

LETTER FROM THE  
IMPERIAL

# ANNUAL REPORT

ON

THE ACCOUNTS OF THE IMPERIAL  
COUNCIL OF AGRICULTURAL RESEARCH

for

1936-37



NEW DELHI: PRINTED BY THE MANAGER  
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LETTER FROM THE AUDITOR GENERAL OF INDIA, SIMLA, TO THE SECRETARY TO THE  
IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH, No. T.-446-Admn. I./96-37,  
DATED THE 23RD JUNE 1937.

Under Bye-law 34 of the Bye-laws of the Imperial Council of Agricultural Research, I have the honour to forward herewith a copy of the Annual Report of the Accountant General, Central Revenues on the accounts of the Council for the year 1936-37 together with a copy of the audited accounts for submission to the Governing Body of the Council and to the Government of India.

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*Report on the accounts of the Imperial Council of Agricultural Research for the year 1936-37.*

*Replies of the points raised in the Report of the Inspection of the accounts of the Imperial Council of Agricultural Research for 1936-37.*

The accounts of the Imperial Council of Agricultural Research for the year ending 31st March 1937, were audited at Simla by Mr. P. C. Chakravarti, Accountant, Outside Audit Department, Office of the Accountant General, Central Revenues, New Delhi, from the 17th to the 22nd of May 1937. The accounts for the months of June 1936, August 1936, and December 1936, were selected for a detailed examination. The audit fee for a party of one accountant and one clerk for 5 days at Rs. 70 (Rupees seventy) per day amounts to Rs. 350 (Rupees three hundred and fifty) and may kindly be credited to Government under the head "XLVI—Miscellaneous Fees for Government Audit—Central" and intimation of credit sent to this office as usual.

The sum of Rs. 350 has been credited to Government on 21st July 1937.

2. A certified copy of the annual accounts of Receipts and Payments for the year 1936-37, relating to the grant for research purposes, together with a statement showing the particulars of advances, securities, and cash balance as on the 31st March 1937, is appended.

3. The total amounts of receipts and payments during 1936-37 (excluding investments and re-investments) are given below:—

	1935-36.	1936-37.
	Rs.	Rs.
(1) Receipts . . . . .	12,33,693	32,51,597
(2) Payments . . . . .	16,01,630	17,06,393

The increase in the receipts was mainly due to the fact that the grant sanctioned by Government in 1936-37 for Research Work was Rs. 30,11,476, as compared with Rs. 9,50,000 in 1935-36. The increase in payments was chiefly under the following heads:—

	1935-36.	1936-37.
	Rs.	Rs.
(i) Coordinated scheme of Rice Research . . . . .	1,68,937	1,73,150
(ii) Provincial scheme of Fruit Research . . . . .	83,931	91,526
(iii) Scheme for the improvement of Castor Crop in India . . . . .	..	9,180
(iv) Tobacco Research at Guntur Substation . . . . .	..	22,780
(v) Village Enquiry Committee regarding Cattle, and the production and consumption of milk . . . . .	..	24,288
(vi) Central Sugarcane Insect Pest Scheme . . . . .	..	10,840
(vii) Review of the Research Programme of the Council . . . . .	..	77,398
(viii) Appointment of the Chief Economist and Staff in connection with the investigation into the cost of production of crops in the principal Sugarcane and cotton tracts in India . . . . .	15,765	26,054

*Report on the accounts of the Imperial Council of Agricultural Research for the year 1936-37.*

	1935-36.	1936-37.
	Rs.	Rs.
(ix) Investigation of Johne's diseases among the cattle in Mysore . . . . .		7,300

The closing balance (excluding permanent advance) on the 31st March 1937, was Rs. 59,100-4-11, as compared with Rs. 8,128-5-6 on the 31st March 1936. The face value of securities on the 31st March 1937, was shown as Rs. 39,64,400 against Rs. 25,14,400 on the 31st March 1936.

4. *Points outstanding from the last report—*

(a) *Para. 5.*—It is understood that the matter is still under correspondence with the Government of Bengal. The final result may kindly be intimated to this office in due course.

(b) *Para. 7.*—A stock account has been started, but it is requested that a certificate of a responsible officer should also be recorded in respect of the physical verification and correctness of the stock in hand.

5. *Voucher No. 312 of August, 1936—*

	Rs. A.
(i) 2nd running bill of L. Pearelal Contractor for the work "Construction of the main buildings of the Sugar Research and Testing Station at Bilari" . . . . .	2,222 7
(ii) 2nd running bill of L. Pearelal Contractor for the work "Construction of the factory buildings of the Sugar Research and Testing Station at Bilari" . . . . .	1,463 0
(iii) 2nd running bill of L. Pearelal Contractor for the work "Construction of the Balhouse of the Sugar Research and Testing Station at Bilari" . . . . .	771 10

(a) The original contracts were reported to have been filed in the office of the Sugar Technologist at Cawnpore. They were called for by the council but did not arrive by the date of the close of audit. It is requested that the same may kindly be made available in connection with the scrutiny of the bills at the next inspection.

(b) The buildings referred to at items (i) and (iii) above were apparently completed in December 1935, but the final bills of the contractor had not been received for payment by the date of the close of audit.

No information was available as to when the work referred to at item (ii) above was actually begun and completed. The final bill of the contractor in respect of this work also had not been received for payment by the time of the close of audit.

Steps may kindly be taken to expedite the submission of the final bills.

*Replies to the points raised in the Reports of the Inspection of the accounts of the Imperial Council of Agricultural Research for 1936-37.*

The matter is still under consideration and the file was seen by the A. G., C. R. on 13th July 1937.

The Director, Imperial Institute of Sugar Technology has been requested to record a certificate of Physical Verification of the Stock in hand.

The original contracts will be produced to audit at the next inspection.

Under the terms of the contract final bills were not to be paid until a certificate to the effect that the work had been carried out in accordance with the terms of the contract in all respects was received from an Engineer to be nominated by the Vice-Chairman of the Council. This certificate was received in May 1937 and the Director has already been requested to expedite submission of the final bills. The bills will be produced at the next inspection together with information as to the dates of commencement and completion of the factory buildings.

*Report on the accounts of the Imperial Council of Agricultural Research for the year 1936-37.*

6. Payee's receipts in the following cases were wanting:—

(i) Voucher No. 320 of August 1936—

	Rs. A.
Travelling allowance bill of K. B. Dost Mohd., Visitor for . . . . .	236 13

(ii) Voucher No. 522 of December 1936—

Payment to the Government of Madras under the mar- keting scheme . . . . .	4,560 0
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7. Considerable delay in the transmission of cheques to the Council by the office of the Sugar Technologist at Cawnpore, for credit to the Bank was noticed in a number of cases. It is desirable that all receipts should be credited and brought to account as quickly as possible.

8. The following items of advances have remained unadjusted for a long time. Special steps may kindly be taken towards an early adjustment.

(i) Voucher No. 690 of January 1935—

Advance of travelling allowance to Mr. Shekhri . . . . .	Rs. A. 59 6
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(ii) Voucher No. 36 of April 1935—

Advance of travelling allowance to Mr. Shekhri . . . . .	225 0
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(iii) Voucher No. 357 of September 1936—

Advance for purchase of Weight bridge for S. R. and T. Station . . . . .	1,887 0
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9. Minor unsettled points have been incorporated in an objection statement which is being forwarded separately to the Secretary to the Council for necessary action.

R. C. KHANNA,  
*Examiner,*  
*Outside Audit Department (A. G., C. P.)*

*Replies to the points raised in the Report of the Inspection of the accounts of the Imperial Council of Agricultural Research for 1936-37.*

The receipts may be seen at the time of the next inspection.

The Director, Imperial Institute of Sugar Technology has been requested to be more expeditious in future in the transmission of these cheques, vide this Department letter No. F. 82 (1)/37-G., dated the 21st July 1937. (Copy enclosed).

(i) & (ii) The matter has been under correspondence with the Supervisor, Railway labour, (Railway Board). Every effort is being made to expedite adjustment of the advance.

(iii) Adjustment bills for an aggregate amount of Rs. 1,716-11-0 were received from the Audit Officer, I.S.D. on the 17th June 1937. He has also stated that an adjustment bill for the remaining amount will be submitted by him in his next quarterly statement.

The objection statement will be produced at the next audit inspection with replies to the points raised therein.

BAZLUL KARIM,  
*Offg. Secretary.*

LETTER FROM THE SECRETARY, IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH,  
TO THE DIRECTOR, IMPERIAL INSTITUTE OF SUGAR TECHNOLOGY, CAWNPORE,  
No. F. 82 (1)/37-G., DATED THE 21ST JULY 1937.

I am directed to bring to your notice the following comments on the accounts of the Imperial Council of Agricultural Research for 1936-37 :—

(i) The register of stock account of the Sugar Standard sets does not contain a certificate regarding the physical verification and correctness of the stock in hand.

(ii) Considerable delay occurs between the date of receipt of cheques in the Director's office and the date of their transmission to this Department. In order to comply with the requirements of audit, I am now to request that (i) a certificate be recorded by you in the Stock Account of Sugar Standard Sets as to the opening balance in hand at the time the register was started. In case the balance of the stock in hand was nil, the certificate should be modified accordingly.

(iii) Delays in the transmission of the cheques, etc., realised on behalf of the Council should be carefully avoided in future.

The receipt of this letter may please be acknowledged and the instructions noted for compliance in future.

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LETTER FROM THE SECRETARY, IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH,  
TO THE ACCOUNTANT GENERAL, CENTRAL REVENUES, No. F. 82 (1)/37-G.,  
DATED THE 22ND JULY 1937.

With reference to your endorsement No. O. A.-13-16-294-A, dated the 15th June 1937, I am directed to enclose a copy of the audit report on the accounts of the Imperial Council of Agricultural Research for 1936-37 with the replies to the points raised therein. (Printed on pages 2-4).

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LETTER FROM THE ACCOUNTANT GENERAL, CENTRAL REVENUES, TO THE SECRETARY,  
IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH, No. O. A. 13-16-673, DATED  
THE 20TH AUGUST 1937.

With reference to your letter No. F. 82 (1)/37-G., dated the 22nd July 1937 forwarding your replies to the Audit Report for the year 1936-37, I have the honour to state that the action taken in respect of the various points will be looked into at the time of the next audit.

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**ANNUAL ACCOUNTS FOR THE YEAR 1936-37 RELATING  
TO THE GRANT FOR RESEARCH PURPOSES.**

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Annual Accounts for the year 1936-37 relating to the grant for research purposes.

RECEIPTS.

PAYMENTS.

Head of account.	Receipts during the year.	Remarks.	Grants		Head account.	Expenditure during the year.	Excess— or saving + over net grant.	Remarks.
			Original.	Net.				
	Rs. a. p.		Rs.	Rs.		Rs. a. p.	Rs. a. p.	
1. Opening balance on 1st April 1936	8,123 5 6		27,800	21,150	1. Establishment of Research and Testing Station for the indigenous system of gur manufacture by the Director, Imperial Institute of Sugar Technology.	21,369 0 6	—219 0 6	Incon- siderable.
2. (i) Annual recurring grant from the Government of India for research work.	5,00,000 0 0				2. Sugar Com. Mittee	2,211 15 0	+18 1 0	"
(ii) Grant from Government of India for research work connected with the promotion of sugar Industry.	1,75,000 0 0		2,000	2,230	3. Manufacture of Cattle feed from molasses.	784 5 0	+15 11 0	"
(iii) Grant for Marketing scheme (Provincial Portion).	2,00,000 0 0		7,000	800	4. Sugar Technologist—			
(iv) Balance of initial lump grant	10,00,000 0 0		31,500	29,900	(a) Main Office	29,846 2 0	+53 14 0	"
(v) Special grant from the Govern- ment of India for research work.	11,36,476 0 0		4,820	3,600	(b) Sugar Cable Service	3,589 3 9	+10 12 3	"
			6,400	4,850	(c) Bureau of Sugar Standards	4,831 10 9	+18 5 3	"
			2,500	2,500	(2) Indian Sugar Trade Information Service.	2,536 0 6	—36 0 6	"
3. Donation from Indian States—			16,000	26,050	5. Appointment of the Chief Economist and Staff in connection with the investigations into the cost of pro- duction of crops in the principal sugarcane and cotton tracts in India.	26,054 7 9	—4 7 9	"
(i) Baroda	5,000				6. Investigations into the cost of pro- duction of crops in the principal sugarcane and cotton tracts in India—			
(ii) Cochin	5,000				(a) (i) Madras	7,500 0 0	...	
(iii) Travancore	5,000	22,500 0 0			(ii) Bombay	7,750 0 0	...	
(iv) Bhopal	2,500				(iii) Punjab	9,774 9 3	+25 6 9	"
(v) Kashmir	5,000				(iv) Bihar	9,600 0 0	...	
4. Interest from investments, etc.—					(v) Bengal	7,400 0 0	...	
(a) Interest from 5 per cent. loan of 1933-44.	77,525 8 0		7,500	7,500	(vi) United Provinces	7,531 12 9	+18 3 3	"
(b) Interest from fixed deposits	20,972 6 0		9,500	7,750	(vii) Central Provinces and Berar	5,867 9 3	+2 6 9	"
(c) Interest from 2½ per cent loan of 1948-52 and 3½ per cent loan of 1947-50.	15,087 2 0		9,600	9,300	(viii) Hyderabad	515 0 0	+5 0 0	"
5. Receipts from Sugar Cables Service.	2,540 14 6		7,600	7,400	(ix) Mysore	2,356 13 6	+3 2 6	"
6. Receipts on account of fees from professional advice given by the Sugar Technologist to the Council to Sugar factories.	3,087 9 6		8,400	7,550	(x) Baroda	1,310 0 0	...	
			6,400	5,870	(xi) Sind	2,705 0 0	+5 0 0	"
			1,000	520	(b) Cost on account of remuneration for checking the data.	2,450 0 0	...	
			2,300	2,360				
			2,300	1,310				
			2,300	2,710				
			3,200	2,450				



7. Receipts from Sugar Trade Information Service.	480 0 0	20,000	10,000	7. Grant to the Harcourt Butler Technological Institute.	10,000 0 0	...
8. Receipts on account of admission to the Harcourt Butler Technological Institute.	1,047 8 0	20,000	19,880	8. Grant for research on Mosaic, and other cane diseases, at New Delhi.	19,880 0 0	...
9. Receipts of the Bureau of Sugar Standards.	2,189 18 9	52,000	26,900	9. Establishment of Sugarcane Station in Bihar, and appointment of a Sugarcane Specialist.	26,900 0 0	...
10. Receipts from the Empire Marketing Board in respect of moiety of expenditure payable for the Bengal and Burma rice schemes.	25,309 10 0	36,700	14,250	10. Establishment of a Sub-Station of the Coimbatore Imperial Station at Karnal.	14,250 0 0	...
		4,000	3,320	11. Grant to Government of Mysore for breeding of thick canes in Mysore.	3,320 0 0	...
11. Receipts from the Indian Central Cotton Committee in respect of moiety of expenditure payable for the "Scheme of Investigation into the Cost of Production of Crops in the Principal Sugarcane and Cotton tracts in India".	43,000 0 0	4,400	2,070	12. Sugarcane seedling testing station at Dacca.	2,070 0 0	...
		65,400	54,400	13. Sugarcane Research Station in the Bombay—Deccan.	54,400 0 0	...
		8,100	7,500	14. Research on the genetics of sugarcane at the Imperial Cane Breeding Station, Coimbatore.	7,502 6 0	-2 6 0
12. Receipts realised from various Schemes financed by the Council.	12,671 10 9	20,800	18,900	15. Research on Sugarcane in the Madras Presidency.	18,885 0 5	+14 15 7
13. Other Miscellaneous receipts	308 5 3	25,000	22,050	16. Scheme for the establishment of Sugarcane Research Station in the Punjab.	22,050 0 0	...
14. Repayment of motor car advance by the Statistician.	148 0 0			17. Investigation into various problems of Sugar Industry in the U. P.	17,100 0 0	...
15. Deposits and Advances	2,040 6 0	17,100	17,100	18. Extension of sugarcane work at the Jorhat Experimental Station, Assam.	8,950 0 0	...
16. Recoveries on account of General Provident Fund and Income-Tax.	11,362 2 0	7,000	8,950			
<b>Total Receipts</b>	<b>32,69,725 5 3</b>	<b>2,500</b>	<b>1,640</b>	19. Research on Structural Anatomy of Sugarcane by Dr. Ekambarum.	1,640 0 0	...
Receipts of investments and re-investments from fixed deposits and Treasury bills.	16,80,000 0 0	1,500	1,500	20. Grant to Bihar and Orissa Government for investigation into manufacture of Khandsari sugar.	1,445 0 0	+5 0 0
		8,400	...	21. Chemistry of Sugarcane	...	...
		3,600	1,500	22. Scheme for the investigation of suitable types of sugarcane in Gujarat by Baroda Durbar.	1,500 0 0	...
		19,400	...	23. Sugarcane scheme in the North-West Frontier Province.	...	...
		44,800	10,840	24. Central Sugarcane Insect Pest Scheme	10,840 0 0	...
		3,100	3,000	25. Sugarcane seedling scheme in the United Provinces.	3,000 0 0	...
		...	5,320	26. Grant to Sugar Demonstration Section of the U. P. Industrial and Agricultural Exhibition.	5,315 0 0	+5 0 0
		...	1,000	27. Utilization of bagasse for paper and board industry.	1,000 0 0	...
<b>GRAND TOTAL</b>	<b>49,39,725 5 3</b>	<b>...</b>	<b>3,100</b>	28. Deputation of Mr. P. V. Isaac	3,096 10 0	+8 6 0

RECEIPTS.

PAYMENTS.

Head of account.	Receipts during the year.	Remarks.	Grants.		Head of Account.	Expenditure during the year.	Excess— or saving + over net grant.	Remarks.
			Original.	Net.				
	Rs. a. p.		Rs.	Rs.		Rs. a. p.	Rs. a. p.	
			74,300	81,600	29. Special staff for research work on locust control measures.	82,344 10 6	-744 10 6	Incon- siderable.
			1,000	...	30. Locust Committee . . . . .	...	+1 10 0	"
			1,000	800	31. Central Locust Bureau . . . . .	798 6 0	...	"
			1,000	...	32. Fertilizers Committee . . . . .	...	+21 15 3	"
			18,000	18,700	33. Statistical Section of the Bureau of Agricultural Intelligence.:	18,678 0 9	...	"
			2,000	380	34. Indian Oilseeds Crushing Industry Committee.	376 10 9	+3 5 3	"
			1,000	...	35. Award of a prize for a bone crusher worked (a) by animal power (b) by mechanical power.	...	...	"
			...	1,830	36. Marketing Scheme at Headquarters	1,824 0 0	+6 0 0	"
			2,00,000	1,87,700	37. Marketing Scheme (Provincial portion)	1,87,705 0 0	-5 0 0	"
			26,300	24,170	38. Botanical Sub-Station at Karnal .	24,170 0 0	...	"
			23,100	23,100	39. Agricultural Meteorology, Poona .	23,100 0 0	...	"
			6,200	5,470	40. Grant to the Government of Punjab for locust control measures.	5,470 0 0	...	"
			3,900	3,900	41. Appointment of Physical Assistant on the staff of the Agricultural Chemist, Bengal.	3,850 0 0	+50 0 0	"
			47,000	37,120	42. Grant to Principal, Agra College, for investigation of rusts of wheat and barley.	37,112 0 0	+8 0 0	"
			27,300	27,000	43. Co-ordinated schemes of rice research :—			
			18,100	16,000	(i) Burma . . . . .	27,000 0 0	...	
			33,800	33,600	(ii) Central Provinces . . . . .	16,000 0 0	...	
			19,600	28,400	(iii) Bihar and Orissa . . . . .	33,600 0 0	...	
			24,500	22,320	(iv) Assam . . . . .	28,384 4 9	+15 11 3	"
			19,700	22,300	(v) United Provinces . . . . .	22,321 4 0	-1 4 0	"
			23,000	23,000	(vi) Madras . . . . .	22,794 4 6	+5 11 6	"
			4,400	4,300	(vii) Bengal . . . . .	23,050 0 0	-50 0 0	"
			7,500	7,600	44. Research work on potatoes in Madras	4,312 0 0	-12 0 0	"
					45. Scheme for potatoe breeding in Northern India.	7,599 11 9	+0 4 3	"
			17,000	17,500	46. Provincial schemes of Fruit Research—			
			11,000	7,830	(i) Bombay . . . . .	17,500 0 0	...	"
			7,600	7,900	(ii) Madras . . . . .	7,820 0 0	+10 0 0	"
			14,000	20,050	(iii) Bengal . . . . .	7,900 0 0	...	"
			3,700	3,800	(iv) Bihar . . . . .	20,046 1 1	+8 14 11	"
					(v) Punjab . . . . .	3,800 0 0	...	"

7,400	...	(vi) Assam . . . . .	4,000	0	0	...	
14,200	4,000	(vii) Central Provinces . . . . .	4,000	0	0	...	
19,900	4,000	(viii) Punjab (Citrus stock and grape vines).	4,000	0	0	...	
5,400	...	(ix) North-West Frontier Province	...	...	...	...	
4,280	...	(x) Mysore . . . . .	...	...	...	...	
3,300	...	(xi) Hyderabad . . . . .	...	...	...	...	
16,000	...	(xii) Quetta . . . . .	...	...	...	...	
26,400	26,400	(xiii) United Provinces . . . . .	26,460	0	0	-60	0 0
39,800	30,100	47. Dry Farming Research Scheme—	30,100	0	0	...	
19,700	18,400	(i) Bombay Deccan . . . . .	18,400	0	0	...	
21,700	22,800	(iii) South East Punjab . . . . .	22,800	0	0	...	
10,200	10,200	(iv) Hyderabad . . . . .	2,500	0	0	+7,700	0 0
11,000	9,200	48. Scheme for the improvement of castor crop in India.	9,180	0	0	+20	0 0
30,000	30,000	49. Financial Assistance to oil Technological section of Harcourt Butler Technological Institute.	30,000	0	0	...	Consi-derable. Inconsi-derable.
		50. Malting and brewing tests of improved barleys—					
1,600	750	(i) United Provinces . . . . .	750	0	0	...	
4,500	...	(ii) Punjab . . . . .	...	...	...	...	
1,200	...	(iii) Bihar . . . . .	...	...	...	...	
3,500	4,400	51. Chemistry of Malting Cholam in Madras.	4,400	0	0	...	CT
11,800	11,650	52. Research in systematic cultivation of medicinal plants and study of food poisons by Colonel Chopra.	11,634	4	6	+15	11 6
6,000	7,200	53. Grant for tobacco Co-operative experiments.	7,180	0	0	+20	0 0
1,800	4,500	54. Investigation of Indian fish poisons and other forest products for their insecticidal properties in Mysore.	4,500	0	0	...	..
20,200	22,800	55. Tobacco research at Guntur sub-station.	22,780	0	0	+20	0 0
10,400	830	56. Oilseed research schemes in provinces—	830	0	0	...	
4,200	2,860	(i) Linseed in Central Provinces . . . . .	2,860	0	0	...	
7,000	4,260	(ii) Linseed in Bengal . . . . .	4,260	0	0	...	
11,400	5,390	(iii) Rape and Mustard seeds in Punjab.	5,390	0	0	...	
7,300	...	(iv) Groundnuts in Madras . . . . .	...	...	...	...	
22,300	...	57. San Jose Scale Survey in the Punjab and North-West Frontier Province.	...	...	...	...	
3,000	...	58. Equipment of a wheat milling and baking laboratory at Lyallpur.	...	...	...	...	
4,250	4,000	59. Research on the microflora of kallar and alkaline soils in the Punjab.	4,000	0	0	...	
		60. Research on the diseases of the coconut palm in Southern India (Travancore).	4,000	0	0	...	

RECEIPTS.

PAYMENTS.

Head of account,	Receipts during the year.	Remarks.	Grants.		Head of account.	Expenditure during the year.	Excess— or saving + over net grant.	Remarks.
			Original.	Net.				
Rs. a. p.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.		
	5,000	...	...	...	61. Research on the cytology of Indian crop plants.	...	...	
	19,000	...	1,000	...	62. Research on the virus diseases of plants in Bombay.	995 11 0	+4 5 0	Incon- siderable.
	1,800	...	1,200	...	63. Bengal flax fibre scheme	1,200 0 0	...	
	3,000	...	2,000	...	64. Research on the gangal pest of rice in the Central Provinces.	1,986 0 0	+14 0 0	„
	500	...	...	...	65. Sunn hemp schemes in provinces—			
	1,500	...	1,350	...	(i) Madras	...	...	
	240	...	...	...	(ii) Central Provinces	1,350 0 0	...	
	500	...	...	...	(iii) Bihar	...	...	
	2,000	...	...	...	(iv) Bombay	...	...	
	...	...	...	...	66. United Provinces scheme for the supply of decorticated cotton seed cake for propaganda.	...	...	
	...	...	2,120	...	67. Gas storage of fruit and vegetables, Bombay.	2,120 0 0	...	
	10,800	...	11,000	...	68. Scheme of Agricultural Research at Dacca University.	11,000 0 0	...	
	6,800	...	6,600	...	69. Scheme of research into the properties of colloid soil constituents by Professor Mukerjee.	6,600 0 0	...	
	7,200	...	7,620	...	70. Investigation on experimental error in field trials by Prof. Mahalanobis.	7,620 0 0	...	
	2,000	...	3,200	...	71. Investigation on the organic constituents of Indian soils by Professor J. C. Ghosh.	3,200 0 0	...	
	3,200	...	1,800	...	72. Extension of work on quality in crops at the Indian Institute of Science, Bangalore.	1,800 0 0	...	
	1,000	...	1,130	...	73. Prof. J. B. Seth's scheme for investigating an electric method of hygrometry (Punjab).	1,130 0 0	...	
	4,600	...	1,700	...	74. Investigation for preparation of cheap synthetic manures from town refuse and waste materials at the Indian Institute of Science.	1,700 0 0	...	
	2,350	...	1,750	...	75. Research on loss and fixation of nitrogen in soils by Dr. N. R. Dhar.	1,750 0 0	...	
	20,000	...	...	...	76. Scheme of Plant physiology at the Benares Hindu University.	...	...	

...	500	77. Research in Agricultural Economics at the Gokhale Institute of Politics and Economics.	500	0	0	...	
...	2,430	78. Research work in plant physiology by Dr. Bosi San.	2,425	0	0	+5	0 0 Incon- siderable.
12,900	15,400	79. Appointment of a physiological chemist to study animal nutrition problems at Dacca.	15,400	0	0	..	
1,500	8,170	80. Dr. Slater's scheme of goat breeding	8,170	0	0	..	
		81. Appointment of Veterinary Invest- igation Officers in Provinces—					
10,200	7,650	(i) Hyderabad . . . . .	7,650	0	0	...	
10,000	9,200	(ii) Bombay : . . . . .	9,200	0	0	...	
11,000	9,400	(iii) Bengal . . . . .	9,400	0	0	...	
10,000	9,800	(iv) Punjab . . . . .	9,800	0	0	...	
10,200	8,050	(v) Bihar . . . . .	8,050	0	0	...	
9,400	9,070	(vi) Central Provinces . . . . .	9,070	0	0	...	
8,200	11,850	(vii) Madras . . . . .	11,842	0	0	+8	0 0 ..
9,000	8,600	(viii) United Provinces . . . . .	8,600	0	0	...	
8,900	7,950	(ix) Assam . . . . .	7,950	0	0	...	
6,000	6,600	(x) North-West Frontier Province . . . . .	6,600	0	0	...	
8,600	3,300	82. Scheme regarding investigation into the more suitable and economic methods of combating different types of parasitic infection in ruminants in the fields.	3,300	0	0	...	
8,700	8,700	83. Extension of work on Animal Nutri- tion in Madras Presidency.	8,650	0	0	+50	0 0 ..
6,800	7,300	84. Investigation of Johne's diseases among cattle in Mysore.	7,300	0	0	...	
1,000	...	85. Dairy Legislation . . . . .	...			...	
14,600	14,900	86. Investigation for vaccination of cattle against rinderpest in the Central Provinces.	14,900	0	0	...	
2,000	2,000	87. Grant to Government of Punjab for training of an Assistant in Api- culture in America and other countries.	2,000	0	0	...	
1,400	700	88. Grant to Mr. Varma for special study of dairy technology in England.	687	15	0	+12	1 0 ..
7,400	4,000	89. Appointment of a protozoologist at the Imperial Veterinary Research Institute, Muktesar.	4,000	0	0	...	
36,000	3,250	90. Research at the Anand Creamery in the manufacture of products and bye- products of milk.	3,232	3	7	+17	12 5 ..
40,000	...	91. Investigation of Tuberculosis and Johne's disease at the Imperial Veterinary Research Institute, Muktesar.	...			...	
23,800	...	92. Investigation into contagious abor- tion in cattle.	...			...	
40,400	10,400	93. Feeding of cattle on departmental farms in the United Provinces.	10,400	0	0	...	

4

RECEIPTS.

PAYMENTS.

Head of account.	Receipts during the year.	Remarks.	Grants.		Head of account.	Expenditure during the year.	Excess — or saving + over net grant.		Remarks.
			Original.	Net.			Rs. a. p.	Rs. a. p.	
	Rs. a. p.		Rs.	Rs.		Rs. a. p.	Rs. a. p.		
			4,300	4,200	94. Investigation of indigenou sheep-breeding, Punjab.	4,200 0 0	...		
			8,000	18,200	95. Scheme of Poultry Husbandry in Bombay.	18,170 0 0	+30 0 0	Inconsi-derable.	
			1,100	1,100	96. Research on fresh water fishes of Bengal.	1,100 0 0	...		
			13,200	...	97. Research in the diseases of poultry in Bengal Presidency.	...	...		
			5,000	...	98. Feeding of minerals to cattle in Bihar.	...	...		
			1,240	...	99. Improvement of poultry for table purposes in Punjab.	...	...		
			8,820	...	100. Bombay sheep breeding scheme	...	...		
			1,600	...	101. Enquiry into the Helminthiasis of cattle sheep and goats in the United Provinces.	...	...		
			4,300	3,170	102. Research on composition of milk at the Allahabad agricultural institute.	3,170 0 0	...		
			650	500	103. Research on warble flies	500 0 0	...		
			...	24,300	104. Village Enquiry regarding cattle and production and consumption of milk.	24,287 15 0	+12 1 0	"	
			5,000	5,900	105. All India Animal Husbandry Bureau	5,888 7 3	+11 8 9	"	
			...	1,450	106. Establishment of pedigree herd books	1,450 0 0	...	"	
			200	260	107. Participation of India at the Imperial Botanical Conference.	258 5 0	+1 11 0	"	
			1,000	780	108. Participation of India at the sixth Poultry Congress, Leipzig.	678 12 0	+1 4 0	"	
			...	230	109. Participation of India at the third International Soil Science Congress.	227 13 0	+2 3 0	"	
			2,400	1,340	110. Contribution to International Office of Epizootics, Paris.	1,335 2 0	+4 14 0	"	
			13,000	14,100	111. Contribution to International Institute of Agriculture, Rome.	14,076 2 7	+23 13 5	"	
			2,600	5,340	112. Contribution to Imperial Institute of Entomology.	5,333 5 0	+6 11 0	"	
			300	...	113. Contribution to the Tobacco Federation of the British Empire.	...	...	"	
			8,000	8,000	114. Contribution to Imperial Mycological Institute, London.	8,000 0 0	...	"	
			29,200	29,200	115. Contribution to Imperial Agricultural Bureau, London.	29,166 10 8	+33 5 4	"	

8,800	8,800	116. Contribution to Laboratory at Farnham House and investigations at slough.	8,750	8	0	+49	8	0	
500	500	117. Contribution to Indian academy of Sciences, Bangalore.	500	0	0	...			
500	500	118. Contribution to National Institute of Sciences, Calcutta.	500	0	0	...			
1,800	1,800	119. Contribution to Edinburgh University	1,333	5	0	-33	5	0	"
670	670	120. Contribution to Royal Veterinary College, London.	666	10	8	+3	5	4	"
...	140	121. Contribution to the Coffee Section of the British Empire Organisation.	140	0	0	...			
...	500	122. Contribution to the National Academy of Science, Allahabad.	500	0	0	...			
7,000	5,900	123. Books and Publications . . . . .	5,894	13	10	+5	2	2	"
9,500	8,960	124. Accounts and Audit . . . . .	8,959	3	9	+0	12	3	"
9,000	9,000	125. Travelling allowance of non-official members.	9,047	2	0	-47	2	0	"
6,000	10,300	126. Travelling allowance of visitors . . . . .	10,286	11	0	+13	6	0	"
1,000	650	127. Editorial Committee . . . . .	649	5	0	+0	11	0	"
500	1,250	128. Miscellaneous . . . . .	1,229	8	3	+20	7	9	"
...	450	129. Award of medals for improvement in agricultural and animal husbandry.	453	0	0	-3	0	0	"
98,000	77,100	130. Review of research programme of the Council.	77,398	3	9	-298	3	9	"
3,000	2,660	131. Loans and advances to Council's Servants (motor car advance to statistician).	2,660	0	0	...			
3,000	3,900	132. Deposits and advances repayable . . . . .	1,230	0	0	+2,670	0	0	Consi-derable.
2,500	13,700	133. Remittances of income tax, provident funds, etc.	13,665	4	0	+4	12	0	Inconsi-derable.

Total Expenditure . . . . . 17,06,393 6 4

Investments and reinvestments in fixed deposits.—

(i) Principal, ... 31,30,000-0-0. }	} 31,74,231 10 0
(ii) Premium paid on purchase of 2½ per cent. loan 1948-52 and 3½ per cent. loan 1947-50 ... 44,231-10-0. }	
By balance . . . . .	

59,100 4 11

Grand Total

49,39,725 5 3

Grand Total

49,39,725 5 3

		Amount.			
		Rs.	s.	p.	
<b>II. Particulars of Advances outstanding at the end of the year—</b>					
<i>Particulars.</i>					
1. Permanent advance with the Locust Research Entomologist, Karachi	1,500	0	0		
2. Permanent advance with the Sugar Technologist, Cawnpore	200	0	0		
3. Permanent advance with the Secretary, Imperial Council of Agricultural Research	250	0	0		
4. Permanent advance with the Librarian, Imperial Council of Agricultural Research	10	0	0		
<b>Total</b>	<b>1,960</b>	<b>0</b>	<b>0</b>		
		Face value.	Purchase value.	(Approximate market value on 7th April 1937 as no quotation is available for 31st March 1937).	
		Rs.	Rs.		
<b>III. Particulars of Securities, etc.—</b>					
1. 5 per cent. loan of 1939-44 (Stock certificates kept with the Reserve Bank of India, Calcutta)	15,54,400	14,99,995	0	0	Rs. 16,43,778 (at Rs. 105-12-0 for Rs. 100).
2. 3½ per cent. loan 1947-50 (kept with the Reserve Bank of India, Calcutta)	5,50,000	5,91,495	1	0	Rs. 5,77,500 (at Rs. 105 for Rs. 100).
3. 2½ per cent. loan 1948-52 (kept with the Reserve Bank of India, Calcutta)	4,00,000	4,02,736	9	0	Rs. 3,97,500 (at Rs. 99 3/8 for Rs. 100).
4. Five fixed deposit receipts Nos. 3667—3671 dated 8th July 1936 for one year at 1½ per cent. for Rs. one Lakh each	5,00,000	5,00,000	0	0	
5. Five fixed deposit receipts Nos. 3771—3775 dated 25th January 1937 for one year at 1½ per cent. for Rs. 50,000 each	2,50,000	2,50,000	0	0	
6. Fourteen fixed deposit receipts Nos. 3809—3822 dated 6th April 1937 bearing interest at ½ per cent. and repayable at a week's notice for Rs. 50,000 each	7,00,000	7,00,000	0	0	
(NOTE.—The Imperial Bank of India were asked to invest the amount on 30th March 1937 but actual transaction took place on 6th April 1937).					
7. Ten five-year post office cash certificates, dated 25th September 1935 of the face value of Rs. 1,000 each	10,000	8,825	0	0	
<b>IV. Particulars of closing balance—</b>					
		Rs.	s.	p.	
1. Cash in hand with the Secretary of the Council		40	3	0	
2. Cash in current account with the Imperial Bank of India, Simla	59,060	1	11		
<b>Total</b>	<b>59,100</b>	<b>4</b>	<b>11</b>		

N. C. MEHTA,

*Secretary,*

Imperial Council of Agricultural Research.

The accounts have been examined and according to the best of my information, as a result of a test-audit of the books of the Imperial Council of Agricultural Research and consideration of the explanation given, the accounts are correct, subject to the remarks made in my report of 15th June 1937.

H. K. MALICK,

*Examiner,*

Outside Audit Department.