		5,04,950		5,64,500		5,85,000	
<i>Pay of Temporary Establishment— Allowances, Honoraria, etc.—</i>		Temporary Establishment		622		5,000		500		600	
		House-rent, Local and other Allowances	23,162		22,560		27,600		31,500		
		Travelling Allowances	1,02,983		2,00,000		1,54,500		1,75,700		
		Rewards	...		...		100		100		
		Conveyance Allowances	1,398		1,440		1,400		1,400		
		<b>Total</b>		1,27,548		2,24,000		1,83,600		2,08,700	
		Other Supplies and Services { Cash : 59,131 Stores : 418				...		8,200		7,700	
<i>Contingen- cies—</i>		Fixed House-rent and Ground-rent and other recurring contingencies	20,733		23,770		28,000		30,100		
		Rates and Taxes	...		...		4,300		4,200		
		Purchase and Repair of Furniture	7,302		4,000		4,500		5,700		
		Liveries and Uniforms	10,142		4,100		1,500		600		
		Sealing Wax	...		...		600		600		
		Other Contingencies	26,902		20,000		17,500		22,200		
		<b>Total</b>		65,079		51,870		56,400		63,400	
<b>TOTAL GENERAL SUPERIN- TENDENCE, RAILWAY MAIL SERVICE</b>				9,09,601		9,56,500		9,96,600		10,58,900	

DETAILED ACCOUNT No. J.-IV.—Postal Expenses—Sorting and other Charges under Deputy Post-Masters General, R. M. S.									
		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Permanent Establishments—</i>	Numbers								
	1927-28.								
	4,396	Clerks and Sorters (at rates of pay varying from 225 to 40)	86,22,968		38,77,000		37,50,000		38,20,000
	284	Mail Guards (at rates varying from 35 to 20)	90,907		1,00,990		95,000		98,000
	1,976	Menials (at rates of pay varying from 30 to 10 and less)	3,73,189		3,97,640		3,85,000		3,90,000
		Grant for Revision of Establishment	...		25,000		...		30,000
		Appointment of extra sorters to relieve head sorters	...		30,000		...		...
		Allowance to Learners in R.M.S. Training Schools	...		4,800		...		...
		Revision of pay of R. M. S. Sorters on time scale	...		...		...		1,92,000
		Out station allowance for R. M. S. Sorters	...		...		...		50,000
	Additinal staff for R. M. S. on new basis of duty	...		...		...		50,000	
	Appointment of head Record clerks on 250—20—350 in the R. M. S.,	...		...		...		22,000	
	Total		40,87,064		44,35,430		42,30,000		46,52,000
<i>Pay of Temporary Establishment—</i>									
	Temporary Establishment		1,201		2,500		5,800		4,000
<i>Allowances, Honoraria, etc.—</i>									
	House-rent, Local and other Allowances	57,028		84,150		65,000		70,000	
	Honoraria	391		...		...		...	
	Rewards	...		...		500		500	
	Overtime Allowances	8,929		26,000		20,600		22,000	
	Travelling Allowances	24,777		16,000		21,500		23,500	
	Total		91,125		1,26,150		1,07,600		1,16,000
<i>Other Supplies and Services—</i>									
	Other Supplies and Services		30,316		98,550		91,000		1,05,500
	Total carried over		42,09,706		46,62,630		44,38,900		48,77,500

DETAILED ACCOUNT NO. J.-IV.—Postal Expenses—Sorting and other Charges under Deputy Postmasters-General, R. M. S.

		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Brought forward			42,09,706		46,62,630		44,33,900		48,77,500
<i>Repairs to Buildings—</i>	Maintenance and Repairs:—								
	Ordinary repairs		783		500		8,000		3,100
	Establishment tools and plant		...		...		1,000		300
	Establishment charges		...		...		1,000		400
	Total		783		500		10,000		3,800
<i>Contingencies—</i>	Fixed Stationery Charges		17,901		22,080		19,000		19,900
	Fixed House-rent, Ground-rent and other recurring contingencies		1,00,545		1,09,590		1,10,000		1,23,000
	Rates and Taxes		...		...		2,700		2,900
	Purchase and Repair of Furniture		7,659		11,000		12,400		16,500
	Liveries and Uniforms		4,749		5,000		11,000		16,000
	Sealing wax		...		...		15,300		15,900
	Other Contingencies		60,958		51,000		65,800		70,500
	Total		1,91,812		1,98,670		2,36,200		2,64,700
	TOTAL—SORTING AND OTHER CHARGES.		44,02,301		48,61,800		46,80,100		51,46,000

DETAILED ACCOUNT NO. J.-IV - A. - Postal Expenses—Sorting and other charges (R. M. S. Divisions under Heads of Circles.)

	Numbers.	1927-28.								
<i>Pay of Permanent Establishments—</i>	674	Clerks and Sorters (at rates of pay varying from 225 to 40)	6,31,643		5,58,700		6,60,000		6,75,000	
	36	Mail Guards (at rates varying from 45 to 22)	14,911		2,500		15,400		16,000	
	316	Menials (at rates of pay varying from 28 to 14)	63,798		44,400		63,000		72,000	
		Total	7,10,352		6,05,600		7,43,400		7,63,000	
<i>Pay of Temporary Establishment—</i>		Temporary Establishment		13,627		2,500		12,500	12,500	
		House-rent, Local and other Allowances	22,458		9,900		23,200		24,500	
		Rewards	...		...		200		200	
		Overtime Allowances	2,091		31,700		28,000		28,000	
		Travelling Allowances	3,690		1,94,800		1,18,700		74,700	
	Total	28,239		2,36,400		1,70,100		1,27,400		
<i>Other Supplies and Services—</i>		Other Supplies and Services		11,080		4,100		6,200	6,800	
	<i>Maintenance and Repairs of Buildings. Contingencies—</i>		Repairs to R. M. S. Buildings	...		...		...		...
			Fixed Stationery Charges	5,279		550		3,100		3,400
			Fixed House-rent, Ground-rent and other recurring contingencies	2,837		700		3,500		4,400
			Purchase and Repair of Furniture	1,840		4,000		4,000		4,800
			Liveries and Uniforms	443		350		300		300
			Other Contingencies	5,946		4,900		7,100		7,800
			Sealing wax	...		...		3,500		3,500
		Total	16,345		10,500		21,500		24,000	
TOTAL R. M. S. DIVISIONS UNDER HEADS OF CIRCLES			7,79,643		8,59,100		9,53,700		9,33,700	

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

		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.		
	Numbers.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Pay of Permanent Establishment—</i>	1927-28									
	16,665	Overseers, and Menials (at rates of pay varying from 50 to 10 and less)	28,88,518		28,88,090		28,77,000		28,80,000	
		Monsoon Establishment	21,060		48,000		48,000		48,000	
		Experimental Establishments	21,252		75,000		53,000		76,000	
		Leave Allowance	...		21,890		...		...	
	Total		29,30,830		30,32,980		29,78,000		30,04,000	
<i>Pay of Temporary Establishment— Allowances, Honoraria, etc.—</i>		Temporary Establishments		3,275		6,440		4,900		5,600
		House-rent, Local and other Allowances	4,369		4,400		4,600		5,800	
		Conveyance Allowances	18,790		20,780		21,000		21,500	
		Rewards	...		...		500		500	
		Allowances for Conveying Mails (Rs 10 and less)	52,930		55,320		61,500		62,000	
		Travelling Allowances	6,426		6,700		36,200		36,300	
		Boat and Ferry Allowance	10,067		9,120		10,000		10,000	
		Grant of exchange concession in Cutch	25,555		26,320		20,000		20,000	
		Total		1,18,137		1,22,640		1,53,800		1,56,100
	<i>Other Supplies and Services—</i>		Maintenance and Hire of Ponies and Bullocks	2,883		660		500		500
		Extra Despatches	1,68,593		1,50,000		1,63,200		1,62,500	
		Total		1,71,476		1,50,660		1,63,700		1,63,000
<i>Contingen- cies—</i>		Fixed House-rent, Ground-rent and other Recurring Charges	7,418		8,190		8,000		9,000	
		Other Contingencies	68,501		47,890		62,900		58,500	
		Total		75,919		56,080		70,900		67,500
<i>Subsidies and pay- ments to Railway Companies, etc.—</i>		Interest on Railway vans set apart for use by Post Office	1,77,625		1,87,500		2,00,900		1,91,300	
		Special Train hire	2,98,597		3,80,000		3,20,000		3,41,000	
		Conversion of Railway vans	26,963		35,800		27,100		52,500	
		Other payments	39,97,563		43,44,500		42,46,200		43,80,000	
		Subsidies to Steamship Company	17,07,069		17,20,400		17,50,000		17,28,000	
		Subsidies to others	27,19,264		29,01,800		29,00,000		29,84,000	
		Gratuities to Masters of Ships	6,193		16,200		7,200		7,200	
		Total		89,33,274		95,86,200		94,51,400		96,81,000
<b>TOTAL CONVEYANCE OF MAILS</b>			<b>1,22,32,911</b>		<b>1,29,55,000</b>		<b>1,28,22,700</b>		<b>1,30,80,200</b>	



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

		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Compensation for losses—</i>	COMPENSATION FOR LOST OR DAMAGED INSURED AND OTHER ARTICLES . . . . .	1,77,738		1,75,000		1,50,000		1,50,000	
<i>Other Sup- plies and Services—</i>	RECEPTACLES FOR FOREIGN MAILS AND COST OF REPAIRS . . . . .	10,176		40,000		20,000		20,000	
	OTHER CHARGES . . . . .	66,654		40,000		30,000		30,000	
	<b>TOTAL</b> . . . . .		2,54,568		2,55,000		2,00,000		2,00,000
	<i>Deduct—</i> Recoveries for lost, damaged, insured and other articles . . . . .		51,727		50,000		50,000		50,000
	<b>NET TOTAL</b> . . . . .		2,02,841		2,05,000		1,50,000		1,50,000

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

		Numbers.							
		1927-28.							
<i>Pay of Officers—</i>	1	Superintendent, (Share of pay 250)	3,095		3,000		3,200		3,000
<i>Pay of Per- manent Establish- ment—</i>	17	Clerks (at rates of pay varying from 170 to 35)	14,956		17,160		15,000		16,000
	18	Menials (at rates of pay vary- ing from 18 to 13 and less)	3,549		3,620		3,400		3,400
	1	Motor Driver . . . . .	688		820		800		800
<i>Allowances, Honoraria, etc.—</i>		Travelling Allowance . . . . .	360		500		300		300
<i>Contingen- cies—</i>		Fixed house-rent and ground-rent . . . . .	...		...		2,600		2,600
		Other Contingencies . . . . .	3,009		3,500		3,000		3,000
		<b>TOTAL</b> . . . . .		25,657		28,600		28,300	29,100

## ABSTRACT K.—Telegraph Traffic.

	Reference to Page.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY.</b>									
I.—Signal Offices . . . . .	44	Cash . . . . .	1,20,31,072	1,23,50,000	1,22,27,530	1,21,65,300			
		Stores . . . . .	88,125	1,04,000	1,16,600	1,09,700			
II.—Subsidies to Eastern and Associated Cable Companies . . . . .		Cash . . . . .	1,82,735	2,40,000	2,00,000	2,00,000			
<i>Add</i> —Share of cost of combined offices . . . . .		Cash . . . . .	25,04,647	26,00,000	25,25,000	25,50,000			
Lump deduction for probable savings . . . . .			...	...	2,00,000	1,84,000			
<b>TOTAL—TELEGRAPH TRAFFIC</b> . . . . .		Cash . . . . .	1,47,18,454	1,51,90,000	1,47,52,530	1,47,31,300			
		Stores . . . . .	88,125	1,04,000	1,16,600	1,09,700			
<i>Deduct</i> —Amount of non-voted expenditure . . . . .				15,550	16,000	9,000			...
For rounding . . . . .		Cash . . . . .	...	...	...	530	700		
		Stores . . . . .	...	...	...	400	300		
<b>TOTAL—VOTED</b> . . . . .		Cash . . . . .	1,47,02,904	1,51,74,000	1,47,43,000	1,47,32,000			
		Stores . . . . .	88,125	1,04,000	1,17,000	1,10,000			

DETAILED ACCOUNT No. K.-I.—Telegraph Traffic—Signal Offices.

		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Numbers. 1927-28.								
		<i>Non-voted.</i>							
<i>Pay of Officers—</i>	...	Superintendent, Superior Traffic (1st Division), (850—1,350)	14,950		15,400		4,030		...
	...	Passage pay	600		600		...		...
		<i>Voted.</i>							
	4	Superintendents, Superior Traffic (1st Division), 4 (800—1,400)	39,513		36,400		40,300		46,200
	14	Superintendents (Traffic), 2nd Division (from 350 to 700)	1,00,044		89,400		1,00,600		1,00,000
	54	Deputy Superintendents (at rates of pay varying from 600 to 350)	2,87,417		2,82,300		2,80,000		2,83,100
		Leave Provision	...		9,060		...		10,000
		Total		4,42,524		4,33,160		4,25,830	4,39,300
<i>Pay of Permanent Establishment—</i>	353	Telegraph Masters (at rates of pay varying from 325 to 180)	13,50,883		13,46,400		13,60,000		13,70,000
	2,880	Telegraphists (at rates of pay varying from 250 to 55)	58,96,535		59,00,000		58,60,000		57,00,000
	1,314	Office establishment (at rates of pay varying from 270 to 20)	12,34,066		12,70,000		13,15,000		13,40,000
		Leave Provision	...		3,150		...		3,000
	2,965	Menials (at rates of pay varying from 80 to 8)	4,40,216		4,46,000		4,49,000		4,56,000
		Equalisation of pay of Engineering and Traffic clerks	...		...		...		50,000
		Annual grant for revision of establishment to meet both the normal growth in business and also to deal promptly with emergencies	...		15,000		...		10,000
		Special charge pay	89,858		94,000		90,000		94,000
		TOTAL		90,11,558		90,74,550		90,74,000	90,23,000
		Carried over		94,54,082		95,07,710		94,99,830	94,62,300

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

		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Temporary establishment—</i>	Brought forward . . . . .		94,54,082		95,07,710		94,99,880		94,62,800
	Temporary Establishment . . . . .		26,318		47,000		19,400		21,400
<i>Allowances, Honoraria, etc.—</i>	Conveyance Allowance . . . . .	600		500		600		600	
	House-rent, Local and other Allowances . . . . .		12,40,800		12,16,400		12,86,000		13,09,000
	Task Work Earnings, Pie-money Allowance and Honoraria . . . . .	4,72,101		5,09,000		4,81,000		4,81,000	
	Overtime Allowances . . . . .	59,289		30,100		41,600		37,900	
	Rewards . . . . .	...		1,000		1,000		1,000	
	Travelling Allowance . . . . .		1,04,028		1,11,100		1,16,500		1,11,500
	Cost of passages granted under Superior Civil Service rules 1924—Non-voted . . . . .	...		...		3,800		...	
	Grant of house rent allowance to Telegraph Subordinate Staff . . . . .	...		...		...		97,000	
	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 . . . . .		18,76,618		19,18,100		19,26,700		20,38,000
<i>Repairs to buildings—</i>	Ordinary repairs . . . . .	1,67,475		3,21,000		2,26,000		1,49,100	
	Special repairs . . . . .	22,317		...		...		...	
	Petty original work . . . . .	3,276		...		...		...	
	Petty renewals and reconstruction . . . . .	4,238		...		...		...	
	Establishment, Tools and Plants . . . . .	43,185		1,00,000		34,000		22,600	
	Repairs to electric installation . . . . .	10,890		13,000		17,000		8,600	
	TOTAL . . . . .	2,51,381		4,34,000		2,77,000		1,80,300	
	Contingencies—		15,755		20,000		31,700		23,100
	Fixed House Rent and Office Rent . . . . .	41,509		44,260		43,500		46,000	
	Rates and Taxes . . . . .	...		...		94,200		95,800	
Liveries and Uniforms . . . . .	29,092		14,000		11,300		100		
Purchase and Repair of furniture . . . . .	32,651		58,000		62,800		22,200		
Police Guards . . . . .	...		...		400		400		
Other Contingencies . . . . .	3,20,574		3,25,000		3,02,100		2,97,000		
TOTAL . . . . .	4,23,826		4,41,260		5,14,300		4,61,500		
Indirect charges on stores—Cash . . . . .	8,775		10,400		11,500		10,800		
Total Signal Offices . . . . .	1,20,41,000		1,23,58,470		1,22,52,530		1,21,74,300		
Deduct—Chargeable to other Departments . . . . .	88,125		1,04,000		1,18,600		1,09,700		
Net Signal offices . . . . .	9,928		8,470		25,000		9,000		
Net Signal offices . . . . .	1,20,81,072		1,23,50,000		1,22,27,530		1,21,65,300		
		88,125		1,04,000		1,18,600		1,09,700	

ABSTRACT L.—Telegraph (Radio) Expenses.

Summary.	Reference to page.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Maintenance of Radios {Cash . . . Stores . . .	46	1,20,592 11,456		1,51,820 40,700		1,42,190 15,100		1,51,700 15,100	
II.—Traffic Expenses {Cash . . . Stores . . .	46	4,61,231 95,550		5,56,390 2,01,300		5,14,980 1,86,400		7,09,520 1,86,700	
Add—Indirect charges on stores Cash Lump deduction for Probable Savings . . .		10,433 ...		23,800 ...		19,300 50,000		19,300 1,50,000	
TOTAL {Cash . . . Stores . . .			5,92,256 1,07,000		7,32,000 2,42,000		6,26,470 2,01,500		7,30,520 2,01,800
Deduct—Amount of non-voted expenditure . . .			67,163		82,000		88,000		97,000
For rounding {Cash . . . Stores . . .					...		470 500		480 200
TOTAL VOTED {Cash . . . Stores . . .			5,25,093 1,07,006		6,50,000 2,42,000		5,38,000 2,02,000		6,34,000 2,02,000

DETAILED ACCOUNT No. L-I.—Telegraph (Radio) Expenses--Maintenance of Radios.

1927-28.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
NON-VOTED.										
Pay of Officers—	2	Divisional Engineers (625—1,375)	18,137		33,000		21,100		21,500	
	...	Assistant Engineer, Wireless (350—700)	4,709		7,800		1,200		...	
	2	Deputy Assistant Engineers (350- 600)	12,214		12,500		11,900		12,200	
		Passage Pay	2,406		1,800		...		...	
VOTED.										
Pay of Permanent Establishment—	2	Assistant Divisional Engineer (375—975)	4,858		6,300		7,900		11,300	
	3	Deputy Assistant Engineer (350—600)	3,940		12,320		16,500		17,900	
		TOTAL		46,264		73,720		58,600		63,800
Pay of Temporary Establishment—	2	Pay of Subordinates (at rates of pay varying from 400 to 600)	8,586		12,500		13,700		14,000	
	9	Office Establishment (45—170)	11,244		11,600		11,600		12,000	
	8	Menials (at rates of pay varying from 15 to 25)	1,990		2,500		1,900		2,000	
	TOTAL		21,820		26,600		27,200		28,000	
Allowances, Honoraria, etc.—		Temporary Establishments		4,859		3,500		5,850		6,000
		House-rent, Local and other Allowances {Non-voted . . . Voted . . .	...	7,520	...	12,000	...	5,200 4,800	...	5,200 5,000
		Cost of passages granted under Superior Civil Service rules 1924—Non-voted . . . Travelling Allowances {Non-voted . . . Voted . . .	...	14,052	...	10,000	...	1,800 12,000 5,000	...	1,800 12,000 3,000
	TOTAL {Non-voted . . . Voted . . .		21,572		22,000		19,000 9,800 4,000		19,000 8,000 2,500	
Repairs to Apparatus and Plant—Contingencies—		Apparatus and Plant {Cash . . . Stores . . .		3,955 5,408		2,000 5,500		9,000		9,000
		Fixed office rent and house rent	1,500		1,500		1,500		1,500	
		Purchase and repair of furniture. {Cash . . . Stores . . .	134 177		500 100		500 200		2,000 200	
	Liveries and Uniforms	137		200		140		200		
	Other Contingencies {Cash . . . Stores . . .	12,355 271		10,600 400		6,400 400		6,000 400		
	TOTAL {Cash . . . Stores . . .		14,126 448		12,800 500		8,540 600		9,700 600	
	Carried over {Cash . . . Stores . . .		1,11,696 5,854		1,40,820 6,000		1,32,990 9,600		1,35,500 9,600	

## DETAILED ACCOUNT NO. L-I.—Telegraph (Radio) Expenses—Maintenance of Radios.

	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Repairs to Telegraph, and Telephone Lines and Radio com- munications.</i>	Brought forward	{ Cash Stores	1,11,696 5,854		1,40,620 6,000		1,32,990 9,600	1,35,500 9,600
	Salaries and Wages	{ Cash Stores	8,323 573	10,000 1,200	8,400 800	13,200 800		
	Materials	{ Cash Stores	5,602	34,700	5,500	5,500		
	Debit—Prescribed scrap value of unserviceable materials released from Works				...	2,200		
	Less.—Sale-proceeds of released materials				...	...		
	TOTAL	{ Cash Stores	8,896 5,602	11,200 34,700	9,200 5,500	16,200 5,500		
	Total Maintenance of Radio	{ Cash Stores	1,20,592 11,456	1,51,820 40,700	1,42,190 15,100	1,51,700 15,100		

## DETAILED ACCOUNT NO. L. II.—Telegraph (Radio) Expenses—Traffic Expenses.

	Numbers 1927-28.	NON-VOTED.						
<i>Pay of Officers—</i>	5	Deputy Assistant Engineers (from 350 to 600)	22,004	18,600	19,200	27,000		
	2	Assistant Engineer, wireless (350 to 700)	5,433	7,800	13,600	15,300		
	20	Deputy Assistant Engineers (from 350 to 600)	86,651	93,200	95,500	1,02,000		
		TOTAL	1,14,088	1,19,600	1,28,300	1,44,300		
<i>Pay of Permanent Establishment—</i>		Pay of Subordinates	2,260		...	...		
	28	Pay of Subordinates (at rates of pay varying from 30 to 120)	26,191	28,100	26,500	27,000		
	71	Operators	88,175	1,18,020	90,000	95,000		
	21	Menials (at rates of pay varying from 10 to 50)	6,943	6,300	6,600	6,700		
<i>Pay of Tem- porary Establishment—</i>		Temporary Establishments	1,23,569	1,52,420	1,23,100	1,28,700		
		House-rent, Local and other Allowances	38,984	48,800	35,000	35,000		
		Travelling Allowance	17,424	14,000	12,000	14,000		
		TOTAL	56,408	62,800	47,000	49,000		
<i>Repairs to Apparatus and Plant—</i>		Radio Offices	3,741	35,400	25,200	36,000		
		Debit prescribed scrap value of returned Instruments condemned	94,393	2,00,300	1,85,500	1,85,500		
		Less realisation by sale of the condemned Instruments	...	...	2,000	27,400		
		Liveries and Uniforms	35	200	120	300		
<i>Contingen- cies—</i>		Purchase and repair of furniture	3,777	3,500	4,500	6,500		
		Other contingencies	14,244	17,460	21,660	28,000		
		TOTAL	18,056	21,160	26,280	34,620		
		Payments to Broadcasting agencies—	1,157	1,000	900	900		
<i>Subsidies and Pay- ments to Railway Companies etc.—</i>		Radio Clubs	11,002	30,000	20,000	1,00,000		
		Ordinary repairs	4,783	23,000	19,000	13,000		
		Special repair	295	...	...	...		
		Petty original work	832	...	...	...		
<i>Repairs of Buildings</i>		Petty renewals and reconstruction	426	...	...	...		
		Establishments, Tools and Plants	291	...	3,000	1,800		
		Electric Installation	...	...	...	200		
		TOTAL	6,627	23,000	22,000	15,000		
	Total Traffic Expenses	4,61,231	5,62,380	5,20,980	7,15,520			
	Deduct.—	95,550	2,01,300	1,86,400	1,86,700			
	Net amount debitable to Ports and Pilotage Budget—Central, in connection with the Receipts and Expenditure of the Wireless Service on the pilot vessels at the Sandhead	...	6,000	6,000	6,000			
	Net Traffic Expenses	4,61,231	5,56,380	5,14,980	7,09,520			
		95,550	2,01,300	1,86,400	1,86,700			

ABSTRACT M.—Telephone Expenses.

Summary.	Refer- ence to page.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
I.—Telephone Engineering and operative charges	49	Cash	11,93,473	13,01,200	12,70,700	13,01,600	Stores	3,26,097	4,59,000	4,54,400	5,07,200
II.—Telephone Account Office		50	Cash	31,961	61,200	71,100	74,250	Stores	...	...	310
III.—Indirect charges on stores			Cash	22,914	36,800	38,000	40,700				
TOTAL		Cash	12,48,348	13,99,000	13,79,800	14,16,550	Stores	3,26,097	4,59,000	4,54,710	5,07,300
Deduct—Amount of Non-voted Expenditure.			12,730	8,000	8,000	8,000					8,000
For rounding		Cash	...	...	200	550	Stores	...	...	290	300
Voted		Cash	12,35,618	13,91,000	13,72,000	14,08,000	Stores	3,26,097	4,59,000	4,55,000	5,07,000

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

	Numbers 1927-28.	A.—TELEPHONE OFFICES. NON-VOTED.							
Pay of Officers—		Telephone Engineers (750—850)	11,380	...	...	...	...	...	...
	1	VOTED. Assistant Engineers (Phones) (350—700)	14,131	14,400	9,700	7,800			
	13	Deputy Assistant Engineers (Phones) (350—600)	66,971	65,700	68,900	72,000			
		Leave Allowance	...	13,000	...	...			
		TOTAL	92,432	93,100	78,600	79,600			
Pay of Permanent Establishment—	1	NON-VOTED. Assistant Cable Engineer (500—700)	1,400	8,400	8,400	8,400			
	4	VOTED. Cable Supervisors	14,269	11,600	10,200	10,500			
	123	Pay of Subordinates at rates of pay varying from (30 to 380).	1,53,904	1,78,900	1,65,000	1,74,000			
	73	Mistries and Telephone Cable Jointers	51,577	58,600	58,000	60,000			
	415	Telephone Operators	2,86,156	2,90,700	3,00,000	3,32,000			
		Special pay of Engineering Supervisor (Phones)	20,000	...	20,000	20,000			
		TOTAL	5,27,308	5,48,200	5,61,600	6,04,900			
Pay of Temporary Establishment—		Temporary Establishment	20,809	41,000	25,000	28,000			
Allowances, Honoraria, etc.—		House-rent, Local and other Allowances	38,832	37,000	37,900	36,500			
		Conveyance Allowance	6,710	4,400	8,000	8,000			
		Travelling Allowance	45,155	40,000	47,800	53,000			
		Cost of passages granted under Superior Civil Service rules 1924—Non-voted	2,913	4,000	3,700	3,900			
		Overtime Allowance	...	...	...	...			
		TOTAL { Non-voted Voted	93,610	85,400	96,500	1,01,400			
		Carried over	7,34,157	7,67,700	7,61,700	8,13,900			

## INDIAN POSTAL AND TELEGRAPH DEPARTMENT—WORKING EXPENSES.

DETAILED ACCOUNT No. M.-I.—Telephone Engineering and operative charges.									
	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>A—Telephone offices—contd.</i>									
	Brought forward .			7,34,157		7,67,700		7,61,700	8,13,900
<i>Repairs to Apparatus and Plant—</i>	Telephone Offices	{ Cash . Stores .	49,057 1,89,372	55,000 2,25,000	...	...	...	...	
	Pure Maintenance charges	{ Cash . Stores .	...	...	39,100 1,10,000	40,000 1,12,000	...	...	
	Petty and other works expenditure chargeable to Revenue	{ Cash . Stores .	...	...	18,700 1,20,000	19,100 1,48,000	...	...	
	Debit—Prescribed scrap value of returned Instruments condemned		...	...	...	...	...	...	
	Less realisation by sale of the condemned Instruments		...	...	...	...	...	...	
	Total	{ Cash . Stores .	...	...	...	57,800 2,30,000	59,100 2,60,000	...	
<i>Contingencies—</i>	Fixed house rent and office rent		9,342	20,300	22,000	20,300	...	...	
	Rates and taxes		...	...	5,400	9,600	...	...	
	Liveries and uniforms	{ Cash . Stores .	17 ...	5,000	100 3,800	100 4,800	...	...	
	Purchase and repair of furniture	{ Cash . Stores .	9,039 1,363	6,000 100	7,100 200	4,300 300	...	...	
	Other Contingencies	{ Cash . Stores .	50,730 8,418	64,600 11,600	58,900 8,800	61,000 10,100	...	...	
	Total	{ Cash . Stores .	69,128 9,781	90,900 16,700	93,500 12,800	95,800 15,200	...	...	
<i>Repairs to buildings—</i>	Petty original Works	{ Cash . Stores .	1,463 ...	...	...	...	...	...	
	Petty renewal and reconstruction	{ Cash . Stores .	12 ...	...	...	...	...	...	
	Ordinary repairs	{ Cash . Stores .	4,092 ...	...	17,000 ...	19,900 ...	...	...	
	Specials repairs	{ Cash . Stores .	2 ...	15,000 ...	...	...	...	...	
	Establishments, Tools and Plants		...	4,000	4,000	3,800	...	...	
	Repairs to electric Installation	{ Cash . Stores .	521 2,024	3,800 8,500	3,000 7,000	2,400 5,700	...	...	
	Establishment charges		...	...	1,600	1,300	...	...	
	Total	{ Cash . Stores .	6,090 2,024	23,800 8,500	25,600 7,000	27,400 5,700	...	...	
Total A—Telephone offices	{ Cash . Stores .	8,58,432 2,0,177	9,36,400 2,50,200	9,38,600 2,49,800	9,94,200 2,80,900	...	...		



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

		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Total A—Telephone offices— <i>contd.</i>								
	{ Cash	8,58,492		9,36,400		9,38,600		9,96,200	
	{ Stores	2,01,177		2,50,200		2,49,800		2,80,900	
<i>B—Maintenance of Local Telephone Lines.</i>									
	Telephone share of cost of	3,07,946		...		...		...	
	Line Maintenance transferred from Abstract F-II-C.	21,182		...		...		...	
	Numbers.								
	1927-28.								
<i>Pay of Permanent Establishment—</i>	53 Sub-Inspectors . . . . .			43,000		40,000		41,000	
	400 Linemen . . . . .			1,80,000		1,06,000		1,10,000	
	1 Line Cooly . . . . .			300		300		300	
	51 Menials . . . . .			...		3,000		3,000	
	Total			1,78,300		1,49,300		1,54,300	
<i>Pay of Temporary Establishment— Allowances, Honoraria, etc.</i>	Temporary Establishment . . . . .			...		...		...	
	House-rent, local and other allowances . . . . .			...		1,200		1,200	
	Conveyance allowances . . . . .			...		...		...	
	Travelling allowances . . . . .			...		1,700		2,300	
	Reward and Honoraria . . . . .			...		...		...	
	Ration allowance . . . . .			...		600		900	
	Plague allowance . . . . .			...		...		...	
	Total			20,000		3,500		4,400	
<i>Contingencies—</i>	Liveries and Uniforms . . . . . { Cash			...		100		100	
	{ Stores			...		3,700		4,500	
	Purchase and repair of furniture . . . . . { Cash			...		100		...	
	{ Stores			...		...		...	
Other Contingencies . . . . . { Cash			...		2,800		3,400		
{ Stores			...		3,500		3,700		
Total { Cash			...		2,000		3,500		
{ Stores			...		8,000		7,200		
<i>Repairs to Telegraph and Telephone Lines and Radio communications—</i>	Petty works of Capital nature { Cash	27,150		44,500		...		...	
	{ Stores	1,01,686		1,48,800		...		...	
	Other Maintenance charges . . . . . { Cash	...		1,24,000		...		...	
	{ Stores	...		46,000		...		...	
	Pure Maintenance charges . . . . . { Cash	...		...		54,300		40,800	
	{ Stores	...		...		22,700		20,500	
	Petty and other works expenditure chargeable to Revenue . . . . . { Cash	...		...		1,16,200		96,700	
	{ Stores	...		...		1,61,000		1,76,200	
Tools and Tents . . . . . { Cash	-55		1,000		1,900		2,000		
{ Stores	2,052		6,000		13,700		21,400		
Debit—Prescribed scrap value of un-serviceable materials released from works . . . . .			...		4,500		4,500		
Less—Sale-proceeds of released materials			...		600		600		
Total { Cash	27,095		1,69,500		1,76,300		1,43,200		
{ Stores	1,03,738		2,00,800		1,97,400		2,18,100		
Total B.—Maintenance of Local Telephone Lines { Cash	3,35,041		3,64,800		3,32,100		3,05,400		
{ Stores	1,24,920		2,08,800		2,04,600		2,26,300		
Total Telephone Engineering and operative charges { Cash	11,93,473		13,01,200		12,70,700		13,01,600		
{ Stores	3,26,097		4,59,000		4,54,400		5,07,200		

## DETAILED ACCOUNT No. M-II.—Telephone Account-Office.

	Numbers.	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	2		6,315		6,700		12,300		14,400
<i>Pay of Permanent Establishment—</i>	4	4,670		6,100		12,000		12,500	
	54	12,316		19,700		35,600		37,000	
	6	162		700		1,200		1,250	
			17,148		26,500		48,800		50,750
<i>Pay of Temporary Establishment—</i>					22,000		...		...
			5,367		3,000		2,900		3,000
<i>Allowances, Honoraria, etc.—</i>									
		282		...		1,400		1,400	
		1,025		1,000		2,300		2,000	
			1,307		1,000		3,700		3,400
<i>Other Supplies and Services—</i>									
			...		...		...		...
<i>Contingencies—</i>									
					...		...		...
						200		200	
						10		...	
		1,824		2,000		3,200		2,500	
		...		...		200		100	
						100		...	
			1,824		2,000		3,400		2,700
			...		...		310		100
<b>TOTAL TELEPHONE ACCOUNT OFFICE</b>			31,961		61,200		71,100		74,250
			...		...		310		100

ABSTRACT N.—Provision for depreciation of Wasting Assets.

Provision for Depreciation—	Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>I.—Postal.</i>								
Buildings . . . . .	30,064		35,000		59,000		70,000	
Railway Mail Vans . . . . .	18,188		22,000		21,000		22,000	
<b>TOTAL</b>	<b>48,252</b>		<b>57,000</b>		<b>80,000</b>		<b>92,000</b>	
<i>II.—Telegraphs.</i>								
Buildings . . . . .	43,621		49,000		72,000		80,000	
Lines and Wires . . . . .	22,33,483		22,97,000		19,39,000		20,15,000	
Apparatus and Plant . . . . .	1,72,731		2,16,000		2,03,000		2,25,000	
Workshop Plant and Machinery . . . . .	13,450		18,000		15,000		15,000	
Boats and Carts . . . . .	2,905		2,000		2,000		2,000	
<b>TOTAL</b>	<b>24,66,190</b>		<b>25,82,000</b>		<b>22,31,000</b>		<b>23,37,000</b>	
<i>III.—Radios.</i>								
Buildings . . . . .	—1,129		3,000		4,000		4,000	
Masts and Aerials . . . . .	12,863		13,000		15,000		16,000	
Apparatus and Plant . . . . .	1,12,570		48,000		1,07,000		1,23,000	
<b>TOTAL</b>	<b>1,24,304</b>		<b>64,000</b>		<b>1,26,000</b>		<b>1,43,000</b>	
<i>IV.—Telephones.</i>								
Buildings . . . . .	2,727		4,000		4,000		5,000	
Lines and Wires . . . . .	2,30,836		2,81,000		2,70,000		2,88,000	
Apparatus and Plant . . . . .	2,58,348		3,03,000		2,94,000		3,08,000	
<b>TOTAL</b>	<b>4,91,911</b>		<b>5,88,000</b>		<b>5,68,000</b>		<b>6,01,000</b>	
<b>Total Provision for depreciation</b>	<b>31,30,657</b>		<b>32,91,000</b>		<b>30,05,000</b>		<b>31,73,000</b>	
<i>Add—Actual expenditure on Renewals and Replacements transferred from 56I(b)</i>			46,000		41,000		76,000	
<i>Deduct—Amount transferred from Depreciation Fund</i>			46,000		41,000		76,000	
<b>TOTAL</b>	<b>31,30,657</b>		<b>82,91,000</b>		<b>30,05,000</b>		<b>31,73,000</b>	

ABSTRACT O.—Deduct—Credits to Working Expenses.										
		Actuals, 1925-26.		Budget Estimate, 1926-27.		Revised Estimate, 1926-27.		Budget Estimate, 1927-28.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Credits for services rendered to other Departments.</i>	<i>Credits for :—</i>									
	<i>I.—Services rendered to other Departments—Postal.</i>									
	Management of Post Office Savings Bank	21,35,143		22,12,000		22,12,000		27,00,000		
	Charges in connection with Cash Certificates . . . . .	1,99,005		1,64,000		1,64,000		2,00,000		
	Collection of Customs duty . . . . .	1,10,595		1,20,000		1,20,000		1,30,000		
Management of Postal Insurance and Life Annuity Fund . . . . .	74,437		60,000		73,000		77,000			
	<b>TOTAL I</b>		25,19,180		25,56,000		25,69,000		31,07,000	
<i>Other credits.</i>	<i>II.—Share of Revenue Establishment debitable to Capital :—</i>									
	56I(a) Construction of new assets—									
	<i>Abstract—C—Direction . . . . .</i>	61,625		66,300		71,600		67,900		
	<i>D—Account and Audit . . . . .</i>	61,577		66,300		71,600		67,900		
	<i>F—Engineering Expenses . . . . .</i>	4,88,866		4,83,600		4,60,200		4,57,300		
	<i>L—Radio Expenses . . . . .</i>	3,695		15,800		7,600		9,700		
	<i>M—Telephone Expenses . . . . .</i>	...		80,000		1,04,800		76,200		
	56 I (b) Reconstruction and Renewals—									
	<i>Abstract—C—Direction . . . . .</i>	8,675		13,500		11,900		11,400		
	<i>D—Account and Audit . . . . .</i>	8,675		13,500		11,900		11,400		
	<i>F—Engineering Expenses . . . . .</i>	69,187		95,800		76,400		70,500		
	<i>L—Radio Expenses . . . . .</i>	189		5,400		7,400		5,700		
	<i>M—Telephone Expenses . . . . .</i>	...		18,200		11,700		15,100		
		<b>TOTAL II</b>		7,02,489		8,58,400		8,35,300		7,98,100
	<i>III.—Amounts debited to Stores and manufacture Suspense Accounts :—</i>									
<i>Abstract—C—Direction . . . . .</i>	...		2,000		2,000		2,000			
<i>D—Account and Audit . . . . .</i>	...		29,000		37,700		37,700			
<i>I—Stationery and Printing . . . . .</i>	...		20,000		20,000		20,000			
<i>N—Depreciation . . . . .</i>	...		31,300		31,300		31,300			
	<b>TOTAL IV</b>		1,14,348		82,300		91,000		91,000	
<i>IV.—Amount recoverable from other Departments for capital works done :—</i>										
<i>Abstract F—Engineering Expenses . . . . .</i>	1,59,857		...		8,000		5,000			
<i>L—Radio Expenses . . . . .</i>	...		2,500		2,500		...			
<i>M—Telephone Expenses . . . . .</i>	170		3,800		3,800		...			
	<b>TOTAL IV</b>		1,60,027		6,300		14,300		5,000	
<i>V.—Sale of assets :—</i>										
<i>I—Postal . . . . .</i>	6,323		...		5,000		5,000			
<i>II—Telegraph . . . . .</i>	26,019		...		20,000		20,000			
<i>III—Radio . . . . .</i>	...		...		...		...			
<i>IV—Telephones . . . . .</i>	8,733		...		8,000		8,000			
	<b>TOTAL V</b>		41,075		...		33,000		33,000	
<i>VI.—Amount debited to working Expenses :—</i>										
<i>C—Direction . . . . .</i>	...		...		4,600		4,400			
<i>D—Account and Audit . . . . .</i>	...		...		4,600		4,400			
<i>F—Engineering expenses . . . . .</i>	...		...		36,800		35,000			
	<b>TOTAL VII</b>		...		...		46,000		43,800	
	<b>For rounding</b>		...		...		400		100	
	<b>Total Abstract O</b>		35,37,119		35,03,000		35,89,000		40,73,000	

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

HEADS.	Actuals, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
<i>Interest on capital outlay.</i> Postal . . . . .	6,05,156	7,54,000	7,10,600	8,13,400
Telegraphs . . . . .	34,73,175	42,19,000	41,40,600	42,81,000
Radios . . . . .	94,742	1,06,000	1,09,300	1,30,600
Telephones . . . . .	5,97,003	7,60,000	6,77,100	7,44,700
<b>TOTAL</b> . . . . .	<b>47,70,076</b>	<b>58,39,000</b>	<b>56,37,600</b>	<b>59,69,700</b>
<b>Deduct:—</b>				
Interest on Capital outlay on Stores and Workshop Buildings and Plant and Machinery transferred to suspense . . . . .	56,798	67,000	66,600	96,600
Interest on Receipts on Capital Account . . . . .	74,817	72,000	29,800	58,700
Interest received on outlay on capital works during the period of construction . . . . .	....	...	10,000	30,000
Interest adjusted in 1925-26 and 1926-27 on account of Mirjawa-Duzdap line sold to Indo-European Telegraph Department . . . . .	...	...	...	...
Interest on the net profit earned . . . . .	...	...	2,05,200	1,63,000
<b>Total Deduction</b> . . . . .	<b>1,31,615</b>	<b>1,39,000</b>	<b>3,11,600</b>	<b>3,18,300</b>
<b>Net Total</b> . . . . .	<b>46,38,461</b>	<b>57,00,000</b>	<b>53,26,000</b>	<b>56,51,400</b>
<b>For rounding</b> . . . . .	...	...	...	-400
<b>Net Interest on Capital outlay</b> . . . . .	<b>46,38,461</b>	<b>57,00,000</b>	<b>53,26,000</b>	<b>56,51,000</b>

REFUNDS.					
	Detailed Heads.	Actuals, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
		Rs.	Rs.	Rs.	Rs.
<i>Refunds of Revenue.</i>	<i>I. Postal—</i>				
	Refunds of ordinary stamps . . . . .	12,057	10,000	20,000	10,000
	„ Postage realised in cash . . . . .	2,888	3,000	3,000	3,000
	„ Money order Commission . . . . .	2,176	1,800	2,000	2,000
	„ Window delivery fees . . . . .	...	100	...	...
	Miscellaneous Refunds . . . . .	40,288	60,000	50,000	50,000
	<i>II. Telegraphs—</i>				
	Refunds of over-charges and payment of delivery charges .	4,31,719	4,80,000	3,70,000	3,80,000
	„ Miscellaneous . . . . .	...	...	...	...
	<i>III. Radios—</i>				
	Miscellaneous Refunds . . . . .	40	100	...	...
	<i>IV. Telephones—</i>				
	Miscellaneous Refunds . . . . .	6,010	5,000	5,000	5,000
For rounding . . . . .	...	...	...	...	
	<b>TOTAL</b>	<b>4,95,178</b>	<b>5,60,000</b>	<b>4,50,000</b>	<b>4,30,000</b>

**POSTS AND TELEGRAPHS.**

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**Indian Postal and Telegraph Department**

**PART I (B)**

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

**FOR**

**1927-28**

18.—Capital outlay on Posts and Telegraphs—Indian Postal and Telegraph Department.

(Charged to Revenue.)

Heads.	Actuals, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
<b>AMOUNT TRANSFERRED FROM 56— CAPITAL OUTLAY NOT CHARGED TO REVENUE.</b>	Rs.	Rs.	Rs.	Rs.
<i>Portion of Capital Outlay financed from Revenue Account—</i>				
I. Postal . . . . .	19,94,791	20,02,400	18,52,400	20,00,000
II. Telegraphs . . . . .				
III. Radios . . . . .				
IV. Telephones . . . . .				
<i>Suspense—</i>				
Credits for stores and workshop articles issued . . .	—1,60,82,239	...	...	...
<b>TOTAL</b> . . . . .	<b>—1,40,87,448</b>	<b>20,02,400</b>	<b>18,52,400</b>	<b>20,00,000</b>
For Rounding . . . . .	...	—400	—400	...
<b>TOTAL</b> . . . . .	<b>—1,40,87,448</b>	<b>20,02,000</b>	<b>18,52,000</b>	<b>20,00,000</b>



**POSTS AND TELEGRAPHS.**

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**Indian Postal and Telegraph Department**

**PART II.**

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

**FOR**

**1927-28**

**Indian Postal and Telegraph Department.—56—Capital Outlay (not Charged to Revenue).**

(Summary.)

Heads.	Actuals, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
	Rs.	Rs.	Rs.	Rs.
56 I (a)—Capital outlay on New Assets (not charged to Revenue).	1,93,29,210	29,93,000	11,05,000	39,71,000
56 I (b)—Expenditure on Renewals and Replacements . . .	10,46,585	14,09,000	11,34,000	10,12,000
<b>TOTAL 56—CAPITAL OUTLAY . . .</b>	<b>2,03,75,795</b>	<b>44,02,000</b>	<b>22,39,000</b>	<b>49,83,000</b>

## Capital outlay on Indian Postal and Telegraph Department for the year 1927-28.

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

	Actuals, 1925-26.			Budget Estimate, 1926-27.			Revised Estimate, 1926-27.			Budget Estimate, 1927-28.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R
<b>I—Post office—</b>	<b>NEW ASSETS.</b>											
(a) Buildings—												
Cost of construction .	16,34,735	4	16,34,739	14,82,600	...	14,82,600	13,31,600	..	13,31,600	15,27,700	...	15,27,700
Establishment, Tools and Plants.	3,06,336	...	3,06,336	4,69,200	...	4,69,200	4,13,700	...	4,13,700	3,85,300	...	3,85,300
Electric Installation .	22,008	19,467	43,305	34,000	24,000	58,000	30,000	45,000	75,000	17,000	53,400	70,400
Sanitary Fittings .	9,154	...	9,154	...	...	...	...	...	...	...	...	...
Indirect charges on stores	1,940	...	1,940	2,400	...	2,400	4,500	...	4,500	5,300	...	5,300
Share of Establishment	218	...	218	...	...	...	12,000	...	12,000	11,500	...	11,500
<b>Total—Buildings .</b>	<b>19,75,300</b>	<b>19,491</b>	<b>19,94,791</b>	<b>19,78,400</b>	<b>24,000</b>	<b>20,02,400</b>	<b>17,92,000</b>	<b>45,000</b>	<b>18,37,000</b>	<b>19,40,600</b>	<b>53,400</b>	<b>20,00,000</b>
Construction of Railway Mail vans	...	...	...	...	...	...	15,400	...	15,400	...	...	...
<b>Total Postal .</b>	<b>19,75,300</b>	<b>19,491</b>	<b>19,94,791</b>	<b>19,78,400</b>	<b>24,000</b>	<b>20,02,400</b>	<b>18,07,400</b>	<b>45,000</b>	<b>18,52,400</b>	<b>19,40,600</b>	<b>53,400</b>	<b>20,00,000</b>
<b>NO. II—TELEGRAPHS.</b>												
(a) Buildings—												
Cost of construction .	5,55,921	...	5,55,921	7,60,100	...	7,60,100	2,42,100	...	2,42,100	9,94,300	...	9,94,300
Establishment, Tools and Plants.	76,595	...	76,595	2,20,000	...	2,29,000	73,500	...	73,500	2,08,200	...	2,08,200
Electric Installation .	74,775	57,938	1,32,713	18,000	27,000	45,000	23,000	75,000	98,000	6,500	23,000	29,500
Sanitary Fittings .	25,078	...	25,078	...	...	...	...	...	...	...	...	...
Indirect charges on stores.	5,775	...	5,775	2,700	...	2,700	7,500	...	7,500	2,300	...	2,300
Share of Establishment	2,045	...	2,045	...	...	...	15,700	..	15,700	4,700	...	4,700
<b>Total .</b>	<b>7,40,169</b>	<b>57,938</b>	<b>7,98,127</b>	<b>10,09,500</b>	<b>27,000</b>	<b>10,36,500</b>	<b>3,61,800</b>	<b>75,000</b>	<b>4,36,800</b>	<b>13,06,000</b>	<b>23,000</b>	<b>13,29,000</b>
<b>Telegraph and Telephone Lines and Radio communications—</b>												
(b) Telegraph and Trunk Telephone Lines and Wires—												
Cables—												
Aerial . . . . .	3,034	1,222	4,256	...	...	...	...	...	...	...	...	...
Underground . . . . .	16,960	22,171	39,131	...	...	...	...	...	...	...	...	...
Submarine . . . . .	8,069	7,993	16,062	...	...	...	...	...	...	...	...	...
Posts including stays, couplings, etc.	2,60,428	9,45,776	12,26,204	...	...	...	2,00,000	6,00,000	8,00,000	...	...	...
Wires including Brackets and Insulators—												
Copper . . . . .	1,45,778	9,20,673	10,66,451	...	...	...	4,50,000	20,40,000	24,90,000	...	...	...
Iron . . . . .	1,25,781	3,75,854	5,01,635	...	...	...	...	...	...	...	...	...
Bronze . . . . .	1,963	7,804	9,767	...	...	...	...	...	...	...	...	...
<b>Total .</b>	<b>5,65,013</b>	<b>22,81,693</b>	<b>28,46,706</b>	<b>7,38,400</b>	<b>29,15,000</b>	<b>36,53,400</b>	<b>6,50,000</b>	<b>26,40,000</b>	<b>32,90,000</b>	<b>9,70,500</b>	<b>27,26,500</b>	<b>36,97,000</b>
Share of establishment and contingencies transferred from working expenses.	8,83,450	...	8,83,450	8,76,000	...	8,76,000	7,90,400	...	7,90,400	8,13,000	...	8,13,000
Add—Unallocated expenditure.	1,225	...	1,225	...	...	...	...	...	...	...	...	...
Less—Amount Cleared .	...	...	...	...	...	...	...	...	...	...	...	...
<b>Total—Lines and Wires</b>	<b>12,69,727</b>	<b>22,81,693</b>	<b>35,51,420</b>	<b>18,14,400</b>	<b>29,15,000</b>	<b>45,20,400</b>	<b>14,40,400</b>	<b>26,40,000</b>	<b>40,80,400</b>	<b>17,83,500</b>	<b>27,26,500</b>	<b>45,10,000</b>
(c) Apparatus and Plant—												
Equipment of Canal and Railway Telephone Offices.	2,413	29,098	31,511	5,000	29,000	34,000	4,700	28,800	33,500	6,200	32,100	38,300
Accumulators . . . . .	270	9,550	9,820	3,000	23,000	26,000	3,200	13,800	17,000	6,000	33,600	42,500
Telegraph Boards, Engines, Motors and Switch gear.	6,534	76,263	82,787	5,000	35,000	40,000	2,900	19,100	22,000	1,200	13,700	14,900
Telegraph instruments, Baudot, Wheatstone, relays sounders, etc.	25,807	1,03,942	1,29,639	10,000	63,000	73,000	22,200	1,91,500	2,14,000	14,800	97,100	1,11,900
Workshop Machinery and Plant.	1,355	11,393	12,778	2,000	10,000	12,000	2,000	10,000	12,000	2,000	10,000	12,000
Additions to Boats and Carts.	—382	...	—382	3,000	3,000	6,000	11,000	3,500	14,500	2,500	2,500	5,000
<b>TOTAL .</b>	<b>38,117</b>	<b>2,30,236</b>	<b>2,68,353</b>	<b>28,000</b>	<b>1,63,000</b>	<b>1,91,000</b>	<b>40,000</b>	<b>2,67,000</b>	<b>3,13,000</b>	<b>35,600</b>	<b>1,80,000</b>	<b>2,24,000</b>
Share of establishment and contingencies transferred from working expenses.	37,060	...	37,060	27,500	...	27,500	44,500	...	44,500	31,300	...	31,300
<b>Total—Apparatus and Plant.</b>	<b>73,177</b>	<b>2,30,236</b>	<b>3,03,413</b>	<b>55,500</b>	<b>1,63,000</b>	<b>2,18,500</b>	<b>90,500</b>	<b>2,67,000</b>	<b>3,57,500</b>	<b>66,900</b>	<b>1,80,000</b>	<b>2,55,000</b>
<b>Total—Telegraphs</b>	<b>20,83,093</b>	<b>25,09,867</b>	<b>45,92,960</b>	<b>26,79,700</b>	<b>31,05,000</b>	<b>57,84,700</b>	<b>18,92,700</b>	<b>29,82,000</b>	<b>48,74,700</b>	<b>31,58,400</b>	<b>29,38,500</b>	<b>60,94,000</b>
Carried over	40,58,398	25,89,356	66,47,754	46,58,100	31,29,000	77,87,100	37,90,100	30,27,000	67,37,100	51,03,000	29,91,900	80,94,000

## Capital outlay on Indian Postal and Telegraph Department for the year 1927-28.

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

	Actuals, 1925-26.			Budget Estimate, 1926-27.			Revised Estimate, 1926-27.			Budget Estimate, 1927-28.		
	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	40,58,303	25,80,358	66,47,751	40,58,100	31,29,000	77,87,100	37,00,100	30,27,000	67,27,100	51,03,000	20,91,000	80,94,000
III—Radios—												
(a) Buildings—												
Cost of construction .	20,901	...	20,901	1,30,700	...	1,30,700	1,22,200	...	1,22,200	20,500	...	20,500
Establishment, Tools and Plants.	...	...	...	83,200	...	83,200	30,700	...	30,700	8,000	...	8,000
Electric Installation .	610	2,072	2,682	1,000	5,000	6,000	1,000	5,000	6,000	800	4,900	5,400
Indirect charges on stores.	207	...	207	500	...	500	500	...	500	400	...	400
Share of establishment	...	...	...	...	...	...	1,000	...	1,000	1,000	...	1,000
Total	21,808	2,072	23,880	1,85,400	5,000	1,70,400	1,55,400	5,000	1,60,400	40,800	4,900	45,700
Telegraph and Telephone Lines and Radio communications—												
(b) Communications—												
Aerial Systems .	155	2,472	2,627	18,500	16,200	34,700	10,000	16,200	26,200	7,000	9,500	16,500
Share of establishment and contingencies transferred from working expenses.	524	...	524	7,100	...	7,100	5,800	...	5,800	5,800	...	5,800
Total	679	2,472	3,151	25,600	16,200	41,800	15,800	16,200	32,000	12,800	9,500	22,300
(c) Apparatus and Plant—												
Instrument . . . . .	1,808	—5,830	—3,524	10,000	2,15,700	2,25,700	5,120	50,000	61,120	7,100	1,16,500	1,23,600
Engines, Motors and dynamos.	—121	19,871	19,250	10,000	2,15,700	2,25,700	—4,800	13,000	14,800	5,800	23,500	29,300
Accumulators . . . . .	40	52,085	52,085	...	...	...	2,380	11,000	13,380	600	5,000	5,600
Share of establishment and contingencies transferred from working expenses.	11,108	...	11,108	35,100	...	35,100	13,300	...	13,300	24,000	...	24,000
Total	12,835	67,026	79,919	45,100	2,15,700	2,60,800	22,100	80,000	1,02,100	37,500	1,45,000	1,82,600
TOTAL—RADIOS . . . . .	35,390	71,570	1,06,960	2,36,100	2,36,900	4,73,000	1,93,300	1,01,200	2,94,500	88,700	1,60,100	2,47,800
IV—TELEPHONES.												
(a) Buildings—												
Cost of construction .	32,619	...	32,619	93,100	...	93,100	62,100	...	61,100	20,000	...	20,000
Establishment, Tools and Plants.	41,278	...	41,278	28,000	...	28,000	18,700	...	18,700	8,000	...	8,000
Electric Installation .	5,077	2,413	7,490	2,000	6,000	8,000	2,000	6,000	8,000	1,800	8,700	5,300
Sanitary Fittings . . . . .	3,532	...	3,532	...	...	...	...	...	...	...	...	...
Indirect charges on stores.	242	...	242	600	...	600	600	...	600	400	...	400
Share of Establishment	635	...	635	...	...	...	1,300	...	1,300	800	...	800
Total	83,403	2,413	85,816	1,23,700	6,000	1,29,700	83,700	6,000	89,700	37,400	8,700	41,100
Telegraph and Telephone Lines and Radio communications—												
(b) Local Telephone Lines and Wires—												
Cables—												
Aerials . . . . .	4,618	35,834	40,452	...	...	...	...	...	...	...	...	...
Underground . . . . .	72,465	1,18,170	1,90,635	...	...	...	60,000	1,90,000	2,50,000	...	...	...
Posts including stays couplings, etc.	40,652	2,19,383	2,60,034	1,03,100	3,68,800	4,71,900	60,000	1,80,000	2,40,000	1,58,000	3,73,000	5,31,000
Wires including Brackets and Insulators—												
Copper . . . . .	4,920	1,06,157	1,11,077	...	...	...	...	...	...	...	...	...
Iron . . . . .	23,029	79,431	1,02,460	...	...	...	30,000	1,10,000	1,40,000	...	...	...
Bronze . . . . .	3,209	21,503	24,712	...	...	...	...	...	...	...	...	...
Share of establishment and contingencies transferred from working expenses.	1,78,832	...	1,78,832	1,12,400	...	1,12,400	1,48,800	...	1,48,800	1,13,000	...	1,13,000
Total	3,27,225	5,80,477	9,07,702	2,15,500	3,68,800	5,84,300	2,98,800	4,80,000	7,78,800	2,71,600	3,73,000	6,44,600
(c) Apparatus and Plant—												
Exchanges—												
Manual . . . . .	13,096	—1,90,668	—1,77,772	14,000	95,000	1,09,000	20,900	1,89,800	2,10,700	19,000	1,08,600	1,28,600
Automatic . . . . .	71,240	3,20,505	4,00,745	22,900	67,200	90,100	3,200	59,400	62,600	8,500	8,000	16,500
Subscriber's Apparatus	15,527	32,176	47,703	22,500	1,42,000	1,64,500	23,700	1,58,000	1,80,700	20,300	1,81,700	1,51,900
Accumulators	86	5,525	5,611	2,000	11,000	13,000	6,400	43,800	50,200	3,900	18,000	19,900
Share of establishment and contingencies transferred from working expenses.	34,212	...	34,212	58,000	...	58,000	75,300	...	75,300	45,500	...	45,500
Total	1,34,161	1,78,338	3,10,400	1,14,400	3,15,200	4,29,600	1,38,600	4,51,000	5,79,600	97,100	2,65,300	3,62,400
TOTAL—TELEPHONES . . . . .	5,44,789	7,59,328	13,04,017	4,53,800	6,90,000	11,43,800	5,11,000	9,87,000	14,48,000	4,08,100	6,42,000	10,48,100
Carried over . . . . .	40,38,562	34,20,156	80,58,718	53,47,800	40,55,000	94,02,700	44,04,400	40,85,200	84,89,000	55,97,800	37,93,000	93,90,800

## Capital outlay on Indian Postal and Telegraph Department for the year 1927-28.

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

	Actuals, 1925-26:			Budget Estimate, 1926-27.			Revised Estimate, 1926-27.			Budget Estimate, 1927-28.		
	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	46,36,563	34,20,156	80,58,718	53,47,800	40,55,900	94,03,700	44,04,400	40,65,200	84,69,600	55,97,800	37,93,000	93,90,800
<i>Stores and Manufacture Suspense—</i>												
V—Stores suspense— General and Workshop Stores— Difference between opening and closing balances of stores (for details vide pages 74 and 75)	...	1,28,63,219	1,28,63,219	...	-44,73,300	-44,73,300	...	-43,71,500	-43,71,500	...	-34,20,800	-34,20,800
VI—Workshop Suspense— Workshop Manufacture— Difference between opening and closing balances (for details vide pages 76 and 77)	...	3,09,955	3,09,955	...	64,200	64,200	...	25,300	25,300	...	300	300
VII—Miscellaneous P. and T. advances.	92,109	...	92,109	1,000	...	1,000	-90,000	...	-90,000	1,000	...	1,000
VIII.—Expenditure awaiting allocation between Major heads												
(a) Telegraphs . . . . . Add—Unallocated expenditure. Less—Amount cleared. Net . . . . .												
(b) Radios . . . . . Add—unallocated expenditure. Less—Amount cleared. Net . . . . .												
(c) Telephones— Add—Unallocated expenditure. Less—Amount cleared. Net . . . . .												
Grand Total												
Total 56—Capital outlay Indian Postal and Telegraph Department	47,30,071	1,65,93,330	2,13,24,001	53,48,800	-3,53,200	49,95,600	43,14,400	-2,81,000	40,33,400	55,98,800	3,72,500	59,71,300
IX—Deduct Extraordinary Receipts on Capital Account	...	...	...	...	...	...	10,75,854	...	10,75,854	...	...	...
Net Total	47,30,071	1,65,93,330	2,13,24,001	53,48,800	-3,53,000	49,95,600	32,38,546	-2,81,000	29,57,546	55,98,800	3,72,500	59,71,300
Portion of Capital outlay Financed from Revenue—												
Deduct—Capital outlay chargeable to Revenue—												
Postal . . . . .	19,75,300	19,491	19,94,791	19,78,400	24,000	20,02,400	18,07,400	45,000	18,52,400	19,46,800	53,400	20,00,000
Telegraphs . . . . .												
Radios . . . . .												
Telephones . . . . .												
Total transferred to 18— Capital outlay charged to Revenue Net 56—Capital outlay—Indian Postal and Telegraph Department	19,75,300	19,491	19,94,791	19,78,400	24,000	20,02,400	18,07,400	45,000	18,52,400	19,46,800	53,400	20,00,000
	27,55,371	1,65,73,839	1,93,29,210	33,70,400	-3,77,200	29,93,200	14,31,346	-3,26,000	11,05,346	36,52,200	3,19,100	39,71,300
For rounding	...	...	...	-400	+200	-200	-348	...	-348	-200	-100	-300
GRAND TOTAL 56-I(a) Capital Outlay.	27,55,371	1,65,73,839	1,93,29,210	33,70,000	-3,77,000	29,93,000	14,31,000	-3,26,000	11,05,000	36,52,000	3,19,000	39,71,000

56.-I (a).—Capital outlay on Posts and Telegraphs, Indian Postal and Telegraph Department, for the year 1927-28.

DETAILED ACCOUNT No. 1 (a).

POST OFFICE BUILDINGS.....Rs. 20,00,000.

No. of work.	Description of works.	Total Cost.	Estimated Expenditure (excluding departmental charges) in 1927-28.	Remarks by Director-General.
	<b>MAJOR WORKS.</b>	Rs.	Rs.	
	<i>New Works.</i>			
1	New Post Office Building at Ahmedabad . . . . .	3,66,200	50,000	
2	Bungalows for Personal Assistants and Superintendent, Telegraph Traffic attached to the Circle Office at Nagpur.	1,02,000	30,000	
3	Internal improvements to the Calcutta General Post Office.	2,24,906	1,50,000	
4	Purchase of a building for the Parel Post Office . . . . .	2,00,000	2,00,000	
5	New Post and Telegraph Office Building at Trivandrum . . . . .	55,500	30,000	
6	Extension of the Post Office Building at Cawnpur . . . . .	22,000	22,000	
7	Construction of a new building for the Nagpur City Post Office.	78,300	50,000	
8	Purchase of the Stanes High School buildings for the Head Post Office at Coimbatore.	52,000	45,000	
9	New Post and Telegraph office building at Lucknow . . . . .	6,06,000	80,000	
10	Establishment, Tools and Plant . . . . .	...	1,23,500	
	<i>Works in Progress.</i>			
11	New Post and Telegraph office building at Kalbadevi . . . . .	1,98,190	50,000	
12	New Post and Telegraph office building at Sakkur . . . . .	1,76,300	50,000	
13	New building for the Madura Post Office . . . . .	1,25,000	30,000	
14	Construction of quarters for the clerks and menials of the Dhanbad Post Office.	61,000	36,000	
15	New post office building at Dadar . . . . .	74,008	34,000	
16	New post office building at Flower Bazar . . . . .	22,243	6,000	
17	Office and residence of the Superintendent, Railway Mail Service, 'S' Division at Silchar . . . . .	29,683	11,000	
18	Construction of a new Post and Telegraph building at Mingaladon Cantonment.	69,534	45,000	
19	Establishment, Tools and Plant . . . . .	...	79,100	
	Total Major Works . . . . .	...	11,21,600	
	Carried over . . . . .	...	11,21,600	

56-1 (a)—Capital outlay on Indian Postal and Telegraph Department for the year 1927-28.

POST OFFICE BUILDINGS.....Rs. 25,00,000.

No. of work.	Description of works.	Total cost.	Estimated expenditure (excluding departmental charges) in 1927-28.	Remarks by Director-General.
	Brought forward	Rs. ...	Rs. 11,21,600	
	<b>MINOR WORKS.</b>			
	Lump provision for original minor works	...	6,08,700	
	Establishment, Tools and Plant	...	1,82,700	
	Electric installation	...	17,000	
	{ Cash	...	53,400	
	Stores	...		
	Establishment and Indirect charges	...	16,600	
	Total Minor Works	...	8,25,000	
	{ Cash	...	53,400	
	Stores	...		
	Total	...	19,46,800	
	{ Cash	...	53,400	
	Stores	...		

## 56-1 (a)—Capital outlay on Indian Postal and Telegraph Department for the year 1927-28.

## DETAILED ACCOUNT No. II (a).

TELEGRAPH BUILDINGS.....Rs. 13,29,000.

No. of work.	Description of works.	Total cost.	Estimated expenditure (excluding departmental charges) in 1927-28.	Remarks by Director-General.
		Rs.	Rs.	
<b>MAJOR WORKS.</b>				
<i>New Works.</i>				
1	Improvements to the Instrument room of the Central Telegraph Office, Madras.	61,600	61,600	
2	Additional quarters for the telegraph staff at Raisina . . . . .	2,76,400	2,29,400	
3	Establishment, Tools and Plant . . . . .	...	87,300	
<i>Works in progress.</i>				
4	New Telegraph Office Building at Akyab . . . . .	1,26,200	1,01,200	
5	New Telegraph Office Building at Akola . . . . .	1,00,800	12,500	
6	Quarters for the Telegraph Staff at Raisina . . . . .	6,55,000	3,20,000	
7	Establishment, Tools and Plant . . . . .	...	1,30,200	
	Total Major Works . . . . .	...	9,42,200	
<b>MINOR WORKS.</b>				
8	Lump provision for original minor works . . . . .	...	2,69,600	
9	Establishment, Tools and Plant . . . . .	...	80,700	
10	Electric installation { Cash . . . . .	...	6,500	
	{ Stores . . . . .	...	23,000	
11	Establishment and indirect charges . . . . .	...	7,000	
	Total Minor Works { Cash . . . . .	...	3,63,800	
	{ Stores . . . . .	...	23,000	
	Total Telegraph Buildings { Cash . . . . .	...	13,06,000	
	{ Stores . . . . .	...	23,000	



## Budget Estimate of the Indian Postal and Telegraph Department for the year 1927-28.

## DETAILED ACCOUNT No. II (b).

## TELEGRAPH AND TRUNK TELEPHONE LINES AND WIRES

Rs. 36,97,000

The total provision is made up of—	Rs.
Railway works	19,00,000
Canal works	7,79,000
Departmental works	10,18,000
	<u>36,97,000</u>

Details of these amounts are given below :—

Class of work.	No. of work.	Amount of estimate for the whole work.	Description of work.	PLACE.		NO. OF MILES.		BUDGET ESTIMATE, 1927-28.			
				From	To	Line.	Wire.	Cash.	Stores.	TOTAL.	
		Rs.						Rs.	Rs.	Rs.	
Railway works.			(1) SPECIFICALLY APPROVED MAJOR WORKS COSTING MORE THAN Rs. 10,000.								
			BURMA CIRCLE.								
			Burma Railways.								
		1	55,900	Erecting line with two wires.	Inyewin.	Malun and Salin	71	2 x 71	14,300	41,600	55,900
		2	38,800	Ditto	Taungdingy	Magwe	57	2 x 57	13,300	25,500	38,800
		3	38,600	Ditto	Myingyan	Paleik via Natogyi.	70	2 x 70	8,400	30,200	38,600
		4	29,200	Ditto	Ye	Tavoy	1	2 x 108	10,000	19,200	29,200
				BOMBAY CIRCLE.							
				G. I. P. Railway.							
		5	51,600	Erecting two continuously insulated wires.	Bombay	Kalyan	...	85	1,600	50,000	51,600
				Baroda State Railway.							
		6	17,200	Erecting line with one wire for.	Vijapur	Ambalisan or Dangwara Railway.	26	26	4,000	13,200	17,200
			N. G. S. Railway.								
	7	10,700	Erecting line with one wire for.	Parvani	Parli Railway	40	40	500	3,800	4,300	
	56-1 (a)	4,300									
	56-1 (b)	4,700									
	W. E.	1,700									
			CENTRAL CIRCLE.								
			Jodhpur Railway.								
	8	66,100	Erecting two copper wires for train control.	Luni Jn.	Barmer	...	2 x 109	9,000	48,100	57,100	
	56-1 (a)	57,100									
	56-1 (b)	3,900									
	W. E.	5,100									
	9	14,300	Erecting line with one wire.	Piper Road	Bilara	25	25	2,600	11,700	14,300	
			Bikaner State Railway.								
	10	17,700	Erecting line with one wire.	Bugia	Anapgarh	32	32	2,900	14,800	17,700	
			NORTHERN CIRCLE.								
			N. W. Railway.								
	11	67,400	Erecting two 200 lbs. copper wires for train control.	Delhi	Kalka	...	2 x 168	6,100	61,300	67,400	
	12	11,100	Ditto	Lyallpur	Sangla Hill	...	2 x 29	1,200	9,900	11,100	
			Carried over	...	...	...	...	73,900	8,29,300	4,03,200	

Class of work.	No. of work.	Amount of estimate for the whole work.	Description of work.	PLACE.		NO. OF MILES.		BUDGET ESTIMATE, 1927-28.		
				From	To	Line.	Wire.	Cash.	Stores.	Total.
		Rs.						Rs.	Rs.	Rs.
			Brought forward	...	...	...	...	73,900	3,29,300	4,03,200
Railway works— <i>contd.</i>	13	21,500	Erecting two iron wires for Neal's token instruments.	Lalanusa . .	Rawalpindi	...	2 × 96	3,700	17,800	21,500
	14	32,300	Ditto	Golra . .	Landikhana . .	...	2 × 136	12,200	19,400	31,600
	56-1 (a)	31,600								
	56-1 (b)	400								
	W. E.	300								
	15	24,500	Ditto	Do. . .	Kohat . .	...	2 × 101	9,200	14,700	23,900
	56-1 (a)	23,900								
	56-1 (b)	400								
	W. E.	200								
	16	25,200	Erecting three iron wires for block working double line.	Khanpur . .	Lodhran . .	...	3 × 95	5,200	20,000	25,200
	17	30,500	Erecting line with two wires.	Chiniot . .	Kushab . .	56	2 × 56	6,900	23,600	30,500
	18	43,500	Erecting two 300 lbs. per mile copper wire.	Kalka . .	Simla . .	59	2 × 59	8,000	35,500	43,500
			<b>SOUTHERN CIRCLE.</b>							
			<i>Mysore Railway.</i>							
	19	12,450	Erecting line with one wire.	Bangalore . .	Hosur . .	31	31	2,300	9,700	12,000
	56-1 (a)	12,000								
	W. E.	450								
			<i>M. and S. M. Railway.</i>							
	20	34,800	Erecting two copper wires for train control.	Castle Rock . .	Gadag . .	...	2 × 108	8,400	31,400	34,800
	21	37,600	Ditto	Belgaum . .	Hubli . .	...	2 × 88	4,300	32,500	36,800
	56-1 (a)	36,800								
	W. E.	800								
	22	17,500	Ditto	Londa . .	Do. . .	...	2 × 56	1,500	16,000	17,500
	23	51,500	Ditto	Guntakul . .	Kumbum . .	...	2 × 154	5,600	41,600	47,200
	56-1 (a)	47,200								
	56-1 (b)	4,000								
	W. E.	300								
	24	85,700	Ditto	Do. . .	Bezwada . .	...	2 × 279	6,500	68,100	74,600
	56-1 (a)	74,600								
	56-1 (b)	10,500								
	W. E.	600								
	25	41,900	Ditto	Do. . .	Gadag . .	...	2 × 124	4,500	37,400	41,900
			<i>S. I. Railway.</i>							
	26	92,700	Erecting one through and two copper wires for train control.	Villupuram . .	Trichinopoly . .	...	3 × 109	6,800	85,900	92,700
	27	43,900	Ditto	Dindigul . .	Pollachi . .	...	3 × 75	4,700	38,900	43,600
	56-1 (a)	43,600								
	W. E.	300								
	28	20,200	Ditto	Cuddalore . .	Vridhachalam . .	...	3 × 85	2,200	18,000	20,200
	29	31,100	Erecting a line with two iron wires and two copper wires for train control.	Pollachi . .	Palghat . .	34	4 × 34	5,200	25,900	31,100
	30	57,600	Ditto	Arantangi . .	Manamadura . .	54	4 × 54	6,100	51,500	57,600
	31	25,800	Erecting an extra iron wire.	Trichinopoly . .	Do. . .	...	94	6,800	18,500	24,800
	56-1 (a)	24,800								
	56-1 (b)	200								
	W. E.	800								
	32	10,600	Ditto	Bodinaya Kunur	Cudalur . .	26	26	2,500	8,100	10,600
			Carried over	...	...	...	...	1,81,000	9,43,800	11,24,800

Class of work.	No. of work.	Amount of estimate for the whole work.	Description of work.	PLACE.		NO. OF MILES.		BUDGET ESTIMATE, 1927-28.		
				From	To	Line.	Wire.	Cash.	Stores.	TOTAL.
		Rs.						Rs.	Rs.	Rs.
			Brought forward	...	...	...	...	1,81,000	9,48,800	11,24,800
			<b>EASTERN CIRCLE.</b>							
			<i>A. B. Railway.</i>							
Railway Works— contd.	33	53,000	Erecting line with one wire for anticipated construction.	..	...	100	100	13,000	40,000	53,000
	34	29,300	Erecting one through and one train wire.	Furkating .	Badlipara .	43	43 x 2	300	700	1,000
	56-1 (a)	1,000								
	56-1 (b)	27,100								
	W. E.	1,000								
			<i>E. B. Railway.</i>							
	35	31,200	Erecting two copper wires for train control.	Parbatipur .	Katihar .	...	2 x 88	3,800	27,400	31,200
	36	24,100	Erecting line with one wire.	Dinajpur .	Ruha .	52	52	5,800	18,300	24,100
	37	25,700	Erecting line with one wire.	Nattore via Rampur- Boalia.	Nachoul .	49	49	4,000	21,700	25,700
	38	12,800	Erecting a through wire .	Dacca .	Bahadurabad .	...	135	1,800	8,500	9,800
	56-1 (a)	9,800								
	56-1 (b)	2,600								
	W. E.	400								
	39	30,000	Station yard remodelling, etc.	..	...	...	75	7,500	22,500	30,000
			<i>E. I. Railway.</i>							
	40	14,400	Erecting two copper wires for train control.	Asansol .	Dhanbad .	...	2 x 37	1,500	12,900	14,400
	41	15,900	Ditto	Khana Jn.	Sitarampur .	...	2 x 187	2,900	13,400	15,700
	56-1 (a)	15,700								
	56-1 (b)	100								
	W. E.	100								
	42	14,700	Ditto	Howrah .	Jougram .	...	2 x 42	2,700	12,000	14,700
	43	2,14,700	Erecting two copper wires for train control.	Bahadurabad and Singham Jagannathganj.	Narayanganj .	...	2 x 162	8,800	1,23,400	1,31,200
	56-1 (a)	1,31,200								
	56-1 (b)	80,000								
	W. E.	3,500								
			<b>UNITED PROVINCES CIRCLE.</b>							
			<i>E. I. Railway.</i>							
	44	30,400	Erecting two copper wires for train control.	Moradabad .	Gaziabad .	...	2 x 37	3,700	24,700	28,400
	56-1 (a)	28,400								
	56-1 (b)	1,900								
	W. E.	100								
	45	60,000	Ditto	Do.	Shahjahanpur .	...	2 x 104	7,100	52,200	59,300
	56-1 (a)	59,300								
	56-1 (b)	600								
	W. E.	100								
	46	33,100	Ditto	Lucknow .	Partabgarh .	...	2 x 107	3,400	29,700	33,100
	47	34,400	Ditto	Do.	Fyzabad .	...	2 x 79	3,700	30,700	34,400
	48	22,700	Erecting one copper wire for telephone circuit.	Dinapur .	Gya .	...	63	2,700	19,900	22,600
	56-1 (a)	22,600								
	W. E.	100								
	49	43,000	Erecting two copper wires for train control.	Sitarampur .	Kiul .	...	2 x 124	5,100	40,100	45,200
	56-1 (a)	45,200								
	56-1 (b)	900								
	W. E.	1,900								
			<i>O. I. C. F. Railway.</i>							
	50	43,800	Erecting line with two iron wires.	Barwadi .	Bhurkunda .	90	2 x 90	13,900	29,100	43,000
	56-1 (a)	43,000								
	W. E.	800								
			Carried over	...	...	...	...	2,71,600	14,70,000	17,41,600

Class of work.	No. of work.	Amount of estimate for the whole work.	Description of work.	PLACE.		NO. OF MILES.		BUDGET ESTIMATE, 1927-28.		
				From	To	Line.	Wire.	Cash.	Stores.	TOTAL.
		Rs.						Rs.	Rs.	Rs.
			Brought forward	...	...	...	...	2,71,600	14,70,000	17,41,600
			UNITED PROVINCES CIRCLE.							
			B., B. & C. I. Railway.							
Railway Works—contd.	51	27,100	Erecting two copper wires for train control.	Bayana	Muttra Jn.	...	2 × 53	3,800	23,100	26,900
	56-1 (a)	26,900								
	56-1 (b)	100								
	W. E.	100								
			G. I. P. Railway.							
	52	22,300	Erecting a line with one wire.	Agra	Bah "	46	46	7,300	15,000	22,300
			B. N. W. Railway.							
	53	58,900	Erecting two copper wires for train control.	Sonepur	Katihar	...	2 × 160	7,100	45,800	52,900
	56-1 (a)	52,900								
	56-1 (b)	3,600								
	W. E.	2,400								
	54	49,900	Ditto	Do.	Sakri	...	2 × 125	6,400	36,400	42,800
	56-1 (a)	42,800								
	56-1 (b)	3,900								
	W. E.	3,200								
			SIND AND BALUCHISTAN CIRCLE.							
			J. B. Railway.							
	55	83,500	Erecting two copper wires for train control.	Barmes	Hyderabad	...	2 × 200	6,400	61,000	67,400
	56-1 (a)	67,400								
	56-1 (b)	11,100								
	W. E.	5,000								
	56	50,000	Erecting a line with two iron wires.	Tharushah	Tando Adam	113	2 × 113	11,800	38,200	50,000
	57	27,000	Erecting three iron wires	Rohri	Khanpur	...	3 × 131	8,300	18,700	27,000
	58	1,14,000	Ditto	Karachi	Rohri	...	3 × 297	23,000	91,000	1,14,000
			Total of (1) specifically approved major works					3,45,700	17,99,200	21,44,900
			(2) Lump provision for other Major works					44,000	1,75,900	2,19,900
			(3) Lump provision for minor works*					28,000	86,000	1,09,000
			Total					4,12,700	20,61,100	24,73,800
			Deduct—Cost of works not likely to be carried out					1,14,700	4,59,100	5,73,800
			Total Railway works					2,98,000	16,02,000	19,00,000
Canal works.			(1) SPECIFICALLY APPROVED MAJOR WORKS COSTING MORE THAN Rs. 10,000.							
			NORTHERN CIRCLE.							
	59	11,400	Erecting lines for the Government of the Punjab along.	Lower Chenab Canal.	...	28	67	3,000	8,400	11,400
	60	1,32,700	Ditto	Sutlej Valley Canal.	...	395	571	25,700	1,07,000	1,32,700
			SOUTHERN CIRCLE.							
	61	28,800	Erecting lines for the Government of Madras along.	Cauvery Canal	...	51	202	4,900	23,900	28,800
	62	53,300	Erecting lines along Sarda Canal.	Bifurcation Tail of Kheri Br.	...	124	124	21,000	32,300	53,300
	63	19,700	Ditto	Sitapur Br. head	Sitapur Br. tail	55	55	5,700	14,000	19,700
	64	64,000	Ditto	Shahgarh	Tail of Hardoi Br.	149	149	26,100	37,900	64,000
	65	45,000	Ditto	Lucknow Br. head	Lucknow Br. tail	112	112	16,500	28,500	45,000
	66	10,800	Ditto	Barabanki Br. head.	Barabanki Br. tail.	32	32	2,600	8,000	10,800
	67	10,800	Ditto	Makhi	Purwa	21	21	2,800	8,000	10,800
			Carried over	...	...	...	...	1,08,500	2,68,000	3,76,500

\* Minor works for this purpose are those costing Rs. 2,000 and less; others are classed as major works.

Class of work.	No. of work.	Amount of estimate for the whole work.	DESCRIPTION OF WORK.	PLACE.		NO. OF MILES.		BUDGET ESTIMATE, 1927-28.		
				From	To	Line.	Wire.	Cash.	Stores.	TOTAL.
		Rs.						Rs.	Rs.	Rs.
Canal works— <i>contd.</i>			Brought forward	...	...	...	...	1,08,500	2,68,000	3,76,500
			<i>Sind and Baluchistan Circle.</i>							
	68	80,600	Erecting lines for the Government of Bombay along.	Sind Canal . . . . .		65	131	5,900	21,500	27,400
	56-1 (a) W. E. 69	27,400 3,200 56,500	Ditto	Lloyd Barrage. . . . .		155	155	12,500	44,000	56,500
70	56,700	Ditto	Rohri Canal . . . . .		186	186	11,300	45,400	56,700	
Total for (1) specifically approved Major Works . . . . .								1,38,200	3,78,900	5,17,100
(2) Lump provision for other Major Works . . . . .								54,400	1,56,600	2,11,000
(3) Lump provision for Minor Works* . . . . .								13,400	37,500	50,900
Total Canal Works . . . . .								2,06,000	5,73,000	7,79,000
Departmental works—			(1) SPECIFICALLY APPROVED MAJOR WORKS COSTING MORE THAN Rs. 10,000.							
			<i>Southern Circle.</i>							
(a) Traffic requirements.	71	28,400	Erecting an extra copper wire.	Vellupuram . . . . .	Trichinopoly . . . . .	...	109	2,100	26,300	28,400
			<i>Bombay Circle.</i>							
(b) Trunk tele-phones.	72	33,000	Erecting a copper wire to pair with No. 18.	Viramgaon . . . . .	Bajkot . . . . .	...	115	8,000	25,000	33,000
	73	12,100	Erecting a copper wire to pair with BY-SM No. 82.	Baroda . . . . .	Godhra . . . . .	...	47	1,700	10,400	12,100
			<i>Southern Circle.</i>							
	74	12,400	Erecting two copper wires	Cochin . . . . .	Alleppy . . . . .	...	35	1,900	10,500	12,400
			<i>Sind and Baluchistan Circle.</i>							
	75	17,800	Pairing No. 10 to link up Mirpurkhas with Karachi Sukkur Trunk.	Hyderabad Sind. . . . .	Mirpurkhas . . . . .	...	42	2,300	15,500	17,800
	76	13,200	Erecting a copper wire to pair with No. 57.	Sukkur . . . . .	Jacobabad . . . . .	...	52	1,000	12,200	13,200
			<i>Burma Circle.</i>							
(c) Other works.	77	92,400	Improvement of the line .	Kindat Homalin. . . . .	Tamanthi . . . . .	...	...	22,600	30,100	52,700
	56-1 (a)	52,700								
	56-1 (b)	38,000								
	W. E.	1,700								
	78	10,500	Construction of the line along the P. W. D. Road.	Mogaung . . . . .	Kamaing . . . . .	27	27	3,600	6,900	10,500
	79	31,800	Construction of a line .	Labutta . . . . .	Chaugwa . . . . .	41	41	11,000	20,800	31,800
			<i>Northern Circle.</i>							
	80	19,300	Replacing Tabular brackets by four wire brackets and retransposing P. 5 Trunk and also cross staying every second post.	Rawalpindi . . . . .	Jhelum . . . . .	...	...	3,200	2,000	5,200
	56-1 (a)	5,200								
	56-1 (b)	12,600								
	W. E.	1,500								
			<i>Central Circle.</i>							
	81	11,300	Cross staying old posts .	Indore . . . . .	Nasirabad . . . . .	...	...	2,100	9,200	11,300
			Carried over . . . . .	...	...	...	...	59,500	1,68,900	2,28,400

\* Minor works for this purpose are those costing Rs. 2,000 and less; others are classed as major works.

Class of work.	No of work.	Amount of estimate for the whole work.	DESCRIPTION OF WORK.	PLACE.		NO. OF MILES.		BUDGET ESTIMATE, 1927-28.		
				From	To	Line.	Wire.	Cash.	Stores.	TOTAL.
		Rs.						Rs.	Rs.	Rs.
			Brought forward	...	...	...	...	59,500	1,68,900	2,28,400
			CENTRAL CIRCLE—concl'd.							
(c) Other Works—cont'd.	82 56-1(a) 56-1(b) W. E.	1,07,900 56,600 44,200 7,100	Reconstructing the Railway lines.	Khamkhed	Badhnera	...	...	10,600	46,000	56,600
			SOUTHERN CIRCLE.							
	83 56-1(a) W. E.	11,800 11,100 700	Reconstructing the line	Guddalur	Naduvattam	...	...	2,500	8,600	11,100
			Replacing corroded wires	Vizianagram	Berhampur	...	...	300	2,800	3,100
	84 56-1(a) 56-1(b) W. E.	15,900 3,100 12,100 700	Dismantling railway line and transferring were on to Departmental line.	Jalarpet	Salem	...	...	4,400	18,800	23,200
	85 66-1(a) 56-1(b) W. E.	72,500 23,200 46,600 2,700	EASTERN CIRCLE.							
	86 56-1(a) W. E.	39,000 37,700 1,300	Replacing 4 iron wires by copper weld wire.	Kankurgachi	Barrackpore	...	...	2,500	85,200	87,700
			Strengthening up and down main line.	Do.	Hooghly Ghat	...	...	3,600	1,300	4,900
	87 56-1(a) 56-1(b) W. E.	12,100 4,900 5,500 1,700	UNITED PROVINCES CIRCLE.							
	88	10,800	Cross staying 1750 posts	Bareilly	Lucknow	...	...	4,000	6,800	10,800
Total (1) specifically approved major works								87,400	2,88,400	3,75,800
(2) Lump provision for other major works								86,600	1,10,100	1,46,700
(3) Lump provision for minor works.*								10,500	48,000	58,500
(4) Combined office lines								1,00,000	3,00,000	4,00,000
(5) Payments to the Army Department for taking over the frontier lines from them.								3,20,000		3,20,000
Total								5,54,500	7,41,500	12,96,000
Deduct cost of works not likely to be carried out								88,000	1,90,000	2,78,000
Total Departmental works								4,66,500	5,51,500	10,18,000
Total Telegraph works								9,79,500	27,26,500	*86,97,000

\* Minor works for this purpose are those costing Rs. 2,000 and less; others are classed as major works.

## 56-I (a)—Capital outlay on Indian Postal and Telegraph Department for the year 1927-28.

## DETAILED ACCOUNT No. III (a).

RADIO BUILDINGS.....Rs. 45,200.

No. of works.	Description of works.	Total cost.	Estimated expenditure (excluding departmental charges) in 1927-28.	Remarks by Director-General.
		Rs.	Rs.	
	MAJOR WORKS.			
	<i>New Works.</i>			
	Nil.	...	...	
	<i>Works in progress.</i>			
1	Coast station at Santa Cruz (Danda) . . . . .	96,015	17,500	
2	Establishment, Tools and Plant . . . . .	...	5,300	
	Total Major Works . . . . .	...	22,800	
	MINOR WORKS.			
	Lump provision for original minor works . . . . .	...	12,000	
	Establishment, Tools and Plant . . . . .	...	3,600	
	Electric installation { Cash . . . . . Stores . . . . .	...	800	
		...	4,600	
	Establishment and Indirect charges . . . . .	...	1,400	
	Total Minor Works { Cash . . . . . Stores . . . . .	...	17,800	
		...	4,600	
	Total Radio Buildings { Cash . . . . . Stores . . . . .	...	40,600	
		...	4,600	





## 55-1 (a) -- Capital outlay on Indian Postal and Telegraph Department for the year 1927-28.

## DETAILED ACCOUNT No. IV(a).

TELEPHONE BUILDINGS.....Rs. 41,100.

No. of works.	Description of works.	Total cost.	Estimated expenditure (excluding departmental charges) in 1927-28.	Remarks by Director-General.
		Rs.	Rs.	
<b>MAJOR WORKS.</b>				
<i>New Works.</i>				
	Nil.	...	...	
<i>Works in progress.</i>				
1	Quarters for Engineering Supervisors, Telephone operators, etc., at Asansol.	66,182	15,600	
2	Establishment, Tools and Plant . . . . .	...	4,700	
	Total Major Works . . . . .	...	20,300	
<b>MINOR WORKS.</b>				
3	Lump provision for original minor works . . . . .	...	11,000	
4	Establishment, Tools and Plant . . . . .	...	3,300	
5	Electric installation { Cash . . . . .	...	1,600	
	{ Stores . . . . .	...	3,700	
6	Establishment and Indirect charges . . . . .	...	1,200	
	Total Minor Works { Cash . . . . .	...	17,100	
	{ Stores . . . . .	...	3,700	
	TOTAL { Cash . . . . .	...	37,400	
	{ Stores . . . . .	...	3,700	

## DETAILED ACCOUNT No. IV(b).

Telephones Lines and Wires..... Rs. 5,31,000.

Class of work.	No. of work.	Amount of estimate for the whole work.	Description of works.	PLACE.		No. of MILES.		BUDGET ESTIMATE, 1927-28.			
				From	To	Line.	Wire.	Cash.	Stores.	Total.	
Telephone works other than Trunks.		Rs.	(1) SPECIFICALLY APPROVED MAJOR WORKS COSTING MORE THAN Rs. 10,000					Rs.	Rs.	Rs.	
			CENTRAL CIRCLE.								
	1 56-1(a) 56-1(b) W. E.	13,900 6,700 8,200 8,275	Laying underground cables at	Nagpur	...	25	185	...	6,700	6,700	
			BOMBAY CIRCLE.								
	2	20,000	Erecting telephone line	Baroda Call office	Petland Works.	Dye	37	2x37	3,000	17,000	20,000
	3 56-1(a) 56-1(b) W. E.	50,000 38,000 11,500 500	Reconstructing telephone lines and putting them underground at	Broach	...	...	...	8,000	30,000	38,000	
	4 56-1(a) 56-1(b) W. E.	13,100 8,000 4,800 800	Reconstructing overhead telephone lines at Ahmedabad and bringing all Police connections on to the Government exchange	...	...	...	...	2,000	6,000	8,000	
			NORTHERN CIRCLE.								
	5 56-1(a) 56-1(b) W. E.	18,800 15,500 2,000 500	Laying additional underground cable at.	Murree	...	2	102	5,000	10,500	15,500	
	6	14,000	Erecting a non-exchange telephone connection.	Jeranwala via Tandianwala	Okara	...	134	2,700	11,300	14,000	
	7	16,000	Erecting two copper wires for telephone connection.	Rawalpindi	Kot Fattch Khan	7	2x35	1,900	14,100	16,000	
			SOUTHERN CIRCLE.								
	8	16,000	Opening a departmental telephone exchange at.	Pallatur	...	...	...	5,000	11,000	16,000	
	9	13,200	Ditto.	Alleppy	...	...	...	3,100	10,100	13,200	
	10	17,800	Ditto.	Karakudi	...	...	...	5,600	12,200	17,800	
			EASTERN CIRCLE.								
	11	1,08,000	Improving the Regent telephone exchange system.	...	...	...	...	31,000	77,000	1,08,000	
			UNITED PROVINCES CIRCLE.								
	12	15,200	Opening a departmental exchange at.	Bhagalpur	...	...	...	2,800	12,400	15,200	
	13 56-1(a) W. E.	16,200 16,100 100	Laying underground cable at.	Benares	...	...	...	3,700	12,400	16,100	
			Total for—								
			(1) specifically approved Major Works					73,900	2,30,700	3,04,500	
			(2) Lump provision for other Major works					56,000	1,79,800	2,35,800	
			(3) Lump provision for minor works*					27,200	58,700	85,900	
			(4) Payments to the Army Department for taking over the frontier lines from them.					54,000	...	54,000	
			Total					2,11,000	4,69,200	6,80,200	
			Deduct cost of works not likely to be carried out					53,000	96,200	1,49,200	
			Total Telephone Works					1,58,000	3,73,000	5,31,000	

\* Minor works for this purpose are those costing Rs. 2,000 and less ; others are classed as major works.

## INDIAN POSTAL AND TELEGRAPH DEPARTMENT.

## Details of estimated transactions under the Head "Stores Suspense—General and Workshop Stores."

HEADS.		Actuals, 1925-26.	Budget Esti- mate, 1926-27.	Revised Esti- mate, 1926-27.	Budget Es- timate, 1927-28.
		Rs.	Rs.	Rs.	Rs.
Opening Balance :—(Capital)					
(a)	Value of Departmental stores in stock . . . . .	1,36,47,103	99,25,302	1,18,05,212	85,70,712
(b)	Army Mobilisation Stores . . . . .	20,51,199	20,51,200	20,51,199	20,51,199
<b>DEBITS.</b>					
<b>Purchase and Receipts during the year—</b>					
Expenditure in England—					
English cost of stores . . . . .					
	Loss or gain by Exchange . . . . .	9,93,192	12,60,000	8,50,000	7,50,000
	Indian charges on English stores :—	3,22,988	4,20,000	2,87,000	2,50,000
	(a) Customs duty . . . . .	2,39,673	2,25,000	2,00,000	1,50,000
	(b) Landing charges . . . . .	17,333	10,000	10,000	10,000
	Purchase of Stores in India . . . . .	22,20,754	22,90,000	24,78,000	29,65,000
	Manufactured articles received from Telegraph workshop . . . . .	14,17,118	20,49,400	15,70,000	22,78,000
	Stores returned from works, etc. . . . .	6,989	...	21,000	2,500
	Released materials from replaced works . . . . .	3,40,513	...	...	...
	Total purchases and Receipts . . . . .	55,58,560	62,54,400	54,16,000	64,05,500
	Deduct—Value of Stores issued to store contingencies. . . . .	36,310	64,000	23,000	24,000
	Net Purchases and Receipts . . . . .	55,22,250	61,90,400	53,93,000	63,81,500
<b>Indirect charges :—</b>					
<i>Non-Voted.</i>					
(a) Pay of officers—	Controller, Telegraph Stores 1 (1,600—1,900) . . . . .	22,740	22,800	22,800	22,800
<i>Voted.</i>					
	Assistant Controller 1 (1,050—1,250) . . . . .	13,184	13,800	13,800	13,800
	Assistant Engineer 1 (350—700) . . . . .	10,828	8,100	8,400	8,400
	Deputy Assistant Engineer 2 (500—600), 3 (350—450). . . . .	34,549	29,500	23,800	24,100
	Leave provision . . . . .	...	2,000	...	2,000
	Total . . . . .	81,301	76,200	68,800	71,100
(b) Pay of Permanent establishment—	Office and clerical establishment 92 (at varying rates from 250 to 40). . . . .	1,06,221	1,08,100	1,08,000	1,19,000
	Menials 62 (at rates of pay varying from 50 to 13) . . . . .	13,510	17,300	13,800	14,000
	Total . . . . .	1,19,731	1,25,400	1,21,800	1,33,000
(c) Pay of Temporary establishment—	Pay of temporary establishment . . . . .	15,447	16,400	16,000	18,300
(d) Allowances, honoraria, etc.—	House rent, local and other allowances { Non-voted . . . . .	...	...	1,870	1,920
	{ Voted . . . . .	20,709	18,700	17,030	17,080
	Travelling allowance { Non-voted . . . . .	3,744	9,000	3,000	3,000
	{ Voted . . . . .	...	...	3,000	3,000
	Total . . . . .	24,453	27,700	24,900	25,000
(e) Apparatus and plant—	Repairs to boats and carts { Cash . . . . .	80	4,000	5,000	8,000
	{ Stores . . . . .	185	2,000	2,000	3,000
	{ Workshop . . . . .	397	1,000	5,200	5,200
(f) Contingencies—	Fixed house rent and office rent . . . . .	67,767	67,800	67,800	67,800
	Liveries and uniforms . . . . .	406	600	600	600
	Purchase and repair of furniture { Cash . . . . .	391	2,000	1,000	1,000
	{ Stores . . . . .	...	2,000	1,000	1,000
	{ Workshop . . . . .	...	...	300	700
	Rates and taxes . . . . .	...	...	9,400	9,400
	Police guards . . . . .	...	...	1,600	1,600
	Conveyance of Stores between Depots . . . . .	2,47,301	1,80,000	2,00,000	2,00,000
	Labour charges . . . . .	1,11,254	90,000	1,10,000	1,10,000
	Other contingencies { Cash . . . . .	1,52,553	1,00,000	1,25,600	1,26,000
	{ Stores . . . . .	36,125	60,000	20,000	20,000
	{ Workshop . . . . .	63,411	58,600	65,000	65,000
	Total . . . . .	6,79,208	5,61,000	6,02,300	6,03,100
	Interest on outlay on Buildings . . . . .	23,000	23,000	23,000	23,000
	Maintenance of Buildings . . . . .	39,280	9,700	32,500	22,100
	Depreciation of Buildings . . . . .	6,400	6,400	6,400	6,400
	Stationery and Printing . . . . .	18,000	18,000	18,000	18,000
	Share of cost of Audit . . . . .	29,000	29,000	29,000	29,000
	Pension . . . . .	18,000	18,000	18,000	18,000
	Total Indirect charges . . . . .	10,54,482	9,17,800	9,72,900	9,83,200
	Deduct—Amount recovered for custody of mobilisation stores . . . . .	26,890	27,000	30,000	30,000
	Net Indirect Charges . . . . .	10,27,592	8,90,800	9,42,900	9,53,200
	Total . . . . .	65,49,842	70,81,200	63,35,900	73,34,700
	Add—Army mobilisation stores transferred to capital . . . . .	20,51,199	...	...	...
	Add—Balance of Revenue owned stores transferred to capital. . . . .	40,19,482	...	...	...
<b>GRAND TOTAL</b>		<b>2,83,18,825</b>	<b>1,90,57,702</b>	<b>2,01,92,311</b>	<b>1,79,56,611</b>

## INDIAN POSTAL AND TELEGRAPH DEPARTMENT.

### Details of estimated transactions under the Head "Stores Suspense—General and Workshop Stores."

HEADS.	Actuals, 1925-26.	Budget Esti- mate, 1926-27.	Revised Esti- mate, 1926-27.	Budget Esti- mate, 1927-28.
CREDITS.	Rs.	Rs.	Rs.	Rs.
I. For issues to—				
1. 56—Capital outlay—Book value	34,28,088	40,53,900	40,55,200	37,82,000
Indirect charges	3,40,990	4,05,300	4,05,500	3,78,200
2. 56—Capital outlay—Suspense—				
Stores and raw materials to Telegraph workshop	11,34,168	17,00,000	13,00,000	19,00,000
3. 56—Capital outlay—Manufacture suspense				
Transfer to Telegraph workshop on cost account—				
Repairs to Plant and Machinery				
Contingencies—Miscellaneous	158	200	400	500
II.—Sales including issues to other Departments—				
Book value	7,98,100	2,50,000	2,00,000	2,00,000
Indirect charges	45,838	31,200	25,000	25,000
III.—Issues chargeable to 56-I (b)—Expenditure on Re- newals and Replacements of wasting assets—				
Book value	5,64,005	8,37,000	6,72,900	6,15,700
Indirect charges	56,398	88,700	67,300	61,600
4. Issues chargeable to Working expenses—				
(1) (a) Direction	21,332	40,600	35,100	30,600
Indirect Charges	2,133	4,100	3,500	3,100
(b) Account and Audit	1,433	1,400	200	700
Indirect charges	144	200	...	100
(c) Traffic Control	751	...	700	1,000
Indirect Charges	47	...	100	100
(d) Engineering Expenses	5,83,928	8,39,200	9,86,400	9,75,400
Indirect Charges	59,209	83,900	98,600	97,500
(e) Stationery and Printing	...	3,600	4,500	1,500
Indirect Charges	...	400	500	200
(f) Postal Expenses	21,057	22,900	35,100	57,000
Indirect Charges	2,105	2,300	3,500	5,700
(g) Telegraph Traffic	87,467	1,04,000	1,15,200	1,08,200
Indirect Charges	8,775	10,400	11,500	10,800
(h) Radio Expenses	1,04,282	2,38,300	1,92,500	1,92,800
Indirect Charges	10,433	23,800	19,300	19,300
(i) Telephone Expenses	2,29,199	3,66,000	3,79,700	4,07,300
Indirect Charges	22,914	36,600	38,000	40,700
(2) Stock adjustment account	-42,932	26,000	46,000	26,000
(3) Value of unserviceable stock materials and losses, etc., written off to Revenue	3,84,185	5,00,600	6,00,600	5,00,600
(4) Released materials from replaced works	33,805	...	...	...
(5) Condemned materials	15,174	...	...	...
(6) Loss of stores written off	...	...	3,000	3,000
TOTAL	79,13,126	96,65,600	93,00,300	94,44,600
(7) Unabsorbed indirect charges	4,78,607	2,08,900	2,70,100	3,10,900
TOTAL	83,91,733	98,74,500	95,70,400	97,55,500
Add—Army mobilisation stores as per contra	20,51,199	...	...	...
Add—Balance of Revenue owned stores as per contra	40,19,482	...	...	...
NET $\frac{\text{DEBITS (+)}}{\text{CREDITS (-)}}$	-18,41,891	-27,93,300	-32,34,500	-24,20,800
Closing Balance—(Capital)				
(a) Value of Departmental stores in hand	1,18,05,212	71,32,002	85,70,712	61,49,912
(b) Army mobilisation stores	20,51,199	20,51,200	20,51,199	20,51,199
GRAND TOTAL	2,83,18,825	1,90,57,702	2,01,92,311	1,79,56,611

  

Budget Estimates, 1927-28—	In India.	In England.	TOTAL.
Net Amounts :—			
1. Included under 56—Capital Outlay—Store Suspense—for difference between opening and closing balances of Stores	-34,20,800	10,00,000	-24,20,800
2. Included under Working Expenses :—Abstract F.—			
(a) For unabsorbed indirect charges	3,10,900	...	3,10,900
(b) For Stock Adjustment Account, etc.	5,29,600	...	5,29,600



## INDIAN POSTAL AND TELEGRAPH DEPARTMENT.

### Details of estimated transactions under the Head "Workshop Manufacture—Suspense."

HEADS.	Actuals, 1925-26.	Budget Esti- mate, 1926-27.	Revised Esti- mate, 1926-27.	Budget Esti- mate, 1927-28.
<b>CREDITS.</b>				
<b>I.—Issues of manufactured articles to:—</b>				
1. 56.—Capital outlay—Plants and machinery and boats and carts—	Rs.	Rs.	Rs.	Rs.
Prime cost . . . . .	3,586	1,500	7,500	8,000
On cost . . . . .	1,272	500	2,500	3,000
2. 56.—Capital outlay—Stores Suspense (Stock)—				
Prime cost . . . . .	10,90,485	15,82,000	13,50,000	20,41,000
On cost . . . . .	1,54,716	2,61,400	2,20,000	2,37,600
Workshop Suspense—Stock—				
Prime cost . . . . .	1,48,071	1,70,000	...	...
On cost . . . . .	23,895	36,000	...	...
3. 56.—Capital outlay—Store Suspense—Indirect charges—				
Repairs of Furniture { Prime cost . . . . .	...	...	200	500
On cost . . . . .	...	...	100	200
Prime cost of Repairs of boats and carts . . . . .	397	700	4,000	4,000
On cost . . . . .	...	400	1,200	1,200
Prime cost of Contingencies—Miscellaneous . . . . .	63,411	37,000	40,000	40,000
On cost . . . . .	...	21,600	25,000	25,000
<b>II.—Sales, etc.—</b>	14,85,783	21,11,100	16,50,500	23,59,900
Prime cost . . . . .	29,895	2,000	2,000	2,000
On cost . . . . .	597	1,200	1,200	1,200
<b>III.—Issues chargeable to 56-I (b)—Expenditure on Renewals and Replacements of wasting assets {</b>				
Prime cost . . . . .	...	...	1,000	1,000
On cost . . . . .	...	...	400	400
<b>IV.—Issues chargeable to Working and other Revenue Expenses—</b>				
(a) Direction . . . . . { Prime cost . . . . .	3,221	4,000	4,000	4,000
On cost . . . . .	1,758	2,400	2,000	2,000
(b) Accounts and Audit . . . . . { Prime cost . . . . .	688	1,000	1,500	1,500
On cost . . . . .	259	600	1,000	1,000
(c) Traffic control . . . . . { Prime cost . . . . .	...	...	1,000	1,000
On cost . . . . .	...	...	300	300
(e) Engineering Expenses . . . . . { Prime cost . . . . .	1,28,389	87,000	72,000	80,000
On cost . . . . .	8,747	25,200	18,000	20,000
(d) Stationery and Printing . . . . . { Prime cost . . . . .	1,482	1,800	1,700	1,700
On cost . . . . .	656	800	800	800
(e) Postal Expenses . . . . . { Prime cost . . . . .	36,394	1,500	2,000	2,000
On cost . . . . .	3,610	600	1,000	1,000
(f) Telegraph Traffic . . . . . { Prime cost . . . . .	478	...	1,100	1,200
On cost . . . . .	180	...	300	300
(g) Radio Expenses . . . . . { Prime cost . . . . .	1,828	2,700	6,000	6,000
On cost . . . . .	897	1,000	3,000	3,000
(h) Telephone Expenses . . . . . { Prime cost . . . . .	88,199	75,000	60,000	80,000
On cost . . . . .	8,759	18,000	15,000	20,000
<b>TOTAL WORKING EXPENSES</b>	2,85,545	2,21,600	1,90,700	2,25,800
<b>V.—Residue of on costs not absorbed in manufacturing operations and chargeable to Working Expenses.</b>	46,597	26,200	1,12,500	95,800
<b>VI.—Net loss or gain on estimates</b>	...	...	...	...
<b>TOTAL CREDITS</b>	18,48,417	23,62,100	19,58,300	26,86,100
<b>NET DEBITS (+) CREDITS (—)</b>	- 64,260	+ 78,800	+ 40,000	+ 14,900
<b>7. Balance at the close of the year, viz.—</b>				
(a) Value of works in progress . . . . .	2,12,724	2,88,041	2,50,124	2,72,324
(b) On cost on the works in progress . . . . .	1,06,953	77,996	1,09,553	1,02,253
<b>GRAND TOTAL</b>	21,68,094	27,28,137	23,17,977	30,60,677
<b>BUDGET ESTIMATE, 1927-28.</b>		India.	England.	Total.
NET AMOUNTS.				
1. Included under 56—Capital Outlay—Workshop Suspense—Workshop Manufacture—for difference between opening and closing balances of Capital Stores . . . . .		300	14,600	14,900
2. Included under—Working Expenses Abstract F.—for residue of on costs chargeable to Revenue . . . . .		95,800	...	95,800

**POSTS AND TELEGRAPHS.**

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**Indian Postal and Telegraph Department.**

**PART III.**

**Statement of Demands for 56-I (b)—Expenditure on Renewals  
and Replacements of Wasting Assets**

**FOR**

**1927-28.**





## INDIAN POSTAL AND TELEGRAPH DEPARTMENT.

## 56-I (b)—Renewals and Replacements of Wasting Assets.

Heads.		Actuals, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
		Rs.	Rs.	Rs.	Rs.
Brought forward	Cash	1,37,020	1,06,200	66,900	66,500
	Stores	...	2,000	3,000	3,000
Telegraphs Brought forward	Cash	16,458	14,900	23,900	7,300
	Stores	-2,243	9,000	13,000	6,800
<i>Telegraph and Telephone Lines and Radio Communications—</i>					
<i>Telegraph and Trunk Telephone Lines and Wires:—</i>					
<i>Cables:—</i>					
Aerials	Cash	194		...	
	Stores	-7,758			
Underground	Cash	1,798		...	
	Stores	1,648		...	
Submarine	Cash	34,686		...	
	Stores	19,116		...	
Posts including stays couplings, etc.	Cash	41,234		70,000	
	Stores	51,054		1,50,000	
<i>Wires including Brackets and insulators—</i>					
Copper	Cash	32,626			
	Stores	55,802			
Iron	Cash	19,407		1,00,000	
	Stores	53,135		2,30,000	
Bronze	Cash	241			
	Stores	-731			
Petty minor works	Cash	10,367			
	Stores	48,970			
Total	Cash	1,40,553	2,00,000	1,70,000	1,64,000
	Stores	2,21,236	5,00,000	3,80,000	3,56,000
Share of Establishment and contingent charges transferred from working Expenses.		79,557	1,62,000	1,26,000	1,18,800
Add—Unallocated Expenditure		...			
Less amount cleared		...			
Total lines and wires	Cash	2,20,110	3,62,000	2,96,000	2,82,800
	Stores	2,21,236	5,00,000	3,80,000	3,56,000
Telegraphs Carried over	Cash	2,36,568	3,76,900	3,19,900	2,90,100
	Stores	2,18,993	5,09,000	3,93,000	3,62,800
Carried over	Cash	1,37,020	1,06,200	66,900	66,500
	Stores	...	2,000	3,000	3,000

## INDIAN POSTAL AND TELEGRAPH DEPARTMENT.

## 56-I (b)—Renewals and Replacements of Wasting Assets.

Heads.		Actuals, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
		Rs.	Rs.	Rs.	Rs.
Brought forward	{ Cash Stores	1,37,020 ...	1,06,200 2,000	66,900 3,000	66,500 3,000
Telegraphs brought forward	{ Cash Stores	2,36,568 2,18,993	3,76,900 5,09,000	3,19,900 3,93,000	2,90,100 3,62,800
<i>Apparatus and Plant—</i>					
Telegraph Boards Engines, Motors and Switch Gears	{ Cash Stores	1,236 504	3,400 18,000	1,100 7,900	900 3,800
Telegraph instruments, Baudot, Wheatstone Relays, Sounders, etc.	{ Cash Stores	3,299 25,773	7,500 55,000	3,900 20,000	3,500 18,800
Equipment of Canals and Railway Telephone offices	{ Cash Stores	... 234	100 2,000	200 5,900	200 1,300
Workshop Plant and Machinery	{ Cash Stores	... ...	... ...	... ...	... ...
Accumulators	{ Cash Stores	... 219	1,000 10,000	2,400 7,700	2,200 9,500
Renewals to Boats and Carts	{ Cash Stores	... ...	... ...	... ...	... ...
Total	{ Cash Stores	4,535 26,730	12,000 85,000	7,600 41,500	6,800 33,400
Share of Establishment and contingencies transferred from working expenses		4,343	14,300	7,100	5,800
Total Apparatus and Plant	{ Cash Stores	8,878 26,730	26,300 85,000	14,700 41,500	12,600 33,400
Total Telegraph	{ Cash Stores	2,45,446 2,45,723	4,03,200 5,94,000	3,34,600 4,34,500	3,02,700 3,96,200
<b>III.—Radios—</b>					
<i>Buildings—</i>					
Cost of Construction	{ Cash Stores	770 ...	... ...	... ...	1,000 ...
Establishment Tools and Plants		...	...	...	300
Electric Installations	{ Cash Stores	... ...	... ...	... ...	... ...
Sanitary fittings	{ Cash Stores	... ...	... ...	... ...	... ...
Total Buildings Carried over	{ Cash Stores	770 ...	... ...	... ...	1,300 ...
Carried over	{ Cash Stores	3,82,466 2,45,723	5,09,400 5,96,000	4,01,500 4,37,500	3,69,200 3,99,200

## INDIAN POSTAL AND TELEGRAPH DEPARTMENT.

## 56-I (b)—Renewals and Replacements of Wasting Assets.

Heads.		Actuals, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
		Rs.	Rs.	Rs.	Rs.
Brought forward	Cash	3,82,466	5,09,400	4,01,500	3,69,200
	Stores	2,45,723	5,96,000	4,37,500	3,99,200
Radios brought forward	Cash	770		...	1,300
	Stores	...		...	...
<i>Telegraph and Telephone Lines and Radio Communications—</i>					
Aerial systems	Cash			500	
	Stores			1,000	
Share of establishment and contingencies transferred from working expenses				300	
Total communications	Cash			800	
	Stores			1,000	
<i>Apparatus and Plant—</i>					
Instruments	Cash	309		4,400	4,400
	Stores	1,429		1,11,000	37,500
Engines, Motors and Dynamos	Cash	731		3,500	...
	Stores	...		2,000	...
Accumulators	Cash	...		2,300	8,600
	Stores	1,489		32,000	69,500
Total	Cash	1,040	3,000	10,200	13,000
	Stores	2,918	1,04,000	1,45,000	1,07,000
Share of establishment and contingencies transferred from working expenses		381	16,800	23,800	17,900
Total Apparatus and Plant	Cash	1,421	19,800	34,000	30,900
	Stores	2,918	1,04,000	1,45,000	1,07,000
Total Radios	Cash	2,191	19,800	34,800	32,200
	Stores	2,918	1,04,000	1,46,000	1,07,000
<b>IV.—Telephones—</b>					
<i>Buildings—</i>					
Cost of construction	Cash	5,012		...	...
	Stores	...		...	...
Establishment, tools and plants					
Electric installations	Cash	355	1,000	1,000	600
	Stores	45	2,000	2,000	1,600
Sanitary fittings	Cash	...			
	Stores	...			
Indirect charges on stores	Cash	5	200	200	200
Share of Establishment				500	300
Total Buildings	Cash	5,372	1,200	1,700	1,100
	Stores	45	2,000	2,000	1,600
Telephones carried over	Cash	5,372	1,200	1,700	1,100
	Stores	45	2,000	2,000	1,600
Carried over	Cash	3,84,657	5,29,200	4,36,300	4,01,400
	Stores	2,48,641	7,00,000	5,83,500	5,06,200

## INDIAN POSTAL AND TELEGRAPH DEPARTMENT.

## 56-I (b)—Renewals and Replacements of Wasting Assets.

		Actuals, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
		Rs.	Rs.	Rs.	Rs.
Brought forward	{ Cash	3,84,657	5,29,200	4,36,300	4,01,400
	{ Stores	2,84,641	7,00,000	5,83,500	5,06,200
Telephones Brought forward	{ Cash	5,372	1,200	1,700	1,100
	{ Stores	45	2,000	2,000	1,600
<b>V.—Telephones—contd.</b>					
<i>Telegraph and Telephone Lines and Radio Communications—</i>					
<i>Local Telephone Lines and Wires—</i>					
<i>Cables—</i>					
Aerial	{ Cash	262	...	...	
	{ Stores	-1,817	...	...	
Underground	{ Cash	17,950	...	...	
	{ Stores	7,895	...	...	
Submarine	{ Cash	...	...	...	
	{ Stores	...	...	...	
Posts including stays, couplings, etc.	{ Cash	5,019	...	10,000	
	{ Stores	13,435	...	15,000	
<i>Wires including brackets and insulators—</i>					
Copper	{ Cash	1,571	...	...	
	{ Stores	443	...	...	
Iron	{ Cash	2,689	...	20,000	
	{ Stores	499	...	25,000	
Bronze	{ Cash	25	...	...	
	{ Stores	574	...	...	
Petty minor works	{ Cash	844	...	...	
	{ Stores	9,511	...	...	
Total	{ Cash	28,360	40,000	30,000	30,000
	{ Stores	30,540	70,000	40,000	70,000
Share of establishment and contingencies transferred from working expenses.		12,524	24,600	15,200	23,000
Add—Unallocated Expenditure		...	...	...	...
Less amount cleared		...	...	...	...
Total Lines and Wires	{ Cash	40,884	64,600	45,200	53,000
	{ Stores	30,540	70,000	40,000	70,000
Telephones carried over	{ Cash	46,256	65,800	46,900	54,100
	{ Stores	30,585	72,000	42,000	71,600
Carried over	{ Cash	3,84,657	5,29,200	4,36,300	4,01,400
	{ Stores	2,48,641	7,00,000	5,83,500	5,06,200

## INDIAN POSTAL AND TELEGRAPH DEPARTMENT.

## 56-I (b)—Renewals and Replacements of Wasting Assets.

		Actuals, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
		Rs.	Rs.	Rs.	Rs.
Brought forward	Cash	3,84,657 <sup>2</sup>	5,29,200	4,36,300	4,01,400
	Stores	2,48,641	7,00,000	5,83,500	5,06,200
Telephones carried over	Cash	46,256	65,800	46,900	54,100
	Stores	30,585	72,000	42,000	71,600
<b>IV.—Telephones—concl'd.</b>					
<i>Apparatus and Plant—</i>					
Exchanges—Manual	Cash	974	...	3,700	3,200
	Stores	2,76,579	...	15,500	15,400
„ —Automatic	Cash	1,738	...	1,000	1,500
	Stores	1,724	...	7,500	7,000
Accumulators	Cash	...	...	1,300	900
	Stores	...	...	9,000	5,400
Subscribers' Apparatus	Cash	1,423	...	3,000	3,100
	Stores	7,972	...	16,800	11,500
TOTAL	Cash	4,135	12,000	9,000	8,700
	Stores	2,86,275	65,000	48,800	39,300
Share of establishment and contingencies transferred from working expenses		46,036	11,100	8,300	6,800
Total Apparatus and Plant	Cash	50,171	23,100	17,300	15,500
	Stores	2,86,275	65,000	48,800	39,300
Total Telephones	Cash	96,427	88,900	64,200	69,600
	Stores	3,16,860	1,37,000	90,800	1,10,900
Total 56-I (b)	Cash	4,81,084	6,18,100	5,00,500	4,71,000
	Stores	5,65,501	8,37,000	6,74,300	6,17,100
TOTAL		10,46,585	14,55,100	11,74,800	10,88,100
<i>For rounding</i>		...	100	200	100
Total 56-I (b)		10,46,585	14,55,000	11,75,000	10,88,000
<i>Deduct—Amount representing current depreciation transferred to Abstract N. under working expenses</i>		...	46,000	41,000	76,000
Net Total 56-I (b)		10,46,585	14,09,000	11,34,000	10,12,000

**POSTS AND TELEGRAPHS.**

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**Indian Postal and Telegraph Department**

**PART IV.**

**ESTIMATES OF RECEIPTS AND EXPENDITURE IN ENGLAND**

**FOR**

**1927-28.**

## Budget Estimate of the Indian Postal and Telegraph Department for the year 1927-28.

## Details of Estimated Receipts and Expenditure in England.

HEADS.		Actuals, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
RECEIPTS. <i>Nil.</i>		Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
56-I (a).—CAPITAL OUTLAY.					
<i>Cost and freight of stores paid in England.</i>	Stores suspense—General and Workshop Stores :—				
	English cost of Stores—Voted	9,98,192	12,60,000	8,50,000	7,50,000
	Loss by Exchange—Voted	3,22,988	4,20,000	2,87,000	2,50,000
	Workshop Manufacture Suspense—				
	Leave salaries, etc. . . . .				
	Non-voted . . . . .	5,657	6,000	6,000	6,000
	Voted . . . . .	4,068	5,000	5,000	5,000
	Loss by Exchange . . . . .				
	Non-voted . . . . .	1,846	2,000	2,000	2,000
	Voted . . . . .	1,326	1,600	1,700	1,600
TOTAL . . . . .	Par value . . . . .	9,97,260	12,65,000	8,55,000	7,55,000
	Non-voted . . . . .	5,657	6,000	6,000	6,000
	Voted . . . . .	3,24,314	4,21,600	2,88,700	2,51,600
	Non-voted . . . . .	1,846	2,000	2,000	2,000
<i>Leave and Deputa- tion Salaries—</i>	WORKING EXPENSES.				
	C.—Direction—				
	Sterling overseas pay . . . . .				
	Voted . . . . .	3,050	3,000	3,000	...
	Non-voted . . . . .	67,310	70,000	70,000	70,000
	D.—Account and Audit—				
	Leave and deputation salaries of officers				
	Voted . . . . .	...	...	...	...
	Non-voted . . . . .	...	...	...	...
	E.—Traffic control—				
	Leave and deputation salaries of officers				
	Voted . . . . .	83,700	70,000	1,20,000	90,000
	Non-voted . . . . .	2,02,220	1,90,000	1,70,000	1,60,000
	F.—Joint Engineering Expenses—				
	Leave and deputation salaries of officers				
	Voted . . . . .	...	...	...	...
	Non-voted . . . . .	...	...	...	...
	Expenses connected with recruitment in England—Voted	540	3,000	1,000	2,000
	Allowances to Probationers—Voted . . . . .	...	...	1,000	3,000
	H.—Stamps, Post Cards, etc.—				
English cost of ordinary and unified stamps—Voted . . . . .	99,216	...	...	...	
<i>Other working expenses.</i>	J.—Postal Expenses—				
	Payments under the Postal arrangements with the Lords of His Majesty's Treasury—Voted . . . . .	2,20,000	2,20,000	2,20,000	2,20,000
	Miscellaneous . . . . .	4,723	10,000	1,000	1,000
	Voted . . . . .	2,187	...	5,000	...
	Non-voted . . . . .	...	...	...	...
	K.—Telegraph Traffic—				
	L.—Radio Expenses—				
	TOTAL WORKING EXPENSES				
	Voted . . . . .	4,11,229	3,06,000	3,46,000	3,16,000
	Non-voted . . . . .	2,71,717	2,60,000	2,45,000	2,30,000
Loss by Exchange . . . . .					
Voted . . . . .	1,34,565	1,01,900	1,17,000	1,05,000	
Non-voted . . . . .	88,721	86,700	83,000	76,800	
TOTAL EXPENDITURE					
Voted . . . . .	14,08,489	15,71,000	12,01,000	10,71,000	
Non-voted . . . . .	2,77,374	2,66,000	2,51,000	2,36,000	
Total Loss by Exchange . . . . .					
Voted . . . . .	4,58,879	5,23,500	4,05,700	3,56,600	
Non-voted . . . . .	90,567	88,700	85,000	78,800	

**POSTS AND TELEGRAPHS**

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**Indian Postal and Telegraph Department.**

**PART V.**

**ESTIMATES OF REVENUE IN INDIA**

**FOR**

**1927-28.**



# REVENUE IN INDIA SUMMARY.

## INDIAN POSTAL AND TELEGRAPH DEPARTMENT.

### XV.—POST AND TELEGRAPHS.

Heads.	Detailed Account No.	Actuals, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
		Rs.	Rs.	Rs.	Rs.
<b>INDIAN POSTAL AND TELEGRAPH DEPARTMENT—</b>					
POSTAGE AND MESSAGE REVENUE . . . . .	A	8,03,22,897	8,52,66,000	8,23,30,000	8,41,20,000
MISCELLANEOUS REVENUE . . . . .	B	2,18,14,646	2,11,99,000	2,27,73,000	2,38,63,000
GROSS RECEIPTS . . . . .	...	10,21,37,543	10,64,65,000	10,51,03,000	10,79,83,000
DEDUCT—WORKING EXPENSES AND INTEREST . . . . .	Page 11	9,75,35,030	10,66,95,000	10,50,29,000	10,73,31,000
BALANCE . . . . .	...	+ 46,02,513	- 2,30,000	+ 74,000	+ 6,52,000

## INDIAN POSTAL AND TELEGRAPH DEPARTMENT.

### XV.—POST AND TELEGRAPHS.

#### DETAILED ACCOUNT No. A.—Postage and Message Revenue.

<b>Joint Postal and Telegraph Receipts—</b>	A-I				
Sale of Ordinary Stamps . . . . .		7,16,34,920	7,35,00,000	7,27,00,000	7,40,00,000
Deduct—Refund of ordinary stamps . . . . .		12,057	10,000	20,000	10,000
„ Civil Department share of ordinary and unified stamps . . . . .		47,39,000	47,39,000	47,39,000	47,39,000
Sale of Service Stamps . . . . .		86,95,611	91,00,000	90,00,000	93,00,000
Total Joint Postal and Telegraph Receipts		7,55,79,474	7,78,51,000	7,69,41,000	7,85,51,000
<b>Postal Receipts—</b>	A-II				
Postage realised in Cash . . . . .		18,35,717	20,00,000	19,00,000	20,00,000
Net Receipts from other Postal Administrations . . . . .		3,33,933	2,28,000	8,50,000	7,00,000
Total		21,69,650	22,28,000	27,50,000	27,00,000
<b>Deduct—</b>					
Refund of Postage . . . . .		2,888	3,000	3,000	3,000
Net payments to other Postal Administrations . . . . .		3,36,309	...	4,00,000	4,50,000
Total Deductions		3,39,197	3,000	4,03,000	4,53,000
Net Postal Receipts		18,30,453	22,25,000	23,47,000	22,47,000
<b>Telegraph (including Radio) Receipts—</b>	A-III				
Receipts from Bearing State Messages, etc. . . . .		3,03,402	3,00,000	4,50,000	4,00,000
Telegraph charges realised in Cash . . . . .		1,26,71,915	1,35,00,000	1,22,00,000	1,26,00,000
Net Receipts from other Telegraph Administrations . . . . .		3,31,215	3,24,000	3,50,000	3,70,000
Net Receipts from other Radio companies . . . . .		64,532	70,000	70,000	70,000
Telegraph including Radio carried over		1,33,71,064	1,41,94,000	1,30,70,000	1,34,40,000
Carried over		7,74,09,927	8,00,76,000	7,92,88,000	8,07,98,000

## INDIAN POSTAL AND TELEGRAPH DEPARTMENT.

## XV.—POSTS AND TELEGRAPHS.

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

Heads.	Detailed Account No.	Actuals, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
		Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .		7,74,09,927	8,00,76,000	7,92,88,000	8,07,98,000
Telegraph including Radio Brought forward . . . . .		1,33,71,064	1,41,94,000	1,30,70,000	1,34,40,000
<i>Deduct—</i>					
Net payments to Indo-European Telegraph Department . . . . .		14,66,414	17,50,000	10,00,000	11,00,000
Net payments to other Telegraph Administrations . . . . .		69,23,805	67,66,000	72,50,000	72,50,000
Net payments to other Radio companies . . . . .		8,418	8,000	8,000	8,000
Foreign Traffic Exchange adjustment . . . . .		16,27,738	...	14,00,000	14,00,000
Refunds of overcharges and payment of delivery charges . . . . .		4,31,719	4,80,000	3,70,000	3,60,000
Total Deductions . . . . .		1,04,58,094	90,04,000	1,00,28,000	1,01,18,000
Net Telegraph (including Radio) Receipts . . . . .		29,12,970	51,90,000	30,42,000	33,22,000
Total Postage and Message Revenue . . . . .		8,03,22,897	8,52,66,000	8,23,30,000	8,41,20,000

## DETAILED ACCOUNT No. B.—Miscellaneous Revenue.

<b>Postal Receipts—</b>					
Receipts on account of Money orders and British Postal orders . . . . .	B-I	1,13,79,029	1,17,50,000	1,16,00,000	1,19,00,000
<i>Deduct—</i> Refunds . . . . .		2,176	2,000	2,000	2,000
Fees and other Receipts . . . . .		5,64,661	6,30,000	5,40,000	5,60,000
<i>Deduct—</i> Miscellaneous Refunds . . . . .		40,288	60,000	50,000	50,000
Total Postal Receipts . . . . .		1,19,01,226	1,23,18,000	1,20,88,000	1,24,08,000
<b>Telegraph (including Radio) Receipts—</b>					
Rent of wires and instruments leased to Railways and canals . . . . .	B-II	42,19,377	44,50,000	44,50,000	46,50,000
Recoveries from Guarantors . . . . .		1,20,161	70,000	1,00,000	1,50,000
Fees and other Receipts . . . . .		4,37,431	3,20,000	4,50,000	5,50,000
Foreign Traffic Exchange adjustment . . . . .		16,27,738	...	14,00,000	14,00,000
<i>Deduct—</i> Miscellaneous Refunds . . . . .		40	...	...	...
Total—Telegraph (including Radio) Receipts . . . . .		64,04,667	48,40,000	64,00,000	67,50,000
<b>Telephone Receipts—</b>					
Rent of Telephones . . . . .	B-III	26,80,824	31,50,000	32,00,000	34,00,000
Telephone Call fees . . . . .		5,72,292	5,26,000	6,80,000	7,60,000
Royalties from Telephone companies . . . . .		2,73,797	2,80,000	3,20,000	3,40,000
Recoveries from Guarantors . . . . .		...	80,000	1,00,000	2,00,000
Fees and other Receipts . . . . .		7,850	10,000	10,000	10,000
<i>Deduct—</i> Miscellaneous Refunds . . . . .		6,010	5,000	5,000	5,000
Total Telephone Receipts . . . . .		35,08,753	40,41,000	42,85,000	47,05,000
Total Miscellaneous Revenue . . . . .		2,18,14,646	2,11,99,000	2,27,73,000	2,38,63,000

**Memorandum on the new items of expenditure on measures designed to improve the conditions of service of the staff.**

In February 1925, Mr B. C. Pal moved a Resolution in the Legislative Assembly for the appointment of a Committee of Inquiry into the grievances of the postal staff. On the Hon'ble Member for Industries and Labour agreeing to receive a deputation from the staff to represent and discuss their grievances, the consideration of the motion was adjourned.

2. A deputation of the All-India (including Burma) Postal and R. M. S. Union waited on the Hon'ble Member, Sir B. N. Mitra, and Sir Geoffrey Clarke, Director-General of Posts and Telegraphs, in March 1925 and represented a large number of grievances. The Hon'ble Member instituted an enquiry into the matters represented in relation to the entire body of postal and telegraph subordinates and is personally examining the cases as the investigations are proceeding. Whenever he is satisfied that any grievance represented to him is real, he is taking such action, in consultation with the Finance Department, as is considered necessary to remedy it, within the limits of the funds made available for the purpose and voted by the Legislative Assembly.

3. As a result of this personal examination improvements have already been effected, during the year 1926-27, in the pay of time-scale postal clerks at certain important stations, the house-rent allowance of Postmasters, Postmen and other menials of the Department has been revised and compensatory allowances have been granted to officials employed in certain expensive localities. These measures will have cost Government approximately a sum of Rs. 5,80,000 during the year 1926-27 as compared with the estimated cost for the year of Rs. 10,80,000. The difference is due to circumstances having delayed the introduction of the different measures to later dates than had been anticipated.

4. The Hon'ble Member has, in addition, initiated a scheme whereby better accommodation will be provided for the officers and staff of the Department and greater regard will be paid to the comfort of the staff during their hours of work. Special provision has also been made for the employment of substitutes, at the cost of the State, for postmen and postal menials who could not get the full benefit of the concessional casual leave admissible to them.

5. As a result of the continued examination of the case by the Hon'ble Member provision has been made in the Budget Estimates of 1927-28 to the extent of Rs. 12,15,000, with the concurrence of the Standing Finance Committee, for the following further measures :—

	Rs.
A. Revision of pay of postal clerks on time scales . . . . .	5,81,000
B. Revision of pay of Selection grade appointments and Inspectors (Post Office and R. M. S.), Head Clerks to Superintendents of post offices and Town Inspectors of post offices . . . . .	1,80,000
C. Revision of pay of branch postmasters, overseers and postmen . . . . .	80,000
D. Equalisation of pay of Engineering and Traffic Clerks . . . . .	50,000
E. Revision of pay of clerical staff in Director-General's Office . . . . .	10,000
F. Revision of pay of R. M. S. sorters on time scale . . . . .	1,92,000
G. Outstation allowance for R. M. S. sorters . . . . .	50,000
H. Additional staff for R. M. S. on new basis of duty . . . . .	50,000
I. Appointments of head record clerks on 250—20—350 in the R. M. S. . . . .	22,000
Total . . . . .	12,15,000

6. These measures will practically dispose of the cases of time-scale clerks in the Post Office, R. M. S., Telegraph Traffic, Telegraph Engineering, and

Wireless Branches, postal clerks and sorters in the lower selection, grades, the Inspectors of Post Office and Railway Mail Service, Town Inspectors and Head Clerks to Superintendents of post offices. A beginning will also have been made of the revision of the pay of postmen, branch postmasters, and overseers, whose case, however, will have to be pursued next year as it will not be possible to do much for them during 1927-28 within the amount which it is proposed to spend.

7. The case of the entire body of inferior servants of the Department numbering about 40,000 has not yet been examined, and will be taken up next. It will be necessary to make provision for extra expenditure to meet the grievances of these men wherever they are found to be just. Though the staff concerned is numerically large it is anticipated that the remedial measures may not be of the same magnitude as that provided for this year. Although no definite forecast can be made, it is expected that an expenditure of about 10,00,000 will meet the requirements for further revisions of pay during 1928-29.

8. The measures sanctioned in 1926-27 and those which it is proposed to introduce in 1927-28 would cost about Rs. 24,50,000 in a full year. Adding to these figures the estimate, necessarily tentative, of Rs. 10 lakhs mentioned in the preceding paragraph it will be seen that the ultimate cost of the entire scheme of improvement of the pay and allowance of the Postal and Telegraph subordinate staff is likely to amount to some Rs. 35 lakhs annually after their full introduction. The figure is large but it must be remembered that the staff concerned numbers more than 1,19,000 men.