

GOVERNMENT OF MADRAS

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# APPROPRIATION ACCOUNTS

1943-44

and the

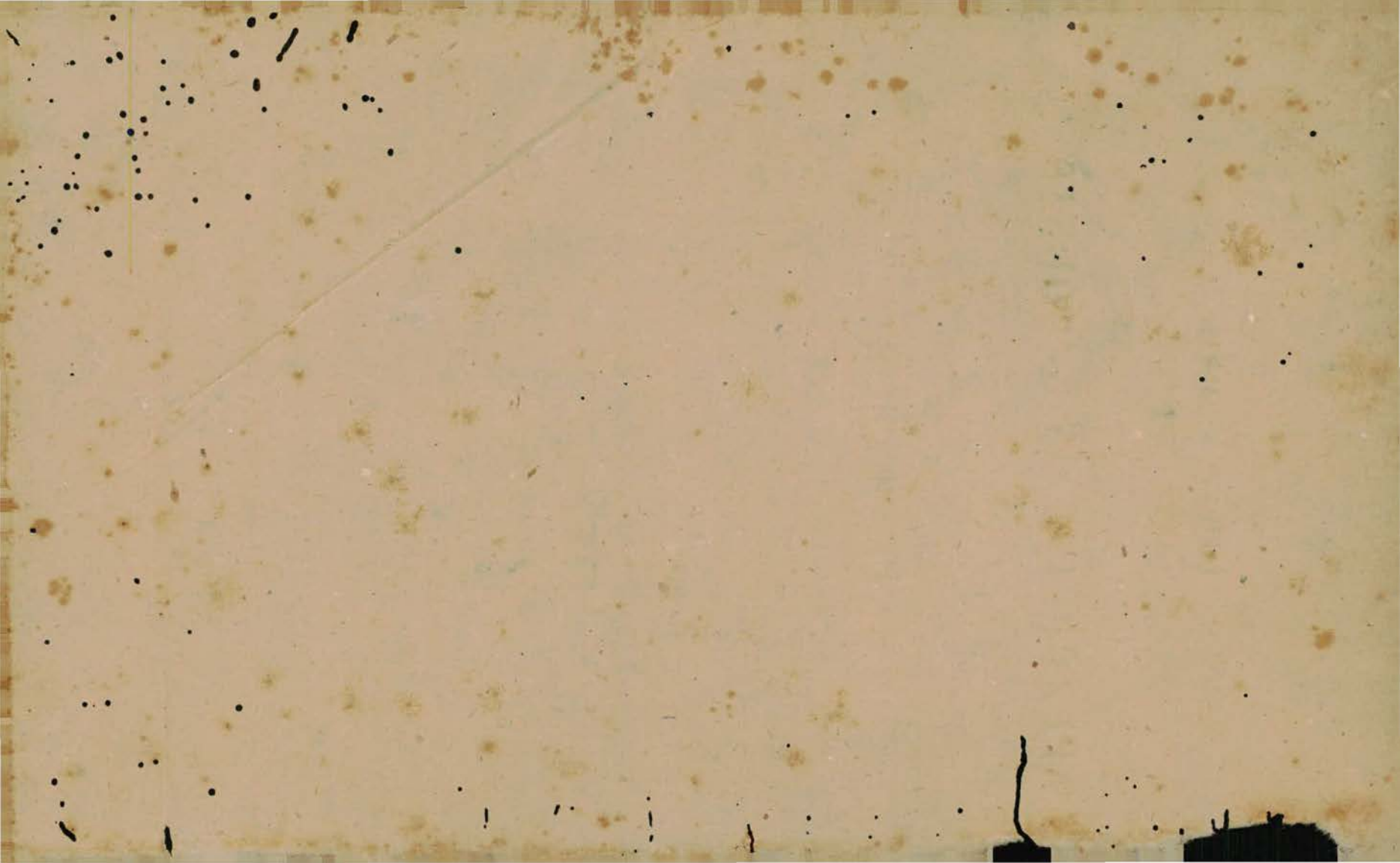
# AUDIT REPORT

1945



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# APPROPRIATION ACCOUNTS, 1943-44 AND THE AUDIT REPORT, 1945

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## PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of Madras and the Audit Report is prepared in accordance with paragraph 13 (I) (i) and (iii) of the Government of India (Audit and Accounts) Order, 1936, and Section 169 of the Government of India Act, 1935. Its object is to present the audited accounts of all the expenditure of the year, whether voted or charged, in the form of a separate appropriation account for each grant, with any important observations which it is considered necessary to make as a result of audit investigation. The volume includes also the comments it is deemed necessary to make upon the results of audit of all trading, manufacturing and profit and loss accounts and balance sheets kept in respect of Government commercial or *quasi* commercial concerns, and upon the examination of accounts of receipts and of stores and stock made under paragraph 13 (2) of Order in Council already mentioned. It also embodies the report of the Auditor of Indian Home Accounts relating to transactions in the United Kingdom affecting the revenues of the Government of Madras submitted under sub-section (4) of Section 170 of the Government of India Act, 1935. It is submitted by the Auditor General of India to His Excellency the Governor to be laid before the Provincial Legislature.

2. His Excellency the Governor of Madras assumed to himself by Proclamation on the 30th October 1939 all powers vested in the Provincial Legislature and suspended the operation of certain sections of the Government of India Act, 1935. In pursuance of this Proclamation the estimates for 1943-44 of expenditure which is not charged on the revenues of the Province were authorized by His Excellency the Governor. This change has not affected the usual procedure for the control of expenditure and appropriation audit save to the extent that His Excellency the Governor has taken the place of the Legislature as the proper authority competent to sanction expenditure which is otherwise votable. This expenditure has accordingly been designated as "authorized" in these accounts.

3. In order that only agreed statements of facts and completed cases may be included in the report, a convention has been established between the Auditor General and the Government of Madras whereby cases relating to any previous year which have become ripe for inclusion since the writing of the last report are included in the report of the first convenient year.

4. The cases of financial irregularity, apparently defective administration, etc., which are brought to notice in the Report represent only a small percentage of the total financial transactions of the year. The comments on such cases must not be understood as conveying any general reflection on the administration of public expenditure.



## PART I.

## AUDIT REPORT, 1945.

## GENERAL REVIEW OF THE RESULTS OF AUDIT.

## REVIEW OF THE ANNUAL ESTIMATE AUTHORIZED BY HIS EXCELLENCY THE GOVERNOR.

The annual estimate of expenditure for 1943-44 authorized by His Excellency the Governor of Madras in exercise of his powers under Section 93 of the Government of India Act, 1935, included 39 authorized grants amounting to Rs. 20,44,04,800 and 31 charged appropriations amounting to Rs. 2,76,81,100 as against 39 authorized grants and 32 charged appropriations in the previous year. The decrease under the charged section was due to provision under "81. Capital Account of Civil Works outside the Revenue Account" and "81-A. Capital Outlay on Electricity Schemes" having been omitted, while provision was made under "54. Famine."

The grants and appropriations specified in the estimate are summarised below :—

	Charged. RS.	Authorized. RS.
Expenditure on revenue account .. .. .	2,76,80,100	19,28,03,900
Capital expenditure .. .. .	1,000	35,13,700
Disbursements under debt heads treated as expenditure ..	..	80,87,200
Total ..	2,76,81,100	20,44,04,800

SUPPLEMENTARY GRANTS AND APPROPRIATIONS  
DURING THE YEAR.

2. During the year under report, two supplementary estimates of expenditure were authorized by His Excellency the Governor, under Section 93 of the Government of India Act, 1935, one for Rs. 3,900 and the other for Rs. 8,65,11,300. The first consisted of 18 supplementary authorized grants; the second consisted of 37 supplementary authorized grants and 19 supplementary charged appropriations aggregating Rs. 8,59,57,600 and Rs. 5,53,700 respectively. The supplementary estimates included 169 items for token sums of Rs. 100 each to meet expenditure on new services. The amounts included in the supplementary estimates are summarized below :—

	Charged. RS.	Authorized. RS.
Expenditure on revenue account .. .. .	4,56,100	7,41,12,700
Capital expenditure .. .. .	97,600	1,08,01,300
Disbursements under debt heads treated as expenditure ..	..	10,47,500
Total ..	5,53,700	8,59,61,500

The supplementary estimates authorized included a new grant (No. XXXVIII. Capital Outlay on Provincial Schemes connected with the War) for recording the expenditure on State Trading Schemes, the grants XXXVIII and XXXIX as originally authorized being renumbered as XXXIX and XL respectively and two new charged appropriations to cover "charged" expenditure under "81. A. Capital Outlay on Electricity Schemes" and "85. A. Capital Outlay on Provincial Schemes connected with the War, 1939."

## GENERAL RESULTS OF APPROPRIATION AUDIT.

3. The following statement compares the total grants for the year under report with the total disbursements :—

Particulars. (1)	Charged. (2) RS.	Authorized. (3) RS.	Total. (4) RS.
Original estimate of authorized expenditure—			
(a) Grants authorized by His Excellency the Governor.	..	20,44,04,800	20,44,04,800
(b) Appropriation to meet expenditure charged on the revenues of the Province.	2,76,81,100	..	2,76,81,100

## AUDIT REPORT

Particulars. (1)	Charged. (2) RS.	Authorized. (3) RS.	Total. (4) RS.
2 Supplementary estimates of authorized expenditure—			
(a) Grants authorized by His Excellency the Governor.	..	8,59,61,500	8,59,61,500
(b) Appropriation to meet expenditure charged on the revenues of the Province.	5,53,700	..	5,53,700
3 Net aggregate grant or appropriation .. .. .	2,82,34,800	29,03,66,300	31,86,01,100
4 Aggregate disbursements .. .. .	2,74,56,421	29,31,64,573	32,06,20,974
5 Less (-) or more (+) than granted .. .. .	- 7,78,379	+27,98,253	+20,19,874
6 Percentage of 5 to 3 .. .. .	- 2.8	+ 1.0	+ 0.6

4. *Savings on authorized grants.*—Savings occurred in 27 out of 40 grants. A list of the more important cases is given below—

Serial number. (1)	Number and name of grant. (2)	Original grant. (3) RS.	Supplementary grant. (4) RS.	Final grant. (5) RS.	Expenditure. (6) RS.	Savings. (7) RS.	Percentage of savings. (8)
1	I. Land Revenue ..	23,09,300	1,44,000	24,53,300	23,39,135	1,23,165	5.0
2	II. Provincial Excise ..	30,32,100	5,30,600	35,62,700	34,13,968	1,48,732	4.2
3	X. Legislative Bodies ..	71,700		71,700	60,983	10,717	14.9
4	XIII. Jails ..	37,60,300	2,86,200	40,46,500	33,77,306	2,69,194	4.1
5	XXI. Industries ..	79,85,200	1,100	79,87,300	26,41,301	53,45,999	66.9
6	XXII. Cinchona and Fisheries.	17,93,200	2,95,300	20,88,500	19,46,678	1,41,822	6.8
7	XXIII. Miscellaneous Departments.	27,69,600	2,50,500	30,20,100	29,08,110	1,11,990	3.7
8	XXVI. Civil Works—Gans-in-aid.	68,7,000	700	68,78,700	59,96,049	8,82,651	12.8
9	XXVIII. Famine ..	13,99,000	1,98,54,200	2,12,53,200	1,91,97,885	20,55,315	9.7
10	XXX. Stationery and Printing.	29,99,200	14,90,300	44,89,500	36,12,645	8,76,855	19.5
11	XXXIII. Capital Outlay on Irrigation.	3,40,500	47,800	3,88,300	3,35,125	53,175	13.7
12	XXXV. Civil Works outside the Revenue Account.	7,01,300	100	7,01,400	2,18,180	4,83,220	68.9
13	XXXVI. Capital Outlay on Electricity Schemes.	20,82,900	6,98,900	27,81,800	24,14,439	3,67,361	13.2
14	XXXVIII. Capital Outlay on Provincial Schemes connected with the War.		1,00,03,500	1,00,03,500		1,00,03,700	100.00
15	XXXIX. Interest-free Advances.	17,03,000	5,31,700	22,34,700	21,15,878	1,18,822	5.3

The chief reasons for the savings are briefly given below :—

*Item 1.*—Smaller payment of compensations than anticipated.

*Item 2.*—Debit for the cost of opium supplied in the latter half of March 1944 was raised only in April 1944.

*Item 3.*—Some deputation vacancies were not filled up during the year.

*Item 4.*—Provision for payment of compensation to contractors on account of rise in the cost of dietary articles could not be utilized due to market rates not having been intimated in time by the revenue authorities.

*Item 5.*—Transfer of certain items of expenditure to "85-A. Capital Outlay on Provincial Schemes connected with the War, 1939."

*Item 6.*—Smaller supplies of cinchona bark from private planters and of Java quinine from the Central Government.

*Item 7.*—Spread over a number of sub-heads.

*Item 8.*—Postponement of several schemes.

*Item 9.*—Closure of some test works earlier than anticipated.

*Item 10.*—Indents for paper could not be fully complied with by mills before the close of the year.

*Item 11.*—Realization of larger credits than anticipated in Cauvery-Mettur Project and Divi Pumping Scheme.

*Item 12.*—Postponement of certain works due to delay in land acquisition, difficulty in procuring materials, etc.

*Item 13.*—Mainly savings under the suspense head "London Stores" due to non-receipt of advice of payment in respect of power transformers and non-payment of invoices by the High Commissioner to the extent anticipated.



Item 14.—The transfer of the entire capital outlay to the revenue section in accordance with the decision of Government consequent on the realization of a larger revenue surplus than anticipated.

Item 15.—Smaller disbursements under "Objection Book Advances" and "Special Advances."

5. *Savings on charged appropriations.*—Savings occurred under 24 out of 33 heads in charged appropriations. The more important of these are detailed below :—

Serial number.	Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Savings.	Percentage of savings.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS.	RS.	RS.	RS.	RS.	
1	VI. Motor Vehicles Acts.	46,32,500	..	46,32,500	43,07,438	3,23,062	7.0
2	VII. Other Taxes and Duties.	69,700	100	69,800	51,00	18,800	26.9
3	XI. District Administration and Miscellaneous.	15,75,100	..	15,75,100	13,70,966	2,04,134	12.9
4	XIII. Jails .. ..	49,200	..	49,200	38,238	10,962	22.3
5	XXII. Cinchona and Fisheries.	1,41,600	..	1,41,600	95,657	45,943	32.4
6	XXIV. Civil Works—Works.	3,24,000	..	3,24,000	2,69,356	54,644	16.9

The chief reasons for the savings are briefly indicated below :—

Item 1.—Decrease in payment of toll compensation towards the arrears of 1942-43 on account of the fall in receipts in that year.

Item 2.—Posting of officers whose pay is 'authorized' in place of officers whose pay is 'charged.'

Item 3.—Larger number of Provincial Civil Service Officers were posted as Collectors and Subdivisional Officers.

Item 4.—Retirement of an officer not anticipated at budget stage.

Item 5.—Reduction in interest charges due to decrease in Capital outlay.

Item 6.—Postponement of certain works for the duration of the war.

6. *Savings (or excesses) on the authorized grants and charged appropriations (separately and combined) as compared with previous years.*—The statement furnished below compares the savings (or excesses) in grants and appropriations in the year under report with those in previous years :—

Year.	Final appropriations and grants.	Savings— or excesses+.	Percentage of savings— or excesses+.
(1)	(2)	(3)	(4)
	RS.	RS.	
<i>Charged.</i>			
1939-40 .. ..	2,87,24,200	-10,12,728	-3.5
1940-41 .. ..	3,04,43,000	-17,05,264	-5.6
1941-42 .. ..	3,21,54,700	-11,68,519	-3.6
1942-43 .. ..	3,01,89,700	-17,63,341	-5.8
1943-44 .. ..	2,82,34,800	-7,78,379	-2.8
<i>Voted or authorized.</i>			
1939-40 .. ..	18,07,18,300	-1,73,06,473	-9.6
1940-41 .. ..	17,96,06,500	-1,04,45,304	-5.8
1941-42 .. ..	18,29,10,300	-1,14,72,539	-6.3
1942-43 .. ..	21,52,66,300	-1,25,49,641	-5.8
1943-44 .. ..	29,03,66,300	+27,98,253	+1.0
<i>Charged and voted or authorized.</i>			
1939-40 .. ..	20,94,42,500	-1,83,19,201	-8.7
1940-41 .. ..	21,00,49,500	-1,21,50,568	-5.8
1941-42 .. ..	21,50,65,000	-1,26,41,058	-5.9
1942-43 .. ..	24,54,56,000	-1,43,12,982	-5.8
1943-44 .. ..	31,86,01,100	+20,19,874	+0.6

In the charged section, though there were large savings under "VI. Motor Vehicles Acts" and "XI. District Administration and Miscellaneous" as in the previous year, the result as a whole compares favourably with that of the preceding year.

In the authorized section, there was an excess of 1.0 per cent over the final grant as compared with the savings of 5.8 per cent in the previous year. This was the result mainly of excesses under Grants IV, XIV, XXIV, XXV, XXIX, XXXI and XXXII, partly set off by savings under Grants I, II, VIII, XI, XIII, XV, XXI, XXII, XXIII, XXVI, XXVIII, XXX, XXXV, XXXVI, XXXVIII, and XXXIX. The result would have been a net saving of about Rs. 96 lakhs as against Rs. 125 lakhs in the previous year but for the net increase of Rs. 53 lakhs in the Capital Outlay on State Trading Schemes initially accounted for under Grant XXXVIII (Capital Section) and subsequently transferred to Grant XXXI (Revenue Section) and the transfer of Rs. 71 lakhs to the Revenue Reserve Fund accounted for under the latter grant.

7. *Excesses over authorized grants.*—The following statement shows the excesses over authorized grants which require regularization :—

Serial number.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Excess.	Percentage of excess.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS.	RS.	RS.	RS.	RS.	
1	III. Stamps .. ..	6,63,500	2,80,000	9,43,500	9,60,991	17,491	1.9
2	IV. Forests .. ..	44,38,200	28,56,200	72,94,400	74,39,219	1,44,819	2.0
3	VI. Motor Vehicles Acts ..	2,15,600	27,700	2,43,300	2,57,219	13,916	5.7
4	XIV. Police .. ..	1,91,03,300	22,05,100	2,13,08,400	2,15,76,343	2,67,943	1.3
5	XVI. Medical .. ..	1,10,89,200	16,82,600	1,27,71,800	1,28,45,407	73,607	0.6
6	XVII. Public Health .. ..	23,78,300	4,47,800	28,26,100	28,47,441	21,341	0.8
7	XXIV. Civil Works— Works.	37,50,400	19,14,900	56,65,300	63,75,872	7,10,572	12.5
8	XXV. Civil Works—Estab- lishment and Tools and Plant.	35,10,600	2,46,900	37,57,500	38,53,990	96,490	2.6
9	XXVII. Electricity .. ..	38,96,400	5,20,100	44,16,500	44,38,312	21,812	0.5
10	XXIX. Pensions .. ..	93,68,600	45,800	94,15,400	95,15,454	1,00,054	1.1
11	XXXI. Miscellaneous .. ..	51,24,700	2,42,010	2,93,23,800	5,15,94,701	2,22,67,901	75.9
12	XXXII. Public Defence .. ..	1,45,32,700	70,22,200	2,15,54,900	2,27,17,914	11,63,014	5.4
13	XXXIV. Capital outlay on Industrial Develop- ment.	3,88,900	51,000	4,39,900	4,62,005	22,105	5.0

Brief reasons for the excesses are given below :—

Item 1.—Larger payment of discount on sale of stamps consequent on increased rates of stamp duty.

Item 2.—Expenditure incurred on the purchase of rice for supply to labour in Wynaad remaining unrecovered at the end of the year.

Item 3.—Increased expenditure on cost of forms, erection of signboards and other miscellaneous items.

Item 4.—Enhanced dearness and travelling allowances and increased expenditure under clothing, arms and equipment due to rise in price of articles, etc.

Item 5.—Increase in cost of medicine and hospital necessaries.

Items 6 and 9.—Made up of variations under several sub-heads.

Item 7.—Maintenance of strategic roads taken over by the Public Works Department from local bodies.

Item 8.—Additional staff entertained in connection with the "Grow More Food" campaign works and enhanced dearness and travelling allowances.

Item 10.—Larger payments under "Superannuation and Retired Allowances" and "Payments to other Governments on account of commuted value of pensions."



Item 11.—Increase in the net capital outlay on State Trading Schemes and the transfer of the entire amount to the Revenue Account and contribution from the surplus in the Revenue Account to the Revenue Reserve Fund towards expenditure on Post-War Reconstruction Schemes.

Item 12.—Cost of fire-fighting establishment in the mufassal, and increased expenditure on war police.

Item 13.—Opening of more areas for the close planting of cinchona.

8. *Excesses over charged appropriations.*—The following statement shows the excesses over charged appropriations which require regularization :—

Serial number.	Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Excess.	Percentage of excess.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS.	RS.	RS.	RS.	RS.	
1	II. Provincial Excise ..	1,28,400	65,000	1,93,400	1,93,523	123	0.1
2	XVI. Medical .. ..	1,52,400	6,700	1,59,100	1,64,926	5,826	3.7
3	XVII. Public Health ..	20,900	700	21,600	21,643	43	0.2
4	XXV. Civil Works— Establishment and Tools and Plant.	4,80,800	..	4,80,800	5,01,120	20,320	4.2
5	XXVI. I. F. mine ..	1,000	4,500	5,500	5,546	46	0.8
6	XXX. Stationery and Printing.	1,80,900	1,61,900	3,42,800	3,45,706	2,906	0.9
7	XXI. Miscellaneous ..	4,600	..	4,600	6,818	2,218	48.2
8	XXXII. Civil Defence ..	2,74,100	75,200	3,49,300	3,53,899	4,599	1.3
9	XXXIII. Capital Outlay on Irrigation.	1,000	18,000	19,000	19,955	955	5.0

Brief reasons for the excesses are given below :—

Item 2.—More officers proceeded on leave than anticipated.

Item 4.—Formation of an additional circle to cope with the increased volume of work, etc.

Item 6.—Pay of an officer whose services were extended.

Item 7.—Transfer of expenditure from " 85. A. Capital Outlay on Provincial Schemes connected with the War, 1939 " to the Revenue section consequent on the decision to meet the capital expenditure out of current revenues.

Item 8.—Made up of variations under several sub-heads.

Items 1, 3, 5 and 9 are trifling and do not call for remarks.

9. *Excesses over authorized grants and charged appropriations as compared with previous years.*—The following table shows the number of cases in which excesses over complete grants or appropriations have occurred as well as the total number of these excesses for each category :—

Year.	Voted or authorized.		Charged.	
	Number.	Total amount.	Number.	Total amount.
	(2)	(3)	(4)	(5)
(1)		RS.	RS.	
1939-40 .. ..	5	3,37,959	4	1,13,469
1940-41 .. ..	5	6,03,572	6	41,484
1941-42 .. ..	4	2,01,306	3	40,751
1942-43 .. ..	10	31,85,844	8	10,950
1943-44 .. ..	13	2,49,21,035	9	37,036

In the authorized section, the number of excesses and the total amount involved are the highest for the quinquennium. The sharp rise in the amount of excess is attributable chiefly to increased outlay on State Trading Schemes and contributions to the Revenue Reserve Fund as explained in paragraph 6.

As regards the charged section, though the number of excesses is the highest for the quinquennium, the amount of excess is the lowest except in the year 1942-43.



## GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

10. The Budget Estimates for the year provided a total sum of Rs. 20,44.05 lakhs for voted expenditure against which the actuals amounted to Rs. 29,31.64 lakhs, resulting in an excess of Rs. 8,87.59 lakhs or 43.4 per cent of the original grant. Supplementary grants aggregating Rs. 859.61 lakhs obtained during the year to meet increased expenditure necessitated by the abnormal conditions brought about by the War, and the prevalence of acute famine in certain parts of the Province, reduced the excess to Rs. 27.98 lakhs or about 1.0 per cent of the final grant. Against the original appropriation of Rs. 276.81 lakhs provided for charged expenditure, the actuals amounted to Rs. 2,74.57 lakhs, the resultant saving of Rs. 2.24 lakhs working out to 0.8 of the original appropriation. Supplementary appropriations aggregating Rs. 5.54 lakhs intended to meet increased expenditure under certain heads had, however, the effect of increasing the saving to Rs. 7.78 lakhs or 2.8 per cent of the final appropriation.

The results set forth in paragraph 6 of the report may be taken as a general index of the degree of accuracy in budgeting attained as a whole during the year, based on the final grants or appropriations. It will be seen therefrom that the percentages of variations are not in excess of the limit of 3 per cent laid down by the Public Accounts Committee as reasonable under normal conditions. The excesses over the final grant, and over the total of the final authorized grants and charged appropriations of 1.0 per cent and 0.6 per cent respectively were chiefly the result of the excess under Grant XXXI due to increased outlay on State Trading Schemes and the contribution to the Revenue Reserve Fund as explained in paragraph 6.

In the authorized section, excesses over the limit of 3 per cent occurred under 21 out of 40 grants as against 17 out of 39 grants in the previous year. Large excesses occurred under Grants XXIV, XXXI and XXXII amounting to Rs. 2.41 lakhs. Appreciable savings also occurred under Grants XXI, XXVI, XXVIII, XXX, XXXV, XXXVI and XXXVIII. These accounted for a saving of about Rs. 2.00 lakhs. These large variations have been explained in paragraphs 4 and 7 of the Report and were in the main caused by the conditions brought about by the war and the varying needs arising therefrom.

As regards the charged section, savings of over 3 per cent accrued under 9 out of 33 appropriations, as against 19 out of 32 in the previous year. The main items that contributed to the savings were under VI and XI due respectively to a decrease in payment of toll compensations towards the arrears of 1942-43 as a consequence of a fall in the receipts of that year and the large number of provincial civil service officers posted as Collectors and Subdivisional Officers.

## CONTROL OVER EXPENDITURE.

11. The object of control over expenditure is to secure as close an approximation as possible between the actual expenditure and the final grant or charged appropriation under each sub-head of appropriation. The Public Accounts Committee have laid down that reference in this report to instances of defective control over expenditure should be restricted to cases involving amounts exceeding Rs. 10,000 or 10 per cent of the final appropriation, whichever is greater, the object being to enable the Committee to concentrate on matters of major importance.

Important instances of defective control noticed during the year are mentioned below :—

## (1) Unnecessary or excessive supplementary grants—

Serial number.	Page.	Number of grant and sub-head.	Amount of supplementary grant.	Amount of savings.
(1)	(2)	(3)	(4)	(5)
			Rs.	Rs.
1	68	Sub-head "a. C. 6" in Grant No XIII ..	9,10,000	2,10,055
2	125	" " "Production of smoked fish— 3. Other charges" in Grant No. XXII.	34,600	27,259
3	165	" "c." in Grant No XXVIII ..	8,52,400	4,00,765
4	189	" "b. A." in Grant No. XXX ..	14,50,000	8,05,884
5	219	" "I. B. d. 1" in Grant No. XXXVI.	2,47,600	2,95,056



(2) Reappropriations obtained unnecessarily or in excess of requirements—

Serial number.	Page.	Number of grant and sub-head.	Amount of reappropriation.	Amount of savings.
(1)	(2)	(3)	(4)	(5)
			RS.	RS.
1	74	Sub-head "c. A. I. 4. Charged" in Grant No. XI.	13,500	10,292
2	76	" " "f. C. Authorized" in Grant No. XIV.	46,900	29,792
3	77	" " "h. A. 2" in Grant No. XIV ..	34,800	30,407
4	84	" " "o. C. Authorized" in Grant No. XV.	16,600	19,257
5	100	" " "d. I. 8" in Grant No. XVIII ..	73,700	73,732
6	124	" " "d. B. 2" in Grant No. XXII ..	38,200	37,893
7	187	" " "a. F." under Section IV of Grant No. XXXII.	74,400	30,047
8	217	" " "I. A. d. 1" in Grant No. XXXVI.	14,800	14,800
9	244	" " "g. L." in Grant No. XL ..	19,900	20,000

(3) Injudicious reappropriations and surrenders causing excesses over allotments—

Serial number.	Page.	Number of grant and sub-head.	Amount of reduction.	Amount of excess.
(1)	(2)	(3)	(4)	(5)
			RS.	RS.
1	147	Sub-head "e. E. I. 1 Charged" in Grant No. XXV ..	44,800	11,318
2	179	" " "a. A. Charged" under Section I in Grant No. XXXII.	33,700	10,552
3	181	" " "c. B." under Section I in Grant No. XXXII.	19,400	17,998

(4) Cases of non-surrender of savings—

Serial number.	Page.	Number of grant and sub-head.	Amount of savings.
(1)	(2)	(3)	(4)
			RS.
1	95	Sub-head "b. A. 1" in Grant No. XVII ..	65,684
2	118	" " "g. L. 2" in Grant No. XXI ..	15,612
3	180	" " "a. F. Authorized" in Section I of Grant No. XXXII.	2,73,667

(5) Cases of unremedied or uncovered excesses—

Serial number.	Page.	Number of grant and sub-head.	Amount of excess.
(1)	(2)	(3)	(4)
			RS.
1	30	Sub-head "b. I. H." in Grant No. IV ..	1,00,124
2	34	" " "d. 3" in Grant No. VI ..	10,895
3	41	" " "18 j. A. 2" in Grant No. VIII ..	11,466
4	68	" " "a. C. 4" in Grant No. XIII ..	29,171
5	69	" " "a. C. 7" in Grant No. XIII ..	20,178
6	75	" " "c. A. I. 7" in Grant No. XIV ..	3,23,421
7	88	" " "b. A. 6" in Grant No. XVI ..	84,134
8	94	" " "a. B. I. 5" in Grant No. XVII ..	34,265
9	180	" " "a. D." under Section I of Grant No. XXXII ..	3,93,831
10	185	" " "j" under Section II of Grant No. XXXII ..	5,11,175

(6) Defective budgeting—(a) Wrong provision—(i) Grant No. XXVI, Sub-head "g. D." (Page 153).—An additional appropriation of Rs. 2,40,600 equivalent to the deduction made in the budget under the sub-head for probable savings was sanctioned during the year through oversight. This was mainly responsible for the final saving of Rs. 3,39,199 under the sub-head.

(ii) Grant No. XXXII, Section IV, Sub-head "a.H" (Page 187).—The reduction of Rs. 70,300 in the original appropriation under this sub-head was due chiefly to poolable expenditure to the extent of Rs 60,000 having been originally provided for under Section IV instead of under Section I.

(iii) Grant No. XL, Sub-head "e. A. 3" (Page 242).—The reduction of Rs. 2,95,200 in the original appropriation under this sub-head was attributed partly to a provision of Rs. 1,10,000 having been erroneously included in the budget under this sub-head instead of under the sub-head "e. A. 1".

(b) Double provision—Grant No. XXXII, Section IV, Sub-head "c.A.I. 1, Charged" (Page 157).—The final saving of Rs. 33,147 under this sub-head was

caused by the provision to meet one-fifth of the pay of the members of the Board of Revenue having been made twice, once in the supplementary estimates and a second time by reappropriation.

(c) *Absence of provision—Grant No. XXVIII, Sub-head "b. 2" (Page 165).*—It was explained by the Controlling authority that no expenditure was anticipated under this sub-head at the budget stage. The expenditure of Rs. 1,56,976 incurred during the year was not, however, provided for by reappropriation through oversight.

### GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE

12. The degree of closeness with which the modified appropriations of the year approximated to the actual expenditure as finally recorded is an index of the measure of efficiency of control over expenditure. The following table compares the expenditure incurred during 1942-3 and 1943-4 with the final modified appropriations for these years :—

(1)	Final modified appropriation. (2) RS.	Actuals. (3) RS.	Net saving or net excess + (4) RS.	Percentage Saving — excess + (5)
1942-43.				
Charged .. .. .	2,85,09,600	2,84,26,359	— 83,941	— 0.29
Authorized .. .. .	20,89,40,600	20,27,16,459	— 62,23,941	— 2.98
Charged and authorized .. .. .	23,74,50,200	23,11,43,018	— 63,07,182	— 2.66
1943-44.				
Charged .. .. .	2,75,32,100	2,74,56,421	— 75,679	— 0.28
Authorized .. .. .	28,41,45,100	29,3,64,553	+ 90,19,453	+ 3.17
Charged and authorized .. .. .	31,16,77,200	32,16,20,974	+ 89,43,774	+ 2.87

A sum of Rs. 7,02,700 was surrendered to the Finance Department by the Controlling Officers from the total saving of Rs. 7,78,379 in the charged appropriation for the year leaving a balance of Rs. 75,679 which works out to 0.28 per cent of the final modified appropriation as against 0.29 per cent in the previous year.

In the authorized section, there was an excess of Rs. 27,98,253 over the final grant. This excess was increased to Rs. 90,19,453 by the surrender of a sum of Rs. 62,21,200 under certain grants. The excess over the modified appropriation works out to 3.17 per cent as against the saving of 2.98 in the previous year. The bulk of the excess occurred under grants XXIV, XXXI, and XXXII, partly set off by large savings under grants XXVIII, XXX and XXXVIII.

Taking individual grants and appropriations into account, variations of more than 3 per cent between the modified appropriations and actuals occurred in 20 authorized grants and 8 charged appropriations in comparison with 5 authorized grants and 5 charged appropriations respectively in which similar variations took place in the previous year.

### FINANCIAL IRREGULARITIES, LOSSES, ETC.

13. No important case of financial irregularity was noticed during the year under report. There were, however, certain items of losses, etc., which are dealt with in the notes below the accounts of the relevant grants in Part II. A reference to the grants and the amounts of losses, etc., involved under each is given below :—

Page.	Number and name of grant, etc.	Total amount of losses, etc. RS.
22	I Land Revenue .. .. .	1,980
25	II Provincial Excise .. .. .	15,644
28	III Stamps .. .. .	1,70,477
32	IV Forest .. .. .	6,400
37	VII Other Taxes and Duties .. .. .	8,834
42	VIII Irrigation .. .. .	4,000
62	XI District Administration and Miscellaneous .. .. .	7,144
67	XII Administration of Justice .. .. .	76,228
78	XIV Police .. .. .	5,852
97	XVII Public Health .. .. .	18,056
126	XIX Cinchona and Fisheries .. .. .	9,474
137-4	XXIV Civil Works .. .. .	51,491
163	XXVII Electricity .. .. .	17,891
173-9	XXXI Miscellaneous .. .. .	16,60,072
199-1	XXXII Civil Defence .. .. .	49,783
224-6	XXXVI Capital Outlay on Electricity Schemes .. .. .	48,275
236	XXXVIII Capital Outlay on Provincial Schemes connected with the War .. .. .	98,727



14. *Audit of receipts.*—No serious irregularity was noticed in the course of audit of receipts during 1943-44.

15. *Audit of stores and stock accounts.*—Subsidiary statements showing the accounts of stores and stock are appended to the appropriation accounts in respect of those accounts the audit of which is entrusted to the Auditor General. These store accounts are furnished in the notes below the Appropriation Accounts of Grants II. Provincial Excise, III. Stamps, IV. Forest, XIII. Jails, XVI. Medical, XVIII. Agriculture, XIX. Veterinary, XXI. Industries, XXIV. Civil Works—Works and XXX. Stationery and Printing. The audit of these accounts conducted during the year did not disclose any material irregularity.

#### OTHER TOPICS OF INTEREST,

16. (i) *Local audit and inspection.*—The initial accounts of 5 treasuries, 28 Public Works Divisions and 78 other civil offices were test-audited locally. Though there is considerable scope for improvement in the maintenance of accounts in some of these offices, the state of accounts maintained was found generally to be satisfactory.

(ii) *Audit of grants-in-aid.*—The Examiner of Local Fund Accounts who conducted a detailed audit of grants-in-aid paid to local bodies and other miscellaneous institutions has certified that the grants paid during 1942-43 were utilized properly and in accordance with the conditions prescribed by Government, except in the cases mentioned by him in his audit reports. The results of his audit, as reported by him, are indicated in the notes under the accounts of grants XV, XVI, XVII and XXVI.

(iii) *Expenditure on Civil Defence.*—(1) The expenditure incurred in this province during the year 1943-44 in connexion with Civil Defence was in respect of the following items, viz. :—

- (i) Air Raid precautions scheme.
- (ii) Establishment of war time additional Police.
- (iii) Expenditure in connexion with Registration of Foreigners Act, 1939.
- (iv) Expenditure in connexion with the examination of the activities of foreigners.
- (v) Establishment of Civic Guards.
- (vi) National War Front.
- (vii) Motor Spirit and Tyre Rationing Schemes.
- (viii) Expenditure in connexion with interning of enemy subjects.
- (ix) Press Censor.
- (x) Establishment for price control.
- (xi) Cadet Training School.
- (xii) Civil Representatives with the Army.
- (xiii) War Committees.
- (xiv) Expenditure on A.R.P. subsidiary schemes.

(2) The expenditure on all the items noted above has been accounted for under the major head "64-B. Civil Defence" under the following sections :—

Section I—Expenditure poolable in accordance with the slab system (item i).

Section II—Expenditure not covered by the slab system of pool but subject to special allocation (items ii to vii).

Section III—Expenditure borne wholly by the Central Government but initially debited to Provincial Government (items viii and ix).

Section IV—Expenditure borne wholly by the Provincial Government (items x to xiv).

(3) In respect of item (i), a financial arrangement was made during 1941-42, whereby the Central Government reimbursed all non-recurring expenditure it had sanctioned before the 1st July 1941 and all recurring expenditure sanctioned and incurred before that date. Expenditure sanctioned after the 30th June 1941 whether recurring or non-recurring is allocated between the Central and the Provincial Governments. Under this arrangement, the first slab of expenditure to the extent of Rs. 65 lakhs per annum is borne entirely by the Provincial Government and the second slab of similar amount is shared equally between the two Governments, the third slab is shared in the proportion of 75 : 25 and any expenditure beyond that,



in the proportion of 87½ : 12½. A list of admissible items is prepared for the proposed allocation. The Provincial Government submits early each month a list of all the new schemes it has initiated in the preceding month for the approval of the Central Government and to the extent that a scheme is included in the list of admissible items, the Provincial Government has full discretion to incur expenditure on that scheme. The Central Government does not, however, meet any part of the expenditure on Air Raid Precautions, in respect of services owned and exclusively utilized by the Provincial Government or a local body for the needs of its employees or for its structural works, etc.

(4) All "approved" items of expenditure on Air Raid Precautions are booked initially in the Provincial Section of the Accounts under "64. B. Civil Defence—Section I." Any expenditure that is incurred by the Central Government on behalf of the Province for supplies made or services rendered is also passed on to the Province for adjustment against the Provincial Government under the same head. At the close of the year, the Central Government's share of the expenditure is transferred to the Central Section of the accounts by a deduct entry under "64. B. Civil Defence." The gross poolable expenditure incurred during the year on this account was Rs. 1,33,56 lakhs. The Central Government's liability out of this amount which worked out to Rs. 35.17 lakhs was adjusted against the over-recovery of Rs. 44.01 lakhs made by the Provincial Government towards the Central Government's share of the poolable expenditure in 1942-43. In addition, a net grant of Rs. 5.83 lakhs was made by the Central Government during the year on the basis of the estimates for the year. A sum of Rs. 14.67 lakhs has thus been recovered in excess from the Central Government in 1943-44.

(5) An account of all the equipment supplied and disposed of is required to be kept by the offices concerned and is subject to local yearly audit from 1942-43. A test check of the accounts maintained by the several offices and depots during the year did not reveal any serious irregularities.

(6) The expenditure under items (ii) to (vii) is subject to special allocation between the Central and Provincial Governments, the recovery from the Central Government being made on the basis of the financial year. The total expenditure incurred during the year on these items and the amount recovered from the Central Government are indicated below :—

(1)	In lakhs of rupees.	
	Expenditure during 1943-44.	Amount recovered from the Central Government.
	(2)	(3)
	RS.	RS.
1 Civic guards .. .. .	2.27	0.69
2 National War Front .. .. .	26.08	10.99
3 Motor spirit and tyre rationing schemes .. .. .	2.37	1.91
4 Miscellaneous A.R.P. Schemes subject to special allocation .. .. .	— 1.44 (A)	0.04
5 War time additional Police (including the expenditure in connexion with the Registration of Foreigners Act and the examination of the activities of foreigners).	48.85	14.47 (B)
(A) Write-back of expenditure on certain Government electrical undertakings .. .. .		— 1.91
Expenditure on Thermal stations during the year .. .. .		0.47
	Net expenditure .. .. .	— 1.44
(B) This amount does not represent recoveries but only the net write-back of excess credits as follows :—		
Write-back of excess credits relating to 1942-43 owing to certain items of expenditure not having been accepted by the Central Government.		17.57
Recovery from the Central Government during the year .. .. .		— 3.10
	Total .. .. .	14.47

(7) The Provincial Organizer, National War Front, is in charge of the entire organization of National War Front and with a view to secure prompt disbursement, he has been permitted by Government to open a personal deposit account in the



Reserve Bank of India and to credit to that account in advance, the anticipated expenditure in connection with that organization by debit to the service head "National War Front." The total amount credited to the personal deposit account was Rs. 26.08 lakhs, out of which a sum of Rs. 8.24 lakhs was not disbursed during the year.

(8) Expenditure on items (viii) and (ix) is wholly recoverable from the Central Government on the basis of actual expenditure incurred during the financial year. Expenditure on these items is booked under section III and recoveries made from the Central Government are adjusted by "Deduct" entries under this section. The total charges incurred worked out to Rs. .03 lakh under item (viii) and to Rs. .25 lakh under item (ix). These were recovered in full from the Central Government.

(9) Expenditure on items (x), (xi), (xii) and (xiii) is classified under section IV. The total expenditure incurred on these items amounted to Rs. 14.76, Rs. 1.44, Rs. 1.17 and Rs. 2.37 lakhs respectively. The expenditure on A.R.P. Subsidiary Schemes including expenditure on A.R.P. works referred to in subparagraph (3) is also exhibited under this section, the total expenditure involved during the year being Rs. 2.42 lakhs. The entire expenditure on all these items is wholly borne by the Provincial Government.

(iv) *State Trading Schemes.*—(1) Various schemes relating to the purchase and distribution of foodgrains, seeds, standard cloth, manure, cattle food, etc., organization of small scale industries and manufacture of silk have been undertaken by the Provincial Government as a result of the conditions arising out of the war. The expenditure connected with these trading schemes was originally accounted for in the "Deposit" section of the accounts in some cases and in the "Revenue" section of the accounts in others. For bringing the transactions within the purview of the Public Accounts Committee and for securing a single financial result in respect of all the transactions over the period during which they occur, a new major head "85. A. Capital Outlay on Provincial Schemes connected with the war, 1939" has been opened with a sufficient number of minor, sub and detailed heads with effect from the financial year 1943-44.

In cases where advances for purchases are sanctioned by Government, the amounts are debited to the sub-head "Advances" by credit to the sub-head "Suspense—Personal Deposit Account" within the major head "85. A" to facilitate turnover. In other cases, the expenditure on purchase is debited to the sub-head "Cost of purchase," the recoveries being taken to the sub-head "Deduct—Receipts and Recoveries on Capital Account."

Government have decided to finance the schemes each year from the Revenue Account to the extent of the surplus available therein.

(2) Some of the important schemes have been dealt with in the following paragraphs:—

(a) *Grain Supply Schemes.*—To meet the all-India food problem, a scheme has been started by the Central Government for the procurement of foodgrains for distribution to the various provinces requiring them. Provincial quotas for rice, etc., have been fixed under this scheme for each province. The main sources of supply of rice, wheat and wheat products to this province are Orissa, the Eastern States, Central Provinces, Sind, Punjab, Coorg, etc.

The Commissioner of Civil Supplies who is a senior member of the Board of Revenue is in charge of all the grain supply schemes. The amounts required for the procurement of rice, wheat and other grains are generally advanced by Government and credited to his personal deposit account opened within the capital major head "85. A." He makes all the detailed arrangements for the purchase and distribution of all grains.

(b) *Standard Cloth Scheme.*—(i) *Mill-made cloth.*—The object of the scheme is to provide the poorer sections of the community with cloth at reasonable prices. The cloth is purchased by the Central Government from the mills and supplied to the various Provinces at ex-mill price of the cloth plus 1½ per cent thereon. The cloth is sold to the public through dealers licensed for the purpose at the ex-mill price plus 6½ per cent thereon. Of the difference of 4½ per cent, 1½ per cent is retained by the Provincial Government to cover the charges incidental to the management of



the scheme. The balance of 3 per cent represents the commission allowed to the dealers.

(ii) *Handloom cloth*.—This scheme comprises the opening of a number of collective weaving centres for the supply of handloom cloth mainly for civilian requirements. It also provides for the employment on an extended scale of handloom weavers.

The Provincial Textile Commissioner is in charge of the administration of the scheme.

(c) *Agricultural Schemes*.—This Province was not self-sufficient even in peace time in regard to rice, etc., and had to supplement its production by imports from Burma, Siam and Indo-China. On account of the cessation of these imports, Government have resorted to various measures for increasing food production both by extensive cultivation by bringing new areas under food-crops and by intensive cultivation by the use of improved seeds and better manuring. In furtherance of these measures the following important agricultural schemes have been undertaken by Government.—

- (i) Purchase and distribution of cattle-food.
- (ii) Purchase and distribution of paddy or other seeds.
- (iii) Purchase and distribution of manure.
- (iv) Purchase and distribution of iron and steel for agricultural

implements.

For incurring expenditure on the first three schemes a sum of Rs. 98.75 lakhs was sanctioned by Government and placed to the credit of the personal deposit account opened in the name of the Director of Agriculture under "85-A." An interest-free loan of Rs. 45 lakhs was also granted by the Central Government in connexion with these schemes. This loan is subject to repayment by the end of the financial year 1945-46. The Central Government have in addition granted the following financial assistance in respect of these schemes:—

(i) A grant not exceeding Rs. 1,55,400 to meet half the estimated incidental expenses and overhead charges of the scheme for the distribution of improved paddy seeds to cultivators.

(ii) Debit to the Central Revenues of one-half of the annual overhead charges (except transport charges) of the scheme of purchase and sale of manure, in so far as the overhead charges are not recovered through sale to the ryots.

(iii) Debit to the Central Revenues of one-half of the losses which may be incurred by the sale of manure at market rate when that rate is below cost price.

In respect of the scheme for the purchase and distribution of iron and steel for agricultural implements, the aim of Government is to purchase iron and steel including "defectives" for sale through the Agricultural Department for the manufacture of agricultural implements and to recover the entire cost by sales.

The Director of Agriculture is in charge of the schemes.

(d) *Scheme relating to the production and sale of malted foods*.—The object underlying the scheme is to manufacture malt food and malt extract and to sell them to the public on a large scale. The expenditure and the receipts connected with this scheme were originally shown under "40. Agriculture—Agricultural experiments and Research" and "XXIX. Agriculture" respectively. Owing to conditions arising out of the war, the factories have had to be expanded. Pending the commercialization of the factories, the revenue from and the expenditure on them have been required to be classified under the capital major head "85-A."

(e) *Small scale industries*.—This scheme was adumbrated by Government for the purpose of organizing small scale industries for war purposes.

Some of the small scale industries relate to the manufacture of both machine-made and hand-made articles, supply of banana fibre and mill machine spare parts. The entire scheme is in charge of the Joint Director of Industries and Commerce who has been authorized to accept on behalf of the Government contracts for the supply of articles to the Supply Department of the Central Government. The Central Government have agreed *ex gratia* to meet any loss which the Madras Government may sustain on the first round of orders executed through official agency.



(f) *Hand-made paper*.—The Government considered that the present time was opportune to stimulate the hand-made paper industry and decided to open three production units for the purpose and to work them on commercial lines. A Paper Specialist has been appointed for the purpose. The production units are expected to earn a fair return on the capital outlay.

(g) *Purchase and distribution of firewood*.—The scheme is intended for the supply of firewood to Madras City and the adjacent town of Saidapet, under the control of the Collectors of the respective districts. With the introduction of the firewood rationing scheme in February 1944, the work has been taken over by the Commissioner of Civil Supplies. A personal deposit account for the purpose has been opened within the capital major head "85-A." and a sum of Rs. 10,00,000 has been advanced by Government and credited to the account for effecting the necessary purchases.

(h) *Silk Filatures*—(i) *Government Silk Filatures, Kollegal*.—The Government factory at Kollegal was started solely for the purpose of supplying reeled silk to His Majesty's Government. The capital expenditure incurred on cost of land, buildings, machinery and other equipment is to be borne by His Majesty's Government in the United Kingdom. The Central Government through the Supply Department acts as the agent of His Majesty's Government for the purchase of silk. The Madras Government have entered into a contract with the Central Government for working the filatures for a period of three years. The reeled silk produced by the filature is sold to the Central Government at net cost which includes the working expenses together with interest thereon.

(ii) *Kollegal Silk Filatures, Kollegal*.—This was originally a private limited company. The Government acquired the movable and immovable properties of the company under the Defence of India Rules in March 1943 with a view to ensuring the efficient production of silk required for war purposes. Since then, it has been working as a Government concern. As in the case of Government Silk Filatures, the reeled silk produced is sold only to the Central Government.

The accounts of both the filatures are maintained on the model of those kept for Government commercial undertakings.

(3) (i) All authorities administering the State Trading Schemes were required by Government to maintain complete *pro forma* accounts similar to the *pro forma* accounts of the Government commercial undertakings so that the results of the transactions showing the net profit or loss up to the end of a given month might be available within four or five weeks after the end of the month. The main consolidated *pro forma* account of each State Trading Scheme was required to be audited by the Accountant General. Owing to the great volume and complexity of the transactions involved in each scheme and also to the lack of proper understanding of the nature of the initial accounts to be maintained, none of the authorities in charge of the various schemes maintained the *pro forma* accounts either completely or in a proper manner.

(ii) The Commissioner of Civil Supplies reported by the end of October 1944 that the main consolidated *pro forma* accounts relating to Grain Supply Schemes were completed. A local audit of these accounts conducted in November 1944 revealed a number of defects. Some vital factors affecting the financial results of the Grain Supply Schemes were not embodied therein. The accounts were found to be under revision even in the middle of March 1945.

In respect of the Firewood Supply Scheme, the accounts which were stated to be ready in February 1945 revealed certain discrepancies. These discrepancies are under reconciliation.

(iii) The main consolidated *pro forma* accounts relating to purchase and distribution of cattle-feed, paddy or other seeds, manure, and iron and steel for agricultural implements which are under the control of the Director of Agriculture have been audited and are appended to the Appropriation Account of Grant XXXVIII. Subsidiary *pro forma* accounts have not, however, been maintained in respect of these schemes in the districts, nor have the initial accounts connected therewith been audited internally by the Examiner of Local Fund Accounts. The main *pro forma* accounts have been prepared by the Director of Agriculture on the basis of the figures furnished by the various District Agricultural Officers.



The *pro forma* accounts of the Government Malt Factory, Coimbatore, which were test audited in the Office of the Director of Agriculture in the last week of January 1945 were not found to be satisfactory in some respects and the question of auditing these accounts locally at Coimbatore is under consideration.

(iv) As regards the Standard Cloth Schemes under the control of the Provincial Textile Commissioner, *pro forma* accounts were not maintained till August 1944. In September 1944 Government issued orders to the Provincial Textile Commissioner to maintain these accounts. The Textile Commissioner has since been permitted by Government to prepare a single consolidated *pro forma* account in respect of the mill-made cloth scheme for the entire period from the commencement of the scheme to the end of March 1945.

The main *pro forma* accounts in respect of the handloom cloth scheme prepared on the basis of the statements received from the sub-centres have been audited and are appended to the Appropriation Account of Grant XXXVIII. The initial and subsidiary accounts are yet to be audited by the Examiner of Local Fund Accounts.

(v) The Director of Industries and Commerce is in charge of the schemes relating to small scale industries, silk filatures, hand-made paper, etc. In the case of small scale industries, he has been permitted by Government to prepare in consultation with the Accountant General a consolidated profit and loss account from the inception of the scheme in this province to the end of December 1944. It is reported that he has approached Government to extend the period.

Although the necessity for the maintenance of a complete set of account books on commercial lines was pointed out during the local audit conducted in June 1943 and reiterated during the inspection in November 1943, the accounts of the Government and Kollegal Silk Filatures at Kollegal were not kept on these lines till the end of January 1945. The accounts maintained do not also appear to have been subjected to any check by departmental officers. A list of books that have to be maintained for purposes of cost accounts and *pro forma* accounts has been furnished to each of the Filatures during the test audit in January 1945.

The hand-made paper unit at Bezwada was started in November 1943, while the other units at Bugga and Gazulapalli commenced to function only in 1944-45. The *pro forma* accounts of the Bezwada unit were stated to be ready only in the middle of March 1945 and arrangements have been made for their scrutiny.

MADRAS;  
The 12th May 1945.

S. RAMAYYA,  
Accountant General.

Countersigned.

SIMLA;  
The 26th May 1945.

B. M. STAIG,  
Auditor General of India.



## PART II.

**Appropriation Accounts of sums expended in the year ended 31st March 1944, compared with the several sums specified in the annual estimate of expenditure authorized under Section 93 of the Government of India Act, 1935.**

NOTE 1.—(a) Charged items in the accounts are shown in italics.

(b) In the Accounts—

'O' stands for original grant or appropriation.

'S' stands for the supplementary grant or appropriation.

'R' stands for such residual modifications in the grant or appropriation as may be sanctioned by a competent authority (i.e., reappropriations, withdrawal or surrender).

(c) The figures shown in the second column of the accounts against all sub-heads are the figures as they stand after all modifications including withdrawals or surrenders. But the figures shown in the same column against "Totals" represent merely the totals of the original and supplementary grants, or appropriations, unaffected by withdrawals or surrenders. In order to neutralise the effect of reductions made in the charged or authorized provision under different sub-heads on account of withdrawals or surrenders, a sub-head "Surrenders or withdrawals within grant or appropriation" is opened, where necessary as the last sub-head in the accounts. To distinguish this sub-head from ordinary sub-heads, no letter is prefixed to it.

NOTE 2.—*Expenditure in England and exchange.*—Expenditure in England consists of disbursements made on behalf of the Provincial Government by the Secretary of State and the High Commissioner for India, mainly on account of leave salaries, overseas pay, pensions and on purchase of stores. All transactions connected with these items are, with effect from 1st April 1937, passed on to India and finally adjusted in the Indian books. The provision for English expenditure is included in the respective subject demands instead of in a separate composite demand as was done before the inauguration of provincial autonomy. The estimates for expenditure incurred by the Secretary of State are prepared by the Accountant General, India Office, and sent to the Madras Government. The estimates for the charges incurred by the High Commissioner are prepared in the first instance by Heads of Departments and other estimating officers in India and are corrected by the High Commissioner on the basis of further information available to him and forwarded to Government.

The High Commissioner and the Accountant-General, India Office, watch the progress of expenditure against the appropriation for charges in England under the several grants. The reports on the appropriation accounts of expenditure incurred by the Secretary of State and those of expenditure incurred by the High Commissioner are furnished by the Auditor of Indian Home Accounts to the Accountant-General for incorporation in the Indian Appropriation Reports.

The sterling transactions are converted into rupees for incorporation in the accounts at the rate of 1s. 6d. the rupee. The difference between the amount so arrived at and the amount calculated at the average rate is adjusted under the sub-head "Loss or gain by exchange" for which provision is generally made by reappropriation. Actually the average rate for the year was 1s. 5.97d. per rupee; so that in general there has been a small loss by exchange shown as expenditure against the sub-head in the accounts of the several grants.

NOTE 3.—The detailed appropriation accounts have been prepared by sub-heads of appropriation. The main object of the note under a sub-head is to explain divergencies:—

(i) between the grant or appropriation for the sub-head as originally authorized and its final figure as modified by supplementary provisions, surrenders and reappropriations, i.e., to explain additions or modifications shown in column (1);

(ii) between the final figure in column (2) and the actual expenditure in column (3), the difference between which appears in column (4).

The explanations have been restricted to amounts which are not less than either Rs. 2,000 or 10 per cent, whichever is greater, of the original grant or appropriation in the case of (i) and of the final grant or appropriation in the case of (ii). Further, the explanations for savings under the sub-heads "Pay of officers" and "Pay of establishments" are omitted altogether even if they exceed the above limits, if they are due to unavoidable causes, such as (1) changes in the personnel due to appointments of men on lower rates of pay, (2) posts other than those newly created not having been filled for a part of the year and (3) non-utilization of the provision for leave salary.

As regards disbursements made by the High Commissioner for India on account of "Leave salaries and deputation pay" and "Sterling overseas pay," the Government forecasts, both original and revised, were built up from the leave programmes prepared in India. Copies of the leave programmes were not, however, furnished to the High Commissioner, and in the absence of such details variations between Original and Final Grant or Appropriation have not been explained.

Expenditure on allotments is determined by the officers concerned and cannot be estimated with precision. Unless special features exist no explanation of the difference between provision and expenditure has been furnished.

*Grand Summary of Appropriation Accounts by Grants and Appropriations.*

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
21	I. Land Revenue—				
	Authorized .. .. .	24,53,300	23,30,135	1,23,165	..
	Charged .. .. .	15,300	15,099	201	..
23	II. Provincial Excise—				
	Authorized .. .. .	35,62,700	34,13,968	1,48,732	..
	Charged .. .. .	1,93,400	1,93,523	..	123
26	III. Stamps—				
	Authorized .. .. .	9,43,500	9,60,991	..	17,491
	Charged .. .. .	2,900	2,880	20	..
29	IV. Forest—				
	Authorized .. .. .	72,94,400	74,39,219	..	1,44,819
	Charged .. .. .	5,91,700	5,87,572	4,128	..
33	V. Registration—				
	Authorized .. .. .	32,86,300	32,67,899	18,401	..
34	VI. Motor Vehicles Acts—				
	Authorized .. .. .	2,43,300	2,57,216	..	13,916
	Charged .. .. .	46,32,500	43,09,438	3,23,062	..
35	VII. Other Taxes and Duties—				
	Authorized .. .. .	16,13,600	16,10,268	3,332	..
	Charged .. .. .	69,800	51,000	18,800	..
38	VIII. Irrigation—				
	Authorized .. .. .	93,46,900	91,46,190	2,00,710	..
	Charged .. .. .	88,53,800	88,51,776	2,024	..
48	IX. Heads of Provinces, Ministers and Headquarters Staff—				
	Authorized .. .. .	20,82,400	20,81,422	978	..
	Charged .. .. .	18,75,600	18,38,288	37,312	..
56	X. Legislative Bodies—				
	Authorized .. .. .	71,700	60,983	10,717	..
57	XI. District Administration and Miscellaneous—				
	Authorized .. .. .	2,52,89,800	2,46,99,876	5,89,924	..
	Charged .. .. .	15,75,100	13,70,966	2,04,134	..
63	XII. Administration of Justice—				
	Authorized .. .. .	82,85,200	82,40,866	44,334	..
	Charged .. .. .	22,92,800	22,78,937	13,863	..
68	XIII. Jails—				
	Authorized .. .. .	66,46,500	63,77,306	2,69,194	..
	Charged .. .. .	49,200	38,238	10,962	..
73	XIV. Police—				
	Authorized .. .. .	2,13,08,400	2,15,76,343	..	2,67,943
	Charged .. .. .	9,66,600	9,54,223	12,377	..
79	XV. Education—				
	Authorized .. .. .	3,19,33,100	3,17,80,586	1,52,514	..
	Charged .. .. .	2,05,900	1,97,792	8,108	..
87	XVI. Medical—				
	Authorized .. .. .	1,27,71,800	1,28,45,407	..	73,607
	Charged .. .. .	1,59,100	1,64,926	..	5,826
94	XVII. Public Health—				
	Authorized .. .. .	28,26,100	28,47,441	..	21,341
	Charged .. .. .	21,600	21,643	..	43
99	XVIII. Agriculture—				
	Authorized .. .. .	38,24,400	37,77,220	47,180	..
	Charged .. .. .	51,600	51,549	1	..
108	XIX. Veterinary—				
	Authorized .. .. .	15,59,900	15,34,016	25,884	..
	Charged .. .. .	36,700	35,740	960	..
113	XX. Co-operation—				
	Authorized .. .. .	17,19,600	17,18,279	1,321	..
	Charged .. .. .	35,400	35,395	5	..
115	XXI. Industries—				
	Authorized .. .. .	79,87,300	26,41,501	53,45,999	..
	Charged .. .. .	79,700	71,088	8,612	..



Grand Summary of Appropriation Accounts by Grants and Appropriations—cont.

(1) Page.	(2) Number and name of grant or appropriation.	Grant or appropriation.		Expenditure.		Expenditure compared with grant or appropriation.	
		(3) RS.	(4) RS.	(5) RS.	(6) RS.		
122	XXII. Cinchona and Fisheries— Authorized .. .. .	20,88,500	19,46,678	1,41,822	..		
	Charged .. .. .	1,41,600	95,657	45,943	..		
127	XXIII. Miscellaneous Departments— Authorized .. .. .	30,20,100	29,08,110	1,11,990	..		
	Charged .. .. .	52,100	51,984	116	..		
131	XXIV. Civil Works—Works— Authorized .. .. .	56,65,300	63,75,872	..	7,10,572		
	Charged .. .. .	3,24,000	2,69,356	54,644	..		
146	XXV. Civil Works—Establishment and Tools and Plant— Authorized .. .. .	37,57,500	38,53,990	..	96,490		
	Charged .. .. .	4,80,800	5,01,120	..	20,320		
153	XXVI. Civil Works—Grants-in-aid— Authorized .. .. .	68,78,700	59,96,049	8,82,651	..		
157	XXVII. Electricity— Authorized .. .. .	44,16,500	44,38,312	..	21,812		
	Charged .. .. .	33,14,500	32,68,853	45,647	..		
165	XXVIII. Famine— Authorized .. .. .	2,12,53,200	1,91,97,885	20,55,315	..		
	Charged .. .. .	5,500	5,546	..	46		
167	XXIX. Pensions— Authorized .. .. .	94,15,400	95,15,454	..	1,00,054		
	Charged .. .. .	30,85,100	30,69,623	15,477	..		
169	XXX. Stationery and Printing— Authorized .. .. .	44,89,500	36,12,645	8,76,855	..		
	Charged .. .. .	3,42,800	3,45,706	..	2,906		
173	XXXI. Miscellaneous— Authorized .. .. .	2,93,26,800	5,15,94,701	..	2,22,67,901		
	Charged .. .. .	4,600	6,818	..	2,218		
179	XXXII. Civil Defence— Authorized .. .. .	2,15,54,900	2,27,17,914	..	11,63,014		
	Charged .. .. .	3,49,300	3,53,899	..	4,599		
203	Debt Charges— Charged .. .. .	-16,72,800	-16,79,848	7,048	..		
205	XXXIII. Capital Outlay on Irrigation— Authorized .. .. .	3,88,300	3,35,125	53,175	..		
	Charged .. .. .	19,000	19,955	..	955		
210	XXXIV. Capital Outlay on Industrial Development and Civil Aviation— Authorized .. .. .	4,39,900	4,62,005	..	22,105		
210	XXXV. Civil Works outside the Revenue Account— Authorized .. .. .	7,01,400	2,18,180	4,83,220	..		
215	XXXVI. Capital Outlay on Electricity Schemes— Authorized .. .. .	27,81,800	24,14,439	3,67,361	..		
	Charged .. .. .	77,790	77,679	21	..		
231	XXXVII. Commuted value of Pensions— Authorized .. .. .	100	..	100	..		
232	XXXVIII. Capital Outlay on Provincial Schemes connected with the War— Authorized .. .. .	1,00,03,500	..	1,00,03,500	..		
	Charged .. .. .	1,900	..	1,900	..		
241	XXXIX. Interest Free Advances— Authorized .. .. .	22,34,700	21,15,878	1,18,822	..		

*Grand Summary of Appropriation Accounts by Grants and Appropriations—cont.*

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.		
				Less than granted.	More than granted.	
				(5)	(6)	
(1)	(2)	(3)	(4)	RS.	RS.	
242	XL. Loans and Advances bearing interest—					
	Authorized .. .. .	69,00,000	68,54,384	45,616	..	
	Totals { Authorized .. .. .	29,03,66,300	29,31,64,553	2,21,22,812	2,49,21,065	
	{ Charged .. .. .	2,82,34,800	2,74,56,421	8,15,415	37,036	
	Grand total .. .. .	31,86,01,100	32,06,20,974	2,29,38,227	2,49,58,101	
Amount of excesses to be covered by excess grants or appropriations.						
	Authorized .. .. .			RS.		
	Charged .. .. .			2,49,21,065		
				37,036		
	Total .. .. .			2,49,58,101		

NOTE.—The expenditure as shown in the Appropriation Accounts differs from that in the general accounts under the major heads given below; the difference is due to the allocation of the "Establishment" and "Tools and Plant" charges on a *pro rata* basis under the appropriate major heads in the general accounts, while such charges are included in the Appropriation Accounts under a single Grant (XXV. Civil Works—Establishment and Tools and Plant).

Major heads.	Actuals.		Difference + or -.
	According to Appropriation Accounts.	According to the General Accounts.	
	(2)	(3)	
(1)	RS.	RS.	RS.
XVII. Irrigation, Navigation, etc., Works—			
Working Expenses .. .. .	38,68,385	51,79,362	+ 13,10,977
18. Other Revenue Expenditure, etc. ..	51,04,437	58,98,601	+ 7,94,164
19. Construction of Irrigation, etc., Works.	1,87,869	2,14,672	+ 26,803.
50. Civil Works .. .. .	1,69,96,387	1,46,69,689	- 23,26,698
68. Construction of Irrigation, etc., Works.	3,55,080	5,04,205	+ 1,49,125
81. Capital Account of Civil Works, etc.	2,18,180	2,63,809	+ 45,629
Total .. .. .	2,67,30,338	2,67,30,338	.. .

The account above has been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936. Likewise, as prescribed by section 170 of the Government of India Act, 1935, the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of Indian Home Accounts under my general superintendence. I am assured that my officers have obtained all the information and explanations that they have required and according to the best of my information and on the basis of the certificate I have obtained from the Auditor of Indian Home Accounts I certify that the Account above is correct subject to the observations in the report.

SIMLA ;  
The 26th May 1945.

B. M. STAIG,  
Auditor General of India.



Grand Summary of Appropriation Accounts by Grants and Appropriations—cont.

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
122	XXII. Cinchona and Fisheries— Authorized .. .. .	20,88,500	19,46,678	1,41,822	..
	Charged .. .. .	1,41,600	95,657	45,943	..
127	XXIII. Miscellaneous Departments— Authorized .. .. .	30,20,100	29,08,110	1,11,990	..
	Charged .. .. .	52,100	51,984	116	..
131	XXIV. Civil Works—Works— Authorized .. .. .	56,65,300	63,75,872	..	7,10,572
	Charged .. .. .	3,24,000	2,69,356	54,644	..
146	XXV. Civil Works—Establishment and Tools and Plant— Authorized .. .. .	37,57,500	38,53,990	..	96,490
	Charged .. .. .	4,80,800	5,01,120	..	20,320
153	XXVI. Civil Works—Grants-in-aid— Authorized .. .. .	68,78,700	59,06,049	8,82,651	..
157	XXVII. Electricity— Authorized .. .. .	44,16,500	44,38,312	..	21,812
	Charged .. .. .	33,14,500	32,68,853	45,647	..
165	XXVIII. Famine— Authorized .. .. .	2,12,53,200	1,91,97,885	20,55,315	..
	Charged .. .. .	5,500	5,546	..	46
167	XXIX. Pensions— Authorized .. .. .	94,15,400	95,15,454	..	1,00,054
	Charged .. .. .	30,85,100	30,69,623	15,477	..
169	XXX. Stationery and Printing— Authorized .. .. .	44,89,500	36,12,645	8,76,855	..
	Charged .. .. .	3,42,800	3,45,706	..	2,906
173	XXXI. Miscellaneous— Authorized .. .. .	2,93,26,800	5,15,94,701	..	2,22,67,901
	Charged .. .. .	4,600	6,818	..	2,218
179	XXXII. Civil Defence— Authorized .. .. .	2,15,54,900	2,27,17,914	..	11,63,014
	Charged .. .. .	3,49,300	3,53,899	..	4,599
203	Debt Charges— Charged .. .. .	-16,72,800	-16,79,848	7,048	..
205	XXXIII. Capital Outlay on Irrigation— Authorized .. .. .	3,88,300	3,35,125	53,175	..
	Charged .. .. .	19,000	19,955	..	955
210	XXXIV. Capital Outlay on Industrial Development and Civil Aviation— Authorized .. .. .	4,39,900	4,62,005	..	22,105
210	XXXV. Civil Works outside the Revenue Account— Authorized .. .. .	7,01,400	2,18,180	4,83,220	..
215	XXXVI. Capital Outlay on Electricity Schemes— Authorized .. .. .	27,81,800	24,14,439	3,67,361	..
	Charged .. .. .	77,700	77,679	21	..
231	XXXVII. Commuted value of Pensions— Authorized .. .. .	100	..	100	..
232	XXXVIII. Capital Outlay on Provincial Schemes connected with the War— Authorized .. .. .	1,00,03,500	..	1,00,03,500	..
	Charged .. .. .	1,900	..	1,900	..
241	XXXIX. Interest Free Advances— Authorized .. .. .	22,34,700	21,15,878	1,18,822	..

*Grand Summary of Appropriation Accounts by Grants and Appropriations—cont.*

Page. (1)	Number and name of grant or appropriation. (2)	Grant or appropriation. (3)	Expenditure. (4)	Expenditure compared with grant or appropriation.	
				Less than granted. (5)	More than granted. (6)
		RS.	RS.	RS.	RS.
242	XL. Loans and Advances bearing interest— Authorized .. .. .	69,00,000	68,54,384	45,616	..
	Totals { Authorized .. .. . { Charged .. .. .	29,03,66,300 2,82,34,800	29,31,64,553 2,74,56,421	2,21,22,812 8,15,415	2,49,21,065 37,036
	Grand total .. .. .	31,86,01,100	32,06,20,974	2,29,38,227	2,49,58,101
Amount of excesses to be covered by excess grants or appropriations.					
	Authorized .. .. .			RS. 2,49,21,065	
	Charged .. .. .			37,036	
	Total .. .. .			2,49,58,101	

NOTE.—The expenditure as shown in the Appropriation Accounts differs from that in the general accounts under the major heads given below; the difference is due to the allocation of the "Establishment" and "Tools and Plant" charges on a *pro rata* basis under the appropriate major heads in the general accounts, while such charges are included in the Appropriation Accounts under a single Grant (XXV. Civil Works—Establishment and Tools and Plant).

Major heads. (1)	Actuals.		Difference + or - (4)
	According to Appropriation Accounts. (2)	According to the General Accounts. (3)	
	RS.	RS.	RS.
XVII. Irrigation, Navigation, etc., Works—			
Working Expenses .. .. .	38,68,385	51,79,362	+ 13,10,977
18. Other Revenue Expenditure, etc. ..	51,04,437	58,98,601	+ 7,94,164
19. Construction of Irrigation, etc., Works.	1,87,869	2,14,672	+ 26,803.
50. Civil Works .. .. .	1,69,96,387	1,46,69,689	- 23,26,698
68. Construction of Irrigation, etc., Works.	3,55,080	5,04,205	+ 1,49,125
81. Capital Account of Civil Works, etc.	2,18,180	2,63,809	+ 45,629
Total .. .. .	2,67,30,338	2,67,30,338	.. .

The account above has been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936. Likewise, as prescribed by section 170 of the Government of India Act, 1935, the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of Indian Home Accounts under my general superintendence. I am assured that my officers have obtained all the information and explanations that they have required and according to the best of my information and on the basis of the certificate I have obtained from the Auditor of Indian Home Accounts I certify that the Account above is correct subject to the observations in the report.

SIMLA;  
The 26th May 1945.

B. M. STAIG,  
Auditor General of India.



Grant No. I—Land Revenue.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
7. Land Revenue.		RS.	RS.	RS.
<b>a. Survey, Settlement and Record Operations—</b>				
<b>A. Central Survey Office—</b>				
1. Pay of officers	O. 28,600 R. 800	20,400	29,396	- 4
2. Pay of establishments.	O. 1,86,700 R. - 10,000			
3. Other charges	O. 56,200 R. 21,400	77,600	74,580	- 3,020
<i>Col. 1.—Enhanced dearness allowance and purchase of large quantities of chemicals for printing maps for defence purposes.</i>				
<b>B. Ranges and Mobile Staff—</b>				
1. Pay of officers	O. 36,400 R. - 400	36,000	35,942	- 58
2. Pay of establishments.	O. 1,30,000 S. 100 R. - 13,900			
<i>Col. 1.—Mainly due to certain posts not having been filled up.</i>				
3. Allowances	O. 54,300 R. 4,400	58,700	58,420	- 280
4. Contingencies	O. 9,700 R. 1,600	11,300	11,139	- 161
5. Boundary pillars and hired labour.	O. 24,600 R. - 5,700	18,900	17,955	- 945
<i>Col. 1.—Localities not taken up for survey to the extent anticipated.</i>				
<b>b. Land Records—</b>				
<b>A. Maintenance of Ryotwari Surveys—</b>				
1. Pay of establishments.	O. 1,22,000 S. 5,800	1,27,800	1,32,354	+ 4,554
2. Other charges	O. 1,21,200 S. 30,300 R. 23,600			
<i>Col. 1.—Employment of additional chainmen for maintenance work in certain districts and increased expenditure on travelling and dearness allowances.</i>				
<b>B. Maintenance of Estate Surveys—</b>				
1. Pay of officers	O. 5,100 R. 1,900	7,000	7,110	+ 110
2. Pay of establishments.	O. 10,100 S. 100 R. - 1,200			
3. Other charges	O. 6,100 R. 600	6,700	6,862	+ 162
<b>C. Maintenance of Municipal and Union Surveys—</b>				
1. Pay of establishments.	O. 77,900 R. - 2,500	75,400	76,739	+ 1,339
2. Other charges	O. 51,300 R. 12,700			
<i>Col. 1.—Enhanced dearness and travelling allowances.</i>				
<b>c. Assignments and Compensations—</b>				
<b>A. Pensions—</b>				
Charged	O. 6,000 S. 9,300	15,300	15,099	- 201
<i>Col. 1.—Chiefly pensions in lieu of resumed lands.</i>				
Authorized	O. 1,27,500 R. - 600	1,26,900	1,18,447	- 8,453
<b>B. Compensations in lieu of beris deductions.</b>				
	O. 10,30,000 S. 1,07,100 R. 2,900	11,40,000	10,48,964	- 91,036
<i>Col. 1.—Larger payment of compensations.</i>				
<b>C. Other charges</b>				
	O. 1,83,900 R. - 2,300	1,81,600	1,47,067	- 34,543
<i>Col. 4.—Due to payment on account of fishery rentals to certain local bodies in a district not having been made before the close of the year.</i>				

Grant No. I—Land Revenue—*cont.*

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>7. Land Revenue—<i>cont.</i></b>			
RS.    RS.    RS.			
<b>d. Charges in England—</b>			
<b>I. Secretary of State for India—</b>			
Other charges (Law charges).	O. 12,000 S. 600 R. 1,400	14,000	13,808
<i>Col. 1.—Cost of appeals cannot be accurately forecast.</i>			
<b>II. High Commissioner for India—</b>			
A. Leave salaries and deputation pay.	O. 4,200 R. - 4,200	..	..
C. Stores for India	O. 1,200 R. - 200	1,000	1,055
<b>+ 65.</b>			
<b>e. Loss or gain by exchange—</b>			
A. Other than on stores	..	..	24
B. Stores	..	..	2
<b>+ 24</b>			
Lump sum provision for a further increase in dearness allowance.	O. 30,300 R. - 30,300	..	..
<i>Col. 1.—Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.</i>			
<hr/>			
Totals	{ Charged .. 15,300 Authorized .. 24,53,300	15,099 23,30,135	- 201 - 1,23,165

## Notes.

The total net receipts and expenditure for the last five years are given below. The expenditure excludes charges on account of pensions and the cost of services rendered by other service departments, e.g., the Public Works Department and Stationery and Printing. The expenditure also excludes the major portion of the charges of collection of land revenue which is debited to "25. General Administration."

In thousands of rupees.

	Receipts.	Expenditure.
1939-40 .. .. .	5,16,87	23,79
1940-41 .. .. .	5,00,11	22,85
1941-42 .. .. .	5,25,39	17,39
1942-43 .. .. .	5,19,69	25,41
1943-44 .. .. .	5,07,74	23,45

2. *Administration of the grant—Charged.*—The saving in the final appropriation was 1.3 per cent as against the excess of 24.1 per cent in the previous year.

*Authorized.*—The percentage of saving in the final grant was 5.0 as against 2.2 in the previous year. The saving occurred mainly under "c. B." and "c. C."

3. *Losses.*—In connection with the reduction of staff in the Survey Department in 1941 two clerks were, by mistake, reduced from a permanent to a provisionally permanent status instead of retiring, according to the rules regarding the order of selection for discharge, two other clerks who had completed thirty years of service. The irregularity was subsequently rectified by retiring the latter two clerks with retrospective effect from 1st April 1941 and restoring the former two clerks to their permanent status with effect from the same date. The recovery of the excess payment of Rs. 1,980 representing the difference between the pay and pension paid to the clerks from 1st April 1941 to the dates of their actual retirement was waived by Government.



Grant No. II—Provincial Excise.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>8. Provincial Excise.</b>				
a. Superintendence—				
A. Excise Commissioner—				
1. Pay of officers—				
Charged .. .. .	O. 37,400	41,000	41,396	+ 396
	S. 900			
	R. 2,700			
Authorized .. .. .	O. 7,300	7,600	7,033	- 567
	R. 300			
2. Pay of establishments.	O. 36,000	35,000	34,068	- 932
	R. - 1,000			
3. Other charges—				
Charged .. .. .	O. 1,100	1,600	1,697	+ 97
	R. 500			
Authorized .. .. .	O. 13,300	16,600	16,677	+ 77
	R. 3,300			
Col. 1.—Enhanced dearness allowance (Rs. 2,100) and increase in price of articles (Rs. 1,200).				
B. Deputy and Assistant Commissioners—				
1. Pay of officers—				
Charged .. .. .	O. 22,000	20,000	19,879	- 121
	R. - 2,000			
Authorized .. .. .	O. 57,700	62,200	62,518	+ 318
	R. 4,500			
2. Pay of establishments.	O. 35,500	33,800	33,612	- 188
	R. - 1,700			
3. Allowances—				
Charged .. .. .		1,800	2,440	+ 640
Authorized .. .. .	O. 27,200	35,000	37,399	+ 2,399
	R. 7,800			
Col. 1.—Enhanced dearness and travelling allowances.				
4. Contingencies .. .. .	O. 22,700	27,900	25,336	- 2,564
	R. 5,200			
Col. 1.—(i) Cost of special repairs to office buildings (Rs. 1,700), (ii) charges for electrification (Rs. 800) and (iii) increase in service postage and telegram charges, etc. (Rs. 2,700).				
C. Laboratory establishments.	O. 7,800	7,100	7,111	+ 11
	R. - 700			
b. District Executive Establishment—				
A. Ordinary areas—				
1. Pay of officers .. .. .	O. 2,00,000	2,19,700	2,21,113	+ 1,413
	S. 19,700			
2. Pay of establishments.	O. 12,29,500	12,12,000	12,03,851	- 8,149
	R. - 17,500			
3. Allowances and hono- raria.	O. 5,19,700	7,86,000	7,60,980	- 25,020
	S. 2,66,300			
Col. 1.—Chiefly enhanced dearness allowance (Rs. 1,26,000) and travelling allowance (Rs. 1,36,000).				
4. Contingencies .. .. .	O. 1,13,300	1,46,600	1,42,290	- 4,310
	S. 33,300			
Col. 1.—Mainly (i) formation of an additional division (Rs. 11,500), (ii) increased freight charges owing to supplementary piece-meal supply of opium from Ghazipur (Rs. 7,700), (iii) additional purchase of paint for marking trees and of dram measures and stencil plates (Rs. 11,500) and increase under Rates and Taxes, Service Postage, etc. (Rs. 2,600).				
5. Petty construction and repairs.		8,800	6,807	- 1,993
6. Charges recoverable from Governments, Departments, etc.	O. - 300	- 1,400	- 1,364	+ 36
	R. - 1,100			

## Grant No. II—Provincial Excise—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>S. Provincial Excise—cont.</b>				
		RS.	RS.	RS.
<b>b. District Executive Establishment—cont.</b>				
<b>B. Partially excluded areas—</b>				
1. Pay of officers .. O.	3,000	3,500	3,900	+ 400
R.	500			
2. Pay of establishments. O.	26,000	23,700	23,329	- 371
R.	- 2,300			
3. Allowances and hono- raria. { O.	14,300	17,100	18,765	+ 1,665
{ R.	2,800			
<i>Col. 1.—See "A.B.3. Authorized, col. 1."</i>				
4. Other contingencies .. O.	2,200	3,200	3,098	- 102
R.	1,000			
<b>c. Distilleries—</b>				
<b>A. Ordinary areas—</b>				
1. Pay of officers .. O.	3,400	3,300	3,211	- 89
R.	- 100			
2. Pay of establishments. O.	50,100	50,700	50,876	+ 176
R.	600			
3. Other charges .. O.	19,300	27,000	27,621	+ 621
R.	7,700			
<i>Col. 1.—Mainly (i) larger payments under "Honoraria" on account of overtime work (Rs. 1,700), (ii) enhanced travelling allowance (Rs. 1,700) and (iii) enhanced dearness allowance (Rs. 3,900).</i>				
<b>B. Partially excluded areas—</b>				
Pay of establishments and other charges. { O.	4,900	6,500	5,897	- 603
{ R.	1,600			
d. Cost of opium supplied to Provincial Excise Department. { O.	4,27,100	5,00,900	3,87,450	- 1,13,450
{ S.	11,900			
{ R.	61,900			
<i>Col. 1.—Purchase of a larger quantity of opium to build up a reserve stock.</i>				
<i>Col. 4.—Debit for the cost of opium supplied in the latter half of March 1944 was raised only in April 1944.</i>				
<b>e. Compensations—</b>				
<b>A. Indian States and other Governments—</b>				
Charged .. .. O.	61,500	1,25,600	1,24,731	- 869
S.	63,900			
R.	200			
<i>Col. 1.—Increased export of spirits to certain states and other Governments.</i>				
Authorized .. .. O.	1,12,200	3,11,600	3,14,586	+ 2,986
S.	1,99,400			
<i>Col. 1.—See "Charged, col. 1."</i>				
B. Miscellaneous compensations. ..		13,700	13,702	+ 2
<b>f. Charges in England—High Commissioner for India—</b>				
A. Leave salaries and deputation pay. and R.	1,400	1,400	1,329	- 71
<b>B. Sterling overseas pay—</b>				
Charged .. .. O.	2,200	1,200	1,142	- 58
S.	200			
R.	- 1,200			
Authorized .. .. O.	4,000	2,800	2,671	- 129
R.	- 1,200			
<b>C. Allotment of pay of officers—</b>				
Charged .. .. O.	2,400	2,200	2,232	+ 32
R.	- 200			
D. Stores for India ..		200	23	- 177
E. Other charges—Contribution to International Bureau against alcoholism. ..		200	72	- 128



Grant No. II—Provincial Excise—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>8 Provincial Excise—<i>cont.</i></b>			
	RS.	RS.	RS.
<i>eg.</i> Loss or gain by exchange—			
Other than on stores—			
Charged .. .. .	..	6	+ 6
Authorized .. .. .	..	7	+ 7
Lump sum provision for a further increase of dearness allowance.	} O. 73,000 } R. - 73,000 }	..	..
<i>Est. 1.</i> —Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.			
Surrenders or withdrawals within grant or appropriation—			
Gross .. .. . R.	- 1,100	- 1,100	.. + 1,100
Deductions .. .. . R.	1,100	1,100	.. - 1,100
Totals	{ Charged .. 1,93,400 Authorized— Gross .. 35,63,000 Deductions .. - 300 Net .. 35,62,700	{ 1,93,523 34,15,332 - 1,364 34,13,968	{ + 123 - 1,47,668 - 1,064 - 1,48,732

Notes.

The total net receipts and expenditure of the Department for the last five years are given below. The expenditure excludes charges on account of pensions and the cost of services rendered by other service departments, *e.g.*, the Public Works Department and Stationery and Printing.

	In thousands of rupees.	
	Receipts	Expenditure.
1939-40 .. .. .	3,36,02	30,28
1940-41 .. .. .	3,39,65	28,13
1941-42 .. .. .	3,77,99	27,06
1942-43 .. .. .	4,67,11	32,02
1943-44 .. .. .	7,19,51	36,07

2. *Administration of the grant—Charged.*—The excess over the final appropriation was 0.1 per cent as against 0.2 per cent in the previous year.

*Authorized.*—The saving in the final grant was 4.2 per cent as against 0.9 per cent in the previous year and this occurred chiefly under “d”.

3. *Remissions of, and abandonment of claims to, revenue otherwise than by law or rule having the force of law.*—During the year under report, the following items of revenue amounting to Rs. 11,935 were written off as irrecoverable:—

	RS.
(i) Rentals of shops and loss by resale of shops.	9,300
(ii) Tree taxes .. .. .	2,457
(iii) Fines, etc., imposed on defaulters ..	170
(iv) Licence fees on denatured spirits ..	8
Total ..	11,935

Remissions of shop rentals aggregating Rs. 3,709 on account of evacuation, etc., were also sanctioned during the year.

## Grant No. II—Provincial Excise—cont.

4. *Stock account.*—The stock account of opium held in the Government treasuries in the province during 1943-44 is given below :—

	SEERS.	TOLAS.	SEERS.	TOLAS.
Opening balance on the 1st April 1943 .. ..	2,998	46-13/32		
Receipts during the year .. .. .	29,937	40		
<b>Total .. .. .</b>	<b>32,936</b>	<b>6-13/32</b>		
<b>Sales during the year—</b>	<b>SEERS.</b>	<b>TOLAS.</b>	<b>SEERS.</b>	<b>TOLAS.</b>
(i) to the Cochin State ..	1,000	..		
(ii) to the Mysore State ..	750	..		
(iii) to the Travancore State.	3,000	..		
(iv) to Coorg .. .. .	45	..		
(v) to the vendors in the Madras City.	744	..		
(vi) at Government treasuries.	17,690	53-31/32		
<b>Closing balance on the 31st March 1944.</b>	<b>..</b>	<b>..</b>	<b>23,229</b>	<b>(a) 53-31/32</b> <b>32-7/16</b>
<b>Total .. .. .</b>	<b>32,936</b>	<b>6-13/32</b>		

The closing balance has been certified by the Collectors as having been agreed with the balance on the 31st March 1944. The head of the department has stated that the balance includes the reserve provided to tide over delays in receipt of fresh stocks from Ghazipur.

(a) Includes 1 seer and 6-5/32 tolas on account of net wastage and dryage.

## Grant No. III—Stamps.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>9. Stamps.</b>	<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
<b>Non-Judicial.</b>			
a. Charges for the sale of stamps—			
A. Ordinary areas—			
1. Presidency town .. O. 14,800	} 20,400	20,799	+ 399
S. 800			
R. 4,800			
<i>Col. 1.</i> —Increased rates of stamp duty and consequent payment of larger amount of discount.			
2. Mufassal .. .. O. 3,85,000	} 5,84,400	6,24,983	+ 40,583
S. 1,99,400			
<i>Col. 1.</i> —See “a. A. 1, col. 1.”			
B. Partially excluded areas—			
Mufassal .. .. .	300	88	- 212
b. Cost of stamps supplied from Central Stamp Stores—			
A. Ordinary areas .. .. O. 90,000	} 1,45,500	1,21,306	- 24,194
S. 55,500			
<i>Col. 1.</i> —Larger demands expected from districts.			
<i>Col. 4.</i> —Demands were less than anticipated.			
B. Partially excluded areas. ..	100	4	- 96



Grant No. III—Stamps—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>9. Stamps—cont.</b>			
<b>Judicial.</b>			
c. Charges for the sale of stamps (honoraria)—			
A. Ordinary areas .. O.	79,200	76,500	78,356 + 1,856
.. R.	- 2,700		
B. Partially excluded areas. ..	200	40	- 160
d. Cost of stamps supplied from Central Stamp Stores—			
A. Ordinary areas .. O.	70,000	87,500	83,986 - 3,514
.. S.	17,500		
Col. 1.—See "b. A., col. 1."			
B. Partially excluded areas. ..	100	..	- 100
<b>General.</b>			
e. Superintendence—			
A. Pay of staff and other charges—			
Charged .. .. S.	700	2,400	2,413 + 13
.. R.	1,700		
Authorized .. .. O.	13,200	11,700	12,802 + 1,102
.. R.	- 1,500		
B. Freight charges on stamps. .. O.	10,000	16,800	18,627 + 1,827
.. S.	6,800		
Col. 1.—Based on the estimated requirements of Collectors.			
C. Charges payable to or recoverable from Governments, Departments and others—			
Charged .. .. R.	- 500	- 500	- 535 - 35
f. Charges in England—High Commissioner for India—			
A. Leave salaries and deputation pay—			
Charged .. .. O.	2,200	..	..
.. R.	- 2,200		
B. Sterling overseas pay—			
Charged .. .. R.	1,000	1,000	1,000 ..
g. Loss or gain by exchange—			
Charged .. ..	..	2	+ 2
Lump sum provision for a further increase in dearness allowance. } O.	600	..	..
.. R.	- 600		
Surrenders or withdrawals within grant or appropriation—			
Charged—			
Gross .. .. R.	- 500	- 500	+ 500
Deductions .. .. R.	500	500	- 500
Totals	{ Charged— Gross .. 2,900 Deductions .. .. Net .. 2,900 Authorized .. 9,43,500	3,415 - 535 2,880 9,60,901	+ 515 - 535 - 20 + 17,491

Notes.

The total net receipts and expenditure of the department for the last five years are given below. The expenditure excludes charges on account of pensions and the cost of services rendered by other service departments, e.g., the Public Works Department and Stationery and Printing.

In thousands of rupees.

	Receipts.	Expenditure.
1939-40 .. ..	1,74,26	4,69
1940-41 .. ..	1,80,14	5,41
1941-42 .. ..	1,89,47	5,63
1942-43 .. ..	2,17,87	7,22
1943-44 .. ..	2,83,74	9,64

## Grant No. III—Stamps—cont.

2. *Administration of the grant—Charged.*—The saving in the final appropriation was 0.7 per cent as against 1.1 per cent in the previous year.

*Authorized.*—The excess over the final grant was 1.9 per cent as against 9.2 per cent in the previous year. The excess occurred under the sub-head "a. A-2."

3. *Remissions of, and abandonment of claims to, revenue otherwise than by law or rule having the force of law.*—(i) Claims amounting to Rs. 1,70,410 being arrears of stamp duty awarded to Government in pauper suits were written off as irrecoverable during 1943-44 owing to the defaulters possessing no property (Rs. 1,70,274) or to their whereabouts not being known or to other reasons (Rs. 136). (ii) Claims amounting to Rs. 27 on account of arrears of stamp duty and penalty were also written off as irrecoverable owing to the defaulter being a pauper (Rs. 6) and to the liquidation of a company (Rs. 21).

4. *Stock account.*—(1) The stock account of stamps of the Madras Stamp Office for 1943-44, excluding the transactions relating to postage stamps, is given below :—

	RS.
(i) Opening balance on the 1st April 1943 .. .. .	4,52,519
(ii) Stamps received from (a) the Controller of Stamps, Nasik (Rs. 3,22,000) and (b) the Treasury Officers of Nellore, Guntur and West Godavari (Rs. 50,380).	3,72,380
(iii) Stamps utilized, sold or otherwise disposed of ..	5,68,880
(iv) Closing balance on the 31st March 1944 .. .. .	2,56,019

The stock at the close of the year was duly verified and valued by the Assistant Superintendent of Stamps and found to agree with the book balance. The closing balance was stated to be lower than the reserve limit prescribed. This fall in reserve stock was partly due to abnormal sales arising out of war conditions and partly due to the increased stamp duties with effect from 1st November 1943.

(2) The following statement shows the stock account of stamps, including postage stamps held in the mufassal depots in charge of District Collectors during the year 1943-44 :—

	RS.
(i) Opening balance on the 1st April 1943 .. .. .	3,91,81,181
(ii) Received from the Controller of Stamps, Nasik .. .. .	6,10,45,358
(iii) Returned by deceased vendors and the public .. .. .	5,518
(iv) Returned as "spoilt" by vendors .. .. .	10,178
Total .. .. .	10,02,42,235
(v) Issued for sale or returned to Central Stamp Stores, etc. .. .. .	5,26,21,090
(vi) Written off .. .. .	1,956
(vii) Closing balance on the 31st March 1944 .. .. .	4,76,19,189
Total .. .. .	10,02,42,235

The stock on hand at the end of the year has been verified by Collectors and found to agree with the book balances. It has been stated that the closing balances of certain classes of stamps in a district were in excess of the prescribed reserve limit but that steps have been taken by the Collector to bring down the balances by reducing further indents and transferring the surplus to other districts in consultation with the Superintendent of Stamps, Madras.



Grant No. IV—Forest.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>10. Forest.</b>				
		RS.	RS.	RS.
a. General Direction—				
A. Pay of officers—				
Charged .. .. .	O. 65,000 } R. - 10,000 }	55,000	54,764	- 236
Col. 1.—The post of the Working Plan Personal Assistant was not filled up during the year.				
B. Pay of establishments.	O. 37,000 } R. - 5,000 }	32,000	32,018	+ 18
C. Clothing and equipment.	O. 29,000 } R. 16,000 }	45,000	43,433	- 1,567
Col. 1.—Rise in price of cotton, leather, etc., goods and payment for supplies indented for during 1942-43.				
D. Other charges—				
Charged .. .. .	O. 6,700 } R. - 3,700 }	3,000	3,215	+ 215
Col. 1.—See "a.A., col. 1."				
Authorized .. .. .	O. 8,200 } R. 5,700 }	13,900	13,150	- 750
Col. 1.—(i) Mainly charges incurred in connection with the move of the office back to Madras (Rs. 2,000), (ii) enhanced dearness allowance (Rs. 2,000) and (iii) increased expenditure under other contingencies (Rs. 1,700).				
b. Conservancy and Works—				
I. Ordinary areas—				
A. Forest produce removed by Government agency.	O. 15,18,600 } S. 17,31,000 }	32,49,600	33,07,155	+ 57,555
Col. 1.—Chiefly (i) increased extraction and supply of timber and sawn materials to the Defence Department (Rs. 12,27,000), (ii) provision for supply of firewood to Madras City and of bales to the Defence Department (Rs. 3,04,000) and (iii) provision for supply of fodder to the Defence Department (Rs. 1,70,000).				
B. Timber and other produce removed from the forest by consumers and purchasers.	O. 2,02,700 } S. 33,700 }	2,36,400	2,34,551	- 1,849
Col. 1.—Enhanced dearness allowance.				
C. Maintenance, repairs and renewals—				
1. Feed and upkeep of cattle.	O. 1,31,800 } S. 87,900 }	2,19,700	2,28,461	+ 8,761
Col. 1.—(i) Rise in the cost of provisions required for elephants and increased rate for transport charges (Rs. 73,000), (ii) purchase of rags (Rs. 10,000) and (iii) enhanced dearness allowance (Rs. 4,900).				
2. Renewals or replacements of stores and tools and plant.	O. 16,300 } S. 15,400 }	31,700	24,898	- 6,802
Col. 1.—Purchase of (i) tram track (Rs. 7,200), (ii) elephant accoutrements (Rs. 5,000) and (iii) large number of saws (Rs. 3,200). Col. 4.—Payment for stores supplied could not be made.				
D. Communications and buildings—				
1. Roads and bridges ..	O. 1,42,900 } S. 87,100 }	2,30,000	2,48,465	+ 18,465
Col. 1.—Chiefly provision for several items of road works undertaken in connection with the extraction of timber for the Defence Department.				
2. Buildings and other works.	O. 67,400 } R. 13,800 }	81,200	74,939	- 6,261
Col. 1.—Increase in price of building materials and wages, execution of urgent works, and enhanced dearness allowance.				

## Grant No. IV—Forest—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
	RS.	RS.	RS.
<b>10. Forest—cont.</b>			
<b>b. Conservancy and Works—cont.</b>			
<b>I. Ordinary areas—cont.</b>			
<b>E. Conservancy and regeneration—</b>			
1. Regeneration .. O. 1,56,300 } S. 6,73,700 }	8,30,000	8,38,922	+ 8,022
<i>Col. 1.—Increased expenditure on Pyrethrum and casuarina cultivation and general rise in the wages for labour.</i>			
2. Fire protection .. O. 28,200 } R. 7,400 }	35,600	34,967	- 633
<i>Col. 1.—Chiefly rise in wages.</i>			
3. Other works .. O. 24,900 } R. -6,200 }	18,700	16,350	- 2,350
<i>Col. 1.—Closure of a Working Plans Division and postponement of several works.</i>			
<i>Col. 4.—Mainly slow progress of works due to scarcity of labour.</i>			
F. Other charges .. O. 36,000 } R. 10,900 }	46,900	47,769	+ 869
<i>Col. 1.—Chiefly purchase of medicines and furniture for new dispensaries and manufacture of lac on a larger scale to meet greater demand.</i>			
G. Forest panchayats .. O. 35,000 } S. 5,700 }	40,700	39,889	- 811
<i>Col. 1.—Provision for expenditure on management of a number of panchayat forests taken over by Government.</i>			
H. Suspense—Works advances. { O. 2,500 } R. 4,800 }	7,300	1,07,424	+ 1,00,124
<i>Col. 1.—Fluctuating item.</i>			
<i>Col. 4.—Represents chiefly the balance of expenditure incurred on the purchase of rice for supply to the labour in Wynaad remaining unrecovered at the end of the year.</i>			
<b>II. Partially excluded areas—</b>			
A. Forest produce removed by Government agency. { O. 31,300 } S. 73,900 }	1,05,200	89,905	- 15,295
<i>Col. 1.—Provision for departmental extraction and supply of ballies to the Defence Department and of <i>Bombax Malabaricum</i> to a match Company.</i>			
<i>Col. 4.—Ballies not having been fully extracted due to scarcity of labour and transport difficulties.</i>			
B. Timber and other produce removed from the forest by consumers and purchasers. { O. 22,500 } R. 3,700 }	26,200	26,176	- 24
<i>Col. 1.—Enhanced dearness allowance.</i>			
<b>C. Maintenance, repairs and renewals—</b>			
1. Feed and upkeep of cattle. { O. 2,900 } R. 1,100 }	4,000	4,582	+ 582
2. Renewals or replacements of stores and tools and plant. { O. 4,300 } R. -2,100 }	2,200	1,974	- 226
<i>Col. 1.—Hire of boats of the Public Works Department.</i>			
<b>D. Communications and buildings—</b>			
1. Roads and bridges ..	4,500	4,267	- 233
2. Buildings and other works. { O. 5,900 } R. 600 }	6,500	6,153	- 347
<b>E. Conservancy and regeneration—</b>			
1. Regeneration .. O. 13,000 } R. 7,000 }	20,000	20,201	+ 201
<i>Col. 1.—Provision for taking up larger areas for concentrated regeneration and making larger nurseries.</i>			
2. Fire protection .. O. 3,000 } R. 300 }	3,300	3,400	+ 100
3. Other works .. O. 1,100 } R. 100 }	1,200	1,259	+ 59



Grant No. IV—Forest—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>10. Forest—cont.</b>		RS.	RS.	RS.
b. Conservancy and Works—cont.				
II. Part ally excluded areas—cont.				
F. Other charges	O. 3,800 R. 2,600	6,400	3,695	- 2,705
Col. 1.—Provision for compensation to muttadars for 1942-43.				
Col. 4.—Compensation due for 1943-44 not having been adjusted for want of full particulars.				
G. Suspense—Works advancs.		100	204	+ 104
c. Establishment—				
I. Ordinary areas—				
A. Pay of officers—				
Charged	O. 3,69,800 S. 21,400 R. 1,200	3,92,400	3,88,798	- 3,602
Authorized	O. 1,36,500 S. 100 R. 9,800	1,46,400	1,40,572	- 5,828
B. Pay of establishments.		10,80,000	10,73,809	- 6,191
C. Allowances and honoraria—				
Charged	O. 55,000 R. 11,000	66,000	65,694	- 306
Col. 1.—Enhanced travelling allowance.				
Authorized	O. 3,64,500 S. 1,33,600 R. 5,900	5,04,000	5,08,458	+ 4,458
Col. 1.—Chiefly enhanced travelling and dearness allowances.				
D. Contingencies	O. 1,24,000 S. 14,100	1,38,100	1,35,283	- 2,817
Col. 1.—Chiefly increased provision for feeding and clothing Chenchu children on account of rise in prices, purchase of medicine and expenditure on Pyrethrum nursery undertaken by the Sericulturist.				
II. Partially excluded areas—				
A. Pay of officers		6,600	6,582	- 18
B. Pay of establishments.	O. 79,500 R. - 1,000	78,500	78,221	- 279
C. Allowances and honoraria—				
Authorized	O. 26,600 R. 9,500	36,100	35,830	- 270
Col. 1.—Enhanced dearness and travelling allowances.				
D. Contingencies	O. 4,200 R. 600	4,800	4,657	- 143
d. Charges in England—High Commissioner for India—				
A. Leave salaries and deputation pay—				
Charged	O. 7,800 S. 600 R. 7,000	15,400	15,285	- 115
B. Sterling overseas pay—				
Charged	O. 51,800 R. - 5,600	46,200	46,083	- 117
C. Allotment of pay of officers—				
Charged		13,600	13,600	
Authorized	O. 2,400 R. - 800	1,600	1,600	
e. Loss or gain by exchange—				
A. Other than on stores—				
Charged	R. 100	100	133	+ 33
Lump sum provision for a further increase in dearness allowance	O. 84,700 R. - 84,700			
Col. 1.—Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.				
Totals	{ Charged Authorized	5,91,700 72,94,400	5,87,572 74,39,219	- 4,128 + 1,44,819

Grant No. IV—Forest—*cont.*

## Notes.

The total net receipts and expenditure of the Department for the last five years are given below. The expenditure excludes charges on account of pensions and the cost of services rendered by other service departments, *e.g.*, the Public Works Department and Stationery and Printing.

	In thousands of rupees.	
	Receipts.	Expenditure.
1939-40 .. .. .	44,83	38,71
1940-41 .. .. .	48,48	37,52
1941-42 .. .. .	50,95	36,75
1942-43 .. .. .	71,89	50,18
1943-44 .. .. .	1,16,22	80,27

2. *Administration of the grant—Charged.*—The saving in the final appropriation was 0.7 per cent as against the excess of 0.7 per cent over the final appropriation in the previous year.

*Authorized.*—There was an excess of 2.0 per cent over the final grant as against the saving of 1.7 per cent in the previous year.

3. *Losses.*—A sum of Rs. 6,460 being the value of the portion of the buildings, roads and wells damaged by the heavy rains of May 1943 in a Forest Division was written off by Government.

4. *Stock account.*—The following is the stock account of the Forest Department for 1943-44 as furnished by the Chief Conservator of Forests:—

Items of stores.	Opening balance on the 1st April 1943.	Receipts during the year.	Utilized sold or otherwise disposed of.	Written off as shortage, etc.	Results of re-valuation of stock + or —.	Closing balance on the 31st March 1944.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS.	RS.	RS.	RS.	RS.	RS.
1 Felled timber and other forest produce.	37,77,600	73,08,630	71,17,110	91,771	+ 7,96,195	46,73,544
2 Buildings .. .. .	28,35,419	74,055	10,878	7,767	— 3,173	28,87,656
3 Livestock .. .. .	3,58,578	38,971	50,400	6,558	+ 22,050	3,62,641
4 Surveying and other instruments, machinery and tramways.	1,70,105	9,433	6,423	827	..	1,72,288
5 Other stores .. .. .	5,26,355	69,276	32,511	1,889	— 1	5,61,230

The head of the department has certified that the figures represent a substantially true account of affairs and that they agree, where possible, with the figures in the registers maintained in the several offices. The verification of stock is stated to have been done by the Managers in the Central and Circle offices, by the District Forest Officers, or their gazetted assistants or head clerks in the District Forest Offices and by Rangers in the Range offices. The head of the department has stated that there has been no excessive purchase of stores and that steps are being taken to write off unserviceable articles under proper sanction and to dispose of those not wanted by transferring them elsewhere.



Grant No. V—Registration—Authorized.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +. Saving -.
(1)		(2)	(3)	(4)
<b>11. Registration.</b>				
a. Superintendence—				
A. Pay of officers .. .. .	O. 16,400 R. 2,600	19,000	18,951	— 49
<i>Col. 1.—Revision of scale of pay:</i>				
B. Pay of establishments.	O. 26,800 R. — 200	26,600	26,452	— 148
C. Other charges .. .. .	O. 18,500 R. 3,000			
<i>Col. 1.—Enhanced dearness and travelling allowances.</i>				
b. District charges—				
A. Ordinary areas—				
1. Pay of officers .. .. .	O. 78,700 R. — 4,600	74,100	73,888	— 212
2. Pay of establishments.	O. 24,50,000 R. — 29,000			
3. Remuneration to temporary section writers.	O. 30,000 R. 26,600	56,600	55,366	— 1,234
<i>Col. 1.—Employment of additional temporary section writers in certain districts.</i>				
4. Allowances and hono- raria.	O. 2,89,800 S. 81,100 R. 92,500	4,63,400	4,59,174	— 4,226
<i>Col. 1.—See "a. C., col. 1."</i>				
5. Other charges .. .. .	O. 2,16,900 R. — 6,500	2,10,400	2,06,991	— 3,409
6. Charges recoverable from Governments, Departments, etc.	.. .. .			
B. Partially excluded areas—Pay of establishments and other charges.	O. 5,600 R. 100	5,700	5,605	— 95
Lump sum provision for a further increase in dearness allowance.	O. 84,500 R. — 84,500			
<i>Col. 1.—Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.</i>				
Totals	Gross .. .. . Deductions .. .. . Net .. .. .	32,98,300 — 12,000 32,86,300	32,79,899 — 12,000 32,67,899	— 18,401 .. .. . — 18,401

Notes.

The total net receipts and expenditure of the Department for the last five years are given below. The expenditure excludes charges on account of pensions and the cost of services rendered by other service departments, e.g., the Public Works Department and Stationery and Printing.

In thousands of rupees.

	Receipts.	Expenditure.
1939-40 .. .. .	32,96	28,73
1940-41 .. .. .	37,14	28,70
1941-42 .. .. .	40,06	28,68
1942-43 .. .. .	49,57	30,13
1943-44 .. .. .	75,16	32,68

2. Administration of the grant.—The percentage of saving in the final grant was 0.6 as against 0.4 in the previous year.

## Grant No. VI—Motor Vehicles Acts.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving —.
(1)		(2)	(3)	(4)
<b>12. Charges on account of Motor Vehicles Acts.</b>		RS.	RS.	RS.
a. Charges of collection—				
A. City	O. 23,500	24,800	24,739	— 61
	S. 1,300			
B. Mufassil	O. 42,800	51,700	52,229	+ 529
	S. 8,900			
<i>Col. 1.—Enhanced dearness and travelling allowances.</i>				
b. Inspection of motor vehicles—				
A. Pay of establishments.	O. 51,700	52,700	53,300	+ 600
	R. 1,000			
B. Other charges—				
Charged		200		— 200
Authorized	O. 12,700	19,500	20,096	+ 596
	S. 4,500			
	R. 2,300			
<i>Col. 1.—See "A.B., col. 1."</i>				
c. Compensations to local bodies—				
A. For loss of income from fees for licences granted to motor vehicles—				
Charged	O. 21,93,400	21,93,600	21,88,497	— 5,103
	R. 200			
B. For loss of income from tolls and taxation of motor vehicles—				
Charged	O. 24,20,200	21,09,100	21,08,692	— 408
	R. — 3,11,100			
<i>Col. 1.—Decrease in payment of toll compensations towards the arrears of 1942-43 on account of the fall in receipts in that year.</i>				
d. Other charges—Administrative charges—				
1. Central Road Traffic Board—				
Charged	O. 18,700	12,100	12,249	+ 149
	R. — 6,600			
<i>Col. 1.—Appointment of officers on less pay.</i>				
Authorized	O. 14,400	12,900	11,205	— 1,695
	R. — 1,500			
2. Road Traffic Board—				
City.	O. 4,000	2,200	5,252	+ 3,052
	R. — 1,800			
<i>Col. 4.—Unforeseen heavy expenditure on service postage and forms.</i>				
3. Road Traffic Boards—				
Mufassil.	O. 63,200	79,500	90,395	+ 10,895
	S. 13,000			
	R. 3,300			
<i>Col. 1.—Provision for expenditure incurred on flood gauge signs erected at the instance of the Defence department and on the purchase of traffic signs from a local body.</i>				
<i>Col. 4.—Increased expenditure on cost of forms (Rs. 5,300), erection of sign boards (Rs. 1,700) and other miscellaneous items (Rs. 3,900).</i>				
Lump sum provision for a further increase in dearness allowance.	O. 3,300			
	R. — 3,300			
<i>Col. 1.—Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.</i>				
Surrenders or withdrawals within grant or appropriation—				
Charged	R. 3,17,500	3,17,500		— 3,17,500
<b>Totals</b>				
	Charged	46,32,500	43,09,438	— 3,23,062
	Authorized	2,43,300	2,57,216	+ 13,916

## Notes.

The total net receipts and expenditure of the department for the last five years are given below. The expenditure excludes charges on account of



Grant No. VI—Motor Vehicles Acts—*cont.*

pensions and the cost of services rendered by other service departments, e.g., the Public Works Department and Stationery and Printing.

	In thousands of rupees.	
	Receipts.	Expenditure.
1939-40	80,50	74,87
1940-41	79,87	71,52
1941-42	77,06	70,72
1942-43	64,58	62,00
1943-44	63,51	45,67

2. *Administration of the grant—Charged.*—There was a saving of 7.0 per cent in the final appropriation as against 12.3 per cent in the previous year. The saving mainly occurred under "c.B." The saving in the modified appropriation was 0.1 per cent as against 0.03 per cent in the previous year.

*Authorized.*—The excess over the final grant was 5.7 per cent as against the saving of 4.1 per cent in the previous year. The excess occurred chiefly under "d.3."

Grant No. VII—Other Taxes and Duties.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>13. Other Taxes and Duties.</b>			
	RS.	RS.	RS.
a. Charge on account of the Madras Regulation of the Sale of Cloth Act, 1937—			
A. Other charges	O. 4,200 R. - 1,200	3,000	2,245 - 755
b. Charges under the Electricity Acts—			
A. Chief Electrical Inspector—			
1. Pay of officers—			
<i>Charged</i>	O. 3,200 R. - 3,200		
<i>Col. 1.—Posting of an officer whose pay is "authorized" in place of an officer whose pay is "charged".</i>			
Authorized	O. 21,400 S. 18,200	39,600	39,027 - 573
<i>Col. 1.—Mainly entertainment of additional staff to cope with increased work and in connection with reorganization of office.</i>			
2. Pay of establishments.	O. 21,600 S. 6,300 R. 1,800	29,700	29,631 - 69
<i>Col. 1.—See "b.A.1. Authorized, col. 1."</i>			
3. Other charges—			
<i>Charged</i>	O. 3,300 R. - 3,300		
<i>Col. 1.—See "b.A.1. Charged, col. 1."</i>			
Authorized	O. 27,100 S. 17,500	44,600	43,923 - 677
<i>Col. 1.—See "b.A.1. Authorized, col. 1."</i>			
B. Charges for collection of electricity duty—			
2. Pay of establishments.	O. 600 R. 200	800	743 - 57
3. Other charges	O. 1,400 R. - 1,000	400	344 - 56

Grant No. VII—Other Taxes and Duties—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving -.
(1)		(2)	(3)	(4)
<b>13. Other Taxes and Duties—<i>cont.</i></b>		RS.	RS.	RS.
c. Entertainments Tax—				
1. Commission payable to local authorities.	O. 89,500 S. 36,800 R. 12,400	1,38,700	1,38,568	- 132
<i>Col. 1.</i> —Additional amount required for payment of commission due for 1942-43 and for the first quarter of 1943-44 consequent on the transfer from 1st July 1943 of the administration of the Entertainments Tax Act to the Commercial Taxes Department.				
2. Other charges .. .. .	O. 12,500 R. - 12,400			
<i>Col. 1.</i> —Provision for printing Entertainments Tax Stamps not utilized, the requirements of the year having been met from the existing stock.				
d. Commercial Taxes—				
A. Tobacco and Sales Taxes—				
1. Pay of officers—				
Charged .. .. .	O. 52,000 S. 100 R. - 9,400	42,700	45,171	+ 2,471
<i>Col. 1.</i> —Posting of an officer, whose pay is "authorized" in place of an officer whose pay is "charged"				
Authorized .. .. .		1,06,600	1,08,637	+ 2,037
2. Pay of establishments.	O. 7,77,600 S. 1,100	7,78,700	7,80,945	+ 2,245
3. Allowances and honoraria—				
Charged .. .. .	O. 3,000 R. - 700	2,300	2,406	+ 106
Authorized .. .. .	O. 2,31,200 S. 69,700 R. 28,400			
<i>Col. 1.</i> —Enhanced dearness allowance.				
4. Contingencies .. .. .	O. 1,12,900 S. 28,000	1,40,900	1,41,816	+ 916
<i>Col. 1.</i> —Purchase of furniture for additional staff sanctioned during the year and enhanced dearness allowance.				
B. Motor Spirit Tax—				
1. Pay of establishments and other charges.	O. 1,400 R. - 200	1,200	1,154	- 46
e. Charges in England—				
High Commissioner for India—				
A. Sterling overseas pay—				
Charged .. .. .	O. 5,800 R. - 4,400	1,400	1,185	- 215
B. Allotment of pay of officers—				
Charged .. .. .	O. 2,400 R. - 200	2,200	2,232	+ 32
C. Stores for India .. .. .				
	O. 1,000 R. - 1,000			
f. Loss or gain by exchange—				
Charged .. .. .			6	+ 6
Lump sum provision for a further increase in dearness allowance.	O. 27,000 R. - 27,000			
<i>Col. 1.</i> —Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.				
Surrenders or withdrawals within grant or appropriation—				
Charged .. .. .	R. 21,200	21,200		- 21,200
Totals { Charged .. .. .		69,800	51,000	- 18,800
{ Authorized .. .. .		16,13,600	16,10,266	- 3,332



Grant No. VII—Other Taxes and Duties—*cont.*

Notes.

The total net receipts and expenditure of the department for the last five years are furnished below. The expenditure excludes charges on account of pensions and the cost of services rendered by other service departments, e.g., the Public Works Department and Stationery and Printing.

	In thousands of rupees.	
	Receipts.	Expenditure.
1939-40 .. .. .	79,28	9,09
1940-41 .. .. .	1,30,02	13,55
1941-42 .. .. .	1,20,35	13,91
1942-43 .. .. .	1,45,48	14,81
1943-44 .. .. .	3,22,69	16,61

2. *Administration of the grant—Charged.*—The percentage of saving in the final appropriation was 26.9 as against 0.7 in the previous year. The saving occurred chiefly under "b.A.1", "b.A.3," "d.A.1" and "e.A." There was an excess of 4.9 per cent over the modified appropriation. The excess occurred mainly under "d.A.1."

*Authorized.*—The percentage of saving in the final grant was 0.2 as against the excess of 0.1 in the previous year.

3. *Remissions of, and abandonment of claims to, revenue otherwise than by law or rule having the force of law.*—During the year under report, the following items of revenue amounting to Rs. 3,703 had to be abandoned and were consequently written off as irrecoverable:—

	RS.
Revenue realised under the Madras General Sales Tax Act .. .. .	3,225
Revenue realised under the Madras Tobacco Act .. .. .	435
Revenue realised under the Madras Entertainments Tax Act .. .. .	43
Total .. .. .	3,703

4. *Losses.*—In 1941 certain irregularities were noticed in the accounting of receipts relating to an office of the Electricity department. An Accountant of the Office of the Accountant-General was placed on special duty to examine the accounts from 1936 to 1941 and to ascertain the exact amount of loss. His report disclosed several defects in the maintenance and check of accounts such as failure to open a cash book, to watch remittance of money into the Bank, to take security from the clerk handling cash, etc. The report also revealed that there was a misappropriation of moneys aggregating Rs. 7,421. The misappropriation was rendered possible by the fact that from May 1937 onwards the accounts relating to receipts were not scrutinised either by the head of the office or his gazetted assistants and the cash transactions were left entirely in the hands of the Head Clerk.

The Head Clerk and the two clerks concerned were prosecuted. The two clerks were sentenced to rigorous imprisonment for six and three months respectively. The head clerk is absconding. All the three were dismissed from service. Suitable disciplinary action was also taken against the officers concerned. A sum of Rs. 2,440 was recovered from the clerks and the balance was written off by Government as irrecoverable. It was decided that no cash should be received in the office and that all fees and other receipts should be remitted into the Bank. Necessary office orders embodying the suggestions of the Accountant on special duty were issued. A post of Gazetted Chief Accountant was created to supervise the accounts.

## Grant No. VIII—Irrigation.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working expenses.</b>		RS.	RS.	RS.
<b>Irrigation Works—Productive Works.</b>				
<b>a. Extensions and Improvements—</b>				
Charged .. .. .	R.	200		+ 200.
Authorized .. .. .	O.	1,31,900		
	S.	13,100		
	R.	— 27,500	1,17,500	1,12,143
				— 5,357
<i>Col. 1.</i> —Addition intended for new works started in pursuance of the "Grow More Food" campaign, while the reduction was due chiefly to (i) restriction of expenditure to essential works (Rs. 11,000), (ii) postponement of land acquisition in certain villages (Rs. 4,200) and (iii) suspension of earthwork in certain cases owing to high tender rates (Rs. 10,800).				
<b>b. Maintenance and Repairs—</b>				
Charged .. .. .	S.	600	600	640
Authorized .. .. .	O.	19,59,000		+ 40
	S.	5,17,500	24,78,100	24,96,102
	R.	1,600		+ 18,002
<i>Col. 1.</i> —(i) Extensive repairs to flood damages (Rs. 2,69,000), (ii) provision to meet urgent works in the Godavari and Kistna Delta Systems (Rs. 2,32,000) and (iii) enhanced dearness allowance (Rs. 15,800).				
<b>o. Establishment—</b>				
A. Special establishment ..	O.	900	1,000	1,016
	R.	100		+ 16
<b>Irrigation Works—Unproductive Works.</b>				
<b>d. Extensions and improvements.</b>	O.	61,300		
	S.	34,200	1,05,800	1,03,308
	R.	10,300		— 2,492
<i>Col. 1.</i> —Revision of estimate for the restoration of a reservoir.				
<b>e. Maintenance and Repairs.</b>				
	O.	2,59,300		
	S.	1,05,000	4,67,400	4,64,471
	R.	1,03,100		— 2,929
<i>Col. 1.</i> —Repairs to extensive flood damages.				
<b>Navigation, Embankment and Drainage Works—Unproductive Works.</b>				
<b>f. Extensions and improvements.</b>	O.	83,300		
	S.	15,200	1,26,400	1,11,429
	R.	27,900		— 14,971
<i>Col. 1.</i> —Provision for an incomplete work of last year (Rs. 15,200) and repeated silt clearance in connexion with the work "Improvements to the Buckingham Canal by deepening its bed" (Rs. 27,900).				
<i>Col. 4.</i> —Chiefly because heavy rains in February and March 1944 retarded the progress of work.				
<b>g. Maintenance and Repairs.</b>				
	O.	2,76,200	4,79,300	4,72,173
	S.	2,03,100		— 7,127
<i>Col. 1.</i> —(i) Repeated silt clearance in heavily silted-up portions to maintain navigable depth, clearance of heavy silting caused by floods in the open reaches of a canal and provision for additional expenditure on the tug service (Rs. 1,56,300) and (ii) rectification of flood damage (Rs. 46,800).				
<b>Pension charges—</b>				
Charged .. .. .	O.	13,200	13,300	12,959
	S.	100		— 341
Authorized .. .. .	O.	84,500	77,300	94,144
	R.	— 7,200		+ 16,844
<i>Col. 4.</i> —Increase in establishment charges not anticipated.				



Grant No. VIII—Irrigation—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working expenses—cont.</b>		RS.	RS.	RS.
Provision for flood repairs. O. 96,800 } R. - 96,800 }				
Col. 1.—(i) Reappropriated to the respective irrigation systems in which flood repairs were found necessary.				
Lump sum provision for a further increase in dearness allowance. O. 33,600 } R. - 33,600 }				
Col. 1.—Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.				
<b>17. Interest on Works for which Capital Accounts are kept.</b>				
<b>a. Irrigation Works—</b>				
<b>1. Productive—</b>				
Charged .. .. . O. 65,94,000 } R. 7,000 }		66,01,000	66,00,605	- 395
<b>2. Unproductive—</b>				
Charged .. .. . O. 18,26,000 } S. 3,000 } R. - 7,000 }		18,22,000	18,28,012	+ 6,012
<b>b. Navigation, Embankment and Drainage Works—</b>				
<b>Unproductive—</b>				
Charged .. .. .		4,16,000	4,08,658	- 7,342
<b>18. Other Revenue Expenditure financed from Ordinary Revenues.</b>				
<b>Irrigation Works—Works for which no capital accounts are kept.</b>				
<b>Public Works Department.</b>				
<b>a. Works—</b>				
Charged .. .. . S. 200 } R. 200 }		400	360	- 40
Authorized .. .. . O. 24,800 } S. 11,64,600 } R. 4,000 }		11,93,400	12,12,120	+ 18,720
Col. 1.—See detailed statement of expenditure on important new works.				
<b>b. Extensions and Improvements.</b>				
O. 96,200 } S. 22,800 } R. 9,500 }		1,28,500	1,24,890	- 3,610
Col. 1.—Provision for a "Grow More Food" scheme sanctioned for immediate execution.				
<b>c. Maintenance and Repairs.</b>				
O. 12,19,100 } S. 4,15,900 } R. 82,800 }		17,17,800	17,03,998	- 13,802
Col. 1.—Extensive repairs to flood damages in certain districts.				
• <b>Miscellaneous expenditure.</b>				
<b>Establishments—</b>				
A. Pay of officers and establishments— O. 17,600 } S. 57,500 } R. 1,600 }		76,700	69,025	- 7,675
Col. 1.—Provision for investigation of a scheme for the construction of reservoirs at Polavaram and for the investigation of certain other projects sanctioned during the year.				
Col. 4.—Non-filling up of vacant posts in the projects.				

## Grant No. VIII—Irrigation—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving
(1)		(2)	(3)	(4)
<b>18. Other Revenue Expenditure financed from Ordinary Revenues—cont.</b>		RS.	RS.	RS.
<b>Irrigation Works—Works for which no capital accounts are kept—cont.</b>				
<b>Miscellaneous expenditure—cont.</b>				
d. Establishments—cont.				
B. Other charges .. .. .	O. 3,900 S. 23,900 R. 10,200	38,000	37,607	- 393
<i>Col. 1.—See "d.A." above.</i>				
e. Tools and Plant .. .. .	R. 4,300			
<i>Col. 1.—Mainly purchase and repair of tools and plant required for the investigation of a project sanctioned during the year.</i>				
<i>Col. 4.—Unanticipated debits for tools and plant supplied to a project division.</i>				
f. Other charges—				
Other projects .. .. .	O. 22,200 S. 48,200 R. 1,900	72,300	85,479	+ 13,179
<i>Col. 1.—Chiefly provision for expenditure on the surveying and boring operations in a project division (Rs. 33,000) and for the investigation in a Special Drainage Division (Rs. 14,800).</i>				
<i>Col. 4.—Chiefly extra expenditure incurred on boring, surveying, etc., operations connected with the investigation (Rs. 6,300) and non-adjustment of credits towards proportionate cost of calix drill operations (Rs. 6,000).</i>				
i. Grants-in-aid .. .. .		7,500	7,500	..
<b>Minor Irrigation—Revenue Department.</b>				
g. Works—				
A. Ordinary areas .. .. .	O. 10,900 R. - 4,400	6,500	5,696	- 804
<i>Col. 1.—Based on actual requirements.</i>				
B. Partially excluded areas.	O. 5,000 R. - 2,600	2,400	433	- 1,967
<i>Col. 1.—Investigation of two tanks could not be completed.</i>				
h. Maintenance and repairs—				
A. Ordinary areas .. .. .	O. 8,39,800 R. - 2,98,000	5,41,800	4,71,568	- 70,232
<i>Col. 1.—Some of the works programmed for the year could not be executed owing to presence of water in the tanks, shortage of labour, etc.</i>				
<i>Col. 4.—Retardation of work towards the close of the year due to unusual rains.</i>				
B. Partially excluded areas.	O. 7,000 R. 8,600	15,600	10,450	- 5,150
<i>Col. 1.—Repairs to the surplus weir of a tank the estimate of which was revised during the year.</i>				
<i>Col. 4.—Work not completed due to late receipt of cement.</i>				
C. Provision for flood repairs—Ordinary areas.	O. 89,500 S. 2,85,800 R. 2,67,700	6,43,000	5,75,276	- 67,724
<i>Col. 1.—Repairs to irrigation tanks damaged by floods in May 1943 and by the cyclone in October 1943.</i>				
<i>Col. 4.—See "h.A., col. 4."</i>				
Partially excluded areas .. .. .			1,800	+ 1,800



Grant No. VIII—Irrigation—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
18. Other Revenue Expenditure financed from Ordinary Revenues—cont.		RS.	RS.	RS.
Minor Irrigation—Revenue Department—cont.				
j. Establishment—				
A. Ordinary areas—				
1. Pay of establishments.	O. 1,86,600 R. 15,200	2,01,800	1,92,744	- 9,056
2. Other charges	O. 60,200 R. 16,800			
Cols. 1 and 4.—Enhanced dearness and travelling allowances.				
B. Partially excluded areas—				
1. Pay of establishments and other charges.	O. 6,500 R. 700	7,200	8,158	+ 958
k. Tools and plant—				
A. Ordinary areas				
	O. 200 R. 100	300	128	- 172
Miscellaneous expenditure.				
l. Grants-in-aid				
Lump sum provision for a further increase in dearness allowance.	O. 4,100 R. - 4,100	1,600	1,618	+ 18
Col. 1.—Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.				
Navigation, Embankment and Drainage Works— Works for which no capital accounts are kept.				
Public Works Department.				
m. Works				
	O. 9,600 R. 3,000	12,600	12,209	- 391
Col. 1.—See detailed statement of expenditure on important new works.				
n. Extensions and improvements.				
	O. 63,800 S. 13,300	77,100	75,774	- 1,126
Col. 1.—Improvements to a work the estimate of which was revised (Rs. 8,300) and a new major work sanctioned (Rs. 5,000).				
o. Maintenance and repairs				
	O. 4,47,900 R. - 24,100	4,23,800	4,10,871	- 12,929
Miscellaneous expenditure.				
j. Establishment				
p. Other charges				
	O. 1,200 R. - 300	900	986	+ 86
Lump deduction for probable savings.				
	O. - 800 R. 800			
Provision for flood repairs				
	O. 85,700 R. - 85,700			
Col. 1.—See "XVII. Provision for flood repairs."				
19. Construction of Irrigation, Navigation, Embankment and Drainage Works.				
A. Financed from ordinary revenues— Irrigation Works—Productive.				
a. Works				
	O. 17,000 S. 15,500 R. - 4,800	27,700	21,101	- 6,599
Unproductive.				
b. Works				
	O. 7,200 S. 1,18,400 R. 14,800	1,40,400	91,283	- 49,117

## Grant No. VIII—Irrigation—cont.

Major head and sub-head.		Final grant of appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>19. Construction of Irrigation, Navigation, Embankment and Drainage Works—cont.</b>		RS.	RS.	RS.
<b>Navigation Works—Unproductive.</b>				
c. Works . . . . . S.	71,800	71,800	73,320	+ 1,520
19. a, b and c.—See detailed statement of expenditure on important new works.				
Pension charges—				
Charged . . . . .				
O.	100	700	542	- 158
S.	600			
Authorized . . . . .		4,100	1,623	- 2,477.
O.	500			
R.	3,600			
Col. 1.—Based on anticipated requirements.				
Col. 4.—Less establishment charges.				
Lump deduction for probable savings.				
O.	- 500			
R.	500			
Totals				
Charged . . . . .		88,53,800	88,51,776	- 2,024.
Authorized . . . . .		93,46,900	91,46,190	- 2,00,710

**Notes.**

*Administration of the grant—Charged.*—The saving in the final appropriation was 0.02 per cent as against 0.06 per cent in the previous year.

*Authorized.*—There was a saving of 2.1 per cent in the final grant as against the excess of 0.08 over the final grant in the previous year.

2. *Losses.*—(i) Owing to the poor quality of the soil a portion of the left bank of the Grand Anicut Canal gave way. The estimated cost of reconstruction is Rs. 6,750.

(ii) The heavy floods of May and October 1943 and of March 1944 caused extensive damages to various irrigation works, the most important of which are mentioned below:—

(a) Cheyyar, Palar and Poiney Anicut Systems and several rain-fed tanks, channels and flood banks in North Arcot Division.

(b) Pennar River Canals system and other irrigation works in Nellore Division.

(c) Anicuts, tanks and supply channels in Bellary, Madanapalle and Kistna Western Divisions.

(d) Irrigation works in South Arcot Division.

It is proposed to reconstruct the works at an estimated cost of Rs. 12,00,264.

3. *Unprofitable outlay.*—The estimate for the construction by the Public Works Department of a canal wharf and railway siding for diverting coal traffic included provision for erecting chutes for transshipping coal from the railway wagon to boats on the canal. The estimate was subsequently revised omitting the railway siding as the railway did not agree to the arrangement. The work on the chutes had been partly carried out when it was found that the chutes would be of no use to the department without a railway siding. An unprofitable outlay of Rs. 4,000 incurred on the work was written off by Government who recorded that the provision for chutes should have been omitted when the estimate was revised.



Grant No. VIII—Irrigation—cont.

4. Detailed statement of expenditure on important new works—

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation, More +, Less —.	Modified appropriation, More +, Less —.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—IRRIGATION WORKS—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—

CHARGED.

III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—

Construction of a surplus weir at the head Chali-vagu breach in Yerra-calva. .. .. . 400 360 + 360 - 40

Estimate Rs. 27,000 ; expenditure to end of March 1944, Rs. 16,928 ; balance, Rs. 10,072 ; work in progress.

AUTHORISED.

I.—MAJOR WORKS COSTING ABOVE RS. 1,00,000 FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—

Excavating a direct irrigation channel from the right bank of the Pennar to irrigate certain villages in Siddhout taluk. 5,000 80,000 80,697 + 75,697 + 697

Estimate Rs. 1,15,500 ; expenditure to end of March 1944, Rs. 81,204 ; balance, Rs. 34,296 ; work in progress.

Col. 3.—Sanction of works under "Grow More Food Scheme" for immediate execution.

II.—OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—

(Collectively) .. .. . 13,300 43,000 42,476 + 29,176 - 524  
Col. 3.—(i) For completing the incomplete works of last year, (ii) sanction of works under "Grow More Food Scheme" for immediate execution.

III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—

1. Improvements to Mopad main channel (anicut across Pillaperu). .. .. . - 100 - 100 - 100 ..

The work was transferred to "19"—vide item III. 2. under "19. Irrigation—Unproductive."

2. Formation of a new tank in Mogalicherla village. .. .. . 43,000 35,055 + 35,055 - 7,945

Estimate Rs. 54,200 ; expenditure to end of March 1944, Rs. 35,155 ; balance, Rs. 19,045 ; work in progress.

Col. 3.—Work sanctioned late.

Col. 6.—Slow progress of work caused by floods.

3. Painbaleru Project .. .. . 39,000 30,976 + 30,976 - 8,024

Estimate Rs. 49,200 ; expenditure to end of March 1944, Rs. 30,976 ; balance, Rs. 18,224 ; work in progress.

Col. 3.—Work sanctioned late.

Col. 6.—Slow progress owing to rains and scarcity of labour.

4. Constructing a dam across Venkatagiri river below Chennai tank supply channel head sluice. .. .. . 10,100 9,169 + 9,169 - 931

Estimate Rs. 23,625 ; expenditure to end of March 1944, Rs. 9,169 ; balance, Rs. 14,456 ; work in progress.

Col. 3.—Originally a minor work, became a major work on revision of estimate.

Grant No. VIII—Irrigation—*cont.*4. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, Less -.	Modified appropriation. More +, Less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—IRRIGATION WORKS—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT— <i>cont.</i>					
AUTHORISED— <i>cont.</i>					
III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET— <i>cont.</i>					
5. Excavating a channel on the right side of the Vadakanandal Anicut across Gomakhi river to supply seven tanks.		25,000	25,028	+ 25,028	+ 28
Estimate Rs. 60,000; expenditure to end of March 1944, Rs. 25,028; balance, Rs. 34,972; work in progress.					
Col. 3.—Work sanctioned late.					
6. Excavating a supply channel to the Gottur Mallidevaraya Cheruvu.		22,700	18,876	+ 18,876	- 3,824
Estimate Rs. 33,000; expenditure to end of March 1944, Rs. 19,377; balance, Rs. 13,623; work in progress.					
Col. 3.—Work under "Grow More Food Scheme" sanctioned late.					
Col. 6.—Chiefly non-availability of materials.					
7. Excavating a channel from the right bank of the Pennar to irrigate lands in Gangavaram and Vibravaram villages.		12,200	11,669	+ 11,669	- 531
Estimate Rs. 18,750; expenditure to end of March 1944, Rs. 12,178; balance, Rs. 6,572; work in progress.					
Col. 3.—Same as item 6 above.					
8. Improving supplies to Ganganapalli tank by diverting the Jothivagu.		18,000	19,669	+ 19,669	+ 1,669
Estimate Rs. 22,650; expenditure to end of March 1944, Rs. 19,669; balance, Rs. 2,981; work in progress.					
Col. 3.—Same as item 6 above.					
9. Restoration of Beerappa Cheruvu.		52,000	56,274	+ 56,274	+ 4,274
Estimate Rs. 89,000; expenditure to end of March 1944, Rs. 56,745; balance, Rs. 32,255; work in progress.					
Col. 3.—Same as item 6 above.					
10. Constructing a reservoir across Paleru Vagu at Owk—(Owk tank improvements).		2,27,000	2,33,192	+ 2,33,192	+ 6,192
Estimate not sanctioned; expenditure to end of March 1944, Rs. 2,36,464; work in progress.					
Col. 3.—Same as item 6 above.					
11. Chinna Tekkur Project.		1,85,600	2,00,823	+ 2,00,823	+ 15,223
Estimate not sanctioned; expenditure to end of March 1944, Rs. 2,01,377; work in progress.					
Col. 3.—Same as item 6 above.					
12. Constructing a reservoir across the Gargeyapuram vagu, Rudravaram village, Kurnool district.		1,18,000	1,22,397	+ 1,22,397	+ 4,397
Estimate Rs. 65,500; expenditure to end of March 1944, Rs. 1,23,017; excess over estimate, Rs. 57,517; work in progress.					
Col. 3.—Same as item 6 above.					



APPROPRIATION ACCOUNTS

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Grant No. VIII—Irrigation—cont.

4. Detailed statement of expenditure on important new works—cont.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, Less -.	Modified appropriation. More +, Less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

18. OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—IRRIGATION WORKS—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—cont.

AUTHORISED—cont.

III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—cont.

13. Restoration of Royapuram tank.	..	70,000	70,724	+ 70,724	+ 724
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Estimate Rs. 72,000; expenditure to end of March 1944, Rs. 70,724; balance, Rs. 1,276; work in progress.

Col. 3.—Same as item 6 above.

14. Construction of a reservoir across Kuttalavanka, a tributary of the Chitravati river or restoration of Gazulapalli tank.	..	95,000	96,683	+ 96,683	+ 1,683
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Estimate Rs. 68,000; expenditure to end of March 1944, Rs. 96,781; excess over estimate Rs. 28,781; work in progress.

Col. 3.—Same as item 6 above.

15. Restoration of the anicut and supply channel to feed the Kovathattai tank, in Karaikurichi village, Trichinopoly district.	..	34,000	34,357	+ 34,357	+ 357
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Estimate not sanctioned; expenditure to end of March 1944, Rs. 34,457; work in progress.

Col. 3.—Same as item 6 above.

16. Restoration of the Ponneri tank, Udaiyarpalayam taluk, Trichinopoly district.	..	68,300	71,389	+ 71,389	+ 3,089
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Estimate not sanctioned; expenditure to end of March 1944, Rs. 71,492; work in progress.

Col. 3.—Same as item 6 above.

17. Formation of a tank in Uppar Odai in Omandur village, Lalgudi taluk.	..	40,000	42,664	+ 42,664	+ 2,664
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Estimate not sanctioned; expenditure to end of March 1944, Rs. 42,664; work in progress.

Col. 3.—Same as item 6 above.

IV. MINOR WORKS (COLLECTIVELY).	6,500	10,600	10,102	+ 3,602	- 498
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Col. 3.—(i) For completing works of previous year (Rs. 1,200), (ii) sanction of a new work (Rs. 1,500), (iii) increased land charges and petty works (Rs. 1,400).

NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

IV.—MINOR WORKS (COLLECTIVELY).	9,600	12,600	12,269	+ 2,609	- 391
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Col. 3.—Provision for two incomplete works of previous year.

Totals	Charged	400	360	+ 360	- 40
	Authorized	34,400	12,06,000	12,24,329	+ 11,89,029

## Grant No. VIII—Irrigation—cont.

## 4. Detailed statement of expenditure on important new works—cont.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, Less —.	Modified appropriation. More +, Less —.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
<b>19.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—FINANCED FROM ORDINARY REVENUES—</b>					
<b>Productive.</b>					
II.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET (COLLECTIVELY) .. .. .	17,000	12,200	11,252	- 5,748	- 948
Col. 3.—Sub-work postponed.					
III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—Scheme for irrigating lands in Sathanur and Vanarangudi villages.	..	7,500	5,435	+ 5,435	- 2,065
Estimate Rs. 26,500; expenditure to end of March 1944, Rs. 5,435; balance, Rs. 21,065; work in progress.					
Col. 3.—Work sanctioned late.					
Col. 6.—Non-adjustment of land charges.					
IV.—MINOR WORKS (COLLECTIVELY).	..	8,000	4,414	+ 4,414	- 3,586
Col. 3.—Work sanctioned late.					
Col. 6.—Delay in land acquisition.					
<b>Unproductive.</b>					
II.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET (COLLECTIVELY) .. .. .	5,000	15,000	14,952	+ 9,952	- 48
Col. 3.—Speeding up of the work in view of the "Grow More Food" Campaign.					
III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—					
1. Uduthorahalla Scheme .. .. .	..	25,000	6,342	+ 6,342	- 18,658
Estimate Rs. 1,61,500; expenditure to end of March 1944, Rs. 6,342; balance, Rs. 1,55,158; work in progress.					
Col. 3.—Work sanctioned late.					
Col. 6.—Slow progress of work due to scarcity of labour.					
2. Constructing an anicut across Pillaperu river and excavating a leading channel to improve supply to Mopad channel.	..	84,000	52,038	+ 52,038	- 31,962
Estimate Rs. 1,10,000; expenditure to end of March 1944, Rs. 52,038; balance, Rs. 57,962; work in progress.					
Col. 3.—Post budget decision to transfer work from "18" to "19"—vide also item III (1) under "18".					
Col. 6.—Retardation of work due to heavy rains in March 1944 and to hard rock met with during execution.					
3. Forming Mahadevapuram Tank at Dummagudam.	..	5,000	6,520	+ 6,520	+ 1,520
Estimate Rs. 79,000; expenditure to end of March 1944, Rs. 6,520; balance, Rs. 72,480; work in progress.					
Col. 3.—Work sanctioned late.					
4. Chagalamarri Project .. .. .	..	11,400	11,431	+ 11,431	+ 31
Estimate not sanctioned; expenditure to end of 1943-44, Rs. 11,431; work in progress.					
Col. 3.—Work originally classified under "minor" now transferred to "major".					
IV.—MINOR WORKS (COLLECTIVELY).	2,200	..	..	- 2,200	..
Col. 3.—Delay in land acquisition.					



Grant No. VIII—Irrigation—cont.

4. Detailed statement of expenditure on important new works—cont.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation.	Modified appropriation.
				More +, Less -.	More +, Less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
<b>19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—FINANCED FROM ORDINARY REVENUES—cont.</b>					
<b>Navigation works—Unproductive.</b>					
<b>III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—</b>					
1. Improvements to Madras wharf at Basin Bridge.	..	5,700	7,167	+ 7,167	+ 1,467
Estimate Rs. 2,45,582; expenditure to end of March 1944, Rs. 1,20,064; balance, Rs. 1,25,518; work in progress.					
Col. 3.—Bau on construction of warehouses lifted late.					
2. Provision of wharf between Trevelyan Basin and Basin Bridge.	..	65,100	65,158	+ 66,158	+ 58.
Estimate Rs. 2,25,000; expenditure to end of March 1944, Rs. 2,06,198; balance, Rs. 18,802; work in progress.					
Col. 3.—Based on requirements for the further extension of wharf wall.					
3. Reconstruction of the Kothapatnam bridge across the Buckingham Canal.	..	..	- 5	- 5	- 5
Estimate Rs. 25,644; expenditure to end of March 1944, Rs. 18,953; balance, Rs. 6,691; work in progress.					
Total	24,200	2,39,900	1,85,704	+1,61,504	- 54,196

*Important comments.*

The figures relating to appropriation and expenditure in respect of works detailed individually or collectively in the statement above are as follows:—

	LAKHS.
	RS.
Original appropriation .. .. .	0.59
Modified appropriation .. .. .	14.46
Expenditure .. .. .	14.10

Modifications in the original appropriation amounting to a net increase of Rs. 13.87 lakhs were made during the year. The increase was due to a number of works under "Grow More Food Scheme" sanctioned late in the year 1942-43 and during 1943-44 for immediate execution.

The number of items included in the statement and for which no provision was made in the budget was 26 including one under "Charged". Of these 2 were works originally classified under "Minor" but subsequently transferred to "Major" on revision of estimates.

The work "Improvements to Mopad Main Channel" sanctioned in 1942-43 under "18. Irrigation Works—a. Works" was transferred in 1943-44 to "19. Irrigation Works—b. Works". Of the remaining 22, 19 works were introduced either late in 1942-43 or during 1943-44 and the rest were sanctioned prior to 1942-43.

The actual expenditure compared with the modified appropriation showed a saving of Rs. .36 lakh, that is, 2.5 per cent of the modified appropriation.

APPROPRIATION ACCOUNTS

Grant No. IX—Heads of Provinces, Ministers and Headquarters Staff.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
	RS.	RS.	RS.
<b>25. General Administration—</b>			
<b>Heads of Provinces, Ministers and Secretariat and Headquarters Establishments.</b>			
<b>Heads of Provinces and Ministers.</b>			
<b>a. Salary of the Governor—</b>			
Charged .. .. .	1,20,000	1,20,000	..
<b>b. Sumptuary allowance—</b>			
Charged .. .. .	18,000	18,000	..
<b>c. Secretarial staff of the Governor—</b>			
<b>1. Pay of officers—</b>			
Charged .. .. .	O. 33,600	26,600	26,580
	R. - 7,000		
<b>2. Other charges—</b>			
Charged .. .. .	O. 46,000	46,300	46,189
	R. 396		
<b>d. Staff and household of the Governor—</b>			
<b>A. Military Secretary, Aides-de-Camp and office establishment—</b>			
<b>1. Pay of officers—</b>			
Charged .. .. .	O. 55,100	62,000	61,514
	R. 6,900		
<i>Col. 1.—Provision for arrears of pay drawn by an officer and special pay drawn for certain officers.</i>			
<b>2. Pay of establishments—</b>			
Charged .. .. .	22,400	22,327	- 73
<b>3. Allowances—</b>			
Charged .. .. .	O. 16,100	17,200	15,759
	R. 1,100		
<b>4. Contingencies—</b>			
Charged .. .. .	O. 10,000	12,300	11,867
	R. 2,300		
<i>Col. 1.—Enhanced rates of surcharge on telephones and increased cost of books and periodicals, etc.</i>			
<b>6. Stationery and printing for Government House—</b>			
Charged .. .. .	O. 10,500	5,100	4,197
	R. - 5,400		
<i>Col. 1.—Chiefly due to economies effected.</i>			
<b>B. Band establishments—</b>			
<b>1. Pay of establishments—</b>			
Charged .. .. .	O. 26,200	6,800	6,751
	R. - 19,400		
<i>Col. 1.—Militarization of the Band.</i>			
<b>2. Other charges—</b>			
Charged .. .. .	O. 16,300	6,300	6,265
	R. - 10,000		
<i>Col. 1.—See "d.B.1."</i>			
<b>C. Maintenance of Furnishings of Official Residences—</b>			
<b>1. Government House furniture—Inauguration grant—</b>			
Charged .. .. .	O. 29,600	9,600	9,482
	R. - 20,000		
<i>Col. 1.—Postponement of purchase of new furniture owing to war conditions.</i>			
<b>2. Government House furniture—Maintenance grant including purchase and maintenance of pictures—</b>			
Charged .. .. .	O. 21,500	19,500	19,496
	R. - 2,000		



Grant No. IX—Heads of Provinces, Ministers and Headquarters Staff—*cont.*

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
25. General Administration, etc.— <i>cont.</i>	RS.	RS.	RS.
H heads of Provinces and Ministers— <i>cont.</i>			
d. Staff and household of the Governor— <i>cont.</i>			
D. His Excellency the Governor's Body Guard—			
1. Pay and allowances of officers—			
Charged .. .. O. 13,400 } R. 200 }	13,600	12,977	- 623
2. Pay and allowances of establishments—			
Charged .. .. O. 34,100 } R. 3,400 }	37,500	37,596	+ 96
3. Other charges—			
Charged .. .. O. 37,000 } R. - 6,500 }	30,500	27,131	- 3,366
Col. 1.—Savings due mainly to certain free supplies made by the Defence Department.			
Col. 4.—Chiefly because debits were not raised during the year for the supply of harness, saddlery, clothing, etc., and on account of railway warrants.			
E. Medical establishments—			
Charged .. .. O. 34,800 } R. - 5,200 }	29,600	29,351	- 249
Col. 1.—Full-time Surgeon not having been appointed (Rs. 10,500), off set by (i) increase in cost of medicines (Rs. 4,500) and (ii) enhanced dearness allowance (Rs. 800).			
F. Maintenance of gardens in Government Houses—			
1. Pay of establishments and other charges—			
Charged .. .. O. 7,600 } R. - 200 }	7,400	7,320	- 80
2. Maintenance charges—			
Charged .. .. O. 41,400 } R. 57,700 }	99,100	99,109	+ 9
Col. 1.—Improvements to a park and extensive cultivation in gardens (Rs. 50,500) and enhanced dearness allowance (Rs. 7,200).			
g. Expenditure from contract allowances—			
Charged .. .. O. 90,000 } R. 19,000 }	1,09,000	1,09,000	..
Col. 1.—Provision for extra allowance granted to meet the increased cost of living arising out of war conditions.			
f. Tour expenses—			
A. Special Train for His Excellency's own use and haulage of his saloon carriages—			
Charged .. .. O. 35,000 } R. - 15,000 }	20,000	18,065	- 1,935
Col. 1.—Fluctuating item.			
B. Reserved accommodation for the members of His Excellency's family and payments and presents for services rendered on tour—			
Charged .. .. .. .	5,000	4,678	- 322
C. Other miscellaneous charges—			
Charged .. .. O. 72,000 } R. - 7,000 }	65,000	67,320	+ 2,320
D. Purchase and upkeep of motor cars and motor lorries—			
Charged .. .. O. 11,000 } R. 500 }	11,500	11,474	- 26
E. Maintenance of State saloons—			
Charged .. .. .. .	18,000	17,777	- 223
Miscellaneous.			
g. Discretionary grants by Heads of Provinces—			
Discretionary grants by His Excellency the Governor.	25,000	25,000	..

**Grant No. IX—Heads of Provinces, Ministers and  
Headquarters Staff—cont.**

Major head and sub-head.	(1)	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
		(2)	(3)	(4)
<b>25. General Administration, etc.—cont.</b>		RS.	RS.	RS.
<b>Miscellaneous—cont.</b>				
<b>h. Ministers—</b>				
<b>A. Pay of officers—</b>				
Charged .. .. .		100		- 100
Authorized .. .. .		100		- 100
<b>B. Pay of establishments ..</b>		100		- 100
<b>C. Other charges—</b>				
Charged .. .. .		100		- 100
Authorized .. .. .		100		- 100
<b>hh. Advisers—</b>				
<b>A. Pay of officers—</b>				
Charged .. .. .	O. 1,32,000	1,92,100	1,92,125	+ 25
	R. 100			
<b>B. Pay of establishments ..</b>	O. 18,400	18,000	18,002	+ 2
	R. - 400			
<b>C. Other charges—</b>				
Charged .. .. .	O. 16,000	23,300	27,628	+ 4,328
	R. 7,300			
<i>Col. 1.—Extensive tours.</i>				
<i>Col. 4.—More tours than anticipated.</i>				
Authorized .. .. .	O. 10,000	14,300	14,797	+ 497
	R. 3,700			
<i>Col. 1.—Chiefly extensive tours and increased calls and surcharge on telephones.</i>				
<b>Secretariat and Headquarters Establishments.</b>				
<b>j. Civil Secretariats—</b>				
<b>A. Chief Secretariat—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. .	O. 55,100	67,500	66,812	- 688
	R. 12,400			
<i>Col. 1.—Provision for leave salary (Rs. 6,700), (ii) appointment of officers on higher rates of pay (Rs. 2,300) and (iii) drawal of pay in the senior scale by an officer, etc. (Rs. 3,400).</i>				
Authorized .. .. .	O. 14,900	21,800	21,235	- 565
	S. 100			
	R. 6,800			
<i>Col. 1.—Appointment of a special officer (Rs. 3,700) and changes in the personnel (Rs. 2,400).</i>				
<b>2. Pay of establishments.</b>	O. 69,300	62,900	59,796	- 3,104
	R. - 6,400			
<b>3. Other charges—</b>				
Charged .. .. .	O. 1,800	500	1,049	+ 549
	R. - 1,300			
Authorized .. .. .	O. 12,200	17,500	17,543	+ 43
	R. 5,300			
<i>Col. 1.—Chiefly travelling allowance for the return of certain staff from Ootacamund (Rs. 3,200) and enhanced dearness allowance (Rs. 1,300).</i>				
<b>B. Finance Secretariat—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. .	O. 46,800	46,000	47,175	+ 1,175
	R. - 800			
Authorized .. .. .	O. 19,800	20,900	21,180	+ 280
	R. 1,100			
<b>2. Pay of establishments.</b>	O. 1,01,300	92,700	92,888	+ 188
	R. - 8,600			
<b>3. Other charges—</b>				
Charged .. .. .	O. 800	1,300	1,294	- 6
	R. 500			
Authorized .. .. .	O. 12,100	12,600	12,605	+ 5
	R. 500			



Grant No. IX—Heads of Provinces, Ministers and Headquarters Staff—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>25. General Administration, etc.—<i>cont.</i></b>				
<b>Secretariat and Headquarters Establishments—<i>cont.</i></b>				
<b>j. Civil Secretariats—<i>cont.</i></b>				
<b>C. Revenue Department—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i>	O. 51,900	45,000	45,278	+ 278
	R. - 3,900			
<i>Authorized</i>	O. 7,100	7,700	7,655	- 45
	R. 600			
<b>2. Pay of establishments.</b>	O. 57,600	56,000	56,315	+ 315
	R. - 1,600			
<b>3. Other charges—</b>				
<i>Charged</i>	O. 300	600	595	- 5
	R. 300			
<i>Authorized</i>	O. 10,900	11,900	11,911	+ 11
	R. 1,000			
<b>D. Development Department—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i>	O. 63,500	69,400	69,127	- 273
	R. 5,900			
<i>Authorized</i>	O. 5,300	10,700	10,824	+ 124
	S. 100			
	R. 5,300			
<i>Col. 1.—Employment of an additional Assistant Secretary in the place of an Under Secretary.</i>				
<b>2. Pay of establishments.</b>	O. 46,600	64,300	64,586	+ 286
	R. 17,700			
<i>Col. 1.—Employment of additional staff for increased work in connection with price control, rationing, etc.</i>				
<b>3. Other charges—</b>				
<i>Charged</i>	O. 1,100	2,600	2,480	- 120
	R. 1,500			
<i>Authorized</i>	O. 11,800	22,000	21,880	- 120
	R. 10,200			
<i>Col. 1.—Shifting of office back to Madras and enhanced dearness allowance.</i>				
<b>E. Education and Public Health Department—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i>	O. 53,700	49,100	49,782	+ 382
	R. - 4,600			
<i>Authorized</i>	O. 10,600	14,500	14,454	- 46
	R. 3,900			
<i>Col. 1.—Provision for appointment of paper economy officer and leave salary of an officer.</i>				
<b>2. Pay of establishments.</b>	O. 86,300	87,600	87,102	- 498
	R. 1,300			
<b>3. Other charges—</b>				
<i>Charged</i>	O. 300	500	509	+ 9
	R. 200			
<i>Authorized</i>	O. 17,400	21,600	21,448	- 152
	R. 4,200			
<i>Col. 1.—See "j.D. 3, Authorized, col. 1."</i>				
<b>F. Public Works Department—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i>	O. 45,600	45,000	44,926	- 74
	R. - 600			
<i>Authorized</i>	O. 6,400	5,600	5,569	- 81
	R. - 800			
<b>2. Pay of establishments.</b>	O. 68,200	65,200	64,688	- 512
	S. 100			
	R. - 3,100			

Grant No. IX.—Heads of Provinces, Ministers and  
Headquarters Staff—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>25. General Administration, etc.—<i>cont.</i></b>		RS.	RS.	RS.
<b>Secretariat and Headquarters Establishments—<i>cont.</i></b>				
Civil Secretariats— <i>cont.</i>				
F. Public Works Department— <i>cont.</i>				
3. Other charges—				
Charged .. .. .	O. 300	700	878	+ 178
	R. 400			
Authorized .. .. .	O. 11,300	13,400	13,551	+ 151
	R. 2,100			
<i>Col. 1.—Chiefly shifting of office back to Madras.</i>				
<b>G. Home Department—</b>				
1. Pay of officers—				
Charged .. .. .	O. 65,200	64,400	64,416	+ 16
	R. - 800			
Authorized .. .. .	O. 6,000	6,400	6,386	- 14
	R. 400			
2. Pay of establishments.	O. 65,900	73,400	73,247	- 153
	R. 7,500			
<i>Col. 1.—Retention of temporary staff.</i>				
3. Other charges—				
Charged .. .. .		700	710	+ 10
Authorized .. .. .	O. 12,300	16,600	16,616	+ 16
	R. 4,300			
<i>Col. 1.—Enhanced dearness allowance.</i>				
<b>H. Legal Department—</b>				
1. Pay of officers—				
Charged .. .. .	R. 6,500	6,500	5,168	- 1,332
<i>Col. 1.—Provision for an officer deputed for legal training under the Central Government.</i>				
Authorized .. .. .	O. 40,000	38,400	38,187	- 213
	R. - 1,600			
2. Pay of establishments.	O. 22,000	19,700	19,747	+ 47
	R. - 2,300			
3. Other charges—				
Charged .. .. .	R. 1,400	1,400	1,270	- 130
Authorized .. .. .	O. 3,400	4,800	4,559	- 241
	R. 1,400			
<b>J. Local Administration Département—</b>				
1. Pay of officers—				
Charged .. .. .	O. 33,600	33,800	33,803	+ 3
	R. 200			
Authorized .. .. .	O. 17,900	27,500	25,418	- 2,082
	S. 100			
	R. 9,500			
<i>Col. 1.—Appointment of special officers.</i>				
2. Pay of establishments.	O. 65,000	67,200	66,910	- 290
	R. 2,200			
3. Other charges—				
Charged .. .. .	O. 200	400	313	- 57
	R. 200			
Authorized .. .. .	O. 12,700	18,000	17,319	- 681
	R. 5,300			
<i>Col. 1.—Chiefly travelling allowance of Special Officers and enhanced dearness allowance.</i>				
<b>K. Charges common to all Civil Secretariats—</b>				
1. Pay of establishments.				
	O. 79,300	75,300	75,680	+ 380
	R. - 4,000			
2. Other charges .. .. .				
	O. 1,24,000	1,39,900	1,48,033	+ 8,133
	R. 15,900			
<i>Col. 1.—Chiefly travelling allowance for the return of staff from Ootacamund (Rs. 7,000), enhanced dearness allowance (Rs. 3,300) and expenditure in connexion with cultivation of vegetables on Stone House Hill, Ootacamund (Rs. 5,200).</i>				



Grant No. IX—Heads of Provinces, Ministers and Headquarters Staff—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>25. General Administration, etc.—cont.</b>		RS.	RS.	RS.
<b>Secretariat and Headquarters Establishments—cont.</b>				
<b>j. Civil Secretariats—cont.</b>				
L. Saluting battery	O. 2,000 R. 300	2,300	2,090	- 210
M. Madras Record Office	O. 81,700 R. - 1,600			
N. Translators—				
Charged		200	240	+ 40
Authorized	O. 54,600 R. 1,200	55,800	55,594	- 206
O. Inspector of Municipal Councils and Local Boards—				
1. Pay of officers—				
Charged	O. 34,600 R. - 7,300	27,300	27,305	+ 5
Col. 1.—Appointment of officer whose pay is "authorized" in place of one whose pay is "charged."				
Authorized	O. 39,700 R. - 3,800	35,900	35,932	+ 32
2. Pay of establishments.	O. 34,100 R. - 1,200			
3. Other charges—				
Charged	O. 2,400 R. - 900	1,500	1,471	- 29
Authorized	O. 28,300 R. 6,400			
Col. 1.—Chiefly enhanced dearness and travelling allowances.				
P. 1. Elections to Local Boards and Municipalities.	O. 52,600 R. - 47,600	5,000	5,197	+ 197
Col. 1.—Postponement of elections.				
2. Charges recoverable from Governments, Departments, etc.	O. - 52,600 R. 47,600	- 5,000	- 5,197	- 197
Col. 1.—See "j.P.I., col. 1."				
Q. Elections to Non-Union Panchayats.	O. 33,900 R. - 35,400	1,500	1,053	- 447
Col. 1.—See "j.P.I., col. 1."				
R. Subsidy to District Boards towards the cost of Accountants (partially excluded areas).		500	504	+ 4
<b>k. Public Service Commission—</b>				
A. Pay of officers—				
Charged	O. 1,00,300 R. 6,500	1,06,800	1,06,570	- 230
B. Other charges—				
Charged	O. 94,300 R. 14,700	1,09,000	1,07,818	- 1,182
Col. 1.—(i) Enhanced dearness allowance (Rs. 2,600), (ii) increase in postal rates (Rs. 4,700) and (iii) increase in the number of examiners for special and departmental tests (Rs. 7,300).				
<b>1. Board of Revenue, Financial Commissioner and Establishments—</b>				
A. Pay of officers—				
Charged	O. 1,16,500 R. - 30,000	86,500	85,260	- 1,240
Authorized	O. 32,000 R. - 2,700			
B. Pay of establishments.	O. 1,55,000 R. - 13,200	1,41,800	1,41,984	+ 184

Grant No. IX—Heads of Provinces, Ministers and  
Headquarters Staff—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess Saving
(1)		(2)	(3)	(4)
<b>25. General Administration, etc.—<i>cont.</i></b>		RS.	RS.	RS.
<b>Secretariat and Headquarters Establishments—<i>cont.</i></b>				
<b>l. Board of Revenue, Financial Commissioner and Establishments—<i>cont.</i></b>				
<b>C. Other charges—</b>				
<i>Charged</i> .. .. .	O. 8,000 R. - 700	7,300	7,617	+ 317
Authorized .. .. .	O. 36,100 R. 22,200			
<i>Col. 1.</i> —Shifting of office from Salem to Madras and enhanced dearness allowance.				
<b>m. Local Fund Audit Establishments—</b>				
<b>A. Examiner's office—</b>				
1. Pay of officers .. .. .	O. 19,900 R. - 10,000	9,900	9,889	- 11
<i>Col. 1.</i> —Post-budget decision to debit the honorarium paid to the Examiner to the sub-head "other charges."				
2. Pay of establishments.	O. 60,600 R. - 5,400	55,200	55,315	+ 115
<b>3. Other charges—</b>				
<i>Charged</i> .. .. .	.. .. .	200	..	- 200
Authorized .. .. .	O. 18,200 R. 13,900	32,100	32,192	+ 92
<i>Col. 1.</i> —See "m. A.1., col. 1" (Rs. 10,000), shifting of office from Kurnool to Madras (Rs. 2,200) and enhanced travelling and dearness allowances (Rs. 1,000).				
<b>B. District staff—</b>				
1. Pay of officers .. .. .	O. 17,400 R. 300	17,700	17,639	- 61
2. Pay of establishments.	O. 2,45,000 R. - 15,300	2,29,700	2,30,053	+ 353
3. Allowances .. .. .	O. 35,300 R. 21,000	56,300	53,357	- 2,943
<i>Col. 1.</i> —Chiefly enhanced travelling and dearness allowances.				
4. Contingencies .. .. .	O. 12,900 R. 1,000	13,900	13,461	- 439
<b>a. Agent for Government Consignments—</b>				
A. Contribution .. .. .	.. .. .	10,700	11,648	+ 948
<b>Miscellaneous.</b>				
w. II. <i>Deduct</i> —Contributions recoverable from other Governments, Departments, etc. } O. - 5,200 R. - 25,700		- 30,900	- 29,650	+ 1,250
<i>Col. 1.</i> —Provision to meet recovery from the Central Government towards the cost of Secretariat staff for work done for the Central Government.				
<b>B. High Commissioner for India—</b>				
y. Salaries and expenses of the High Commissioner's department—Share of the cost of the High Commissioner's establishments debitable to Provincial Governments. } O. 63,600 R. - 5,600		58,000	61,494	+ 3,494



Grant No. IX—Heads of Provinces, Ministers and Headquarters Staff—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>25. General Administration, etc.—<i>cont.</i></b>				
<b>Miscellaneous—<i>cont.</i></b>				
<b>B. High Commissioner for India—<i>cont.</i></b>				
yy. Other items—				
1. Leave salaries and deputation pay—				
Charged .. .. .	O. 6,600	..	485	+ 185
	R. - 6,600			
2. Allotment of pay of officers—				
Charged .. .. .	O. 8,800	7,600	7,615	+ 15
	R. - 1,200			
3. Sterling overseas pay—				
Charged .. .. .	O. 50,000	29,200	28,585	- 615
	R. - 20,800			
4. Cost of Publications supplied to India—				
(i) Government House—				
Charged .. .. .	..	..	62	+ 62
(ii) Others—				
Authorized .. .. .	..	400	257	- 143
z. Loss or gain by exchange—Other than on stores—				
Charged .. .. .	R. 100	100	64	- 36
Authorized .. .. .	R. 100	100	107	+ 7
Lump sum provision for a further increase in dearness allowance.				
	O. 30,400	..	..	..
	R. - 30,400			
<i>Col. 1.—Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.</i>				
Surrenders or withdrawals within grant or appropriation—				
Charged .. .. .	R. 30,600	30,600	..	- 30,600
Authorized—				
Gross .. .. .	R. 24,400	24,400	..	- 24,400
Deductions .. .. .	R. - 21,900	- 21,900	..	+ 21,900
Totals.				
	Charged ..	18,75,600	18,38,288	- 37,312
	Authorized—			
	Gross ..	21,40,200	21,16,269	- 23,931
	Deductions. -	57,800	- 34,847	+ 22,953
	Net ..	20,82,400	20,81,422	- 978

Notes.

*Administration of the grant—Charged.*—There was a saving of 2.0 per cent in the final appropriation as against 4.2 per cent in the previous year. There was also a saving of 0.4 per cent in the modified appropriation as against an excess of 0.1 per cent in 1942-43.

*Authorized.*—There was a negligible saving of 0.05 per cent in the final grant while there was an excess of 3.0 per cent in the previous year. There was, however, an excess of 0.1 per cent over the modified appropriation.

## Grant No. X—Legislative Bodies—Authorized.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess Saving.
(1)		(2)	(3)	(4)
<b>25. General Administration—Legislative Bodies.</b>		RS.	RS.	RS.
o. Provincial Legislative Assembly—				
D. Other charges	O. 2,500	1,900	1,861	- 39
	R. - 600			
p. Legislative Assembly Department—				
A. Pay of officers		3,800	3,825	+ 25
B. Pay of establishments	O. 61,000	51,000	51,065	+ 65
	R. - 10,000			
<i>Col. 1.—Some deputation vacancies not filled up during the year.</i>				
C. Allowances and hono- raria.	O. 3,000	4,100	4,129	+ 29
	R. 1,100			
D. Other charges	O. 900	1,600	1,568	- 32
	R. 700			
q. Provincial Legislative Council—				
D. Other charges	O. 600	400	443	+ 43
	R. - 200			
r. Elections for Legislatures—				
A. Elections—				
1. Pay of special officers and establishments.	R. 200	200	144	- 56
2. Travelling allowances and honoraria.	R. 100	100	59	- 41
3. Other charges	R. 1,600	1,600	1,563	- 37
w. II. Deduct—Contributions recoverable from other Governments, Departments, etc.				
	O. - 1,000	- 3,800	- 3,732	+ 68
	R. - 2,800			
<i>Col. 1.—Mainly recovery from Central Government on account of expenditure on bye-elections.</i>				
Charges in England—				
B. High Commissioner for India—				
y. Other items—				
Cost of publications supplied to India.		200	58	- 142
Lumpsum provision for a further increase in dearness allowance.				
	O. 700	..	..	..
	R. - 700			
Surrenders or withdrawals within grant or appropriation—				
Gross	R. 7,800	7,800	..	- 7,800
Deductions	R. 2,800	2,800	..	- 2,800
Totals				
	{ Authorized—			
	Gross ..	72,700	64,715	- 7,985
	Deductions ..	- 1,000	- 3,732	- 2,732
	Net ..	71,700	60,983	- 10,717

## Notes.

*Administration of the grant.*—The saving in the final grant was 14.9 per cent as against 48.3 per cent in the previous year. The saving occurred chiefly under "p.B." The percentage of saving in the modified appropriation was 0.2 as against 0.5 in the previous year.



Grant No. XI—District Administration and Miscellaneous.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	Rs.
<b>25. General Administration—District Administration and Miscellaneous.</b>				
<b>District Administration.</b>				
A. General establishments—				
A. Collectors and Magistrates—				
1. Pay of officers—				
Charged .. .. .	O. 6,73,000 R. - 1,00,000	5,73,000	5,70,367	- 2,633
Col. 1.—Larger number of Provincial Civil Service Officers officiating as Collectors.				
Authorized .. .. .	O. 23,000 S. 53,000	76,000	77,557	+ 1,557
Col. 1.—Temporary establishments sanctioned to cope with increase in work (Rs. 6,000) and also for the reason given under "charged" (Rs. 47,000).				
2. Pay of establishments.	O. 6,85,000 S. 78,500	7,63,500	7,09,677	- 53,823
Col. 1.—See the first reason given under "s.A.I. Authorized, col. 1."				
3. Allowances and honoraria—				
Charged .. .. .	O. 44,000 R. 7,000	51,000	49,586	- 1,414
Col. 1.—Enhanced travelling allowance.				
Authorized .. .. .	O. 1,53,400 R. 76,800	2,30,200	2,30,527	+ 327
Col. 1.—Enhanced dearness allowance.				
4. Petty construction and repairs.	O. 13,400 R. 1,800	15,200	19,282	+ 4,082
Col. 4.—Increased cost of labour and materials.				
5. Plague charges .. .. .	O. 4,800 R. - 4,100	700	29	- 680
Col. 1.—Fluctuating item.				
6. Contingencies—				
Charged .. .. .	O. 12,000 R. 7,000	19,000	15,146	- 3,854
Cols. 1 and 4.—Increase in law charges did not materialize to the extent anticipated.				
Authorized .. .. .	O. 3,71,800 S. 27,000 R. 99,600	4,98,400	4,90,164	- 8,236
Col. 1.—(i) Provision for reafforesting the banks of rivers (Rs. 27,000), (ii) increase under service postage and telegram charges (Rs. 46,500), (iii) purchase and repair of furniture (Rs. 3,400), (iv) law charges (Rs. 2,300), (v) rates and taxes (Rs. 3,900), (vi) dearness allowance to menials (Rs. 7,500) and (vii) other charges (Rs. 35,000).				
B. Court of Wards establishments.	O. 9,100 R. 6,200	15,300	14,587	- 713
Col. 1.—Additional establishment for work connected with the management of certain estates (Rs. 4,500) and other charges (Rs. 1,700).				
C. Laccadive and Aminidivi establishments (excluded areas)—				
1. Pay and allowances of officers and establishments—				
Charged .. .. .	O. 18,100 R. 1,500	19,600	20,232	+ 632
2. Other charges—				
Charged .. .. .	O. 1,67,000 R. 51,500	2,18,500	2,08,844	- 9,656
Col. 1.—Chiefly increase in the price of rice supplied to the islands.				
D. Treasury establishments—				
1. Pay of officers .. .. .		2,20,000	1,97,681	- 22,319
Col. 4.—Large number of junior officers holding charge of treasuries.				

## Grant No. XI—District Administration and Miscellaneous—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
25. General Administration—District Administration and Miscellaneous—cont.		RS.	RS.	RS.
<b>District Administration—cont.</b>				
s. General establishments—cont.				
D. Treasury establishments—cont.				
2. Pay of establishments.	O. 5,37,200 R. 17,000	5,54,200	5,39,894	- 14,306
3. Allowances	O. 82,300 R. 53,600			
<i>Col. 1.—Enhanced dearness and travelling allowances.</i>				
4. Contingencies	O. 45,500 R. 5,000	50,500	51,485	+ 985
<i>Col. 1.—Enhanced dearness allowance and increase in postal rates.</i>				
t. Subdivisional establishments—				
A. Subdivisional establishments (excluding Rural Debt Redemption Scheme and Debt Conciliation Boards)—				
1. Pay of officers—				
Charged	O. 4,60,000 R. - 95,000	3,65,000	3,48,418	- 16,582
<i>Col. 1.—Larger number of Provincial Civil Service Officers in charge of L.C.S. divisions.</i>				
Authorized	O. 4,65,500 S. 74,000	5,39,500	5,16,401	- 23,099
<i>Col. 1.—See "s.A.1, Authorized, col. 1" (Rs. 15,000) and "t.A.1, Charged" (Rs. 59,000).</i>				
2. Pay of establishments	O. 5,37,000 S. 60,000	5,97,000	5,55,287	- 41,713
<i>Col. 1.—See "s.A.2, Authorized, col. 1."</i>				
3. Allowances—				
Charged	O. 70,000 R. - 5,500	64,500	57,445	- 7,055
<i>Col. 4.—See "t.A. 1, Charged."</i>				
Authorized	O. 2,23,100 S. 46,100 R. 83,900	3,53,100	3,50,299	- 2,801
<i>Col. 1.—See "s.D.3, col. 1."</i>				
4. Honoraria	O. 77,000 R. 1,000	78,000	77,996	- 4
5. Petty construction and repairs.	{ O. 6,000 R. 300 }	6,300	4,117	- 2,183
<i>Col. 4.—Works not carried out due to non-availability of building materials.</i>				
6. Contingencies	O. 2,29,600 R. 9,200	2,38,800	2,36,981	- 1,819
B. Debt Conciliation Boards—				
Pay of establishments and other charges.	{ O. 68,200 R. - 55,200 }	13,000	13,406	+ 406
<i>Col. 1.—Abolition of existing boards and reconstitution of a single board for each district.</i>				
u. Other establishments—				
A. Taluk establishments—				
I. Ordinary areas—				
1. Pay of establishments.	O. 43,77,900 S. 300 R. - 43,100	43,85,100	42,08,085	- 1,27,013
2. Allowances	O. 12,40,700 S. 6,31,000 R. 5,000	18,76,700	18,01,776	- 74,924
<i>Col. 1.—See "s.D.3, col. 1."</i>				
2. Honoraria	O. 1,40,000 S. 44,000	1,84,000	1,84,662	+ 662
<i>Col. 1.—Enhanced dearness allowance to copyists.</i>				





Grant No. XI—District Administration and Miscellaneous—*cont.*

Major head and sub-head, (1)	Final grant or appropriation, (2)	Actual expenditure, (3)	Excess + Saving —, (4)
	RS.	RS.	RS.
<b>25. General Administration—District Administration and Miscellaneous—<i>cont.</i></b>			
<b>District Administration—<i>cont.</i></b>			
u. Other establishments— <i>cont.</i>			
E. Charges on account of revenue processes.	{ O. 1,42,600 R. 26,000 }	1,68,600	1,74,490 + 5,890
<i>Col. 1.—See "s.A.3, Authorised, col. 1."</i>			
F. Establishment for stamp-weights and measures.	{ O. 30,200 R. 5,200 }	35,400	34,065 - 1,335
<i>Col. 1.—See "u.E, col. 1."</i>			
<b>Miscellaneous.</b>			
v. Discretionary Grants by Heads of Provinces, etc.—			
Discretionary grants by Collectors—			
Charged .. .. .	R. 11,900	11,900	11,976 + 76
<i>Col. 1.—Grant of subsistence allowance to stranded islanders owing to unexpected change in the monsoon.</i>			
Authorized .. .. .	{ O. 48,000 S. 8,100 R. 3,500 }	59,600	45,558 - 14,042
<i>Col. 1.—Increase in limits up to which grants can be sanctioned by Collectors and special grants for some districts.</i>			
<i>Col. 4.—Fluctuating item depending upon the requirements of the Collectors.</i>			
w. Miscellaneous—			
A. Provincial Broadcasting—			
1. Pay of officers and establishments.	{ O. 33,900 S. 300 R. 6,500 }	40,700	40,623 - 77
<i>Col. 1.—Revision of pay of Radio Engineer and sanction of additional establishment to cope with increased work.</i>			
2. Allowances and contingencies.	{ O. 1,42,300 R. 29,300 }	1,71,600	1,14,329 - 57,271
<i>Col. 1.—(i) Travelling and compensatory allowances and other charges due to additional staff (Rs. 30,100) and (ii) enhanced dearness allowance (Rs. 3,200), offset by savings under installation of sets (Rs. 4,000).</i>			
<i>Col. 4.—Debit for a large number of lease/lend radio sets not raised by the Central Government.</i>			
B. District Conferences ..	{ O. 1,000 R. 200 }	1,200	564 - 636
C. Rural Recreation Scheme—Pay of officers, establishments and other charges.	{ O. 63,000 R. - 7,900 }	55,100	54,064 - 1,036
<i>Col. 1.—Mainly because posts of rural recreation organizers could not be filled up in certain districts due to want of qualified hands.</i>			
D. Estates Land Act Tribunal—			
1. Pay of officers—			
Charged .. .. .	{ O. 18,800 R. - 18,800 }		
<i>Col. 1.—Post-budget decision to treat the pay and allowances of the President as "Authorised".</i>			
Authorized .. .. .	{ O. 13,200 R. 17,200 }	30,400	29,131 - 1,269
<i>Col. 1.—See "w.D.1, Charged, col. 1."</i>			
2. Pay of establishments.		5,400	5,333 - 67



Grant No. XI—District Administration and Miscellaneous—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
25. General Administration—District Administration and Miscellaneous—cont.			
Miscellaneous—cont.			
w. Miscellaneous—cont.			
D. Estates Land Act Tribunal—cont.			
3. Other charges—			
Charged .. .. .	O. 6,000 } R. - 6,000 }	.. .. .	.. .. .
Col. 1.—See “w.D.I. Charged.”			
Authorized .. .. .	O. 13,400 } R. - 3,000 }	10,400	9,954 - 446
Col. 1.—Based on the progress of actuals.			
E. Scheme for grant of loans to repair houses damaged by enemy action.	{ O. 8,000 } R. - 8,000 }	.. .. .	.. .. .
Col. 1.—No need to incur any expenditure.			
F. Buckingham Canal Transport.	{ O. 22,100 } R. - 11,300 }	10,306	10,623 + 323
Col. 1.—Closure of the office of the Special Officer earlier than anticipated.			
G. Miscellaneous—			
Charged .. .. .	.. .. .	8,400	5,965 - 2,435
Col. 4.—Expenditure on allowances to I.C.S. Probationers was less than anticipated.			
w-I. Expenditure from Rural Reconstruction grants.	{ O. 800 } S. 62,600 }	63,400	42,405 - 20,995
Col. 1.—Based on revised requirements of Collectors.			
Col. 4.—Mainly due to the abandonment or postponement of certain works for want of building materials, unwillingness of contractors to undertake works at rates offered by Collectors and inability to cash final bills before 31st March 1944.			
w-II. Deduct.—Contributions recoverable from other Governments, Departments, etc.	{ O. -13,000 } R. -1,26,600 }	-1,39,600	-1,72,089 - 32,489
Cols. 1 and 4.—Recovery from the Defence Department on account of special staff employed for Defence purposes was more than anticipated.			
Charges in England—			
A. High Commissioner for India—			
yy. Other items—			
1. Leave salaries and deputation pay—			
Charged .. .. .	O. 38,000 } R. - 8,000 }	30,000	30,087 + 87
2. Sterling overseas pay—			
Charged .. .. .	O. 59,800 } R. - 9,400 }	50,400	52,602 + 2,202
3. Allotment of pay of officers—			
Charged .. .. .	.. .. .	.. .. .	151 + 151
z. Loss or gain by exchange—			
Charged .. .. .	R. 100	100	147 + 47
Lump sum provision for a further increase in dearness allowance—	{ O. 2,64,900 } R. - 2,64,900 }	.. .. .	.. .. .
Col. 1.—Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.			

Grant No. XI—District Administration and Miscellaneous—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>25. General Administration—District Administration and Miscellaneous—<i>cont.</i></b>		RS.	RS.	RS.
Surrenders or withdrawals within grant or appropriation—				
<i>Charged</i> .. .. R.	1,63,700	1,63,700	..	- 1,63,700
<i>Authorized</i> —				
Gross .. .. R.	- 1,26,600	- 1,26,600	..	+ 1,26,600
Deductions .. .. R.	1,26,600	1,26,600	..	- 1,26,600
Totals				
<i>Charged</i> .. ..	15,75,100	13,70,966		- 2,04,134
<i>Authorized</i> —				
Gross .. ..	2,53,02,800	2,48,71,965		- 4,30,835
Deductions .. ..	- 13,000	- 1,72,089		- 1,59,089
Net .. ..	2,52,89,800	2,46,99,876		- 5,89,924

**Notes.**

*Administration of the grant—Charged.*—The saving in the final appropriation was 12.9 per cent as against 9.3 per cent in the previous year. The saving occurred chiefly under "s.A.1," "t. A.1" and "w. D.1." There was also a saving of 2.9 per cent in the modified appropriation as against 3.1 per cent in the previous year.

*Authorized.*—There was a saving of 2.3 per cent in the final grant as against 1.5 per cent in the previous year.

2. *Unprofitable Outlay—Grant for Rural Reconstruction—Rural Water-supply.*—Bore-well works in four districts financed from the grant mentioned above proved abortive during trial boring, mainly due to the tubes getting stuck up and the yield of water proving insufficient.

The works had to be abandoned and the expenditure incurred written off as unprofitable. The total unprofitable outlay thus written off during the year was Rs. 1,601.

3. *Losses.*—(a) In connection with some construction works, Government directed that certain specified lorries should be secured and that, if the owners did not agree to hire their vehicles, they should be requisitioned. One of the lorries so specified had to be seized by the Police in July 1942, the owner not willing to hire it. It was subsequently returned to the owner in December 1942 as it was not found serviceable. The owner was not served with a requisitioning order under Rule 75-A of the Defence of India Rules, when the vehicle was seized. He sent a suit notice claiming compensation amounting to Rs. 7,379 for loss of income due to the seizure of the vehicle. Under the instructions of Government, a settlement was effected by the District Magistrate with the owner whereby the latter agreed to accept a compensation of Rs. 2,500 in full settlement of all his claims. This was accepted by Government.

(b) A vessel conveying Government coir capsized and was wrecked. A private vessel conveying Government cargo encountered a storm and jettisoned all the private cargo and a portion of the Government cargo as well, in order to save the remaining portion of the Government cargo. The value of coir thus lost in both the cases aggregating Rs. 3,043 was written off by competent authority.

4. *Grants for the economic development and improvement of rural areas.*—Moneys received, whether as grants from the Central Government or as contributions from the public, are credited to a deposit head, but the expenditure therefrom is budgeted and accounted for as ordinary expenditure of the department concerned. At the end of the year an amount equivalent to the



Grant No. XI—District Administration and Miscellaneous—cont.

expenditure is transferred from the deposit head to the appropriate revenue head. The expenditure detailed in the account given below has been accounted for under sub-head "w. I" of this grant with the exception of one item, viz., Poonamallee Health Unit which has been accounted for under the sub-head "a. E.2" of grant No. XVII. Public Health.

A progressive account of the transactions to the end of the year 1943-44 is given below:—

Name of the scheme.	Receipts during the year (1943-44).	Receipts to the end of the year (1943-44).	Expenditure during the year (1943-44).	Expenditure to the end of the year (1943-44).	Unexpended balance at the end of the year (1943-44).	
(1)	(2)	(3)	(4)	(5)	(6)	
	RS.	RS.	RS.	RS.	RS.	
1. Rural water-supply (including establishment charges).			(c) 21,463	12,90,344		
2. Rural sanitation			(d) 2,031	2,59,784		
3. Village communications			(e) 12,091	12,23,361	98,261	
4. Co-operative loan and sale societies.	3,571	32,29,709	5,850	1,10,879		
5. Co-operative societies for consolidation of holdings.			5	12,950		
6. Poonamallee Health Unit			(f) 301	1,25,130		
<b>Total</b>	<b>3,571</b>	<b>32,29,709</b>	<b>41,681</b>	<b>31,31,448</b>		

- RS.
- (a) Contributions and other receipts . . . . . 3,571
  - (b) Made up of—
  - Grants from the Central Government . . . . . 28,26,070
  - Contributions and other receipts . . . . . 4,03,639
  - (c) Includes an amount of Rs. 586 wrongly debited to other service heads in previous years and debited direct to the deposit head during the year 1943-44.
  - (d) Represents net expenditure after deducting a sum of Rs. 9 being recovery of expenditure in previous years.
  - (e) Represents net expenditure after deducting a sum of Rs. 1,601 being recovery of expenditure in previous years.
  - (f) Represents a wrong debit of Rs. 301 which will be withdrawn in 1944-45. The adjustment could not be made in the accounts of 1943-44 for want of details.

The expenditure shown above was generally incurred in conformity with the conditions laid down by the Central Government.

Grant No. XII—Administration of Justice.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>27. Administration of Justice.</b>				
<b>a. High Court—</b>				
<b>A. Judges and Registrar—</b>				
1. Pay of officers—				
Charged . . . . .	O. 8,48,300	8,46,200	8,46,667	+ 467
	R. - 2,100			
2. Pay of establishments—				
Charged . . . . .	O. 3,71,900	3,47,500	3,47,431	- 69
	R. - 24,400			
3. Other charges—				
Charged . . . . .	O. 1,27,800	1,51,600	1,49,923	- 1,677
	R. 23,800			

Col. 1.—Mainly enhanced dearness and travelling allowances and payment of allowances to jurors.

Grant No. XII—Administration of Justice—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>27. Administration of Justice—<i>cont.</i></b>				
a. High Court— <i>cont.</i>		RS.	RS.	RS.
B. Translation and Printing Department—				
1. Pay of establishments—				
Charged	O. 92,300	1,05,500	1,04,210	- 1,290
	R. 13,200			
Col. 1.—Employment of additional staff.				
2. Other charges—				
Charged	O. 15,200	29,200	30,348	+ 1,148
	R. 14,000			
Col. 1.—Increase in copying work and enhanced dearness allowance.				
C. Sheriff and Madras Law Reports—				
1. Pay of editor and reporters—				
Charged	O. 11,000	10,900	11,460	+ 560
	R. - 100			
2. Pay of establishments and other charges—				
Charged	O. 11,200	11,600	11,492	- 108
	R. 400			
b. Law Officers—				
A. Pay of officers—				
Charged		21,600	21,600	
Authorized	O. 41,200	43,000	42,261	- 739
	R. 1,800			
B. Pay of establishments .. .. .				
	O. 12,400	12,300	12,331	+ 31
	R. - 100			
C. Allowances and honoraria—				
Charged	O. 10,300	31,000	32,485	+ 1,485
	R. 20,700			
Col. 1.—Fees and travelling allowance paid to the Advocate-General for appearing in the Federal Court on behalf of Madras Government.				
Authorized	O. 2,07,100	2,34,600	2,24,441	- 10,159
	S. 26,500			
	R. 1,000			
Col. 1.—Increased expenditure under honoraria (fees to Government Pleaders) (Rs. 24,500) and enhanced dearness and travelling allowances (Rs. 3,000).				
D. Contingencies .. .. .				
	O. 84,300	81,600	79,630	- 1,970
	R. - 2,700			
c. Administrator-General—				
A. Pay of officers .. .. .				
		28,800	28,814	+ 14
B. Pay of establishments and other charges .. .. .				
	O. 14,400	14,900	14,823	- 77
	S. 500			
cc. Official Assignee—				
1. Pay of officers—				
Charged	S. 19,000	27,700	26,547	- 1,153
	R. 8,700			
2. Pay of establishments—				
Charged	S. 24,400	24,600	24,475	- 125
	R. 200			
3. Other charges—				
Charged	R. 21,300	21,300	15,415	- 5,885
Items 1 to 3, col. 1.—Provincialization of the post of Official Assignee and his staff.				
Col. 4.—Fees payable to a company for audit of accounts in 1942-43 could not be paid before the close of the year for want of orders of Government.				
d. Presidency Magistrates' Courts—				
A. Pay of officers—				
Charged		20,800	20,800	
Authorized	O. 22,200	24,800	24,684	- 116
	S. 100			
	R. 2,500			
Col. 1.—Appointment of temporary Presidency Magistrates.				



Grant No. XII—Administration of Justice—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>27. Administration of Justice—cont.</b>		RS.	RS.	RS.
d. Presidency Magistrates' Courts—cont.				
B. Pay of establishments ..	O. 42,400	46,000	44,771	- 1,229
	R. 3,600			
C. Compensation ..	O. 28,500	19,500	19,007.	- 493
	R. - 9,000			
Col. 1.—Lesser amount of fines realized during the year.				
D. Other charges ..	O. 27,800	33,200	31,371	- 1,829
	S. 2,500			
	R. 2,900			
Col. 1.—Payment of tax on a private building occupied for Government purpose and enhanced dearness allowance.				
e. Civil and Sessions Courts—				
A. City Civil Court—				
1. Pay of officers ..	O. 16,800	19,200	20,196	+ 996
	R. 2,400			
Col. 1.—Restoration of pre-1938 scales of pay.				
2. Pay of establishments and other charges.	O. 32,500	32,100	31,943	- 157.
	R. - 400			
B. Mufassil Civil and Sessions Courts—				
Regular establishments—				
1. Pay of officers—				
Charged ..	O. 6,23,900	5,79,500	5,73,792	- 5,708
	R. - 44,400			
Authorized ..	O. 11,19,800	11,00,100	11,13,356	+ 13,256
	S. 100			
	R. - 19,800			
2. Pay of establishments.	O. 16,14,400	16,04,000	16,02,601	- 1,399
	R. - 10,400			
3. Allowances—				
Charged ..	O. 8,500	10,000	9,055	- 945
	R. 1,500			
Authorized ..	O. 1,82,400	3,35,300	3,34,179	- 1,121
	S. 1,11,600			
	R. 41,300			
Col. 1.—Chiefly enhanced dearness allowance (Rs. 1,44,200) and enhanced travelling allowance (Rs. 7,900).				
4. Petty construction and repairs.	O. 15,000	16,000	14,768	- 1,232
	R. 1,000			
5. Contingencies ..	O. 3,41,300	3,93,500	3,84,988	- 8,512
	R. 52,200			
Col. 1.—(i) Diet and road money to prosecutors and witnesses (Rs. 16,900). (ii) allowances to Jurors (Rs. 8,300). (iii) increase in postal rates (Rs. 8,600). (iv) enhanced dearness allowance (Rs. 7,300) and (v) increased expenditure under "Office Expenses," "Purchase and repair of furniture", etc. (Rs. 11,100).				
C. Mufassil Civil and Sessions Courts—Copyists' establishments—				
1. Pay of establishments.	O. 2,42,000	2,40,000	2,38,323	- 1,677
	R. - 2,000			
2. Extra remuneration for copyists' other charges.	O. 1,32,100	1,94,400	1,92,229	- 2,171
	S. 62,300			
Col. 1.—See "a. B.2, col. 1."				
D. Mufassil Civil and Sessions Courts—Process Service establishments—				
1. Pay of establishments.	O. 15,32,000	14,87,000	14,80,221	- 6,779
	R. - 45,000			
2. Allowances ..	O. 3,48,500	5,60,300	5,58,499	- 1,801
	S. 2,800			
	R. 2,09,000			
Col. 1.—Enhanced dearness allowance.				

## Grant No. XII—Administration of Justice—cont.

Major head and sub-head.			Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)			(2)	(3)	(4)
<b>27. Administration of Justice—cont.</b>			RS.	RS.	RS.
e. Civil and Sessions Courts—cont.					
D. Mufassil Civil and Sessions Courts—Process Service establishments—cont.					
3. Contingencies .. O. 4,000					
R. 1,700 } 5,700 4,838 - 862					
f. Courts of Small Causes—					
Presidency—					
1. Pay of officers .. O. 33,600					
R. 200 } 33,800 33,240 - 560					
2. Pay of establishments. O. 58,600					
R. - 1,500 } 57,100 56,592 - 508					
3. Other charges .. O. 24,800					
S. 4,700 } 30,800 31,026 + 226					
R. 1,300					
Col. 1.—Enhanced dearness allowance and revision of property tax.					
g. Criminal Courts—					
A. Pay of officers—					
Charged .. .. O. 14,000					
R. - 700 } 13,300 12,728 - 572					
Authorized .. .. O. 6,100					
R. - 5,200 } 900 886 - 14					
Col. 1.—Officers for trial of special cases could not be appointed, as the scheme of appointing additional First-class Magistrates has been given effect to.					
B. Pay of establishments .. O. 8,45,700					
R. - 1,400 } 8,44,300 8,36,184 - 8,116					
C. Allowances—					
Charged .. .. O. 200					
R. - 100 } 100 .. - 100					
Authorized .. .. O. 1,08,500					
S. 92,000 } 2,05,100 2,07,693 + 2,593					
R. 4,600					
Col. 1.—Enhanced dearness and travelling allowances.					
D. Petty construction and repairs. { O. 1,200					
R. 600 } 1,800 1,971 + 171					
E. Contingencies .. .. O. 1,71,700					
S. 81,200 } 2,54,300 2,62,005 + 7,705					
R. 1,400					
Col. 1.—(i) Diet and road money to prosecutors (Rs. 62,300), (ii) increased expenditure under other contingencies (Rs. 7,400), (iii) increase in postal rates and office expenses, etc. (Rs. 10,000) and (iv) enhanced dearness allowance (Rs. 2,900).					
F. Compensations .. .. O. 2,82,100					
S. 35,900 } 3,18,000 3,00,760 - 17,240					
Col. 1.—More compensations consequent on larger realization of fines in 1942-43.					
h. Charges in England—					
I. Secretary of State for India—					
B. Other charges (Law charges). { O. 2,800					
S. 9,200 } 12,000 11,420 - 580					
Col. 1.—Due to an unforeseen appeal.					
II. High Commissioner for India—					
A. Leave salaries and deputation pay—					
Charged .. .. O. 13,400					
R. - 10,600 } 2,800 2,762 - 38					
B. Sterling overseas pay—					
Charged .. .. O. 14,400					
R. - 5,600 } 8,800 8,877 + 77					
C. Allotment of pay of officers—					
Charged .. .. .. 28,800 28,800					
E. Other charges—					
Cost of publications .. .. 200 472 + 273					
Law Reporter .. .. .. 600 500 - 100					



Grant No. XII—Administration of Justice—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>27. Administration of Justice—<i>cont.</i></b>			
	RS.	RS.	RS.
j. Loss or gain by exchange—			
A. Other than on stores—			
Charged .. .. .	..	70	+ 70
Authorized .. .. .	..	22	+ 22
Lump sum provision for a further increase in dearness allowance—			
Charged .. .. .	O. 15,800 R. — 15,800	..	..
<i>Col. f.</i> —Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.			
Authorized .. .. .	O. 2,30,000 R. — 2,30,000	..	..
<i>Col. l.</i> —See “Charged, col. 1” above.			
Totals	{ Charged .. 22,92,800 Authorized .. 82,85,200	22,78,937	- 13,863 - 44,334

**Notes.**

*Administration of the grant—Charged.*—The saving in the final appropriation was 0.6 per cent as against 2.4 per cent in the previous year.

*Authorized.*—There was a saving of 0.5 per cent in the final grant as against 0.2 in the previous year.

2. *Remissions of, and abandonment of claims to, revenue otherwise than by law or rule having the force of law.*—(i) The recovery of magisterial fines amounting to Rs. 69,823 was waived under the discretionary powers vested in the local officers.

(ii) Sums aggregating Rs. 601 being costs awarded to Government in suits filed *in forma pauperis* in the High Court were written off by Government during the year.

3. *Losses.*—In November 1941, serious irregularities were noticed in the maintenance of the accounts relating to the collection of rent and charges for electric consumption of the Advocates’ Chambers attached to a Court of Law. On further investigation, it was found that the clerk in charge of the accounts had misappropriated sums aggregating Rs. 6,944 from the collections. The misappropriation was effected by excluding some items from the demand, collection and balance statements and by adjusting in some cases subsequent collections towards the discharge of dues which had actually been collected but not brought to account as a result of his misappropriations.

The head of the department held that the misappropriations were facilitated by the following causes:—

(1) No ledger was maintained showing the demand, collection and balance in respect of each chamber.

(2) Failure on the part of the Head Accountant to exercise proper supervision over the work of the clerk.

The clerk was charged in a Court of Law with three specific items of misappropriation and was convicted and sentenced to rigorous imprisonment for one year on each count (the sentences to run concurrently) and to pay a fine of Rs. 100 on each count. Suitable disciplinary action was also taken against the Head Accountant concerned. With a view to ensuring that similar frauds do not recur, it has been arranged to open a ledger for each of the chambers and the Head Accountant instructed to exercise proper check over the D.C.B. Statements.

Of the sum of Rs. 6,944 misappropriated by the clerk, a sum of Rs. 1,140 has been recovered from the security furnished by the clerk and the balance of Rs. 5,804 written off by Government as irrecoverable.

## Grant No. XIII—Jails.

See also the Audit Report and the Appendix.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess or Saving.
(1)		(2)	(3)	(4)
<b>23. Jails and Convict Settlements.</b>				
		RS.	RS.	RS.
<b>a. Jails—</b>				
<b>A. Superintendence—</b>				
<b>1. Pay and allowances of officers and establishments—</b>				
Charged .. ..	O. 31,700	} 31,800	31,109	- 691
	R. 100			
Authorized .. ..	O. 40,100	} 43,800	43,870	+ 70
	R. 3,700			
2. Other charges .. ..	O. 34,600	} 36,000	33,727	- 2,273
	S. 1,400			
<b>B. Presidency Jails—</b>				
<b>1. Pay of officers and allowances—</b>				
	O. 5,500	} 8,500	8,452	- 48
	R. 3,000			
<i>Col. 1.—Drawal of revised rates of pay by an officer.</i>				
2. Pay of establishments and allowances.	O. 54,000	} 55,000	55,283	+ 283
	R. 1,000			
3. Dietary charges .. ..	O. 60,000	} 1,50,000	1,41,321	- 8,679
	S. 90,000			
<i>Col. 1.—Rise in cost of foodgrains and payment to contractors at higher rates.</i>				
4. Medical and sanitary ..		14,000	15,837	+ 1,837
5. Other charges .. ..	O. 47,800	} 58,900	59,386	+ 486
	S. 11,000			
	R. 100			
<i>Col. 1.—Payment of revised taxes to the Corporation of Madras due to the quinquennial revision of taxes and increased expenditure under clothing and bedding.</i>				
<b>C. Central Jails—</b>				
<b>1. Pay of officers—</b>				
Charged .. ..	O. 11,000	} .. ..	.. ..	.. ..
	R. - 11,000			
<i>Col. 1.—Retirement of an officer not anticipated.</i>				
Authorized .. ..	O. 72,000	} 75,000	74,607	- 393
	R. 3,000			
2. Pay of establishments.	O. 3,69,000	} 3,60,000	3,54,407	- 5,593
	R. - 9,000			
3. Allowances—				
Charged .. ..	O. 1,000	} 1,700	1,705	+ 5
	R. 700			
Authorized .. ..	O. 72,100	} 1,26,000	1,23,775	- 2,225
	S. 24,100			
	R. 29,800			
<i>Col. 1.—Enhanced dearness allowance.</i>				
4. Contingencies .. ..	O. 1,86,900	} 2,00,000	2,29,171	+ 29,171
	S. 12,500			
	R. 600			
<i>Col. 4.—Cost of transport of prisoners and purchase of civil stores at increased rates.</i>				
5. Petty construction and repairs.	O. 10,300	} 9,700	10,982	+ 1,282
	R. - 600			
6. Dietary charges .. ..	O. 6,90,000	} 16,00,000	13,89,945	- 2,10,055
	S. 9,10,000			
<i>Col. 1.—(i) Increase in prison population (Rs. 2,80,000), (ii) rise in the cost of foodgrains and payment to contractors at higher rates (Rs. 3,95,000) and (iii) maintenance of security prisoners (Rs. 2,35,000).</i>				
<i>Col. 4.—Provision for compensation to contractors could not be utilised due to market rates not having been intimated in time by the revenue authorities.</i>				



Grant No. XIII—Jails—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving.-
(1)		(2)	(3)	(4)
<b>28. Jails and Convict Settlements—cont.</b>				
		RS.	RS.	RS.
<i>a. Jails—cont.</i>				
<i>C. Central Jails—cont.</i>				
7. Medical and sanitary.	O. 72,000 S. 67,400 R. 600	1,40,000	1,60,178	+ 20,178
<i>Col. 1.—Increase in prison population and increased cost of medicines.</i>				
<i>Col. 4.—Increased cost of medicines.</i>				
8. Clothing and bedding.	O. 90,000 S. 48,000	1,38,000	1,35,055	- 2,945
<i>Col. 1.—(i) Increase in prison population (Rs. 10,000), (ii) periodical renewal of clothing and bedding (Rs. 15,000) and (iii) allowances for clothing and bedding sanctioned for security prisoners (Rs. 23,000).</i>				
<b>D. District and Special Jails—</b>				
<b>1. Pay of officers—</b>				
Charged .. ..	R. 200	200	194	- 6
Authorized .. ..	O. 37,000 R. - 10,000	27,000	26,631	- 369
<i>Col. 1.—Abolition of certain posts consequent on the transfer of a Borstal School to the Defence Department.</i>				
2. Pay of establishments.	O. 1,40,000 R. - 8,000	1,32,000	1,31,282	- 718
3. Petty construction and repairs.	O. 6,600 R. 100			
<i>Col. 4.—Chiefly execution of certain urgent special repairs to certain jails and Borstal Schools.</i>				
4. Dietary charges ..	O. 1,60,000 S. 2,05,000	3,65,000	3,52,555	- 12,445
<i>Col. 1.—Rise in the cost of foodgrains and payment to contractors at higher rates (Rs. 1,00,000) and maintenance of security prisoners (Rs. 1,05,000).</i>				
5. Medical and sanitary.	O. 25,000 S. 35,000	60,000	73,527	+ 13,527
<i>Cols. 1 and 4.—Increased cost of medicines.</i>				
6. Clothing and bedding.	O. 16,000 S. 37,000	53,000	54,768	+ 1,768
<i>Col. 1.—See "a.C. 8" item (i) (Rs. 1,000), item (ii) (Rs. 6,000) and item (iii) (Rs. 30,000).</i>				
7. Other charges ..	O. 81,600 S. 54,900 R. 6,500	1,43,000	1,41,198	- 1,802
<i>Col. 1.—Transport of prisoners and purchase of civil stores at increased rates.</i>				
<b>E. Sub-Jails—</b>				
<b>I. Ordinary areas—</b>				
1. Pay of establishments and allowances.	O. 62,900 R. 14,000	76,900	75,843	- 1,057
<i>Col. 1.—See "a.C. 3, Authorized."</i>				
2. Dietary charges ..	O. 3,40,000 S. 5,00,000	8,40,000	8,34,928	- 5,072
<i>Col. 1.—See "a.C. 6, col. 1", item (i) (Rs. 4,00,000) and item (ii) (Rs. 1,00,000).</i>				
3. Medical and sanitary.	O. 32,000 S. 3,000	35,000	36,203	+ 1,203
4. Other charges ..	O. 54,900 S. 5,300 R. - 200			

## Grant No. XIII—Jails—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving.										
(1)		(2)	(3)	(4)										
<b>28. Jails and Convict Settlements—cont.</b>		RS.	RS.	RS.										
a. Jails—cont.														
E. Sub-Jails—cont.														
I. Ordinary areas—cont.														
5. Charges payable to Orissa Government for medical inspection of prisoners.	<table border="0"> <tr> <td>O.</td> <td>600</td> <td rowspan="2">}</td> <td rowspan="2">300</td> <td rowspan="2">300</td> </tr> <tr> <td>R.</td> <td>- 300</td> </tr> </table>	O.	600	}	300	300	R.	- 300						
O.	600	}	300				300							
R.	- 300													
II. Excluded areas—														
Dietary and other charges—														
Charged .. .. .		100	16	84										
F. Charges for Police custody.	<table border="0"> <tr> <td>O.</td> <td>32,000</td> <td rowspan="2">}</td> <td rowspan="2">67,200</td> <td rowspan="2">7,763</td> <td rowspan="2">+ 563</td> </tr> <tr> <td>S.</td> <td>35,200</td> </tr> </table>	O.	32,000	}	67,200	7,763	+ 563	S.	35,200					
O.	32,000	}	67,200					7,763	+ 563					
S.	35,200													
<i>Col. 1.—Increase in number of crimes and rise in prices of foodstuffs.</i>														
G. Certified Schools—														
1. Pay of officers ..	<table border="0"> <tr> <td>O.</td> <td>8,100</td> <td rowspan="2">}</td> <td rowspan="2">7,800</td> <td rowspan="2">7,576</td> <td rowspan="2">- 24</td> </tr> <tr> <td>R.</td> <td>- 500</td> </tr> </table>	O.	8,100	}	7,800	7,576	- 24	R.	- 500					
O.	8,100	}	7,800					7,576	- 24					
R.	- 500													
2. Pay of establishments.	<table border="0"> <tr> <td>O.</td> <td>50,000</td> <td rowspan="3">}</td> <td rowspan="3">51,700</td> <td rowspan="3">51,256</td> <td rowspan="3">- 444</td> </tr> <tr> <td>S.</td> <td>100</td> </tr> <tr> <td>R.</td> <td>1,600</td> </tr> </table>	O.	50,000	}	51,700	51,256	- 444	S.	100	R.	1,600			
O.	50,000	}	51,700					51,256	- 444					
S.	100													
R.	1,600													
3. Dietary charges ..	<table border="0"> <tr> <td>O.</td> <td>75,000</td> <td rowspan="2">}</td> <td rowspan="2">2,35,000</td> <td rowspan="2">2,33,724</td> <td rowspan="2">- 4,276</td> </tr> <tr> <td>S.</td> <td>1,60,000</td> </tr> </table>	O.	75,000	}	2,35,000	2,33,724	- 4,276	S.	1,60,000					
O.	75,000	}	2,35,000					2,33,724	- 4,276					
S.	1,60,000													
<i>Col. 1.—See "a.C.6." item (i) (Rs. 1,32,000) and item (ii) (Rs. 28,000).</i>														
4. Other charges ..	<table border="0"> <tr> <td>O.</td> <td>70,800</td> <td rowspan="3">}</td> <td rowspan="3">82,000</td> <td rowspan="3">85,903</td> <td rowspan="3">+ 3,903</td> </tr> <tr> <td>S.</td> <td>200</td> </tr> <tr> <td>R.</td> <td>11,000</td> </tr> </table>	O.	70,800	}	82,000	85,903	+ 3,903	S.	200	R.	11,000			
O.	70,800	}	82,000					85,903	+ 3,903					
S.	200													
R.	11,000													
<i>Col. 1.—(i) Enhanced dearness allowance (Rs. 6,000), (ii) increase in clothing and bedding (Rs. 3,000) and (iii) increased cost of medicines (Rs. 2,000).</i>														
5. Grants to private certified schools and towards the establishments of detention homes.	<table border="0"> <tr> <td>O.</td> <td>80,000</td> <td rowspan="2">}</td> <td rowspan="2">95,000</td> <td rowspan="2">1,03,154</td> <td rowspan="2">+ 8,154</td> </tr> <tr> <td>S.</td> <td>15,000</td> </tr> </table>	O.	80,000	}	95,000	1,03,154	+ 8,154	S.	15,000					
O.	80,000	}	95,000					1,03,154	+ 8,154					
S.	15,000													
<i>Col. 1.—Increase in the grant due to rise in prices of dietary articles, clothing, bedding and medicines.</i>														
b. Jail Manufactures—														
A. Quinine .. .. .	<table border="0"> <tr> <td>O.</td> <td>20,400</td> <td rowspan="3">}</td> <td rowspan="3">40,000</td> <td rowspan="3">39,628</td> <td rowspan="3">- 372</td> </tr> <tr> <td>S.</td> <td>18,900</td> </tr> <tr> <td>R.</td> <td>700</td> </tr> </table>	O.	20,400	}	40,000	39,628	- 372	S.	18,900	R.	700			
O.	20,400	}	40,000					39,628	- 372					
S.	18,900													
R.	700													
<i>Col. 1.—(i) Provision for adjustment of cost of tin plates supplied by the Central Government during 1942-43 (Rs. 4,500), (ii) purchase of raw materials for packing of quinine at increased cost (Rs. 12,600) and (iii) employment of additional staff (Rs. 1,800).</i>														
B. Other manufactures ..	<table border="0"> <tr> <td>O.</td> <td>5,91,700</td> <td rowspan="3">}</td> <td rowspan="3">12,45,700</td> <td rowspan="3">11,46,568</td> <td rowspan="3">- 99,132</td> </tr> <tr> <td>S.</td> <td>6,52,200</td> </tr> <tr> <td>R.</td> <td>1,800</td> </tr> </table>	O.	5,91,700	}	12,45,700	11,46,568	- 99,132	S.	6,52,200	R.	1,800			
O.	5,91,700	}	12,45,700					11,46,568	- 99,132					
S.	6,52,200													
R.	1,800													
<i>Col. 1.—(i) Increased price of raw materials (Rs. 2,22,300), (ii) purchase of large quantities of cotton (Rs. 4,12,000) and (iii) payment to contractors at higher rates (Rs. 17,900).</i>														
c. Charges on account of persons confined or detained in jails outside the province—														
A. Charges payable to other Governments and Administrations.	<table border="0"> <tr> <td>O.</td> <td>4,300</td> <td rowspan="2">}</td> <td rowspan="2">3,300</td> <td rowspan="2">2,657</td> <td rowspan="2">- 643</td> </tr> <tr> <td>R.</td> <td>- 1,000</td> </tr> </table>	O.	4,300	}	3,300	2,657	- 643	R.	- 1,000					
O.	4,300	}	3,300					2,657	- 643					
R.	- 1,000													



Grant No. XIII—Jails—cont.

Major head and sub-head.		Final grant or appropriation (2)	Actual expenditure (3)	Excess + Saving - (4)
(1)		RS.	RS.	RS.
<b>*28. Jails and Convict Settlements—cont.</b>				
d. Charges in England—				
II. High Commissioner for India—				
A. Leave salary and deputation pay—				
Charged .. .. .	O. 5,000	5,200	5,205	+ 5
	R. 200			
Authorized .. .. .	R. 200	200	226	+ 26
B. Sterling overseas pay—				
Charged .. .. .	O. 400	..	..	..
	R. -400			
Authorized .. .. .	O. 4,000	3,800	3,774	- 26
	R. -200			
C. Stores for India .. .. .				
	O. 11,400	600	589	- 11
	R. -10,800			
Col. 1.—Decrease in indents (Rs. 2,800) and liabilities carried forward (Rs. 8,000).				
D. Losses due to enemy action.	R. 600	600	..	- 600
e. Loss or gain by exchange—				
Charged .. .. .	..	..	9	+ 9
Authorized .. .. .	..	..	8	+ 8
Lump sum provision for a further increase in dearness allowance.				
	O. 37,700	..	..	..
	R. -37,700			
Col. 1.—Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.				
Surrenders or withdrawals within grant or appropriation—				
Charged .. .. .	R. 10,200	10,200	..	- 10,200
Totals { Charged .. .. . 49,200 38,238 - 10,962				
Authorized .. .. . 66,46,500 63,77,306 - 2,69,194				

Notes.

Administration of the grant—Charged.—The percentage of saving in the final appropriation was 22.3 as against 28.5 in the previous year. The saving occurred chiefly under "a.C.1." The percentage of saving in the modified appropriation was 2.0 as against 5.2 in the previous year.

Authorized.—There was a saving of 4.1 per cent in the final grant as against the excess of 4.8 per cent over the final grant in the previous year. The saving occurred chiefly under "a.C.6" and "b. B."

2. Stock account of the Jail department for 1943-44—No. 1.—Maintenance department—

Particulars.	Ration articles.	Civil Stores.	Clothing and bedding.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Opening balance on the 1st April 1943.	91,115	2,76,071	44,288
Receipts—			
(i) From contractors and by local purchase.	21,48,295	7,620	52,126
(ii) From Government departments.	48,604	73,320	1,53,647
(iii) Excess in stock-taking ..	1,838	1,117	13,262
Total ..	22,89,852	3,58,128	2,63,323

## APPROPRIATION ACCOUNTS

## Grant No. XIII—Jails—cont.

	RS.	RS.	RS.
Issues—			
(i) On indents .. .. .	21,76,243	24,723	1,96,749
(ii) Written off as shortage .. .. .	758		
(iii) Written off as unserviceable .. .. .		9,996	1,153
(iv) Sold in auction .. .. .		1,077	94
(v) Depreciation .. .. .		20,846	
Total, Issues .. .. .	21,77,001	56,642	1,97,996
Closing balance on the 31st March 1944.	1,12,851	3,01,486	65,327

## No. II.—Manufactory department.

Particulars.	Tools and plant.	Raw materials.	Finished articles.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Opening balance on the 1st April 1943.	2,33,393	2,28,857	1,19,735
Receipts—			
(i) From contractors and by local purchase.	19,807	12,58,347	82,145
(ii) From Government departments.	727	2,23,641	16,00,384
(iii) From overseas .. .. .		3,047	
(iv) Excess in stock-taking .. .. .	1,535	148	1,99,630
Total .. .. .	2,55,462	17,14,040	20,01,894
Issues—			
(i) On indents .. .. .	14,387	11,46,835	18,26,640
(ii) Written off as shortage .. .. .		119	91
(iii) Written off as unserviceable .. .. .	1,978		
(iv) Sold in auction .. .. .	170	245	2,299
(v) Depreciation .. .. .	17,621		
Total, Issues .. .. .	34,156	11,47,199	18,29,030
Closing balance on the 31st March 1944.	2,21,306	5,66,841	1,72,864

The Inspector-General of Prisons has stated that Superintendents of Jails and Borstal Schools and Headmasters of Certified Schools have certified that the stock was verified by them in accordance with the rules laid down in the Madras Prison and Reformatory Manual, that the figures represent a substantially correct statement of facts and that the stock at the close of the year was not in excess of requirements.



Grant No. XIV—Police.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>29. Police.</b>				
		RS.	RS.	RS.
<b>A. Presidency Police—</b>				
<b>A. Superintendence—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i>	O. 65,100	65,900	65,930	+ 30
	R. 800			
<i>Authorized</i>	O. 31,000	26,700	28,446	+ 1,746
	R. - 4,300			
<i>Col. 1.—Abolition of the post of an Assistant Commissioner during the year.</i>				
<b>2. Pay of establishments.</b>	O. 46,200	41,500	40,337	- 1,163
	R. - 4,700			
<i>Col. 1.—Debit of pay of the cashier and half the pay of the Superintendent, Traffic and Licensing Office, to "12. Charges on account of Motor Vehicles Acts" (Rs. 2,200) and changes in personnel (Rs. 2,500).</i>				
<b>3. Other charges—</b>				
<i>Charged</i>	O. 5,900	5,200	5,143	- 57
	R. - 700			
<i>Authorized</i>	O. 65,300	75,500	78,423	+ 2,923
	R. 10,200			
<i>Col. 1.—Enhanced dearness allowance (Rs. 4,700) and increases under telephone charges due to installation of additional lines (Rs. 1,500), service postage (Rs. 1,000) and rents (Rs. 3,000).</i>				
<b>4. Charges recoverable from Governments, Departments, etc.</b>		- 2,600	- 1,990	+ 610
<b>B. City executive force—</b>				
<b>1. Pay of establishments.</b>	O. 9,48,000	8,87,500	8,85,068	- 2,432
	S. 100			
	R. - 60,600			
<b>2. Allowances and hono- raria.</b>	O. 1,40,400	2,58,900	2,60,788	+ 1,888
	S. 35,800			
	R. 82,700			
<i>Col. 1.—Mainly payment of dearness allowance in lieu of free feeding.</i>				
<b>3. Contingencies</b>	O. 4,29,500	4,08,100	4,30,169	+ 22,069
	R. - 21,400			
<b>4. Clothing, arms and equipment.</b>	O. 53,000	78,900	1,00,580	+ 21,680
	R. 25,900			
<i>Col. 1.—Rise in prices of articles and cost of equipment for the tear smoke squad.</i>				
<i>Col. 1.—Chi fly cost of supply of boots and yarn adjusted in the accounts of the year contrary to anticipation.</i>				
<b>C. Harbour Police—</b>				
<b>1. Pay and allowances of establishments.</b>	O. 94,800	1,12,400	1,14,125	+ 1,725
	S. 17,000			
	R. 600			
<i>Col. 1.—Grant of additional pay and allowances and payment of dearness allowance in lieu of free feeding.</i>				
<b>2. Contingencies</b>		14,700	14,607	- 93
<b>D. Quarantine, cattle-pounds and hospital charges—</b>				
<b>1. Quarantine staff</b>		7,800	7,907	+ 107
<b>2. Cattle-pounds</b>		3,000	2,704	- 296
<b>3. Hospital charges</b>	O. 13,200	12,500	12,902	+ 402
	R. - 700			
<b>E. Charges recoverable from Governments, Departments, etc.</b>				
		- 5,000	- 5,000	

## Grant No. XIV—Police—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>29. Police—cont.</b>				
b. Superintendence—				
A. Inspector-General of Police—				
1. Pay of officers—				
Charged .. .. .	O. 46,200	47,400	47,429	+ .39
	R. 1,200			
Authorized .. .. .	O. 6,500	7,000	6,856	- 144
	R. 500			
2. Pay of establishments.	O. 68,300	70,500	69,987	- 563
	R. 2,200			
3. Other charges—				
Charged .. .. .	O. 2,600	2,900	2,219	- 681
	R. 300			
Authorized .. .. .	O. 43,300	44,200	45,094	+ 894
	R. 900			
B. Deputy Inspectors-General of Police—				
1. Pay of officers and establishments—				
Charged .. .. .	O. 86,800	1,12,200	1,06,203	- 5,997
	S. 700			
	R. 24,700			
Col. 1.—Changes in personnel and provision for leave salary of two officers.				
Authorized .. .. .	O. 9,800	13,300	13,133	- 167
	R. 3,500			
Col. 1.—Changes in personnel.				
2. Other charges—				
Charged .. .. .	O. 13,000	14,700	15,049	+ 349
	R. 1,700			
Authorized .. .. .	O. 14,300	17,300	15,969	- 1,331
	R. 6,000			
Col. 1.—Enhanced rates of travelling and dearness allowances and increased expenditure under service postage and telegrams, etc.				
c. District Executive Force—				
A. District Police—				
I. Ordinary areas—				
1. Pay of officers—				
Charged .. .. .	O. 3,86,600	3,85,309	3,90,075	+ 4,775
	R. - 1,300			
Authorized .. .. .	O. 2,45,000	2,43,700	2,48,476	+ 4,776
	R. - 1,300			
2. Pay of office establishments.	O. 4,15,700	3,87,300	3,83,864	- 3,436
	S. 100			
	R. - 28,500			
3. Pay of police force.	O. 73,72,000	79,49,200	78,61,139	- 88,061
	S. 9,200			
	R. 5,60,400			
4. Allowances and honoraria—				
Charged .. .. .	O. 70,600	84,100	73,808	- 10,292
	R. 13,500			
Col. 1.—Enhanced travelling allowance.				
Col. 4.—Less tours in the last three months.				
Authorized .. .. .	O. 40,40,200	51,91,700	53,77,522	+ 2,55,822
	S. 10,81,500			
Col. 1.—Enhanced dearness and travelling allowances.				
5. Contingencies .. .. .	O. 13,74,900	19,33,500	18,48,762	- 84,738
	S. 5,58,600			
Col. 1.—Mainly heavy expenditure on (i) feeding and transport of bandobust parties in connection with political and communal disturbances (Rs. 2,40,100), (ii) service postage and telegrams (Rs. 75,000), (iii) rewards (Rs. 38,800), (iv) rents (Rs. 43,500), (v) office expenses (Rs. 14,700), (vi) dearness allowance to menials (Rs. 9,300), (vii) rates and taxes (Rs. 10,600), (viii) telephone charges (Rs. 10,500), and (ix) other charges (Rs. 88,600).				



Grant No. XIV—Police—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
29. Police—cont.		RS.	RS.	RS.
c. District Executive Force—cont.				
A. District Police—cont.				
I. Ordinary areas—cont.				
6. Petty construction and repairs.	{ O. 3,59,200 } { S. 60,900 }	4,20,100	3,75,305	- 44,795
Col. 1.—Mainly provision for certain works expected to be completed during the year.				
Col. 4.—Unavoidable postponement of some works for want of necessary materials and transport facilities.				
7. Clothing, arms and equipment.	{ O. 5,34,300 } { S. 3,92,000 }	9,26,300	12,49,721	+ 3,23,421
Col. 1.—Cost of certain equipment for the tear smoke squad and rise in prices of articles of clothing and equipment.				
Col. 4.—Chiefly (i) increase in prices of clothing, equipment (Rs. 1,33,000), (ii) adjustment of bills not anticipated to be effected in the accounts for 1943-44 (Rs. 69,800) and (iii) increase in expenditure on arms, ammunition, etc., not foreseen (Rs. 60,000), supplies of chaphis, red pugree, water-proof coats, etc., expected in 1944-45, but actually received and paid for in 1943-44 itself (Rs. 60,000).				
II. Partially excluded areas—				
1. Pay of officers and establishments.	{ O. 4,000 } { R. 500 }	4,500	4,461	- 39
2. Pay of police force.	O. 1,07,400 R. - 4,200	1,03,200	99,955	- 3,245
3. Allowances and hono- raria.	{ O. 52,100 } { R. 11,200 }	63,300	59,648	- 3,652
Col. 1.—Enhanced dearness and travelling allowances.				
4. Contingencies	O. 13,700 R. 1,500	15,200	15,114	- 86
5. Petty construction and repairs.	{ O. 8,000 } { R. 100 }	8,100	7,995	- 105
6. Clothing, arms and equipment.	{ O. 2,800 } { R. 6,200 }	9,000	2,433	- 6,567
Cols. 1 and 4.—Additional appropriation obtained on the progress of actuals and increase in cost of articles proved unnecessary.				
B. Other miscellaneous police establishments—				
1. Plague establishment charges.	{ O. 8,700 } { R. 9,600 }	18,300	12,648	- 5,652
Col. 1.—Mainly employment of additional plague staff in certain districts.				
Col. 4.—Disbandment of some plague establishments earlier than anticipated.				
2. Hospital charges	O. 34,800 R. 9,100	43,900	44,005	+ 105
Col. 1.—Mainly increased cost of medicines, etc., and enhanced dearness allowance to menials.				
3. Visagapatam harbour police.	{ O. 14,300 } { R. 2,400 }	16,700	15,986	- 714
Col. 1.—Enhanced dearness allowance.				
C. Charges payable or recoverable from Govern- ments, etc.	{ O. - 28,800 } { R. - 30,400 }	- 59,200	- 27,567	+ 31,633
Cols. 1 and 4.—Anticipated recovery from the Central Government on account of the cost of arms supplied not effected in the year, as the matter was under correspondence.				





Grant No. XIV—Police—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>29. Police—<i>cont.</i></b>		RS.	RS.	RS.
<b>g. Railway Police—</b>				
<b>A. Pay of officers—</b>				
<i>Charged</i>				
	O.	30,400	28,500	28,589 + 89
	R.	- 1,900		
<b>B. Pay of establishments.</b>				
	O.	5,42,600	5,15,200	5,13,457 - 1,743
	S.	100		
	R.	- 27,500		
<b>C. Allowances and honoraria—</b>				
<i>Charged</i>				
	O.	2,300	3,900	3,990 + 90
	R.	- 1,600		
<i>Authorized</i>				
	O.	2,29,600	2,93,700	2,80,156 - 13,544
	R.	- 64,100		
<i>Col. 1.—Enhanced dearness and travelling allowances.</i>				
<b>D. Other charges</b>				
	O.	1,14,000	1,34,400	1,29,302 - 5,098
	R.	- 20,400		
<i>Col. 1.—Increased expenditure on (i) rents (Rs. 5,000), (ii) telephone charges (Rs. 1,900), (iii) dearness allowance to menials (Rs. 1,600) and (iv) Service postage, office expenses and other charges (Rs. 11,900).</i>				
<b>h. Special Police—</b>				
<b>A. Malabar Police Force—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i>				
	O.	38,100	30,800	28,848 - 1,952
	R.	- 7,300		
<i>Col. 1.—Post of an officer held in abeyance.</i>				
<b>2. Pay of establishments.</b>				
	O.	2,20,800	2,55,600	2,25,193 - 30,407
	R.	- 34,800		
<i>Cols. 1 and 4.—Additional appropriation obtained on the progress of actuals proved excessive, as it did not take into account the anticipated saving consequent on the decision arrived at during the year to transfer expenditure on account of Malabar Special Police Companies deputed to Madras to "64 B. Civil Defence."</i>				
<b>3. Allowances—</b>				
<i>Charged</i>				
	O.	6,500	5,400	4,680 - 720
	R.	- 1,100		
<i>Authorized</i>				
	O.	1,22,400	87,100	82,140 - 4,960
	R.	- 35,300		
<i>Col. 1.—Mainly transfer of certain expenditure on account of temporary companies to "64 B. Civil Defence."</i>				
<b>4. Contingencies</b>				
	O.	81,000	33,900	32,224 - 1,676
	R.	- 47,100		
<i>Col. 1.—See "h.A.3, Authorized, col. 1."</i>				
<b>5. Hospital staff</b>				
	O.	19,200	17,200	17,029 - 171
	R.	- 2,000		
<b>6. Charges payable to Governments, Departments, etc.—</b>				
<i>Charged</i>				
			600	197 - 403
<i>Authorized</i>				
	O.	2,000	12,100	12,003 - 97
	R.	- 10,100		
<i>Col. 1.—Increased cost on account of training courses in Army Schools not anticipated.</i>				
<b>j. Miscellaneous—</b>				
<b>A. Contributions to the Band of the Police Training School, Vellore.</b>				
			1,200	1,200 ..
<b>k. Charges in England—High Commissioner for India—</b>				
<b>A. Leave salaries and deputation pay—</b>				
<i>Charged</i>				
	O.	17,600	17,400	17,900 + 500
	R.	- 200		
<i>Authorized</i>				
	S.	3,200	3,200	3,072 - 128

## Grant No. XIV—Police—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>29. Police—cont.</b>				
k. Charges in England—High Commissioner for India—cont.				
B. Sterling Overseas pay—				
Charged .. .. .	O. 1,10,800	92,800	92,646	- 154
	E. - 18,000			
C. Store for India .. .. .				
	O. 9,800	55,800	20,866	- 34,934
	S. 46,000			
Col. 1.—Liabilities brought forward.				
Col. 4.—Liabilities carried forward.				
D. Allotment of pay of officers—				
Charged .. .. .	O. 13,200	11,600	11,467	- 133
	R. - 1,000			
E. Other charges (publications)—				
	S. 400	400	459	+ 59
l. Loss or gain by exchange—				
A. Other than on stores—				
Charged .. .. .	B. 200	200	212	+ 12
Authorized .. .. .			6	+ 6
B. Stores .. .. .				
	R. 100	100	37	- 63
Lump sum provision for a further increase in dearness allowance.				
	O. 6,47,000			
	R. - 6,47,000			
Col. 1.—Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.				
Surrenders or withdrawals within grant or appropriation—				
Gross .. .. .	- 34,300	- 34,300		+ 34,300
Deductions .. .. .	34,300	34,300		- 34,300
Totals				
	Charged	9,66,600	9,54,223	- 12,377
	Authorized—			
	Gross .. .. .	2,13,44,800	2,16,17,760	+ 2,72,960
	Deductions .. .. .	- 36,400	- 41,417	- 5,017
	Net .. .. .	2,13,08,400	2,15,76,343	+ 2,67,943

## Notes.

*Administration of the grant—Charged.*—The percentage of saving in the final appropriation was 1.3 as against 5.2 in the previous year.

*Authorized.*—There was an excess of 1.3 per cent over the final grant as against 1.1 in the previous year.

2. *Losses.*—(i) The committee appointed for the year 1941-42 to check the accounts of stores attached to the office of the head of a department could not verify the stock in April 1942 owing to the sudden move of the office from Madras to an out station. The verification was conducted only in May 1943, when deficiency in stock to the value of Rs. 1,232 was noticed.

The Government considered that the stores should have been verified earlier and directed that the loss be written off.

(ii) As a result of floods in the City in October 1943, articles of forage valued at Rs. 2,550 stocked by the police, were damaged and 620 gallons of petrol costing Rs. 1,085 were also found short in the petrol tank attached to certain police lines, after extraction of water which entered the underground petrol tank. The loss was written off by Government.

(iii) The cash chest of a Police Station was broken open and a sum of Rs. 1,690 being the undisbursed pay and travelling allowance of the Police Force kept therein was stolen. The Police could not trace the culprit. The theft was rendered possible by the failure of the Sub-Inspector and Station-writer to place a guard over the cash chest as required by the rules. A sum of Rs. 690 was ordered to be recovered from the Sub-Inspector and Rs. 105 from the Station-writer. The balance of Rs. 985 was written off by Government as irrecoverable. Adequate disciplinary action was taken against the Sub-Inspector and the Station-writer.



Grant No. XV—Education.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>36. Scientific Departments.</b>				
<b>a. Museums—</b>				
<b>A. Museum—</b>				
1. Pay of officers		4,800	4,800	..
2. Pay of establishments	O. 27,900	26,500	26,430	- 70
	R. - 1,400			
3. Other charges	.. ..	31,100	29,881	- 1,219
<b>B. Connemara Public Library—</b>				
1. Pay of officers	.. ..	7,500	7,487	- 13
2. Pay of establishments	O. 11,400	10,400	10,373	- 27
	R. - 1,000			
3. Other charges	O. 9,100	9,900	9,896	- 4
	R. 800			
b. Geological Survey—Contributions.	O. 20,000	17,700	17,461	- 239
	R. - 2,300			
<i>Col. 1.—Based on the requirements of the Geological Survey Department.</i>				
<b>c. Grants-in-aid and Donations to Scientific Societies and Institutes—</b>				
Grants-in-aid	.. ..	1,000	1,000	..
<b>d. Charges in England—</b>				
<b>High Commissioner for India—</b>				
A. Cost of publications supplied to India.	.. ..	200	107	- 93
B. Stores for India	.. ..	..	13	+ 13
Lump sum provision for a further increase in dearness allowance.	O. 2,000	..	..	..
	R. - 2,000			

*Col. 1.—Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.*

**37. Education.**

**A. University.**

<b>a. Grants to Universities—</b>				
A. Madras University	.. ..	3,15,500	3,15,500	..
B. Andhra University	.. ..	2,51,400	1,76,400	- 75,000

*Col. 4.—Claim not preferred.*

<b>C. Annamalai University</b>				
.. ..	.. ..	2,02,000	2,02,000	..
<b>b. Government Arts Colleges—</b>				
<b>A. Arts Colleges—Men—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i>				
.. ..	O. 98,500	91,500	91,413	- 87
	R. - 7,300			
<i>Authorized</i>				
.. ..	O. 2,52,300	2,55,300	2,52,109	- 3,200
	R. 3,000			
2. Pay of establishments.	O. 4,44,500	4,34,500	4,30,051	- 4,449
	R. - 10,000			
<b>3. Allowances and Honoraria—</b>				
<i>Charged</i>				
.. ..	O. 600	500	573	+ 73
	R. - 100			
<i>Authorized</i>				
.. ..	O. 46,200	67,600	66,753	- 847
	S. 1,400			
	R. 20,900			

*Col. 1.—Enhanced dearness and travelling allowances.*

4. Laboratory charges	.. ..	1,01,000	1,08,361	+ 7,361
5. Books and periodicals.	O. 15,500	14,500	14,110	- 390
	R. - 1,000			
6. Other contingencies	O. 95,800	97,200	1,00,828	+ 3,628
	R. 1,400			
<b>B. Queen Mary's College—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i>				
.. ..	.. ..	15,600	15,000	..
<i>Authorized</i>				
.. ..	O. 44,800	44,500	44,014	+ 414
	R. - 300			

## Grant No. XV—Education—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>37. Education—cont.</b>		RS.	RS.	RS.
<b>A. University—cont.</b>				
b. Government Arts Colleges—cont.				
B. Queen Mary's College—cont.				
2. Pay of establishments.	O. 48,700 R. 900	49,600	49,982	+ 382
3. Other charges	O. 41,200 R. 6,600			
<i>Col. 1.—See "b.A.3, Authorized, col. 1."</i>				
c. Grants to non-Government Arts Colleges—				
A. Teaching	O. 1,99,400 R. 13,600	2,13,000	2,12,980	20
B. Buildings	O. 16,100			
C. Equipment	O. 30,900 R. - 6,400			
<i>Col. 1.—Due to war conditions articles could not be purchased to the extent anticipated.</i>				
D. Other grants	O. 11,000 R. 18,700	29,700	27,913	- 1,787
<i>Col. 1.—Grants for educational concessions to children and dependants of soldiers and contributions towards Provident Fund of teachers were larger than anticipated.</i>				
d. Government Professional Colleges—				
A. Law College—				
1. Pay of officers	.. ..	54,100	54,813	+ 713
2. Other charges	O. 16,100 R. 700	16,800	16,798	- 2
B. Engineering College—				
1. Pay of officers	O. 84,600 R. - 4,000	80,600	77,925	- 2,675
2. Pay of establishments.	O. 1,03,800 R. - 11,000			
3. Workshop maintenance.	O. 76,700 R. 12,300	89,000	86,051	- 2,949
<i>Col. 1.—Purchase of additional machinery.</i>				
4. Other charges	O. 22,100 S. 7,300	29,400	31,405	+ 2,005
<i>Col. 1.—See "b.A.3, Authorized, col. 1."</i>				
5. Charges recoverable from Governments and Departments.	.. ..	- 20,400	- 21,677	- 1,277
C. Teachers' College—				
1. Pay of officers—				
Charged	.. ..	7,700	7,680	- 20
Authorized	O. 72,700 R. 5,000	77,700	78,558	+ 858
2. Pay of establishments.	.. ..			
3. Other charges—				
Charged	.. ..	1,200	1,182	- 18
Authorized	O. 23,300 S. 6,000	29,300	29,302	+ 2
<i>Col. 1.—See "b.A.3, Authorized, col. 1."</i>				
D. Training College for Women—				
1. Pay of officers—				
Charged	O. 15,600 R. - 400	15,200	15,232	+ 32
Authorized	.. ..			
2. Pay of establishments.	O. 52,100 R. - 1,700	50,400	50,403	+ 3
3. Other charges	O. 36,800 R. 6,300			
<i>Col. 1.—Chiefly enhanced dearness and travelling allowances (Rs. 4,900) and increase under gardening charges (Rs. 1,000).</i>				
e. Grants to Non-Government Professional Colleges.	O. 12,700 R. 400	13,100	13,006	- 9



Grant No. XV—Education—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>37. Education—cont.</b>	RS.	RS.	RS.
<b>B. Secondary.</b>			
<b>i. Government Secondary Schools—</b>			
<b>A. European—</b>			
1. Special Staff—Boys' schools .. .. .	O. 7,000 R. 400	7,400	7,412 + 12
2. Special Staff—Girls' schools.	O. 12,100 R. 300		
		11,800	11,753 - 47
<b>B. Non-European—</b>			
<b>I. Government Secondary Schools for boys—</b>			
<b>A. Ordinary areas—</b>			
1. Pay of establishments.	O. 63,300	63,300	63,935 + 635
2. Contingencies .. .. .	O. 10,600 R. 1,000	11,600	11,548 - 52
3. Other charges .. .. .	O. 9,400 S. 5,200	14,600	15,546 + 946
<i>Col. 1.—See "b.A.3, Authorized, col. 1."</i>			
<b>B. Partially excluded areas—</b>			
Pay of establishments and other charges.	O. 13,000 R. 800	13,800	13,100 - 700
<b>II. Government Secondary Schools for girls—</b>			
1. Pay of officers and establishments.	O. 1,46,200 R. 8,000	1,38,200	1,35,731 - 2,469
2. Other charges .. .. .	O. 42,700 R. 8,000	50,700	53,350 + 2,650
<i>Col. 1.—Enhanced dearness allowance.</i>			
<b>g. Direct grants to Non-Government Secondary Schools—</b>			
<b>A. European—</b>			
1. Teaching .. .. .	2,96,900	2,98,323	+ 1,423
2. Boarding .. .. .	3,43,800	3,56,973	+ 10,173
3. Buildings .. .. .	O. 24,900 R. 900	24,000	23,134 - 866
4. Other grants .. .. .	O. 75,800 R. 5,600	81,400	76,277 - 5,123
<b>B. Non-European—</b>			
1. Teaching .. .. .	10,73,900	10,97,659	+ 23,759
2. Provident fund .. .. .	O. 98,000 R. 16,000	80,000	73,600 - 6,400
<i>Col. 1.—Fewer retirements of teachers in aided secondary schools than anticipated.</i>			
3. Buildings .. .. .	O. 9,200 R. 1,600	10,800	10,836 + 36
4. Equipment .. .. .	O. 29,300 R. 3,200	26,100	24,152 - 1,948
<i>Col. 1.—See "c.C, col. 1."</i>			
5. Miscellaneous grants.	O. 1,07,300 R. 13,400	93,900	1,08,529 + 14,629
<i>Col. 1.—Non-utilisation of the provision made for special grants to aided secondary schools in Madras City and certain coastal towns to cover deficit in fee income for the school year 1942-43, the grants having been paid in 1942-43 itself.</i>			
<i>Col. 4.—Larger expenditure in the closing months of the year due to larger number of pupils dependent on soldiers serving in the war becoming eligible for concession.</i>			
<b>h. Grants to Local Bodies for Secondary Education—</b>			
<b>A. Ordinary areas—</b>			
1. Teaching .. .. .	O. 7,91,600 R. 2,800	7,94,400	7,93,910 - 490

## Grant No. XV—Education—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>37. Education—cont.</b>				
<b>B. Secondary—cont.</b>				
h. Grants to Local Bodies for Secondary Education—cont.				
A. Ordinary areas—cont.				
2. Buildings .. .. .	O. 35,000 } R. - 14,800 }	20,200	13,810	- 6,390
<i>Col. 1.</i> —Abandonment of certain building schemes on account of scarcity of building materials and restrictions imposed by Government.				
<i>Col. 4.</i> —Failure of certain local bodies to draw the sanctioned grant within the year.				
3. Equipment .. .. .	.. .. .	12,400	10,515	- 1,885
4. Other grants .. .. .	O. 15,100 } S. 10,200 }	25,300	37,750	+ 12,450
<i>Col. 1.</i> —Expenditure on grants for educational concessions to children and dependants of soldiers was larger than anticipated.				
<i>Col. 4.</i> —See "g.B.5, col. 4."				
B. Partially excluded areas—				
Teaching .. .. .	.. .. .	17,600	17,585	- 15
C. Primary.				
j. Government Primary Schools—				
A. Partially excluded areas—				
1. Pay of establishments.	O. 55,500 } S. 4,500 } R. 1,800 }	61,800	59,333	- 2,467
<i>Col. 1.</i> —Pay of teachers in certain Board Elementary Schools taken under Government control not originally provided for in the budget.				
2. Petty construction and repairs.	O. 4,500 } R. - 1,000 }	3,500	3,581	+ 81
3. Other charges .. .. .	O. 14,500 } S. 6,900 }	21,400	21,537	+ 137
<i>Col. 1.</i> —See "b.A.3, Authorized, col. 1."				
B. Excluded areas—				
Charged .. .. .	O. 7,900 } R. 1,400 }	9,300	8,115	- 1,185
k. Direct grants to Non-Government Primary Schools—				
A. European—				
1. Teaching .. .. .	.. .. .	23,200	21,131	- 2,069
2. Other grants .. .. .	O. 25,000 } R. 100 }	25,100	20,333	- 4,767
<i>Col. 4.</i> —Mainly smaller expenditure on building grants and educational concessions to children and dependants of soldiers.				
B. Non-European—				
I. Ordinary areas—				
1. Teaching .. .. .	O. 85,00,200 } S. 13,55,500 }	98,55,700	98,15,838	- 39,862
<i>Col. 1.</i> —Increased payment of grants to managements to cover the payment of dearness allowance to teachers at enhanced rates.				
2. Buildings .. .. .	O. 27,500 } R. - 8,100 }	19,400	19,364	- 36
<i>Col. 1.</i> —Scarcity of building materials.				
3. Equipment .. .. .	O. 9,000 } R. - 1,200 }	7,800	7,294	- 506
4. Boarding .. .. .	O. 4,35,400 } S. 74,200 }	5,09,600	5,09,197	- 403
<i>Col. 1.</i> —Increased payment of boarding grants consequent on increase in the number of inmates in orphanages and rise in cost of foodstuffs.				
5. Other grants .. .. .	O. 65,400 } R. - 15,600 }	49,800	60,221	+ 10,421
<i>Col. 1.</i> —Fewer retirements of teachers than anticipated.				
<i>Col. 4.</i> —See "g.B.5, col. 4."				
II. Partially excluded areas.				
.. .. .	O. 65,800 } S. 27,700 }	93,500	90,975	- 2,524
<i>Col. 1.</i> —See "k.B.1, col. 1."				



Grant No. XV—Education—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving—
(1)		(2)	(3)	(4)
<b>37. Education—cont.</b>		RS.	RS.	RS.
<b>C. Primary—cont.</b>				
l. Grants to Local Bodies for Primary Education—				
A. Local bodies—				
I. Ordinary areas—				
1. Grants under section 37 of the Act VIII of 1920.	O. 28,36,600	} 27,95,500	27,63,013	- 32,487
	R. - 41,100			
2. Grants under proviso to section 37 of the Act VIII of 1920.		27,70,000	27,76,561	+ 6,561
3. Special grants for Primary Education.	O. 3,50,000	} 100	..	- 100
	R. - 3,49,900			
<i>Col. 1.—Post-budget decision to exhibit under a separate sub-head the expenditure on grants for backward districts for the expansion of District Board Elementary Schools.</i>				
4. Teaching	O. 35,00,300	} 35,23,100	35,51,308	+ 28,208
	S. 13,600			
	R. 9,300			
5. Buildings and equipment.	O. 14,400	} 8,500	7,984	- 516
	R. - 5,900			
<i>Col. 1.—Difficulty in procuring building materials and restrictions imposed by Government.</i>				
6. Other grants	O. 1,47,100	} 1,48,200	1,48,952	+ 752
	S. 1,100			
7. Grants for backward districts for the expansion of District Board Elementary Schools.	S. 100	} 3,42,900	3,43,000	+ 100
	R. 3,42,800			
<i>Col. 1.—See "L.A.I.3, col. 1."</i>				
II. Partially excluded areas—				
1. Teaching		70,400	29,532	- 868
2. Grants for backward districts for the expansion of District Board Elementary Schools.	R. 7,000	7,000	6,417	- 583
<i>Col. 1.—See "L.A.I.3, col. 1."</i>				
B. Panchayats—				
1. Teaching	O. 4,30,800	} 4,29,700	4,12,070	- 17,630
	S. 4,100			
	R. - 5,200			
<b>D. Special.</b>				
m. Government Special Schools—				
A. Training Schools—Masters—				
1. Pay and allowances of establishment.	O. 5,22,200	} 5,10,300	5,08,087	- 2,213
	R. - 11,900			
2. Stipends	O. 3,55,000	} 3,31,000	3,21,458	- 9,542
	R. - 24,000			
3. Apparatus and materials.		10,000	8,065	- 1,935
4. Other contingencies	O. 71,500	} 78,800	75,180	- 3,620
	R. 7,300			
<i>Col. 1.—Enhanced dearness allowance and increase under "rents" for private buildings occupied by Government institutions.</i>				
B. Training Schools—Mistresses—				
1. Pay of officers	O. 32,400	} 33,400	32,835	- 565
	R. 1,000			
2. Pay of establishments.	O. 5,79,900	} 5,84,900	5,80,487	- 4,413
	R. 5,000			

## Grant No. XV—Education—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>37. Education—cont.</b>		RS.	RS.	RS.
<b>D. Special—cont.</b>				
m. Government *Special Schools—cont.				
B. Training Schools—Mistresses—cont.				
3. Allowances and hono- raria.	{ O. 41,400 S. 1,600 R. 41,400 }	84,400	85,234	+ 834
Col. 1.—See "b.A.3, Authorized, col. 1."				
4. Stipends .. .. .	{ O. 1,61,000 R. - 8,000 }	1,53,000	1,52,001	- 999
5. Contingencies .. .. .	{ O. 97,800 R. 16,600 }	1,14,400	1,10,549	- 3,851
Col. 1.—Mainly (i) enhanced dearness allowance (Rs. 7,000), (ii) expenditure on repairing damages caused by floods (Rs. 2,500) and (iii) increased expenditure under other contingencies including purchase of furniture (Rs. 4,900).				
n. Direct grants to Non-Government Special Schools—				
A. European—				
1. Teaching .. .. .	{ O. 13,200 R. - 400 }	12,800	11,624	- 1,176
B. Non-European—				
1. Teaching .. .. .	{ O. 1,99,900 S. 100 R. 15,500 }	2,15,500	2,24,709	+ 9,209
2. Stipendiary .. .. .		2,22,200	2,16,786	- 5,414
3. Buildings .. .. .		1,100	886	- 214
4. Other grants .. .. .	{ O. 35,900 R. 3,700 }	39,600	41,127	+ 1,527
Col. 1.—Larger expenditure on account of grants for education of defective children and educational concessions to children and dependants of soldiers.				
<b>E. General.</b>				
o. Direction—				
A. Pay of officers—				
Charged .. .. .		36,000	36,000	..
Authorized .. .. .	{ O. 40,100 R. 2,300 }	42,400	41,578	- 822
B. Pay of establishments .. .. .	{ O. 68,500 R. - 1,200 }	67,300	67,380	+ 80
C. Other charges—				
Charged .. .. .		2,500	1,801	- 699
Authorized .. .. .	{ O. 52,900 R. 16,600 }	69,500	50,243	- 19,257
Col. 1.—Enhanced dearness allowance and provision for payment of customs duty on imported stores.				
Col. 4.—Less expenditure on customs duty due to non-receipt of stores to the extent anticipated.				
p. Inspection—				
A. European .. .. .				
	{ O. 17,400 R. 1,300 }	18,700	18,215	- 485
B. Non-European—Men's branch—				
I. Ordinary areas—				
1. Pay of officers .. .. .	{ O. 1,66,000 R. - 12,000 }	1,54,000	1,58,171	+ 4,171
2. Pay of establish- ments.	{ O. 10,36,200 R. 8,800 }	10,45,000	10,47,042	+ 2,042
3. Allowances .. .. .	{ O. 2,65,500 R. 95,000 }	3,60,500	3,66,566	+ 6,066
*Col. 1.—See "b.A.3, Authorized, col. 1."				
4. Contingencies .. .. .	{ O. 1,41,700 R. 13,200 }	1,54,900	1,52,998	- 1,902
II. Partially excluded areas—				
1. Pay of establish- ments.	{ O. 11,000 R. 500 }	11,500	11,248	- 252
2. Other charges .. .. .	{ O. 5,500 R. 1,800 }	7,300	7,377	+ 77





## Grant No. XV—Education—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>37. Education—cont.</b>		RS.	RS.	RS.
<b>E. General—cont.</b>				
r. Miscellaneous—cont.				
B. Non-European—cont.				
8. Other grants .. .. .	O. 10,800 S. 6,600 }	17,400	17,169	- 241
<i>Col. 1.</i> —Increase in the grant of certain educational concessions to children and dependants of soldiers.				
s. Charges in England—				
High Commissioner for India—				
Non-European—				
A. Leave salaries and deputation pay—				
Charged .. .. . R.	2,000	2,000	1,865	- 135
B. Sterling overseas pay—				
Charged .. .. . O.	6,000	5,400	5,333	- 67
	R. - 600			
C. Stores for India .. .. .	O. 36,000 R. - 35,600 }	400	332	- 68
<i>Col. 1.</i> —Liabilities carried forward.				
t. Loss or gain by exchange—				
Non-European—				
A. Other than on stores—				
Charged .. .. .			12	+ 12
B. Stores—				
Authorized .. .. .			1	+ 1
Lump sum provision for a further increase in dearness allowance.	O. 92,800 R. - 92,800 }			
<i>Col. 1.</i> —Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.				
Surrenders or withdrawals within grant or appropriation—				
Charged .. .. . R.	6,000	6,000		- 6,000
Totals	{ Charged .. .. . Authorized— Gross .. .. . Deductions .. .. . Net .. .. .	{ 2,05,900 3,19,53,500 - 20,400 3,19,33,100	{ 1,97,792 3,18,02,263 - 21,677 3,17,80,586	{ - 8,108 - 1,51,237 - 1,277 - 1,52,514

## Notes.

*Administration of the grant—Charged.*—The percentage of saving in the final appropriation was 3.9 as against 2.5 in the previous year. The saving occurred chiefly under "37.b.A.1". The saving in the modified appropriation was 1.1 per cent as against 0.7 per cent in the previous year.

*Authorized.*—There was a saving of 0.5 per cent in the final appropriation as against 0.8 per cent in the previous year.

2. *Grants-in-aid.*—(i) From the reports received by Government from the departmental officers during 1943-44, grants disbursed to the extent of Rs. 14,597 were found inadmissible. They were therefore ordered to be recovered and the recovery effected amounted to Rs. 11,506.

(ii) The Examiner of Local Fund Accounts has reported that grants aggregating Rs. 6,460 were irregularly drawn by local bodies during 1942-43. Of this amount, a sum of Rs. 3,998 was refunded and items amounting to Rs. 1,598 were either admitted in audit or their recovery waived. The balance still outstanding is Rs. 864.



Grant No. XVI—Medical:

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>38. Medical.</b>				
<b>a. Medical Establishment—</b>				
<b>A. All-India Medical Council.</b>				
<b>B. Superintendence—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i>				
	O.	36,000	42,000	12,000
	R.	6,000		
<i>Col. 1.—Provision for leave salary of the Surgeon General not anticipated.</i>				
Authorized	O.	31,800	28,700	28,712
	R.	3,100		
2. Pay of establishments.	O.	58,100	61,000	61,225
	R.	2,900		
<b>3. Other charges—</b>				
<i>Charged</i>				
	O.	4,300	2,800	2,652
	R.	1,500		
Authorized	O.	30,900	36,800	37,240
	R.	5,900		
<i>Col. 1.—Mainly enhanced dearness allowance.</i>				
4. Customs duty on imported stores.	O.	5,900	5,600	1,398
	R.	300		
<i>Col. 4.—Stores were not supplied to the extent anticipated.</i>				
5. Charges recoverable from Governments, Departments and others.	R.	2,100	2,100	2,026
<i>Col. 1.—Provision to meet recovery from the Defence Department of expenditure in connection with the recruitment of I.A.M.C. candidates.</i>				
<b>C. District Medical Officers—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i>				
	O.	19,200	28,700	36,291
	S.	3,700		
	R.	5,800		
<i>Col. 1.—Provision for leave salary drawn by certain I.M.S. Officers in civil employ not originally anticipated.</i>				
<i>Col. 4.—More officers proceeded on leave than anticipated.</i>				
Authorized	O.	3,56,000	3,68,500	3,76,465
	R.	12,500		
2. Pay of establishments.	O.	1,68,400	1,27,000	1,27,493
	R.	41,400		
<b>3. Allowances—</b>				
<i>Charged</i>				
	O.	1,100	500	558
	R.	600		
Authorized	O.	37,600	47,400	45,421
	R.	9,800		
<i>Col. 1.—Enhanced dearness and travelling allowances.</i>				
4. Contingencies	O.	25,000	27,800	27,274
	R.	2,800		
<i>Col. 1.—Mainly enhanced dearness allowance to menials (Rs. 600), and increase in postal charges (Rs. 1,800).</i>				
<b>D. Administration of the Drugs Act, 1940—</b>				
<b>1. Pay of officers.</b>				
	O.	2,000	2,000	..
	R.	2,000		
<i>Col. 1.—Scheme was not introduced during the year.</i>				
2. Pay of establishments.	O.	2,300	..	..
	R.	2,300		
<i>Col. 1.—Sec. "a.D.I."</i>				
3. Allowances	O.	1,500	..	..
	R.	1,500		
4. Other charges	O.	3,200	..	..
	R.	3,200		
<i>Col. 1.—Sec. "a.D.I."</i>				

## Grant No. XVI—Medical—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>38. Medical—cont.</b>				
b. Hospitals and dispensaries—		RS.	RS.	RS.
A. Presidency Hospitals (excluding the Hospital of Indian Medicine)—				
1. Pay of officers—				
Charged .. .. .	O. 1,800	1,300	1,311	+ 11
	R. — 500			
Authorized .. .. .	O. 1,55,000	1,68,400	1,68,733	+ 333
	R. 13,400			
2. Pay of establishments.	{ O. 4,86,200	4,59,100	4,59,283	+ 183
	{ R. — 27,100			
3. Allowances and honoraria—				
Charged .. .. .	O. 1,100	600	631	+ 31
	R. — 500			
Authorized .. .. .	O. 2,96,000	3,58,800	3,58,459	- 341
	S. 100			
	R. 62,700			
<i>Col. 1.—Enhanced dearness allowance and revised rates of subsistence allowance sanctioned to House Surgeons and House Physicians.</i>				
4. Contingencies .. .. .	{ O. 3,09,300	2,90,100	3,03,240	+ 13,140
	{ R. — 19,200			
5. Diet .. .. .	{ O. 3,42,000	7,22,800	7,48,511	+ 15,711
	{ S. 3,90,900			
<i>Col. 1.—Mainly increase in cost of food-stuffs and relief to contractors.</i>				
6. Medicines and hospital necessities.	{ O. 7,60,100	7,28,500	8,12,334	+ 84,134
	{ R. — 31,600			
<i>Col. 4.—Explained to be mainly due to local purchase of essential drugs at high rates and increase in the number of in-patients in certain hospitals.</i>				
7. Stipends to nursing and midwifery pupils.	{ O. 84,400	78,600	78,175	- 425
	{ R. — 5,800			
8. Other charges .. .. .	{ O. 27,700	36,500	35,091	- 1,409.
	{ R. 8,800			
<i>Col. 1.—Mainly purchase of an ambulance car for a hospital and purchase of tyres for another.</i>				
B. Mufassil hospitals and dispensaries—				
I. Ordinary areas—				
1. Pay of officers .. .. .				
	O. 2,59,000	2,68,903	2,66,561	- 2,339
	S. 9,900			
2. Pay of establishments.				
	O. 14,16,800	13,45,700	13,41,525	- 4,175
	S. 100			
	R. — 71,200			
3. Allowances and honoraria.				
	{ O. 3,82,000	5,46,900	5,45,014	- 1,886
	{ S. 1,64,900			
<i>Col. 1.—Mainly enhanced dearness allowance (Rs. 1,32,500) and enhancement in the rate of uniform allowance to nurses and compensatory allowance to additional nursing staff employed in certain hospitals (Rs. 24,800).</i>				
4. Contingencies .. .. .				
	O. 2,72,500	3,24,800	3,09,144	- 15,656
	S. 35,200			
	R. 17,100			
<i>Col. 1.—Mainly (i) enhanced dearness allowance to menials (Rs. 18,500), (ii) increased electric, telephone and water consumption charges (Rs. 11,000), (iii) heavier freight charges due to restriction in transport by goods train (Rs. 6,000) and (iv) arrears of water tax paid to a local body (Rs. 5,800).</i>				
5. Petty construction and repairs .. .. .				
		45,000	46,875	+ 1,875
6. Diet .. .. .				
	O. 8,52,600	15,87,200	15,73,956	- 13,244
	S. 7,34,600			
<i>Col. 1.—Mainly (i) increase in cost of food-stuffs (Rs. 4,80,490), (ii) increase of beds in certain hospitals and of patients admitted (Rs. 1,19,000), (iii) increase in cost of permissible limit of substitute diets (Rs. 1,12,900).</i>				
7. Medicines and hospital necessities.				
	{ O. 12,38,600	13,54,000	14,12,522	+ 58,522
	{ S. 1,15,400			



Grant No. XVI—Medical—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>38. Medical—cont.</b>				
<b>b. Hospitals and dispensaries—cont.</b>				
<b>B. Mufassil hospitals and dispensaries—cont.</b>				
<b>I. Ordinary areas—cont.</b>				
8. Other charges	O. 2,32,600 R. 79,200	3,11,800	2,99,739	- 12,070
<i>Col. 1.—Mainly (i) stipends of additional pupil nurses sanctioned to certain hospitals (Rs. 21,400), (ii) enhanced dearness allowance (Rs. 10,000) and (iii) increased rate of capitation grant to Lady Willingdon Leprosy Sanatorium (Rs. 45,700).</i>				
9. Charges recoverable from Governments, Departments and others.	R. - 7,000	- 7,000	- 10,622	- 3,622
<i>Col. 1.—Anticipated recovery from the Central Government on account of staff employed in the various aero-leprosy dispensaries.</i>				
<i>Col. 4.—Actual recovery towards the staff was made on the basis of average cost while provision was based on actual pay.</i>				
<b>II. Partially excluded areas—</b>				
1. Pay of establishments.	O. 32,500 R. - 2,200	30,300	29,708	- 502
2. Other charges	O. 7,800 R. - 600	7,200	6,689	- 511
3. Medicines and hospital necessaries.	O. 6,900 R. 400	7,300	4,795	- 2,505
<i>Col. 4.—Opening of two dispensaries late in the year and closure of one during the year for want of a medical officer.</i>				
<b>III. Excluded areas—Pay of establishments and other charges—</b>				
Charged	O. 14,600 S. 1,800 R. 1,000	17,400	16,659	- 1,341
<i>Col. 1.—Increased rates of special pay and allowances granted to the staff and enhanced dearness allowance.</i>				
<b>C. Hospital of Indian Medicine—</b>				
1. Pay and allowances of officers and establishment.	O. 25,900 R. 9,400	35,300	34,838	- 462
<i>Col. 1.—Appointment of additional staff and payment of enhanced dearness allowance.</i>				
2. Contingencies	O. 49,500 R. 98,500	1,48,000	1,49,692	+ 1,692
<i>Col. 1.—Rise in price of articles and increase in the number of patients.</i>				
<b>D. Government medical officers employed in institutions under the control of local bodies—</b>				
<b>Taluk headquarters institutions—</b>				
<b>I. Ordinary areas—</b>				
1. Pay of officers	O. 29,200 R. - 6,700	22,500	22,773	+ 273
<i>Col. 1.—Chiefly provincialisation of a local fund institution in the middle of the year and abolition of the post of an Assistant Surgeon in charge of a Local Fund hospital.</i>				
2. Pay of establishments.	O. 1,65,400 R. - 6,100	1,59,300	1,59,299	- 1
3. Allowances	O. 9,000 R. 800	9,800	9,283	- 517
<b>II. Partially excluded areas—</b>				
Pay of officers and other charges.	O. 7,300 R. - 200	7,100	6,835	- 265
<b>E. Government medical officers employed in institutions under the control of local bodies—</b>				
<b>Other institutions—</b>				
I. Ordinary areas—	O. 1,64,200 R. 200	1,64,400	1,61,775	- 2,625
Other institutions.				
<b>II. Partially excluded areas—</b>				
Other institutions	O. 3,900 R. - 900	3,000	2,923	- 77





Grant No. XVI—Medical—cont.

Major head and sub-head.		Final grant or appropriation	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>38. Medical—cont.</b>		RS.	RS.	RS.
<b>5. Medical colleges and schools—cont.</b>				
<b>A. Medical colleges other than Stanley Medical College—cont.</b>				
5. Books and periodicals.	O. 11,000 R. - 2,200	8,800	7,450	- 1,350
<i>Col. 1.—Certain books indented for not expected to be supplied before the close of the year.</i>				
6. Contingencies	O. 66,600 R. 3,300	69,900	68,894	- 1,006
<b>B. Stanley Medical College and School—</b>				
1. Pay of officers	O. 1,05,500 R. 7,700	1,13,200	1,13,471	+ 271
2. Pay of establishments.	O. 31,300 R. - 2,000			
3. Allowances and honoraria.	O. 20,800 R. - 3,000	17,800	16,872	- 928
<i>Col. 1.—Drawal of lesser rates of house allowance by several officers than originally anticipated.</i>				
4. Scholarships and stipends.	O. 900 R. - 200	700	676	- 24
5. Laboratory charges and books and periodicals.	O. 32,200 R. - 100	32,100	32,470	+ 370
6. Contingencies	O. 20,400 R. 2,700	23,100	22,454	- 646
<i>Col. 1.—(i) Surcharge on electric current and telephone charges (Rs. 560), (ii) revision of property tax (Rs. 300) and (iii) enhanced dearness allowance (Rs. 1,000).</i>				
7. Grants-in-aid	O. 600 R. 100	700	713	+ 13
<b>C. School of Indian Medicine—</b>				
1. Pay of officers		3,900	4,530	+ 630
2. Pay of establishments	O. 39,000 R. 200	39,200	39,225	+ 25
3. Contingencies	O. 12,800 R. 3,000	15,800	16,500	+ 700
<i>Col. 1.—Enhanced dearness allowance and increase under rents and postal charges.</i>				
4. Other charges	O. 15,900 R. 1,100	17,000	18,792	+ 1,792
<b>D. Scheme for research into indigenous drugs of India—</b>				
1. Pay of officers	O. 2,600 R. - 100	2,500	2,468	- 32
2. Pay of establishments.		3,300	3,299	- 1
3. Other charges	O. 5,300 R. 100	5,400	5,320	- 80
<b>E. Grants to private Medical Institutions.</b>				
	O. 8,100 R. - 100	8,000	12,538	+ 4,538
<i>Col. 4.—Represents grants to a medical institution not taken into account when the appropriations were modified.</i>				
<b>d. Mental hospitals—</b>				
A. Pay of officers	O. 33,500 R. - 3,800	29,700	29,670	- 30
B. Pay of establishments	O. 1,51,300 R. - 4,400	1,46,900	1,46,550	- 350
C. Allowances and honoraria.	O. 33,200 S. 25,100	58,300	56,496	- 1,804
<i>Col. 1.—Enhanced dearness and travelling allowances.</i>				
D. Contingencies		35,800	34,663	- 1,137
E. Diet	O. 2,00,000 S. 1,64,000 R. 15,500	3,79,500	3,84,489	+ 4,989
<i>Col. 1.—See "b.A.5, col. 1."</i>				

## APPROPRIATION ACCOUNTS

## Grant No. XVI—Medical—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>38. Medical—cont.</b>				
		RS.	RS.	RS.
d. Mental hospitals—cont.				
F. Medicines and hospital necessities.	{ O. 43,300 } { R. — 6,400 }	36,900	40,032	+ 3,132
Col. 1.—Incidents not fully complied with.				
G. Other charges .. .. .	{ O. 17,800 } { R. 7,800 }	25,600	24,622	- 978
Col. 1.—(i) Enhanced dearness allowance (Rs. 4,300), (ii) high cost of certain raw materials (Rs. 1,300) and (iii) payment of stipends to a large number of male nurses under training (Rs. 2,200).				
e. Chemical Examiner—				
A. Pay of officers .. .. .	{ O. 21,000 } { R. — 1,000 }	20,000	19,720	- 280
B. Pay of establishments ..	{ O. 5,000 } { R. — 400 }	4,600	4,446	- 154
C. Other charges .. .. .	{ O. 8,400 } { R. 1,300 }	9,700	8,751	- 949
D. Charges payable to Governments, departments, etc.	.. .. .	20,000	18,660	- 1,340
f. Charges in England—				
I. Secretary of State for India—				
Leave salaries and deputation pay—				
Charged .. .. .	S. 800	800	632	- 168
II. High Commissioner for India—				
A. Leave salaries and deputation pay—				
Charged .. .. .	{ S. 400 } { R. 3,000 }	2,400	2,463	+ 63
B. Sterling overseas pay—				
Charged .. .. .	{ O. 20,000 } { R. — 2,000 }	18,000	18,431	- 169
Authorised .. .. .	R. 5,400	5,400	5,419	+ 19
C. Stores for India .. .. .	{ O. 29,200 } { R. — 13,200 }	16,000	12,974	- 3,026
Cols. 1 and 4.—Liabilities carried forward.				
D. Allotment of pay of officers.	.. .. .	400	480	+ 80
E. Other charges—				
Contribution for Tropical Diseases Bureau .. .. .	.. .. .	200	206	+ 6
g. Loss or gain by exchange—				
A. Other than on stores—				
Charged .. .. .	.. .. .	..	25	+ 23
Authorised .. .. .	.. .. .	..	10	+ 10
B. Stores .. .. .	.. .. .	..	23	+ 23
Lump sum provision for a further increase in dearness allowance.	{ O. 1,19,300 } { R. — 1,19,300 }	..	..	..
Col. 1.—Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.				
Surrenders or withdrawals within grant or appropriation—				
Gross .. .. .	R. — 9,100	- 9,100	..	+ 9,100
Deductions .. .. .	R. 9,100	9,100	..	- 9,100
Totals	{ Charged .. .. . } { Authorised— .. .. . } Gross .. .. . Deductions .. .. . Net .. .. .	1,59,100 1,27,71,800 .. 1,27,71,800	1,64,926 1,28,58,055 - 12,648 1,28,45,407	+ 5,326 + 86,255 - 12,648 + 73,607



Grant No. XVI.—Medical—cont.

Notes.

*Administration of the grant—Charged.*—The excess over the final appropriation was 3.7 per cent as against the saving of 11.9 per cent in the previous year. The excess occurred chiefly under "a.C.I."

*Authorized.*—The excess over the final grant was 0.6 per cent as against the saving of 0.03 per cent in the previous year.

2. *Grants-in-aid.*—The Examiner of Local Fund Accounts has reported that the grants aggregating Rs. 612 were irregularly drawn by local bodies during 1942-43. Items amounting to Rs. 46 were either admitted in audit or their recovery waived and the balance of Rs. 566 has been recovered.

3. *Grant made by the Imperial Council of Agricultural Research.*—Sub-head 'e. D.' exhibits the expenditure on the Scheme for research into the indigenous drugs of India, financed by the Imperial Council of Agricultural Research. The procedure for the accounting of the expenditure is the same as that described in paragraph 3 of the notes under Grant XVIII.

An account of the transactions during 1943-44 under the deposit head is given below :—

	RS.
Opening balance .. .. .	2,470
Receipt—	
(a) Grant received during the year .. .. .	Nil.
(b) Miscellaneous receipts on account of working of the scheme.	13
Charges debited to the grant .. .. .	2,470*
Balance on 31st March 1944 .. .. .	13

\* As no credit was afforded by the Imperial Council of Agricultural Research during the year 1943-44, expenditure debitable to the fund was restricted to the balance on 1st April 1943 though the actual expenditure incurred on this account was Rs. 11,087.

4. *Stock account.*—The stock account of stores in the Presidency Headquarters and Mental hospitals for 1943-44 is given below :—

Particulars.	Instruments and appliances.	Medicines and dressings.	Bedding and clothing.	Crockery.	Miscellaneous stores.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
Opening balance on 1st April 1943.	24,00,077	4,97,946	4,81,850	95,020	5,45,272
Receipts—					
(a) From overseas ..	3,944				
(b) From other Government departments.	37,834	3,98,523	93,975	2,766	53,844
(c) Local purchase ..	2,29,914	4,98,257	11,500	8,359	6,20,921
(d) Other sources ..		5,845	23,958		56,473
Total ..	26,71,769	14,00,571	6,11,283	1,06,145	12,76,510
Utilized during the year.	93,648	8,29,211	57,179	1,728	6,73,618
Written off due to loss, breakage and fair wear and tear.	40,866	75	46,494	3,120	6,931
Closing balance on 31st March 1944.	25,37,255	5,71,285	5,07,610	1,01,297	5,95,961

The Surgeon General has certified that the closing balances of the various groups of stores represent approximately the value of stock on the 31st March 1944, and that the stock was actually verified and found to agree with the stock registers maintained under paragraph 447 of the Civil Medical Code, Volume I. He has further certified that the stock on hand on the 31st March 1944 was not in excess of the requirements of the hospitals and that it did not include any surplus stores.





Grant No. XVII—Public Health—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>39. Public Health—cont.</b>				
<b>a. Public Health Establishment—cont.</b>				
<b>C. Sanitary and Deputy Sanitary Engineers—cont.</b>				
3. Other charges—				
Charged .. .. .	O. 2,200	1,600	1,049	- 551
	R. - 600			
Authorized .. .. .	O. 15,800	20,900	20,433	- 467
	R. 5,100			
<i>Col. 1.—Shifting of office from Vellore to Madras and enhanced travelling and weariness allowances.</i>				
4. Centage charges recoverable for work done for local bodies.	{ O. - 54,600 S. 19,800 R. 4,800 }	- 30,000	- 17,625	+ 12,375
<i>Col. 1.—Recoveries from local bodies were less than anticipated owing to smaller outlay on Water-supply and Drainage Schemes.</i>				
<i>Col. 4.—Smaller recovery in the last quarter of the year owing to abnormally decreased outlay on Water-supply and Drainage Schemes.</i>				
<b>D. Town-planning—</b>				
1. Pay of officers .. .. .	{ O. 8,300 R. 100 }	8,400	8,285	- 115
2. Pay of establishments and other charges.	{ O. 18,700 R. 3,500 }	22,200	21,281	- 919
<i>Col. 1.—Heavy touring by the Junior Town-Planning Expert.</i>				
<b>E. Rural sanitation campaign—</b>				
1. Pay of officers and establishments.		15,200	15,267	+ 67
2. Other charges .. .. .	{ O. 27,800 R. 1,000 }	28,800	26,860	- 1,940
F. Research work .. .. .		23,800	24,747	+ 947
<b>b. Grants for public health purposes—</b>				
<b>A. Ordinary areas—</b>				
Grants and contributions—				
1. Grants for water-supply and drainage purposes.	{ O. 1,28,600 R. 8,800 }	1,37,400	71,716	- 65,684
<i>Col. 4.—Due (i) in the case of mu'assal water-supply and drainage schemes to want of materials in some cases and in others to agreements with contractors not having been completed and (ii) in the case of the Corporation of Madras, to disallowance by Government of certain items of expenditure for which grants were not admissible.</i>				
2. Miscellaneous grants.	{ O. 91,000 S. 17,600 R. - 100 }	1,08,500	1,10,432	+ 1,932
<i>Col. 1.—Increased grants consequent on larger expenditure incurred by various local bodies on Maternity and Child Welfare Centres and anti-malarial operations.</i>				
<b>B. Partially excluded areas—</b>				
Grants for public health purposes.		6,100	7,076	+ 976
<b>c. Expenses in connection with Epidemic Diseases—</b>				
<b>A. Bubonic plague—</b>				
1. Pay of officers and establishments.	{ O. 25,800 S. 14,200 }	40,000	40,617	+ 617
<i>Col. 1.—Additional staff for intensive anti-plague measures.</i>				
2. Other charges .. .. .	{ O. 57,100 S. 1,74,500 R. 10,000 }	2,41,600	2,34,192	- 7,408
<i>Col. 1.—Purchase of cyanogas and anti-plague vaccine and employment of staff for fumigation work.</i>				
<b>B. Other epidemics—Malaria—</b>				
<b>1. Ordinary areas—</b>				
Other epidemics—Malaria.	{ O. 1,01,300 S. 30,000 }	1,31,300	1,21,466	- 9,834
<i>Col. 1.—Additional allotment of quinine sanctioned for free distribution during the year.</i>				

## Grant No. XVII—Public Health—cont.

Major head and sub-head.		Final grant of appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>39. Public Health—cont.</b>		RS.	RS.	RS.
c. Expenses in connection with Epidemic Diseases—cont.				
B. Other epidemics—Malaria—cont.				
II. Partially excluded areas—				
Other epidemics—	{ O. 10,800 }	24,400	28,049	+ 3,649
Malaria.	{ S. 3,000 }			
	{ R. 10,000 }			
<i>Col. 1.</i> —Provision for meeting contingent expenditure and cost of laboratory equipment required for anti-malarial operations in certain agencies.				
<i>Col. 4.</i> —Due chiefly to abnormal rise in the price of a drug.				
C. Anti-malarial operations partly financed by contributions from the Indian Research Fund Association—				
1. Pay and allowances of officers and establishments.		36,800	36,378	- 422
2. Other charges	{ O. 62,500 }	42,500	33,757	- 8,743
	{ R. 20,000 }			
<i>Col. 1.</i> —Anticipated savings under works.				
<i>Col. 4.</i> —Slow progress of works.				
d. Bacteriological Laboratories (King Institute, Guindy)—				
A. Pay of officers	{ O. 1,05,000 }	1,06,600	1,05,771	- 829
	{ S. 1,600 }			
B. Pay of establishments	{ O. 85,000 }	86,900	87,051	+ 151
	{ S. 1,900 }			
C. Allowances and hono- raria.	{ O. 12,800 }	31,600	31,648	+ 48
	{ S. 18,800 }			
<i>Col. 1.</i> —Provision for expenditure on account of Anti-Toxins Department opened during the year for the production of therapeutic and prophylactic sera and similar products and additional staff sanctioned for increased production of cholera vaccine.				
D. Contingencies	{ O. 2,99,400 }	3,99,200	4,47,993	+ 48,793
	{ S. 99,800 }			
<i>Col. 1.</i> —See "d.C. col. 1."				
<i>Col. 4.</i> —Chiefly due to the receipt before the close of the financial year of stores expected to be received after 31st March 1944 (Rs. 39,600) and purchase of calves and other smaller animals for manufacture of vaccine, and lymph in pursuance of a belated decision to continue vaccine work during the hot season as well (Rs. 3,200).				
E. Experimental station.	filter { O. 4,700 }	6,200	6,075	- 125
	{ S. 1,500 }			
e. Transfer to the fund for the development of rural water-supply.		100		- 100
f. Expenditure from the fund for the development of rural water-supply—				
A. i. Expenditure from the fund for the development of rural water-supply.	{ O. 15,78,100 }	13,81,500	10,18,633	3,62,867
	{ S. 100 }			
	{ R. -1,96,700 }			
<i>Col. 1.</i> —Some of the rural water-supply works could not be completed.				
<i>Col. 4.</i> —Retarded progress of work in some districts due to unusual rains, abnormal increase in the cost of labour and materials and non-availability of G.I. pipes, etc.				
ii. Maintenance charges.	R. 1,000	1,000		- 1,000
B. Charges recoverable from Governments and others.	{ O. -15,78,100 }	-13,82,400	-10,18,633	+ 3,63,767
	{ R. 1,95,700 }			
<i>Cols. 1 and 4.</i> —See "f.A.1."				



Grant No. XVII—Public Health—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.																						
(1)		(2)	(3)	(4)																						
<b>39. Public Health—cont.</b>		RS.	RS.	RS.																						
<i>g. Works—</i>																										
A. Sanitary works ..	O. 100 } R. 3,100 }	3,200	- 1	- 3,201																						
<i>Col. 1.</i> —Provision for expenditure connected with the investigation of a water-supply scheme.																										
<i>Col. 4.</i> —Chiefly write-back of expenditure on an investigation scheme debited to the detailed head 'Suspense' under this sub-head in 1942-43.																										
<i>h. Charges in England—</i>																										
High Commissioner for India—	O. 26,600 }	5,600	1,913	- 3,687																						
B. Stores for India ..	R. - 21,000 }																									
<i>Cols. 1 and 4.</i> —Items transferred for supply from U.S.A. (Rs. 5,300) and liabilities carried forward (Rs. 19,400).																										
<i>j. Loss or gain by exchange—</i>																										
B. Stores ..			3	+ 3																						
Lump sum provision for a further increase in dearness allowance.	O. 19,100 } R. - 19,100 }																									
<i>Col. 1.</i> —Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.																										
<i>Surrenders or withdrawals within grant or appropriation—</i>																										
Gross .. ..	R. 2,00,500	2,00,500		- 2,00,500																						
Deductions .. ..	R. - 2,00,500	- 2,00,500		+ 2,00,500																						
<table border="0"> <tr> <td></td> <td>{ Charged ..</td> <td>21,600</td> <td>21,643</td> <td>+ 43</td> </tr> <tr> <td rowspan="4">Totals</td> <td>{ Authorized—</td> <td></td> <td></td> <td></td> </tr> <tr> <td>{ Gross ..</td> <td>44,77,000</td> <td>38,87,434</td> <td>- 5,89,566</td> </tr> <tr> <td>{ Deductions ..</td> <td>- 16,50,900</td> <td>- 10,39,993</td> <td>+ 6,10,907</td> </tr> <tr> <td>{ Net ..</td> <td>28,26,100</td> <td>28,47,441</td> <td>+ 21,341</td> </tr> </table>						{ Charged ..	21,600	21,643	+ 43	Totals	{ Authorized—				{ Gross ..	44,77,000	38,87,434	- 5,89,566	{ Deductions ..	- 16,50,900	- 10,39,993	+ 6,10,907	{ Net ..	28,26,100	28,47,441	+ 21,341
	{ Charged ..	21,600	21,643	+ 43																						
Totals	{ Authorized—																									
	{ Gross ..	44,77,000	38,87,434	- 5,89,566																						
	{ Deductions ..	- 16,50,900	- 10,39,993	+ 6,10,907																						
	{ Net ..	28,26,100	28,47,441	+ 21,341																						

Notes.

*b. Grants for public health purposes—A. 1. Grants for water-supply and drainage purposes.*—This consists of grants (1) to the Madras Corporation for water-supply and drainage purposes and (2) for mufassal water-supply and drainage schemes.

Lump sum deductions of Rs. 34,000 and Rs. 13,600 for probable savings were made in the budget under the items mentioned above. There was a further saving of Rs. 66,096 under the first item, while savings occurred to the extent of Rs. 4,388 only under the latter item.

*2. Administration of the grant—Charged.*—There was an excess of 0.2 per cent over the final appropriation as against the saving of 3.3 per cent in the final appropriation in the previous year.

*Authorised.*—The excess over the final grant was 0.8 per cent as against the saving of 2.1 per cent in the final grant in the previous year.

*3. Grants-in-aid.*—The Examiner of Local Fund Accounts has reported that grants aggregating Rs. 2,572 were irregularly drawn by local bodies during 1942-43. The entire amount is still outstanding.

*4. Unprofitable outlay—Rural Water Supply Scheme.*—Several well works executed under the scheme for the development of rural water supply proved abortive due to one or other of the following causes:—

- (i) Water could not be tapped even at great depths.
- (ii) Water tapped was not drinkable.
- (iii) Springs tapped were very feeble.

Grant No. XVII—Public Health—*cont.*

(iv) Hard rock was found in the course of execution and its blasting was not attempted as it was considered dangerous to do so. The works had therefore to be abandoned.

Consequently sums aggregating Rs. 18,656 representing expenditure already incurred on such works had to be written off by competent authorities during the year as unprofitable outlay.

5. *Fund for the Development of Rural Water Supply.*—The Fund was constituted by the Madras Government during 1937-38 in order to facilitate the execution within a period of ten years of a comprehensive scheme of protected water-supply for household purposes in the rural areas of the Province. The Fund receives contributions from the revenues of the Province and from the local bodies from time to time. The expenditure incurred on the scheme is debited to "39. Public Health—Expenditure from the fund for the development of rural water supply", a corresponding amount being transferred from the fund at the same time in reduction of expenditure under that head.

An account of the fund for the year is given below:—

	RS.
Balance on 1st April 1943 .. .. .	20,91,907*
Contribution received from local bodies during the year ..	6,129
Amount appropriated from the revenues of the Province during 1943-44 .. .. .	Nil.
Other receipts .. .. .	Nil.
Total ..	<u>20,98,036</u>
Expenditure during the year .. .. .	<u>*10,17,421</u>
Balance on 31st March 1944 .. .. .	<u>10,80,615</u>
* Actual expenditure during the year .. .. .	10,18,633
Write-back of erroneous debit in previous years .. .. .	—1,212
	<u>10,17,421.</u>

6. *Grants made by the Indian Research Fund Association.*—The Indian Research Fund Association has agreed to give a contribution of Rs. 2 lakhs spread over a period of five years, for approved anti-malarial operations on condition that an equal amount is contributed from the Provincial Funds. The association's contribution is credited to a Deposit Account on receipt. The expenditure on the operations is debited to "39. Public Health—Expenses in connection with epidemic diseases—Anti-malarial operations partly financed by contributions from the Indian Research Fund Association" (sub-head c.C) and an amount equal to half the expenditure representing the Association's contribution is transferred from the Deposit Account to "XXVIII Public Health."

An account of the Fund for the year is given below:—

	RS.
Balance on 1st April 1943 .. .. .	31,974
Receipts during the year .. .. .	17,676
Total ..	<u>49,650</u>
Expenditure during the year .. .. .	<u>(a) 35,093</u>
Balance on 31st March 1944 .. .. .	<u>14,557</u>

(a) Includes a sum of Rs. 26 relating to 1942-43 adjusted in 1943-44 accounts.



Grant No. XVIII—Agriculture.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>40. Agriculture.</b>				
<b>a. Direction—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. .	O. 12,000 S. 15,000	27,000	26,963	- 37
Col. 1.—Provision for pay of the Director granted extension of service.				
Authorized .. .. .	O. 20,400 R. - 7,200	13,200	13,223	+ 23
Col. 1.—Provision for pay of the new Director could not be utilized— vide "a.1, Charged, col. 1."				
<b>2. Pay of establishments .. .. .</b>				
	O. 28,500 S. 100 R. 1,500	30,100	30,043	- 57
<b>3. Allowances—</b>				
Charged .. .. .	S. 4,800	4,800	4,896	+ 96
Col. 1.—See "a.1, Charged, col. 1."				
Authorized .. .. .	O. 9,000 R. 3,100	12,100	12,101	+ 1
Col. 1.—Enhanced dearness and travelling allowances.				
<b>4. Contingencies .. .. .</b>				
	O. 12,000 R. 2,700	14,700	14,509	- 191
Col. 1.—Expenditure on advertisements and heavy postal charges.				
<b>b. Superintendence—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. .		15,000	15,000	..
Authorized .. .. .	O. 1,35,000 R. 2,900	1,37,900	1,41,626	+ 3,726
<b>2. Pay of establishments .. .. .</b>				
	O. 47,200 S. 100 R. 3,400	50,700	49,998	- 702
<b>3. Allowances—</b>				
Charged .. .. .	O. 1,700 S. 900	2,600	2,579	- 21
Authorized .. .. .	O. 43,100 S. 100 R. 18,800	62,000	62,234	+ 234
Col. 1.—See "a.3, Authorized, col. 1."				
<b>4. Contingencies .. .. .</b>				
	O. 50,300 R. 14,200	64,500	64,291	- 209
Col. 1.—(i) Increased postal expenses (Rs. 8,500), (ii) enhanced dearness allowance to menials (Rs. 2,100), (iii) purchase of furniture (Rs. 2,300) and (iv) rent for private buildings, etc. (Rs. 1,300).				
<b>5. Charges recoverable from Governments, Departments and others.</b>				
		- 2,000	- 1,976	+ 24
<b>c. Experimental Farms—Agricultural Research Stations—</b>				
<b>1. Pay and allowances of staff.</b>				
	O. 1,90,700 R. - 1,700	1,89,000	1,86,619	- 2,381
<b>2. Contingencies .. .. .</b>				
	O. 2,74,000 R. 37,200	3,11,200	3,05,239	- 5,961
Col. 1.—Chiefly purchase of apparatus and materials for fruit canning and cattle food, etc. at higher rates.				
<b>d. Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs—</b>				
<b>I. Ordinary areas—</b>				
<b>1. Pay of officers and establishments.</b>				
	O. 4,85,700 S. 100 R. 22,200	5,08,000	4,75,452	- 32,548





Grant No. XVIII—Agriculture—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>40. Agriculture—cont.</b>		RS.	RS.	RS.
<b>e. Agricultural Education—</b>				
<b>A. Agricultural college—</b>				
1. Pay of officers	O. 14,500 } R. - 2,500 }	12,000	12,028	+ 28
2. Pay of establishments.	O. 12,000 } R. - 1,600 }	10,400	10,452	+ 52
3. Other charges	O. 9,500 } R. 1,400 }	10,900	10,789	- 111
<b>B. Central farm and college estate—</b>				
1. Pay and allowances	O. 43,900 } R. - 300 }	43,600	43,582	- 18
2. Petty construction and repairs.	O. 16,600 } R. - 4,500 }	12,100	11,724	- 376
<i>Col. 1.—Postponement of certain works due to plague.</i>				
3. Other charges	O. 52,200 } R. 13,900 }	66,100	65,446	- 654
<i>Col. 1.—(i) Enhanced dearness allowance (Rs. 3,700), (ii) increase in wages of coolies (Rs. 3,800), (iii) increased price of cattle food (Rs. 4,100) and (iv) purchase of more animals (Rs. 2,300).</i>				
<b>C. Agricultural schools—</b>				
Pay and allowances of establishments and other charges.	O. 1,900 } R. 100 }	2,000	2,019	+ 19
<b>f. Agricultural Experiments and Research—</b>				
<b>A. Research Institute—</b>				
1. Pay of officers	O. 1,15,500 } R. - 5,100 }	1,10,400	1,10,203	- 197
2. Pay of establishments	O. 2,05,300 } S. 100 } R. - 30,300 }	1,75,100	1,73,534	- 1,566
3. Allowances	O. 27,900 } R. 26,400 }	54,300	55,188	+ 888
<i>Col. 1.—Enhanced travelling and dearness allowances.</i>				
4. Apparatus and materials and capital outlay.	O. 27,900 } R. 5,400 }	33,300	33,282	- 18
<i>Col. 1.—Increased cost of materials and stores.</i>				
5. Working expenses	O. 1,75,500 } R. - 1,32,000 }	43,500	45,076	+ 1,576
<i>Col. 1.—Transfer of expenditure on malt factory to "85. A. Capital Outlay on Provincial Schemes connected with the War, 1939."</i>				
6. Other charges	O. 63,000 } R. - 26,400 }	36,600	36,581	- 19
<i>Col. 1.—See "f.A. 5, col. 1."</i>				
<b>B. Cotton research—</b>				
1. Pemphres scheme		300	266	- 34
3. Mungari cotton scheme.	O. 7,200 } R. 1,400 }	8,600	8,451	- 149
4. Scheme for the improvement of Cocanada cotton.	O. 6,500 } R. 100 }	6,600	6,490	- 110
5. Other miscellaneous schemes.	O. 5,000 } R. 4,400 }	9,400	8,570	- 830
<i>Col. 1.—Extension of certain schemes.</i>				
6. H-1 Seed distribution Scheme.	O. 11,500 } R. - 2,700 }	8,800	8,545	- 255
<i>Col. 1.—Mainly provision for guarantee against loss not utilized.</i>				
7. Scheme for breeding varieties of Cambodia cotton in Ceded Districts.	R. 2,600	2,600	1,373	- 1,227
<i>Col. 2.—New scheme introduced during the year.</i>				

## Grant No. XVIII—Agriculture—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>40. Agriculture—cont.</b>				
<b>f. Agricultural Experiments and Research—cont.</b>				
<b>C. Sugarcane stations—</b>				
1. Pay and allowances of establishments.	{ O. 11,600 R. 200 }	11,800	11,663	- 137
2. Contingencies .. .. .	{ O. 9,400 R. 4,500 }			
		13,900	13,840	- 60
<i>Col. 1.—Mainly high cost of cattle food, other articles and labour.</i>				
<b>D. Scheme for extension of work on sugarcane insects in the Province—</b>				
1. Pay and allowances of establishments.	{ O. 8,800 R. 1,400 }	10,200	9,619	- 581
2. Contingencies .. .. .	{ O. 1,000 R. 1,700 }			
		2,700	2,698	- 2
<b>E. Dry farming scheme—</b>				
1. Pay and allowances of establishments.	{ O. 3,600 R. - 300 }	3,300	3,297	- 3
2. Contingencies .. .. .	700			
		700	700	..
<b>F. Fruit Research station—</b>				
Expenses .. .. .	{ O. 12,400 R. - 400 }	12,000	11,880	- 120
<b>G. Scheme of research on groundnut—</b>				
Expenses .. .. .	{ O. 10,100 R. - 700 }	9,400	9,372	- 28
<b>H. Animal nutrition—</b>				
Expenses .. .. .	{ O. 600 R. - 100 }	500	461	- 39
<b>J. Scheme of research on storage of Jowar—</b>				
Expenses .. .. .	{ O. 900 R. - 100 }	800	821	+ 21
<b>K. Scheme of research on coconuts—</b>				
Expenses .. .. .	{ O. 4,800 R. 4,300 }	9,100	8,901	- 199
<i>Col. 1.—(i) Pay and allowances of the staff for the extended scheme (Rs. 2,500) and (ii) high cost of materials, labour, etc. (Rs. 1,800).</i>				
<b>L. Scheme of subsidized trials of sugarcane varieties—</b>				
Expenses .. .. .	{ O. 7,700 R. 800 }	8,500	7,540	- 960
<b>M. Scheme for the control of wheat rusts in India, etc.—</b>				
1. Pay of establishments.	{ O. 1,900 R. 200 }	2,100	2,126	+ 26
2. Allowances .. .. .	{ O. 1,600 R. 400 }			
		2,000	1,956	- 44
3. Other charges .. .. .	{ O. 22,400 R. - 22,000 }	400	74	- 326
<i>Col. 1.—Provision for payment of compensation for loss under the scheme for the control of wheat rusts in India could not be utilized, as the question of enhancement of rate could not be settled before the close of the year.</i>				
4. Charges recoverable from Governments, Departments and others.		- 300		+ 300
<b>N. Scheme for improvement of pulses in Madras—</b>				
1. Pay of officers .. .. .	{ O. 2,100 R. 3,100 }	5,200	5,195	- 5
<i>Col. 1.—Change in personnel.</i>				
2. Pay of establishments.	{ O. 3,700 R. 1,500 }	5,200	4,495	- 701
3. Allowances .. .. .	{ O. 1,100 R. 1,700 }			
		2,800	2,760	- 34



Grant No. XVIII—Agriculture—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>40. Agriculture—cont.</b>		RS.	RS.	RS.
<b>f. Agricultural Experiments and Research—cont.</b>				
N. Scheme for improvement of pulses in Madras—cont.				
4. Other charges	{ O. 4,700 R. 2,300 }	7,000	7,027	+ 27
Col. 1.—Enhanced rates of lease for lands and increased cost of materials and labour.				
O. Scheme of Research for the investigation of blast and foot-rot diseases of rice in Madras—				
1. Pay of officers	{ O. 3,000 R. 1,500 }	1,500	..	- 1,500
2. Pay of establishments.	{ O. 2,600 R. 1,500 }	1,100	2,566	+ 1,466
3. Allowances ..	..	900	882	- 18
4. Other charges	{ O. 2,100 R. 1,300 }	800	687	- 113
P. Scheme for the multiplication of Virginia tobacco seed—				
1. Pay of establishments.	..	500	437	- 63
2. Allowances ..	{ O. 100 R. 100 }	200	200	..
3. Other charges	{ O. 1,300 R. 200 }	1,100	1,101	+ 1
Q. Scheme for dry farming development research.	R. 4,800	4,800	4,570	- 230
Col. 1.—New scheme introduced during the year.				
R. Scheme for the institution of quality grading standards for South Indian Citrus fruits.	R. 1,100	1,100	1,002	- 98
RR. Scheme for the survey of San Jose scale pest in fruit trees in hill regions.	R. 1,100	1,100	1,047	- 53
S. Scheme for the multiplication of imported English Vegetable seeds.	R. 6,600	6,600	6,489	- 111
Col. 1.—New scheme introduced during the year.				
T. Scheme for the development of banana fibre.	R. 800	800	776	- 24
U. Scheme for the conversion of town refuse into compost.	R. 28,000	28,000	18,057	- 9,943
Col. 1.—New scheme introduced during the year.				
Col. 4.—Due chiefly to delay in execution of orders on account of war conditions and in starting work in a particular centre owing to prevalence of epidemics.				
V. Scheme for Research in pests and diseases of groundnuts.	R. 2,200	2,200	1,873	- 327
Col. 1.—New scheme introduced during the year.				
W. Scheme for the research on insect pests of stored oil seeds.	R. 1,900	1,900	1,835	- 65
X. Scheme of research on storage of groundnuts.	R. 55,100	55,100	46,280	- 8,820
Col. 1.—New scheme introduced during the year.				
Col. 4.—Mainly purchase of groundnut kernels at rates lower than anticipated.				

## Grant No. XVIII—Agriculture—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>40. Agriculture—cont.</b>				
f. Agricultural Experiments and Research—cont.		RS.	RS.	RS.
Y. Scheme for the multiplication of improved strains of groundnuts.	R. 3,500	3,500	3,196	- 304
<i>Col. 1.—New scheme introduced during the year.</i>				
YY. Scheme for the multiplication of strain of Jonna suitable for the Hungari season in the Ceded Districts.	R. 100	100	..	- 100
Z. Scheme for the cultivation of the drug plant <i>Ramnus purshiana</i> .	R. 100	100	50	- 50
g. Botanical and other Public Gardens—				
1. Pay and allowances of staff.	{ O. 10,700 R. 400 }	11,100	10,973	- 127
2. Contingencies	{ O. 17,900 R. 1,500 }	19,400	19,163	- 237
h. Scheme for the improvement of Agricultural Marketing in India—				
A. Direction—				
1. Pay of officers	{ O. 11,200 R. 700 }	10,500	11,201	+ 701
2. Pay of establishments.	{ O. 4,700 R. 4,200 }	8,900	9,517	+ 617
<i>Col. 1.—Scheme extended for the whole year.</i>				
3. Allowances	{ O. 7,400 R. 2,200 }	9,600	8,565	- 1,035
<i>Col. 1.—Enhanced travelling and dearness allowances.</i>				
4. Contingencies	{ O. 1,500 R. 400 }	1,900	1,955	+ 55
B. Marketing scheme—				
Expenses	{ O. 1,100 R. 9,200 }	10,300	10,008	- 292
<i>Col. 1.—See "h.A. 2, col. 1."</i>				
C. Grants to Market Committees for the construction of godowns and market yards.				
	{ O. 1,19,100 R. - 54,500 }	64,600	64,500	- 100
<i>Col. 1.—Grants were not paid to certain market committees as construction could not be taken up.</i>				
j. Special Rural Uplift Schemes—				
Partially excluded areas—				
A. Other charges	.. ..	100	100	..
k. Grants-in-aid, Contributions, etc.—				
A. Grants-in-aid	{ O. 8,300 R. - 1,700 }	6,600	7,197	+ 597
B. Contributions	.. ..	16,500	16,500	..
l. Block grant for transfer to the Deposit Account of grants for the relief of groundnut cultivators.	{ O. 4,55,400 R. - 1,81,200 }	2,74,200	4,41,592	1,67,392

*Col. 1.—Provision for cost of lands could not be utilised in certain centres due to acquisition proceedings not completed and construction work not completed in other cases owing to difficulty in transport of building materials.*

*Col. 4.—Larger grant made for transfer to the Deposit account, consequent on increased grant allotted to the Province by the Central Government which was not anticipated.*



Grant No. XVIII—Agriculture—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>40. Agriculture—cont.</b>		RS.	RS.	RS.
m. Other charges—				
A. Charges in connection with the relief of groundnut cultivators.	O. 4,55,400 R. - 1,52,500	3,02,900	2,33,840	- 69,060
Col. 1.—See "l. col. 1."				
Col. 4.—Difficulty in procuring building materials and consequent retarded progress.				
n. Amount not from the Deposit Account of grants for the relief of groundnut cultivators.	O. - 4,55,400 R. 1,52,500	- 3,02,900	- 2,33,840	+ 69,060
Col. 1.—See "l. col. 1."				
Col. 4.—See "m. col. 4."				
o. Charges in England—High Commissioner for India—				
D. Other charges			35	+ 35
Lump sum provision for a further increase in dearness allowance.	O. 47,000 R. - 47,000			
Col. 1.—Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.				
Surrenders or withdrawals within grant or appropriation—				
Gross	R. - 22,600	- 22,600		+ 22,600
Deductions	R. 22,600	22,600		- 22,600
Totals				
	Charged .. ..	51,600	51,549	- 51
	Authorized—			
	Gross .. ..	38,26,700	38,35,188	+ 8,488
	Deductions .. ..	- 2,300	- 57,968	- 55,668
	Net .. ..	38,24,400	37,77,220	- 47,180

Notes.

d. 8. *Bonus for growing food crops in lieu of cotton.*—The sub-head was opened during the year to accommodate expenditure on the grant of bonus to ryots in certain districts for growing food crops in lieu of cotton. An appropriation of Rs. 73,800 was sanctioned to meet the anticipated expenditure at the instance of the Board of Revenue. But the total expenditure during the year was only Rs. 68 leaving an unsurrendered saving of Rs. 73,732. It has been explained that the additional appropriation was based on the reports of the Collectors who were responsible for the disbursements of the bonus but that subsequent reports from them indicated that very few cases of payment of bonus actually arose during the year resulting in the lapse of almost the entire provision. Thus the additional appropriation which was applied for towards the fag end of the year, i.e., in February 1944, proved to be far in excess of requirements.

2. *Administration of the grant—Charged.*—The saving in the final appropriation was 0.1 per cent as against 9.4 per cent in the previous year.

*Authorised.*—The saving in the final grant was 1.2 per cent as against 5.7 per cent in the previous year.

3. *Grants made by the Imperial Council of Agricultural Research.*—The grants received from the Council towards the cost of research schemes undertaken at their instance are credited to the relevant head in the deposit section of the accounts. The actual expenditure on the various schemes financed from these grants is budgeted and accounted for as ordinary expenditure of the department concerned and recorded under the relevant service heads. At the end of the year, an amount equivalent to the share of expenditure to be met

## Grant No. XVIII—Agriculture—cont.

from the grants made by the Council is transferred from the deposit head to the corresponding revenue head.

An account of the transactions under the deposit head for the year 1943-44 is given below :—

Name of the scheme.	Sub-head under which accounted for.	Opening balance.	Receipts.	Charges.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
(i) Sugarcane Stations	f. C. 1	100	7	107 (a)	..
(ii) Dry Farming Scheme	f. E	752	1,485	2,237 (b)	..
(iii) Fruit Research Station*	f. F	595	712	1,307 (c)	..
(iv) Animal Nutrition	f. H	1,475	..	461	1,014
(v) Marketing Scheme*	h. B	..	723	723 (d)	..
(vi) Research on Groundnuts.*	f. G	1,137	2,190	3,326 (e)	1
(vii) Research on Coconuts*	f. K	..	5	5 (f)	..
(viii) Sugarcane Insect	f. D	70	..	70 (g)	..
(ix) Rice Improvement Scheme.*	..	7,650	..	..	7,650
(x) Sunnhemp	..	3	60	.. (h)	63
(xi) Chemistry of Malting Cholam.	..	..	955	..	955
(xii) Storage of Jowar*	f. J	..	..	.. (i)	..
Total	..	11,782	6,137	8,236	9,683

(a) Excludes Rs. 11,556 taken against the grant for 1944-45.

(b) Excludes Rs. 1,760 taken against the grant for 1944-45.

(c) Excludes Rs. 5,709 taken against the grant for 1944-45.

(d) Excludes Rs. 5,277 taken against the grant for 1944-45.

(e) Excludes Rs. 1,360 taken against the grant for 1944-45.

(f) Excludes Rs. 12,586 (Rs. 6,131 relating to 1943-44 and Rs. 6,455 to 1942-43) taken against the grant for 1944-45.

(g) Excludes Rs. 12,247 taken against the grant for 1944-45.

(h) A sum of Rs. 190 relating to 1942-43 awaits adjustment in 1944-45.

(i) A sum of Rs. 170 (inclusive of Rs. 51 relating to 1942-43) awaits adjustment in 1944-45.

\* Scheme partly financed from the grant.

(1) The grant of Rs. 1,90,128 made by the Imperial Council of Agricultural Research in respect of schemes financed by the Council during 1943-44 was actually credited to this Province only in June 1944. The adjustment of the expenditure relating to the various schemes in March 1944 final accounts was restricted to the grant available on 31st March 1944.

(2) Expenditure on certain new schemes incurred during 1943-44 is being adjusted in the accounts for 1944-45, as intimation of allotment of funds by the Council has been received only in that year.

4. Grants made by the Indian Central Cotton Committee.—The procedure for the accounting of these grants is similar to that adopted for the grants received from the Imperial Council of Agricultural Research—*vide* paragraph 3 above. The expenditure on the schemes detailed below has been included under sub-head "f.B." of this grant.

An account of the transactions under the deposit head relating to the grants for 1943-44 is given below :—

Names of schemes.	Sub-head under which accounted for.	Opening balance.	Receipts.	Expenditure.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
(i) Pempheres and Physiological Scheme.	f.B.1.	213	326	402 (a)	137
(ii) Mungeri Cotton Scheme	f.B.3	..	7,333	7,333 (b)	..
(iii) Scheme for the improvement of Cocanada cotton.	f.B.4	42	5,708	5,750 (c)	..
(iv) Other Miscellaneous Schemes	f.B.5, 6 & 7.	3,028	11,942	12,648 (d)	2,322
Total	..	3,283	25,309	26,133	2,459

(a) A sum of Rs. 136 accounted for as a "receipt" instead of as a deduction from charges has since been readjusted in the accounts of 1944-45.

(b) Excludes Rs. 2,567 to be adjusted against the grant for 1944-45.

(c) Excludes Rs. 760 to be adjusted against the grant for 1944-45.

(d) Excludes Rs. 9,456 to be taken against the grant for 1944-45.



## Grant No. XVIII—Agriculture—cont.

5. *Contributions for the relief of groundnut cultivators.*—A fund for the relief of groundnut cultivators has been created by the Central Government and the contribution from the fund to the Provincial Government is credited under "XXIX. Agriculture—Contributions from the Central Government for the relief of groundnut cultivators." This amount, together with an equivalent contribution from the Provincial Revenues, is credited to the Deposit Account by debit to "(b) Block grant for transfer to the Deposit Account of grants for relief of groundnut cultivators." The actual expenditure incurred in connection with the assistance rendered to the cultivators is accounted for under "m. Other Charges" and at the end of the year an equivalent amount is transferred from the deposit head and credited to "n. Amount met from the deposit account of grants for the relief of groundnut cultivators" under "40. Agriculture."

An account of the transactions under the deposit head for the year 1943-44 is given below :—

	RS.
Opening balance .. .. .	5,08,571
Receipts .. .. .	4,41,592
Charges .. .. .	2,33,840
Closing balance .. .. .	7,16,323

6. *Fund for the benefit of cotton growers.*—A fund for the benefit of growers of cotton in India has been created by the Central Government. The contribution from the fund to the Provincial Government is credited to the deposit head "Deposits and Advances—Other Deposit Accounts—Deposit Account of grant from the Government of India for grant of bonus for growing food crops in lieu of cotton." The actual expenditure incurred by the Provincial Government is budgeted and accounted for as ordinary expenditure of the Agricultural Department. At the end of the year, an amount equal to the total expenditure incurred on the scheme is transferred from the deposit account to the appropriate revenue head.

An account of the transactions relating to the deposit head is given below :—

	RS.
Opening balance .. .. .	Nil.
Receipts from the fund .. .. .	1,46,666
Expenditure .. .. .	*Nil.
Closing balance .. .. .	1,46,666

\* An expenditure of Rs. 68 incurred during the year has been adjusted to the deposit head in the accounts of 1944-45.

7. *Stock account.*—The following is the stock account of the Agricultural department for 1943-44 :—

Particulars.	Livestock.	Tools and plant, machinery and implements.	Seeds.	Manures.	Miscellaneous (dead stock, chemicals, cattle-food and miscellaneous).
					(6)
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
Opening balance on 1st April 1943.	42,368	2,73,418	2,62,949	1,85,860	5,02,810
Receipts during the year ..	17,022	1,68,692	19,78,925	8,87,964	7,82,754
Appreciation as a result of re-valuation.	17,895	..	..	..	..
Total ..	77,285	4,42,110	22,41,874	10,73,833	12,85,564

## Grant No. XVIII—Agriculture—cont.

Particulars.	Livestock.	Tools and plant, machinery and implements.	Seeds.	Manures.	Miscella- neous (dead stock, chemicals, cattle- food and miscella- neous).
					(6)
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
Issues—					
(a) Sold, utilized or otherwise disposed of.	5,754	33,829	11,34,893	9,44,877	5,30,174
(b) Written off . . . . .	1,308	692	25,645	87	10,665
(c) Depreciation as a result of revaluation.	603	67	9,708	.. .	2,833
Total, Issues . . . . .	7,665	34,588	11,70,246	9,44,964	5,43,672
Balance on 31st March 1944.	69,620	4,07,522	10,71,628	1,28,869	7,41,892

The head of the department has certified (i) that he has received separate certificates of verification of stores in the custody of the several subordinate officers working up to the closing balances in the statement above, (ii) that the stock on hand does not include any surplus articles, does not indicate excessive purchase or manufacture as compared with the stock at the commencement of the year and represents their minimum requirements and (iii) that the livestock has been revalued.

## Grant No. XIX—Veterinary.

See also the Audit Report and the Appendix.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>41. Veterinary.</b>		RS.	RS.	RS.
a. Superintendence—				
A. Direction—				
1. Pay of officers—				
Charged . . . . .		21,200	21,151	- 49
Authorized . . . . .		3,900	3,860	- 40
2. Pay of establishments.	O. 19,500	19,900	20,073	+ 173
	S. 100			
	R. 300			
3. Allowances—				
Charged . . . . .	O. 4,100	3,200	3,077	- 123
	R. - 900			
Authorized . . . . .	O. 4,500	5,900	6,027	+ 127
	R. 1,400			
4. Other charges . . . . .	O. 12,000	12,300	10,391	- 1,909
	R. 300			
B. Circle officers—				
1. Pay of officers . . . . .	O. 43,400	39,600	39,577	- 23
	R. - 3,800			
2. Pay of establishments.	O. 35,900	35,500	35,772	+ 272
	R. - 400			
3. Allowances . . . . .	O. 34,900	42,300	42,209	- 91
	R. 7,400			
Col. 1.—Enhanced dearness and travelling allowances.				
4. Other charges . . . . .	O. 22,500	22,100	21,843	- 257
	R. - 400			



Grant No. XIX—Veterinary—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.			
(1)		(2)	(3)	(4)			
		RS.	RS.	RS.			
<b>41. Veterinary—cont.</b>							
b. Subordinate Establishment—							
I. Ordinary areas—							
1. Pay of establishments.	O. 2,19,000 S. 100 R. - 17,900	2,01,200	2,01,528	+ 328			
2. Allowances	O. 72,600 S. 4,600 R. 24,200				1,01,400	1,00,723	- 677
<i>Col. 1.—See "a.B.3, col. 1."</i>							
3. Contingencies	O. 19,600 R. 400	20,000	19,129	- 871			
4. Purchase of sera including freight.	O. 8,900 R. 700	9,600	7,983	- 1,617			
II. Partially excluded areas—							
Pay of establishments and other charges.	O. 7,300 R. - 2,800	4,500	4,441	- 59			
<i>Col. 1.—Closure of billets at certain places for want of hands.</i>							
c. Hospitals and Dispensaries—							
I. Ordinary areas—							
1. Pay of establishments.	O. 1,87,500 R. - 600	1,86,900	1,86,925	+ 25			
2. Other charges	O. 1,53,300 S. 29,200 R. - 2,600				1,79,900	1,80,430	+ 530
<i>Col. 1.—(i) Enhanced dearness and travelling allowances (Rs. 16,000), (ii) increased rates of pay to certain menials (Rs. 1,000), (iii) appointment of additional menials (Rs. 500), (iv) payment of arrears of rent for a private building (Rs. 500), (v) increase in prices (Rs. 2,500), (vi) local purchase of drugs (Rs. 6,100).</i>							
II. Partially excluded areas—							
Pay of establishments and other charges.	O. 6,000 R. 600	6,600	6,487	- 113			
d. Veterinary Education and Research—							
A. Veterinary college—							
1. Pay of officers	O. 43,500 R. 1,200	44,700	44,801	+ 101			
2. Pay of establishments.	O. 36,000 R. - 3,800				32,200	32,021	- 179
3. Allowances and honoraria—							
Charged	O. 1,000 R. - 1,000						
Authorized	O. 9,400 R. 2,000	11,400	11,742	+ 342			
<i>Col. 1.—See "a.B.3, col. 1."</i>							
4. Contingencies	O. 44,800 R. 3,400	48,200	46,543	- 1,657			
B. Veterinary investigation—							
Pay of staff and other charges.		13,600	13,631	+ 31			
C. Enquiry into the helminthiasis of cattle—							
1. Pay of establishments and allowances.	O. 3,100 R. 400	3,500	3,440	- 60			
2. Other charges	O. 800 R. - 200				600	341	- 259
D. Investigation into the diseases of poultry—							
1. Pay of establishments and allowances.	O. 3,500 R. 300	3,800	3,826	+ 26			
2. Other charges		500	508	+ 8			
E. Preparation of a monograph on the anatomy of the ox—							
1. Pay of establishments and allowances.	O. 1,900 R. 1,200	3,100	3,033	- 67			
2. Other charges	O. 300 R. 1,100	1,400	780	+ 620			

## Grant No. XIX—Veterinary—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>41. Veterinary—cont.</b>		RS.	RS.	RS.
<b>d. Veterinary Education and Research—cont.</b>				
F. Scheme for the improvement of cattle on the West Coast	S. 100 } R. 7,300 }	7,400	7,446	+ 46
<i>Col. 1.</i> —New scheme introduced during the year.				
<b>e. Other charges (Serum Institute)—</b>				
1. Pay of officers .. .. .	O. 3,200 } R. 200 }	3,400	3,370	- 30
2. Pay of establishments ..	O. 18,500 } R. - 2,900 }	15,600	15,571	- 29
<i>Col. 1.</i> —Some posts were vacant.				
3. Other charges .. .. .	O. 97,300 } S. 35,900 } R. 2,700 }	1,35,900	1,31,025	- 4,875
<i>Col. 1.</i> —(i) Heavy despatch of virus parcels by letter post (Rs. 1,400), (ii) increased production of serum due to wide prevalence of rinderpest (Rs. 31,100) and heavy freight charges (Rs. 4,500), (iii) increase in prices of chemicals, apparatus, fodder, etc. (Rs. 1,600).				
<b>Breeding operations—</b>				
<b>A. Superintendence—</b>				
1. Pay of officers .. .. .	O. 3,800 } R. - 100 }	3,700	3,731	+ 31
2. Pay of establishments.	O. 3,500 } R. - 200 }	3,300	3,272	- 28
3. Other charges .. .. .	O. 3,200 } R. 1,700 }	4,900	5,048	+ 148
<b>B. Research stations—</b>				
1. Pay of officers .. .. .	O. 3,600 } R. - 900 }	2,700	2,707	+ 7
2. Pay of establishments.	O. 20,500 } R. - 400 }	20,100	19,925	- 175
3. Other charges .. .. .	O. 1,53,600 } S. 26,600 }	1,80,200	1,78,646	- 1,554
<i>Col. 1.</i> —(i) Sanction of a sheep-shearing and demonstration unit (Rs. 1,600), (ii) enhanced dearness and travelling allowances (Rs. 5,600), (iii) special repairs to stalls due to heavy rain and extension of sheds to house the new purchases (Rs. 500), (iv) increase in cost of workshop materials and general stores (Rs. 9,800), (v) increased cost of maintenance of cattle (Rs. 3,300), (vi) rise in cost of poultry farm stores (Rs. 2,000) and (vii) large-scale cultivation of vegetables at a farm (Rs. 3,800).				
<b>C. Livestock Improvement Scheme—</b>				
1. Cattle improvement.	O. 700 } R. 1,000 }	1,700	1,593	- 107
2. Sheep-breeding scheme	O. 5,000 } S. 1,300 } R. 4,500 }	10,800	6,483	- 4,317
<i>Cols. 1 and 4.</i> —Provision for the purchase of Mandya rams was not utilized, as the rams could not be purchased owing to the prevalence of rinderpest in the State of Mysore.				
3. Other charges .. .. .	O. 63,900 } S. 22,200 } R. 700 }	86,800	75,541	- 11,259
<i>Col. 1.</i> —(i) Stationing of bulls in Veterinary institutions (Rs. 5,100), (ii) increased rates of subsidy to bulls and inclusion of a greater number of bulls in the premium scheme (Rs. 6,400), (iii) opening of some poultry demonstration units (Rs. 1,600), (iv) abnormal increase in the cost of feed (Rs. 5,000) and (v) purchase of more bulls (Rs. 4,800).				
<i>Col. 4.</i> —Bulls could not be purchased to the extent anticipated owing to difficulty experienced by contractors in getting permits and non-payment of premium before the close of the year.				



Grant No. XIX—Veterinary—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saying -.
(1)		(2)	(3)	(4)
<b>41. Veterinary—cont.</b>		RS.	RS.	RS.
f. Breeding operations—cont.				
C. Livestock Improvement Scheme—cont.				
4. Grant for transfer to the Deposit Account of contributions for livestock improvement.		23,000	23,000	
5. Amount met from Deposit Account of contributions for livestock improvement.				
	O. - 23,000	- 30,500	- 19,873	+ 10,627
	R. - 7,500			
Cols. 1 and 4.—More bulls could not be purchased to the extent anticipated due to non-availability of bulls.				
D. Pony-breeding improvement scheme	O. 18,800 R. - 3,100	15,700	11,760	- 3,940
Col. 1.—Less cost incurred for the stallions already purchased.				
Col. 4.—Provision made for the purchase of four stallions in 1943-4 could not be utilized for want of suitable stallions.				
E. Other charges—				
k. Grants-in-aid	O. 5,800 R. 4,600	10,400	7,684	- 2,716
Col. 1.—(i) Provision for contribution to the All-India Cattle Show Society for 1942-3 not adjusted during that year (Rs. 2,000) and (ii) general organization charges for cattle shows (Rs. 2,600).				
Col. 4.—Contribution payable to the All-India Cattle Show Society for the year 1943-4 not adjusted during the year.				
2. Contributions	O. 4,700 R. 2,700	7,400	7,225	- 175
Col. 1.—Enhanced contributions to certain District Boards.				
g. Charges in England—				
High Commissioner for India—				
A. Leave salaries and deputation pay—				
Charged	O. 3,400 R. 1,000	4,400	4,339	- 61
B. Sterling overseas pay—				
Charged	O. 2,200 R. 200	2,400	2,353	- 47
C. Allotment of pay of officers—				
Charged		4,800	4,800	
D. Stores for India	O. 5,800 R. - 3,000	2,800	1,795	- 1,005
Col. 1.—Liabilities carried forward.				
h. Loss or gain by exchange—				
Other than on stores—				
Charged			20	+ 20
Authorized			3	+ 3
Lump sum provision for a further increase in dearness allowance.	O. 19,700 R. - 19,700			
Col. 1.—Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.				
Surrenders or withdrawals within grant or appropriation—				
Charged	R. 700	700		- 700
Totals	Charged .. 36,700 Authorized .. 15,59,900		35,740 15,34,016	- 700 - 25,884

## Grant No. XIX—Veterinary—cont.

## Notes.

*Administration of the grant—Charged.*—The percentage of saving in the final appropriation was 2·6 as against 0·2 in the previous year. There was also a saving of 0·7 per cent in the modified appropriation as against the excess of 1·2 per cent over the modified appropriation in the previous year.

*Authorized.*—There was a saving of 1·7 per cent in the final grant as against 3·4 per cent in the previous year.

2. *Grants made by the Imperial Council of Agricultural Research.*—For the accounting procedure followed, see paragraph 3 of the notes below "Grant No. XVIII."

An account of the transactions for 1943-44 under the deposit head relating to the schemes financed from these grants is given below:—

Name of scheme.	Sub-head under which accounted for.	Opening balance.	Receipts.	Charges.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
(i) Veterinary Investigation Scheme.*	d.B.	..	..	.. (a)	..
(ii) Enquiry into helminthiasis of cattle.*	d.C.	..	..	.. (b)	..
(iii) Investigation into the diseases of poultry.*	d.D.	..	..	.. (c)	..
(iv) Scheme for the improvement of Kangayam breed of cattle.	f.C.(3)	..	..	.. (d)	..
(v) Scheme for the preparation of a monograph on the anatomy of the ox.	d.E.	..	..	.. (e)	..
(vi) Sheep-breeding Scheme*	f.C.(2)	..	615	615 (f)	..
(vii) West Coast cattle improvement.*	d.F.	..	..	.. (g)	..
<b>Total</b>		..	615	615	..

(a) Excludes Rs. 12,404 [Rs. 6,816 (1943-44) and Rs. 5,588 (1942-43)] to be taken against the grant for 1944-45.

(b) Excludes Rs. 3,585 [Rs. 1,891 (1943-44) and Rs. 1,694 (1942-43)] to be taken against the grant for 1944-45.

(c) Excludes Rs. 4,102 [Rs. 2,167 (1943-44), Rs. 1,903 (1942-43) and Rs. 32 (1941-42)] to be taken against the grant for 1944-45.

(d) Excludes Rs. 6,859 [Rs. 4,157 (1943-44) and Rs. 2,702 (1942-43)] to be taken against the grant for 1944-45.

(e) Excludes Rs. 6,247 [Rs. 3,813 (1943-44) and Rs. 2,434 (1942-43)] to be taken against the grant for 1944-45.

(f) Excludes Rs. 6,436 [Rs. 3,917 (1943-44) and Rs. 2,519 (1942-43)] to be taken against the grant for 1944-45.

(g) Excludes Rs. 3,644 (1943-44) to be taken against the grant for 1944-45.

\* Scheme partly financed from the grant.

3. *Contributions for Cattle Improvement.*—(i) The donations received by officers of the Revenue Department from private institutions and individuals towards the purchase and maintenance of breeding bulls are credited to the relevant head in the deposit section of the accounts. The actual expenditure incurred for these purposes is budgeted and accounted for as ordinary expenditure of the department concerned. At the end of the year, an amount equivalent to the expenditure is transferred from the deposit head to the appropriate revenue head. (ii) The Provincial Government decided to contribute from the Provincial revenues to the Provincial Livestock Improvement Fund for a period of two years, viz., 1942-43 and 1943-44. The contribution is debited to "f.C.4. Grant for transfer to the deposit account of contributions for Livestock Improvement" by credit to the deposit head "Deposit Account of contributions for cattle (Livestock) improvement." The expenditure on the purchase and transport of bulls and rams is debited to "f.C. 8. Livestock Improvement Scheme—Other charges" and the grant to cattle-shows to "f.E.I. Other charges—Grants-in-aid." At the end of the year, credit for a sum equivalent to the actual expenditure incurred is



Grant No. XIX—Veterinary—cont.

taken under the sub-head "f.C.5. Amount met from deposit account of contributions for Livestock Improvement".

An account of the transactions under the 'deposit head for (i) and (ii) above is given below:—

	RS.
Opening balance .. .. .	10,177
Receipts .. .. .	23,275
Charges .. .. .	19,873
Closing balance .. .. .	13,579

4. Stock account.—The following is the stock account of the Livestock section of the Veterinary department for 1943-44:—

Particulars.	Livestock.	Tools and plant and machinery.	Cattle food.	Miscellaneous (dead stock, manure, chemicals, seeds and miscellaneous stores).
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
Opening balance on 1st April 1943 ..	65,185	34,275	36,479	24,649
Receipts during the year .. .. .	13,631	1,697	1,09,757	20,198
Appreciation as a result of revaluation.	16,357	..	..	..
<b>Total</b> ..	<b>95,173</b>	<b>35,972</b>	<b>1,46,236</b>	<b>44,847</b>
<b>Issues—</b>				
Utilised or otherwise disposed of ..	16,340	1,002	1,20,423	16,968
Written off .. .. .	1,928	61	38	182
Depreciation as a result of revaluation.	1,760	..	..	43
<b>Total issues</b> ..	<b>20,028</b>	<b>1,063</b>	<b>1,20,461</b>	<b>17,193</b>
Closing balance on 31st March 1944 ..	75,145	34,909	25,775	27,654

The Livestock Development Officer has certified that the statement of figures furnished is a substantially correct account of affairs and that the stock at the close of the year represents only the minimum requirements. The head of the department has stated that the stock of stores in the custody of the several subordinate officers has been verified and the livestock revalued.

Grant No. XX—Co-operation.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
<b>42. Co-operation.</b>			
<b>A. Direction—</b>			
<b>1. Pay of officers—</b>			
Charged .. .. .	O. 30,800	31,000	31,000
	R. 200		
Authorized .. .. .	O. 17,200	18,700	18,552
	S. 100		
	R. 1,400		
			- 148

## Grant No. XX—Co-operation—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving —.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>42. Co-operation—cont.</b>				
<b>a. Direction—cont.</b>				
2. Pay of establishments .. O.	32,900	34,900	34,873	—27
R.	2,000			
3. Other charges—				
Charged .. .. O.	4,600	3,700	4,395	+ 695
R.	— 900			
Authorized .. .. O.	33,000	40,600	40,175	— 425
R.	7,600			
<i>Col. 1.</i> —(i) Enhanced travelling and dearness allowances (Rs. 4,600), (ii) purchase of furniture for additional office and staff (Rs. 1,000) and (iii) increased expenditure under contingencies (Rs. 2,000).				
<b>b. Superintendence—</b>				
1. Pay of officers .. .. O.	1,21,100	1,17,600	1,16,757	— 843
R.	— 3,500			
2. Pay of establishments .. O.	8,92,300	9,33,900	9,34,240	+ 340
S.	41,600			
3. Allowances .. .. O.	3,34,500	4,52,300	4,53,458	+ 1,158
S.	1,15,700			
R.	2,100			
<i>Col. 1.</i> —Additional staff on account of increased work and enhanced dearness and travelling allowances.				
4. Contingencies .. .. O.	82,800	96,700	94,395	— 2,305
R.	13,900			
<i>Col. 1.</i> —Mainly (i) enhanced dearness allowance to menials (Rs. 2,600), (ii) increase in rent paid for certain offices (Rs. 2,700), (iii) expenditure on account of War Services Exhibition (Rs. 1,500), (iv) furniture purchased for additional staff (Rs. 2,000) and (v) increase in correspondence, touring, lighting charges, etc. (Rs. 5,100).				
<b>c. Grants-in-aid—</b>				
1. Grants from sugar excise duty.	{ O. 18,100 } R. — 2,100	16,000	16,964	+ 964
<i>Col. 1.</i> —Subvention not utilized in full during 1943-44 as the scheme was extended to the following year also.				
2. Other grants .. .. O.	2,400	8,900	8,865	— 35
S.	100			
R.	6,400			
<i>Col. 1.</i> —Subsidies to certain institutions not contemplated at budget stage.				
Lump sum provision for a further increase in dearness allowance.	{ O. 27,800 } R. — 27,800			
<i>Col. 1.</i> —Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.				
Surrenders or withdrawals within grant or appropriation—				
Charged .. .. R.	700	700		— 700
Total	{ Charged .. 35,400 } Authorized .. 17,19,600		35,395	— 5
			17,18,279	— 1,321

## Notes.

*Administration of the grant.*—Charged—There was a negligible saving (i.e., Rs. 5) in the final appropriation as against the saving of 4.5 per cent in the previous year. There was, however, an excess of 2.0 per cent over the modified appropriation as against the saving of 0.7 per cent in the previous year.

*Authorised.*—The percentage of saving in the final grant was 0.1 as against 0.4 in the previous year.

2. *Grants from the Sugar Excise Fund.*—Grants received from the Central Government for expenditure on schemes approved by them for assisting the



Grant No. XX—Co-operation—*cont.*

cultivators of sugarcane in securing fair prices for their canes are credited to this deposit head. Expenditure on the schemes is budgeted and accounted for as ordinary expenditure of the department concerned. At the end of the year an amount equivalent to the expenditure is transferred from the deposit head to the appropriate revenue head.

An account of the transactions relating to the deposit head is given below:—

	RS.
Opening balance .. .. .	Nil.
Receipts .. .. .	16,000
Charges .. .. .	16,000 (a)
Closing balance .. .. .	Nil.

(a) Excludes expenditure to be adjusted on receipt of grant as shown below:—

Expenditure relating to 1942-43 ..	20,828
Do. 1943-44.—	
Expenditure under "40. Agriculture—Scheme for subsidised trials of sugarcane varieties" accounted for under Grant No. XVIII, sub-head-f.L.	7,540
Subsidies to sugarcane growers' societies accounted for under sub-head c.1. ..	964
	29,332

Grant No. XXI—Industries.

See also the Audit Report and the Appendix.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>43. Industries.</b>	RS.	RS.	RS.
a. Industries—			
A. Direction—			
1. Pay of officers—			
Charged .. .. .	O. 18,300 R. — 900	17,400	15,223 — 2,177
<i>Col. 4.—Due to adjustment of centage charges.</i>			
Authorized .. .. .	O. 18,700 S. 100 R. 4,600	23,400	22,060 — 1,340
<i>Col. 1.—Additional staff sanctioned on account of re-organization of the Director's office and amalgamation of Fisheries Section with the Industries Section.</i>			
2. Pay of establishments..	O. 38,900 R. 8,500	47,400	46,997 — 403
<i>Col. 1.—See "a. A.1, Authorized, col. 1."</i>			
3. Allowances and honoraria—			
Charged .. .. .	O. 3,000 R. 1,300	4,300	3,742 — 558
Authorized .. .. .	O. 11,200 R. 10,600	21,800	19,951 — 1,848
<i>Col. 1.—Intensive touring consequent on re-organization.</i>			

## Grant No. XXI—Industries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving —.
(1)		(2)	(3)	(4)
<b>43. Industries—cont.</b>		RS.	RS.	RS.
<b>a. Industries—cont.</b>				
<b>A. Direction—cont.</b>				
4. Other charges	O. 26,900 R. — 10,400	16,500	17,995	+ 1,495
<i>Col. 1.—Payment on account of customs duty was less than anticipated due to non-receipt of stores.</i>				
5. War Supplies (Non-Textile goods).	O. 27,63,500 R. — 27,63,500	..	..	..
<i>Col. 1.—Transfer of expenditure to "85-A. Capital Outlay on Provincial Schemes connected with the War, 1939."</i>				
6. Purchase of shares under State Aid to Industries Act.	R. 100	100	10	— 90
<b>B. District Engineering—</b>				
1. Pay of officers	O. 11,500 S. 100 R. — 1,300	10,300	8,959	— 1,341
2. Pay of establishments.	O. 1,58,700 R. — 14,000	1,44,700	1,45,374	+ 674
3. Allowances and honoraria.	O. 45,000 R. 14,400	59,400	59,404	+ 4
<i>Col. 1.—Enhanced dearness and travelling allowances.</i>				
4. Pumping and boring	O. 1,55,500 R. — 70,500	85,000	76,813	— 8,187
<i>Col. 1.—Scarcity of iron, steel and pipes.</i>				
5. Other charges	O. 12,200 R. 3,300	15,500	14,437	— 1,063
<i>Col. 1.—Increased expenditure under service postage, rents, etc.</i>				
C. Industrial scholarships	O. 18,000 R. — 700	17,300	17,691	+ 391
<b>D. Industrial schools—</b>				
1. Pay of establishments.	O. 34,500 R. — 4,000	30,500	30,221	— 279
2. Scholarships and wages.	..	13,300	10,787	— 2,513
<i>Col. 4.—Apprentices absented themselves without leave and consequent reduction in their wages.</i>				
3. Other charges	O. 84,400 R. 36,500	1,20,900	1,18,448	— 2,452
<i>Col. 1.—Chiefly rise in cost of materials and additional purchases in connection with War Technician's Scheme.</i>				
<b>E. School of Technology—</b>				
1. Pay of officers	O. 7,900 R. 300	8,200	8,334	+ 134
2. Pay of establishments.	O. 36,700 R. — 2,200	34,500	34,473	— 27
3. Other charges	O. 40,500 R. 21,700	62,200	57,414	— 4,786
<i>Col. 1.—Rise in prices and purchase of additional stores, etc. (Rs. 19,700) and increase in fees for examiners (Rs. 2,000).</i>				
F. Leather Trades Institute.	O. 15,400 R. 2,700	18,100	17,916	— 184
<i>Col. 1.—Purchase of a motor.</i>				
<b>G. School of Arts and Crafts—</b>				
1. Pay of officers and establishments.	O. 35,300 R. — 1,900	33,400	33,136	— 264
2. Other charges	O. 23,700 R. 19,300	43,000	41,194	— 1,806
<i>Col. 1.—Provision for purchase of materials, chemicals and buildings for the Ceramic section.</i>				



Grant No. XXI—Industries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>43. Industries—cont.</b>		RS.	RS.	RS.
<b>a. Industries—cont.</b>				
<b>H. Textile Institute—</b>				
<b>1. Pay of officers and establishments—</b>				
Charged		12,000	12,000	..
Authorized	O. 18,300 R. - 2,900	15,400	14,828	- 572
<i>Col. 1.—Abolition of certain posts.</i>				
<b>2. Other charges—</b>				
Charged	O. 1,400 R. - 300	1,100	952	- 148
Authorized	O. 18,100 S. 100 R. 6,000	24,200	23,737	- 463
<i>Col. 1.—Enhanced dearness and travelling allowances.</i>				
<b>J. Sericulture—</b>				
<b>1. Sericulture (excluding expansion of mulberry cultivation).</b>	O. 1,05,400 S. 100 R. - 64,800	40,700	39,571	- 1,129
<i>Col. 1.—Non-utilization of funds provided for silk worm gut manufacture.</i>				
<b>2. Expansion of mulberry cultivation.</b>	O. 1,04,000 S. 100 R. - 27,700	76,400	79,406	+ 3,006
<i>Col. 1.—Post-budget decision to exhibit expenditure on account of Sericultural Industry separately under the sub-head "M.5."</i>				
<b>3. Madras Silk Control order.</b>	S. 100 R. 2,78,900	2,79,000	2,11,492	- 67,508
<i>Col. 1.—New sub-head opened to exhibit expenditure on the purchase of raw or thrown silk at controlled rates.</i>				
<i>Col. 4.—Payment not made for the purchase of silk before the close of the year.</i>				
<b>JJ. Sericulture—Silk Filature Factory, Kollegal—</b>				
<b>1. Pay and allowances of officers and establishments.</b>	O. 43,900 R. - 43,900	..	..	..
<i>Col. 1.—See "a.A.5, col. 1."</i>				
<b>2. Other charges</b>	O. 19,93,500 R. - 19,93,500	..	..	..
<i>Col. 1.—See "a.A.5, col. 1."</i>				
<b>3. Receipts from the sale of by-products.</b>	O. - 1,23,600 R. 1,23,600	..	..	..
<i>Col. 1.—See "a.A.5, col. 1."</i>				
<b>K. Kerala Soap Institute—</b>				
<b>1. Pay of officers and establishments.</b>	O. 27,100 R. 3,400	30,500	32,089	+ 1,599
<i>Col. 1.—Increased pay on account of restoration of pre-1938 scale of pay.</i>				
<b>2. Other charges</b>	O. 2,39,500 S. 100 R. 4,68,500	7,08,100	7,18,598	+ 10,498
<i>Col. 1.—Purchase of stores and materials required for increased turn over.</i>				
<b>3. Interest on capital outlay—</b>				
Charged	O. 7,300 R. - 1,500	5,800	5,519	- 281
<b>4. Instruction, Experiments and Miscellaneous.</b>	O. 14,700 R. 3,900	18,600	15,209	- 3,391
<i>Cols. 1 and 4.—Additional appropriation obtained chiefly to meet cost of chemicals required for preparation of Paris green not utilized.</i>				

## Grant No. XXI—Industries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)-		(2)	(3)	(4)
<b>43. Industries—cont.</b>				
		RS.	RS.	RS.
<b>a. Industries—cont.</b>				
<b>L. Industrial Engineering Workshops—</b>				
1. Pay of officers and establishments.	O. 5,200	4,900	4,966	+ 66
	R. — 300			
2. Other charges	O. 72,400	77,400	61,788	- 15,612
	R. 5,000			
Col. 4.—Non-compliance before the close of the year of indents for pipes, bolts, nuts, etc.				
3. Interest on capital outlay—				
Charged	O. 3,700	3,900	4,100	+ 200
	R. 200			
<b>M. Miscellaneous Experiments—</b>				
1. Coir retting	O. 3,700	2,800	2,782	- 18
	R. — 900			
2. Leather goods manufacture.	O. 5,100	4,300	3,256	- 1,044
	R. — 800			
3. Casting and metal working.	O. 3,200	3,600	4,600	+ 1,000
	R. 400			
4. Woollen industry	O. 3,200	3,500	3,739	+ 239
	R. 300			
5. Grants for Sericultural industry.	R. 26,300	26,300	22,086	- 4,214
Col. 1.—See "a.J.2., col. 1."				
Col. 4.—Chiefly non-utilization of the provision made for bonus to Aided graineurs.				
6. Fish liver oil industry.	O. 1,27,000	1,42,200	1,35,569	- 6,631
	R. 15,200			
Col. 1.—(i) Cost of additional machinery (Rs. 5,500), (ii) stores, etc., Rs. (7,000) and (iii) pay of business manager (Rs. 2,700)				
7. Tanning industry	O. 3,600	3,900	3,552	- 348
	R. 300			
8. Development of Cottage Industries in Ceded districts.	O. 4,200	3,000	3,432	+ 432
	R. — 1,200			
9. Hand paper industry.	O. 4,800	..	..	..
	R. — 4,800			
Col. 1.—See "a. A. 5., col. 1."				
11. Development of pottery.	O. 2,200	7,900	6,282	- 1,618
	R. 5,700			
Col. 1.—Construction of furnace and shed and purchase of chemicals.				
12. Jaggery manufacture in the Ceded districts.	O. 2,100	8,500	4,650	- 3,850
	R. 6,400			
Cols. 1 and 4.—Additional expenditure on cost of machinery, demonstrations, etc., fell short of anticipation.				
13. Investigation of coal deposits.	R. 6,900	6,900	5,743	- 1,157
Col. 1.—Provision to meet expenditure on the investigation.				
14. Investigation of lignite deposits in South Arcot district.	R. 4,500	4,500	5,530	+ 1,030
Col. 1.—Cost of survey of lignite deposits.				
15. Development of village oil-milling industry.	R. 800	800	849	+ 49
16. Adaptation of bore-hole well pump for bullock power.	S. 100	1,400	..	- 1,400
	R. 1,300			



Grant No. XXI—Industries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>43. Industries—cont.</b>				
		RS.	RS.	RS.
<b>a. Industries—cont.</b>				
<b>N. Yarn Commissioner—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. .	O. 30,000	28,000	27,148	- 852
	R. - 2,000			
<b>2. Pay of establishments.</b>				
	O. 43,000	16,500	16,500	..
	R. - 26,500			
<i>Col. 1.—Transfer of provision made for yarn control establishment to the sub-head "a.O.1." below (Rs. 18,000) and smaller expenditure than anticipated (Rs. 8,500).</i>				
<b>3. Supply of handloom cloth.</b>				
	O. 11,81,600	..	..	..
	R. - 11,81,600			
<i>Col. 1.—See "a. A. 5., col. 1."</i>				
<b>4. Other charges—</b>				
Charged .. .. .	O. 4,000	3,200	2,404	- 796
	R. - 800			
Authorized .. .. .	O. 24,000	22,500	26,108	+ 3,608
	R. - 1,500			
<i>Col. 4.—Intensive tours, payment of dearness allowance and increased expenditure under contingencies.</i>				
<b>O. Yarn and cloth control—</b>				
<b>1. Pay of establishments.</b>				
	S. 100	68,700	57,619	- 11,081
	R. 68,600			
<i>Col. 1.—Employment of special staff for administration of the Cotton Cloth and Yarn (Control) Order, 1943.</i>				
<i>Col. 4.—Due to the delay caused by the staff appointed for stamping cloth in joining their posts.</i>				
<b>2. Other charges</b>				
	R. 55,600	55,600	57,852	+ 2,252
<i>Col. 1.—See "a.O.1., col. 1."</i>				
<b>b. Grants-in-aid—</b>				
<b>A. Grants-in-aid to Industrial Schools—</b>				
<b>1. Maintenance .. .. .</b>				
	O. 1,02,900	92,800	90,688	- 2,112
	S. 100			
	R. - 10,200			
<b>2. Buildings .. .. .</b>				
	O. 7,400	17,000	16,350	- 650
	R. 9,600			
<i>Col. 1.—Payment of additional grants to certain institutions.</i>				
<b>3. Equipment .. .. .</b>				
	.. .. .	8,800	6,984	- 1,819
<b>4. Other grants .. .. .</b>				
	.. .. .	10,600	10,770	+ 170
<b>B. Grants for Handloom industry.</b>				
	O. 1,31,800	1,55,100	1,46,441	- 8,659
	S. 100			
	R. 23,200			
<i>Col. 1.—Additional grant to a weavers' co-operative society for the conversion of throw-shuttle looms into fly-shuttle looms to produce a larger quantity of cheap cloth.</i>				
<b>C. Grants for the Hand-spinning movement.</b>				
	O. 92,300	..	..	..
	R. - 92,300			
<i>Col. 1.—Non-utilization of the provision made for hand-spinning.</i>				
<b>D. Grants for woollen industry.</b>				
	O. 9,000	10,500	6,650	- 3,850
	R. 1,500			
<i>Col. 4.—Provision for the construction of a building for a society and for disbursement of capital to certain other societies not utilized.</i>				
<b>d. Charges in England—High Commissioner for India—</b>				
<b>Stores for India .. .. .</b>				
	O. 1,24,200	24,200	19,929	- 4,271
	R. - 1,00,000			
<i>Cols. 1 and 4.—Decrease in indents due to cancellation.</i>				
<b>e. Loss or gain by exchange .. .. .</b>				
	R. 100	100	35	- 65

## Grant No. XXI—Industries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving -
(1)		(2)	(3)	(4)
<b>43. Industries—cont.</b>				
Lump sum provision for a further increase in dearness allowance.		RS.	RS.	RS.
	O. 21,200			
	R. - 21,200			
<i>Col. 1.—Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.</i>				
Surrenders or withdrawals within grant or appropriation—				
Charged .. .. R.	4,000	4,000		- 4,000
Authorised .. .. R.	52,04,800	52,04,600		- 52,04,600
<hr/>				
Totals	{ Charged ..	79,700	71,088	- 8,612
	{ Authorized ..	79,87,300	26,41,301	- 53,45,999

## Notes.

*Sub-heads "a.C." and "b.A.2."*—Deductions of Rs. 1,000 and Rs. 1,700 were made in these sub-heads for probable savings. Further savings of Rs. 309 were realized in the former case while there was an excess of Rs. 7,250 over the gross budget provision in the latter case.

2. *Administration of the grant—Charged.*—The saving in the final appropriation was 10.8 per cent as against 3.4 per cent in the previous year. The saving occurred chiefly under "a.A.1" and "a.N.1." There was also a saving of 6.1 per cent in the modified appropriation and this occurred mainly under "a.A.1."

*Authorized.*—The saving in the final grant was 66.9 per cent as against 13.4 per cent in the previous year. The saving occurred mainly under "a.A.5," "a.JJ.1 and 2" and "a.N.3." There was also a saving of 5.1 per cent in the modified appropriation and this occurred chiefly under "a.J.3" and "a.O.1."

3. *Stock account.*—The stock account of the School of Arts is given below:—

	RS.
(1) Opening balance of raw materials, tools and manufactured articles on the 1st April 1943 .. .. .	26,352
(2) Receipts during the year .. .. .	22,661
(3) Utilized, sold or otherwise disposed of .. .. .	21,910
(4) Written off .. .. .	583
(5) Closing balance on the 31st March 1944 .. .. .	26,520

The stock was verified by the Leather Research Chemist of the Leather Trades Institute, Madras, and the Principal, School of Arts and Crafts, Madras, and found to agree with the book balances. It has been stated by the Principal that the stock at the close of the year was not in excess of requirements and that it did not include any surplus or unserviceable stores.

4. *Grants from the Central Government for the development of handloom industry and the sericultural industry—(i) Grants for handloom industry.*—A scheme of grants from Central Revenues to Provincial Governments for the development of co-operative buying and selling by handloom weavers and for the better organization and improvement of the handloom industry was introduced by the Central Government with effect from 1st November 1934.

The Madras Government are utilizing the grant for giving a subsidy to the Madras Handloom Weavers' Provincial Co-operative Society, Limited, which has been formed mainly for working out schemes for the betterment of the handloom industry in the Province. The Registrar of Co-operative Societies disburses the subsidy in quarterly instalments after satisfying



Grant No. XXI—Industries—*cont.*

himself that the forecasts of expenditure for each quarter submitted by the society are in accordance with the budget approved by the Government.

(ii) *Grants for the sericultural industry.*—To assist the sericultural industry, the Central Government distribute annually grants to the provinces and Indian States to be devoted principally to the increased production and distribution of disease-free "Cellular" seeds and for conducting research on silk-worm disease. They are being utilized by the Madras Government for increasing the seed production in certain Government farms, the running of a peripatetic rearing party and the opening of silk farms.

The expenditure from both the grants in (i) and (ii) above is booked under sub-heads "b.B." and "a.M.5" respectively of this grant and at the end of the year, an equivalent amount is transferred from the deposit head to which the grants are credited to the revenue head concerned.

A progressive account of the transactions relating to these grants is given below :—

	During 1943-44.	To end of 1943-44.
	RS.	RS.
(i) Grants for handloom industry—		
Opening balance .. .. .	62,300	Nil.
Receipts .. .. .	78,230	7,15,932
Expenditure .. .. .	1,31,800	7,07,202
Closing balance .. .. .	8,730	8,730
(ii) Grants for the sericultural industry—		
Opening balance .. .. .	1,318	Nil.
Receipts .. .. .	28,820	1,84,143
Expenditure .. .. .	22,226	1,76,231
Closing balance .. .. .	7,912	7,912

5. *Grants for the economic development and improvement of rural areas.*—

The procedure for the accounting of these grants has been detailed in paragraph 4 under Grant No. XI.

A progressive account of the transactions relating to the grant for cottage and small scale woollen industry financed from the Central Government grants is given below :—

	During 1943-44.	To end of 1943-44.
	RS.	RS.
Opening balance .. .. .	4,105	Nil.
Receipts .. .. .	9,236	75,567
Expenditure .. .. .	(a) 8,475	70,701
Closing balance .. .. .	4,866	4,866

(a) Made up of (i) Rs. 3,215 under sub-head "a.M.4" and (ii) Rs. 5,260 under sub-head "b.D."

6. *Depreciation Reserves of Government Commercial undertakings.*—Each Government commercial undertaking has a depreciation fund of its own in the deposit section of the Government accounts. This fund is credited with the annual contribution made from provincial revenues for depreciation of capital assets and with the sale proceeds of unserviceable plant and machinery. The expenditure on renewals and replacements of old assets is initially debited to the service head of expenditure concerned. But the debits eventually passed on to the fund by the transfer from the fund, of an equivalent amount which is adjusted in reduction of the expenditure under the service head.

## Grant No. XXI—Industries—cont.

An account of the transaction relating to the depreciation reserves of Government commercial undertakings for the year 1943-44 is given below:—

Name of the undertaking.	Sub-head under which accounted for.	Opening balance.	Receipts.	Charges.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.		Rs.
(i) Kerala Soap Institute .. ..	a.K.2	1,06,946	2,389	..	1,09,335
(ii) Cinchona Plantations .. ..	*	1,86,463	24,304	..	1,90,767
(iii) Industrial Engineering Workshops.	a.L.2	74,378	3,924	..	78,302
Total ..		3,47,787	30,617	..	3,78,404

\* See "c.A.2" of Grant No. XXII.

## Grant No. XXII—Cinchona and Fisheries.

See also the Audit Report and the Appendix.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
<b>43. Industries.</b>			
<b>c. Cinchona Plantations—</b>			
<b>A. Direction—</b>			
<b>1. Pay of officers and establishments—</b>			
Charged .. .. O. 16,700	} 16,000	} 16,000	} ..
.. .. R. 700			
Authorized .. .. O. 7,600	} 9,300	} 9,284	} - 16
.. .. R. 1,700			
<b>2. Other charges—</b>			
Charged .. .. O. 2,000	} 5,300	} 2,396	} - 2,904
.. .. R. 3,300			
<i>Cols. 1 and 4.—Provision made for cost of passages for an officer lapsed owing to non-availability of passages.</i>			
Authorized .. .. O. 24,200	} 37,000	} 36,733	} - 267
.. .. R. 12,800			
<i>Col. 1.—Enhanced dearness and travelling allowances.</i>			
<b>B. Quinine Factory—</b>			
<b>1. Pay of officers</b> .. .. O. 5,200	} 7,000	} 6,983	} - 17
.. .. S. 100			
.. .. R. 1,700			
<b>2. Pay of establishments.</b> .. .. O. 7,300	} 8,300	} 8,327	} + 27
.. .. R. 1,000			
<b>3. Purchase of cinchona bark and quinine.</b> .. .. O. 4,25,000	} 81,300	} 83,888	} + 2,588
.. .. R. 3,43,700			
<i>Col. 1.—Lesser supplies of cinchona bark from private planters and supply by the Central Government of Java quinine valued at Rs. 2,18,750 expected to be made in 1944-45 instead of in 1943-44 as originally anticipated.</i>			
<b>4. Other charges</b> .. .. O. 1,01,700	} 1,92,800	} 2,09,420	} + 16,620
.. .. R. 91,100			
<i>Col. 1.—Local purchase of caustic soda and distribution charges at Central Jail, Coimbatore.</i>			
<b>C. Nilgiris Plantations—</b>			
<b>1. Pay of officers and establishments.</b> .. .. O. 15,800	} 16,100	} 15,964	} - 136
.. .. S. 100			
.. .. R. 200			



Grant No. XXII—Cinchona and Fisheries—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)	(2)	(3)	(4)
<b>43. Industries—cont.</b>			
c. Cinchona Plantations—cont.			
C. Nilgiris Plantations—cont.			
2. Other charges	O. 1,84,600 R. 1,19,100	3,03,700	2,75,007 - 28,693
Col. 1.—(i) Increase in wages (Rs. 36,700), (ii) enhanced dearness allowance (Rs. 46,200), and (iii) expansion of plantations for cultivation by the Russian method, etc. (Rs. 36,200).			
3. Charges recoverable from Governments, Departments, etc.	R. - 99,700	- 99,700	- 1,01,263 - 1,563
Col. 1.—Provision for the recovery of Central Government's share of expenditure on short-term cultivation of Cinchona by the Russian method.			
D. Anamalais Plantations—			
1. Pay of officers and establishments.	O. 25,600 S. 100 R. 6,500	32,200	31,911 - 289
Col. 1.—Provision for additional staff sanctioned for large-scale plantation expansion.			
2. Other charges	O. 1,49,800 S. 100 R. 1,62,900	3,12,800	2,88,929 - 23,871
Col. 1.—See "c. D. I., col. 1."			
3. Charcoal production	R. 56,600	56,600	13,880 - 42,720
Col. 1.—Provision for manufacture of charcoal undertaken during the year.			
Col. 4.—Less expenditure due to unexpected and unusual rains in March and paucity of labour and failure on the part of the contractors to supply essential stores in time.			
4. Charges recoverable from Governments, Departments, etc.	R. - 93,300	- 93,300	- 71,168 + 22,132
Col. 1.—See "c. C. 3, col. 1."			
Col. 4.—Short recovery due to non-utilization in full of the provision under relevant heads due to unexpected and unusual rains in March and paucity of labour on the hills.			
5. Vegetative propagation.	S. 100	100	- 100
E. Interest on capital outlay—			
1. Interest on capital outlay (Gross)—			
Charged	O. 1,18,100 R. - 31,300	86,800	83,285 - 3,515
Col. 1.—Reduction in interest charges due to the decrease in capital outlay.			
2. Charges recoverable from Governments, Departments, etc.—			
Charged			- 10,832 - 10,832
Col. 4.—Late decision to recover interest from the Central Government on account of charges incurred on their behalf.			
d. Fisheries—			
A. Direction—			
1. Pay of establishments.	O. 13,900 R. - 13,900		
Col. 1.—Amalgamation of the Fisheries section with that of the Industries.			
2. Other charges	O. 11,100 R. - 11,100		
Col. 1.—See "d.A.I., col. 1."			

## Grant No. XXII—Cinchona and Fisheries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>43. Industries—cont.</b>				
		RS.	RS.	RS.
<b>d. Fisheries—cont.</b>				
<b>B. Pearl and Chank Fisheries—</b>				
1. Pay of officers and establishments.	{ O. 19,100 R. - 2,200 }	16,900	17,064	+ 164
2. Other charges	{ O. 81,000 R. 38,200 }	1,19,200	81,307	- 37,893
<i>Col. 1.—(i) Provision for increased rates for chanks and to meet cost of increased catches during the year (Rs. 21,000), (ii) repairs to existing vessel and purchase of a new launch (Rs. 13,400), (iii) enhanced dearness and travelling allowances (Rs. 1,600) and (iv) increased rate of rent for an office (Rs. 1,300).</i>				
<i>Col. 4.—Launch could not be purchased and divers were scarce during the height of the fishing season.</i>				
C. West Coast Fisheries	{ O. 11,600 R. 2,000 }	13,600	13,459	- 141
<i>Col. 1.—Mainly enhanced travelling and dearness allowances and increase under "other charges" due to rise in postal rates and shifting of office.</i>				
D. Deep sea fishing experiments.	{ S. 37,000 }	37,000	36,283	- 717
<i>Col. 1.—New sub-head opened for exhibiting expenditure connected with the demonstration of improved methods of catching sharks to fishermen in different localities and for exploring the best fishing grounds by conducting experiments in deep sea fishing.</i>				
E. Technological Institute, Tuticorin.		4,500	4,386	- 114
<b>F. Fisheries Schools—</b>				
1. Pay and allowances of establishments.	{ O. 1,02,100 R. 12,300 }	1,14,400	1,14,538	+ 138
<i>Col. 1.—(i) Provision for pay of additional teachers sanctioned during the year (Rs. 3,600) and (ii) enhanced dearness and travelling allowances (Rs. 8,700).</i>				
2. Other charges	{ O. 32,400 R. - 1,200 }	31,200	31,790	+ 590
<b>G. Inland Fisheries—</b>				
1. Pay of officers and establishments.	{ O. 19,800 S. 100 R. 5,300 }	25,200	24,645	- 555
<i>Col. 1.—Appointment of additional staff for development of Inland Fisheries.</i>				
2. Fish-breeding and stocking.	{ O. 15,100 R. 2,600 }	17,700	17,445	- 255
<i>Col. 1.—Introduction of new schemes sanctioned during the year.</i>				
3. Compensation to local bodies for loss of fishery rentals.	{ O. 62,300 R. - 10,900 }	51,400	44,192	- 7,208
<i>Col. 1.—Re-transfer of several tanks to local bodies.</i>				
<i>Col. 4.—Claims for compensation due in respect of tanks retained by Government could not be preferred by certain local bodies pending fixation of compensation payable.</i>				
4. Other charges	{ O. 13,600 S. 1,900 R. 17,800 }	33,300	34,474	+ 1,174
<i>Col. 1.—Increase in the staff and in the rates of travelling and dearness allowances.</i>				
<b>H. Fresh Water Biological Station, Madras—</b>				
1. Pay of officers and establishments.	{ O. 5,500 R. - 300 }	5,200	5,341	+ 141
2. Other charges	{ O. 6,500 R. - 100 }	6,400	6,859	+ 459
J. Oyster Farm, Pulicat		500	442	- 58



Grant No. XXII—Cinchona and Fisheries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
43. Industries—cont.				
		RS.	RS.	RS.
d. Fisheries—cont.				
K. Marine Biological section and aquarium—				
1. Biological section ..	O. 20,500	21,500	21,912	+ 412
	R. 1,000			
L. Fish-curing yards—				
1. Pay and allowances of staff.	{ O. 1,11,600 R. 12,500 }	1,24,100	1,25,110	+ 1,010
Col. 1.—Mainly enhanced dearness and travelling allowances.				
2. Petty construction and repairs.	{ O. 15,000 R. 500 }	14,500	13,674	- 826
3. Other charges..	{ O. 2,51,700 S. 2,17,100 R. 71,800 }	5,40,600	5,27,843	- 12,757
Col. 1.—Chiefly (i) Purchase of larger quantity of salt at high rates (Rs. 1,64,400) and (ii) heavier transport charges (Rs. 1,21,900).				
Fish-manure industry ..	S. 3,100	3,100	2,025	- 1,075
Col. 1.—Provision for pay, allowances, etc., of special staff appointed for development of fish-manure industry in the province.				
Production of smoked fish—				
1. Pay of officers ..	S. 300	300	260	- 40
2. Pay of establishments.	S. 700	700	440	- 260
3. Other charges ..	S. 34,600	34,600	7,341	- 27,259
Col. 1.—Expenditure connected with the manufacture and supply of smoked fish to the Defence Department.				
Col. 1.—Delay in construction of smoking kilns and sheds for store and offices at different centres owing to the lack of building materials and labour.				
e. Charges in England—High Commissioner for India—				
A. Sterling overseas pay—				
Cinchona—				
Charged .. ..	{ O. 4,800 R. - 200 }	4,600	4,697	+ 7
B. Leave salaries and deputation pay—				
Cinchona—				
Charged .. ..	R. 800	800	193	- 607
C. Stores for India—				
Cinchona .. ..	{ O. 4,200 R. 3,000 }	7,200	6,925	- 275
Col. 1.—Liabilities brought forward.				
Fisheries .. ..	{ O. 600 R. - 200 }	400	467	+ 67
Other charges—				
Fisheries .. ..			5	+ 5
Losses due to enemy action—				
Cinchona .. ..	R. 600	600	542	- 58
D. Cost of publications supplied to India—				
Fisheries .. ..		200		- 200
f. Loss or gain by exchange—				
(i) Other than on stores—				
Charged .. ..			8	+ 8
Authorised .. ..			10	+ 10
(ii) Stores .. ..				
			4	+ 4
Lump sum provision for a further increase in dearness allowance.				
	{ O. 43,600 R. - 43,600 }			
Col. 1.—Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.				

## Grant No. XXII—Cinchona and Fisheries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.	
(1)		(2)	(3)	(4)	
<b>43. Industries—cont.</b>					
Surrenders or withdrawals within grant or appropriation—					
Charged .. .. .	R.	28,100	28,100	- 28,100	
Authorised—Gross .. .. .	R.	- 1,93,000	- 1,93,000	+ 1,93,000	
Deductions .. .. .		1,93,000	1,93,000	- 1,93,000	
<hr/>					
Totals	Charged	Gross .. .. .	1,41,600	1,06,489	- 35,111
		Deductions .. .. .	.. .. .	- 10,832	- 10,832
		Net .. .. .	1,41,600	95,657	- 45,943
	Authorized	Gross .. .. .	20,88,500	21,19,109	+ 30,609
		Deductions .. .. .	.. .. .	- 1,72,431	- 1,72,431
		Net .. .. .	20,88,500	19,46,678	- 1,41,822

## Notes.

*Administration of the grant—Charged.*—There was a saving of 32.4 per cent in the final appropriation as against an excess of 0.09 per cent over the final appropriation in the previous year. The saving occurred chiefly under "c. E.1 and 2." There was also a saving of 15.7 per cent in the modified appropriation and this occurred under "c. A.2, c. E.1 and 2."

*Authorized.*—The saving in the final grant was 6.8 per cent as against 3.9 per cent in the previous year and the saving occurred mainly under "c. B.3."

2. *Losses.*—(i) The store sheds and staff quarters in certain fish-curing yards were damaged by floods and cyclone in October 1943 resulting in a loss of Rs. 1,050. It is proposed to replace them at a cost of Rs. 1,590.

(ii) A schooner was wrecked in May 1943 owing to rough weather and 2,400 empty gummies and 27 lb. of lead ingots belonging to the Fisheries department were consequently lost at sea. The loss which was valued at Rs. 1,601 was written off by Government during the year.

(iii) Certain roads and bridges in the Government cinchona plantations, Anamalais, were seriously damaged by heavy rains in July 1943. A sum of Rs. 5,813 was spent with the sanction of Government for repairing the damaged roads and for re-erecting the ropeway across the Kallar.

An expenditure of Rs. 6,823 incurred on the construction of a bridge across the Kallar was written off by Government, as the bridge was washed away by floods.

3. *Rural Pisciculture Scheme.*—The Imperial Council of Agricultural Research sanctioned a scheme of rural pisciculture at a cost of Rs. 78,610 spread over five years and the Provincial Government's share was fixed at Rs. 31,040. The scheme was started with effect from 1st July 1942. The expenditure on the scheme is accounted for under "d. H. Fresh Water Biological Station, Madras." The grant received from the Imperial Council is credited to the deposit account of grant made by the Imperial Council of Agricultural Research, while the expenditure met from the grant is adjusted at the end of the year by debit to the deposit account and credit to "XXXII. Industries—Fisheries—Transfer from the deposit account of grant made by the Imperial Council of Agricultural Research."

An account of the transactions under the deposit head for the year is given below :—

	Rs.
Opening balance on 1st April 1943 .. .. .	684
Receipts during the year .. .. .	Nil.
Expenditure during the year .. .. .	684*
Closing balance on 31st March 1944 .. .. .	Nil.

4. *Depreciation Reserve Fund of Cinchona Plantations.*—See paragraph 6 under Grant XXI.

\* Out of a debit to the scheme of Rs. 9,913 † only Rs. 684 has been adjusted. The balance awaits adjustment in 1944-45.

† Included in Rs. 12,200 (sub-head "d. H.").





## Grant No. XXIII—Miscellaneous Departments—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>*47. Miscellaneous Departments—cont.</b>				
		RS.	RS.	RS.
<b>a. Labour—cont.</b>				
<b>D. Communities eligible for help by the Labour Department—cont.</b>				
<b>Education—cont.</b>				
6. Maintenance of hostels.	of { O. 34,100 } R. 6,900 }	41,000	40,310	- 690
<i>Col. 1.—Increase in cost of food stuffs.</i>				
7. Grants-in-aid	{ O. 1,32,100 } S. 53,500 }	1,85,600	1,82,213	- 3,387
<i>Col. 1.—Increased rates of boarding grants.</i>				
<b>E. Communities eligible for help by the Labour Department—</b>				
<b>Public Health—</b>				
1. Construction and repair of wells, paths, burial grounds, etc.	{ O. 1,45,600 } S. 34,300 } R. 17,700 }	1,97,600	1,67,873	- 29,727
<i>Col. 1.—Probable savings not realised and provision for repairs to a settlement.</i>				
<i>Col. 4.—Retarded progress of works due to heavy rains and scarcity of labour and materials.</i>				
2. Grants towards half the cost of acquisition of house-sites for Adi-Dravidas.	{ O. 21,500 } R. - 11,400 }	10,100	7,443	- 2,657
<i>Cols. 1 and 4.—Land acquisition, proceedings not completed.</i>				
<b>F. Reclamation of Kallars and Koravars—</b>				
1. Pay of establishments.	{ O. 1,96,300 } S. 600 }	1,96,900	1,96,108	- 792
2. Construction and repair of school buildings.	{ O. 17,700 } R. - 1,000 }	16,700	11,049	- 5,651
<i>Col. 4.—Estimates for construction of school buildings not sanctioned before the close of the year.</i>				
3. Scholarships, schooling charges and contingencies.	{ O. 64,900 } S. 24,000 } R. 1,000 }	89,900	83,821	- 6,079
<i>Col. 1.—Increase in maintenance charges of boarding homes owing to rise in prices (Rs. 7,000) and enhanced travelling and dearness allowances (Rs. 18,000).</i>				
4. Grants-in-aid	{ O. 57,100 } S. 20,200 }	77,300	73,407	- 3,893
<i>Col. 1.—See "a.D.7, col. 1."</i>				
<b>G. Criminal tribes settlements—</b>				
1. Aziznagar settlement.	{ O. 39,900 } S. 10,800 } R. 7,700 }	64,400	51,429	- 12,971
<i>Col. 1.—Increase in sandal industry.</i>				
<i>Col. 4.—Mainly due to failure of the contractor to supply materials for the sandal industry to the extent undertaken.</i>				
2. Siddhapuram settlement	{ O. 12,600 } S. 1,400 }	14,000	13,216	- 784
3. Sitanagram settlement.	{ O. 12,500 } S. 7,500 }	20,000	16,782	- 3,218
<i>Col. 1.—(i) Enhanced travelling and dearness allowances (Rs. 2,100), (ii) increased expenditure on maintenance of cattle and midday meals to school children (Rs. 2,600) and (iii) enhanced provision for repairs to huts. (Rs. 2,800).</i>				
<i>Col. 4.—Construction and repairs to huts not carried out due to the late receipt of orders of Government.</i>				



Grant No. XXIII—Miscellaneous Departments—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>47. Miscellaneous Departments—cont.</b>		RS.	RS.	RS.
<b>a. Labour—cont.</b>				
<b>G. Criminal Tribes Settlements—cont.</b>				
4. Bitragunta settlement.		22,400	22,222	- 178
5. Chintaladevi settlement.	O. 55,700	51,900	50,776	- 1,124
	R. - 3,800			
6. Yanadis settlement	O. 22,200	20,800	20,246	- 554
	R. - 1,400			
7. Payments to Salvation Army for supervision of Stuartpuram settlement.	O. 19,500	20,500	21,516	+ 1,016
	S. 1,000			
8. Payments to the Bombay Government in charge of Donga Dasaris.	O. 6,500	4,000	3,986	- 14
	R. - 2,500			
<i>Col. 1.—Amount intimated by Bombay Government was less than anticipated.</i>				
9. General	O. 11,600	38,500	30,815	- 7,685
	S. 26,900			
<i>Col. 1.—Chiefly provision for weaving of bandage and gauze cloth in Azinagar settlement for supply to the Defence Department.</i>				
<i>Col. 4.—Mainly stoppage of war orders for bandage and gauze cloth in Azinagar settlement (Rs. 2,700) and small savings in other settlements.</i>				
<b>b. Inspector of Factories—</b>				
A. Pay of officers	O. 48,100	40,400	39,849	- 551
	R. - 7,700			
B. Pay of establishments	O. 23,000	24,200	24,247	+ 47
	R. 1,200			
C. Other charges	O. 27,700	30,100	29,746	- 354
	R. 2,400			
D. Charges recoverable from Governments, Departments, etc.	..	- 1,000	- 1,008	- 8
<b>c. Inspector of Steam Boilers—</b>				
A. Pay of officers	..	25,800	25,346	- 454
B. Pay of establishments	O. 12,400	12,000	11,866	- 134
	R. - 400			
C. Other charges	O. 17,600	24,400	24,438	+ 38
	R. 6,800			
<i>Col. 1.—Mainly enhanced dearness and travelling allowances.</i>				
<b>d. Examinations—</b>				
A. Village officers' special tests.	O. 6,200	6,600	5,692	- 908
	R. 400			
<b>B. Government Examinations by the Commissioner—</b>				
1. Pay of officers and establishments.	..	25,000	24,997	- 3
2. Allowances	O. 27,500	33,300	33,026	- 274
	R. 5,800			
<i>Col. 1.—See "c. C., col. 1."</i>				
3. Remuneration to examiners, superintendents and clerks.	O. 2,55,000	2,56,600	2,57,634	+ 1,034
	R. 1,600			
4. Other charges	O. 1,47,300	1,61,500	1,43,707	- 7,793
	R. 14,200			

*Col. 4.—Due chiefly to the carry over to 1944-45 of the payment of compensation of Rs. 15,000 to a University.*

Grant No. XXIII—Miscellaneous Departments—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>4% Miscellaneous Departments—<i>cont.</i></b>		RS.	RS.	RS.
<b>e. Provincial statistics—Registration of Births and Deaths—</b>				
A. Registrar-General of Births, Deaths and Marriages.	O. 3,400 R. 800	4,200	4,206	+ 6
B. Compilation of vital statistics.	..			
		11,400	12,976	+ 1,576
<b>f. Administration of Indian Partnership Act of 1932—</b>				
A. Pay of establishment and other charges.	O. 3,300 R. 800	4,100	4,030	- 70
	..			
<b>g. Miscellaneous—Ceded Districts Economic Development Board—</b>				
1. Pay of officers	O. 6,200 R. - 2,500	3,700	3,673	- 27
2. Pay of establishments.	O. 1,800 R. - 400			
3. Other charges	O. 3,900 R. - 1,200	2,700	2,603	- 97
<b>h. Charges in England—</b>				
<b>High Commissioner for India—</b>				
A. Sterling overseas pay— Charged	..	4,800	4,800	..
B. Allotment of pay of officers— Charged	..	6,400	6,400	..
C. Stores for India	.. R. 400	400	409	+ 9
<b>j. Loss or gain by exchange—</b>				
Charged	..	..	19	+ 19
Authorized	..	..	1	+ 1
Lump sum provision for a further increase in dearness allowance.	O. 50,700 R. - 50,700	..	..	..
<i>Col. 1.</i> —Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.				
Totals		Charged .. 52,100	51,984	- 116
		Authorized—		
		Gross .. 30,23,800	29,11,818	- 1,11,982
		Deductions .. - 3,700	- 3,708	- 8
		Net .. 30,20,100	29,08,110	- 1,11,990

**Notes.**

*Sub-heads "a.E.1" and "a.E.2."*—The budget provided for deductions of Rs. 48,400 and Rs. 7,200 for probable savings under these sub-heads, while the savings actually realised were Rs. 26,127 and Rs. 21,257 respectively.

2. *Administration of the grant—Charged.*—There was a saving of 0.2 per cent in the final appropriation as against the excess of 4.0 per cent over the final appropriation in the previous year.

*Authorized.*—The saving in the final grant was 3.7 per cent as against 3.0 per cent in the previous year. The saving occurred chiefly under "a.E.1," "a.E.1" and "a.E.2."



Grant No. XXIV—Civil Works—Works.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>50. Civil Works—Works.</b>				
<b>a. Original Works—Buildings—</b>				
<b>I. Ordinary areas—</b>				
A. Land Revenue	O. 500 } R. - 500 }			
B. Excise			50	+ 60
C. Forest	O. 300 } R. 3,400 }	3,700	3,603	- 97
D. Registration	O. 30,000 } R. - 23,400 }	6,600	6,321	- 279
<b>E. General Administration—</b>				
<b>1. Residences of the Governor—</b>				
Charged	O. 50,000 } R. - 8,400 }	41,600	42,600	+ 1,000
<b>2. Other Works—</b>				
Charged	R. 9,300	9,300	9,498	+ 198
Authorized	O. 1,50,000 } R. - 79,000 }	71,000	64,320	- 6,680
<b>F. Administration of Justice—</b>				
<b>1. High Court—</b>				
Charged	O. 41,000 } R. - 38,900 }	2,100	1,948	- 152
<b>2. Excluding High Court—</b>				
Authorized	O. 59,000 } R. - 30,200 }	28,800	28,454	- 346
<b>G. Jails and Convict Settlements—</b>				
Charged	R. 6,700	6,700	6,715	+ 15
Authorized	O. 2,07,300 } R. - 62,900 }	1,44,400	1,44,784	+ 384
H. Police	O. 70,000 } S. 100 } R. - 15,900 }	54,200	47,453	- 6,747
J. Scientific Departments.	O. 5,000 } R. - 4,900 }	100	130	+ 30
K. Education	O. 1,26,000 } R. - 43,500 }	82,500	81,848	- 652
L. Medical	O. 4,23,000 } S. 100 } R. - 2,81,400 }	1,41,700	1,36,708	- 4,992
M. Public Health.	O. 5,000 } R. 8,700 }	13,700	12,838	- 862
N. Agriculture	O. 12,000 } R. - 7,300 }	4,700	4,346	- 354
O. Veterinary	O. 1,34,400 } R. - 1,22,300 }	12,100	11,583	- 517
P. Co-operation	O. 2,500 } R. - 2,100 }	400	409	+ 9
Q. Industries	O. 18,000 } S. 100 } R. 60,000 }	78,100	82,037	+ 3,937
R. Civil Works	O. 68,000 } R. - 11,000 }	57,000	54,121	- 2,879
S. Stationery and Printing.	O. 3,000 } R. 2,200 }	5,200	5,055	- 145
T. Miscellaneous Departments.	O. 10,000 } R. - 9,100 }	900	913	+ 13
<b>II. Partially excluded areas—</b>				
B. Excise	R. 600	600	477	- 123
<b>E. General Administration—</b>				
<b>2. Other Works</b>				
F. Administration of Justice—	R. 200	200	42	- 158
Other Works	R. 900	900	948	+ 48
H. Police	O. 2,000 } R. - 300 }	1,700	1,628	- 72
K. Education	O. 2,900 } R. - 2,400 }	500	520	+ 20

Grant No. XXIV—Civil Works—Works—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>50. Civil Works—Works—<i>cont.</i></b>				
		RS.	RS.	RS.
a. Original Works—Buildings— <i>cont.</i>				
II. Partially excluded areas— <i>cont.</i>				
L. Medical .. .. R.	1,100	1,100	1,188	+ 88
M. Public Health .. S.	100	100	7	- 93
O. Veterinary .. ..			- 1	- 1
R. Civil Works .. .. O.	14,500	200	194	± 6
	- 14,300			
b. Original Works—Communications—				
I. Ordinary areas .. O.				
	6,04,400	12,00,000	11,51,634	- 48,966
	S. 3,91,600			
	R. 2,04,600			
II. Partially excluded areas. O.				
	52,500	6,100	6,316	+ 216
	R. - 46,400			
c. Original Works—Miscellaneous—				
A. Miscellaneous works .. O.				
	10,000	10,100	10,113	+ 13
	R. 100			
<i>a. Original Works—I. Ordinary areas A to T—II. Partially excluded areas B to R—b. Original Works—Communications and c. Original Works—Miscellaneous—Vide detailed statement of expenditure on important new works.</i>				
Lump sum deduction for probable savings—				
I. Ordinary areas .. O.				
	- 96,800	..	..	..
	R. 96,800			
II. Partially excluded areas. O.				
	- 3,600	..	..	..
	R. 3,600			
<i>I and II, Col. 1.—Reappropriated from sub-heads where savings occurred.</i>				
d. Repairs—				
I. Ordinary areas—				
A. Residences of the Governor—				
Charged .. .. O.	2,20,000	1,95,000	1,94,459	- 541
	R. - 25,000			
<i>Col. 1.—Based on actual requirements.</i>				
B. Buildings—				
1. High Court—				
Charged .. .. O.	13,000	14,100	14,136	+ 36
	R. 1,100			
2. Excluding High Court. O.				
	10,90,000	10,98,700	11,13,294	+ 14,594
	R. 8,700			
C. Communications .. O.				
	5,16,000	31,03,700	30,32,637	- 71,063
	S. 15,22,900			
	R. 10,64,800			
<i>Col. 1.—Maintenance of strategic roads taken over by the Public Works Department to the standard required by the Defence Department and for repairs to cyclone damages.</i>				
D. Miscellaneous .. O.				
	10,900	15,500	13,268	- 2,232
	R. 4,600			
<i>Cols. 1 and 4.—Additional expenditure not incurred on a work to the extent anticipated owing to unexpected rains.</i>				
II. Partially excluded areas. O.				
	2,33,600	1,60,000	1,57,962	- 2,638
	R. - 73,000			
<i>Col. 1.—Restriction of expenditure to urgent works.</i>				
h. Suspense—				
B. Other suspense accounts. O.				
	- 20,000	- 6,40,400	2,00,672	+ 8,41,072
	R. - 6,20,400			
<i>Col. 1.—Large credits under 'Purchases' not anticipated to be adjusted before the close of the year.</i>				
<i>Col. 4.—Due chiefly to credits not having been realised to the extent to which expenditure was incurred on naval works.</i>				







Grant No. XXIV—Civil Works—Works—*cont.*

In the Public Works Workshops Division, the Salem Division, the Godavari Headworks Division and the Kistna Central Division, the stock is verified by a stock verifier appointed and controlled by the Accountant-General. The verification of stock in these divisions was completed in December 1943, February 1944, June 1944 and August 1944 respectively. In the other divisions the officers in charge have certified in the stock register that the stock was verified in the course of the year in accordance with the departmental rules and that the balances were correct. No important irregularity was reported in any of the divisions.

4. *Loss on stock.*—A sum of Rs. 8,652 being the loss in the working of the plant and machinery in the Public Works Workshops and Stores Division was adjusted as loss on stock in the final accounts of the year as required by the rules.

5. *Suspense.*—The minor head suspense is not a final head of account for the record of expenditure. It records interim transactions in respect of which further action (generally of payment or adjustment of value) is necessary before the transactions can be considered complete and finally accounted for. The figures under each sub-head of "suspense" during the year under review were:—

Sub-heads.	Balance on 1st April 1943.	Debits during 1943-44.	Credits during 1943-44.	Balance at the close of the year 1943-44.
(1)	(2)	(3)	(4)	(5)
(In thousands of rupees.)				
1 Purchases .. .. .	— 9,98	36,21	41,11	— 14,88
2 Workshop suspense .. .. .	— 7	7,16	7,16	— 7
3 Stock .. .. .	5,77	8,40	6,98	7,19
4 Miscellaneous Public Works Advances .. .. .	18,07	68,82	63,33	23,56
<b>Total ..</b>	<b>18,79</b>	<b>1,20,59</b>	<b>1,18,58</b>	<b>15,80</b>

The minus balance under the head "Purchases" represents the value of materials for which payments were not made during the year. The increase in the closing balance is due to large supplies received from the Indian Stores Department by the Special Divisions doing war work for which payments were not made during the year. The closing balance under item (2) calls for no remarks. Particulars regarding the closing balance under item (3) are furnished separately in the paragraph under "Stock Account" and the closing balance of 7,19 includes 10 under "Land and Kilns" and "Manufacture". Item (4) is composed of (i) Sales on Credit Rs. 02 lakh, (ii) Expenditure on Deposit Works incurred in anticipation of the receipt of contribution or in excess of contribution received Rs. 89 lakh and (iii) Other items awaiting adjustment Rs. 22.65 lakhs. Out of the sum of Rs. 89 lakh outstanding under (4) (ii) "Deposit Works" Rs. 12 lakh relates to years prior to 1943-44. The delay in the matter of recovery is mainly due to the postponement by Government for the duration of the war of the necessary legislation providing comprehensively, in regard to the use of water, defining rights and obligations of the various classes of landholders and of the State, including the levy of contributions. In the meanwhile Government have directed that adequate steps should be taken to effect recovery of the outstandings and ordered that the method of executing works in anticipation of receipt of contribution should be restricted to cases of absolute necessity. Of the outstanding balance under (iii) "Other items" a sum of Rs. 16.40 lakhs represents the cost of work done on behalf of the Superintending Civil Engineer, Colombo, by the Special Works Division, Coimbatore, and Tambaram Special Division. A sum of Rs. 2.68 lakhs has been recovered in August 1944 and the balance is awaiting recovery.

6. *Workshop accounts.*—As a measure of war economy it was decided by Government that the *pro-forma* accounts of the Public Works Workshops should be reviewed every alternate year. The accounts last reviewed related to the year 1941-42. The accounts of the workshops for the years 1942-43



Grant No. XXIV—Civil Works—Works—cont.

and 1943-44 together with a review of the financial results of the working of these workshops are given below:—

Particulars.	Name of workshops.		
	Madras.	Bezwada.	Dowleishwaram.
	(2)	(3)	(4)
(1)	RS.	RS.	RS.
Capital value of buildings, plant and machinery at the commencement of the year 1942-43.	6,39,823	17,683	56,941
Book value of buildings plant and machinery at the end of the year—			
1942-43 .. .. .	6,22,865	21,236	55,838
1943-44 .. .. .	6,05,386	21,257	56,148
Value of work done during—			
1941-42 .. .. .	1,98,383	84,651	1,17,139
1942-43 .. .. .	3,67,068	1,79,962	2,50,472
1943-44 .. .. .	3,10,308	1,19,029	1,60,780
Profit (+) or loss (-) during—			
1941-42 .. .. .	(-) 47,464	(-) 2,610	(-) 1,939
1942-43 .. .. .	(-) 17,159	(+) 14,243	(+) 29,443
1943-44 .. .. .	(-) 75,623	(+) 5,017	(+) 17,478

In fixing the prices of articles manufactured at the workshops a certain percentage on the cost of labour is added to cover general charges like supervisory establishment, etc., common to all jobs. In addition, a surcharge is levied on the cost of the jobs to cover indirect charges such as interest on capital, repairs to buildings and machinery and depreciation.

The workshops at Madras sustained a loss of Rs. 17,159 in 1942-43 and Rs. 75,623 in 1943-44 against a loss of Rs. 47,464 in 1941-42. The decrease in loss during 1942-43 was due to the larger out-turn during the year. The increase in loss during 1943-44 was due to

(1) Non-utilisation of heavy plant and machinery,

(2) Reduction of revenue receipts owing to the exclusion of interest on capital and depreciation of buildings and tools and plant while fixing the rates for indirect charges, and

(3) Fall in out-turn.

The reduction of rates for indirect charges was made under the orders of the Government with a view to attract more jobs.

The accounts of the workshops at Bezwada and Dowleishwaram showed respectively profits of Rs. 14,243 and Rs. 29,443 in 1942-43 and Rs. 5,017 and Rs. 17,478 during 1943-44 against losses of Rs. 2,610 and Rs. 1,939 in 1941-42. The profit was mainly due to greater recovery on account of indirect charges levied consequent on the increase in the out-turn. The fall in profits during 1943-44 was due to a corresponding fall in out-turn.

7. Detailed statement of expenditure on important new works:—

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation.	Modified appropriation.
				More +, Less -.	More +, Less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

50. Civil Works—Original Works—Buildings—Authorized.

I. MAJOR WORKS COSTING ABOVE Rs. 1,00,000 FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—

(a) Estimated to cost above Rs. 1,00,000—

1. Reconstruction of the tenements in the left wing of the Indian Infantry lines, Perambur .. .. .

75,000	10,000	10,570	- 64,430	+ 870
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Estimate, Rs. 3,68,150; expenditure to end of March 1944, Rs. 9,479;

balance Rs. 3,58,671; work in progress.

Col. 3.—Difficulty in obtaining materials.

Grant No. XXIV—Civil Works—Works—*cont.*7. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, less -.	Modified appropriation. More +, less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
<b>50. Civil Works—Original Works—Buildings—Authorized—<i>cont.</i></b>					
I. MAJOR WORKS COSTING ABOVE RS. 1,00,000 FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET— <i>cont.</i>					
(a) <i>Estimated to cost above Rs. 1,00,000—</i>					
2. Remodelling of the Penitentiary, Madras .. .. .	3,300	3,300	3,185	- 115	- 115
Estimate, Rs. 7,92,740 ; expenditure to end of March 1944, Rs. 5,29,531 ; balance, Rs. 2,63,209 ; work in progress.					
3. Improvements and extensions to the District Jail at Madras .. .. .	1,15,000	56,000	55,871	- 59,129	- 129
Estimate, Rs. 1,90,000 ; expenditure to end of March 1944, Rs. 55,972 ; balance, Rs. 1,34,028 ; work in progress.					
<i>Col. 3.—Difficulty in procuring building materials.</i>					
4. Comprehensive drainage scheme for the Government Mental Hospital, Madras .. .. .	72,000	48,000	48,005	- 23,995	+ 5
Estimate, Rs. 1,84,000 ; expenditure to end of March 1944, Rs. 81,768 ; balance, Rs. 1,02,232 ; work in progress.					
<i>Col. 3.—Postponement of certain items of work.</i>					
II. OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET (COLLECTIVELY) .. .. .					
	3,36,400	1,00,200	97,510	- 2,38,890	- 2,690
<i>Col. 3.—Postponement of a number of works for the duration of the war (Rs. 2,46,000) and difficulty in procuring building materials on account of war conditions (Rs. 32,700) offset by additional expenditure anticipated on certain works in progress and on new urgent essential works ordered to be executed during the year (Rs. 42,500).</i>					
III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—					
1. Construction of 16 additional single cells for men patients in the Government Mental Hospital, Waltair. .. .		500	519	+ 519	+ 19
Estimate, Rs. 24,000 ; expenditure to end of March 1944, Rs. 4,217 ; balance, Rs. 19,783 ; work postponed for the duration of the war.					
2. Provision of a duplicate ice-plant and mortuary cooling plant in the Pathology block of the King George Hospital, Vizagapatam .. .. .			- 124	- 124	- 124
Estimate, Rs. 13,250 ; expenditure to end of March 1944, Rs. 12,698 ; balance, Rs. 552 ; work in progress.					
3. Installation of an automatic pump to the borewell and construction of an overhead tank in the Government Mental Hospital, Waltair .. .. .		- 100	- 126	- 126	- 26
Estimate, Rs. 16,500 ; expenditure to end of March 1944, Rs. 14,435 ; work completed.					



Grant No. XXIV—Civil Works—Works—cont.

7. Detailed statement of expenditure on important new works—cont.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, less -.	Modified appropriation. More +, less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

50. Civil Works—Original Works—Buildings—Authorized—cont.

III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—cont.

4. Providing a second borewell with a pump set and a spare motor for the Medical College and King George Hospital, Vizagapatam .. .. . 700 705 + 705 + 5

Estimate, Rs. 20,000; expenditure to end of March 1944, Rs. 19,167; balance, Rs. 833; work in progress.

5. Construction of a building for housing the anti-malarial Research Station in Krishnadevipeta, Vizagapatam .. .. . 100 .. .. . - 100

Estimate, Rs. 17,700; work not started.

6. Construction of garages, repairs and improvements to the Arts Block, Pachaipapa's College to accommodate the Secretariat offices .. .. . - 3,000 - 3,142 - 3,142 - 142

Estimate, Rs. 12,150; expenditure to end of March 1944, Rs. 7,992; balance, Rs. 4,158; work in progress.

Col. 3.—For adjustment of credit on account of dismantled materials.

7. Construction of additional motor sheds in the Reserve Police lines, Pudupet, Madras City .. .. . 500 471 + 471 - 29

Estimate, Rs. 15,000; expenditure to end of March 1944, Rs. 471; balance, Rs. 14,529; work in progress.

8. Improvements to water supply in the College of Engineering, Guindy .. .. . 17 + 17 + 17

Estimate, Rs. 28,570; expenditure to end of March 1944, Rs. 28,533; balance, Rs. 37; work in progress.

9. Water-supply and electrification to the Lady Willingdon Leprosy Sanatorium, Tirumani .. .. . 1,200 - 1,816 - 1,816 - 3,016

Estimate, Rs. 53,000; expenditure to end of March 1944, Rs. 52,666; balance, Rs. 334; work in progress.

Col. 6.—Due to cost of materials found deficient having been debited to Miscellaneous P.W. Advances by credit to the work.

10. Constructing a maternity ward in the Government Hospital, Conjeeveram .. .. . - 9,100 - 8,897 - 8,897 + 203

Estimate, Rs. 19,212; expenditure to end of March 1944, Rs. 3,607; balance, Rs. 16,105; work in progress.

Col. 3.—This is a part contribution work. Minus appropriation was to write back the outlay of the previous year charged to "50. Civil Works."

## Grant No. XXIV—Civil Works—Works—cont.

## 7. Detailed statement of expenditure on important new works—cont.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, less -.	Modified appropriation. More +, less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

## 50. Civil Works—Original Works—Buildings—Authorized—cont.

## III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—cont.

11. Reconstructing the Deputy Tahsildar's office and out-houses at Tiruvadanai .. .. . 17,000 12,296 + 12,296 - 4,704  
 Estimate, Rs. 18,950; expenditure to end of March 1944; Rs. 12,296; balance, Rs. 6,654; work in progress.  
*Col. 3.*—Provision for completing the work during the year.  
*Col. 6.*—Slow progress of work by the contractor.
12. Construction of quarters for 50 clerks in Stone House Hill, Ootacamund .. .. . - 3,800 - 3,817 - 3,817 - 17  
 Estimate, Rs. 2,35,000; expenditure to end of March 1944, Rs. 2,28,417; balance, Rs. 6,583; work in progress.  
*Col. 3.*—For adjustment of credits for closing the accounts of the work.
13. Transfer of buildings of Kerala Soap Institute from Industries Department to P.W.D. .. .. . 56,200 56,200 + 56,200 ..  
 Estimate, Rs. 56,200; expenditure to end of March 1944, Rs. 56,200; work completed.  
*Col. 3.*—Sanctioned during the year.
14. Construction of an X-Ray block in the Women and Children Hospital, Calicut .. .. . - 6 - 6 - 6  
 Estimate, Rs. 29,440; expenditure to end of March 1944, Rs. 29,416; work completed.
15. Constructing an Anti-Natal Ward of 24 beds in the Government Headquarters Hospital, Coimbatore. .. 1,400 1,507 + 1,507 + 107  
 Estimate, Rs. 23,982. This is a part contribution work, Government's share being Rs. 3,982; against this, expenditure incurred to the end of March 1944 was Rs. 1,507; balance, Rs. 2,475; work in progress.
16. Extension of the Sub-Court buildings at Bapatla. .. 1,400 1,434 + 1,434 + 34  
 Revised estimate Rs. 11,350. (This was originally a minor work but subsequently transferred to major); expenditure to end of March 1944, Rs. 10,764; balance, Rs. 586; work in progress.
17. Loss on workshop manufacture—1942-43—Kistna-Central .. .. . 10,200 10,206 + 10,206 + 6  
 Estimate, Rs. 10,200; expenditure to end of March 1944, Rs. 10,206; work completed.  
*Col. 3.*—Provision not made in the budget under the misapprehension that the loss is adjustable at the end of every two years and not at the end of each year.
18. Reconstruction of the burnt portion of the Ceded Districts College, Anantapur. .. 6,200 6,078 + 6,078 - 122  
 Estimate, Rs. 14,850; expenditure to end of March 1944, Rs. 6,078; balance, Rs. 8,772; work in progress.  
*Col. 3.*—Work sanctioned late.



Grant No. XXIV—Civil Works—Works—*cont.*

7. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, less —.	Modified appropriation. More +, less —.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

50. Civil Works—Original Works—Buildings—Authorized—*cont.*

III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—*cont.*

19. Remodelling of the Government Press, Mint Buildings, purchase of individual drive motors .. .. .		700	647	+ 647	- 53
Estimate, Rs. 67,000; expenditure to end of March 1944, Rs. 60,851; work in progress.					
20. Construction of four fish ponds and repairing the existing ponds at the Fisheries Biological Research Station, Chetput .. .. .		100			- 100
Estimate, Rs. 16,500; work not started.					
21. Acquisition of vacant site with two buildings adjoining the Government Hospital at Kodaikanal .. .. .		100			- 100
Estimate, Rs. 16,250; work not started.					
22. Additional electric installation to Alipuram Jail, Bellary .. .. .		300	293	+ 293	- 7
Estimate, Rs. 18,500; expenditure to end of March 1944, Rs. 16,532; balance, Rs. 1,968; work in progress.					

IV. MINOR WORKS (COLLECTIVELY) .. .. .	7,41,700	4,12,300	4,02,390	- 3,39,310	- 9,910
<i>Col. 3.—Restriction of expenditure on account of war conditions.</i>					

Communications—Authorized.

I. MAJOR WORKS COSTING ABOVE RS. 1,00,000 FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—

(a) Estimated to cost above Rs. 1,00,000—

1. Improving the Anamalais Ghat Road by strengthening or reconstructing the dilapidated weak culverts .. .. .	8,000	22,000	22,067	+ 14,067	+ 67
Estimate, Rs. 1,24,000; expenditure to end of March 1944, Rs. 1,11,823; balance, Rs. 12,377; work in progress.					
• <i>Col. 3.—Construction of culverts left over in 1942-43 and higher tender rates.</i>					
2. Special repairs and improvements to Calicut-Vayitri-Gudalur Road from miles 60/5 to 84/8 in the Nilgiris district .. .. .	2,60,000	2,05,000	2,05,092	- 54,908	+ 88
Estimate, Rs. 4,23,000; expenditure to end of March 1944, Rs. 4,10,489; balance, Rs. 12,511; work in progress.					
<i>Col. 3.—Surrender of unworkable grant.</i>					

## Grant No. XXIV—Civil Works—Works—cont.

## 7. Detailed statement of expenditure on important new works—cont.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation.	Modified appropriation.
				More +, less -.	More +, less -.
(1).	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

## Communications—Authorized—cont.

## I. MAJOR WORKS COSTING ABOVE Rs. 1,00,000 FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—cont.

## (a) Estimated to cost above Rs. 1,00,000—cont.

3. Special repairs and improvements to Nad-guani Ghat road ..	47,000	47,000	47,029	+ 29	+ 29
Estimate, Rs. 1,04,300; expenditure to end of March 1944, Rs. 79,265; balance, Rs. 25,035; work in progress.					

4. Special repairs and improvements to Ootacamund-Gudalur-Mysore Road in the Nilgiris district ..	30,000	50,000	50,056	+ 20,056	+ 56
Estimate, Rs. 5,50,400; expenditure to end of March 1944, Rs. 5,05,933; balance, Rs. 44,467; work in progress.					
Col. 3.—Provision for completing the work.					

5. Constructing a subway at the northern level-crossing south of the Bezwada Railway Station ..	1,700	800		- 1,700	- 800
Estimate, Rs. 2,34,000; expenditure to end of March 1944, Rs. 1,38,069; balance, Rs. 95,931; work in progress.					

## II. OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET (COLLECTIVELY)

..	2,50,200	55,800	50,022	- 2,00,178	- 5,778
Col. 3.—Postponement of works owing to war.					
Col. 6.—Delay in making payments.					

## III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—

1. Cement concreting Madras-Calicut trunk road within Coimbatore Municipal limits ..		35,000	34,928	+ 34,928	- 72
Estimate, Rs. 1,40,000; expenditure to end of March 1944, Rs. 34,928; balance, Rs. 1,05,072; work in progress.					
Col. 3.—New work started to cope with heavy traffic.					

2. Reconstructing the bridge at mile 29/4 to 29/5 of Shoranur-Pattambi road ..		1,500	1,073	+ 1,073	- 427
Estimate, Rs. 40,000; expenditure to end of March 1944, Rs. 1,073; balance, Rs. 38,927; work in progress.					

3. Reconstructing the bridge at mile 5/7 of Ootacamund-Gudalur-Mysore road ..		- 200	- 187	- 187	+ 13
Estimate, Rs. 13,400; expenditure to end of March 1944, Rs. 11,754; balance, Rs. 1,646; work in progress.					

4. Widening the Ootacamund-Mettupalaiyam road between miles 27/5 and 28/0 ..		800	824	+ 824	+ 24
Estimate, Rs. 13,100; expenditure to end of March 1944, Rs. 11,578; work completed.					



Grant No. XXIV—Civil Works—Works—cont.

7. Detailed statement of expenditure on important new works—cont.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, less —.	Modified appropriation. More +, less —.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

Communications—Authorized—cont.

III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—cont.

5. Reconstructing culvert at mile 65/4 of Calicut-Nilambur-Gudalur road .. .. . 1,500 1,500 + 1,500 ..  
 Estimate, Rs. 12,100; expenditure to end of March 1944, Rs. 10,529; balance Rs. 1,571; work in progress.
6. Cement concreting Madras-Calicut Trunk road from mile 336/0 to 336/6 .. .. . 26,000 26,295 + 26,295 + 295  
 Estimate, Rs. 27,700; expenditure to end of March 1944, Rs. 26,295; balance Rs. 1,405; work completed.  
 Col. 3.—Road taken over from a local body.
7. Cement concreting Madras-Calicut Trunk road from miles 323/0 to 325/2. .. .. . 1,16,000 98,160 98,160 — 17,840  
 Estimate, Rs. 1,04,000; expenditure to end of March 1944, Rs. 98,160; balance Rs. 5,840; work in progress. ..  
 Col. 3.—See item 6 above.  
 Col. 6.—Payment not made to a contractor for a certain work as the work was not rectified as ordered and a portion of a work not having been done owing to demand for higher rates.
8. Cement concreting Madras-Calicut Trunk road from miles 336/6 to 349/0. .. .. . 20,000 20,066 + 20,066 + 66  
 Estimate, Rs. 4,40,000; expenditure to end of March 1944, Rs. 20,066; balance Rs. 4,19,934; work in progress.  
 Col. 3.—See item 1 above.
9. Cement concreting all acute curves in the Kodaikanal Ghat road from miles 3/5 to 16/0 in Madura district .. .. . 2,400 2,418 + 2,418 + 18  
 Estimate, Rs. 60,000; expenditure to end of March 1944, Rs. 2,418; balance Rs. 57,582; work in progress.  
 Col. 3.—See item 1 above.
10. Kodaikanal-Cochin road .. .. . 1,97,600 1,93,106 1,93,106 + 506  
 Estimate Rs. 3,50,000; expenditure to end of March 1944, Rs. 3,63,255; excess over estimate Rs. 18,255; work in progress.  
 Col. 3.—Post-budget decision to debit the expenditure to "50. Civil Works" instead of to "64-B. Civil Defence."
11. Formation of a road from Chodavaram to Viravaram from mile 10/1 to 14/0 .. .. . 100 23 + 23 — 77  
 Estimate, Rs. 94,600; expenditure to end of March 1944, Rs. 83,790; balance Rs. 10,810; work completed.
12. Improvements to the existing cart-track leading to the Bauxite mines, Shevaroy .. .. . 6,000 6,003 + 6,003 + 3  
 Estimate, Rs. 18,770; expenditure to end of March 1944, Rs. 6,003; balance Rs. 12,767; work in progress.  
 Col. 3.—See item 1 above.

Grant No. XXIV—Civil Works—Works—*cont.*7. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, less —.	Modified appropriation. More +, less —.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

Communications—Authorized—*cont.*III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—*cont.*

13. Constructing the two causeways across the Kortaliyar and Nagari rivers.. .. 43,000 43,000 + 43,000  
 Estimate, Rs. 43,000; expenditure to end of March 1944, Rs. 43,000; work completed.  
*Col. 3.*—Expenditure on works forming part of the Poondi Reservoir Scheme ordered to be debited to this head.
14. Constructing a regulator across Kortaliyar (widening the bridge over the regulator at Poondi) .. .. 30,000 30,000 + 30,000  
 Estimate Rs. 30,000; expenditure to end of March 1944, Rs. 30,000; work completed.  
*Col. 3.*—See item 13 above.
15. Improving Madras-Tiruttani road from mile 42/8 up to district limit .. .. 15,600 10,356 + 10,356 - 5,244  
 Estimate not sanctioned; expenditure to end of March 1944, Rs. 10,356; work in progress.  
*Col. 3.*—See item 6 above.  
*Col. 6.*—Retarded progress of work owing to heavy rains towards the close of the year.
16. Constructing a causeway at miles 45/4-5 of Madras-Tiruttani road and restoring washed off diversions .. .. 47,600 46,905 + 46,905 - 695  
 Estimate, Rs. 34,000; expenditure to end of March 1944, Rs. 46,905; excess over estimate Rs. 12,905; work in progress.  
*Col. 3.*—See item 6 above.
17. Providing water bound macadam foundations to miles 14/0 to 34/0 of Great Western Trunk road .. .. 2,800 2,798 + 2,798 - 2  
 Estimate Rs. 40,300; expenditure to end of March 1944, Rs. 2,798; balance Rs. 37,502; work in progress.  
*Col. 3.*—See item 6 above.
18. Providing semi-grout surfacing to Arcot-Kodambakkam road .. .. 100 .. .. - 100  
 Estimate, not sanctioned; work not started.
19. Cement concreting certain experimental portions of Great Northern Trunk road which have worn out .. .. 100 .. .. - 100  
 Estimate, Rs. 44,000; work not started.
20. Constructing masonry work for Kutchu Causeway at mile 1/6 of Tadavarpalayam road .. .. 100 100 + 100  
 Estimate not sanctioned; expenditure to end of March 1944, Rs. 100; work in progress.



Grant No. XXIV—Civil Works—Works—cont.

7. Detailed statement of expenditure on important new works—cont.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, less -.	Modified appropriation. More +, less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

Communications—Authorized—cont.

III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—cont.

21. Constructing a causeway across Kolinga river at mile 7/2 of Kalahasti-Varadapalayam road .. .. . 924 + 924 + 924  
 Estimate, Rs. 30,000; expenditure to end of March 1944, Rs. 924; balance, Rs. 29,076; work in progress.
22. Widening and regrading the approaches to the railway bridge at 75/5 of Madras-Bangalore road.. .. . 3,400 565 + 565 - 2,835  
 Estimate not sanctioned; expenditure to end of March 1944, Rs. 11,101; work in progress.  
*Col. 3.*—Originally a minor work and subsequently transferred to major.  
*Col. 6.*—Chiefly lapse of provision made for payment to a railway for a work executed by them as it was payable by a District Board.
23. Diverting the trunk road in miles 186/8 to 188/5 in Dharmapuri town limits of Madras-Calicut road.. .. . 23,100 22,078 + 22,078 - 1,022  
 Estimate, Rs. 40,000; expenditure to end of March 1944, Rs. 22,078; balance Rs. 17,922; work in progress. ..  
*Col. 3.*—See item 6 above.
24. Improvements to roads from Dharmapuri to Morappur.. .. . 16,400 19,064 + 19,064 + 2,664  
 Estimate, Rs. 40,700; expenditure to end of March 1944, Rs. 26,867; balance Rs. 13,833; work in progress.  
*Col. 3.*—See item 6 above.  
*Col. 6.*—Execution of additional work not foreseen.
25. Providing improved surfacing to Salem Namakkal road from miles 1/7-460 to 13/4 .. .. . 3,300 1,381 + 1,381 - 1,919  
 Estimate, Rs. 98,500; expenditure to end of March 1944, Rs. 9,885; balance Rs. 88,615; work in progress.  
*Col. 3.*—See item 6 above.
26. Providing improved surfacing to Salem-Cuddalore road from miles 2/3 to 5/1.. .. . - 5,500 - 2,763 - 2,763 + 2,737  
 Estimate, Rs. 26,200; expenditure to end of March 1944, Rs. - 2,763; balance Rs. 28,963; further work was stopped owing to non-availability of bitumen and the materials were transferred to other works.
27. Improvements to Ayyar bridge .. .. . 75,000 67,788 + 67,788 - 7,212  
 Estimate, Rs. 90,000; expenditure to end of March 1944, Rs. 67,788; balance Rs. 22,212; work in progress.  
*Col. 3.*—See item 6 above.

Grant No. XXIV—Civil Works—Works—*cont.*7. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, less -.	Modified appropriation. More +, less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

Communications—Authorized—*cont.*III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—*cont.*

28. Improvements to Adoni-Madhavaram Tunga-bhadra road .. .. . 25,000 23,412 + 23,412 - 1,588

Estimate not sanctioned; expenditure to end of March 1944,

Rs. 23,412; work in progress.

Col. 3.—See item 6 above.

29. Constructing a ferry and ramp across the Kistna at Pandugala .. .. . 30,500 29,091 + 29,091 - 1,409

Estimate not sanctioned; expenditure to end of March 1944,

Rs. 29,091; work in progress.

Col. 3.—See item 6 above.

30. Constructing culverts and dips on Guntur-Pandugala road.. .. . 39,000 38,383 + 38,383 - 617

Estimate not sanctioned; expenditure to end of March 1944,

Rs. 38,383; work in progress.

Col. 3.—See item 1 above.

- IV. MINOR WORKS (COLLECTIVELY) .. .. . 60,000 69,900 61,393 + 1,393 - 8,507

Col. 3.—Execution of additional works necessitated in the Special Roads and other circles.

Col. 6.—Delay in the acquisition of quarries for Nilambur-Kalikara-Karivarakundu road (Rs. 3,300), settlement of revised rates too late for making payments (Rs. 4,600) and postponement of a number of small works (Rs. 600).

## Miscellaneous—Authorized.

- II. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET (COLLECTIVELY) .. .. . 10,000 5,500 5,540 - 4,460 + 40

Col. 3.—Stoppage of a work in the middle of the year owing to higher rates demanded by the contractor.

- IV. MINOR WORKS .. .. . 4,600 4,573 + 4,573 - 27

Col. 3.—Post-budget decision to transfer a work from "64-B. Civil Defence" to this head.

## Buildings—Charged.

- II. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET .. .. . 31,000 .. .. . - 31,000

Col. 3.—Work postponed for the duration of the war.

## III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—

1. Construction of 1 block of 15 quarters for servants and improvements to dhobies and hunt syces' lines in Government houses, Ootacamund .. .. . 31,000 30,823 + 30,823 - 177

Estimate, Rs. 31,000; expenditure to end of March 1944, Rs. 30,823; balance, Rs. 177; work in progress.

Col. 3.—Work sanctioned late.



Grant No. XXIV--Civil Works--Works--cont.

7. Detailed statement of expenditure on important new works--cont.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation.	Modified appropriation.
				More +, less -.	More +, less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

Buildings Charged--cont.

III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET--cont.

2. Provision of flushout arrangements to clerks' quarters and bandmen's quarters. Government house, Ootacamund .. .. .		- 500	- 504	- 504	- 4
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Estimate, Rs. 15,420; expenditure to end of March 1944, Rs. 14,185; balance Rs. 1,235; work in progress.

3. Construction of a building for Deputy Tahsildar's office, Satyamangalam .. .. .		9,300	9,498	+ 9,498	+ 198
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Estimate, Rs. 41,500; expenditure to end of March 1944, Rs. 47,955; excess over estimate, Rs. 6,455; work in progress.

Col. 3.—Enhanced land compensation awarded by the High Court.

IV. MINOR WORKS (COLLECTIVELY) .. .. .	60,000	19,900	20,944	- 39,056	+ 1,044
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Col. 3.—Surrender of allotments not expected to be utilized during the year.

Totals	{ Charged ..	51,000	59,700	60,761	- 30,239	+ 1,061
	{ Authorized ..	20,10,300	19,27,200	18,58,039	- 1,52,261	- 69,161

Important comments.

The total figures of original and final appropriations and expenditure in respect of works shown individually and collectively in the statement above are given below :—

	LAKHS.
	RS.
Original appropriation .. .. .	21.01
Modified appropriation .. .. .	19.87
Expenditure .. .. .	19.19

Modifications involving a net surrender of Rs. 1.14 lakhs, that is, about 5 per cent of the original appropriation were made during the year.

In respect of works detailed individually in the statement and included in the budget estimates, the net surrender amounted to Rs. 1.70 lakhs. This is chiefly due to postponement of works and difficulty in procuring materials.

The actual expenditure as compared with the modified appropriation showed a saving of Rs. 0.68 lakh, that is, about 3 per cent of modified appropriation. This was spread over a number of works.

The number of major works included in the statement for which provision was not made in the budget was 52, excluding three charged items. Of these, 24 were incomplete works of the previous years of which 6 were completed during the year. Of the balance of 28, 3 were completed and 20 are in progress. No expenditure was incurred on the remaining 5 works.

## Grant No. XXV—Civil Works—Establishment and Tools and Plant.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>50. Civil Works.</b>				
		RS.	RS.	RS.
<b>e. Establishment—</b>				
<b>A. Chief Engineers—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i>	O. 1,45,200 R. - 16,400	1,28,800	1,28,439	- 361
<i>Col. 1.—Debit to the Cauvery-Mettur Project of leave salary of an officer originally provided for under this head (Rs. 13,200) and the family allotment of an officer not originally provided for (Rs. 3,200).</i>				
Authorised	O. 25,700 R. 300	26,000	24,392	- 1,608
<b>2. Pay of establishments.</b>				
	O. 1,61,700 S. 200 R. 10,000	1,71,900	1,70,444	- 1,456
<b>3. Allowances—</b>				
<i>Charged</i>	O. 6,500 R. 6,000	12,500	13,454	+ 954
<i>Col. 1.—Increased touring of Chief Engineers and the transfer travelling allowance of two officers.</i>				
Authorised	O. 17,000 R. 21,900	38,900	38,733	- 167
<i>Col. 1.—Enhanced rates of travelling allowance and shifting of office back to Madras.</i>				
<b>4. Contingencies</b> .. .. . 21,300 20,558 - 742				
<b>5. Charges recoverable from Governments, departments and others.</b>				
	O. - 6,000 R. - 5,800	- 11,800	- 7,076	+ 4,724
<i>Cols. 1 and 4.—Increased recovery on account of water-supply and drainage schemes anticipated was not realised due to postponement of land acquisition and non-receipt of materials in respect of certain schemes.</i>				
<b>B. Government Architects—</b>				
<b>1. Pay and allowances of officers.</b> .. .. . 7,200 7,770 + 570				
<b>2. Pay and allowances of establishments.</b>				
	O. 20,600 R. - 2,700	17,900	18,124	+ 224
<i>Col. 1.—Based on the progress of actuals taking into account the enhanced rates of dearness and travelling allowances.</i>				
<b>C. Electrical Engineer—</b>				
<b>1. Pay of officers</b> .. .. . 11,500 } 12,300 11,715 - 585				
	R. 800			
<b>2. Pay of establishments.</b>				
	O. 29,600 R. - 500	29,100	28,795	- 305
<b>3. Other charges</b> .. .. . 14,700 } 21,700 19,975 - 1,725				
	R. 7,000			
<i>Col. 1.—Chiefly enhanced rates of dearness and travelling allowances (Rs. 4,200) and shifting charges connected with the return of office to Madras (Rs. 2,500).</i>				
<b>D. Superintending Engineers—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i>	O. 1,67,200 R. 22,500	1,89,700	2,03,029	+ 13,329
<i>Col. 1.—Chiefly formation of an additional circle with three new divisions to cope with the increased volume of work owing to the introduction of several important schemes such as those in pursuance of "Grow More Food" campaign, canal transport, famine works, etc.</i>				
Authorised	O. 22,700 S. 100 R. - 4,700	18,100	19,187	+ 1,087



Grant No. XXV—Civil Works—Establishment and Tools and Plant—cont.

Major head and sub-head;		Final grant or appropriation.	Actual expenditure.	Excess or Saving.
(1)		(2)	(3)	(4)
<b>50. Civil Works—cont.</b>				
		RS.	RS.	RS.
e. Establishment—cont.				
D. Superintending Engineers—cont.				
2. Pay of establishments,	O. 1,69,600	1,66,500	1,69,611	+ 3,111
	R. - 3,100			
3. Allowances—				
Charged .. .. .	O. 17,300	21,500	21,669	+ 169
	R. 4,200			
Col. 1.—See “D.1, Charged, col. 1.”				
Authorised .. .. .	O. 18,600	33,500	36,012	+ 2,512
	R. 14,900			
Col. 1.—Enhanced rates of dearness and travelling allowances (Rs. 8,000) and the formation of the Anantapur and Flood Investigation Circles (Rs. 6,800).				
4. Contingencies .. .	O. 19,200	23,700	23,387	- 313
	R. 4,500			
Col. 1.—Mainly formation of the Flood Investigation and Anantapur Circles.				
5. Charges recoverable from Governments and departments,	O. - 11,100	- 1,54,100	- 98,607	+ 55,493
	R. - 1,43,000			
Col. 1.—Mainly execution of larger number of famine works than anticipated.				
Col. 4.—Smaller expenditure on famine works due to earlier closure of two test works owing to improvement in seasonal conditions.				
D.1. Superintending Engineers—				
Special Roads Circle—				
Charged .. .. .	R. 4,100	4,100	4,130	+ 30
Col. 1.—Formation of a Special P.W.D. Circle for the maintenance of roads taken over from local bodies, the cost of the establishment being finally recoverable from the Defence Department.				
Authorised .. .. .	R. 46,000	46,000	47,078	+ 1,078
Col. 1.—See “Charged, col. 1” above.				
Charges recoverable from Governments, and Departments—Special Roads Circle—				
Charged .. .. .	R. - 4,100	- 4,100	- 3,676	+ 424
Col. 1.—See Col. 1 under “Special Roads Circle—Charged” above.				
Authorised .. .. .	R. - 46,000	- 46,000	- 46,780	- 780
Col. 1.—See Col. 1 under “Special Roads Circle—Charged” above.				
E. Executive establishments—				
I. Ordinary areas—				
1. Pay of officers—				
Charged .. .. .	O. 1,10,800	66,000	77,316	+ 11,316
	R. - 44,800			
Col. 1.—Reduction in the number of officers of the Indian Service of Engineers holding divisional charges.				
Col. 4.—The final appropriation based on progress of actuals proved inadequate.				
Authorised .. .. .	O. 5,22,000	5,75,400	5,97,393	+ 21,993
	S. 400			
	R. 53,900			
Col. 1.—Mainly additional temporary establishments sanctioned for the “Grow More Food” campaign and for building works.				

Grant No. XXV—Civil Works—Establishment and Tools and Plant—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>50. Civil Works—<i>cont.</i></b>				
		RS.	RS.	RS.
<b>e. Establishment—<i>cont.</i></b>				
<b>E. Executive Establishments—<i>cont.</i></b>				
<b>I. Ordinary areas—<i>cont.</i></b>				
2. Pay of establishments—Permanent.	O. 12,42,600 R. - 1,57,300	10,85,300	11,32,459	+ 47,159
<i>Col. 1.</i> —Based on progress of actuals allowing for the promotion of a number of Supervisors as Assistant Engineers.				
3. Pay of establishments—Temporary.	O. 3,40,600 S. 1,49,400	4,90,000	4,50,840	- 39,160
<i>Col. 1.</i> —Additional establishments employed in connection with various schemes mainly "Grow More Food" campaign sanctioned during the year.				
4. Allowances—Charged	O. 12,000 B. - 1,400	10,600	11,631	+ 1,031
Authorised	O. 4,79,000 S. 96,600 R. 97,500	6,73,100	6,92,071	+ 18,971
<i>Col. 1.</i> —Mainly additional staff sanctioned and increase in the rates of travelling and dearness allowances.				
5. Contingencies	O. 1,51,200 R. 27,100	1,78,300	1,79,303	+ 1,003
<i>Col. 1.</i> —Mainly additional divisions and subdivisions sanctioned for the "Grow More Food" campaign and breach closing works.				
6. Charges recoverable from Governments, departments, etc.		- 24,400	- 14,176	+ 10,224
<i>Col. 4.</i> —Less expenditure on works in the partially excluded areas than anticipated.				
Special Roads Circle—Charged	R. 16,600	16,600	16,478	- 122
<i>Col. 1.</i> —See Col. 1 under "D.I. Special Roads Circle—Charged."				
Authorised	R. 3,55,500	3,55,500	3,36,730	- 18,770
<i>Col. 1.</i> —See Col. 1 under "D.I. Special Roads Circle—Charged".				
Charges recoverable from Governments, departments, etc.—Special Roads Circle—Charged	R. - 16,600	- 16,600	- 10,279	+ 6,321
<i>Col. 1.</i> —See Col. 1 under "D.I. Special Roads Circle—Charges recoverable, etc.—Charged."				
<i>Col. 4.</i> —Recovery was based on the average pay of the posts.				
Authorised	R. - 3,54,100	- 3,54,100	- 3,57,370	- 3,270
<i>Col. 1.</i> —See Col. 1 under "D.I. Special Roads Circle—Charges recoverable, etc.—Charged."				
<b>II. Partially excluded areas—</b>				
1. Pay of officers	O. 3,900 R. 400	4,300	4,122	- 178
2. Pay of establishments.	O. 33,000 R. - 3,100	29,900	31,283	+ 1,383
3. Allowances	O. 10,300 R. 2,500	12,800	12,948	+ 148
<i>Col. 1.</i> —Enhanced rates of allowances.				



Grant No. XXV—Civil Works—Establishment and Tools and Plant—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>50. Civil Works—cont.</b>		RS.	RS.	RS.
e. Establishment—cont.				
E. Executive establishments—cont.				
II. Partially excluded areas—cont.				
4. Contingencies	O. 1,900 R. - 100	1,800	1,702	- 98
5. Charges payable to Governments, departments and others.		30,500	18,214	- 12,286
Col. 4.—See "E.I.6, col. 4."				
F. Medical establishments	O. 3,000 R. 1,900	4,900	4,036	- 864
G. Establishment for Communications—				
1. Pay of officers	O. 2,24,100 R. - 13,500	2,10,600	2,05,949	- 4,651
2. Pay of establishments of Superintending Engineers.	O. 32,500 S. 100 R. 1,200	33,800	32,719	- 1,081
3. Other Charges	O. 30,000 R. 14,900	44,900	45,017	+ 117
Col. 1.—Increased expenditure under travelling allowance (Rs. 8,000), contingencies (Rs. 4,000) and enhanced dearness allowance (Rs. 3,000), partly offset by a saving of (Rs. 700) under other compensatory allowances.				
4. Charges recoverable from Governments, departments and others.			- 599	- 599
H. Poondi Reservoir Division—				
1. Pay of officers	O. 5,500 R. 1,800	7,300	7,265	- 35
2. Pay of establishments.	O. 13,500 R. 5,900	19,400	20,485	+ 1,085
Col. 1.—Continuance of a subdivision to end of March 1944.				
3. Allowances	O. 1,400 R. 1,300	2,700	2,940	+ 240
4. Contingencies	O. 900 R. 200	1,100	1,130	+ 30
5. Charges recoverable from Governments, departments, etc.	O. - 21,300 R. - 9,200	- 30,500	- 31,820	- 1,320
Col. 1.—See "H.2., col. 1" above.				
J. Charges payable to or recoverable from Governments, departments and others.				
Ordinary areas	O. - 2,24,000 R. 67,000	- 1,57,000	- 2,10,734	- 53,734
Cols. 1 and 4.—The variations have been explained as being due to the difficulty in gauging correctly the recoveries from the Defence Department on account of defence works.				
K. Special establishment sanctioned in connection with works for military purposes other than road works—				
1. Pay of officers—			8,372	+ 8,372
Charged				
Col. 4.—Adjustment after the close of the year of expenditure incurred in a special works division.				
Authorised	S. 100 R. 66,100	66,200	72,392	+ 6,192
Col. 1.—Formation of a division in connection with the maintenance of air-fields constructed by the Madras Public Works Department and for the completion of certain aerodrome works. The entire cost on account of the above establishment is recoverable from the Defence Department.				

Grant No. XXV—Civil Works—Establishment and Tools and Plant—*cont.*

Major head and sub-heads	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>50. Civil Works—<i>cont.</i></b>	<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
<b>e. Establishment—<i>cont.</i></b>			
<b>K. Special establishment sanctioned in connection with works for military purposes other than road works—<i>cont.</i></b>			
2. Pay of establishments.	R. 1,34,800	1,34,800	1,42,194 + 7,394
<i>Col. 1.—See "K.1, Authorised, col. 1".</i>			
3. Allowances—			
Charged .. .. R. 300	300	2,850	+ 2,550
<i>Col. 4.—See "K.1, Charged, col. 4".</i>			
Authorised .. .. R. 35,000	35,000	36,512	+ 1,512
<i>Col. 1.—See "K.1, Authorised, col. 1".</i>			
4. Contingencies .. R. 11,000	11,000	12,931	+ 1,931
<i>Col. 1.—See "K.1, Authorised, col. 1".</i>			
5. Charges recoverable from Governments, Departments, etc.—			
Charged .. .. R. 300	300		+ 300
Authorised .. .. R. 2,46,900	2,46,900	1,91,995	+ 54,905
<i>Col. 1.—See "K. 1. Authorised, col. 1."</i>			
<i>Col. 4.—Recovery on account of establishment charges in connection with naval works not effected during the year.</i>			
<b>f. Tools and plant—</b>			
<b>A. New supplies—</b>			
<b>I. Ordinary areas .. O. 27,500</b>	} 91,600	91,820	+ 220
R. 64,100			
<i>Col. 1.—Larger expenditure on the purchase of road-rollers, etc.</i>			
<b>II. Partially excluded areas. O. 300</b>	} 1,000	891	- 109
R. 700			
<b>B. Repairs and carriage—</b>			
<b>I. Ordinary areas .. O. 36,000</b>	} 47,600	48,677	+ 1,077
R. 11,600			
<i>Col. 1.—Larger expenditure on repairs to road-rollers, etc.</i>			
<b>II. Partially excluded areas. O. 300</b>	} 200	200	..
R. 100			
<b>C. Charges payable to or recoverable from Governments and others—</b>			
Ordinary areas .. .. .	- 800	- 4,857	- 4,057
<i>Col. 4.—Due to the decision arrived at by Government after the close of the year to treat the recovery of centage charges on defence works as abatement of charges instead of as revenue.</i>			
<b>j. Charges in England—High Commissioner for India—Ordinary areas—</b>			
<b>A. Leave salaries and deputation pay—</b>			
Charged .. .. R. 1,000	1,000	1,021	+ 21
<b>B. Sterling overseas pay—</b>			
Charged .. .. O. 17,800	} 16,600	16,526	- 74
R. 1,200			
<b>C. Allotment of pay of officers—</b>			
Charged .. .. O. 4,000	} 10,000	10,112	+ 112
R. 6,000			



Grant No. XXV—Civil Works—Establishment and Tools and Plant—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)	(2)	(3)	(4)
<b>50. Civil Works—<i>cont.</i></b>			
	RS.	RS.	RS.
<b>k. Loss or gain by exchange—</b>			
Charged—			
Lumpsum provision for a further increase in dearness allowance—		48	+ 48
O. 68,800			
R. — 68,800			
<i>Col. 1.</i> —Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.			
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
Gross .. .. . R.	3,100	3,100	- 3,100
Deductions .. .. . R.	21,000	21,000	- 21,000
<i>Authorised—</i>			
Gross .. .. . R.	- 7,38,000	- 7,38,000	+ 7,38,000
Deductions .. .. . R.	7,38,000	7,38,000	- 7,38,000
<b>Totals</b>			
<i>Charged—</i>			
Gross .. .. .	4,80,800	5,15,075	+ 34,275
Deductions .. .. .		- 13,955	- 13,955
Net .. .. .	4,80,800	5,01,120	+ 20,320
<i>Authorised—</i>			
Gross .. .. .	40,45,100	48,18,004	+ 7,72,904
Deductions .. .. .	- 2,87,600	- 9,64,014	- 6,76,414
Net .. .. .	37,57,500	38,53,990	+ 96,490

**Notes.**

*Administration of the Grant—Charged.*—The excess over the final appropriation was 4.2 per cent as against the saving of 14.8 per cent in the previous year. The excess occurred chiefly under the sub-head 'e.D.1'. There was an excess of 9.7 per cent in the modified appropriation as against an excess of 0.2 per cent in the previous year. The excess occurred mainly under 'e.D.1', 'e.E.1' and 'e.K.1.'

*Authorised.*—The excess over the final grant was 2.6 per cent as against the saving of 10.0 per cent in the previous year.

2. *Review of the establishment and tools and plant charges of the Public Works Department.*—From the gross charges on account of establishment and tools and plant of the Public Works Department (other than those relating to special establishments employed on irrigation and road works and District Board Engineers who are not connected with the execution or the supervision of works in charge of the Public Works Department) the percentage recoveries on account of work done for other Governments, departments, local bodies, etc., are deducted and the balance is distributed among the appropriate heads of account in proportion to the "Works" outlay recorded thereunder. The following table compares the budget grants and the actuals for the year under report:—

Serial number.	Heads of account.	Gross outlay on which distribution is based.		Establishment charges excluding pensionary liabilities.		Tools and plant charges.	
		Grant.	Actuals.	Grant.	Actuals.	Grant.	Actuals.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(In lakhs of rupees.)							
1	XVII. Irrigation, etc.—						
	Charged .. .. .	0.01	0.01	1.61	1.58		
	Authorised .. .. .	37.74	37.59	9.41	11.44	0.19	0.09

## Grant No. XXV—Civil Works—Establishment and Tools and Plant—cont.

Serial number.	Heads of account.	Gross outlay on which distribution is based.		Establishment charges excluding pensionary liabilities.		Tools and plant charges.	
		Grant. (3)	Actuals. (4)	Grant. (5)	Actuals. (6)	Grant. (7)	Actuals. (8)
(1)	(2)						
2	18. Irrigation, etc., works— Charged .. .. .			1.11	1.41		
	Authorised .. .. .	36.27	36.13	6.47	6.39	0.13	0.14
3	19. Irrigation, etc., works— Charged .. .. .			0.09	0.00		
	Authorised .. .. .	2.40	1.86	0.50	0.20		
4	68. Irrigation, etc., works— Charged .. .. .			0.14	0.22		
	Authorised .. .. .	4.44	3.39	0.82	1.26	0.02	0.02
	Totals { Charged .. .. .	0.01	0.01	2.95	3.27		
	{ Authorised .. .. .	80.85	79.47	17.20	* 19.29	0.34	0.25
5	50. Civil Works— Ordinary areas— Charged .. .. .	2.69	2.69	1.53	1.55		
	Authorised .. .. .	61.34	60.02	14.78	† 13.33	1.01	1.10
6	50. Civil Works— Partially excluded areas (by establishment in ordinary areas)— Authorised .. .. .	0.02	0.02	0.01	0.01		
7	81. Civil Works— Ordinary and partially excluded areas— Charged .. .. .			0.09	0.08		
	Authorised .. .. .	2.27	2.18	0.51	0.37	0.04	0.01
	Total of Nos. 5 to 7 ..	66.32	64.91	16.92	15.34	1.05	1.11
8	50. Civil Works— Partially excluded areas (by establishment employed in the partially excluded areas)— Authorised .. .. .	1.70	1.67	0.78	0.62	0.01	0.01
	Total of Nos. 1 to 8 ..	148.88	146.06	37.85	38.52	1.40	1.37
9	District board establishment, Special establishment for military works, etc., not taken into account for <i>pro-rata</i> purposes— Charged .. .. .				0.11		
	Authorised .. .. .			2.89	3.55		
	Grand total ..	148.88	146.06	40.74	42.18	1.40	1.37

NOTE 1.—Percentage of cost of establishment to the works outlay in respect of Irrigation Works (items 1 to 4).

NOTE 2.—Percentage of cost of establishments to the works outlay in respect of Civil Works (items 5 to 7).

NOTE 3.—Percentage of cost of establishment to the works outlay in respect of all Provincial Works (items 1 to 8).

\* Includes Rs. 3.56 lakhs on account of water regulation establishment and excludes special establishment charges of Rs. 1.34 lakhs.

† Includes Rs. 6.88 lakhs on account of inspection of buildings.

	As forecasted in the budget.	Actuals.
	24.92	28.38
	25.51	23.03
	25.42	26.37



Grant No. XXV—Civil Works—Establishment and Tools and Plant—*cont.*

Items 1 to 4 relate to Irrigation, excluding special projects or divisions. Under Civil Works, item 5 (Civil Works—Ordinary areas) represents the bulk of the works outlay of the department. The percentages of the establishment charges to the works outlay in the case of Irrigation and Civil Works (Ordinary areas) for the years 1941-42, 1942-43 and 1943-44 are compared below :—

Class of works.		Works out- lay.	Establishment charges.	Per- centage.
(1)		(2)	(3)	(4)
(In lakhs of rupees.)				
Irrigation (items 1 to 4)	1941-42 ..	46.64	16.51	35
	1942-43 ..	51.95	16.65	32
	1943-44 ..	79.48	22.56	28
Civil Works—Ordinary areas (item 5).	1941-42 ..	35.69	14.14	40
	1942-43 ..	52.49	13.49	26
	1943-44 ..	62.71	14.88	24

There was a decrease in the percentage of establishment charges to works outlay as compared with the previous year under Irrigation. The small decrease in the percentage under "Civil Works" over that of the previous year is chiefly due to larger realizations during the year on account of works carried out for the Defence Department.

Grant No. XXVI—Civil Works—Grants-in-aid—Authorised.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
50. Civil Works.				
		RS.	RS.	RS.
g. Grants-in-aid—				
A. Grants to local bodies for trunk roads.	{ O. 16,27,700 R. 50,700 }	15,77,000	15,50,241	- 26,789
B. Grants to district boards for important marketing roads.	{ O. 14,15,000 R. 7,200 }	14,22,200	14,75,029	+ 52,829
C. Miscellaneous grants to local bodies for road main- tenance.	{ .. .. . }	31,800	29,468	- 2,332
D. Grants to local bodies for roads and bridges (other than village com- munications).	{ O. 9,65,900 S. 600 R. 2,55,600 }	12,22,100	8,82,901	- 3,39,199
<p>Col. 1.—Due chiefly to an additional appropriation equivalent to the amount of probable saving allowed in the original budget having been sanctioned by oversight (Rs. 2,40,600).</p> <p>Col. 4.—Due to the reasons given in Col. 1 and to local bodies not having been able to spend the grants allotted to them in full owing to war conditions and lack of materials.</p>				
E. Grants to local bodies for village communications.	{ O. 2,70,000 R. 39,300 }	2,30,700	2,29,964	736

Col. 1.—Mainly slow progress of works due to scarcity of labour and abnormal rise in the cost of labour and materials and to delay in land acquisition proceedings in certain cases.

## Grant No. XXVI—Civil Works—Grants-in-aid—Authorised—cont.

Major head and sub-heads.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>50. Civil Works—cont.</b>				
<b>g. Grants-in-aid—cont.</b>				
F. Grants to local bodies for water supply and drainage schemes executed by the Public Works Department.	O. 7,97,600 S. 100 R. 1,10,200	9,07,900	9,06,020	- 1,880
<i>Col. 1.—Increased expenditure on Poondi Reservoir Scheme.</i>				
G. Central Road Fund Account—Communications.	O. 17,70,000 R. 8,22,800			
<i>Col. 1.—Postponement of many schemes.</i>				
H. Contribution to the Provincial Road Fund.	R. 10,800	10,800	10,746	- 54
<i>Col. 1.—Provision chiefly for transfer to the Provincial Road Fund of the additional toll compensation drawn in excess by local bodies and refunded by them.</i>				
Surrenders or withdrawals within grant or appropriation.	R. 5,29,000	5,29,000	..	- 5,29,000
<b>Total</b>		<b>68,78,700</b>	<b>59,96,049</b>	<b>- 8,82,651</b>

**Notes.**

*Sub-heads "g.D.", "g.E.", "g.F." and "g.G."*—Deductions of Rs. 2,40,600, Rs. 30,000, Rs. 2,65,800 and Rs. 5,90,000 respectively were made in the budget under these sub-heads for probable savings. Further savings to the extent of Rs. 82,999, Rs. 40,036 and Rs. 8,58,290 accrued under sub-heads 'g.D.' 'g.E.' and 'g.G.' respectively, while savings under the sub-head "g.F." fell short of budget anticipation by Rs. 1,08,420.

2. *Administration of the grant.*—The saving in the final grant was 12.8 per cent as against 17.2 per cent in the previous year. The saving occurred chiefly under "g.D. and g.G." The saving in the modified appropriation was 5.6 per cent as against 2.0 per cent in the previous year and the saving occurred mainly under "g.D."

3. *Grants-in-aid.*—The Examiner of Local Fund Accounts has reported that grants aggregating Rs. 4,18,832 were irregularly drawn by local bodies during 1942-43. Of this amount a sum of Rs. 8,817 was refunded and items amounting to Rs. 1,44,532 were either admitted in audit or their recovery waived. The balance still outstanding is Rs. 2,65,483.

The outstanding items pertaining to the grants-in-aid irregularly drawn in previous years and awaiting either recovery or final settlement are—

Year of payment of grant.	Balance reported as outstanding.
	RS.
1940-41 .. .. .	7,501
1941-42 .. .. .	59,103

4. *Provincial Road Fund.*—The Motor Vehicles Taxation Act provides for the payment to local bodies from the proceeds of the Provincial Motor Vehicles Tax of sums equivalent to their average income from tolls or vehicles tax during the three years preceding the passing of the Act. Actually, however, the amounts available for distribution to local bodies had, ever since the commencement of the Act, fallen considerably short of the income from tolls and taxes previously realized. Additional grants to make good the difference between these amounts and the maximum contribution payable under the Act were granted to the local bodies during the year. To enable them to



Grant No. XXVI—Civil Works—Grants-in-aid—Authorised—cont.

get the full benefit of the additional grants, a Provincial Road Fund has been created to which are credited the balance of grant left undrawn out of the amount due in any particular year. From the accumulations in the Fund, grants will be allotted in subsequent years to local bodies when expenditure on approved schemes is actually incurred.

The contribution to the Fund is accounted for under the sub-head "A." while the undrawn balance of toll grants creditable to the Fund is charged to the sub-head "f.E." under Grant "XXXI. Miscellaneous." Grants actually made to local bodies from the Fund are debited to the heads "C" and "D", corresponding amounts being subsequently transferred from the Fund in reduction of expenditure under these heads.

An account of the deposit head "Provincial Road Fund" to the end of 1943-44 is given below :—

	Rs.
Balance on 1st April 1943 .. .. .	12,84,439
Amount credited to the Fund during the year .. .. .	11,22,165
Total ..	24,06,604
Grants paid to local bodies during the year towards expenditure on approved schemes, etc.	7,81,925
Balance on 31st March 1944 ..	16,24,679

5. *Subventions from the Central Road Fund (sub-head "g. G.")*.—The amounts allotted from time to time to the Province from the Central Road Fund maintained by the Government of India are credited to the deposit head "Subventions from the Central Road Fund" with a view to their utilization on the schemes of road development approved by the Governor-General in Council, on the advice of the Standing Committee on Roads. The actual expenditure incurred on the schemes is charged in the Provincial accounts to the head "50. Civil Works" or other appropriate head of account. At the same time an equivalent amount is debited month by month to the deposit head "Subventions from the Central Road Fund" by credit to "XXXIX. Civil Works—Transfers from the Central Road Fund" or other appropriate revenue head. The amounts at credit of the deposit head do not lapse, but are carried forward to the accounts of the following year.

An account of the deposit head to the end of the year 1943-44 is given below :—

(1)	To end of 1942-43. (2) RS.	During 1943-44. (3) RS.	Total. (4) RS.
Opening balance .. .. .	..	9,786	..
Allotments from Central Road Fund—			
(i) Ordinary .. .. .	1,59,61,274	12,40,000	1,72,01,274
(ii) Special grant from the Reserve.	4,89,173	16,06,006	20,95,179
Total ..	1,64,50,447	28,46,006	1,92,96,453
Expenditure on projects financed from subventions from the Central Road Fund—			
(i) Ordinary .. .. .	1,59,51,488	11,89,328	1,71,40,815
(ii) Special grants from the Reserve.	4,89,173	16,06,005	20,95,179
Total expenditure ..	1,64,40,661	27,95,333	1,92,35,994
Closing balance ..	9,786	60,459	60,459



## Grant No. XXVI—Civil Works—Grants-in-aid—Authorised—cont..

The credits and debits to the Fund were for amounts authorized by the existing rules of the Fund and there were no diversions from the Fund.

Of the schemes approved by the Government of India with the concurrence of the Standing Road Committee of the Central Legislature, 788 schemes involving an outlay of Rs. 2,30,62,855 have been taken up for execution during the year 1943-44. A statement of expenditure on important works financed from the Central Road Fund is given in the succeeding paragraph.

6. *Central Road Fund Account—Communications—Statement of expenditure on important works (estimated to cost over Rs. 1,00,000 each) financed from the subventions from the Central Road Fund.*—(i) Ordinary share in the Central Road Fund Account—

(1) *North Arcot—Special improvements to Tiruvallam-Katpadi Road to bring it up to trunk road standard.*—Estimate Rs. 1,13,000; expenditure to end of March 1944, Rs. 1,10,154; work completed.

(2) *Malabar—Comprehensive improvements to road No. A-4, Section VIII (Mongam-Kuttillangadi).*—Estimate Rs. 1,88,000; expenditure to end of March 1944, Rs. 1,88,001; work in progress.

(3) *Employment of a Special Engineer and staff for the preparation of a programme of road development for the Madras Province.*—Estimate Rs. 2,03,515; expenditure to end of March 1944, Rs. 2,21,527; sanction of Central Government obtained for the excess over estimate; in progress.

(4) *Coimbatore—Formation of pakka road from Hasanur to Bailur—(i) Metalling M. 31/0—46/0, (ii) realignment of M. 46/0—49/0 and (iii) construction of cross culverts in M. 31/0—46/0.*—Estimate Rs. 1,97,270; expenditure to end of March 1944, Rs. 1,97,270; work in progress.

(5) *Coimbatore—Improving Anamalais Ghat Road by strengthening or reconstructing the dilapidated weak bridges and culverts.*—Estimate Rs. 1,20,000; expenditure to end of March 1944, Rs. 1,11,622; balance Rs. 8,378; work in progress.

(6) *Anantapur—Constructing a bridge across the Pennar on the Cuddapah-Bellary Road near Tadpatri Municipality.*—Estimate Rs. 3,00,000; expenditure to end of March 1944, Rs. 3,11,200; work in progress.

(7) *Chingleput—Providing improved surfacing for about 40 miles of trunk roads in the Chingleput district.*—Estimate Rs. 4,37,000; expenditure to end of March 1944, Rs. 1,98,030; balance Rs. 2,38,970; a part of the work completed and balance in progress.

(8) *Coimbatore—Cement concreting Madras-Calicut Road—M. 325—336.*—Estimate Rs. 3,45,000; expenditure to end of March 1944, Rs. 3,28,207; balance Rs. 16,793; work in progress.

(9) *South Kanara—Reconstructing the superstructure of the Nelliadi bridge in M. 43/2 of Road No. 2.*—Estimate Rs. 1,20,435; expenditure to end of March 1944, Rs. 17,005; balance Rs. 1,03,430; work in progress.

(ii) Reserve with the Central Government—

(1) *North Arcot—Constructing a bridge across the Ponnai river at M. 76 of Madras-Bombay Trunk Road.*—Estimate Rs. 3,65,500; expenditure to end of March 1944, Rs. 3,32,148; balance Rs. 33,352; work in progress.

(2) *Expenditure in the Madras Public Works Department towards maintenance and improvement of roads.*—Estimate Rs. 16,00,000; expenditure to end of March 1944, Rs. 16,00,000.



Grant No. XXVII—Electricity.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>XLI. Receipts from Electricity Schemes—</b>		RS.	RS.	RS.
<b>Working Expenses.</b>				
<b>I. HYDRO-ELECTRIC SCHEMES.</b>				
<b>A. PYKARA HYDRO-ELECTRIC SCHEME.</b>				
<b>a. Works' expenditure financed from ordinary revenues—</b>				
1. Works .. .. .	O. 31,100 R. - 1,100	30,000	30,397	+ 397
2. Expenditure on A.R.P.	S. 1,24,900			
Col. 1.—New sub-head opened for exhibiting the expenditure on A.R.P. works.				
<b>b. Maintenance proper—Main-tenance and other charges.</b>				
	O. 4,43,300 S. 1,47,600	5,90,900	6,30,085	+ 39,185
Col. 1.—(i) Increase in work-charged establishment, more renewals and replacements and higher price of materials (Rs. 13,800), (ii) purchase of power from Meltir System to conserve water in Mukurti reservoir (Rs. 60,000), (iii) write-off of original erection and dismantling charges, etc. (Rs. 18,900), (iv) enhanced dearness allowance (Rs. 17,000), (v) special patrol, special works and formation of a special subdivision, etc. (Rs. 27,000), and (vi) write-off of discrepancies in Coimbatore stores (Rs. 13,200), partly offset by the non-utilization of the provision for cost of English stores (Rs. 1,400).				
<b>c. Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.</b>				
	O. 7,84,600 R. - 4,000	7,80,600	7,80,589	- 11
Less—Amount to be spent from the Depreciation Reserve Fund.	O. - 10,000 R. - 1,200			
Renewals and replacements from the Depreciation Reserve Fund.	O. 10,000 R. 1,200	11,200	10,660	- 540
<b>d. Provision for transfer to the Special Reserve Fund.</b>				
	O. 3,13,800 R. - 1,600	3,12,200	3,12,235	+ 35
Less—Amount to be spent from the Special Reserve Fund.	O. - 10,000 R. 7,800			
Col. 1.—See col. 1, item below.				
<b>Extraordinary renewals and replacements from the Special Reserve Fund.</b>				
	O. 10,000 R. - 7,800	2,200	1,786	- 414
Col. 1.—Lump sum provision for unforeseen items not fully utilized. The final appropriation was for special repairs to civil and electrical works consequent on damages caused by cyclone.				
<b>e. Establishments—</b>				
1. Pay of officers .. .. .	O. 94,100 S. 100 R. - 2,200	92,000	93,517	+ 1,517
2. Pay of establishments.	O. 1,64,800 S. 100 R. 4,100			
3. Allowances .. .. .	O. 52,400 R. 22,700			
Col. 1.—Enhanced travelling and dearness allowances.				
4. Other charges .. .. .	O. 73,000 R. - 2,000	71,000	69,775	- 1,225

## Grant No. XXVII—Electricity—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + ; Saving -
(1)		(2)	(3)	(4)
<b>XLI. Receipts from Electricity Schemes—</b>		RS.	RS.	RS.
<b>Working Expenses—cont.</b>				
<b>I. HYDRO-ELECTRIC SCHEMES—cont.</b>				
<b>A. PYKARA HYDRO-ELECTRIC SCHEME—cont.</b>				
e. Establishments—cont.				
5. Charges payable to or recoverable from Governments, departments and others.	O. - 8,800 } R. 9,700 }	900	2,106	+ 1,206
<i>Col. 1.</i> —Reduction in outlay on (i) capital works (Rs. 2,700), (ii) distribution of power in the Pykara System (Rs. 6,200) and (iii) increased charges payable to headquarters due to increased outlay on Hydro-Metric Survey works (Rs. 800).				
f. Tools and Plant		19,000	20,369	+ 1,369
Deduct—Percentage recoveries from Capital Works.	O. - 4,600 } R. 1,000 }	- 3,600	- 3,511	+ 89.
g. Suspense—				
2. Other suspense accounts.	O. - 34,000 } R. - 1,600 }	- 35,600	- 48,163	- 12,563
<i>Col. 4.</i> —Savings due to (i) more credits under billing suspense (Rs. 22,600) as more consumers paid the bills for February 1944 in March 1944 itself though they were normally due in April 1944 set off by increase under other sundry items of miscellaneous advances (Rs. 16,400) and (ii) non-payment of the cost of machinery (Rs. 6,400) expected to be paid in 1943-44.				
Lump sum provision for a further increase in dearness allowance.	O. 16,100 } R. - 16,100 }			
<i>Col. 1.</i> —Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.				
<b>B. METTUR HYDRO-ELECTRIC SCHEME.</b>				
a. Works expenditure financed from ordinary revenues—				
1. Works	O. 15,000 } R. - 7,300 }	7,700	7,634	- 66
<i>Col. 1.</i> —Lump sum provision not fully utilized.				
2. Expenditure on A.R.P.	S. 48,000 } R. 7,300 }	55,300	55,044	- 256
<i>Col. 1.</i> —See "A. a. 2" above.				
b. Maintenance proper—				
1. Maintenance and other charges.	O. 3,02,100 } S. 49,000 }	3,51,100	3,50,564	- 536
<i>Col. 1.</i> —Special expenditure on replacements of bushings, overhauling transformers and increased cost of materials (Rs. 28,500) and enhanced dearness allowance (Rs. 21,900), offset partly by the non-utilization of the provision for unforeseen purchases (Rs. 1,400).				
c. Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	O. 5,02,900 } R. - 8,400 }	4,94,500	4,87,650	- 6,850
Less—Amount to be spent from the Depreciation Reserve Fund.	O. - 10,000 } R. - 8,400 }	- 18,400	- 17,563	+ 837
<i>Col. 1.</i> —See col. 1, item below.				
Renewals and replacements from the Depreciation Reserve Fund.	O. 10,000 } R. 8,400 }	18,400	17,563	- 837
<i>Col. 1.</i> —Chiefly increased expenditure on renewal of batteries.				
d. Provision for transfer to the Special Reserve Fund.	O. 2,01,200 } R. - 6,100 }	1,95,100	1,95,060	- 40



Grant No. XXVII—Electricity—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>XLI. Receipts from Electricity Schemes—</b>		RS.	RS.	RS.
<b>Working Expenses—cont.</b>				
<b>I. HYDRO-ELECTRIC SCHEMES—cont.</b>				
<b>B. METTUR HYDRO-ELECTRIC SCHEME—cont.</b>				
d. Provision for transfer to the Special Reserve Fund—cont.				
Less—Amount to be spent from the Special Reserve Fund.	O. - 35,000 R. 15,700	- 19,300	- 20,752	- 1,452
Col. 1.—See col. 1, item below.				
• Extraordinary renewals and replacements from the Special Reserve Fund.	O. 35,000 R. - 15,700	19,300	20,752	+ 1,452
Col. 1.—Repairs to a transformer not carried out.				
e. Establishments—				
1. Pay of officers	O. 76,000 S. 100 R. 400	76,500	75,113	- 1,387
2. Pay of establishments	O. 1,42,800 S. 10,100	1,52,900	1,50,069	- 2,831
3. Allowances	O. 37,700 R. 24,300	62,000	63,401	+ 1,401
Col. 1.—See "I. A. e. 3, col. 1."				
4. Other charges	O. 65,600 R. 2,500	68,100	67,953	- 147
5. Charges payable to or recoverable from Governments, departments and others.	O. 900 R. 2,900	3,800	- 594	- 4,394
Col. 1.—Chiefly decrease in recovery of establishment charges due to smaller outturn anticipated in workshops.				
Col. 4.—Larger outturn in Mettur Workshops than anticipated and adjustment of centage charges on completed jobs.				
f. Tools and plant		18,000	19,764	+ 1,764
Deduct—Percentage recoveries from Capital Works.	O. - 6,600 R. 2,000	- 4,600	- 5,824	- 1,224
Col. 1.—Smaller receipts from workshops.				
g. Suspense—				
2. Other suspense accounts.	O. - 52,000 R. - 32,200	- 84,200	- 85,661	- 1,461
Col. 1.—Increased credits due to clearance of old items.				
Lump sum provision for a further increase in dearness allowance.	O. 14,200 R. - 14,200			
Col. 1.—Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.				
<b>II. THERMO-ELECTRIC SCHEMES.</b>				
<b>A. VIZAGAPATAM SCHEME.</b>				
a. Works expenditure financed from ordinary revenues—				
1. Works	O. 1,000 S. 1,000	2,000	1,196	- 804
2. Expenditure on Air S.	21,900	21,900	21,195	- 705
• Raid Precautions.				
Col. 1.—See "I. A. a. 2, col. 1."				
b. Maintenance proper—				
• Maintenance and other charges	O. 1,10,000 S. 24,700	1,34,700	1,37,003	+ 2,303
Col. 1.—(i) Increased cost and consumption of coal and other materials (Rs. 12,700), (ii) special repairs due to cyclone (Rs. 1,800), (iii) additional work charged establishment (Rs. 1,300), (iv) renewal of batteries (Rs. 5,700), and (v) enhanced dearness allowance (Rs. 3,200).				

Grant No. XXVII—Electricity—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>XLI. Receipts from Electricity Schemes—</b>		RS.	RS.	RS.
<b>Working Expenses—<i>cont.</i></b>				
<b>II. THERMO-ELECTRIC SCHEMES—<i>cont.</i></b>				
<b>A. VIZAGAPATAM SCHEME—<i>cont.</i></b>				
c. Establishments—				
1. Pay of officers .. ..	O. 12,500	13,300	14,032	+ 732
	R. 800			
2. Pay of establishments ..	O. 27,000	26,800	27,392	+ 592
	R. - 200			
3. Allowances .. ..	O. 6,500	9,600	11,276	+ 1,676
	R. 3,100			
<i>Col. 1.—See "I.A.e.3, col. 1."</i>				
4. Other charges .. ..	O. 13,200	13,300	13,517	+ 217
	R. 100			
5. Charges payable to or recoverable from Governments, departments and others.	O. 5,100	4,300	5,219	+ 919
	R. - 800			
d. Tools and plant—				
Ordinary expenditure ..	O. 1,000	1,200	2,099	+ 899
	R. 200			
Lump sum provision for a further increase in dearness allowance.	O. 2,300	..	..	..
	R. - 2,300			
<i>Col. 1.—Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.</i>				
<b>B. BEZWADA SCHEME.</b>				
a. Works expenditure financed from ordinary revenues—				
1. Works .. ..	O. 3,500	5,000	4,250	- 750
	S. 1,500			
2. Expenditure on A.R.P. ..	S. 9,600	9,600	9,578	- 22
<i>Col. 1.—See "I.A.a.2, col. 1."</i>				
b. Maintenance proper—				
Maintenance and other charges.	O. 1,88,800	2,32,006	2,28,141	- 3,859
	S. 43,200			
<i>Col. 1.—Chiefly increased cost and consumption of coal (Rs. 39,100) and enhanced dearness allowance (Rs. 4,900).</i>				
c. Establishments—				
1. Pay of officers .. ..	O. 16,400	16,000	16,904	+ 904
	R. - 400			
2. Pay of establishments ..	O. 33,000	35,500	38,593	+ 3,093
	R. 2,500			
3. Allowances .. ..	O. 8,500	11,800	12,541	+ 741
	R. 3,300			
<i>Col. 1.—Enhanced dearness allowance.</i>				
4. Other charges .. ..	O. 17,200	15,500	17,151	+ 1,651
	R. - 1,700			
5. Charges payable to or recoverable from Governments, departments and others.	O. 5,600	14,300	17,049	+ 2,749
	R. 8,700			
<i>Col. 1.—Increased charges payable to headquarters (Rs. 10,000), partly offset by increased recoveries (Rs. 1,300) due mainly to increased outlay.</i>				
<i>Col. 4.—Mainly increased expenditure under headquarters charges not anticipated.</i>				
d. Tools and plant .. ..				
	O. 2,000	1,400	2,146	+ 746
	R. - 600			
e. Suspense—				
2. Other suspense accounts.	.. ..	- 5,000	- 10,609	- 5,609
<i>Col. 4.—Chiefly more credits under billing suspense due to consumers having paid bills normally due for payment in 1944-5.</i>				



Grant No. XXVII—Electricity—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>XLI. Receipts from Electricity Schemes—</b>		RS.	RS.	RS.
<b>Working Expenses—cont.</b>				
<b>II. THERMO-ELECTRIC SCHEMES—cont.</b>				
<b>B. BEZWADA SCHEME—cont.</b>				
Lump sum provision for a further increase in dearness allowance.	O. 1,600 } R. - 1,600 }	..	..	..
<b>C. COCANADA SCHEME.</b>				
a. Works expenditure financed from ordinary revenues.	O. 500 } R. 4,100 }	4,600	4,220	- 380
<i>Col. 1.—Expenditure on A.R.P. works.</i>				
b. Maintenance proper—Maintenance and other charges.	O. 51,000 } S. 32,100 }	83,100	82,726	- 374
<i>Col. 1.—Increased cost and consumption of diesel oil (Rs. 27,300), and increased work-charged establishment and enhanced dearness allowance (Rs. 5,800), partly offset by savings under repairs and maintenance (Rs. 1,000).</i>				
c. Establishments—				
1. Pay of officers .. .. .	O. 6,800 } R. - 2,000 }	4,800	5,313	+ 513
<i>Col. 1.—Mainly due to a post remaining unfilled.</i>				
2. Pay of establishments ..	O. 14,300 } R. - 1,600 }	12,700	13,318	+ 618
3. Allowances .. .. .	O. 3,000 } R. 1,600 }	4,600	5,569	+ 969
4. Other charges .. .. .	O. 7,600 } R. - 900 }	6,700	7,070	+ 370
5. Charges payable to or recoverable from Governments, departments and others.	O. 4,200 } R. - 400 }	3,800	4,347	+ 547
d. Tools and plant .. .. .	O. 1,000 } R. - 300 }	700	558	- 142
Lump sum provision for a further increase in dearness allowance.	O. 300 } R. - 300 }	..	..	..
<b>52. Interest on Capital Outlay on Electricity Schemes—Charged.</b>				
<b>I. HYDRO-ELECTRIC SCHEMES.</b>				
a. Pykara Hydro-Electric Scheme—Charged .. .. .	O. 14,75,000 } R. - 12,600 }	14,62,400	14,61,286	- 1,114
b. Mettur Hydro-Electric Scheme—Charged .. .. .	O. 9,63,000 } R. - 8,000 }	9,55,000	9,47,676	- 7,324
c. Papanasam Hydro-Electric Project—Charged .. .. .	O. 5,62,700 } R. - 13,400 }	5,49,300	5,48,018	- 1,282
<b>II. THERMO-ELECTRIC SCHEMES.</b>				
a. Vizagapatam Thermal Station—Charged .. .. .	O. 1,09,500 } R. - 300 }	1,09,200	1,09,584	+ 384
b. Bezwada Thermal Station—Charged .. .. .	O. 1,67,300 } R. - 2,800 }	1,64,500	1,65,527	+ 1,027

## Grant No. XXVII—Electricity—cont.

Major head and sub-head, (1)	Final grant or appropriation, (2)	Actual expenditure, (3)	Excess +, Saving —, (4)
<b>52. Interest on Capital Outlay on Electricity Schemes—Charged—cont.</b>	RS.	RS.	RS.
<b>II. THERMO-ELECTRIC SCHEMES—cont.</b>			
<b>c. Cocanada Thermal Station—</b>			
Charged .. .. . O. 27,500	} 27,300	27,203	— 97
R. — 200			
<b>d. West Godavari Thermal Station—</b>			
Charged .. .. . O. 9,500	} 9,600	9,559	— 41
R. 100			
<b>52-A. Other Revenue Expenditure connected with Electricity Schemes.</b>			
<b>a. Establishment charges—</b>			
1. Pay of officers .. .. . O. 99,200	} 98,800	98,503	— 292
R. — 400			
2. Pay of establishments .. O. 67,900	} 73,400	73,331	— 69
R. 5,500			
3. Allowances .. .. . O. 24,500	} 31,700	32,700	+ 1,000
R. 7,200			
<i>Col. 1.—Chiefly enhanced travelling and dearness allowances.</i>			
4. Charges payable to or recoverable from Governments and departments. } O. — 1,29,700	} — 1,37,700	— 1,42,545	— 4,845
R. — 8,000			
<b>b. Miscellaneous expenditure (including surveys)—</b>			
1. Hydro-Electric Survey works. } O. 15,300	} 28,400	26,368	— 2,032
S. 6,200			
R. 6,900			
<i>Col. 1.—Investigation of Pykara Dam (Rs. 7,000) and increased expenditure under Machkand and Kumbhar basin (Rs. 6,000).</i>			
2. Miscellaneous charges .. .. .	12,900	12,343	— 557
<b>c. Charges in England—</b>			
<b>High Commissioner for India—</b>			
A. Leave salaries and deputation pay. R. 200	200	171	— 29
B. Sterling overseas pay. O. 2,200	} 2,000	1,962	— 38
R. — 200			
C. Stores .. .. . O. 400	} ..	13	+ 13
R. — 400			
d. Loss or gain by exchange .. .. .	..	4	+ 4
Lump sum provision for a further increase in dearness allowance. O. 2,200	} ..	..	..
R. — 2,200			
<i>Col. 1.—Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.</i>			
<b>Surrenders or withdrawals within grant or appropriation—</b>			
Charged .. .. . R. 37,200	37,200	..	— 37,200
<b>Authorized—</b>			
Gross .. .. . R. 18,600	18,600	..	— 18,600
Deductions .. .. . R. — 18,600	— 18,600	..	+ 18,600
<b>Totals</b>			
Charged .. .. .	33,14,500	32,68,853	— 45,647
Authorized—			
Gross .. .. .	46,31,200	46,38,847	+ 7,647
Deductions .. .. .	— 2,14,700	— 2,00,535	+ 14,165
Net .. .. .	44,16,500	44,38,312	+ 21,812



Grant No. XXVII—Electricity—cont.

Notes.

*Administration of the grant—Charged.*—There was a saving of 1.4 per cent in the final appropriation as against 5.2 per cent in the previous year. It occurred chiefly under the sub-heads "52. I. a, b and c." The saving in the modified appropriation was 0.3 per cent as against 0.8 per cent in the previous year.

*Authorized.*—There was an excess of 0.5 per cent over the final grant as against 1.4 per cent in the previous year.

2. *Losses.*—(i) Under the orders in force in the Electricity Department permanent lower division clerks are not allowed higher pay than their substantive pay when posted as officiating upper division clerks; but such pay is allowed when permanent upper division clerks (II Grade) officiate as upper division clerks (I Grade). Owing to a misapprehension that permanent lower division clerks who were officiating as upper division clerks (II Grade) were entitled to higher pay when they were subsequently promoted to officiate as upper division clerks (I Grade), enhanced pay was drawn for the permanent lower division clerks.

The irregularity was pointed out in audit to the head of the department, and he obtained the orders of Government permitting, with effect from 15th March 1943, officiating promotion from the second grade of upper division clerks to the first grade irrespective of whether they held the second grade post substantively or in an officiating capacity.

The recovery of overpayments due to the grant of enhanced pay prior to 15th March 1943, amounting to Rs. 1,691 was waived by Government.

(ii) At two electric sub-stations damages to the extent of Rs. 7,000 to two 250 K.V.A. transformers and of Rs. 9,000 to a 500 K.V.A. transformer occurred in March 1940 and March 1942 respectively. The Government sanctioned an expenditure of Rs. 28,000 and Rs. 29,600 for reconditioning the 250 K.V.A. transformers and the 500 K.V.A. transformer respectively.

It was held that the breakdown in all these cases was due to causes external to the transformers.

3. *Suspense accounts.*—The suspense transactions relate only to Miscellaneous Public Works Advances. The figures in respect of each of the systems as well as the nature of the balances outstanding at the end of 1943-44 are indicated below :—

Particulars of schemes.	Miscellaneous Public Works Advances.				Closing balance.
	Opening balance.	Debits.	Total.	Credits.	
	(2)	(3)	(4)	(5)	
(1)	RS.	RS.	RS.	RS.	RS.
Pykara Hydro-Electric System.	2,81,637	55,18,757	58,00,394	55,66,920	2,33,474
Mettur Hydro-Electric System.	3,27,076	28,17,123	31,44,199	29,02,784	2,41,415
Andhra Power System.	84,157	8,77,125	9,61,282	8,87,734	73,548

*Miscellaneous Public Works Advances.*—The nature of the balances under this head under each of the systems is described below :—

Particulars.	Pykara System.	Mettur System.	Andhra System.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
(a) Current consumption charges pending recovery.	1,75,870	59,879	43,057
(b) Value of machinery, etc., supplied to consumers.	10,131	24,611	3,480
(c) Miscellaneous items	47,473	1,56,925	27,011
Total	2,33,474	2,41,415	73,548

## Grant No. XXVII—Electricity—cont.

Item (a) represents the amounts billed for to the end of March 1944 and recoverable mostly in 1944-45.

Item (b) represents the value of machinery, etc., supplied to consumers under the "hire-purchase system".

Item (c) relates to other items pending recovery or adjustment such as service connection charges, etc.

4. *Depreciation Reserve Funds and Special Reserve Funds of Electricity Schemes.*—These funds are created out of the revenues of the schemes to provide reserves sufficient to meet, as required (a) the cost of renewals and replacements of wasting assets necessitated by ordinary wear and tear and (b) expenditure on extraordinary or unforeseen renewals of assets due to abnormal causes. Contributions to these funds are generally commenced from the sixth year of operation at 2½ and 1 per cent respectively of the total capital outlay at the end of the preceding year (excluding indirect charges and the net expenditure under suspense from the year 1942-43 onwards) subject to a maximum accumulation of 30 per cent and 10 per cent of the capital outlay. The funds were constituted for the Pykara Hydro-Electric and Mettur Schemes with effect from 1937-38 and 1941-42 respectively. The balance at the credit of each fund is invested in Government securities and the interest realized is credited as miscellaneous revenue of the schemes concerned. The expenditure on renewals and replacements chargeable to the funds is accounted for as ordinary expenditure of Government under the grant concerned and an equivalent amount is transferred from the funds and adjusted as reduction of expenditure under the relevant service head.

The transactions of the funds for the year 1943-44 are shown below:—

— (1)	Pykara Hydro- Electric Scheme. (2) RS.	Mettur Hydro- Electric Scheme. (3) RS.	Total. (4) RS.
<i>Depreciation Reserve Fund—</i>			
Opening balance on 1st April 1943 ..	37,17,140	12,82,360	49,99,509
Receipts .. .. .	(A) 7,80,380	(B) 4,93,925	12,74,305
Disbursements .. .. .	10,660	17,563	28,223
Closing balance on 31st March 1944 ..	44,86,869	17,58,722	62,45,591
<i>Special Reserve Fund—</i>			
Opening balance on 1st April 1943 ..	14,69,912	3,80,288	18,50,200
Receipts .. .. .	3,12,235	1,95,060	5,07,295
Disbursements .. .. .	1,786	20,752	22,538
Closing balance on 31st March 1944 ..	17,80,361	5,54,596	23,34,957

(A), (B).—Includes (A) Rs. 209, (B) Rs. 6,275 on account of depreciation of an electrical equipment transferred from another system.



Grant No. XXVIII—Famine.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>54. Famine.</b>		<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
<b>A. Famine Relief.</b>				
<b>a. Salaries and Establishments—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. .	S. 4,500 } R. 400 }	4,900	4,824	- 76
<i>Col. 1.—Employment of two Famine Collectors.</i>				
Authorized .. .. .	O. 4,000 } S. 25,000 }	29,000	27,637	- 1,363
<i>Col. 1.—Appointment of medical staff for famine camps sanctioned during the year and other additional officers to supervise a number of relief works.</i>				
<b>2. Pay of establishments .. . . .</b>				
	O. 40,000 } S. 3,54,500 }	3,94,500	3,31,887	62,613
<i>Col. 1.—Additional staff consequent on undertaking a larger number of relief works.</i>				
<i>Col. 4.—Closure of two test works in the middle of March 1944 due to improvement in the seasonal conditions.</i>				
<b>3. Allowances and honoraria—</b>				
Charged .. .. .	O. 1,000 } R. - 400 }	600	722	+ 122
Authorized .. .. .	O. 5,000 } S. 73,000 }	78,000	89,491	+ 11,491
<i>Col. 1.—See "A.a.1 and 2, Authorized".</i>				
<i>Col. 4.—Starting of two test works in a district in the middle of February 1944 due to sudden change in the seasonal conditions.</i>				
<b>b. Relief works—</b>				
<b>1. Communications .. . . .</b>				
	O. 9,50,000 } S. 1,82,35,100 }	1,91,85,100	1,75,16,814	- 16,68,286
<i>Col. 1.—Famine operations undertaken on a very large scale in the Ceded districts.</i>				
<b>2. Irrigation works .. .. .</b>				
			1,56,976	+ 1,56,976
<i>Col. 4.—Expenditure on irrigation works not anticipated at the time of the budget but not provided for by reappropriation during the year through oversight.</i>				
<b>c. Gratuitous relief .. .. .</b>				
	O. 75,000 } S. 8,52,400 }	9,27,400	5,26,635	- 4,00,765
<i>Col. 1.—Expenditure connected with cyclone relief in a district and gratuitous relief in other famine camps.</i>				
<i>Col. 4.—Expenditure on cyclone relief was not incurred to the extent anticipated, as relief work in a district could not be completed and closure of two test works in March 1944.</i>				
<b>d. Miscellaneous—</b>				
<b>1. Measures for the protection of cattle.</b>				
	O. 10,000 } S. 1,61,000 }	1,71,000	1,54,136	- 16,864
<i>Col. 1.—Provision for meeting fodder scarcity in the famine areas.</i>				
<b>2. Other expenditure .. . . .</b>				
	O. 3,15,000 } S. 1,53,200 }	4,68,200	3,94,309	- 73,891
<i>Col. 1.—Provision for affording relief to flood-stricken people in certain districts.</i>				
<i>Col. 4.—The expenditure could not be gauged definitely.</i>				
<hr/>				
Total .. . . .	{ Charged .. . . . Authorized .. . . .	5,500 2,12,53,200	5,546 1,91,97,885	+ 46 - 20,55,315

## Grant No. XXVIII—Famine—cont.

## Notes.

*Administration of the grant—Charged.*—There was an excess of 0·8 per cent. over the final appropriation.

*Authorized.*—The saving in the final grant was 9·7 per cent as against an excess of 1·7 per cent. during 1942–43. The saving occurred chiefly under the sub-heads “b.1 and c” counterbalanced partly by excess under “b.2.”

2. *The Madras Famine Relief Fund.*—The fund in its present form was constituted under the Madras Famine Relief Fund Act, 1936, which came into force from the 8th October 1936. According to the Act, as amended in 1938, the assets of the fund consist of—

- (i) the balance of the old Famine Relief Fund established under the earlier rules;
- (ii) contributions from the revenues of the province;
- (iii) interest accruing from time to time on the investments of the balance in the fund; and
- (iv) sale-proceeds of unserviceable materials purchased for famine works, etc., if any.

If, on the 31st March of any year, the balance in the fund happens to be less than Rs. 60 lakhs, the deficiency should be made up from and charged on the revenues of the province. If the deficiency exceeds Rs. 5 lakhs, it should be made up by annual instalments, the amount of each except the last being not less than Rs. 5 lakhs. When the balance exceeds Rs. 60 lakhs, contributions may be made with the vote of the Legislature.

The balance of the fund may be expended only—

- (1) on the relief of serious famine in the province;
- (2) on the relief of distress caused by serious drought, flood or other natural calamities; and
- (3) when the balance exceeds Rs. 40 lakhs, to meet expenditure on protective irrigation and other works for the prevention of famine.

Such expenditure, when incurred, is initially debited to the service head “54. Famine”. The portion of the expenditure which Government may eventually decide to finance from the fund is subsequently transferred from the fund and adjusted in reduction of expenditure under the service head.

The account of the fund for 1943–44 was as shown below :—

	RS.
Balance on 1st April 1943 .. .. .	71,29,959
Receipts during the year—	
	RS.
Interest on investments .. .. .	2,40,531
Other receipts .. .. .	19,347
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/>
	2,59,878
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/>
	73,89,837
Expenditure during the year .. .. .	.. .. .
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/>
Balance on 31st March 1944 .. .. .	73,89,837
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/>



Grant No. XXIX—Pensions.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>55. Superannuation Allowances and Pensions.</b>	RS.	RS.	RS.
<b>a. Superannuation and Retired Allowances—</b>			
<b>Payments to Madras Government Pensioners—</b>			
Charged .. .. . O. 7,00,000 } R. 25,000 }	7,25,000	7,65,055	+ 40,055
Authorized .. .. . O. 92,30,000 } R. - 60,000 }	91,70,000	92,71,207	+ 1,01,207
<b>b. Compassionate Allowances—</b>			
<b>A. Compassionate Allowances—</b>			
Charged .. .. . O. 4,500 } R. - 500 }	4,000	4,660	+ 660
Authorized .. .. . O. 38,000 } R. 7,000 }	45,000	46,079	+ 1,079
<i>Col. 1.—Based on progress of actuals and temporary increase to pensioners sanctioned during the year.</i>			
B. War Injury Pensions .. .. .	200	230	+ 30
<b>c. Gratuities—</b>			
<b>A. Gratuities—</b>			
Charged .. .. . O. 25,000 } R. - 5,500 }	500	599	+ 99
Authorized .. .. . O. 25,000 } R. - 5,500 }	19,500	19,856	+ 356
<i>Col. 1.—Fewer payments than anticipated.</i>			
<b>B. Compassionate gratuities—</b>			
Charged .. .. . O. 600 } R. 400 }	1,000	893	- 107
Authorized .. .. . O. 50,000 } R. 13,000 }	63,000	63,724	+ 724
<i>Col. 1.—See "b.A., Authorized. col. 1."</i>			
C. War Injury Gratuities .. .. .	100		- 100
<b>d. Donations to Provident Funds—</b>			
(i) Non-pensionable staff paid from Local Funds administered by Government .. .. . O. 1,000 } R. - 200 }	800	811	+ 11
(ii) Non-pensionable staff paid from Provincial Funds—			
Charged .. .. . O. 4,500 } R. - 1,000 }	3,500	296	- 3,204
<i>Col. 4.—Contribution payable by Government was less than anticipated.</i>			
Authorized .. .. . O. 26,000 } R. - 1,200 }	24,800	30,291	+ 5,491
<i>Col. 4.—Contribution payable by Government was more than anticipated.</i>			
(iii) Government contribution payable under the Indian Civil Service (Non-European Members) Provident Fund Rules—			
Charged .. .. . O. 500 } R. - 500 }			
<b>e. Government contribution payable under the Indian Civil Service Family Pension Rules—</b>			
Charge .. .. . O. 1,600 } R. 500 }	2,100	2,040	- 60
<b>g. Covenanted Civil Service Pensions (Annuities)—</b>			
Charged .. .. . O. 1,37,000 } R. - 7,000 }	1,30,000	1,27,533	- 2,467
<b>h. Charges in England—</b>			
I. Secretary of State for India—Pensions of Military officers in respect of civil employment—			
Charged .. .. .	1,92,000	1,92,483	+ 483

## Grant No. XXIX—Pensions—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>55. Superannuation Allowances and Pensions—cont.</b>		RS.	RS.	RS.
h. Charges in England—cont.				
II. High Commissioner for India—				
A. Superannuation and Retired Allowances (General Pensions and Indian Civil Service Annuities)—				
Charged .. .. .	O. 19,00,000	18,60,000	18,21,359	- 38,641
	R. - 40,000			
Authorized .. .. .	O. 1,40,000	1,32,000	1,26,340	- 5,660
	R. - 8,000			
B. Indian Civil Service Family Pension—				
Charged .. .. .	O. 9,600	16,000	15,612	- 388
	R. 6,400			
Col. 1.—Based on progress of actuals.				
C. Compassionate Allowances—				
Charged .. .. .		18,800	18,387	- 413
j. Loss or Gain by Exchange—				
Charged .. .. .	R. 3,700	3,700	3,562	- 138
Authorized .. .. .	R. 200	200	220	+ 20
k. Deduct—Pensionary charges transferred to commercial departments—				
Charged .. .. .	O. - 14,300	- 16,000	- 17,139	- 1,139
	R. - 1,700			
Authorized .. .. .	O. - 1,66,700	- 1,77,200	- 2,00,384	- 23,184
	R. - 10,500			
Col. 4.—Larger recoveries than anticipated consequent on the increase in the establishment charges.				
• 55-A. Commutation of Pensions financed from ordinary revenues.				
a. Amount transferred from "83. Payments of commuted value of pensions"—				
Charged .. .. .	O. 1,02,000	1,44,500	1,34,283	- 10,217
	S. 27,800			
	R. 14,700			
Col. 1.—Variation in the net expenditure under "83 Payment of commuted value of pensions."				
Authorized .. .. .	O. 25,000	1,37,000	1,57,080	+ 20,080
	S. 46,800			
	R. 65,200			
Cols. 1 and 4.—See "a. Charged, col. 1."				
Surrenders or withdrawals within grant or appropriation—				
Charged—				
Gross .. .. .	R. - 1,700	- 1,700	..	+ 1,700
Deductions .. .. .	R. 1,700	1,700	..	- 1,700
Authorized—				
Gross .. .. .	R. - 10,500	- 10,500	..	+ 10,500
Deductions .. .. .	R. 10,500	10,500	..	- 10,500
Totals				
	Charged—			
	Gross .. .. .	30,99,400	30,86,762	- 12,638
	Deductions .. .. .	- 14,300	- 17,139	- 2,839
	Net .. .. .	30,85,100	30,69,623	- 15,477
	Authorized—			
	Gross .. .. .	95,82,100	97,15,838	+ 1,33,738
	Deductions .. .. .	- 1,66,700	- 2,00,384	- 33,684
	Net .. .. .	94,15,400	95,15,454	+ 1,00,054

## Notes.

Administration of the grant—Charged—There was a saving of 0.5 per cent. in the final appropriation as against 4.9 per cent. in the previous year.

Authorized.—There was an excess of 1.1 per cent. over the final grant as against the saving of 1.5 per cent. in the previous year.



Grant No. XXX—Stationery and Printing.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -	
(1)		(2)	(3)	(4)	
		RS.	RS.	RS.	
<b>56. Stationery and Printing.</b>					
<b>I. Stationery.</b>					
<b>a. Stationery office—</b>					
<b>A. Pay of officers—</b>					
Charged .. .. .	R.	5,600	5,600	5,596	- 4
<i>Col. 1.—Provision for pay of an officer whose services were extended.</i>					
Authorized .. .. .	O.	3,700	200	203	+ 3
	R.	- 3,500			
<i>Col. 1.—See col. 1 under "Charged" above.</i>					
B. Pay of establishments ..	O.	23,100	22,900	22,659	- 241
	R.	- 200			
C. Packing and carriage of stationery.	O.	63,000	50,000	55,020	+ 5,020
	R.	- 13,000			
<i>Cols. 1 and 4.—Reduction due to the transfer of the debit on account of railway freight charges on bales of paper despatched by mills to the head "b.A." proved excessive.</i>					
D. Other charges .. .. .	O.	47,800	77,600	76,009	- 1,591
	R.	29,800			
<i>Col. 1.—(i) Extra coolie charges (Rs. 2,300), (ii) increase in the number of typewriters repaired and increase in the prices of spare parts (Rs. 3,000), (iii) purchase of equipment, etc. (Rs. 4,200) and (iv) compensation for loss to a private body on account of buildings requisitioned under the Defence of India Rules (Rs. 11,500) and (v) enhanced dearness allowance (Rs. 7,200).</i>					
<b>b. Purchase of Stationery Stores—</b>					
A. Stationery purchased in India.	O.	18,50,000	33,00,000	24,94,116	- 8,05,884
	S.	14,50,000			
<i>Col. 1.—Mainly increase in quantities and prices (Rs. 11,40,700), payment for certain purchases made in 1942-43 (Rs. 1,44,000) and purchase of white and brown boards for printing ration cards sanctioned during the year (Rs. 1,58,700).</i>					
<i>Col. 4.—Indents for paper could not be fully complied with by the mills before 31st March 1944. A sum of Rs. 8,25,000 proposed for surrender on the 28th March 1944 was not accepted, as it was too late.</i>					
B. Deduct—Cost of Stationery supplied to Government House.	O.	- 5,400	- 1,100	- 1,033	+ 67
	R.	4,300			
<i>Col. 1.—Stationery was not indented for to the extent anticipated.</i>					
C. Customs duty on imported stores.	O.	13,500	7,500	2,277	- 5,223
	R.	- 6,000			
<i>Col. 1.—Stores indented for through the Director-General of Stores were not received to the extent anticipated.</i>					
<i>Col. 4.—Non-receipt of bills of entries for adjustment of customs duty in respect of stores received in 1943-44.</i>					
D. Deduct—Cost of stationery supplied to the Secretarial staff of the Governor and the High Court.	O.	- 10,000	- 6,500	- 9,451	- 2,951
	R.	3,500			
<i>Cols. 1 and 4.—See sub-head "b.E" below.</i>					
<b>E. Stationery supplied to the Secretarial staff of the Governor and the High Court—</b>					
Charged .. .. .	O.	10,000	6,500	9,451	+ 2,951
	R.	- 3,500			
<i>Cols. 1 and 4.—Omission to take into account the value of clothing supplied to the High Court while surrendering funds.</i>					
F. Deduct—Cost of stationery supplied to Motor Spirit Rationing Offices and A.R.P. Offices.	O.	- 48,000	- 42,600	- 42,976	- 376
	R.	5,400			
<i>Col. 1.—Based on actuals.</i>					

## Grant No. XXX—Stationery and Printing—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>56. Stationery and Printing—cont.</b>		RS.	RS.	RS.
<b>I. Stationery—cont.</b>				
c. Deduct—Value of stationery supplied to other Governments and paying departments—				
Paying departments		- 15,000	- 13,344	+ 1,656
<b>II. Printing.</b>				
d. Government Presses, Madras—				
A. General overhead charges—				
1. Pay of officers	O. 29,700 R. 600	30,300	30,448	+ 148
2. Pay of establishments.	O. 62,200 S. 100 R. - 1,900			
3. Electric current	O. 29,500 R. 3,800	33,300	33,426	+ 126
Col. 1.—Levy of surcharge.				
4. Charges payable to Governments, departments and others.	O. 21,600 R. - 4,000	17,600	17,580	- 20
Col. 1.—Fall in the strength of convict labour supplied by the Jail Department.				
5. Other charges	O. 66,500 R. 38,500	1,05,000	1,05,877	+ 877
Col. 1.—(i) Increase under "Service postage and telegrams" owing to general increase in war publicity work, etc. (Rs. 16,400), (ii) payment of arrears of property tax due to revaluation (Rs. 11,600) and (iii) repairs to machinery (Rs. 4,00) and (iv) enhanced dearness allowance (Rs. 6,200).				
B. Productive branches—				
1. Pay of officers	O. 6,000 R. - 3,600	2,400	2,250	- 150
2. Pay of establishments.	O. 4,92,600 R. - 28,400			
3. Other charges	O. 98,400 R. 51,500	1,49,900	1,49,916	+ 16
Col. 1.—Enhanced dearness allowance.				
C. Mechanical branch	O. 19,100 R. 1,500	20,600	20,627	+ 27
D. Type foundry—				
1. Pay of establishments.	O. 16,600 R. - 1,100	15,500	15,369	- 131
2. Other charges	O. 5,100 R. 4,100			
Col. 1.—See "d.B. 3. col. 1."				
E. Publication branch		8,700	8,605	- 95
F. Other expenditure—				
1. Pay of establishments.	O. 30,800 R. 2,200	33,000	32,936	- 64
3. Renewals and replacements from depreciation reserve fund.	R. 500			
4. Stores purchased in India.	O. 60,000 R. 29,000	89,000	89,414	+ 414
Col. 1.—Rise in prices of stores and local purchase of materials (Rs. 4,800) and certain special purchase (Rs. 19,200).				
5. Carriage of gazettes and forms and cost of blocks and maps.	O. 90,600 R. - 18,200	72,400	73,252	+ 852
Col. 1.—Use of blocks instead of survey maps for Madras War Review.				
f. Other charges	O. 27,500 R. 1,700	29,200	25,662	- 3,538
Col. 4.—Saving under customs duty due to the foreign articles imported being less than anticipated.				



Grant No. XXX—Stationery and Printing—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving -.
(1)		(2)	(3)	(4)
<b>56. Stationery and Printing—cont.</b>		RS.	RS.	RS.
<b>II. Printing—cont.</b>				
d. Government Presses, Madras—cont.				
F. Other expenditure—cont.				
7. Deduct—Charges .. R.	500	500	484	+ 16
G. Deduct—Cost of printing work done for the Secretarial staff of the Governor and the High Court.				
	O. — 1,64,100	3,27,700	3,27,653	+ 47
	R. — 1,63,600			
Col. 1.—Increase in printing work done for the High Court.				
H. Deduct—Cost of printing work done for Motor Spirit Rationing Offices and A.R.P. Offices.				
	O. — 58,300	62,700	29,276	+ 33,424
	R. — 4,400			
Col. 4.—See "e., col. 4" below.				
J. Printing work done for the Secretarial staff of the Governor and the High Court—				
Charged .. .. .	O. 1,64,100	3,27,700	3,27,653	- 47
	S. 1,61,900			
	R. 1,700			
Col. 1.—See "d.G., col. 1."				
e. Printing at Private Presses.	O. 94,000	1,17,500	89,778	- 27,722
	R. 23,500			
Col. 1.—Cost of printing urgent High Court appeal cases and leaflets connected with war propaganda at private presses.				
Col. 4.—A bill on account of printing A.R.P. leaflets was not cashed before the close of the year by a private printer.				
f. Charges in England—High Commissioner for India—				
A. Leave salaries and deputation pay—				
Stationery—				
Charged .. .. .	O. 6,800			
	R. — 6,800			
Printing— .. .. .	R. 400	400	355	- 45
B. Sterling overseas pay—				
Stationery—				
Charged .. .. .	R. 3,000	3,000	3,000	
Printing— .. .. .	O. 4,000	3,600	3,645	+ 45
	R. — 400			
C. Stores for India—				
Stationery .. .. .	O. 52,200	2,06,800	1,36,659	- 70,141
	S. 40,200			
	R. 1,14,400			
Col. 1.—Liabilities brought forward.				
Col. 4.—High Commissioner's final estimate was stated to be Rs. 1,36,600.				
Printing—				
(i) Cost of stores .. .. .	O. 43,200	17,600	15,631	- 1,969
	R. — 25,600			
Col. 1.—Liabilities carried forward.				
g. Loss or gain by exchange—				
A. Other than stores—				
Charged .. .. .			6	+ 6
Authorized .. .. .			6	+ 6
B. Stores—				
Stationery .. .. .	R. 200	200	151	- 49
Printing .. .. .	R. 100	100	114	+ 14
Lump sum provision for a further increase in dearness allowance.				
	O. 40,600			
	R. — 40,600			
Col. 1.—Reappropriated to the sub-heads concerned to meet increased expenditure on dearness allowance.				

## Grant No. XXX—Stationery and Printing—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>*56. Stationery and Printing—cont.</b>			
Surrenders or withdrawals within grant or appropriation—			
Gross .. .. .	R. - 1,55,300	- 1,55,300	+ 1,55,300
Deductions .. .. .	R. 1,55,300	1,55,300	- 1,55,300
<hr/>			
Totals			
{ Charged .. .. .	3,42,800	3,45,706	+ 2,906
{ Authorized—			
Gross .. .. .	47,90,300	40,36,862	- 7,53,438
Deductions .. .. .	- 3,00,800	- 4,24,217	- 1,23,417
Net .. .. .	44,89,500	36,12,645	- 8,76,855

## Notes.

*Administration of the grant—Charged.*—There was an excess of 0·9 per cent in the final appropriation as against Rs. 228 (less than 0·1 per cent) in the previous year.

*Authorized.*—There was a saving of 19·5 per cent in the final grant as against 6·8 per cent in 1942-43. The saving occurred mainly under "b. A."

2. *Stock account.*—The stock account of stationery stores for the year 1943-44 is given below :—

	RS.
(1) Opening balance on the 1st April 1943 .. .. .	11,81,613
(2) Receipts—	
(a) From the Director-General of Stores (with percentage charges and customs duty).	87,409
(b) Contractors' supplies in India including agents for foreign supplies.	24,44,680
(c) Gain by revaluation .. .. .	2,54,230
Total .. .. .	39,67,941
(3) Issues .. .. .	17,70,272
(4) Closing balance on 31st March 1944 .. .. .	21,97,669
Total .. .. .	39,67,941

It is stated by the head of the office that the stock was not verified during 1943-44, and that the verification has been done in 1944-45. The closing balance is in excess of the issues of the year by Rs. 4,27,397. This is attributed to the supply by the mills of a large quantity of paper at the end of the year and the non-compliance of a large number of indents before the end of the year.

The closing balance consisted of the following categories :—

	RS.
(i) Paper and boards .. .. .	16,81,858
(ii) Envelopes and blank books .. .. .	62,442
(iii) Cloth (binding, etc.) .. .. .	1,34,497
(iv) Inks, pencils, pens, etc. .. .. .	1,38,431
(v) Miscellaneous .. .. .	1,80,741
Total .. .. .	21,97,669



Grant No. XXX—Stationery and Printing—*cont.*

3. *Depreciation Reserve Fund of the Government Press, Madras.*—The transactions of the Fund for the year 1943-44 are shown below:—

		RS.
Opening balance	.. .. .	15,54,280
Receipts	.. .. .	149
		15,54,429
Disbursements	.. .. .	484
		15,53,945

The amounts provided annually for the depreciation of plant and machinery in the Press and the residual book value of the plant and machinery disposed of during the year are usually credited to the accounts of the Fund, while the ordinary expenditure on renewals and replacements is debited to the account. No interest is allowed on the balance at credit in this Fund. In view, however, of the large balance in the Fund, Government have decided that the contributions to the Fund should be suspended for 1942-43 and for 1943-44 and that no depreciation should be charged during the years.

The Superintendent, Government Press, has furnished a certificate that the debits and credits to the Fund were for the amounts authorized by the rules of the Fund and that there was no diversion from the Fund.

Grant No. XXXI—Miscellaneous.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.	
(1)		(2)	(3)	(4)	
<b>57. Miscellaneous.</b>		RS.	RS.	RS.	
a. Expenditure on account of State Prisoners and Detenus—					
A. Charges on account of State Prisoners and on account of convicts conditionally released.					
	}				
O.	18,000	73,000	66,384	- 6,616	
R.	55,000				
<i>Col. 1.</i> —Sanction of family allowance to security prisoners.					
B. Charges on account of State Prisoners and on account of convicts conditionally released—charges on account of Central Government detenus.					
	R.	24,100	24,100	34,414	+10,314
<i>Col. 1.</i> —New sub-head opened to exhibit expenditure on account of Central Government detenus.					
<i>Col. 4.</i> —It was explained that the excess due to certain items of expenditure connected with the detenus could not be provided for owing to details having become available at the close of the year.					
C. <i>Deduct</i> —Recovery from other Governments, Departments, etc.—Recovery on account of Central Government detenus.					
	R.	- 24,100	- 24,100	- 33,073	- 8,973

*Col. 1.*—See "a. B. col. 1."

*Col. 4.*—See "a. B. col. 4."

## Grant No. XXXI—Miscellaneous—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>57. Miscellaneous—cont.</b>				
b. Cost of books and periodicals.		RS. 200	RS.	RS. - 200
c. Donations for Charitable Purposes—				
A. Charitable institutions ..	O. 25,700 R. 3,000	28,700	29,250	+ 550
Col. 1.—Special grants to certain choultries.				
B. Lungarkhanas ..	O. 13,500 R. 2,100	15,600	15,606	+ 6
Col. 1.—Additional grant to a poor house.				
C. Charges on account of European vagrants.		300	100	- 200
D. Indian choultries and other items controlled by the Education and Public Health Department.	O. 38,600 R. 2,300	40,900	41,076	+ 176
E. Madras Vigilance Association and other items controlled by the Home Department.	O. 19,200 R. - 3,400			
Col. 1.—Smaller expenditure on account of repatriation.		15,800	16,879	+ 1,079
F. Muhammadan Gosha Women's Aid Society and other items controlled by the Public Department.	O. 9,600 S. 100	9,700	12,551	+ 2,951
Col. 4.—Payment of enhanced grants to certain institutions not provided for.				
G. Orphanage for evacuees and other children who have temporarily lost their parents overseas (controlled by the Public Works Department).	O. 100 R. 25,400	25,500	21,038	- 4,462
Cols. 1 and 4.—Expenditure provided for by reappropriation did not materialise to the extent anticipated.				
H. Compensation in lieu of resumed lands and other items controlled by the Board of Revenue—				
Charged .. .. .		4,600	5,371	+ 771
Authorized .. .. .	O. 2,500 R. 1,000	3,500	2,700	- 800
d. Irrecoverable Temporary Loans and Advances written off—				
A. Advances to cultivators and revenue advances.	O. 7,300 S. 13,27,200	13,34,500	13,45,138	+ 10,638
Col. 1.—Post-budget decision to write off irrecoverable advances under "Land Improvement Loans and Agriculturists' Loans Act" in view of the poor economic condition of ryots in famine areas.				
B. Loans to communities eligible for help by the Labour department for the purchase of house-sites.	O. 50,000 R. - 33,400	16,600	19,853	+ 3,253
Col. 1.—Certain adjustments expected to be made in 1943-44 were actually effected in 1942-43 itself.				
Col. 4.—Adjustments of balance of irrecoverable loans written off in 1942-43.				



Grant No. XXXI—Miscellaneous—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>57. Miscellaneous—cont.</b>				
		RS.	RS.	RS.
d. Irrecoverable Temporary Loans and Advances written off—				
C. Miscellaneous	O. 1,800	5,03,600	5,02,829	- 771
	S. 5,00,000			
	R. 1,800			
<i>Col. 1.—Post-budget decision to write off the entire loan of Rs. 5 lakhs granted to a local body to cover the loss caused by the exodus from the City in 1942, as the loss was due to circumstances beyond its control.</i>				
e. Rents, Rates and Taxes	O. 20,900	30,900	14,005	- 16,895
	R. 10,000			
<i>Col. 1.—Based on the progress of actuals.</i>				
<i>Col. 4.—Mainly bills sent to the Corporation of Madras towards property tax were not cashed before the close of the year.</i>				
f. Contributions—				
A. Telegraph lines and Postal Services—				
Maintenance—				
I. Ordinary areas		12,000	11,900	- 100
II. Partially excluded areas.		600		- 600
B. Guarantee for unremunerative Railway lines.	O. 48,000	8,000	13,645	+ 5,645
	R. - 40,000			
<i>Col. 1.—Reduction based on the information furnished by the South Indian Railway.</i>				
<i>Col. 4.—Due to the excess amount of Rs. 6,279 paid to the Railway Administration in 1942-43 and refunded to Government in 1943-44, having been treated as revenue.</i>				
C. Contribution to local and municipal bodies in aid of general balances.	O. 82,100	2,47,600	2,12,284	- 35,316
	S. 1,52,700			
	R. 12,800			
<i>Col. 1.—Post-budget decision to pay grants to local bodies for meeting the cost of dearness allowance to their employees at Government rates from 1st December 1943.</i>				
<i>Col. 4.—Claims of local bodies for dearness allowance fell short of anticipations.</i>				
D. Contributions to local bodies for loss of income from entertainment tax.	O. 1,70,600	1,78,400	1,67,629	- 10,771
	S. 7,800			
E. Contribution to local bodies for loss of income from tolls.	O. 32,88,500	35,70,300	35,70,300	
	S. 2,81,800			
F. Contributions to local bodies for loss of income from Profession Tax.	O. 10,30,000	11,25,000	11,13,349	- 11,651
	S. 95,000			
g. Miscellaneous Compensations.	O. 400	10,300	9,680	- 620
	S. 9,900			
<i>Col. 1.—Grant of compensation to a Government servant for injuries sustained in the course of his treatment in a Government hospital.</i>				
h. Miscellaneous and Unforeseen Charges—				
A. Changes in connection with the visit of High Personages.	O. 1,000			
	R. - 1,000			
B. Rewards for destruction of wild animals.	O. 2,900	3,200	3,368	+ 168
	R. 300			
C. Miscellaneous charges for the treatment of patients at the Pasteur Institute.		100	25	- 75
D. Demarcation of frontier boundaries.	O. 2,000	2,400	2,933	+ 533
	R. 400			

## Grant No. XXXI—Miscellaneous—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
<b>57. Miscellaneous—cont.</b>			
h. Miscellaneous and Unforeseen Charges—cont.			
E. Relief Measures—			
1. Gratuitous relief to weavers.	{ O. 56,000 R. - 50,500 }	5,500	1,231 - 4,269
*Cols. 1 and 4.—Improvement in the conditions of the weavers and consequently smaller demands for relief measures.			
2. Test works for Burma Evacuees.	{ O. 2,22,000 S. 7,37,200 R. 11,27,000 }	20,86,200	20,73,877 - 12,323
Col. 1.—Opening of new test works in a district.			
Deduct—Charges recoverable from other Governments, Departments, etc.—			
Recovery from the Central Government on account of test works for Burma Evacuees.	R. - 11,27,000	- 11,27,000	- 11,26,977 + 23
Col. 1.—New sub-head opened for exhibiting recoveries from the Central Government on account of test works.			
F. Miscellaneous ..	{ O. 800 S. 100 R. 1,400 }	2,300	3,617 + 1,317
G. Compensations paid out of collective fines.	S. 90,200	90,200	90,932 + 732
Col. 1.—Sanction of several <i>ex gratia</i> payments during the year.			
j. Charges in England—High Commissioner for India—			
Other charges (Books and Periodicals).	R. 200	200	290 + 90
<b>63. Extraordinary charges.</b>			
a. Charges in India —			
A. Timber supply circle—			
1. Pay of officers—			
Charged ..	{ O. 33,000 R. - 33,000 }	..	..
Col. 1.—Post-budget decision to debit the expenditure direct to Central Government.			
Authorized ..	{ O. 34,400 R. - 34,400 }	..	-
Col. 1.—See "a.A. 1. Charged col 1" above.			
2. Pay of establishments.	{ O. 51,300 R. - 51,300 }	..	-
Col. 1.—See "a.A. 1, col. 1."			
3. Allowances—			
Charged ..	{ O. 7,100 R. - 7,100 }	..	-
Col. 1.—See "a.A. 1, col. 1."			
Authorized ..	{ O. 23,200 R. - 23,200 }	..	-
Col. 1.—See "a.A. 1, col. 1."			



Grant No. XXXI—Miscellaneous—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>63. Extraordinary charges—cont.</b>	<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
<b>a. Charges in India—cont.</b>			
<b>A. Timber supply circle—cont.</b>			
4. Other charges .. .. O. 27,200 } R. - 27,200 }	..	..	..
Col. 1.—See “a.A.1, col. 1.”			
5. Charges recoverable from Governments, Departments and others—			
Charged .. .. O. - 45,100 } R. 45,100 }	..	..	..
Col. 1.—See “a.A.1, col. 1.”			
Authorized .. .. O. - 1,36,100 } R. 1,36,100 }	..	..	..
Col. 1.—See “a.A.1, col. 1.”			
(i) Madras Savings (Canvassers) Scheme—			
Pay of officers .. .. R. 3,000	3,000	2,950	- 50
Col. 1.—Appointment of staff for the intensification of the National Savings Movement.			
Pay of establishments .. R. 200	200	146	- 54
Allowances .. .. R. 1,700	1,700	2,504	+ 804
Other charges .. .. R. 20,000	20,000	9,078	- 10,922
Col. 1.—See “a. (i) Pay of officers.”			
Col. 4.—Rewards to canvassers for good work not granted on the scale anticipated.			
Deduct—Charges recoverable from Governments, Departments, etc. } R. - 24,900	- 24,900	- 24,880	+ 20
Col. 1.—Sub-head opened for exhibiting recoveries from the Central Government on account of the Madras Savings (Canvassers) Scheme.			
(ii) Small Savings Scheme—			
Pay of officers .. .. S. 100 } R. 4,400 }	4,500	4,591	+ 91
Col. 1.—Introduction in the province of the Small Savings Scheme of the Central Government intended to encourage specially the investment of savings in National Savings Certificates.			
Pay of establishments .. R. 2,600	2,600	827	- 1,773
Col. 1.—See “a. (ii) Pay of officers, col. 1.”			
Allowances .. .. R. 4,100	4,100	3,136	- 964
Col. 1.—See “a. (ii) Pay of officers, col. 1.”			
Other charges .. .. R. 3,900	3,900	5,330	+ 1,430
Col. 1.—See “a. (ii) Pay of officers, col. 1.”			
Deduct—Charges recoverable from Governments, Departments, etc. } R. - 15,100	- 15,100	- 15,106	- 6
Col. 1.—Sub-head opened for exhibiting recoveries from the Central Government on account of the Small Savings Scheme.			
(iii) Amount transferred from 85-A. Capital Outlay on Provincial Schemes connected with the war, 1939—			
Charged .. .. S. 2,10,00,000	2,10,00,000	1,447	+ 1,447
Authorized .. .. S. 2,10,00,000	2,10,00,000	3,62,56,137	+ 1,52,56,137
Col. 1.—Post-budget decision to record the expenditure on State Trading Schemes under the new capital head “85-A.” and to transfer the net outlay on such schemes to the Revenue Account to the extent of Rs 210 lakhs being the revenue surplus anticipated towards the close of the year.			
Col. 4.—The revenue surplus being much larger than anticipated, it became possible to transfer the entire net outlay on State Trading Schemes to the Revenue Account.			

## Grant No. XXXI—Miscellaneous—cont.

Major head and sub-heads		Final grant or appropriation.	Actual expenditure.	Excess +, Saving —.
(1)		(2)	(3)	(4)
<b>63. Extraordinary charges—cont.</b>		RS.	RS.	RS.
<b>b. Charges in England—</b>				
Losses due to enemy action, R.	12,600	12,600	13,033	+ 433
<i>Col. 1.—Unforeseen losses.</i>				
<b>c. Loss or gain by exchange ..</b>				
64-A. Transfers to the Revenue Reserve Fund.	..	..	22	+ 22
	..	..	71,00,000	+ 71,00,000
<i>Col. 4.—Represents the net revenue surplus available after meeting the entire net capital outlay on State Trading Schemes and this was transferred to the Revenue Reserve Fund to finance post-war development scheme.</i>				
<b>Surrenders or withdrawals within grant or appropriation—</b>				
<i>Charged—</i>				
Gross .. .. . R.	45,100	45,100	..	— 45,100.
Deductions .. .. R.	— 45,100	— 45,100	..	+ 45,100
<i>Authorized—</i>				
Gross .. .. . R.	— 10,54,900	— 10,54,900	..	+ 10,54,900
Deductions .. .. R.	10,55,000	10,55,000	..	— 10,55,000
<b>Totals</b>				
<i>Charged—</i>				
Gross .. .. .	49,700	49,700	6,818	— 42,882
Deductions .. ..	— 45,100	— 45,100	..	+ 45,100
Net .. .. .	4,600	4,600	6,818	+ 2,218
<i>Authorized—</i>				
Gross .. .. .	2,94,62,900	2,94,62,900	5,27,94,737	+ 2,33,31,837
Deductions .. ..	— 1,36,100	— 1,36,100	— 12,00,036	— 10,63,936
Net .. .. .	2,93,26,800	2,93,26,800	5,15,94,701	+ 2,22,67,901

## Notes.

*Administration of the grant—Charged.*—The excess over the final appropriation was 48.2 per cent as against a saving of 56.7 per cent in the previous year. The excess occurred under "57.c.H." and "63.a.(iii)."

*Authorized.*—The excess over the final grant was 75.9 per cent as against the saving of 6.6 per cent in the previous year. It occurred chiefly under "63.a.(iii)" and "64-A."

2. *Irrecoverable temporary loans and advances written off.*—The actuals booked under the sub-heads of appropriation mentioned below include the following items written off under the orders of competent authorities:—

A. *Advances to cultivators and revenue advances—*

(i) Rs. 13,31,680 representing irrecoverable loans advanced under the Land Improvement and Agriculturists' Loans Acts to cultivators who are paying an annual assessment of Rs. 40 and below in certain taluks of Bellary district in view of the poor economic condition of the ryots;

(ii) Rs. 9,401 representing the unpaid balance of a loan granted under the Special Rules for pumping installations, written off as the scheme was scrapped and the loanees could not repay the balance of loan and interest thereon. The sale-proceeds of Rs. 3,600 were adjusted towards the loan; and

(iii) Rs. 1,140 representing the irrecoverable balance of a loan granted by the Director of Industries under the Special Rules for pumping installations.

B. *Loans to communities eligible for help by the Labour Department for the purchase of house sites—*

(i) Rs. 3,887 representing the irrecoverable balance of loans advanced to eligible communities prior to 1931 written off as Government decided to bear half the cost of acquisition of house sites in view of the fall in land value and price of agricultural products and the extreme poverty of the communities; and

(ii) Rs. 12,748 representing the balance of loans advanced to various individuals towards the cost of acquisition of the area set apart for communal purposes written off by the competent authority.



Grant No. XXXI—Miscellaneous—cont.

*C. Miscellaneous—*

- (i) Rs. 1,216 representing the balance of loan due from a Co-operative Building Society written off consequent on its liquidation; and
- (ii) an advance of Rs. 5 lakhs granted to a local body to cover deficit subsequently written off by Government after ascertaining the extent of loss to that body on account of the exodus of the population on the advice of Government.

Grant No. XXXII—Civil Defence.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving —
(1)	(2)	(3)	(4)
<b>64-B. Civil Defence.</b>	RS.	RS.	RS.
<b>Section I.</b>			
<b>Expenditure payable in accordance with the slab system.</b>			
<b>a. Expenditure on A.R.P.—</b>			
<b>A. Directive Organization and staff—</b>			
<i>Charged</i> .. .. .	O. 46,400 R. — 33,700	12,700	23,252 + 10,552
<i>Col. 1.</i> —Due to one officer proceeding on leave and another reverting to the Police Department.			
<i>Col. 4.</i> —Represents pay and allowances of officers provided for under "authorized".			
<i>Authorized</i> .. .. .	O. 33,06,000 S. 300 R. — 19,20,400	13,85,900	13,10,749 — 75,151
<i>Col. 1.</i> —Revision of Civil Defence policy and post-budget decision to book the charges connected with the Wardens under a new sub-head "a.K".			
<b>B. Training and education of public—</b>			
<b>Training proper—</b>			
<b>(i) Mobile Reserve and Training Camp—</b>			
<i>Charged</i> .. .. .		6,607	+ 6,607
<i>Col. 4.</i> — <i>Vide</i> explanations under 'a. B. (i) and (ii), authorized, col. 1' below; reappropriation of funds was not, however, sanctioned from 'a. B. (ii), charged.'			
<i>Authorized</i> .. .. .	S. 100 R. 2,32,900	2,33,000	2,29,396 — 3,604
<i>Col. 1.</i> —Formation of a Provincial Mobile Civil Defence Unit.			
<b>(ii) Air Raid Precaution Training School—</b>			
<i>Charged</i> .. .. .	O. 8,500 R. — 100	8,400	1,587 — 6,813
<i>Col. 4.</i> — <i>Vide</i> 'a. B. (i), Charged, col. 4'.			
<i>Authorized</i> .. .. .	O. 1,03,900 R. — 67,900	36,000	72,867 + 36,867
<i>Col. 1.</i> —Transfer of expenditure relating to Mobile Reserve Unit to the new sub-head 'a.B. (i)'.			
<i>Col. 4.</i> —Due to expenditure incurred in mufassil having been provided for under sub-head 'iii. A.R.P. Publicity' below.			
<b>(iii) A.R.P. Publicity</b> .. .. .	O. 1,69,600 S. 200 R. — 46,300	1,23,500	72,026 — 51,474
<i>Col. 1.</i> —Revision of Civil Defence policy.			
<i>Col. 4.</i> — <i>Vide</i> 'a. B. (ii), col. 4' (Rs. 37,000) and savings (Rs. 14,000) on account of Publicity Sub-Committee.			

## Grant No. XXXII—Civil Defence—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>64-B. Civil Defence—cont.</b>		RS.	RS.	RS.
<b>Section I—cont.</b>				
<b>Expenditure poolable in accordance with the slab system—cont.</b>				
a. Expenditure on A.R.P.—cont.				
C. Warning and Control Centres—				
Charged .. .. .	O. 11,800 R. — 5,400	6,400	5,250	— 1,150
Col. 1.—Reversion of an officer to the Revenue Department.				
Authorized .. .. .	O. 26,28,700 S. 300 R. — 9,16,900	17,12,100	17,11,972	— 128
Col. 1.—Chiefly closure of mufassil centres.				
D. Fire-fighting .. .. .	O. 12,20,400 S. 400 R. 17,06,900	29,27,700	33,21,531	+ 3,93,831
Col. 1.—Chiefly cost of fire-fighting establishments in the mufassil and of additional staff sanctioned to keep the Madras City Section of the Madras Fire Services in a better state of efficiency.				
Col. 4.—Due to increased expenditure on account of staff sanctioned for the City and to the cost of 60 lease-lend chassis (Rs. 2,92,000), deduction made for family allotment not having materialized (Rs. 27,000) and delay in recovery for the upkeep of the fire brigade from the Corporation of Madras (Rs. 72,000).				
E. A.R.P. for Public Utility undertakings .. .. .	O. 44,100 R. — 46,100	— 2,000	7,653	+ 9,653
Col. 1.—Mainly due to the reclassification of A.R.P. expenditure ordered subsequent to the budget stage.				
Col. 4.— <i>Vide</i> paragraph 1 of the notes below.				
F. First Aid, Casualty clearing hospital for medical aid including ambulance service and anti-gas measures—				
Charged .. .. .	.. .. .	..	141	+ 141
Authorized .. .. .	O. 11,80,000 S. 300 R. 5,000	11,85,300	9,11,633	— 2,73,667
Col. 4.—(i) Non-supply of I and II Line Reserve Stores (Rs. 1,67,000), (ii) self-help outfits not paid for during the year (Rs. 24,000) and (iii) closure of Civil Defence measures in certain areas, posts unfilled and certain equipment, etc., not having been purchased (Rs. 82,000).				
G. Requisitioning of motor vehicles for A.R.P. works.	O. 3,12,600 S. 100 R. — 1,28,200	1,84,500	1,81,550	— 2,950
Col. 1.—See 'a.B. (iii), col. 1.'				
H. Grants to the Madras Corporation, Local Bodies, Madras Electric Supply Corporation and others for A.R.P. measures .. .. .	O. 10,10,000 R. — 1,50,600	8,59,400	8,46,201	— 13,199
Col. 1.—Due to closure of Civil Defence schemes in mufassil towns (Rs. 3,25,400), offset by increase due to provision for grants to local bodies, private institutions, etc. (Rs. 1,74,800).				
J. Rescue work, clearance of debris, salvage, repair of slightly damaged buildings, extensive demolitions involving the use of explosives .. .. .	O. 13,84,900 R. — 6,78,600	7,06,300	6,66,472	— 39,828
Col. 1.—See 'a.B. (iii), col. 1.'				



Grant No. XXXII—Civil Defence—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.			
(1)		(2)	(3)	(4)			
		RS.	RS.	RS.			
<b>64-B. Civil Defence—cont.</b>							
<b>Section I—cont.</b>							
<b>Expenditure poolable in accordance with the slab system—cont.</b>							
<b>a. Expenditure on A.R.P.—cont.</b>							
K. Warden's service .. R.	24,09,900	24,09,900	21,70,121	- 2,39,779			
Col. 1.—Post-budget decision to exhibit the charges connected with the wardens separately.							
<b>b. Expenditure on refugees and evacuees—</b>							
Evacuation, care of persons rendered homeless by air attack and prevention of spread of epidemics arising out of damage by air raid.	O. 8,42,500 S. 200 R. - 4,46,300	3,96,400	3,39,305	- 57,095			
Cols. 1 and 4.—See "a.B (iii), col. 1."							
<b>c. Miscellaneous—</b>							
A. Organization of food supplies, fuel, etc. {	O. 5,38,300 R. - 3,95,200	1,43,100	2,45,271	+ 1,02,171			
Col. 1.—Chiefly non-utilization of the provision made for emergency food schemes for the mufassal as no such emergency arose.							
Col. 4.—Vide paragraph 1 of the notes below.							
B. Civilian war deaths, organization and recording and notification of casualties, corpse disposal. {	O. 32,500 R. - 19,400	13,100	31,098	+ 17,998			
Col. 1.—Mainly based on the actual requirements of the District Magistrates.							
Col. 4.—Chiefly due to provision not having been made for expenditure incurred in the City.							
<b>C. General Direction (Public Civil Defence Department)—</b>							
Charged .. .. .	O. 19,000 R. 200	19,200	19,075	- 125			
Authorized .. .. .	O. 1,29,600 S. 100 R. - 7,000				1,22,700	86,952	- 35,748
Col. 4.—Chiefly less printing work done than anticipated (Rs. 5,000) and bills for printing A.R.P. leaflets not cashed by the printer during the year (Rs. 29,600).							
D. A.R.P. for animals .. R.	7,300	7,300	5,613	- 1,687			
Col. 1.—A.R.P. expenditure on animals was declared to be poolable after the budget stage.							
E. War Injuries Schemes .. .. .			740	+ 740			
F. Other charges .. .. .	O. 1,32,400 R. - 94,200	38,200	48,400	+ 10,200			
Col. 1.—Due to the revised A.R.P. policy of the Government.							
Col. 4.—Expenditure incurred in districts not provided for.							
<b>d. Works—</b>							
<b>A. Works (including provision of shelters and provision of aids to movements in darkened streets)—</b>							
Charged .. .. .	O. 2,300 R. - 200	2,100	13,811	+ 11,711			
Col. 4.—Vide paragraph 1 of the notes below.							
Authorized .. .. .	O. 6,04,200 S. 1,900 R. 2,38,400	8,44,500	8,81,862	+ 37,362			
Col. 1.—Chiefly construction of fire stations at several places. (See also the detailed statement of new works.)							

Grant No. XXXII—Civil Defence—*cont.*

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
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64-B. Civil Defence—*cont.*

RS.

RS.

RS.

Section I—*cont.*Expenditure poolable in accordance with the slab system—*cont.*d. Works—*cont.*

## B. Camouflage—

Charged .. .. .	O. 12,100	} 2,000	1,913	- 87
	R. -10,100			

Col. 1.—Cost of establishment borne by Central Government from May 1943.

Authorized .. .. .	O. 88,900	} 5,700	..	- 5,700
	R. -83,200			

Col. 1.—*Vide* col. 1 under "charged."

Col. 4.—*Vide* paragraph 1 of the notes below.

## e. Charges in England—High Commissioner for India—

## A. Leave salary and deputation pay—

Charged .. .. .	R. 200	200	213	+ 13
Authorized .. .. .	R. 4,800	4,800	2,275	- 2,525

## B. Sterling overseas pay—

Charged .. .. .	O. 13,400	} 17,400	17,322	- 78
	R. 4,000			

## C. Allotment of pay of officers—

Charged .. .. .	..	..	1,361	+ 1,361
Authorized .. .. .	R. 1,21,200	1,21,200	1,19,790	- 1,410

## D. Appointment to Indian

Services .. .. .	R. 2,000	2,000	1,952	- 48
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## Loss or gain by exchange—

Charged .. .. .	..	..	33	+ 33
Authorized .. .. .	..	..	220	+ 220

## f. Deduct—Share payable by the Central Government.

	O. - 38,81,600	} - 9,00,000	- 5,83,000	+ 3,17,000
	S. 29,81,600			

Col. 1.—Provision for refund to the Central Government of excess recovery in 1942-3.

Col. 4.—Explained as due to the actual expenditure having fallen short of anticipations.

## Section II.

## Expenditure not covered by the slab system of pool but subject to special allocation.

## a. Expenditure on A.R.P.—

A. Installation of a thermal electric station at Perambur.	O. 24,000	} 49,200	46,642	- 2,558
	R. 25,200			

Col. 1.—Additional provision to meet the enhanced capital cost of the installation.

B. Deduct—Recoveries from the Central Government.	O. - 6,000	} - 6,800	- 4,443	+ 2,352
	R. - 800			

Col. 4.—Recovery from the Central Government was less than anticipated.

C. A.R.P. for Public Utility undertakings—A.R.P. Works.	O. 37,600	} - 1,81,300	- 1,90,767	- 9,467
	R. - 2,18,900			

Col. 1.—Write-back of expenditure incurred in previous years either to X11. Electricity—Working expenses or to 81. A. Capital outlay on Electricity schemes.



Grant No. XXXII—Civil Defence—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)

64-B. Civil Defence—cont.

RS. RS. RS.

Section II—cont.

Expenditure not covered by the slab system of pool but subject to special allocation—cont.

d. A. Works .. .. R. 19,700 19,700 18,588 — 1,112

Col. 1 and 4.—See detailed statement of expenditure on important new works.

g. War Police—

A. City Police .. .. O. 2,13,800 }  
S. 1,50,800 } 3,64,600 3,63,399 — 1,201

Col. 1.—(i) Employment of a Deputy Commissioner for the harbour area and for A.R.P. and of temporary additional police for Madras City (Rs. 5,500), (ii) grant of dearness allowance from 1st September 1943 to Head Constables and Constables in lieu of free feeding (Rs. 21,000), (iii) feeding of Malabar Special Police and war police stationed at Madras (Rs. 66,800), (iv) clothing, arms and equipment for war police (Rs. 4,000), (v) construction of temporary sheds for Malabar Police (Rs. 2,700) and (vi) increased expenditure under contingencies (Rs. 18,600) and pay of additional war police (Rs. 31,100).

B. District Executive Force. O. 20,53,100 }  
S. 5,21,100 } 26,68,000 25,30,156 — 1,37,844  
R. 93,800 }

Col. 1.—(i) Increase under house rents (Rs. 1,700), (ii) heavy expenditure under feeding and transport charges (Rs. 3,800), (iii) construction of temporary huts for additional staff (Rs. 1,97,500), (iv) enhanced dearness and travelling allowances (Rs. 3,65,000) and (v) increase under clothing, arms and equipment (Rs. 46,900).

C. Criminal Investigation

Department—

Charged .. .. R. 800 }  
O. 59,800 } 80,400 82,860 + 2,460  
S. 23,200 }  
R. — 2,600 }

Col. 1.—Temporary additional staff sanctioned during the year.

D. Special Police—

Charged .. .. O. 6,600 }  
R. 10,000 } 16,600 18,929 + 2,329

Col. 1.—Chiefly appointment of an additional officer for the Malabar Special Police and pay and allowances of a Coastal Special Officer appointed for three months.

Col. 4.—Changes in the personnel of officers.

Authorized .. .. O. 12,11,600 }  
S. 5,45,200 } 18,74,100 18,88,611 + 14,511  
R. 1,17,300 }

Col. 1.—Reorganization of coastal patrols, etc. (Rs. 2,28,000) and formation of two additional companies for Malabar Special Police (Rs. 4,34,000).

E. Deduct—Lump sum recovery from the Central Government } O. — 17,11,100 }  
S. 21,37,700 } 4,26,600 14,47,094 + 10,20,494

Col. 1.—Chiefly provision for the adjustment of over-recovery from the Central Government in 1942-3 on account of war police.

Col. 4.—Smaller recoveries from the Central Government pending decision, regarding the extent of the liability of that Government in the expenditure on the Provincial War time additional police.

Grant No. XXXII—Civil Defence—*cont.*

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving - (4)
<b>64-B. Civil Defence—<i>cont.</i></b>	RS.	RS.	RS.
<b>Section II—<i>cont.</i></b>			
<b>Expenditure not covered by the slab system of pool but subject to special allocation—<i>cont.</i></b>			
<b>h. Civic guards—</b>			
A. Clothing and equipment.	O. 79,200 R. — 40,900	38,300	19,494 — 18,806
<i>Col. 1.</i> —Reduction in the number of civic guard groups.			
<i>Col. 4.</i> —Due to non-receipt of shoes to the extent indented for (Rs. 10,500) and smaller expenditure on clothing (Rs. 8,300).			
B. Other charges .. .. .	O. 4,97,900 R. — 2,88,500	2,09,400	2,07,602 — 1,798
<i>Col. 1.</i> —See “h.A., col. 1.”			
C. Deduct—Recovery from the Central Government.	O. — 192,300 R. 1,24,400	— 67,900	— 69,400 — 1,500
<i>Col. 1.</i> —See “h. A., col. 1” (Rs. 1,09,800) and adjustment of excess recovery from the Central Government in 1942-3 (Rs. 14,600).			
<b>k. Motor Spirit and Tyre Rationing Schemes—</b>			
<b>A. General Direction—</b>			
1. Pay of establishments.	O. 8,600 R. — 2,500	6,100	6,006 — 94.
<i>Col. 1.</i> —Abolition of the posts of two clerks and changes in the personnel.			
2. Other charges .. .. .	O. 300 R. 400	700	741 + 41
<b>B. Motor Spirit and Tyre Rationing Schemes—</b>			
<b>1. Pay of officers—</b>			
Charged .. .. .	O. 19,600 R. 1,800	21,400	20,476 — 924.
Authorized .. .. .	O. 37,400 R. 1,100	38,500	37,946 — 554
<b>2. Pay of establishments.</b>			
	O. 60,400 R. 1,500	61,900	62,890 + 990
<b>3. Other charges—</b>			
Charged .. .. .	O. 1,500 R. — 300	1,200	427 — 773
Authorized .. .. .	O. 76,900 R. 8,500	85,400	86,651 + 1,251
<i>Col. 1.</i> —Increased expenditure on dearness allowance and on rewards for collection of bullock shoes.			
<b>C. Control of motor transport—</b>			
1. Pay of officers .. .. .	S. 100 R. 4,000	4,100	7,453 + 3,353
<i>Col. 1.</i> —Appointment of special officers for work connected with the administration of spare parts control order.			
<i>Col. 4.</i> —Late receipt of orders of Government regarding the retention of the post of Area Maintenance officer.			
<b>2. Pay of establishments.</b>			
	O. 1,800 S. 100 R. 3,500	5,400	5,169 — 231
<i>Col. 1.</i> —Entertainment of additional staff—vide “k.C.1., col. 1.”			
<b>3. Other charges .. .. .</b>			
	O. 1,500 R. 6,000	7,500	8,997 + 1,497
<i>Col. 1.</i> —See “k.C.2., col. 1.”			



Grant No. XXXII—Civil Defence—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)

64-B. Civil Defence—cont.

RS. RS. RS.

Section II—cont.

Expenditure not covered by the Slab System of pool but subject to special allocation—cont.

k. Motor Spirit and Tyre Rationing Schemes—cont.

D. Deduct—Recoveries from the Central Government—

Charged .. ..	O. - 19,800	} - 27,900	- 7,275	+ 20,625
	R. - 8,100			

Col. 1.—Increased recovery anticipated on account of (i) proportionate cost of the Provincial Motor Transport Controller, (ii) grant of special pay to an officer and (iii) additional staff sanctioned.

Col. 4.—Claims were not preferred in certain cases and some claims not accepted by Central Government.

Authorized .. ..	O. - 1,63,200	} - 1,83,900	- 1,83,900	
	R. - 20,700			

Col. 1.—See "k.D., Charged, col. 1."

j. National War Front—

	O. 16,92,600	} 20,96,800	26,07,975	+ 5,11,175
	S. 100			
	R. 4,04,100			

Col. 1.—New schemes introduced during the year.

Col. 4.—No action was taken either to apply for the necessary additional appropriation to cover the full amount, placed at the credit of the personal deposit account by debit to this sub-head to meet the anticipated increase in expenditure or to refund before the close of the year the anticipated savings from the personal deposit account.

Deduct—Contribution from Central Government.	O. - 3,30,000	} - 9,71,300	- 10,99,356	- 1,28,056
	R. - 6,41,300			

Col. 1.—Increased recovery from the Central Government consequent on increase in expenditure.

Col. 4.—Larger recovery from the Defence Department consequent on the introduction of additional schemes.

e. Charges in England—High Commissioner for India—

Sterling overseas pay—

Charged .. ..	O. 4,800	} 4,400	4,393	- 7
	R. - 400			

Loss or gain by exchange—

Charged .. ..	.. ..		8	+ 8
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Lump sum provision for a further increase in dearness allowance.

	O. 93,100	} .. ..	.. ..	.. ..
	R. - 93,100			

Col. 1.—Reappropriated to sub-heads concerned to meet increased expenditure on dearness allowance.

Section III.

Expenditure borne wholly by the Central Government but initially debited to Provincial.

a. Expenditure on A.R.P.—

A. Non-recurring expenditure sanctioned before 1st July 1941.	O. 100	} - 100	768	+ 868
	R. - 200			

c. Miscellaneous—

A. War Injuries Scheme .. ..	O. 1,000	} 100	3,288	+ 3,188
	R. - 900			

Col. 4.—Represents the write-back of an excess credit afforded to Madras Government in 1942-3 accounts.

Grant No. XXXII—Civil Defence—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>64-B. Civil Defence—<i>cont.</i></b>		RS.	RS.	RS.
<b>Section III—<i>cont.</i></b>				
<b>Expenditure borne wholly by the Central Government but initially debited to Provincial—<i>cont.</i></b>				
c. Miscellaneous— <i>cont.</i>				
B. Public (War) Department.	O. 12,400	13,800	14,402	+ 602
	R. 1,400			
C. Organization of food supplies for Defence Services—	S. 100	100	..	- 100
d. Works .. .. .	R. 100	100	114	+ 14
e. Expenditure in connexion with enemy subjects—				
A. Allowances and other charges.	O. 1,000	2,500	3,289	+ 789
	R. 1,500			
m. Press Censor—				
A. Information Officer and Special Press Adviser and Secretariat staff—				
1. Pay of officers ..	O. 13,500	12,000	11,952	- 48
	R. - 1,500			
2. Pay of establishments.	O. 12,300	9,100	9,112	+ 12
	R. - 3,100			
<i>Col. 1.</i> —Employment of a stenotypist on a lower rate of pay and discontinuance of staff relating to pre-censorship of news.				
3. Allowances .. ..	O. 3,100	2,800	2,754	- 46
	R. - 300			
4. Other charges ..	O. 2,600	700	770	+ 70
	R. - 1,900			
g. <i>Deduct</i> —Share payable by the Central Government—				
1. Expenditure on A.R.P.	O. - 100	100	- 900	- 1,000
	R. 200			
2. War Injuries Scheme.	O. - 1,000	- 100	..	+ 100
	R. 900			
3. Public (War) Department.	O. - 12,400	- 13,800	- 14,492	- 692
	R. - 1,400			
4. Expenditure in connection with enemy subjects.	O. - 1,000	- 2,500	- 3,000	- 500
	R. - 1,500			
5. Press Censor ..	O. - 31,400	- 24,600	- 24,539	+ 61
	R. 6,800			
<i>Col. 1.</i> —Smaller recovery consequent on lesser expenditure on the establishment of the Press Censor due to non-utilization of provision for leave salary (Rs. 1,500), changes in personnel, discontinuance of the scheme for precensorship, etc. (Rs. 5,000).				
6. Works .. .. .	R. - 100	- 100	- 114	- 14
<b>Section IV.</b>				
<b>Expenditure borne wholly by the Provincial Government.</b>				
a. Expenditure on A.R.P.—Expenditure on A.R.P. subsidiary schemes in departments under the control of—				
A. Development Department.	O. 11,100	3,300	2,703	- 597
	R. - 7,800			
<i>Col. 1.</i> —Civil defence policy was revised and slit trenches for the Veterinary Department were not constructed during the year.				



Grant No. XXXII—Civil Defence—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.			
(1)		(2)	(3)	(4)			
<b>64-B. Civil Defence—cont.</b>							
		RS.	RS.	RS.			
<b>Section IV—cont.</b>							
<b>Expenditure borne wholly by the Provincial Government—cont.</b>							
a. Expenditure of A.R.P.—Expenditure on A.R.P. subsidiary schemes in departments under the control of—cont.							
B. Education and Public Health Department.	O. 1,00,700 S. 200 R. 18,000	1,18,900	86,438	- 32,462			
<i>Cols. 1 and 4.</i> —Funds obtained by reappropriation towards grants to the Madras Corporation on account of A.R.P. Works in the corporation schools not utilised to the extent anticipated.							
C. Finance Department.	O. 600 R. - 200				400	324	- 76
D. Home Department—							
Charged .. .. .	R. 300	300	227	- 73			
Authorized .. .. .	O. 61,400 R. - 39,200	22,200	23,660	+ 1,460			
<i>Col. 1.</i> —Closure of A.R.P. schemes in mufassal as a result of the revision of the Civil defence policy.							
E. Local Administration Department.	R. 800	800	746	- 54			
F. Public Works Department.	R. 74,400	74,400	44,353	- 30,047			
<i>Col. 1.</i> —Provision for expenditure on factory A.R.P. and Electrical Engineer (Special) Divisions.							
<i>Col. 4.</i> —Recovery from the Defence Department towards the expenditure of Electrical staff employed on defence works not taken into account in the final modified grant.							
G. Public Department—							
Charged .. .. .	O. 1,300 R. 200	1,700	1,370	- 330			
Authorized .. .. .	O. 2,500 S. 200 R. 500				3,200	3,575	+ 375
H. Revenue Department.	O. 75,100 R. - 70,300	4,800	5,588	+ 788			
<i>Col. 1.</i> —Due to wrong provision under this head instead of under "a. Expenditure on A.R.P." and "b. Expenditure on refugees and evacuees" under section I (Rs. 60,000) and to reduction in expenditure on A.R.P. schemes (Rs. 10,300).							
c. Miscellaneous—							
A. Establishment for price control—							
I. Board of Revenue—							
1. Pay of officers—							
Charged .. .. .	O. 21,000 S. 75,100 R. 45,100	1,41,200	1,08,053	- 33,147			
<i>Col. 1.</i> —Additional Officers employed to cope with increase in work and the rationing schemes (Rs. 38,200) and provision for 1/5th of the pay of the five members of the Board of Revenue (Rs. 82,000).							
<i>Col. 4.</i> —Due to the provision to meet 1/5th of the pay of the members of the Board of Revenue having been made twice, once in the supplementary appropriation and a second time by reappropriation.							
Authorized .. .. .	O. 46,400 S. 1,000 R. 80,100	1,27,500	1,02,108	- 25,392			
<i>Col. 1.</i> —Additional staff sanctioned to cope with general increase of work in connection with price control and food rationing schemes.							
<i>Col. 4.</i> —Late entertainment of staff connected with rationing in municipalities and for administration of Drug Control Order, etc.							

Grant No. XXXII—Civil Defence—*cont.*

Major head and sub-heads:		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>64-B. Civil Defence—<i>cont.</i></b>		RS.	RS.	RS.
<b>Section IV—<i>cont.</i></b>				
<b>Expenditure borne wholly by the Provincial Government—<i>cont.</i></b>				
<b>c. Miscellaneous—<i>cont.</i></b>				
<b>A. Establishment for price control—<i>cont.</i></b>				
<b>I. Board of Revenue—<i>cont.</i></b>				
2. Pay of establishments.	O. 54,700 S. 6,54,600 R. 2,300	7,11,600	6,28,780	— 82,820
<i>Cols. 1 and 4.—See "c.A.I.I, Authorized, cols. 1 and 4."</i>				
3. Other charges— Charged .. .. .	O. 6,000 R. 7,500			
<i>Col. 1.—See "c.A.I.I, Charged, col. 1"</i>				
<i>Col. 4.—Reduction in the number of tours undertaken by officers.</i>				
Authorized .. .. .	O. 30,700 S. 500 R. 6,27,000	6,58,200	6,26,326	— 31,874
<i>Col. 1.—See "c.A.I.I, Authorized, col. 1"</i>				
<b>II. Industries Department.</b>	S. 1,300	1,300	770	— 530
<b>B. Organization of food supplies in mufassal towns through Co-operative Societies.</b>	S. 100 R. 1,11,700	1,11,800	1,06,050	— 5,741
<i>Col. 1.—New sub-head opened during the year.</i>				
<b>C. Cadet Training School—</b>				
1. Pay of officers ..	{ O. 19,100 S. 100 R. 2,100 }	21,300	21,066	— 234
<i>Col. 1.—Additional establishment due to the expansion of the school.</i>				
2. Pay of establishments.	O. 7,900 R. 2,800	10,700	10,772	+ 72
<i>Col. 1.—See "c.C.I, col. 1."</i>				
3. Other charges ..	O. 84,500 R. 23,600	1,08,100	1,11,764	+ 3,664
<i>Col. 1.—See "c.C.I, col. 1."</i>				
<b>D. Civil representatives with the Army—</b>				
1. Pay of officers— Charged .. .. .	O. 1,01,300 R. — 38,700	62,600	58,113	— 4,487
<i>Col. 1.—Abolition of certain posts.</i>				
Authorized .. .. .	O. 73,100 R. — 38,200	34,900	436	436 — 1,790
<i>Col. 1.—See "c.D.I. Charged, col. 1."</i>				
3. Other charges— Charged .. .. .	O. 6,000 R. 1,000	7,000	6,760	— 240
Authorized .. .. .	O. 14,800 R. 5,200	20,000	18,119	— 1,881
<i>Col. 1.—Enhanced travelling and dearness allowances.</i>				



Grant No. XXXII—Civil Defence—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>64-B. Civil Defence—cont.</b>				
<b>Section IV—cont.</b>				
<b>Expenditure borne wholly by the Provincial Government—cont.</b>				
<b>c. Miscellaneous—cont.</b>				
<b>E. General Direction—Development Department—</b>				
<i>Charged</i> .. .. .	R.	6,400	6,400	6,656 + 256
<i>Col. 1.—Additional staff to cope with increase of work.</i>				
<i>Authorized</i> .. .. .	O.	9,200	13,400	13,474 + 74
	S.	100		
	R.	4,100		
<i>Col. 1.—See "c. E. Charged, col. 1."</i>				
<i>A.R.P. for Animals</i> .. .. .	O.	22,100		
	R.	- 22,100		
<i>Col. 1.—Transfer of this item of expenditure to the pool.</i>				
<b>F. Madras Soldiers' Board and District Soldiers' Boards.</b>	S.	100	1,700	2,224 + 524
	R.	1,600		
<b>G. Post-war Reconstruction—</b>				
<i>Charged</i> .. .. .	S.	100	6,700	13,945 + 7,245
	R.	6,600		
<i>Col. 1.—Post-budget decision to debit a portion of the pay of the Members of the Board of Revenue to this head.</i>				
<i>Col. 4.—(i) Anticipated recovery from the Central Government not effected, as that Government declined to bear the proportionate cost of the pay of the Fifth Member (Rs. 4,100), (ii) credit allowed for family allotment not realized to the extent anticipated (Rs. 1,500) and (iii) increase under travelling allowance (Rs. 1,000).</i>				
<i>Authorized</i> .. .. .	S.	100	17,300	9,302 - 7,998
	R.	17,200		
<i>Col. 1.—Expenditure connected with anti-malarial operations in a malarial district and reclamation of land for cultivation purposes.</i>				
<i>Col. 4.—Delay in the commencement of the schemes.</i>				
<b>d. Works—</b>				
<b>A. Works</b> .. .. .	O.	7,700	79,700	72,877 - 6,823
	R.	72,000		
<i>Col. 1.—Provision for constructing a new class room in Cadet Training school and for completing incomplete works of 1942-43.</i>				
<b>n. War Committees—</b>				
<b>A. Madras Provincial War Committee and its Sub-Committees—</b>				
<i>Charged</i> .. .. .	O.	12,100	11,200	10,289 - 911
	R.	- 900		
<i>Authorized</i> .. .. .	O.	2,24,500	2,15,300	2,18,822 + 3,522
	R.	- 9,200		
<b>B. District War Committees and their Sub-Committees</b> .. .. .				
	O.	92,600	7,900	8,062 + 162
	R.	- 84,700		
<i>Col. 1.—Post-budget decision to classify expenditure on the Propaganda Sub-Committee of the District War Committee under Section II. J. National War Front, instead of under this head (Rs. 74,600) and expenditure on the Recruitment Sub-Committees and the Finance Sub-Committee of the District War Committee, being smaller than anticipated (Rs. 10,100).</i>				
<b>e. Charges in England—</b>				
<b>High Commissioner for India—</b>				
<b>1. Allotment of pay of officers—</b>				
<i>Charged</i> .. .. .	R.	4,400	4,400	1,342 - 3,058

## Grant No. XXXII—Civil Defence—cont.

Major head and sub-head: (1)	Final grant or appropriation, (2)	Actual expenditure, (3)	Excess +, Saving -, (4)
	RS.	RS.	RS.
<b>64-B. Civil Defence—cont.</b>			
<b>Section IV—cont.</b>			
<b>Expenditure borne wholly by the Provincial Government—cont.</b>			
<b>e. Charged in England—cont.</b>			
High Commissioner for India—cont.			
2. Sterling overseas pay—			
Charged .. .. . R. 9,400	9,400	8,942	- 458
Loss or gain by exchange—			
Charged .. .. .		17	+ 17
Surrenders or withdrawals within grant or appropriation—			
Charged—			
Gross .. .. . R. - 8,100	- 8,100		+ 8,100
Deductions .. .. R. 8,100	8,100		- 8,100
Authorized—			
Gross .. .. . R. - 5,33,500	- 5,33,500		+ 5,33,500
Deductions .. .. R. 5,33,500	5,33,500		- 5,33,500
Totals			
Charged—			
Gross .. .. .	3,69,100	3,61,171	- 7,926
Deductions .. ..	- 19,800	- 7,275	+ 12,525
Net .. .. .	3,49,300	3,53,899	+ 4,599
Authorized—			
Gross .. .. .	2,31,92,300	2,47,01,063	+ 15,08,763
Deductions .. ..	- 16,37,400	- 19,83,149	- 3,45,749
Net .. .. .	2,15,54,900	2,27,17,914	+ 11,63,014

## Notes.

Section I—Sub-heads, "a.E.", "c.A.", "d.A. Charged" and "d.B. Authorized".—In the absence of proper reconciliation of the departmental figures with those of the Audit office, the Chief Controlling Officer was unable to locate and explain the variations between the final appropriations and actuals under these sub-heads.

2. Administration of the grant—Charged.—The percentage of excess over the final appropriation was 1.3 as against the saving of 4.9 in the previous year.

Authorized.—The percentage of excess over the final grant was 5.4 as against the saving of 40.0 in the previous year. The excess occurred chiefly under the sub-heads "a.D" and "f" under Section I and "g.E." under Section II.

3. Losses.—(a) The following losses were written off by Government in 1943-44:—

I. (1) The value of provisions damaged during the floods in October 1943 in a Divisional Headquarters Mess .. .. .	RS.	1,263
(2) The value of labourers' blocks and scavengers' sheds in the Essential Services Camp damaged by heavy rains in October 1943 .. .. .		3,000
(3) (a) Value of labourers' quarters in the Essential Services camps damaged by fire .. .. .		15,176
(b) Value of damage caused by the collapse of two walls in the upper class camp .. .. .		3,800
II. The cost of brushwood packed in the guard trenches looted in October 1943 .. .. .		4,000
III. The value of 4,500 feet of delivery hose which became unserviceable due to fair wear and tear .. .. .		11,813
Total .. .. .		39,052



Grant No. XXXII--Civil Defence--cont.

(b) A Lease/Lend chassis was damaged in an accident, while it was being brought from Bombay to Madras. Government have accorded sanction to the repair of the chassis at an estimated cost of Rs. 1,243.

(c) A propaganda van caught fire accidentally resulting in a loss of about Rs. 8,000. Government have sanctioned the repair of the van at an estimated cost of Rs. 12,000.

(d) An A.R.P. car when being brought from muffsil to Madras was badly damaged in an accident on the way. As extensive repairs were necessary to set the vehicle in proper working order, it was decided to dismantle the car and to utilize the spare parts. The value of the car was Rs. 2,292. After taking into account the cost of dismantling the car and the value of the spare parts and other materials the net loss was estimated at Rs. 1,488 and it was written off by Government. The services of the driver responsible for the accident were dispensed with.

4. Detailed statement of expenditure on important new works :—

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
				More + Less -	More + Less -
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

64-B. Civil Defence—Section I.

I.—MAJOR WORKS COSTING ABOVE Rs. 1,00,000 FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—

1. Forming a gravelled earthen road from Goschen road near Berijam to connect with the existing road system in Travancore.	40,000	..	..	— 40,000	..
--	--------	----	----	----------	----

Col. 3.—This work was transferred to '50. Civil Works—Communications."

II.—OTHER MAJOR WORKS FOR WHICH PROVISION WAS MADE IN THE BUDGET—

(Collectively)	47,000	23,000	23,582	— 23,418	+ 582
----------------	--------	--------	--------	----------	-------

Col. 3.—Splitting of a Major Work into eight Minor Works (Rs. —20,000), (2) stoppage of work (Rs. — 12,000), (3) a work was completed in 1942-43 but originally provided in the budget (Rs. — 2,000), (4) transfer of work from Minor to Major (Rs. + 10,000).

III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—

1. Constructing quarters for the menial staff in the General Hospital.	..	15,600	15,548	+ 15,548	— 52
--	----	--------	--------	----------	------

Estimate Rs. 36,500; expenditure to the end of 1943-44 under Section I, Rs. 15,548; expenditure is incurred under Section IV also; work in progress.

Col. 3.—Post-budget decision to transfer a portion of the expenditure from Section IV to Section I.

2. Constructing quarters for menial staff in Government Victoria Caste and Gosha Hospital.	..	100	86	+ 86	— 14
--	----	-----	----	------	------

Estimate Rs. 13,300; expenditure to the end of 1943-44, under Section I, Rs. 86; expenditure is incurred under Section IV also; work completed.

Grant No. XXXII—Civil Defence—*cont.*4. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation. More + Less -	Modified appropriation. More + Less -
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

64-B. Civil Defence—Section I—*cont.*III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—*cont.*

3. Constructing three air-raid shelters in the compound of the A.R.P. Office, Coimbatore. .. .. . 800 819 + 819 + 19

Estimate Rs. 19,200; expenditure to end of March 1944, Rs. 16,526; work completed.

4. Constructing two air-raid shelters in the compound of the Middle School at R.S. Puram. .. .. . 800 783 + 783 - 17

Estimate Rs. 12,800; expenditure to the end of 1943-44, Rs. 12,508; work completed.

5. Constructing air-raid shelters in the compound of the Public Works Department office at Coimbatore. .. .. . 800 818 + 818 + 18

Estimate Rs. 13,435; expenditure to the end of 1943-44, Rs. 9,904; work completed.

6. Construction of masonry tanks of 5,000 gallons capacity in British Coshin. .. . 2,900 2,617 + 2,617 - 283

Estimate Rs. 13,400; expenditure to the end of 1943-44, Rs. 11,577; work completed.

Col. 3.—Provision for completing the work.

7. Construction of surface shelters for the public in British Coshin. .. .. . 400 377 + 377 - 23

Estimate Rs. 28,000; expenditure to the end of 1943-44, Rs. 22,128; work completed.

8. Constructing 2 garage blocks in R.S. Puram Middle School. .. .. . 1,700 1,744 + 1,744 + 44

Estimate Rs. 15,440; expenditure to the end of 1943-44, Rs. 15,281; work completed.

9. Constructing 2 garages in the compound of the A.R.P. office, Coimbatore. .. .. . 1,600 1,573 + 1,573 - 27

Estimate Rs. 15,440; expenditure to the end of 1943-44, Rs. 14,803; work completed.

10. Constructing 2 garages in P.W.D. office compound, Coimbatore. .. .. . 4,600 4,593 + 4,593 - 7

Estimate Rs. 16,075; expenditure to the end of 1943-44, Rs. 14,883; balance Rs. 1,192; work in progress.

Col. 3.—Provision for completing the work.



Grant No. XXXII—Civil Defence—*cont.*

4. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
				More + Less -.	More + Less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

64-B. Civil Defence—Section I—*cont.*

III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—*cont.*

11. Construction of 12 garages in 3 blocks in British Cochin.	..	..	- 100	- 114	- 114	- 14
---	----	----	-------	-------	-------	------

Estimate Rs. 20,000; expenditure to the end of 1943-44, Rs. 18,474; work completed.

12. Construction of an A.R.P. Report Centre, Wardens' Posts, strengthening the existing buildings and constructing latrines at Cochin.	..	..	..	- 44	- 44	- 44
--	----	----	----	------	------	------

Estimate Rs. 18,630; expenditure to the end of 1943-44, Rs. 16,487; work completed.

13. Constructing slit trenches in British Cochin.	..	..	..	- 3	- 3	- 3
---	----	----	----	-----	-----	-----

Estimate Rs. 10,998; expenditure to the end of 1943-44, Rs. 11,297; work completed.

14. Constructing an A.R.P. Depot in British Cochin.	..	..	..	3	+ 3	+ 3
---	----	----	----	---	-----	-----

Estimate Rs. 11,700; expenditure to the end of 1943-44, Rs. 11,071; balance Rs. 629; work in progress.

15. Construction of a combined fire-station and quarters for fire-master in A.R.P. Depot grounds at Tuticorin.	..	..	18,100	16,335	+ 16,335	- 1,765
--	----	----	--------	--------	----------	---------

Estimate Rs. 14,000; expenditure to end of March 1944, Rs. 16,335; excess over estimate Rs. 2,335; work in progress.  
Col. 3.—Work sanctioned late.

16. Constructing a permanent triple unit fire station at Masulipatam.	..	..	14,000	8,101	+ 8,101	- 5,899
---	----	----	--------	-------	---------	---------

Estimate Rs. 15,700; expenditure to end of March 1944, Rs. 8,101; balance Rs. 7,599; work in progress.  
Col. 3.—Work sanctioned late.

Col. 6.—Delay in the completion of the work due to non-availability of materials.

17. Constructing shelters and other subsidiary buildings for the A.R.P. Combined Depot in the Stanley Medical College Hostel, Rayapuram.	..	..	- 600	- 590	- 590	+ 10
--	----	----	-------	-------	-------	------

Estimate Rs. 42,500; expenditure to the end of 1943-44, Rs. 44,403; work completed.

Grant No. XXXII—Civil Defence—*cont.*4. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
				More + Less -	More + Less -
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

64-B. Civil Defence—Section I—*cont.*III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—*cont.*

- |  |    |       |       |       |      |
|--|----|-------|-------|-------|------|
| 18. Constructing shelters and other subsidiary buildings for the A.R.P. Combined Depot No. 9 in the compound of the Government School of Technology play-ground, Madras. | .. | - 600 | - 562 | - 562 | + 38 |
|--|----|-------|-------|-------|------|

Estimate Rs. 37,000; expenditure to the end of 1943-44, Rs. 35,080; work completed.

- |   |    |         |         |         |      |
|---|----|---------|---------|---------|------|
| 19. Constructing shelters and subsidiary buildings for the A.R.P. Combined Depot No. 9 in the compound of the Government School of Indian Medicine, Madras. | .. | - 1,000 | - 1,041 | - 1,041 | + 41 |
|---|----|---------|---------|---------|------|

Estimate Rs. 35,000; expenditure to the end of 1943-44, Rs. 32,215; work completed.

- |  |    |       |       |       |      |
|--|----|-------|-------|-------|------|
| 20. Constructing shelters and subsidiary buildings for the A.R.P. Combined Depot No. 9 in the compound of the Inspector-General of Police, Madras. | .. | - 500 | - 487 | - 487 | + 13 |
|--|----|-------|-------|-------|------|

Estimate Rs. 34,900; expenditure to the end of 1943-44, Rs. 39,904; work completed.

- |   |    |       |       |       |      |
|---|----|-------|-------|-------|------|
| 21. Constructing shelters and other subsidiary buildings for the A.R.P. Combined Depot No. 9 in the compound of the Madras Medical College. | .. | - 500 | - 521 | - 521 | - 21 |
|---|----|-------|-------|-------|------|

Estimate Rs. 37,700; expenditure to the end of 1943-44, Rs. 44,092; work completed.

- |   |    |       |       |       |      |
|---|----|-------|-------|-------|------|
| 22. Constructing shelters and other subsidiary buildings for the A.R.P. Combined Depot No. 9 in the compound of the High Court. | .. | - 600 | - 554 | - 554 | + 46 |
|---|----|-------|-------|-------|------|

Estimate Rs. 44,428; expenditure to the end of 1943-44, Rs. 44,428; work completed.

- |  |    |     |     |       |       |
|--|----|-----|-----|-------|-------|
| 23. Constructing shelters and other subsidiary buildings for the A.R.P. Combined Depot in the compound of P.W.D. offices, Chepauk. | .. | 700 | 843 | + 843 | + 143 |
|--|----|-----|-----|-------|-------|

Estimate Rs. 39,000; expenditure to the end of 1943-44, Rs. 45,793; work completed.



Grant No. XXXII—Civil Defence—*cont.*

4. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
				More + Less -.	More + Less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

64-B. Civil Defence—Section I—*cont.*

III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—*cont.*

Constructing 20 incendiary bomb sheds for demonstration purposes.			— 37	— 37	— 37
Estimate Rs. 10,700; expenditure to the end of 1943-44, Rs. 6,478; work completed.					
25. Constructing a police report centre in the compound of the office of Police Commissioner, Egmore.		2,100	2,017	+ 2,017	— 83
Estimate Rs. 18,000; expenditure to the end of 1943-44, Rs. 16,421; excess over estimate Rs. 421; work in progress. Col. 3.—Provision for completing the electrical portion of the work and for additional fans.					
26. Constructing air-raid shelters along Mannarswami Koil Street, Tiruvottiyur High Road.		3,000	2,935	+ 2,935	— 65
Estimate Rs. 16,200; expenditure to the end of 1943-44, Rs. 15,682; work completed. Col. 3.—Provision for making the payment of 25 per cent extra over the agreement rate.					
27. Constructing air-raid shelters along Wall-Tax Road, Mint Street, and China Bazaar Road.		200	167	+ 167	— 33
Estimate Rs. 15,000; expenditure to the end of 1943-44, Rs. 9,445; work completed.					
28. Constructing shelters and subsidiary buildings in A.R.P. Combined Depot in Chingleput Collector's office.		— 800	— 849	— 849	— 49
Estimate Rs. 34,600; expenditure to the end of 1943-44, Rs. 40,689; work completed.					
29. Constructing shelters and subsidiary buildings in Surgeon-General's office compound.		— 1,000	— 999	— 999	+ 1
Estimate Rs. 35,500; expenditure to the end of 1943-44, Rs. 39,312; work completed.					
30. Constructing 4 shelters along Mount Road and 2 along Royapetta Tram Road.		100	65	+ 65	— 35
Estimate Rs. 11,450; expenditure to the end of 1943-44, Rs. 9,839; work completed.					

Grant No. XXXII—Civil Defence—*cont.*4. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation. More + Less -.	Modified appropriation. More + Less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

64-B. Civil Defence—Section I—*cont.*III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—*cont.*

31. Constructing double-unit fire station in the compound of the Government School of Indian Medicine.	..	400	382	+ 382	- 18
Estimate Rs. 21,000 ; expenditure to the end of 1943-44, Rs. 21,371 ; work completed.					
32. Constructing a double-unit fire-station in Ice House Road storm-water drains and its tributaries.	..	5,500	5,489	+ 5,489	- 11
Estimate Rs. 19,200 ; expenditure to the end of 1943-44, Rs. 6,240 ; balance Rs. 12,951 ; work in progress. Col. 3.—Work sanctioned late in 1942-43.					
33. Constructing a double-unit fire-station in Wallajah Road storm-water drainage system.	..	5,200	4,493	+ 4,493	- 707
Estimate Rs. 18,000 ; expenditure to the end of 1943-44, Rs. 4,511 ; balance Rs. 13,489 ; work in progress. Col. 3.—Work sanctioned late in 1942-43.					
34. Constructing a treble-unit fire-station at Saidapet.	..	11,500	11,751	+ 11,751	+ 251
Estimate Rs. 15,600 ; expenditure to the end of 1943-44, Rs. 11,751 ; balance Rs. 3,849 ; work in progress. Col. 3.—Work sanctioned late.					
35. Constructing a treble-unit fire-station at Sembiam.	..	11,300	11,471	+ 11,471	+ 171
Estimate Rs. 15,500 ; expenditure to the end of 1943-44, Rs. 11,471 ; balance Rs. 4,029 ; work in progress. Col. 3.—Work sanctioned late.					
36. Constructing a treble-unit fire-station at Tiruvottiyur.	..	12,000	10,318	+ 10,318	- 1,682
Estimate Rs. 16,930 ; expenditure to the end of 1943-44, Rs. 10,318 ; balance Rs. 6,612 ; work in progress. Col. 3.—Work sanctioned late.					
37. Constructing a treble-unit fire-station in the compound of the Vepery Police Station.	..	400	391	+ 391	- 9
Estimate Rs. 23,000 ; expenditure to the end of 1943-44, Rs. 19,959 ; work completed.					
38. Storing water for fire-fighting in Pantheon Road drains and its tributaries by pumping from Cooum.	..	4,500	4,929	+ 4,929	+ 429
Estimate Rs. 14,500 ; expenditure to the end of 1943-44, Rs. 5,755 ; balance Rs. 8,745 ; work in progress. Col. 3.—Work sanctioned late.					



## Grant No. XXXII—Civil Defence—cont.

## 4. Detailed statement of expenditure on important new works—cont.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation. More + Less -.	Modified appropriation. More + Less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

## 64-B. Civil Defence—Section I—cont.

## III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—cont.

39. Storing water in Kalmandapam Road drains and its tributaries.	..	4,000	2,995	+ 2,995	- 1,005
Estimate Rs. 15,400; expenditure to the end of 1943-44, Rs. 3,986; balance Rs. 11,414; work in progress.					
Col. 3.—Work sanctioned late in 1942-43.					
40. Constructing a double unit fire-station at Alandur.	..	7,500	6,447	+ 6,447	- 1,053
Estimate Rs. 12,800; expenditure to the end of 1943-44, Rs. 6,417; balance Rs. 6,383; work in progress.					
Col. 3.—Work sanctioned late.					
41. Constructing a treble-unit fire-station in the M.S.M. Railway play-ground opposite to Salt Cotaurs.	..	5,500	5,541	+ 5,541	+ 41
Estimate Rs. 14,800; expenditure to the end of 1943-44, Rs. 5,541; balance Rs. 9,259; work in progress.					
Col. 3.—Work sanctioned late.					
42. Constructing 7 air-raid shelters along Poonamallee High Road, General Hospital Road along tram line to Broadway.	..	2,900	2,538	+ 2,538	- 362
Estimate Rs. 13,790; expenditure to the end of 1943-44, Rs. 14,242; work completed.					
Col. 3.—25 per cent extra payment to the contractor sanctioned in December 1943.					
43. Constructing sheds for fire brigade at Pudupet maidan, Egmore.	..	- 700	- 825	- 825	- 125
Estimate Rs. 46,000; expenditure to the end of 1943-44, Rs. 48,532; excess over estimate Rs. 2,532; work in progress.					
44. Constructing seven shelters along Ellis Road and three shelters along Mount Road.	..	..	100	+ 100	+ 100
Estimate Rs. 19,700; expenditure to the end of 1943-44, Rs. 14,426; work completed.					
45. Constructing a double-unit fire-station in the compound of the Inspector-General of Police, Mylapore.	..	400	403	+ 403	+ 3
Estimate Rs. 21,000; expenditure to the end of 1943-44, Rs. 18,564; work completed.					
46. Constructing a double-unit fire-station in the compound of Surgeon-General's office.	..	300	326	+ 326	+ 26
Estimate Rs. 19,700; expenditure to the end of 1943-44, Rs. 19,043; work completed.					

Grant No. XXXII—Civil Defence—*cont.*4. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
				More + Less -	More + Less -
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

64-B. Civil Defence—Section I—*cont.*III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—*cont.*

47. Constructing a treble-unit fire-station in Wallajah Road Police Station.		200	208	+ 208	
Estimate Rs. 23,300; expenditure to the end of 1943-44, Rs. 22,281; work completed.					
48. Constructing a treble-unit fire station at Pallavaram.		3,700	1,883	+ 1,883	- 1,817
Estimate Rs. 15,950; expenditure to the end of 1943-44, Rs. 1,883; balance Rs. 14,067; work in progress.					
Col. 3.—Work sanctioned late.					
49. Constructing a fire-station at Tondiarpet Police lines.		1,400	56	+ 56	- 1,344
Estimate Rs. 21,000; expenditure to the end of 1943-44, Rs. 18,791; work completed.					
50. Constructing a fire-station at Konditope Police lines.		1,000	- 497	- 497	- 1,497
Estimate Rs. 24,750; expenditure to the end of 1943-44, Rs. 22,434; work completed.					
51. Constructing a fire-station in the High Court compound.		- 600	- 561	- 561	+ 39
Estimate Rs. 24,000; expenditure to the end of 1943-44, Rs. 24,250; work completed.					
52. Constructing a fire-station in the compound of Salt and Abkari Depot.		1,700	282	+ 282	- 1,418
Estimate Rs. 23,800; expenditure to the end of 1943-44, Rs. 21,169; work completed.					
53. Constructing a fire-station in the compound of P.W. Workshops.		- 500	- 513	- 513	- 13
Estimate Rs. 24,750; expenditure to the end of 1943-44, Rs. 23,025; work completed.					
54. Excavating slit trenches for A.R.P. in Vizagapatam.		600	579	+ 579	- 21
Estimate Rs. 45,800; expenditure to the end of 1943-44, Rs. 45,320; balance Rs. 480; work in progress.					
55. Constructing quarters for fire-fighting personnel in Suryabagh compound, Vizagapatam.		1,500	1,479	+ 1,479	- 21
Estimate Rs. 15,750; expenditure to the end of 1943-44, Rs. 15,513; balance Rs. 237; work in progress.					



Grant No. XXXII—Civil Defence—*cont.*

4. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
(1)	(2)	(3)	(4)	More + Less -	More + Less -
	RS.	RS.	RS.	RS.	RS.

64-B. Civil Defence—Section I—*cont.*

III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—*cont.*

56. Constructing a three bay permanent fire-station for peacetime in the compound of the Municipal Park, Vizianagram.

Estimate not sanctioned; expenditure to the end of 1943-44, Rs. 31; work in progress.

57. Constructing blast and splinter proof wall as an A.R.P. measure in the King George Hospital, Vizagapatam.

Estimate Rs. 20,000; total expenditure to the end of 1943-44 under Section I is Rs. 523; work in progress.

58. Constructing a double unit fire-station in the District Judge's Court compound at Rajahmundry.

Estimate Rs. 11,800; expenditure to the end of 1943-44, Rs. 10,938; balance Rs. 862; work in progress.

Col. 3.—Provision for completing the work.

59. Constructing No. 2, double-unit fire station at Rajahmundry.

Estimate Rs. 12,900; expenditure to the end of 1943-44, Rs. 12,339; balance Rs. 561; work in progress.

Col. 3.—Provision for completing the work.

60. Providing additional items in the fire stations at Cocanada.

Estimate Rs. 23,350; expenditure to the end of 1943-44, Rs. 3,837; balance Rs. 19,513; work in progress.

Col. 3.—Several sub-works now combined into one major work.

61. Constructing a permanent fire station at Mangalore.

Estimate Rs. 14,000; expenditure to the end of 1943-44, Rs. 100; balance Rs. 13,900; work in progress.

62. Construction of a permanent fire station at Tellicherry.

Estimate Rs. 14,100; expenditure to the end of 1943-44, Rs. 2,299; balance Rs. 11,801; work in progress.

Col. 3.—Work sanctioned late.

63. Construction of a fire station at Mangalore.

Estimate Rs. 13,300; expenditure to the end of 1942-44, Rs. 420; balance Rs. 12,880; work in progress.

## Grant No. XXXII—Civil Defence—cont.

## 4. Detailed statement of expenditure on important new works—cont.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation. More + Less -	Modified appropriation. More + Less -
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
<b>64-B. Civil Defence—Section I—cont.</b>					
III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—cont.					
64. Constructing arched surface shelters in Trichinopoly and Srirangam area.			— 23	— 23	— 23
Estimate, Rs. 17,950; expenditure to the end of 1943-44, Rs. 17,918; balance Rs. 32; work in progress.					
65. Providing blast and splinter proof screen walls to serve as veranda shelters in Trichinopoly and Srirangam.		— 800	— 887	— 887	— 87
Estimate Rs. 12,500; expenditure to the end of 1943-44, Rs. 1,132; balance, Rs. 11,368; work in progress.					
66. Providing baffle walls and slit trenches at Rameswaram.		8,100	7,951	+ 7,951	— 149
Estimate, Rs. 10,520; expenditure to the end of 1943-44, Rs. 7,951; work completed.					
Col. 3.—Work sanctioned during the year.					
67. Constructing a permanent fire-station near Divi Talkies at Vyasapuram, Madura.		16,100	15,230	+ 15,230	— 870
Estimate not sanctioned; expenditure to the end of 1943-44, Rs. 15,230, work in progress.					
Col. 3.—See item 66.					
68. Constructing quarters for eight female and eight male nursing orderlies in the Erskine Hospital at Madura.		9,400	9,373	+ 9,373	— 27
Estimate, Rs. 16,900; expenditure to the end of 1943-44, under Section I, Rs. 9,373, work completed.					
Col. 3.—Post-budget decision regarding allocation of expenditure between Sections I and IV.					
69. Construction of fire-station and staff quarters at Arkonam.		600	..	..	— 600
Estimate Rs. 50,000; work not started.					
70. Construction of fire sub-stations at Vizagapatam.		100	..	..	— 100
Estimate Rs. 22,900; work not started.					
71. Constructing a temporary fire station in the vacant-site No. 31, Millers Road, Kilpauk.		100	..	..	— 100
Estimate Rs. 16,900; work not started.					
72. Construction of a fire station at Conjeeveram.		100	..	..	— 100
<b>Total—Section I ..</b>	<b>87,000</b>	<b>2,17,100</b>	<b>1,95,542</b>	<b>+ 1,08,542</b>	<b>— 21,558</b>



Grant No. XXXII—Civil Defence—cont.

4. Detailed statement of expenditure on important new works—cont.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation. More +, Less -.	Modified appropriation. More +, Less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
<b>64-B. Civil Defence—Section II.</b>					
MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET.					
Constructing additional police lines for 48 constables and 4 head constables in Coronation Park, Cumbatore.		8,400	18,396	+ 18,396	- 4
Estimate Rs. 20,000; expenditure to the end of 1943-44, Rs. 20,925; work completed.					
Col. 3.—Provision for completing the work.					
IV. MINOR WORKS (COLLECTIVELY).		1,300	192	+ 192	- 1,108
Total—Section II		19,700	18,588	+18,588	- 1,112

64-B. Civil Defence—Section IV.

MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET.

1. Constructing quarters for the menials in the General Hospital.		6,900	6,953	+ 6,953	+ 53
Estimate Rs. 36,500; expenditure to the end of 1943-44, under Section IV, Rs. 7,978; expenditure is incurred under Section I also, balance Rs. 12,974; work in progress.					
Col. 3.—Estimate for the work sanctioned late.					
2. Constructing quarters for menial staff in Government Victoria Caste and Gosha Hospital.		100	57	+ 57	- 43
Estimate Rs. 13,200; expenditure under Section IV to the end of 1943-44, Rs. 12,330; work completed; expenditure of Rs. 86 was incurred for the same work under Section I.					
3. Constructing a class-room in the Cadet Training School, Adyar.		10,700	10,771	+ 10,771	+ 71
Estimate Rs. 10,800; expenditure to the end of 1943-44, Rs. 10,771; work completed.					
Col. 3.—Work sanctioned during the year.					
4. Constructing an emergency ward of 30 beds in the Government Hospital at Cochin.			- 12	- 12	- 12
Estimate Rs. 14,002; expenditure to end of March 1944, Rs. 12,964; balance Rs. 1,038; work in progress.					
5. Providing water-supply arrangements for fire-fighting in old High Court Buildings.		- 600	- 585	- 585	+ 15
Estimate Rs. 23,500; expenditure to end of March 1944, Rs. 18,420; balance Rs. 5,074; work in progress.					

Grant No. XXXII—Civil Defence—*cont.*4. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation. More +, Less -.	Modified appropriation. More +, Less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
<b>64-B. Civil Defence—Section IV—<i>cont.</i></b>					
MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET— <i>cont.</i>					
6. Constructing a storage tank in the High Court compound.		100	101	101	1
Estimate Rs. 17,250; expenditure to end of March 1944, Rs. 14,828; balance Rs. 2,422; work in progress.					
7. A.R.P. Subsidiary Scheme for Mental Hospital Buildings, Waltair.		6,000	5,983	+ 5,983	17
Estimate Rs. 11,700; expenditure to end of March 1944, Rs. 12,430; excess over estimate Rs. 730; work in progress.					
Col. 3.—Provision for completing the work started in 1942-43.					
8. Constructing blast and splinter-proof walls as an A.R.P. measure in King George Hospital, Vizagapatam.		400	184	+ 184	216
Estimate Rs. 20,000; expenditure to end of March 1944, Rs. 17,858; balance Rs. 2,142; work in progress.					
9. Providing protective measures for the refuge rooms in the Central Jail, Rajahmundry.		300	290	290	+ 10
Estimate Rs. 16,000; expenditure to end of March 1944, Rs. Nil; work was not considered necessary.					
10. Construction of quarters for eight female and six male nursing orderlies in the Erskine Hospital at Madura.		6,200	6,295	+ 6,295	+ 95
Estimate Rs. 16,900; expenditure to end of March 1944, under Section IV Rs. 6,401; work completed.					
Col. 3.—See item 7 above.					
IV. MINOR WORKS (COLLECTIVELY).	7,700	50,400	43,622	+ 35,922	6,778
Col. 6.—Write-back of expenditure to "85-A."					
Total—Section IV	7,700	79,700	72,877	+ 65,177	6,823

*Important comments.*

The expenditure on the works included under Section I is merged in the expenditure shown under "d. A. Works" as the latter head includes also detailed heads other than "Works". The number of major works included in the above statement and for which no provision was made in the budget is 83. Of this, 64 were incomplete works of the previous years, 43 of which were completed during the year and one work was declared unnecessary. Out of 19 new works sanctioned during the year, expenditure was incurred only on 15, and the remaining works were not started.



Debt Charges—Charged.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>22. Interest on Debt and Other Obligations.</b>			
<b>A. Interest on Ordinary debt—Rupee debt—</b>			
<b>a. Interest on permanent loans—</b>			
(i) Madras Government 3 per cent Loan, 1952.	{ O. 6,54,000 } { R. 4,000 }	6,58,000	6,53,576 - 4,424
(ii) Madras Government 3 per cent Loan, 1953.	{ O. 4,24,000 } { R. - 4,000 }	4,20,000	4,37,280 + 17,280
(iii) Madras Government 3 per cent Loan, 1955.	R. 1,80,000	3,72,000	3,73,385 + 1,385
(iv) Madras Government 3 per cent Loan, 1956.	R. 1,80,000	1,80,000	1,41,639 - 38,361
<i>Col. 1.—</i> Floatation of a new loan.			
<i>Col. 4.—</i> A large amount of interest due for the half year ending 31st March 1944 not drawn.			
(v) Madras Government 3 per cent Loan, 1959.	{ O. 4,27,000 } { R. 4,000 }	4,31,000	4,30,751 - 249
b. Discount on loans.	R. 62,600	62,600	62,550 - 50
<i>Col. 1.—</i> See "A.a.(iv), col. 1."			
<b>c. Floating loans—</b>			
(i) Discount on Treasury Bills.	{ O. 1,20,000 }	24,500	{ 12,735 }
(ii) Interest on other Floating loans.	{ R. - 95,500 }		{ 11,808 }
<i>Col. 1.—</i> Reduction in the amounts of treasury bills issued and ways and means advances taken.			
<b>d. Other items—</b>			
(i) Management of Debt.	{ O. 15,200 } { R. - 700 }	14,500	13,838 - 662
(ii) Expenditure connected with the issue of new loans.	R. 82,000	82,000	82,020 + 20
<i>Col. 1.—</i> See "a.A.(iv), col. 1."			
(iii) Miscellaneous.	{ O. 1,000 } { R. 300 }	1,300	1,994 + 694
e. Interest on Loans taken from the Central Government.	{ O. 26,70,200 } { R. - 2,81,200 }	23,89,000	23,88,964 - 36
<i>Col. 1.—</i> Reduction in interest charges due to advance repayment of Rs. 125-10 lakhs of the outstanding loan from the Central Government.			
<b>B. Interest on Unfunded Debt—</b>			
<b>a. Special Loans—</b>			
Interest on other special loans.	{ O. 12,600 } { R. 3,700 }	16,300	16,882 + 582
<i>Col. 1.—</i> Provision for certain arrear claims.			
<b>b. State Provident Funds—</b>			
(i) Interest on General Provident Fund.	{ O. 15,25,000 } { R. 37,000 }	15,62,000	15,65,168 + 3,168
(ii) Interest on I.C.S. Provident Fund.		1,13,000	1,14,159 + 1,159
(iii) Interest on I.C.S. (Non-European Members) Provident Fund.	{ O. 19,000 } { R. 500 }	19,500	19,372 - 128
(iv) Interest on Contributory Provident Fund (Madras).	{ O. 30,000 } { R. 3,500 }	33,500	35,758 + 2,258
<i>Col. 1.—</i> Provision for interest on a larger closing balance than anticipated.			

## Debt Charges—Charged—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving -.
(1)		(2)	(3)	(4)
<b>22. Interest on Debt and Other Obligations—</b>		RS.	RS.	RS.
<i>cont.</i>				
<b>C. Interest on other Obligations—</b>				
Interest on Depreciation Reserve and other Reserve Funds—				
(i) Interest on Deposits of Depreciation Reserve of Government Commercial undertakings.	{ O. 15,900 } R. - 1,400 }	14,500	14,540	+ 40
(ii) Other items—Miscellaneous.	{ O. 4,300 } R. - 3,200 }	1,100	633	- 467
Col. 1.—Based on figures furnished by Collectors.				
<b>D. Transfers—</b>				
<i>Deduct—</i>				
Interest transferred to Commercial Departments—				
(i) Irrigation, Navigation, etc., works.	{ O. - 88,36,000 } R. - 3,000 }	- 88,39,000	- 88,37,275	+ 1,725
(ii) Electricity schemes.	{ O. - 33,14,500 } R. 37,200 }	- 32,77,300	- 32,68,853	+ 8,447
(iii) Commercial undertakings.	{ O. - 1,29,100 } R. 32,600 }	- 96,500	- 92,383	+ 4,117
Col. 1.—Reduction in rate of interest charged on capital outlay.				
<b>23. Appropriation for Reduction or Avoidance of Debt—Charged.</b>				
<b>a. Sinking Funds—Provincial Loans—</b>				
<b>A. Depreciation Fund—</b>				
(i) Madras Government 3 per cent Loan, 1952.		3,50,300	3,50,317	+ 17
(ii) Madras Government 3 per cent Loan, 1953.		2,27,000	2,26,940	- 60
(iii) Madras Government 3 per cent Loan, of 1955.		1,87,500	1,87,500	..
(iv) Madras Government 3 per cent Loan, 1959.		2,25,000	2,25,000	..
<b>B. General Sinking Fund ..</b>		26,34,400	26,34,400	..
<b>b. Other Appropriations—</b>				
Repayment of Loans taken from the Central Government.	{ O. 5,79,400 } R. - 61,900 }	5,17,500	5,17,454	- 46
Col. 1.—Reduction in the amount of half-yearly instalments due to advance repayment of Rs. 125.10 lakhs of the outstanding loan from the Central Government.				
<b>Surrenders or withdrawals within grant or appropriation—</b>				
Gross .. .. R.	70,300	70,300	..	- 70,300
Deductions .. .. R.	- 66,800	- 66,800	..	+ 66,800
<b>Totals</b>	{ Charged— Gross .. .. 1,06,06,800 Deductions .. - 1,22,79,600 Net .. .. - 16,72,800 }	1,05,18,663 - 1,21,98,511 - 16,79,848	- 88,167 + 81,089 - 7,048	

## Notes.

*Administration of the grant.*—There was a saving of 0.4 per cent in the final appropriation as against the excess of 0.1 per cent over the final appropriation in the previous year. There was a saving of 0.2 per cent in the modified appropriation.



Grant No. XXXIII—Capital Outlay on Irrigation.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -			
(1)		(2)	(3)	(4)			
<b>68. Construction of Irrigation, Navigation, Embankment and Drainage Works—Irrigation Works.</b>							
<b>Productive.</b>							
a. Works	O. 3,40,600 S. 47,800 R. 55,900	} 4,44,300	3,89,218	- 55,082			
<i>Vide detailed statement of expenditure on important new works.</i>							
Lump deduction for probable savings.	{ O. - 4,700 R. 4,700						
<i>Col. 1.—Reappropriated from works where savings occurred.</i>							
b. Establishment—							
A. Special establishment—							
I. Kistna East Bank							
Canal, etc.	R. 200	200	266	+ 66			
II. Cauvery-Mettur Project—							
Charged	S. 17,000	17,000	16,317	- 683			
<i>Col. 1.—Provision to meet leave salaries of officers previously employed on the project.</i>							
Authorized	R. 6,200	6,200	10,229	+ 4,029			
<i>Col. 1.—See "Charged, col. 1."</i>							
<i>Col. 4.—More officers on leave than anticipated.</i>							
B. Pension charges—							
Charged	{ O. 1,000 S. 1,000	} 2,000	3,638	+ 1,638			
Authorized	{ O. 6,800 R. 500				7,300	11,103	+ 3,803
<i>Col. 4.—Increase under establishment charges.</i>							
d. Deduct—Receipts and Recoveries on capital account.	{ O. - 2,200 R. - 67,800	} - 70,000	- 75,691	- 5,691			
<i>Col. 1.—Chiefly due to the realization of larger credits in Cauvery-Mettur Project and Divi Pumping Scheme.</i>							
<b>Unproductive.</b>							
Special establishment	R. 300	300		- 300			
Surrenders or withdrawals within grant or appropriation—							
Gross	R. - 67,800	- 67,800		+ 67,800			
Deductions	R. 67,800	67,800		- 67,800			
Totals	{ Charged .. 19,000 Authorized— Gross .. 3,90,500 Deductions .. - 2,200 Net .. 3,88,300		{ 19,955 4,10,816 - 75,691 3,35,125	{ + 955 + 20,316 - 73,491 - 53,175			

Notes.

Administration of the grant—Charged.—The excess over the final appropriation was 5.0 per cent (Rs. 955) as against the saving of 83.8 per cent (Rs. 503) in the previous year.

Authorized.—The percentage of savings in the final grant was 13.7 per cent as against 73.5 per cent in the previous year. The saving occurred mainly under "68. d."

## Grant No. XXXIII—Capital Outlay on Irrigation—cont.

2. Disposal of surplus stores, etc.—Cauvery-Mettur Project.—(a) In Statement II in paragraph 10 (i) of the report on the Appropriation Accounts for 1932-33, a list of probable surplus assets of the Cauvery-Mettur Project was furnished. The assets disposed of and the amounts credited to the project so far on this account are shown below :—

Nature of assets.	Original value.	Estimated depreciated or present value.	Amount realized or credited.	Remarks.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	
1 Special tools and plant.	87,86,000	19,01,440 2,37,294	14,94,283 2,37,294	Head works. Canals.
	Total ..	21,38,734	17,31,577	
2 Buildings .. ..	21,71,000	..	5,59,737	
3 Bridges .. .. .	8,19,000	..	3,60,300	
4 Lands .. .. .	3,18,000	3,00,000	35,848	

(b) The book value of surplus stores (charged off to works) disposed of during 1943-44 was Rs. 32,513 and the full amount was realized and credited to the Capital account of the project during the year.

## 3. Detailed statement of expenditure on important new works—

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, less —.	Modified appropriation. More +, less —.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

## 68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

## I.—MAJOR WORKS COSTING ABOVE RS. 1,00,000 FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—

## (a) Estimated to cost above Rs. 1,00,000—

1 Providing irrigation facilities for high level lands at the head of the Godavari Central Delta.	1,75,000	1,90,000	1,91,940	+ 16,940	+ 1,940
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Estimate Rs. 4,70,000; expenditure to end of March 1944, Rs. 1,92,389; balance Rs. 2,77,611; work in progress.

2 Improvements to Peddalanika channel.	1,000	2,200	1,555	+ 555	- 645
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Estimate Rs. 4,28,690; expenditure to end of March 1944, Rs. 4,07,796; balance Rs. 20,894; work in progress.

3 Extending the Wharf at Bezvada below the Girder Bridge at M. 0/2 of the Kistna Eastern Delta Main Canal.	48,200	21,200	21,395	- 26,805	+ 195
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Estimate Rs. 1,13,200; expenditure to end of March 1944, Rs. 86,276; balance Rs. 26,924; work in progress.

Col. 3.—Postponement of certain items to 1944-45 and economical execution of work.

4 Kistna East Bank Canal Scheme.	8,000	8,000	7,520	- 474	- 474
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Estimate Rs. 2,49,320; expenditure to end of March 1944, Rs. 27,71,090; balance Rs. 78,230; work in progress.



Grant No. XXXIII—Capital Outlay on Irrigation—*cont.*

3. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, less -.	Modified appropriation. More +, less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
<b>68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>cont.</i></b>					
<b>I.—MAJOR WORKS COSTING ABOVE RS. 1,00,000 FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—<i>cont.</i></b>					
<i>(a)</i> Estimated to cost above Rs. 1,00,000— <i>cont.</i>					
5 Excavation of Kistna High Level Channel.	21,000	13,400	8,669	- 12,331	- 4,731
Estimate Rs. 5,82,563; expenditure to end of March 1944, Rs. 5,65,766; balance Rs. 16,797; work in progress.					
<i>Col. 3 and 6.</i> —Delay in land acquisition.					
6 Excavation of the Appapuram Channel.	1,000	4,900	5,120	+ 4,120	+ 220
Estimate Rs. 10,75,700; expenditure to end of March 1944, Rs. 8,67,559; balance Rs. 2,08,141; work in progress.					
<i>Col. 3.</i> —Based on actual requirements.					
7 Cauvery-Mettur Project.	-1,400	-1,58,800	-1,60,466	-1,59,066	- 1,666
Estimate Rs. 6,13,55,000; expenditure to end of March 1944, Rs. 5,97,44,121; construction estimate for the project has been closed.					
<i>Col. 3.</i> —Receipts by sale and transfer of special tools and plant. There was a large demand from the Defence Department.					
8 Bed regulator across the Cauvery at Kattalai and High Level Channel.	8,800	1,800	1,798	- 7,002	- 2
Estimate Rs. 24,80,000; expenditure to end of March 1944, Rs. 21,74,872; balance Rs. 3,05,128; work in progress.					
<i>Col. 3.</i> —Late handing over of land and retardation of work owing to rains.					
<b>II.—OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET (COLLECTIVELY).</b>	59,500	53,500	50,671	- 8,829	- 2,829
<i>Col. 3.</i> —Delay in the adjustment of land charges.					
<b>III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—</b>					
1 Providing irrigation facilities for dry lands in Kothapetta, Vadapalam, Kanduka, Vanaparti and Billakkura villages in Razole Taluk.		100	100	+ 100	
Estimate Rs. 28,455; expenditure to end of March 1944, Rs. 100; balance Rs. 28,355; work in progress.					
2 Extension of Sakhinetipalli Weir Channel and extension of Vashishta left flood-bank.		100	108	+ 108	+ 8
Estimate Rs. 94,800; expenditure to end of March 1944, Rs. 108; balance Rs. 94,692; work in progress.					
3 Kalipatnam Project Extension of irrigation to 1,050 acres.		15,500	16,272	+ 16,272	+ 772
Estimate Rs. 28,770; expenditure to end of March 1944, Rs. 16,272; balance Rs. 12,498; work in progress.					
<i>Col. 3.</i> —Work sanctioned late.					

Grant No. XXXIII—Capital Outlay on Irrigation—*cont.*3. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, less —.	Modified appropriation. More +, less —.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
<b>68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>cont.</i></b>					
<b>III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—<i>cont.</i></b>					
4 Excavating the Konda-padu Channel from junction Canal above Muddapuram lock.		15,500	15,503	+ 15,503	+ 3
Estimate Rs. 61,600; expenditure to end of March 1944, Rs. 15,503; balance Rs. 46,097; work in progress.					
<i>Col. 3.—See item 3.</i>					
5 Providing irrigation facilities to Kalavapudi lands.		29,400	29,576	+ 29,576	+ 176
Estimate Rs. 1,57,160; expenditure to end of March 1944, Rs. 29,576; balance Rs. 1,27,584; work in progress.					
<i>Col. 3.—See item 3.</i>					
6 Kanur Scheme .. .. .		7,500	7,504	+ 7,504	+ 4
Estimate Rs. 3,84,390; expenditure to end of March 1944, Rs. 7,504; balance Rs. 3,76,886; work in progress.					
<i>Col. 3.—See item 3.</i>					
7 Dundalar Pumping Scheme.		11,000	2,167	+ 2,167	- 8,833
Estimate Rs. 1,00,000; expenditure to end of March 1944, Rs. 2,167; balance Rs. 97,833; work in progress.					
<i>Col. 3.—Work sanctioned late.</i>					
<i>Col. 6.—Credit on account of transfer of cement to other works.</i>					
8 Remodelling Kodamanchili Channel of Bank Canal and its branches.		100	110	+ 110	+ 10
Estimate Rs. 44,400; expenditure to end of March 1944, Rs. 110; balance Rs. 44,290; work in progress.					
9 Excavating a channel in Losarigtlapadu village.			13	+ 13	+ 13
Estimate Rs. 1,02,431; expenditure to end of March 1944, Rs. 94,305; work completed.					
10 Construction of a wharf wall and railway siding at Tadepalli between 1/4 and 1/6 of main canal.		6,900	6,945	+ 6,945	+ 45
Estimate Rs. 37,900; expenditure to end of March 1944, Rs. 39,369; excess over estimate Rs. 1,469; further work stopped.					
<i>Col. 3.—Provision for incomplete works of previous year.</i>					
11 Providing direct source of irrigation to Nadupadugai lands between Cauvery and Kodamurutty.		1,72,700	1,61,778	+ 1,61,778	- 10,922
Estimate Rs. 92,500; expenditure to end of March 1944, Rs. 1,61,778; excess over estimate Rs. 69,278; work in progress.					
<i>Col. 3.—Work under "Grow More Food Scheme" sanctioned late for immediate execution.</i>					



Grant No. XXXIII—Capital Outlay on Irrigation—*cont.*3. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation.	Modified appropriation.
(1)	(2)	(3)	(4)	More +, Less -.	More +, Less -.
	RS.	RS.	RS.	RS.	RS.
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— <i>cont.</i>					
III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET— <i>cont.</i>					
12 Extension of Uyyakondan Channel in Tanjore and Trichinopoly districts.	..	2,300	2,288	+ 2,288	- 12
Estimate Rs. 54,100; expenditure to end of March 1944, Rs. 49,265; balance Rs. 4,835; work in progress.					
<i>Col. 3.</i> —Provision for regrant of lapses in 1942-43 on account of delay in settlement of contractors' claims in 1942-43.					
13 Fitting falling shutters over Sangam Anicut.	..	2,300	2,230	+ 2,230	- 70
Estimate Rs. 1,79,086; expenditure to end of March 1944, Rs. 1,18,691; balance Rs. 60,395; work in progress.					
<i>Col. 3.</i> —Mainly repairs to flood damages.					
IV.—MINOR WORKS (COLLECTIVELY). 19,500 44,700 16,416 - 3,084 - 28,284					
<i>Col. 3.</i> —Provision for a number of works under "Grow More Food Scheme" and increased land charges.					
<i>Col. 6.</i> —Delay in adjustment of land charges.					
Total	..	3,40,600	4,44,300	3,89,218 + 48,618	- 55,082

*Important comments.*

The total figures relating to appropriation and expenditure in respect of the works detailed individually or collectively in the statement above are as follows:—

	LAKHS.	
	RS.	
Original appropriation .. .. .	3.41	
Modified appropriation .. .. .	4.44	
Expenditure .. .. .	3.89	

Modifications in the original appropriation involving a net increase of Rs. 1.03 lakhs, i.e., nearly 30 per cent of the original appropriation were made during the year.

The actual expenditure compared with modified appropriation showed a net saving of Rs. .55 lakh, i.e., about 12 per cent of the latter spread over several works.

In respect of works provided for in the budget which are detailed individually in the statement, the total amount resumed was Rs. 1.79 lakhs. This was chiefly due to the realization of credit by sale and transfer of special tools and plant in the Cauvery-Mettur Project.

Expenditure was incurred on 13 major works for which there was no provision in the budget. Of these, 4 were incomplete works of the previous year. The 9 works started during the year were covered by supplementary grants.

Grant No. XXXIV—Capital Outlay on Industrial Development  
and Civil Aviation—Authorized.

See also the Audit Report and the Appendix.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>72. Capital Outlay on Industrial Development.</b>		RS.	RS.	RS.
a. Cinchona	O. 3,88,900	} 10,19,100	8,60,850	- 1,58,250
	S. 51,000			
	R. 5,79,200			
<p><i>Col. 1.</i>—Opening of more areas for the close planting of cinchona for rapid extraction of alkaloids by the short-term Russian method.</p> <p><i>Col. 4.</i>—Mainly delayed execution of building works and planting operations due to transport difficulties, labour scarcity and unexpected rains in March.</p>				
<p><i>Deduct</i>—Amount recoverable R. - 5,79,200 - 5,79,200 - 3,98,845 + 1,80,355 from the Government of India.</p>				
<p><i>Col. 1.</i>—New sub-head opened for exhibiting recoveries from the Central Government.</p> <p><i>Col. 4.</i>—Less recoveries from Central Government consequent on less expenditure on building works, planting operations, etc.</p>				
Surrenders or withdrawals within grant or appropriation—				
Gross	R. - 5,79,200	- 5,79,200	..	+ 5,79,200
Deductions	R. 5,79,200	5,79,200	..	- 5,79,200
Totals		Gross .. 4,39,900	8,60,850	+ 4,20,950
		Deductions ..	- 3,98,845	- 3,98,845
		Net .. 4,39,900	4,62,005	+ 22,105

**Notes.**

*Administration of the grant.*—There was an excess of 5.0 per cent over the final grant as against the saving of 17.1 per cent. in the previous year. The excess occurred under "a. Cinchona."

Grant No. XXXV—Civil Works outside the Revenue Account—Authorized.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>81. Capital Account of Civil Works outside the Revenue Account.</b>		RS.	RS.	RS.
a. Original Works—Buildings—				
A. Police—				
I. Ordinary areas	O. 2,35,000	} 1,37,400	1,29,823	- 7,577
	S. 100			
	R. - 97,700			
<p><i>Col. 1.</i>—See detailed statement of expenditure on important new works.</p>				
II. Partially excluded areas.	R. 1,100	1,100	1,188	+ 88
B. Medical	O. 4,97,900	} 88,500	87,169	- 1,331
	R. - 4,60,400			
<p><i>Col. 1.</i>—See detailed statement of expenditure on important new works.</p>				



Grant No. XXXV—Civil Works outside the Revenue Account—  
Authorized—cont.

Major head and sub-heads.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
<b>81. Capital Account of Civil Works outside the Revenue Account—cont.</b>			
<b>a. Original Works—Buildings—cont.</b>			
Lump sum deduction for probable savings.	{ O. - 36,600 R. 36,600 }	..	..
Col. 1.—Reappropriated from sub-heads where savings occurred.			
Lump sum addition for re-grant of lapses.	{ O. 5,000 R. - 5,000 }	..	..
Col. 1.—Reappropriated to incomplete works of the previous year.			
Surrenders or withdrawals within grant or appropriation.	R. 4,74,400	4,74,400	- 4,74,400
Total	7,01,400	2,18,180	- 4,83,220

Notes.

Administration of the grant.—There was a saving of 68.9 per cent in the final grant as against 63.3 per cent in the previous year. The saving occurred chiefly under "a. B." The saving in the modified appropriation was 3.9 as against 1.1 per cent in 1942-43 and this occurred mainly under "a. A. I."

2. Detailed Statement of expenditure on important new works—

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, Less -.	Modified appropriation. More +, Less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

81. Capital Account of Civil Works outside the Revenue Account.

I. MAJOR WORKS COSTING ABOVE RS. 1,00,000 FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—

(a) Estimated to cost above Rs. 1,00,000—

1. Construction of buildings for the Headquarters Hospital, Cocanada. 8,600 900 703 - 7,897 - 197

Estimate Rs. 5,52,000; expenditure to end of March 1944, Rs. 5,24,710; balance Rs. 27,290; work in progress.

Col. 3.—Alterations in the work and postponement of certain items.

2. Construction of an out-patient block, maternity block, and children's ward and extension to the pathological block in the Vizagapatam Hospital. 1,08,100 4,400 4,398 - 1,03,702 - 2

Estimate Rs. 6,78,740; expenditure to end of March 1944, Rs. 5,61,992; balance Rs. 1,16,748; work in progress.

Col. 3.—Postponement of work in view of the prevailing war conditions.

3. Construction of a twin operation theatre, X-Ray block and kitchen with covered passage in the King George Hospital, Vizagapatam, Buildings. 1,00,000 900 933 - 99,067 + 33

Electrical 22,000 - 22,000

Estimate, Rs. 4,64,500; expenditure to end of March 1944, Rs. 10,060; balance Rs. 4,54,440; work in progress.

Col. 3.—Postponement of certain items of work.

Grant No. XXXV—Civil Works outside the Revenue Account—  
Authorized—*cont.*

2. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, Less —.	Modified appropriation. More +, Less —.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

31. Capital Account of Civil Works outside the Revenue Account—*cont.*

I.—MAJOR WORKS COSTING ABOVE RS. 1,00,000 FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—*cont.*

(a) Estimated to cost above Rs. 1,00,000—*cont.*

4. Construction of new buildings for the Headquarters Hospital, Calicut.	1,00,000	40,000	40,005	- 59,995	+ 5
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Estimate Rs. 1,07,59,900; expenditure to end of March 1944, Rs. 1,30,075; balance Rs. 9,45,825; work in progress.

Col. 3.—Work held up pending the decision of Government on the revised proposals for the lay-out.

5. Construction of buildings for the Stanley Medical College on a new site.	15,000	9,400	9,303	- 5,697	- 97
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Estimate Rs. 1,81,000; expenditure to end of March 1944, Rs. 1,73,680; balance Rs. 7,320; work in progress.

Col. 3.—Postponement of drainage and water-supply works.

6. Remodelling of the General Hospital, Madras.	20,000	1,600	1,483	- 18,517	- 117
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Estimate Rs. 39,42,632; expenditure to end of March 1944, Rs. 35,57,190 (includes an expenditure of Rs. 3,32,884 relating to electricity portion); balance Rs. 3,85,442; work in progress.

Col. 3.—Postponement of work.

7. Construction of a septic ward of 52 beds in the Stanley Hospital, Rayapuram.	8,000	2,000	1,800	- 6,200	- 200
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Estimate Rs. 1,40,000; expenditure to end of March 1944, Rs. 23,161; balance Rs. 1,16,839; work in progress.

Col. 3.—Postponement of certain water-supply works.

8. Construction of a new Headquarters Hospital at Madura.	41,000	2,400	1,650	- 39,350	- 750
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Estimate Rs. 16,11,000; expenditure to end of March 1944, Rs. 15,06,670; balance Rs. 1,04,330; work in progress.

Col. 3.—Transfer of sub-work "construction of quarters for nursing orderlies" to "64-B. Civil Defence."

9. Construction of a new Headquarters Hospital at Trichinopoly.	200	1,200	1,221	+ 1,021	+ 21
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Estimate Rs. 7,30,750; expenditure to end of March 1944, Rs. 1,91,376; balance Rs. 5,39,374; work in progress.

10. Construction of new hospital buildings at Tuticorin.	75,000	25,700	25,674	- 49,326	- 26
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Estimate Rs. 5,48,000; expenditure to end of March 1944, Rs. 25,773; balance Rs. 5,22,227; work in progress.

Col. 3.—Part of the work could not be proceeded with due to sub-soil water.

II.—OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET (COLLECTIVELY)

	2,35,000	1,25,900	1,18,093	- 1,16,907	- 7,807
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Col. 3.—Postponement of works, delay in land acquisition, and difficulty in procuring materials.



Grant No. XXXV—Civil Works outside the Revenue Account—  
Authorized—cont.

2. Detailed statement of expenditure on important new works—cont.

Description of work, (1)	Original appropriation, (2)	Modified appropriation, (3)	Expenditure, (4)	Outlay compared with	
				Original appropriation— More +, Less —, (5)	Modified appropriation— More +, Less —, (6)
	RS.	RS.	RS.	RS.	RS.
<b>81. Capital Account of Civil Works outside the Revenue Account—cont.</b>					
<b>III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—</b>					
1. Construction of quarters for one Sub-Inspector and huts for three head constables and 18 constables at Tadepalligudem.	..	..	5	+ 5	+ 5
Estimate Rs. 34,400; expenditure to end of March 1944, Rs. 25,423; balance Rs. 8,977; work in progress.					
2. Construction of quarters for one Sub-Inspector, two head constables and 20 constables at Atmakur.	..	2,300	2,345	+ 2,345	+ 45
Estimate Rs. 32,000; expenditure to end of March 1944, Rs. 30,836; balance Rs. 1,164; work in progress.					
Col. 3.—Provision for completing the work started in 1942-43.					
3. Construction of quarters for one Sub-Inspector, one head constable and eight constables at Chandrasekharapuram.	..	1,600	1,622	+ 1,622	+ 22
Estimate Rs. 12,360; expenditure to end of March 1944, Rs. 10,017; balance Rs. 2,343; work in progress.					
4. Construction of quarters for two head constables and 13 constables at Sidhout.	..	2,500	2,537	+ 2,537	+ 37
Estimate Rs. 12,900; expenditure to end of March 1944, Rs. 12,546; balance Rs. 354; work in progress.					
Col. 3.—See item 2 above.					
5. Construction of quarters for five Sub-Inspectors and huts for six head constables and 37 constables at Tiruvannamalai.	..	- 100	- 88	- 88	+ 12
Estimate Rs. 40,000; expenditure to end of March 1944, Rs. 36,416; balance Rs. 3,584; work in progress.					
6. Constructing a residence for the Subdivisional Officer with out-houses at Dharpuram.	..	..	10	+ 10	+ 10
Estimate Rs. 17,980; expenditure to end of March 1944, Rs. 18,007; work completed.					
7. Construction of quarters for one Sub-Inspector, one head constable and 12 constables at Tirupparankundram.	..	1,300	1,313	+ 1,313	+ 13
Estimate Rs. 14,750; expenditure to end of March 1944, Rs. 15,213; excess over estimate Rs. 463; work in progress.					
8. Construction of quarters for one Sub-Inspector, one head constable and seven constables at Vembukottai.	..	100	94	+ 94	- 6
Estimate Rs. 18,500; expenditure to end of March 1944, Rs. 94; balance Rs. 18,406; work in progress.					

Grant No. XXXV—Civil Works outside the Revenue Account—  
Authorized—*cont.*

2. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, Less —.	Modified appropriation. More +, Less —.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
<b>81. Capital Account of Civil Works outside the Revenue Account—<i>cont.</i></b>					
<b>III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—<i>cont.</i></b>					
9. Construction of quarters for one Deputy Superintendent of Police and two Inspectors of Police in Tanjore.		600	583	+ 583	- 17
Estimate Rs. 22,800; expenditure to end of March 1944, Rs. 23,687; work completed.					
10. Construction of quarters for nine head constables and 58 constables in Guntur.			57	+ 57	+ 57
Estimate Rs. 60,000; expenditure to end of March 1944, Rs. 53,993; work completed.					
11. Construction of quarters for one Sub-Inspector of Police, one head constable and six constables at Koyyalagudem.		1,100	1,188	+ 1,188	+ 88
Estimate Rs. 11,540; expenditure to end of March 1944, Rs. 11,254; balance Rs. 286; work in progress.					
12. Construction of quarters for four Sub-Inspectors, ten head constables and 91 constables at Rajahmundry.		700	723	+ 723	+ 23
Estimate Rs. 1,15,000; expenditure to end of March 1944, Rs. 1,03,425; work completed.					
13. Construction of quarters for one Sub-Inspector, one head constable and nine constables at Virapalle.		2,500	2,534	+ 2,534	+ 34
Estimate Rs. 10,500; expenditure to end of March 1944, Rs. 10,437; balance Rs. 63; work in progress.					
<i>Co</i> 3.—See item 2 above.					
IV. Minor works			- 6	- 6	- 6
Total	7,32,900	2,27,000	2,18,180	- 5,14,720	- 8,820

*Important comments.*

The total figures of original and modified appropriations and expenditure in respect of works shown individually or collectively in the statement above are furnished below:—

	LAKHS.
	RS.
Original appropriation	7.33
Modified appropriation	2.27
Expenditure	2.18

Modifications in the original appropriation involving a net surrender of Rs. 5.08 lakhs, i.e., 69 per cent of the original appropriation, were made during the year against a lump sum deduction for probable savings provided for in the budget, viz., Rs. .36 lakh.



Grant No. XXXV—Civil Works outside the Revenue Account—  
Authorized—cont.

In respect of works provided for in the budget which are detailed individually in the statement, the total amount resumed was Rs. 4.09 lakhs. This was chiefly due to postponement of works and the transfer of a sub-work to "64-B. Civil Defence." Owing to delay in land acquisition, postponement of works and difficulty in procuring materials there was a further resumption of Rs. 1.09 lakhs in respect of other major works shown collectively in the statement.

The actual expenditure compared with modified appropriation showed a saving of Rs. 8,820. The saving was spread over several works.

There were 13 major works for which provision was not made in the budget. Twelve of these were incomplete works of the previous years, four of which were completed during the year. One work was started during the year for which a token grant was obtained.

Grant No. XXXVI—Capital Outlay on Electricity Schemes.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>81-A. Capital Outlay on Electricity Schemes.</b>	RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES—</b>			
<b>A. PYKARA HYDRO-ELECTRIC SCHEME—</b>			
<b>a. Works—</b>			
1. Pykara Hydro-Electric Scheme.	O. 36,200 R. - 17,000	19,200	24,259 + 5,059
<i>Col. 1.—</i> Due to (i) release of equipment (Rs. 20,600) and (ii) postponement of works due to deferment and non-availability of transformer (Rs. 24,900), partly off-set by extra war-risk and marine insurance charges and extra customs duty (Rs. 10,700), expenditure on works started late in 1942-43 (Rs. 13,900) and non-realisation of credits anticipated (Rs. 3,500).			
<i>Col. 4.—</i> Represents sum total of small excesses and savings in respect of 10 items of work.			
3. Distribution of power in the Pykara System.	O. 1,78,300 R. 37,700	2,16,000	1,87,255 - 28,745
<i>Col. 1.—</i> Made up of a reappropriation of Rs. 1,32,800 from sub-head "A. a. 11" to meet anticipated expenditure on new extensions and a surrender of Rs. 95,100 due chiefly to curtailment of extensions and dismantling of certain service lines.			
<i>Col. 4.—</i> Due to non-payment of bills on account of late arrival of materials (Rs. 10,400), late commencement of work and savings in actual execution (Rs. 10,900) and lesser issues of meters than anticipated for want of adequate stock (Rs. 7,400).			
4. Supply of power to Virudunagar and Rajapalayam.	O. 5,700 R. - 5,200	500	244 - 256
<i>Col. 1.—</i> Non-receipt of earth testing kits (Rs. 1,000) and execution of the work in 1942-43 itself (Rs. 4,200).			
5. Supply of electric power to Madura.	O. 40,500 R. - 1,000	39,500	39,678 + 178
6. Supply of power to Kovilpatti.	O. 2,000 R. 2,000	4,000	4,458 + 458
<i>Col. 1.—</i> Work connected with reinforced cement concrete poles.			
7. Supply of electric power to Periyakulam, Theni and Bodinayakanur.	R. 1,600	1,600	1,276 - 324

Grant No. XXXVI—Capital Outlay on Electricity Schemes—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>81-A. Capital Outlay on Electricity Schemes—<i>cont.</i></b>		RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES—<i>cont.</i></b>				
<b>A. PYKARA HYDRO-ELECTRIC SCHEME—<i>cont.</i></b>				
<b>a. Works—<i>cont.</i></b>				
8. Supply of electric power to Gobichetti-palaiyam and five other villages.	R. 1,000	1,000	995	- 5
9. Supply of electric power to Ramnad district.	O. 700 R. 900	1,600	1,851	+ 251
10. Supply of power to the West Coast.	O. 54,000 R. - 79,900	- 25,900	- 25,695	+ 205
<i>Col. 1.—Decrease in works expenditure due chiefly to non-receipt of materials from firms (Rs. 50,800) and credits for copper, etc., transferred from the work (Rs. 29,100).</i>				
<b>ii. Construction of transmission lines and other works for supply of power to intending consumers.</b>	O. 1,50,000 R. - 1,50,000	..	..	..
<i>Col. 1.—Re-appropriated to "A.a.3," "A.b.3" and "A.c.3."</i>				
<b>b. Establishment—</b>				
1. Pykara Hydro-Electric Scheme.	O. 4,700 R. - 2,800	1,900	2,590	+ 690
<i>Col. 1.—Decrease in works outlay.</i>				
3. Distribution of power in the Pykara system.	O. 18,500 R. 4,200	22,700	19,759	- 2,941
<i>Col. 1.—Increase in works outlay—vide "A.a.3, col. 1."</i>				
<i>Col. 4.—Due to decrease in works outlay—see "A.a.3, col. 4."</i>				
4. Supply of power to Virudunagar and Rajapalaiyam.	O. 600 R. - 600	..	26	+ 26
5. Supply of electric power to Madura.	O. 4,300 R. - 100	4,200	4,217	+ 17
6. Supply of power to Kovilpatti.	O. 200 R. 300	500	474	- 26
7. Supply of electric power to Periyakulam, Theni and Bodinayakkanur.	R. 100	100	136	+ 36
8. Supply of electric power to Gobichetti-palaiyam and five other villages.	R. 100	100	106	+ 6
9. Supply of electric power to Ramnad district.	..	100	197	+ 97
10. Supply of power to the West Coast.	O. 600 R. - 900	- 300	- 268	+ 32
11. Pension charges	O. 2,600 R. 500	3,100	2,946	- 154
<b>c. Tools and Plant—</b>				
1. Pykara Hydro-Electric Scheme.	O. 1,200 R. - 400	800	841	+ 41
3. Distribution of power in the Pykara System.	O. 1,700 R. 400	2,100	1,873	- 227
4. Supply of power to Virudunagar and Rajapalaiyam.	O. 100 R. - 100	..	2	+ 2
5. Supply of electric power to Madura.	..	400	397	- 3
6. Supply of electric power to Kovilpatti.	..	..	42	+ 42



Grant No. XXXVI—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>81-A. Capital Outlay on Electricity Schemes—cont.</b>		RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES—cont.</b>				
<b>A. PYKARA HYDRO-ELECTRIC SCHEME—cont.</b>				
<b>c. Tools and Plant—cont.</b>				
7. Supply of electric power to Periyakulam, Theni and Bodinayakkanur.	....	..	13	+ 13
8. Supply of electric power to Gobichettipalayam and five other villages.	....	..	10	+ 10
9. Supply of electric power to Ramnad district.	....	..	19	+ 19
10. Supply of power to the West Coast.	{ O. 100 } { R. - 100 }	..	..	..
<b>d. Suspense—</b>				
1. London Stores.	R. 14,800	14,800	..	- 14,800
<i>Col. 1 and 4.—Provision for payment of stores not expected to be received during the year. This was, however, not utilized.</i>				
2. Other suspense accounts.	{ O. - 24,000 } { R. 54,000 }	30,000	- 1,680	- 31,680
<i>Col. 1.—Larger debits to stock on account of increase in value of heavy equipment ordered (Rs. 1,29,000) and devolution of costly items of released equipments of stores (Rs. 28,000), offset partly by less issues from stock (Rs. 1,03,000).</i>				
<i>Col. 4.—Large credits due to (1) non-payment of cost of transformers (Rs. 58,000) and other sundry items (Rs. 22,800) for want of proper vouchers, (2) unanticipated excess issues for operation and maintenance purposes (Rs. 90,500) and (3) non-receipt of materials ordered (Rs. 25,100), offset by (i) excess debits to stock on account of unanticipated devolutions (Rs. 89,400), (ii) other debits (Rs. 28,300) and (iii) non-issue of copper conductors to the Post and Telegraph Department (Rs. 47,000).</i>				
<b>e. Deduct—Receipts and Recoveries on Capital Account—</b>				
1. Pykara Hydro-electric Scheme.	{ O. - 1,000 } { R. - 3,500 }	- 4,500	- 4,031	+ 469
<i>Col. 1.—Unanticipated devolution of materials to stores.</i>				
2. Additional generating machinery at Pykara.	R. - 500	- 500	- 459	+ 41
5. Supply of power to Madurai.	{ O. - 200 } { R. - 300 }	- 500	- 406	- 506
6. Supply of power to Kovilpatti.	R. - 500	- 500	- 480	+ 20
9. Supply of power to Ramnad district.	..	..	- 25	- 25
10. Supply of power to the West Coast.	..	- 100	- 138	- 38
<b>B. METTUR HYDRO-ELECTRIC SCHEME—</b>				
<b>a. Works—</b>				
1. Mettur main scheme.	{ O. 15,000 } { S. 100 } { R. 22,300 }	37,400	35,140	- 2,260
<i>Col. 1.—Chiefly cost of English Stores.</i>				
2. Erode-Trichinopoly extension.	R. - 800	- 800	- 822	- 22
3. Trichinopoly-Negapatam extension.	R. - 20,200	- 20,200	- 20,307	- 107
<i>Col. 1.—Chiefly credit on account of cost of a transformer transferred to another system.</i>				
4. Extension of supply to Ranipet, Kaveripakkam and Conjeevaram.	R. 1,500	1,500	1,576	+ 76

## Grant No. XXXVI—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>81-A. Capital Outlay on Electricity Schemes—cont.</b>		RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES—cont.</b>				
<b>B. METTUR HYDRO-ELECTRIC SCHEME—cont.</b>				
<b>a. Works—cont.</b>				
5. Extension of supply to Arkonam.			105	105
6. Distribution of power in Mettur system	{ O. 50,000 R. 1,46,500 }	1,96,500	1,96,969	+ 469
<i>Col. 1.—Closing of a larger number of service connection work orders and sanction of a large number of services.</i>				
7. Fourth generating Unit at Mettur.	{ O. 2,10,900 R. 73,300 }	1,37,600	1,35,433	2,167
<i>Col. 1.—Non-receipt of generators, runners and other parts (Rs. 94,900), smaller expenditure on works (Rs. 9,100) and payment for inlet pipes not having been made before the close of the year (Rs. 30,000), partly offset by increased expenditure on account of English Stores (Rs. 60,700).</i>				
8. Supply of electric power to Pakala and Tirupati.	R. 700	700	503	197
9. Construction of transmission lines and other works for supply of power to intending consumers.	{ O. 1,45,000 R. 1,45,000 }			
<i>Col. 1.—Reappropriated chiefly to "I.B.a.6," "I.B.b.6" and "I.B.c.6."</i>				
10. Extensions to the Superintending Engineer's Office buildings.	S. 1,300	1,300	1,237	63
12. Minor Works—Construction of quarters for the line and operation staff at Ammapet, Sankari and Chingleput Sub-stations.	R. 16,400	16,400	17,646	+ 1,246
<i>Col. 1.—Carry over of expenditure to 1943-4 due to late commencement of works in 1942-3 and expenditure on new works sanctioned during the year.</i>				
13. Losses due to enemy action—Loss of cash and stores.	R. 5,200	5,200	5,128	72
<i>Col. 1.—Based on the advice from the Director General of Stores.</i>				
<b>b. Establishment—</b>				
1. Mettur Main Scheme		1,600	1,533	67
2. Erode-Trichinopoly extension.	R. 100	100	87	13
3. Trichinopoly-Negapatam Extension.	R. 2,100	2,100	2,157	57
<i>Col. 1.—See "I.B.a.3."</i>				
4. Extension of supply to Ranipet, Kaveripakkam and Conjeeveram.	R. 200	200	170	30
5. Extension of supply to Arkonam.			11	11
6. Distribution of power in the Mettur System.	{ O. 5,600 R. 16,200 }	21,800	21,839	+ 39
<i>Col. 1.—See "I. B.a.6."</i>				
7. Fourth generating Unit at Mettur.	{ O. 10,600 R. 600 }	10,000	10,211	+ 211
8. Supply of Electric power to Pakala and Tirupati.	R. 100	100	54	46



Grant No. XXXVI—Capital Outlay on Electricity Schemes—contt.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>SI-A. Capital Outlay on Electricity Schemes—cont.</b>		RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES—cont.</b>				
<b>B. METTUR HYDRO-ELECTRIC SCHEME—cont.</b>				
<b>b. Establishment—cont.</b>				
9. Extension to the Superintending Engineer's office buildings.	S.	100	131	+ 31
11. Minor works	R.	1,700	1,875	+ 175
12. Pension charges	R.	1,500	2,508	+ 8
<b>c. Tools and Plant—</b>				
1. Mettur Main Scheme.		200	144	- 56
2. Erode-Trichinopoly extension.		..	- 8	- 8
3. Trichinopoly-Negapatam extension.	R.	- 200	- 203	- 3
4. Extension of supply to Ranipet, Kaveripakkam and Conjeeveram.		..	16	+ 16
5. Extension of supply to Arkonam.		..	- 1	- 1
6. Distribution of power in the Mettur System.	O. 500 R. 1,500	2,000	1,968	- 32
7. Supply of electric power to Pakala and Tirupati.		..	6	+ 6
8. Fourth generating Unit at Mettur.	O. 4,000 R. 16,200	20,200	21,970	+ 1,770
<i>Col. 1.—Cost of an air compressor set and small tools.</i>				
9. Extensions to the Superintending Engineer's Office buildings.	R.	..	12	+ 12
11. Minor works	R.	200	177	- 23
<b>d. Suspense—</b>				
1. London Stores	S. 2,47,600 R. 100	2,47,700	- 47,356	- 2,95,056
<i>Col. 1.—Vide "I.A.d.I. col. 1."</i>				
<i>Col. 4.—Non-receipt of advice of payment in respect of three power transformers (Rs. 1,39,300), adjustment of cost of materials received at site before 31st March 1944 being more than anticipated (Rs. 8,300) and non-payment of invoices by the High Commissioner to the extent anticipated (Rs. 1,47,400).</i>				
2. Other suspense accounts.	O. - 2,11,100 S. 1,35,900	- 75,200	- 95,460	- 20,260
<i>Col. 1.—Lesser issues from stock to works (Rs. 1,23,900) and clearance of outstandings under purchases (Rs. 12,000).</i>				
<i>Col. 4.—Due to non-supply of materials by firms.</i>				
<b>e. Deduct—Receipts and Recoveries on Capital Account—</b>				
Fourth generating unit at Mettur.	R.	- 100	- 38	+ 62
<b>C. PAPANASAM HYDRO-THERMAL PROJECT—</b>				
<b>a. Works—</b>				
1. Papanasam Hydro-Thermal project—				
Charged	S.	77,700	77,679	- 21
<i>Col. 1.—Payment of enhanced compensation to an Estate under the decretal orders of the Court.</i>				
Authorised	O. 8,73,100 R. 4,51,000	13,24,100	13,33,890	+ 8,700
<i>Col. 1.—(i) Increased expenditure on civil works at the Power Station, water-supply to camps, grain depot, etc. (Rs. 76,500) and (ii) materials purchased by the High Commissioner received at site (Rs. 6,51,700), partly offset by postponement of payments on power house machinery, metering equipment, etc., due to non-receipt of materials or bills of costs from contractors (Rs. 2,57,600) and to restriction on extension schemes (Rs. 19,600).</i>				

## Grant No. XXXVI—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving -
(1)		(2)	(3)	(4)
<b>81-A. Capital Outlay on Electricity Schemes—cont.</b>		RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES—cont.</b>				
<b>C. PAPANASAM HYDRO-THERMAL PROJECT—cont.</b>				
<b>a. Works—cont.</b>				
2. Distribution of power in the Papanasam system.	{ O. 1,000 S. 45,800 R. 77,400 }	1,24,200	1,25,883	+ 1,683
<i>Col. 1.</i> —Mainly transfer of maintenance charges to end of 1942-3 accounted for under "I.C.e.2" (Rs. 1,16,100) and new extensions (Rs. 6,900).				
3. Supply of power to Travancore State.	S. 11,900	11,900	11,039	- 861
<i>Col. 1.</i> —New extension.				
4. Expenditure on A.R.P. Measures.	R. 6,200	6,200	6,144	- 56
<i>Col. 1.</i> —New sub-head for exhibiting expenditure on A.R.P. works.				
<b>b. Establishment—</b>				
1. Papanasam Hydro-Thermal project.	{ O. 1,24,500 S. 39,900 }	1,64,400	1,64,950	+ 550
<i>Col. 1.</i> —Continuance of the construction work to end of 1943-4 (Rs. 35,300) and readjustment of establishment charges (Rs. 3,600) from "C.b.2" below.				
2. Distribution of power in the Papanasam system.	{ O. 7,000 R. - 3,600 }	3,400	3,340	- 60
<i>Col. 1.</i> —See "C.b.1., col. 1."				
3. Supply of power to Travancore State.	S. 5,900	5,900	5,954	+ 54
<i>Col. 1.</i> —See "C.a.3, col. 1."				
4. Pension charges	{ O. 6,300 S. 300 R. 2,800 }	9,400	9,463	+ 63
<i>Col. 1.</i> —See "C.b.1. col. 1."				
<b>c. Tools and Plant—</b>				
1. Papanasam Hydro-Thermal project.	{ O. 25,000 R. - 71,100 }	- 46,100	- 43,498	+ 2,602
<i>Col. 1.</i> —Sale of certain engines and spares to Central Government (Rs. 60,900) and non-receipt of certain materials (Rs. 10,200).				
2. Distribution of power in the Papanasam system.	R. - 200	- 200	- 252	- 52
3. Supply of power to Travancore State.	S. 500	500	270	- 230
<b>d. Suspense—</b>				
1. London Stores	R. - 2,36,600	- 2,36,600	- 2,96,115	- 59,515
<i>Col. 1.</i> —Adjustment for materials received at site partly offset by payment for stores not expected to be received during the year.				
<i>Col. 4.</i> —Non-receipt of materials from England before 31st March 1944 to the extent anticipated (Rs. 4,900) and non-payment of invoices to the extent forecast by the High Commissioner (Rs. 54,600).				
2. Other accounts.	{ O. - 12,000 R. 1,96,800 }	1,84,800	1,97,861	+ 13,061
<i>Col. 1.</i> —(i) Devolution of materials to stock on completion of the works and non-issue of materials to certain extensions (Rs. 1,16,000), (ii) adjustment of the cost and incidental charges incurred on engines and spares pending recovery from the Central Government (Rs. 66,000) and (iii) non-clearance of items outstanding under miscellaneous advances (Rs. 14,800).				



Grant No. XXXVI—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)

81-A. Capital Outlay on Electricity Schemes—cont.      RS.      RS.      RS.

I. HYDRO-ELECTRIC SCHEMES—cont.

C. PAPANASAM HYDRO-THERMAL PROJECT—cont.

e. Deduct—Receipts and Recoveries on Capital Account—

1. Papanasam Hydro-Thermal project.	{ O. — 44,100 } { R. — 26,100 }	— 70,200	— 75,428	— 5,228
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Col. 1.—(i) Adjustment of value of excess stock found during verification of stock and miscellaneous receipts (Rs. 17,600), (ii) sale of materials (Rs. 7,500) and (iii) arrears of rent (Rs. 1,000).

2. Distribution of power in the Papanasam system.	{ O. — 39,500 } { R. — 1,46,700 }	— 1,86,200	— 1,87,990	— 1,790
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Col. 1.—Transfer of maintenance charges to "C.a.2" (Rs. 1,16,100) and larger recoveries from distribution scheme (Rs. 30,600).

3. Supply of power to S. Travancore State.	— 100	— 100	..	+ 100
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Lump sum deduction for probable savings.	{ O. — 74,200 } { R. 74,200 }	..	..	..
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Col. 1.—Reappropriated from sub-heads under which savings occurred.

II. THERMO-ELECTRIC SCHEMES—

A. VIZAGAPATAM THERMAL STATION—

a. Works—

1. Vizagapatam Thermal station.	{ O. 18,500 } { R. — 3,600 }	12,900	13,500	+ 600
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Col. 1.—Mainly devolution of spares to stock (Rs. 18,000) partly offset by larger expenditure on inlet pipes (Rs. 14,000).

2. Distribution of electric power in Vizianagram.	R. — 800	— 800	— 2,440	— 1,640
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3. Distribution of power in Vizagapatam Thermal area.	{ O. 35,000 } { R. — 29,400 }	5,600	4,226	— 1,374
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Col. 1.—Chiefly restriction on extension schemes.

4. Third generating set at Vizagapatam.	{ O. 39,700 } { R. 6,900 }	46,600	53,285	+ 6,685
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Col. 1.—Mainly cost of English stores received at site and debited to works.

Col. 4.—Mainly unanticipated receipt of certain equipments, machinery, etc.

5. Fourth generating set at Vizagapatam.	{ O. 100 } { S. 1,83,500 }	1,83,600	1,93,899	+ 10,299
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Col. 1.—Payment for transformers, boiler and other accessories not originally contemplated.

b. Establishment—

1. Vizagapatam Thermal station.	{ O. 900 } { R. — 200 }	700	1,118	+ 418
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2. Distribution of power in Vizianagram.	R. — 100	— 100	— 248	— 148
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3. Distribution of power in the Vizagapatam area.	{ O. 3,600 } { R. — 3,000 }	600	430	— 170
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Col. 1.—See "A.a. 3."

4. Third generating set at Vizagapatam.	{ O. 5,900 } { R. 700 }	6,600	8,540	+ 1,940
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Grant No. XXXVI—Capital Outlay on Electricity Schemes—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>81-A. Capital Outlay on Electricity Schemes—<i>cont.</i></b>		RS.	RS.	RS.
<b>II. THERMO-ELECTRIC SCHEMES—<i>cont.</i></b>				
<b>A. VIZAGAPATAM THERMAL STATION—<i>cont.</i></b>				
b. Establishment— <i>cont.</i>				
5. Fourth generating set at Vizagapatam.	{ O. 100 R. 5,800 }	5,900	6,270	+ 370
<i>Col. 1.</i> —Due to percentage charges adjusted by credit to headquarters and working expenses.				
6. Pension charges	{ O. 800 R. 400 }	1,200	1,310	+ 110
c. Tools and plant—				
1. Vizagapatam Thermal station.	..	..	- 79	- 79
2. Distribution of power in Vizianagram.	R. - 200	- 200	- 169	+ 31
3. Distribution of power in the Vizagapatam area.	{ O. 400 R. - 800 }	- 400	- 430	- 30
4. Third generating set at Vizagapatam.	{ O. 1,000 R. - 700 }	300	148	- 152
5. Fourth generating set at Vizagapatam.	..	100	..	- 100
e. <i>Deduct</i> —Receipts and Recoveries on Capital Account—				
1. Vizagapatam Thermal station.	R. - 3,500	- 3,500	- 4,203	- 703
<i>Col. 1.</i> —Devolution of materials to stock.				
<b>B. BEZWADA THERMAL STATION—</b>				
a. Works—				
1. Bezwada Thermal station.	{ O. 88,100 R. - 29,000 }	59,100	57,419	- 1,681
<i>Col. 1.</i> —Postponement of cooling pond extensions (Rs. 57,400) and devolution of spares to stock (Rs. 16,000) partly offset by cost of transformer diverted from another work (Rs. 10,000), adjustment of part cost of engines taken over from a licensee chargeable to the scheme (Rs. 30,000) and increased expenditure on other works (Rs. 4,400).				
2. Extension to Tenali.	..	..	1	+ 1
3. Distribution of power in the Bezwada area.	{ O. 25,000 S. 26,200 }	51,200	53,132	+ 1,932
<i>Col. 1.</i> —Mainly due to extension schemes.				
4. Third generating set at Bezwada.	{ O. 2,68,300 R. 1,300 }	2,69,600	2,70,109	+ 509
b. Establishment—				
1. Bezwada Thermal station.	{ O. 4,900 R. 800 }	5,700	5,465	- 235
2. Extension to Tenali.	..	..	79	+ 79
3. Distribution of power in the Bezwada area.	{ O. 2,600 R. 2,600 }	5,200	5,362	+ 162
<i>Col. 1.</i> —See "II. B.a.3."				
4. Third generating set at Bezwada.	{ O. 13,700 R. - 2,000 }	11,700	13,675	+ 1,975
<i>Col. 1.</i> —Cost of special establishment being less than anticipated.				
5. Pension charges	{ O. 1,600 R. 200 }	1,800	2,029	+ 229



Grant No. XXXVI—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
81-A. Capital Outlay on Electricity Schemes—cont.		RS.	RS.	RS.
<b>II. THERMO-ELECTRIC SCHEMES—cont.</b>				
<b>B. BEZWADA THERMAL STATION—cont.</b>				
<b>a. Tools and plant—</b>				
1. Bezwada Thermal station.	R. 100	100	38	- 62
2. Extension to Tenali ..	..	..	72	+ 72
3. Distribution of power in the Bezwada area.	{ O. 300 R. 200 }	500	250	- 250
4. Third generating set at Bezwada.	{ O. 500 R. 3,400 }	3,900	3,073	- 827
<i>Col. 1.—Adjustment of cost of tipping wagons.</i>				
<b>d. Suspense—</b>				
1. London Stores ..	R. 1,200	1,200	1,294	+ 94
2. Other suspense accounts.	{ O. 10,000 R. - 89,000 }	- 79,000	- 32,353	+ 46,647
<i>Col. 1.—Mainly larger issues of stock materials for defence works and non-receipt of materials ordered.</i>				
<i>Col. 4.—Due to less issue of stock materials than anticipated (Rs. 21,000) and debits to stock due to large stock of coal received late in the year (Rs. 30,000) offset partly by excess credits under purchases (Rs. 5,000).</i>				
<b>e. Deduct—Receipts and recoveries on Capital account—</b>				
1. Bezwada Thermal station.	R. - 34,600	- 34,600	- 35,067	- 467
<i>Col. 1.—Chiefly adjustment of part cost of engines taken over from a licensee—See also "II. B.a.1, col. 1."</i>				
<b>C. COCANADA THERMAL STATION—</b>				
<b>a. Works—</b>				
1. Cocanada Thermal station.	{ O. 1,300 R. - 5,500 }	- 4,200	- 2,965	+ 1,235
<i>Col. 1.—Devolution of spares to stock (Rs. 8,400) partly offset by increased expenditure on works (Rs. 2,900).</i>				
2. Distribution of power in Cocanada area.	{ O. 3,500 R. - 900 }	4,600	3,462	- 1,138
<b>b. Establishment—</b>				
1. Cocanada Thermal station.	{ O. 100 R. - 300 }	- 200	- 164	+ 36
2. Distribution of power in Cocanada area.	{ O. 600 R. - 100 }	500	387	- 113
3. Pension charges ..	{ O. 100 R. - 100 }	..	15	+ 15
<b>c. Tools and plant—</b>				
1. Cocanada Thermal station.	R. 1,100	1,100	- 573	- 1,673
2. Distribution of power in Cocanada area.	{ O. 200 R. - 1,100 }	- 900	- 1,316	- 416
<b>e. Deduct—Receipts and recoveries on Capital Account—</b>				
1. Cocanada Thermal station.	R. - 300	- 300	- 634	- 334

Grant No. XXXVI—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
81-A. Capital Outlay on Electricity Schemes—cont.		RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES—cont.				
D. WEST GODAVARI DISTRICT ELECTRIFICATION SCHEME—				
a. Works—				
West Godavari District Electrification Scheme.	O. 2,400 } R. -12,000 }	- 9,600	- 11,349	- 1,749
Col. 1.—Devolution to stock of materials dismantled from lines				
b. Establishment—				
1. West Godavari District Electrification Scheme.	O. 2,400 } R. - 600 }	1,800	1,529	- 271
2. Pension charges.	O. 200 } R. - 100 }	100	126	+ 26
c. Tools and plant—				
West Godavari District Electrification Scheme.	R. - 100	- 100	1,113	+ 1,213
e. Deduct—Receipts and Recoveries on Capital Account—				
1. West Godavari District Electrification Scheme.			- 11	- 11
Lump sum deduction for probable savings.	O. - 26,600 } R. 26,600 }			
Col. 1.—Reappropriated from sub-heads under which savings occurred.				
Surrenders or withdrawals within grant or appropriation—				
Authorized—				
Gross .. .. .	R. 2,16,100	- 2,16,100		+ 2,16,100
Deductions .. .. .	R. 2,16,100	2,16,100		- 2,16,100
Totals {				
Charged .. .. . 77,700 77,679 - 21				
Authorized—				
Gross .. .. . 28,66,800 27,23,949 - 1,42,851				
Deductions .. .. . - 85,000 - 3,09,510 - 2,24,510				
Net .. .. . 27,81,800 24,14,439 - 3,67,361				

Notes.

Administration of the grant—Charged.—There was a negligible saving of Rs. 21 in the final appropriation as against a saving of 55.9 per cent in the previous year.

Authorized.—The percentage of saving in the final grant was 13.2 as against 19.7 in the previous year. The saving occurred chiefly under the sub-heads "I. B. d. 1 and I. C. d. 1."

2. (a) *Nugatory expenditure.*—Two extension schemes of Electricity Systems were deferred, owing to war conditions, in November 1941 and January 1942 respectively and one was resanctioned in a curtailed form in January 1944. This necessitated payment for cancellation of orders for the materials, incidental charges connected with the diversion of materials already collected for the schemes to other works or stock and the like, resulting in a nugatory expenditure of Rs. 30,118 which included an irrecoverable amount of Rs. 19,133 in an interim payment made to a firm.



Grant No. XXXVI—Capital Outlay on Electricity Schemes—cont.

(b) An expenditure of Rs. 2,805 was incurred by the Electricity department in rectifying a cracked pier noticed in the low pressure pipe and penstock lines constructed by a contractor in a hydro-electric project and this amount was recoverable from him. Government, however, remitted Rs. 1,115 due from the contractor on account of the cost of M.S. rivets (Rs. 439), compressed air (Rs. 533) and rents, water, electrical energy and sanitation charges for furnished quarters supplied to the contractor (Rs. 143), for the reason that the M.S. rivets used in the work from the 10 per cent extra supplied by the contractor was regarded as wastage during the execution of the work and that supply of compressed air and of furnished quarters with light, water and scavenging services free of charge was held to be in accordance with the terms of the agreement which was in force, when the cracked pier was set right.

3. *Suspense accounts.*—The transactions are as follows:—

Particulars.	Opening balance.	Debits.	Total.	Credits.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
<i>I. Pykara Hydro-Electric System.</i>					
	RS.	RS.	RS.	RS.	RS.
(a) Purchases .. ..	- 72,526	3,13,870	2,41,344	3,58,795	- 1,17,451
(b) Stock .. ..	15,47,081	7,57,867	23,04,948	7,14,622	15,90,326
(c) London stores ..	358	..	358	..	358

<i>II. Mettur Hydro-Electric System.</i>					
(a) Purchases .. ..	- 94,162	3,28,465	2,34,303	3,25,136	- 90,833
(b) Stock .. ..	16,86,332	5,86,745	22,73,077	6,85,533	15,87,544
(c) London stores ..	70,797	73,257	1,44,054	1,20,614	23,440
(d) Workshop suspense ..	..	2,19,378	2,19,378	2,19,378	..

<i>III. Andhra Power System.</i>					
(a) Purchases .. ..	- 47,900	3,81,722	3,33,822	3,79,917	- 46,095
(b) Stock .. ..	6,67,800	6,67,862	13,35,662	7,02,021	6,33,641
(c) London stores ..	16,197	17,439	33,636	16,144	17,492

<i>IV. Construction Branch.</i>					
(a) Purchases .. ..	- 18,415	2,15,176	1,96,761	2,05,406	- 8,645
(b) Stock .. ..	1,74,038	6,72,357	8,46,395	5,79,533	2,66,862
(c) Miscellaneous Public Works advances ..	59,500	3,53,100	4,12,600	2,57,833	1,54,767
(d) London stores ..	4,05,750	5,35,383	10,01,133	8,31,498	1,69,635

*Purchases.*—The minus balances in column (6) represent the value of materials supplied by other Public Works Divisions and firms for which payments were not made in 1943-44.

*Stock.*—(i) The closing balance is within the prescribed reserve limit in all the systems.

(ii) There are ten store depots in System I, eight in System II, four in System III and five in System IV.

During the year, two store depots in System I were amalgamated into one and two additional depots were opened in System IV.

Four depots were verified during the year by the departmental stock verifier in System I and the differences noticed were adjusted. None of the depots in System II was verified during the year. The verification report of one of the two depots referred to in the last year's report is stated to be still under scrutiny. In System III, the verification of stores in one depot was completed during the year and verification in another depot is in progress. The results of verification are reported to be under investigation. Two sums of Rs. 1,249 and Rs. 10,827 representing the value of stores found short in Store depots as a result of stock verification in previous years were written

Grant No. XXXVI—Capital Outlay on Electricity Schemes—*cont.*

off by Government in 1943-44 and 1944-45 respectively. Rs. 1,483 representing the value of unaccounted for materials noticed during reconciliation between the departmental Stores ledgers and the financial accounts for stocks and Rs. 1,452 representing the value of shortages found between the stores account and works accounts in the case of three works were also written off by Government during the current year. As regards System IV, verification was completed in three depots and no verification was done in the remaining two depots. The differences noticed during verification were adjusted.

Sums of Rs. 1,213, Rs. 453, Rs. 236 and Rs. 129 on account of shortages, breakages, losses by theft, etc., noticed in Systems I, II, III and IV respectively were written off during the year.

*Miscellaneous Public Works advances.*—The balance represents mainly (i) cost of materials and of tools and plant issued to contractors and subordinates pending their return or recovery of cost as the case may be, and (ii) current consumption charges billed for to end of March 1944 and recoverable mostly in 1944-45.

*London Stores.*—The balance in all systems represents the value of stores paid for but not received at site of works.

4. *Pro forma Commercial Accounts.*—The following is a summary of the *pro forma* Commercial Accounts maintained by the department:—

## (a) PYKARA HYDRO-ELECTRIC SYSTEM.

(i) *General Balance Sheet as on the 31st March 1944.*

Capital and liabilities.		Amount.	Property and assets.	Amount.
(1)		(2)	(3)	(4)
		RS.		RS.
Government	Capital		Fixed assets .. .. .	3,33,10,396
Account .. .. .		2,43,27,262	Stores and Tools and Plant	
Sundry creditors .. .. .		1,34,615	on hand .. .. .	15,90,325
Other sundry liabilities			Sundry debtors—	
including security and			Consumption of	
deposits from consumers,			current.	5,45,211
employees, etc. .. .. .		2,77,206	Advances to	
Depreciation			consumers.	10,131
Reserve	RS.		Other items.	50,555
Fund .. .. .	45,96,383			
<i>Less—Renewals</i>				6,05,897
<i>and replacements</i>				
<i>from the Depreciation</i>			Works in progress .. .. .	7,101
<i>Reserve Fund.</i>	1,09,514		Securities held at Post	
		44,86,869	Offices, etc. .. .. .	1,48,405
Special Reserve Fund.	18,38,419		Investments—	
<i>Less—Extraordinary</i>			Depreciation Reserve	
<i>renewals and replacements</i>			Fund .. .. .	44,73,280
<i>from the Special Reserve</i>			Special Reserve Fund .. .. .	17,65,707
<i>Fund.</i>	58,057		Cash on hand .. .. .	15,835
		17,80,362		
Balance from the Net Surplus				
Account .. .. .		1,08,60,632		
		4,19,16,946		4,19,16,946



Grant No. XXXVI—Capital Outlay on Electricity Schemes—*cont.*

(a) PYKARA HYDRO-ELECTRIC SYSTEM—*cont.*

(ii) Revenue Account for the year ending 31st March 1944.

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr.			Cr.
	RS.		RS.
To Generation expenses ..	1,81,319	By Sale of power ..	51,55,977
„ Power purchased ..	86,096	„ Miscellaneous Revenue.	4,75,708
„ Management expenses ..	4,51,688		
„ Distribution expenses ..	5,10,468		
„ Special charges ..	8,880		
„ Net Revenue Account ..	43,93,234		
	56,31,685		56,31,685

(iii) Net Revenue Account for the year ending 31st March 1944.

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr.			Cr.
	RS.		RS.
To Interest on Capital ..	14,55,297	By Balance from Revenue	
„ Audit fees ..	7,976	Account ..	43,93,234
„ Depreciation Reserve			
Fund ..	7,80,589		
„ Special Reserve Fund ..	3,12,235		
„ Net Surplus Account ..	18,37,137		
	43,93,234		43,93,234

(iv) Net Surplus Account for the year ending 31st March 1944.

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr.			Cr.
	RS.		RS.
To Balance carried over		By Balance from last	
to Balance Sheet ..	1,08,60,632	Balance Sheet, Net	
		Surplus Account ..	90,20,123
		„ Balance from Net	
		Revenue Account ..	18,37,137
		„ Depreciation on five	
		transformers ..	3,372
	1,08,60,632		1,08,60,632





Grant No. XXXVI--Capital Outlay on Electricity Schemes—cont.

(b) METTUR HYDRO-ELECTRIC SYSTEM—cont.

(iii) Net Revenue Account for the year ending 31st March 1944.

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr	RS.		RS.
To Interest on Capital ..	9,41,520	By Balance from Revenue Account ..	19,90,137
„ Audit fees ..	4,516		
„ Depreciation Reserve Fund ..	4,87,650		
„ Special Reserve Fund ..	1,95,060		
„ Net Surplus Account ..	3,61,391		
	<u>19,90,137</u>		<u>19,90,137</u>

(iv) Net Surplus Account for the year ending 31st March 1944.

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr	RS.		RS.
To Balance transferred to Balance Sheet ..	16,34,574	By Balance brought forward from the account of 1942-43 ..	12,73,183
		„ Balance transferred from Net Revenue Account ..	3,61,391
	<u>16,34,574</u>		<u>16,34,574</u>

(c) ANDHRA POWER SYSTEM.

(i) General Balance Sheet as on 31st March 1944.

Capital and liabilities.	Amount.	Property and assets.	Amount.
(1)	(2)	(3)	(4)
	RS.		RS.
Government Capital Account ..	76,41,806	Fixed Assets ..	70,44,542
Sundry creditors ..	77,472	Stores on hand ..	6,51,133
		Sundry debtors—	
Other sundry liabilities including security and other deposits from consumers, employees, etc. ..	2,40,953	Consumption of current. ..	90,191
		Advances to consumers. ..	3,480
		Other items. ..	25,758
			1,19,429
		Works in progress ..	1,254
		Securities held in deposit ..	33,550
		Cash on hand ..	11,797
		Net deficit ..	98,526
	<u>79,60,231</u>		<u>79,60,231</u>

Grant No. XXXVI—Capital Outlay on Electricity Schemes—*cont.*(c) ANDHRA POWER SYSTEM—*cont.*(ii) *Revenue Account for the year ending 31st March 1944.*

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr.	RS.		RS.
To Generation expenses ..	4,95,692	By Sale of power .. ..	6,82,835
„ Management expenses ..	2,12,114	„ Miscellaneous Revenue.	2,52,957
„ Special charges ..	4,803		
„ Net Revenue Account ..	2,23,183		
	9,35,792		9,85,792

(iii) *Net Revenue Account for the year ending 31st March 1944.*

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr.	RS.		RS.
To Interest on Capital ..	2,89,183	By Balance from Revenue Account .. ..	2,23,183
„ Audit fees .. ..	4,882	„ Balance carried over to Net Surplus Account .. ..	70,882
	2,94,065		2,94,065

(iv) *Net Surplus Account for the year ending 31st March 1944.*

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr.	RS.		RS.
To Balance from last Balance Sheet ..	27,644	By Balance carried over to Balance Sheet ..	98,526
„ Net Revenue Account.	70,882		
	98,526		98,526



Grant No. XXXVII—Commuted Value of Pensions.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>83. Payments of Commuted Value of Pensions.</b>	RS.	RS.	RS.
a. Payments of commuted value of pensions—			
I. Payments in India—			
(i) Payments to pensioners—			
Charged .. .. . O. 1,00,000 } R. - 1,00,000 }			
Col. 1.—No sanctions during the year.			
(ii) Payments to other Governments—			
Charged .. .. . O. 1,000 } R. 1,69,000 }	1,70,000	1,69,646	- 354
Col. 1.—Payments were more than anticipated.			
Authorized .. .. . O. 1,25,000 } R. 55,000 }	1,80,000	2,19,629	+ 39,629
Cols. 1 and 4.—See "a. 1. (ii), col. 1, Charged."			
II. Payments in England—			
(i) Par value—			
Charged .. .. . O. 51,000 } R. - 19,600 }	31,400	31,343	- 57
(ii) Loss or gain by exchange—			
Charged .. .. . R. 100	100	55	- 45
b. Deductions—			
(i) Amount financed from ordinary revenues—			
Charged .. .. . O. - 1,02,000 } R. - 42,500 }	- 1,44,500	- 1,34,283	+ 10,217
Col. 1.—Increase in the net payments to other Governments.			
Authorized .. .. . O. - 25,000 } R. - 1,12,000 }	- 1,37,000	- 1,57,080	- 20,080
Cols. 1 and 4.—See "b. (i) Charged, col. 1."			
(ii) Amount recovered from other Governments—			
Charged .. .. . O. - 50,000 } R. - 7,000 }	- 57,000	- 66,761	- 9,761
Cols. 1 and 4.—More recoveries than anticipated.			
Authorized .. .. . O. - 1,00,000 } R. 57,000 }	- 43,000	- 62,549	- 19,549
Col. 1.—Smaller recoveries anticipated from other Governments.			
Col. 4.—Larger recoveries realized.			
Token grant .. .. .	100		- 100
Surrenders or withdrawals within grant or appropriation—			
Charged—			
Gross .. .. . R. - 49,500	- 49,500		+ 49,500
Deductions .. .. . R. 49,500	49,500		- 49,500
Authorized—			
Gross .. .. . R. - 55,000	- 55,000		+ 55,000
Deductions .. .. . R. 55,000	55,000		- 55,000
Totals .. .. .			
Charged—			
Gross .. .. . 1,52,000	1,52,000	2,01,044	+ 49,044
Deductions .. .. . - 1,52,000	- 1,52,000	- 2,01,044	- 49,044
Net .. .. .			
Authorized—			
Gross .. .. . 1,25,100	1,25,100	2,19,629	+ 94,529
Deductions .. .. . - 1,25,000	- 1,25,000	- 2,19,629	- 94,629
Net .. .. . 100	100		- 100

Grant No. XXXVIII—Capital Outlay on Provincial Schemes  
connected with the war.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving —.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>85. A. Capital Outlay on Provincial Schemes connected with the war, 1939.</b>				
<b>a. Grain Supply Schemes—</b>				
<b>A. Rice—</b>				
1. Cost of purchase of grains.	S. 18,00,500	18,00,500	10,20,974	— 7,79,526
<i>Col. 4.—Debit for a large quantity of rice supplied by the Orissa Government in 1943-44 having been raised in 1944-45.</i>				
2. Advances	S. 57,55,200	57,55,200	56,74,000	— 81,200
3. Suspense (personal deposits).	S. —57,55,200	— 57,55,200	— 40,46,353	+ 17,08,847
<i>Col. 4.—Certain recoveries from some estates in Travancore and Cochin and from the Defence Department in connection with the supply of rice were not effected in the year itself.</i>				
4. Deduct—Receipts and recoveries on capital account.	S. — 29,73,000	— 29,73,000	— 24,27,374	+ 5,45,626
<i>Col. 4.—Surcharge on rice as actually realized fell short of the estimate.</i>				
<b>B. Wheat and wheat products—</b>				
1. Cost of purchase of grain.	S. 29,12,800	29,12,800	27,70,694	— 1,42,106
2. Advances	S. 1,14,45,000	1,14,45,000	1,12,24,270	— 2,20,730
3. Suspense (personal deposits).	S. — 1,14,45,000	— 1,14,45,000	— 1,03,49,920	+ 10,95,080
4. Deduct—Receipts and recoveries on capital account.	S. — 30,92,800	— 30,92,800	— 27,21,375	+ 3,71,425
<i>Col. 4.—Represents value of stock remaining unsold at the close of the year.</i>				
<b>C. Other grains—</b>				
1. Cost of purchase of grain.	S. 96,78,100	96,78,100	93,61,867	— 3,16,233
2. Advances	S. 4,36,56,800	4,36,56,800	3,99,36,350	— 37,20,450
3. Suspense (personal deposits).	S. —3,99,49,000	— 3,99,49,000	— 3,22,56,918	+ 76,92,082
<i>Col. 4.—Due mainly to (i) stock having remained unsold (Rs. 23 lakhs), (ii) value of stock sold at the end of the year was actually credited in 1944-45 (Rs. 24 lakhs), (iii) advances paid to purchase officers and suppliers outside the Province (Rs. 20 lakhs) and (iv) loss incurred in the sale of millets was greater than anticipated (Rs. 10 lakhs).</i>				
4. Deduct—Receipts and recoveries on capital account.	S. —1,00,04,000	— 1,00,04,000	— 87,97,592	+ 12,06,408
<i>Col. 4.—Smaller sales in respect of purchases made without the aid of advances.</i>				
<b>D. Sugar—</b>				
1. Cost of purchase	S. 1,07,000	1,07,000	98,727	— 8,273
<b>E. Government depots for rice—</b>				
1. Cost of purchase of grain.	S. 1,05,200	1,05,200	86,925	— 18,275
<i>Col. 4.—Rent for certain godowns was not paid during the year due to delay in fixing the amount and less expenditure under establishment and other charges.</i>				
2. Advances	S. 1,08,22,000	1,08,22,000	1,16,22,000	+ 8,00,000
3. Suspense (personal deposits).	S. —1,08,22,000	— 1,08,22,000	— 72,69,227	+ 35,52,773
<i>Col. 4.—See sub-head "a. B. 4, col. 4."</i>				
4. Deduct—Receipts and recoveries on capital account.	S. — 1,05,200	— 1,05,200	— 86,925	+ 18,275
<i>Col. 4.—See "a. E. 1, col. 4."</i>				



Grant No. XXXVIII—Capital outlay on provincial schemes connected with the war—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>85-A. Capital outlay on provincial schemes connected with the war, 1939—<i>cont.</i></b>	Rs.	Rs.	Rs.
<b>b. Standard Cloth Schemes—</b>			
<b>A. Mill-made cloth—</b>			
1. Pay of officers .. S.	4,200	4,200	4,930 + 730
2. Pay of establishment .. S.	11,200	11,200	11,773 + 573
3. Allowances .. S.	4,500	4,500	4,620 + 120
4. Other charges .. S.	32,900	32,900	32,744 - 156
5. Cost of purchase of cloth (payment to Central Government).	S. 3,51,29,000	3,51,29,000	3,43,18,286 - 8,10,714
6. <i>Deduct</i> —Receipts and recoveries on capital account.	S. -1,61,93,200	- 1,61,93,200	- 1,79,86,519 - 17,93,319
<i>Col. 4.</i> —Larger sales than anticipated.			
<b>B. Handloom cloth—</b>			
1. Pay of officers .. S.	2,000	2,000	2,436 + 436
2. Pay of establishment .. S.	2,100	2,100	1,100 - 1,000
3. Allowances .. S.	2,500	2,500	2,134 - 366
4. Other charges ..			64 + 64
5. Master weavers .. S.	91,500	91,500	71,862 - 19,638
<i>Col. 4.</i> —Mainly due to the non-payment during the year of a sum of Rs. 18,000 to a Handloom Factory Owners' Association owing to delay in the supply of cloth to the Supply Department due to transport difficulties.			
6. Collective weaving centres.	S. 33,22,900	33,22,900	33,15,960 - 6,940
7. Payments to Madras Handloom Weavers' Co-operative Society.	S. 3,96,400	3,96,400	4,03,960 + 7,560
8. <i>Deduct</i> —Receipts and recoveries on capital account.	S. - 11,68,700	- 11,68,700	- 18,63,993 - 6,95,293
<i>Col. 4.</i> —Larger sales than anticipated.			
<b>c. Other miscellaneous schemes—</b>			
<b>A. Purchase and distribution of cattle-food—</b>			
1. Advances .. S.	8,75,000	8,75,000	8,75,000
2. Suspense (personal deposits).	S. - 8,75,000	- 8,75,000	- 1,05,812 + 7,69,188
<i>Col. 4.</i> —Due to purchase not having been effected to the extent anticipated by the Assistant Marketing Officer, Nagpur, who was placed in funds to the extent of Rs. 8.05 lakhs and late arrival of the seeds purchased owing to transport difficulties and consequent non-realisation of sale proceeds to the extent anticipated.			
3. <i>Deduct</i> —Receipts and recoveries on capital account.	S. - 25,000	- 25,000	+ 25,000
<i>Col. 4.</i> —Anticipation did not materialise— <i>Vide</i> sub-head "c.A.2. col. 4."			
<b>B. Purchase and distribution of paddy and other seeds—</b>			
2. Advances .. S.	28,00,000	28,00,000	28,00,000
3. Suspense (personal deposits).	S. - 2,98,700	- 2,98,700	- 16,60,724 - 13,62,024
<i>Col. 4.</i> —Purchase of smaller quantity of seeds due to unexpected rains in certain districts and drought in certain others.			
<b>C. Purchase and distribution of manure—</b>			
1. Pay of establishment and other charges.	S. 3,200	3,200	1,416 - 1,784
2. Advances .. S.	62,00,000	62,00,000	62,00,000
3. Suspense (personal deposits).	S. - 32,00,000	- 32,00,000	- 58,33,627 - 26,33,627
<i>Col. 4.</i> —Purchases were not effected to the extent anticipated due to transport difficulties and advances for purchase of cakes having been placed at the disposal of District Agricultural Officers only in January 1944.			

Grant No. XXXVIII—Capital outlay on provincial schemes connected with the war—*cont.*

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving —. (4)
	Rs.	Rs.	Rs.
<b>85-A. Capital outlay on provincial schemes connected with the war 1939—<i>cont.</i></b>			
<b>c. Other miscellaneous schemes—<i>cont.</i></b>			
<b>D. Purchase and distribution of iron and steel for agricultural implements—</b>			
1. Cost of purchase of iron and steel S. 2,10,000	2,10,000	56,131	— 1,53,869
<i>Col. 4.</i> —Late allotment of funds and transport difficulties resulted in short supplies and postponement of payments to 1944-45 in many cases.			
2. <i>Deduct</i> —Receipts and recoveries on capital account. S. — 2,10,000	— 2,10,000	— 23,822	+ 1,86,178
<i>Col. 4.</i> —Short supplies coupled with the delay in reshaping the iron defectives purchased for the manufacture of agricultural implements accounted for the reduced sales.			
<b>E. Production and sale of malted foods—</b>			
1. Pay of officers S. 700	700	718	+ 18
2. Pay of establishment. S. 4,300	4,300	4,248	— 52
3. Allowances and other charges. S. 3,20,200	3,20,200	2,43,836	— 76,364
<i>Col. 4.</i> —Works started and purchases sanctioned could not be completed and paid for during the year due to scarcity of labour and difficulty in getting materials and other equipment.			
4. <i>Deduct</i> —Receipts and recoveries on capital account. S. — 1,14,600	— 1,14,600	— 25,357	+ 89,243
<i>Col. 4.</i> —Reduced sales due to low production— <i>Vide</i> sub-head "c.E.3. col. 4." above.			
<b>F. Government Silk Filatures, Kollegal—</b>			
1. Pay of officers S. 14,300	14,300	15,382	+ 1,082
2. Pay of establishment. S. 14,500	14,500	15,615	+ 1,115
3. Allowances and contingencies. S. 11,800	11,800	12,600	+ 800
4. Cost of cocoons S. 5,00,000	5,00,000	4,93,213	— 6,787
5. Wages S. 26,100	26,100	26,610	+ 510
6. Buildings, plant and machinery and other equipment. S. 2,69,500	2,69,500	2,99,827	+ 30,327
<i>Col. 4.</i> —Due mainly to stores supplied by the Supply Department (Rs. 19,000), purchase of Ford truck (Rs. 5,600) and other items (Rs. 5,700). It was explained that these supplies were not anticipated to be made and paid for before 31st March 1944.			
7. Motive power S. 13,000	13,000	11,793	— 1,207
8. Other charges S. 19,100	19,100	21,469	+ 2,369
<i>Col. 4.</i> —Dearness allowance to menials.			
9. <i>Deduct</i> —Receipts and recoveries on capital account. S. — 6,18,800	— 6,18,800	— 5,25,336	+ 93,464
<i>Col. 4.</i> —Non-adjustment in full of cost of silk supplied to the Central Government during 1943-44 due to belated receipt of particulars.			
<b>G. Kollegal Silk Filatures, Kollegal—</b>			
1. Pay of officers S. 6,500	6,500	7,558	+ 1,058
2. Pay of establishments. S. 13,300	13,300	12,980	— 320
3. Allowances and contingencies. S. 8,500	8,500	5,934	— 2,566
<i>Col. 4.</i> —Less tours undertaken and smaller expenditure under contingencies.			
4. Cost of cocoons S. 7,03,000	7,03,000	6,84,421	— 18,579
5. Wages S. 50,800	50,800	60,527	+ 9,727
<i>Col. 4.</i> —Due to grant of increased dearness allowance to labourers and to increase in the number of labourers employed.			
6. Buildings, plant and machinery and other equipment. S. 1,24,400	1,24,400	1,20,292	— 4,108



Grant No. XXXVIII—Capital outlay on provincial schemes connected with the war—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>85-A. Capital outlay on provincial schemes connected with the war, 1939—cont.</b>		RS.	RS.	RS.
<i>Other miscellaneous schemes—cont.</i>				
<b>G. Kollegal Silk Filatures, Kollegal—cont.</b>				
7. Motive power .. S.	3,500	3,500	2,213	-1,287
8. Other charges .. S.	35,300	35,300	25,300	-10,000
<i>Col. 4.—Smaller expenditure on freight charges due to non-availability of new fuel coupes and a garage not having been constructed.</i>				
9. Deduct—Receipts and recoveries on capital account.	S. -4,13,900	-4,13,900	-2,42,746	+1,71,154
<i>Col. 4.—Recoveries from the Central Government could not be fully effected during the year itself as supplies were made as late as March 1944.</i>				
<b>H. Small-scale and cottage industries—</b>				
1. Pay of officers and establishment.	S. 31,800	31,800	31,009	-791
2. Allowances .. S.	10,000	10,000	10,807	+807
3. Other charges .. S.	27,400	27,400	24,369	-3,031
<i>Col. 4.—Non-employment of labour to the extent anticipated.</i>				
4. Raw materials .. S.	3,32,000	3,32,000	3,10,879	-21,121
5. Tools and plant and other equipment.	S. 2,000	2,000	1,576	-424
6. Sheds and buildings .. S.	300	300	140	-160
7. Advances and payments to master craftsmen.	S. 4,48,000	4,48,000	4,04,726	-43,274
8. Wages of labourers .. S.	57,000	57,000	56,096	-904
9. Deduct—Receipts and recoveries on capital account.	S. -5,02,200	-5,02,200	-4,85,799	+16,401
<u>353803</u>				
<b>J. Hand-made paper—</b>				
1. Pay of officers and establishments.	S. 9,300	9,300	7,945	-1,355
2. Allowances .. S.	2,500	2,500	1,717	-783
3. Other charges .. S.	1,600	1,600	3,029	+1,429
4. Raw materials .. S.	20,000	20,000	14,990	-5,010
<i>Col. 4.—Late functioning of one of the units.</i>				
5. Buildings, plant and machinery and other equipment.	S. 20,000	20,000	17,850	-2,150
<i>Col. 4.—Mainly smaller expenditure on the construction of a factory shed.</i>				
6. Wages of labourers .. S.	4,600	4,600	3,676	-924
<b>K. Supply of alce fibre—</b>				
1. Pay of establishment.	S. 600	600	645	+45
2. Allowances .. S.	400	400	342	-58
3. Contingencies .. S.	1,000	1,000	385	-615
4. Advances and payments for goods supplied.	S. 20,000	20,000	1372	-20,000
<i>Col. 4.—Delay in supplies by contractors due for want of transport facilities and consequent non-payment to them.</i>				
5. Deduct—Receipts and recoveries on capital account.	S. -5,600	-5,600	..	+5,600
<i>Col. 4.—No receipts as the anticipated supplies were not received during the year—Vide "c.K.4., col. 4." above.</i>				
<b>L. Purchase and distribution of firewood—</b>				
1. Cost of purchase of firewood—				
Charge .. S.	1,900	1,900	1,447	-453
Authorized .. S.	7,44,300	7,44,300	3,58,953	-3,85,347
<i>Col. 4.—Charges incurred prior to the introduction of rationing not having been adjusted to this head pending receipt of details.</i>				

Grant No. XXXVIII—Capital outlay on provincial schemes connected with the war—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess Saving.
(1)	(2)	(3)	(4)
85-A. Capital outlay on provincial schemes connected with the war, 1939— <i>cont.</i>	RS.	RS.	RS.
c. Other miscellaneous schemes— <i>cont.</i>			
L. Purchase and distribution of firewood— <i>cont.</i>			
2. Advances S. 10,00,000	10,00,000	10,00,000	
3. Suspense (personal S. —10,00,000 deposits).	—10,00,000	—12,43,059	—2,43,059
Col. 4.—Certain bills for the cost of firewood supplied during the year were not paid for in that year.			
4. Deduct—Receipts and recoveries on capital account. S. —6,97,300	—6,97,300	—45,154	+6,52,146
Col. 4.—Receipts realised prior to the introduction of rationing not having been adjusted to this head pending receipt of details.			
M. Civil supplies—Transport Unit—			
1. Pay of officers S. 100	100	126	+26
2. Pay of establishments S. 2,300	2,300	1,726	—574
3. Other charges S. 2,28,700	2,28,700	40,024	—1,88,676
Col. 4.—Non-payment before the close of the year of cost of lorries purchased owing to the delay on the part of the suppliers to prefer claims.			
Deduct—Amount financed from ordinary revenues—			
Charged .. .. .		—1,447	—1,447
Authorized .. .. . S. —2,10,00,000	—2,10,00,000	—3,62,56,137	—1,52,56,137
Col. 4.— <i>Vide</i> explanation under "63. Extraordinary charges—Sub-head a-(iii), Authorized—Col. 4 in grant XXXI."			
Totals			
Charged—			
Gross .. .. .	1,900	1,447	—453
Deductions .. .. .		—1,447	—1,447
Net .. .. .	1,900		—1,900
Authorized—			
Gross .. .. .	6,71,27,800	7,14,88,129	+43,60,329
Deductions .. .. .	—5,71,24,300	—7,14,88,129	—1,43,63,829
Net .. .. .	1,00,03,500		—1,00,03,500

## Notes.

*Classification of charges and receipts connected with State Trading Schemes.*—The transactions connected with the trading schemes undertaken by Government as a result of the conditions brought about by the war were budgeted and accounted for under the "Deposits and Advances" section of the accounts in some cases and in the "Revenue" section of the accounts in other cases. It was decided by Government in November 1943 that all the transactions should with effect from the accounts of 1943-44 be accounted for under the new major head "85-A. Capital Outlay on Provincial Schemes connected with the war, 1939" newly opened for the purpose. A new demand for grant covering these transactions, as well as the new schemes introduced during the year, was included in the supplementary estimates of expenditure and authorised by His Excellency the Governor. This accounts for the absence of any original provision under this grant.

2. *Losses.*—Certain consignments of sugar despatched by North Indian factories in the name of the Commissioner of Civil Supplies, Madras, during August 1942 were lost or destroyed by loot or mob-violence at a transshipping station on the way. The value of the lost consignments estimated at Rs. 1,06,954 was ordered to be refunded to the merchants who purchased the relative railway receipts from Messrs. Parry & Co., Madras, acting for the Commissioner of Civil Supplies, Madras. The amount thus refunded during 1943-44 was Rs. 98,727 and was accounted for under sub-head "a.D.I."

The question of obtaining compensation for the expenditure was taken up with the Bihar Government as the loss occurred within their jurisdiction, but the matter was not pursued as that Government declined to accept the liability.



Grant No. XXXVIII—Capital outlay on provincial schemes connected with the war—cont.

3. (a) Summarised account of the Personal Ledger of the Commissioner of Civil Supplies, Madras, for the purchase, storage and distribution of rice, wheat and other food grains during the year 1943-44—

Total amount of fund in the Personal Ledger Account.	Purchases during the year.			Sales during the year.	Balance in the personal Ledger Account on 31st March 1944.	Value of stock on hand at the close of the year.
	Particulars of the food grains purchased, etc.	Amount (including incidental charges).				
(1)	(2)	(3)	(4)	(5)	(6)	(6)
RS.		RS.	RS.	RS.	RS.	RS.
6,59,06,080	Rice .. .. .	41,24,297	24,96,650	5,13,71,880	16,25,842	21,96,387
	Wheat and wheat products .. .. .	1,20,19,306	1,11,44,956			
	Other grains .. .. .	2,51,34,402	1,74,54,971			
	Government Depots for rice .. .. .	6,30,00,644	5,86,47,872			
	Total .. .. .	10,42,78,649	8,97,44,449			

Excludes a sum of Rs. 16,38,540 advanced to officers outside the province and pending with them on 31st March 1944.

NOTE.—The figures under "Purchases" and "Sales" are as per booked figures. The value of the stock at the close of the year is that furnished by the Commissioner of Civil supplies.

(b) Summarised Account of the Personal Ledger of the Commissioner of Civil Supplies, Madras, for the purchase, storage and distribution of firewood during the year 1943-44—

Total amount of fund in the Personal Ledger Account.	Purchases during the year.			Sales during the year.	Balance in the Personal Ledger Account on 31st March 1944.	Value of stock on hand at the close of the year.
	Particulars of firewood purchased, etc.	Amount including incidental charges.				
(1)	(2)	(3)	(4)	(5)	(6)	(6)
RS.		RS.	RS.	RS.	RS.	RS.
10,00,000	Firewood .. .. .	2,25,293	4,68,352	12,43,059	41,793	

NOTE.—The figures under "Purchases" and "Sales" are as per booked figures. The value of stock at the close of the year is that furnished by the Commissioner of Civil Supplies, Madras, and the quantity on hand was reported to be not susceptible of verification.

(c) Summarised Account of the Personal Ledger of the Director of Agriculture, Madras, for the purchase, storage and distribution of paddy seeds, manure and cattle-food during the year 1943-44—

Total amount of fund in the Personal Ledger Account.	Purchases during the year.			Sales during the year.	Balance in the Personal Ledger Account on 31st March 1944.	Stock on hand at the close of the year.	
	Particulars of paddy seeds, etc., purchased.	Amount (including incidental charges).				Quantity.	Value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
RS.		RS.	RS.	RS.	LBs	RS.	
93,81,003	Cattle food .. .. .	4,36,078	1,60,888	73,92,963	38,08,845†	3,01,005	
	Paddy or other seeds .. .. .	15,21,570	2,26,893				
	Manure .. .. .	21,25,035	17,06,862				1,47,92,073
	Total .. .. .	40,82,683	20,94,643	73,92,963	78,28,074‡	4,24,900	
					2,64,28,992	17,66,896	

\* Excludes a sum of Rs. 4,93,997 standing to the credit of the Assistant Marketing Officer, Madras at Nagpur on 31st March 1944.

† Includes 1,126,720 lb. (value Rs. 66,497) in transit on 31st March 1944.

‡ Includes 467,842 lb. (value Rs. 22,709) in transit on 31st March 1944.

NOTE.—The figures under "Purchases" and "Sales" are as per the booked figures and the value of the stock at the close of the year is that furnished by the Director of Agriculture. The balances in column 6 except those in transit have been physically verified by the District Agricultural Officers.

Grant No. XXXVIII—Capital outlay on provincial schemes connected with the war—*cont.*

4. *Running account of the capital outlay incurred by the Madras Government on the various State Trading Schemes for which Personal Ledger Accounts have not been authorized to be opened for the year 1943-44—*

Name of the scheme.	Expenditure to end of previous year.	Expenditure during the year.	Total expenditure.	Recoveries to end of previous year.	Recoveries during the year.	Total recoveries.	Net result, not expenditure + excess recoveries.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
<b>85-A. CAPITAL OUTLAY ON PROVINCIAL SCHEMES CONNECTED WITH WAR, 1939.</b>							
<i>a. Grain Supply Schemes.</i>							
A. Rice .. .. .	NIL	10,20,974	10,20,974	NIL	24,27,374	24,27,374	— 14,06,400
B. Wheat and wheat products.	"	27,70,694	27,70,694	"	27,21,375	27,21,375	+ 49,519
C. Other grains .. .. .	"	93,61,867	93,61,867	"	* 72,95,592	72,95,592	+ 20,66,275
D. Sugar .. .. .	"	98,727	98,727	"	"	"	+ 98,727
E. Government Depot for rice.	"	86,925	86,925	"	86,925	86,925	"
<i>b. Standard Cloth Schemes.</i>							
A. Mill made cloth .. .. .	"	3,43,72,353	3,43,72,353	"	1,79,86,519	1,79,86,519	+ 1,63,85,834
B. Handloom cloth .. .. .	"	37,97,516	37,97,516	"	18,63,993	18,63,993	+ 19,33,523
<i>c. Other Miscellaneous Schemes.</i>							
C. Purchase and distribution of manure.	"	1,416	1,416	"	"	"	+ 1,416
D. Purchase of iron and steel for agricultural implements.	"	56,131	56,131	"	23,822	23,822	+ 32,309
E. Production and sale of malted foods.	"	2,48,802	2,48,802	"	25,357	25,357	+ 2,23,445
H. Small scale and cottage industries.	"	8,39,602	8,39,602	"	4,85,799	4,85,799	+ 3,53,803
J. Hand-made paper .. .. .	"	49,207	49,207	"	"	"	+ 49,207
K. Supply of Aloe fibre .. .. .	"	1,372	1,372	"	"	"	+ 1,372
L. Purchase and distribution of firewood.	"	3,60,400	3,60,400	"	45,154	45,154	+ 3,15,246
F. Government Silk Filatures, Kollegal.	"	8,96,509	8,96,509	"	5,25,336	5,25,336	+ 3,71,173
G. Kollegal Silk Filatures, Koll-gal.	"	9,19,225	9,19,225	"	2,42,746	2,42,746	+ 6,76,479
N. Civil Supplies Transport Unit.	"	41,876	41,876	"	"	"	+ 41,876

\* This amount is exclusive of the sum of Rs. 15,02,000 shown as "Repayment of advance" under "Deduct receipts and recoveries on capital account."

5. *Pro forma Accounts—*

(i) CATTLE-FOOD SCHEME.

*Trading account for the year 1943-44.*

Dr.	RS.	Cr.	RS.
To Purchases .. .. .	3,27,278	By Sales .. .. .	1,60,746
" Cooly and cart hire .. .. .	2,045	" Closing Stock balance—	
" Wages of Store-keepers and dearness allowance .. .. .	12	(1) On hand .. .. .	2,34,508
" Wages of watchmen and dearness allowance .. .. .	18	(2) In transit .. .. .	66,497
" Godown rent .. .. .	174		
" Railway freight charges .. .. .	1,21,088		
" Pay and allowances of Purchasing Staff .. .. .	4,800		
" Gross profit .. .. .	6,336		
	<u>4,61,751</u>		<u>4,61,751</u>

*Profit and loss account for the year 1943-44.*

To Interest on Capital .. .. .	1,633	By Gross profit transferred from trading account.	6,336
" Audit fees .. .. .	105		
" Miscellaneous expenses .. .. .	1,796		
" Net profit .. .. .	2,802		
	<u>6,336</u>		<u>6,336</u>

NOTE.—(i) The initial accounts have not been audited departmentally. The *pro forma* accounts have been prepared on the basis of the figures furnished by the District Agricultural Officers.

(ii) The loss of Rs. 499 being the value of stock found deficit has not been written off under proper sanction.

(iii) Percentage charges on account of supervision and leave and pensionary charges have not been included in the accounts as required by Government.



Grant No. XXXVIII—Capital outlay on provincial schemes connected with the war—*cont.*

(ii) PADDY SEEDS SCHEME.

*Trading account for the year 1943-44.*

Dr.	RS.	RS.	Cr.
To Opening Balance of Stock on 1st April 1943	13,381		By Sales 79,251
Purchases	10,74,664		" Closing Stock balance on hand 10,60,991
	<u>11,88,045</u>	11,88,045	" Gross loss 48,433
Cooly hire		15,613	
Wages of Store-keepers		5,517	
Wages of watchmen		8,266	
Godown rent		6,973	
Cost of gunnies, packing materials and other sundries		62,862	
Railway freight charges		1,399	
		<u>11,88,075</u>	<u>11,88,075</u>

*Profit and loss account for the year 1943-44.*

Dr.	RS.	Cr.
To Gross loss	48,433	By Net loss 92,672
Interest on Capital	22,723	
Audit fees	105	
Pay of establishment	12,666	
Allowances of establishment	1,837	
Travelling allowance of establishment	1,208	
Miscellaneous expenses	5,700	
	<u>92,672</u>	<u>92,672</u>

NOTE.—(i) The initial accounts have not been audited departmentally. The *pro forma* accounts have been prepared on the basis of the figures furnished by the District Agricultural Officers.

(ii) The loss of Rs. 4,164-10-6 being the value of stock found deficit has not been written off under proper sanction.

(iii) Percentage charges on account of supervision and leave and pensionary charges have not been included in the accounts as required by Government.

(iii) MANURE SCHEME.

*Trading account for the year 1943-44.*

Dr.	RS.	RS.	RS.	Cr.
To Opening Stock (Balance on 1st April 1943)	1,27,338			By Sales 12,46,134
Purchases	13,42,042			" Closing stock—
	<u>14,69,380</u>	14,69,380	(1) Stock on hand 4,02,101	(2) Goods in transit 22,799
Cooly and cart-hire		48,998		<u>4,24,900</u>
Wages of Store-keepers		887		
Wages of Watchmen		600		
Godown rent		9,491		
Packing materials and Sundries		29,542		
Railway freight charges		60,798		
Pay of Purchasing Staff		2,416		
Travelling Allowance of Purchasing Staff		786		
Allowances of Purchasing Staff		75		
Gross profit		48,061		
		<u>16,71,034</u>		<u>16,71,034</u>

*Profit and loss account for the year 1943-44.*

Dr.	RS.	Cr.
To Interest on Capital	9,336	By Gross Profit transferred from Trading Account 48,061
Pay and Dearness Allowance of District Establishment	449	
Travelling Allowance of District Establishment	14	
Allowances of District Establishment	102	
Miscellaneous expenses	4,865	
Audit fees	105	
Net profit	33,190	
	<u>48,061</u>	<u>48,061</u>

NOTE.—(i) The initial accounts have not been audited departmentally. The *pro forma* account has been prepared on the basis of the figures furnished by the District Agricultural Officers.

(ii) The loss of Rs. 3,444-12-2 being the value of stock found deficit has not been written off under proper sanction.

(iii) Percentage charges on account of supervision and leave and pensionary charges have not been included in the accounts as required by Government.

## APPROPRIATION ACCOUNTS

Grant No. XXXVIII—Capital outlay on provincial schemes connected with the war—cont.

## (iv) IRON AND STEEL SCHEME.

*Trading account for the year 1943-44.*

Dr.	RS.	Cr.	RS.
To Purchases .. .. .	58,855	By Sales .. .. .	26,822
" Cooly and cart hire .. .. .	1,867	" Closing Stock on hand .. .. .	42,460
" Wages of watchmen .. .. .	33		
" Railway freight charges .. .. .	2,049		
" Gross profit .. .. .	3,887		
	66,291		66,291

*Profit and loss account for the year 1943-44.*

Dr.	RS.	Cr.	RS.
To Interest on Capital .. .. .	141	By Gross profit transferred	
" Audit fees .. .. .	105	" from Trading Account .. .. .	3,887
" Miscellaneous expenses .. .. .	17		
" Net Profit .. .. .	3,624		
	3,887		3,887

NOTE.—(i) The initial accounts have not been audited departmentally. The *pro forma* accounts have been prepared on the basis of the figures furnished by the District Agricultural Officers.

(ii) Percentage charges on account of supervision and leave and pensionary charges have not been included in the accounts as required by Government.

## (v) HANDLOOM CLOTH SCHEMES (ALL COLLECTIVE WEAVING CENTRES).

*Trading account (from inception to 31st March 1944).*

Dr.	RS.	Cr.	RS.
To Cost of yarn .. .. .	32,17,601	By Sales—	
" Railway freight and cartage, loading		(1) Finished goods including transfers	
" and unloading charges on yarn .. .. .	31,497	less sales return .. .. .	14,02,675
" Manufacturing wages, Dyeing charges,		(2) Yarn including transfers .. .. .	6,98,332
" etc. .. .. .	7,73,587	Closing Stock—	
" Stock adjustment account (shortage).	671	(1) Yarn .. .. .	12,30,270
" Establishment at Collective weaving		(2) Manufactured cloth including with	
" centres .. .. .	77,908	consignees .. .. .	9,94,674
" Godown expenses and rent .. .. .	1,399	(3) Materials in process .. .. .	25,255
" Other contingencies of the Collective			
" Weaving Centres .. .. .	27,616		
" Gross profit .. .. .	2,20,957		
	43,51,236		43,51,236

*Profit and loss account (from inception to 31st March 1944).*

Dr.	RS.	Cr.	RS.
To Establishment of the Provincial		By gross profit .. .. .	2,20,957
" Commissioner's Office, 1943-44—		" miscellaneous receipts .. .. .	3,965
(a) One-fourth salary of the Provin-			
" cial Textile Commissioner and			
" one-fourth of the salary of the			
" Personal Assistant .. .. .	7,842		
(b) Whole of the salary of the			
" Assistant Textile Commissioner			
" (Handlooms) .. .. .	2,000		
(c) A and D sections .. .. .	2,552		
" Travelling Allowance of Provincial			
" Textile Commissioner's Office—			
(a) One-fourth of the Provincial			
" Textile Commissioner's travel-			
" ling allowance .. .. .	925		
(b) Whole of the travelling allow-			
" ance of the Assistant Textile			
" Commissioner (Handlooms) .. .. .	2,100		
" Contingencies—25 per cent of			
" the contingent expenditure			
" of the Provincial Textile			
" Commissioner's Office .. .. .	3,150		
" Interest on mean capital .. .. .	1,06,627		
" Net profit .. .. .	99,726		
	2,24,922		2,24,922

NOTE.—(i) The initial accounts and *pro forma* statements of the sub-centres have not been audited departmentally. The consolidated *pro forma* accounts prepared on the basis of the unaudited statements have been checked locally.

(ii) Leave and pension contributions in respect of the staff employed on the scheme, have not been taken into account in the Trading and Profit and Loss account.

(iii) Establishment charges incurred during 1943-44 only have been included under "Overhead" and those relating to 1942-43 have been omitted as there were only a few centres opened on different dates during the year.



Grant No. XXXIX—Interest-free Advances—Authorized.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>Advances Repayable.</b>		RS.	RS.	RS.
<b>Deposits and Advances—</b>				
<b>Advances not bearing interest.</b>				
a. Civil Advances—				
A. Objection book advances.	O. 10,00,000 S. 93,700 R. 17,300	11,10,900	10,28,715	- 82,185
<i>Col. 1.—All round increase in establishment due to war conditions and consequent increase in advance of pay, travelling allowance, etc.</i>				
B. Advances to Junior Civilians.	O. 1,000 R. 1,000			
C. Advances of passage money.	R. 100	100	..	- 100
E. Advances for remittance of treasure.	O. 4,000 R. - 1,900	2,100	1,895	- 205
b. Revenue Advances—				
Cost of survey marks—				
A. Collectors	O. 55,000 R. 1,300	57,300	59,071	+ 1,771
B. Survey officers	O. 20,000 R. - 19,000			
<i>Col. 1.—Chiefly postponement of surveys.</i>				
c. Special advances—				
A. Advances to hostels	.. ..	5,000	4,926	- 74
B. Advances for the settlement of criminal gangs.	O. 8,000 R. - 1,000	7,000	10,476	+ 3,476
<i>Col. 4.—Larger disbursements in March 1944.</i>				
C. Advances for the destruction of agricultural pests and diseases.	O. 4,000 R. 2,300	6,300	4,887	- 1,413
<i>Col. 1.—Larger demands.</i>				
D. Other advances	O. 6,05,000 S. 4,38,000	10,43,000	10,02,360	- 40,640
<i>Col. 1.—Due chiefly to advances (i) for potato cultivation in the Nilgiris (Rs. 6,00,000), (ii) to low paid Government servants for relief of distress caused during floods (Rs. 61,500), (iii) to the T.U.C.S. for increasing the working capital for the emergency depots (Rs. 1,00,000) (iv) to maistries for the supply of labour for cinchona cultivation (Rs. 23,200), and (v) for other miscellaneous purposes (Rs. 1,53,300), set off by savings (5,00,000) due to the post-budget decision to debit the advance sanctioned for the purchase of yarn and payment of wages for execution of war orders by Weavers' Societies, to the capital head '85-A.'</i>				
Total	.. ..	22,34,700	21,15,878	- 1,18,822

Notes.

Administration of the grant.—There was a saving of 5.3 per cent in the final grant as against the excess of 9.9 per cent in 1942-43. The saving occurred chiefly under "a.A" and "c.D."

Grant No. XL—Loans and Advances bearing Interest—  
Authorized.

See also the Audit Report.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>Loans and Advances by Provincial Governments.</b>	RS.	RS.	RS.
Loans to Municipalities, Port Funds, etc.			
a. Loans to Presidency Corporations, Port Trusts and other Port Funds—			
A. Presidency Corporation (Madras)—			
(ii) Loans for Water-supply and Drainage Schemes and for other Public Health purposes.			
O. 3,03,500	} 7,07,600	7,07,600	..
R. 4,04,100			
<i>Col. 1.</i> —Increased expenditure on a Reservoir Scheme (Rs. 3,04,100) and a loan for expenditure on underground drainage works (Rs. 1,00,000).			
b. Loans to District and other Local Fund Committees—			
A. Loans for the construction of Roads, Bridges, Markets and Buildings, Electric Lighting, etc., sanctioned by the Local Administration Department.			
O. 8,500	} 1,00,000	1,00,000	..
R. 91,500			
<i>Col. 1.</i> —Post-budget decision to sanction a loan to a local body.			
c. Loans to Municipalities—			
A. Loans for the construction of Roads, Bridges, Markets and Buildings, Electric Lighting, etc., sanctioned by the Local Administration Department.			
O. 1,28,300	} 76,600	76,570	- 30
R. -51,700			
<i>Col. 1.</i> —Mainly caused by the decision of a local body to meet the cost of certain works from the loan sanctioned in 1942-43.			
B. Loans for Water-supply and Drainage Schemes and other Public Health purposes.			
O. 1,03,400	} 1,73,400	1,73,400	..
R. 70,000			
<i>Col. 1.</i> —Chiefly additional loans to municipalities.			
C. Loans for Educational purposes.	.. 5,000	5,000	..
e. Advances to cultivators—			
A-1. Loans under the Land Improvement Loans Act and Agriculturists' Loans Act.			
O. 8,79,500	} 26,57,700	26,86,664	+ 28,964
S. 5,08,600			
R. 12,69,600			
<i>Col. 1.</i> —Sanction of loans on a large scale in connection with the "Grow More Food" Campaign.			
A-3. Loans under the Madras Agriculturists' Loans (Cultivation of Fallow Lands in Holdings with Foodcrops) Rules, 1942.			
O. 3,29,600	} 34,400	31,258	- 3,142
R. -2,95,200			
<i>Col. 1.</i> —(i) Wrong provision for expenditure under this head on account of loans under Land Improvement Loans and Agricultural Loans Acts (Rs. 1,10,000) and (ii) less demands (Rs. 1,85,200).			



Grant No. XL—Loans and Advances bearing Interest—  
Authorized—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess + Saving - (4)
	RS.	RS.	RS.
<b>Loans and Advances by Provincial Governments</b>			
—cont.			
<b>Loans to Municipalities, Port Funds, etc.—cont.</b>			
e. Advances to cultivators—cont.			
A-4. Loans under the Madras Agriculturists' (Mulberry Cultivation) Rules, 1942.	R. 17,200	17,200	11,170 - 6,030
<i>Col. 1.</i> —New sub-head for recording expenditure on new scheme for the grant of loans for mulberry cultivation.			
<i>Col. 4.</i> —Loans could not be sanctioned due to (i) proper security not having been furnished in some cases (Rs. 4,000) and (ii) late receipt of applications in some others (Rs. 2,000).			
B. Loans under the Special Rules for Pumping Installations.	O. 4,000 R. - 4,000	950	+ 950
<i>Col. 1.</i> —No demands due to high cost of iron materials.			
C. Loans under the Special Rules for Agricultural Implements.	O. 20,000 R. - 5,800	14,200	6,687 - 7,513
<i>Cols. 1 and 4.</i> —Smaller demands than anticipated.			
f. Advances under Special Laws (State aid to Industries)—			
(i) Advances made by the Director of Industries and Commerce.	O. 20,000 R. - 20,000	..	..
<i>Col. 1.</i> —No demands.			
(ii) Advances sanctioned by the Revenue Department.	O. 2,000 R. - 1,500	500	500
g. Miscellaneous Loans and Advances—			
A. Loans to communities eligible for help by the Labour Department.	O. 60,600 R. - 14,200	55,400	53,750 - 1,650
<i>Col. 1.</i> —Less demands due to several land acquisition cases not reaching the stage of award.			
B. Loans to Co-operative Societies and Land Mortgage Banks.	O. 41,75,000 R. - 25,65,600	16,09,400	15,97,427 - 11,973
<i>Col. 1.</i> —Less demands from (i) sale societies for loans towards construction of godowns (Rs. 58,500) and (ii) Central Land Mortgage Bank for short-term loans (Rs. 25,00,000) and (iii) Agricultural Societies for loans (Rs. 7,100).			
C. Loans to Chenchus, Kurumbars and Sholagas.	..	500	362 - 138
D. Loans relating to the Fisheries Department.	O. 200 S. 7,000	7,200	5,900 - 300
<i>Col. 1.</i> —Advances sanctioned during the year to enable fishermen to equip themselves with necessary boats and nets for shark fishing.			
F. Advances to Local Bodies to cover deficits.	O. 2,00,000 R. - 1,80,000	20,000	20,000
<i>Col. 1.</i> —Less demands from local bodies.			

Grant No. XL—Loans and Advances bearing Interest—  
Authorized—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving --.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>Loans and Advances by Provincial Governments</b>				
— <i>cont.</i>				
<b>Loans to Municipalities, Port Funds, etc.—<i>cont.</i></b>				
g. Miscellaneous Loans and Advances— <i>cont.</i>				
G. Loans to Market Committees.	{ O. 1,19,100 R. - 54,500 }	64,600	64,500	- 100
Col. 1.—No loan was required by some Market Committees.				
K. Advances for the purchase of Lend-lease vehicles.	{ S. 100 R. 13,10,100 }	13,10,200	12,90,230	- 19,970
Col. 1.—New sub-head opened for recording advances made to a firm to enable them to purchase motor chassis under the Central Government's terms for the distribution and use of lease-lend motor vehicles.				
l. Loans to non-agriculturists for rebuilding houses damaged by cyclone.	{ S. 100 R. 19,900 }	20,000		- 20,000
Col. 1.—New sub-head for exhibiting loans to non-agriculturists for repairing or rebuilding their homes or shops damaged or destroyed by the recent cyclone.				
Col. 4.—Inability of the special officer to enquire into applications for loans due to the late introduction of the scheme.				
h. Loans to Government Servants—				
a. Advances for the purchase of motor cars.	{ O. 10,000 R. 9,900 }	19,900	15,970	- 3,930
Col. 1.—More demands.				
Col. 4.—Advances not drawn by some officers during the year.				
b. Advances for the purchase of other conveyances.	{ O. 5,000 R. 500 }	5,500	4,840	- 660
d. Other advances	{ O. 1,000 R. - 300 }	700	1,606	+ 906
Total—Authorized		69,00,000	68,54,384	- 45,616

**Notes.**

*Sub-heads "a.A", "c.A", "c.B" and "g.A".*—Deductions of Rs. 91,100; Rs. 14,300; Rs. 29,500 and Rs. 7,900 respectively were made in the budget under these sub-heads for probable savings; savings of Rs. 66,030 and Rs. 23,750 actually accrued under "c.A" and "g.A" while the sub-heads "a.A" and "c.B" showed an excess of Rs. 3,13,000 and Rs. 40,500 respectively.

*Administration of the grant.*—There was a saving of 0.7 per cent in the final grant as against 25.9 per cent in the previous year.



APPENDIX TO THE APPROPRIATION ACCOUNTS OF THE GOVERNMENT OF MADRAS FOR THE YEAR 1943-44 CONTAINING REVIEWS OF GOVERNMENT COMMERCIAL CONCERNS.

The details relating to the Balance Sheets and Profit and Loss Accounts of Government Commercial Concerns, have, with effect from the accounts of 1931-32, been excluded from the reviews as these details are included in the Annual Audit or Administration Reports of the respective concerns which are supplied to the Public Accounts Committee and can be referred to by them; if necessary, in connexion with cases of financial irregularities and other points of importance mentioned in the reviews.

2. The following table gives a list of commercial concerns under the control of the Government of Madras and compares the net trading results for the year under review with those relating to the preceding year :—

Serial number and name of concern. (1)	Turnover.		Net profit or surplus of income over expenditure.	
	1942-43. (2)	1943-44. (3)	1942-43. (4)	1943-44. (5)
	RS.	RS.	RS.	RS.
1 Cinchona Department .. .. .	5,84,344	15,26,214	3,36,431	5,47,252
2 Kerala Soap Institute .. .. .	4,59,437	6,35,329	1,26,322	1,13,939
3 Industrial Engineering Workshops, Madras.	92,214	63,447	12,732	12,862
4 Pearl Fisheries .. .. . (a)	.. .. .	.. .. .	.. .. .	.. .. .
5 Chank Fisheries .. .. . (b)	2,27,126	2,06,028	1,31,729	1,34,856
6 Fish-curing Yards .. .. . (b)	4,84,092	4,27,378	15,550	-1,64,589(d)
7 Central Jail, Coimbatore .. .. . (c)	4,95,565	2,23,431	72,922	88,291
8 Central Jail, Vellore .. .. . (c)	1,86,529	1,20,008	42,182	21,128

(a) There was no pearl fishery operation during the year.

(b) The results shown against these concerns relate to the year ended 30th June 1943 and 30th June 1944.

(c) The results shown against these concerns relate to the half-year ended 30th June 1943 as the commercial system of accounts has been abolished from that date in these jails.

(d) Shows a deficit during the year as against a surplus in 1942-43.

The ordinary Government accounting system was in force in all these concerns during the year under review and the gross receipts and the gross expenditure were budgeted and accounted for directly under the revenue and expenditure heads concerned, the *pro forma* accounts being compiled outside the regular Government accounts except in the case of items 7 and 8—*vide* remarks under (c). In respect of concerns 1, 2 and 3 which were working previously under the rules contained in Chapter 2 of the old Account Code, Government have decided to continue the system of adjustments in the regular Government accounts of "Interest on Capital," "Interest on Depreciation Reserve Fund," and "Provision for Depreciation."

*Pro forma* accounts are maintained in the Serum Institute, Madras at Coimbatore.

The total capital invested by Government in all the concerns to the end of the year under review amounted to Rs. 67,64,922 as against Rs. 59,12,929 at the end of the previous year. In respect of the Central Jails at Coimbatore and Vellore the capital invested during the half-year ended 30th June 1943 alone is included for the reasons mentioned at (c) above.

Under the budgeting system followed in regard to these concerns all withdrawals from the Treasury and debit book adjustments go to increase the capital invested and correspondingly all remittances into the Treasury and credit adjustments go to decrease the capital.

The financial results of the working of the several concerns based on the audited accounts are reviewed in detail in the following paragraphs.

CINCHONA DEPARTMENT.

3. The working of the department during the year under review showed a net profit of Rs. 5,47,252 as against Rs. 3,36,431 in the previous year. The increase of Rs. 2,10,821 in profit was mainly due to the increase in sales and to increase in the selling price of quinine drugs under the control system.



(Stock of manufactured products.—The quantities of the more important products manufactured, sold and stocked in the last three years are given in the following table:—

Name of product.	Opening balance.	Quantity added to stock.	Other receipts.	Quantity sold.	Other issues.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	LB.	LB.	LB.	LB.	LB.	LB.
1. Quinine Sulphate—						
1941-42 .. .. .	13,287	18,227	8,750 (a)	30,797	294	9,173
1942-43 .. .. .	9,173	61,882	8,750 (a)	13,778	59 (b)	65,968
1943-44 .. .. .	65,968	22,356	..	43,909	338 (c)	44,077 (d)
2. Quinine Bihydrochloride—						
1941-42 .. .. .	80	9,691	..	9,761	..	10
1942-43 .. .. .	10	1,351	..	1,346	..	15
1943-44 .. .. .	15	3,594	..	2,983	..	626 (d)
3. Cinchona Febrifuge—						
1941-42 .. .. .	678	6,307	4	3,339	..	3,650
1942-43 .. .. .	3,650	6,055	1	6,493	..	3,213
1943-44 .. .. .	3,213	21,434	22 (e)	3,973	..	20,696 (d)
4. Tota Quina—						
1941-42 .. .. .	1,144	2,450	..	2,362	2	1,230
1942-43 .. .. .	1,230	1,370	..	2,070	..	530
1943-44 .. .. .	530	4,450	..	2,245	..	2,735 (d)

(a) Purchased from Central Government.

(b) Includes dryage 19 lbs.

(c) Includes dryage and wastage in breaking 107 lbs. bulk.

(d) Includes stock at Factory, but excludes works in progress.

(e) Excess in breaking bulk.

The value at cost price of the closing stocks of all manufactured products on 31st March 1944 amounted to Rs. 11,24,385 as compared with Rs. 13,93,396 in the previous year.

The net amount recoverable from the Public Health Department for 1943-44 on account of the loss due to the sale at concessional rates of pice packets through the Post Office was Rs. 5,043 as against Rs. 4,515 in the previous year.

#### KERALA SOAP INSTITUTE, CALICUT.

4. The working of the Institute for the year disclosed a net profit of Rs. 1,08,229 excluding the profit on essential oils, as against Rs. 1,23,165 in the previous year. This decrease is due to the reduction in the margin of profit. The output of soaps, however, increased from 325 tons in 1942-43 to 425 tons during the year 1943-44.

The distillation of essential oils which was taken up during last year as an integral part of the commercial activities of the Institute yielded an additional profit of Rs. 5,710 during the year 1943-44 as against Rs. 3,157 in the year 1942-43.

The net profit for the year 1943-44 has been added on to that of the previous year and held as a reserve to be operated upon when required during lean years as directed by Government.

#### INDUSTRIAL ENGINEERING WORKSHOPS, MADRAS.

5. The working of the concern during the year under review resulted in a profit of Rs. 12,862 as against Rs. 12,732 in the previous year.

#### PEARL FISHERIES.

6. In this department no active fishing has been done for some time. The operations have been confined since February 1928 to the survey of pearl banks and examination of the growth of pearl oysters. The expenditure during 1943-44 amounted to Rs. 29,463 as against Rs. 22,896 in the previous year. The receipts during the year by the sale of pearl oyster shells amounted to Rs. 19, the same as those realized during the previous year.

On a review of the operations of the department up to date, it has been observed that during the period from 1909-10 to 1927-28 a net profit of Rs. 4,45,773 was realized. Of this amount the largest portion was realized between April 1925 and February 1928. During the period from February 1928 to the end of 1943-44 the



expenditure exceeded the receipts by Rs. 3,19,114. Interest on capital has been included in the expenditure only from 1936-37.

CHANK FISHERIES.

7. In addition to the 5 chank fisheries at Tinnevely, Tanjore, South Arcot, Chingleput and Nellore already owned by Government, the chank fisheries off the coast of Ramnad belonging to the Ramnad Estate have been taken on lease for a period of 5 years commencing from 1st July 1941 on a rental of Rs. 6,500 per annum. Of these, only Tinnevely and Ramnad fisheries were worked departmentally, while the others were leased out to private contractors.

The working of the Tinnevely fishery during the year resulted in a total catch of 484,315 shells—including undersized and wormed shells—as against 535,497 in the previous year. The operation charges amounted to Rs. 51,817 as against Rs. 47,604 in 1942-43. The increase was mainly due to the rise in the price of shells purchased during 1943-44.

The cost of collecting full-sized shells increased from Rs. 104 per thousand in 1942-43 to Rs. 120 in 1943-44 due chiefly to the decrease in outturn.

The working of the Ramnad fishery resulted in a catch of 107,379 including undersized and wormed shells as against 217,492 in the previous year. The operation charges amounted to Rs. 28,312 as against Rs. 36,220 in 1942-43. The decrease was mainly due to smaller catches during the year. The cost of production of 1,000 full-sized shells increased from Rs. 185 in 1942-43 to Rs. 292 in 1943-44 due to the enhanced rates paid for the shells of different qualities during the season.

During the year under review the fisheries taken as a whole yielded a net profit of Rs. 1,34,856 as against Rs. 1,31,729 in the previous year. The increase in profit was mainly due to sales of Tinnevely chanks at better prices during the year.

FISH-CURING YARDS.

8. The Income and Expenditure Account of the Fish-Curing Yards for the year ended 30th June 1944 showed a deficit of Rs. 1,64,589 as against a surplus of Rs. 15,550 in the previous year. The deficit was due to the abnormal increase in transport charges as well as the cost price of salt and also to the increased dearness allowance paid to the staff during the year.

In calculating the deficit, no account has been taken of the excise duty foregone by the Central Government on the salt issued to fish-curers and the wastage involved which amounted to Rs. 5,34,622 as against Rs. 6,05,633 in the previous year.

CENTRAL JAILS, COIMBATORE AND VELLORE.

9. The commercial system of accounts was abolished in these jails from the 1st July 1943 and the departmental accounts system was re-introduced from that date. The results of the working of the manufactory in the two Jails for the calendar years 1941, 1942 and for the half-year ended the 30th June 1943 are as shown below:—

Year.	Turnover.	Net profit.	Percentage of net profits to turnover.
	RS.	RS.	
Central Jail, Coimbatore.			
1941	4,39,746	58,249	13.25
1942	4,95,565	72,922	14.71
1943 (half-year ended 30th June 1943).	2,23,431	88,291	39.52
Central Jail, Vellore.			
1941	1,02,396	19,009	18.5
1942	1,86,529	42,182	22.6
1943 (half-year ended 30th June 1943).	1,20,007	21,128	17.6

As the volume of transactions generally varies during the two halves of a year, the actual financial results for the calendar year 1943 cannot be determined from the figures for the first half-year, in respect of the Central Jails at Coimbatore and Vellore.

## SERUM INSTITUTE, MADRAS.

10. The Institute which was shifted to Coimbatore from Madras is still working at Coimbatore. (1) Anti-rinderpest serum, (2) Hæmorrhagic septicæmia vaccine; (3) Blackquarter vaccine and (4) Rinderpest bull and goat virus continued to be manufactured during the year. The following table compares the quantities of Sera, etc., produced and their cost of production during the year with those of the previous year.

Serial number and Name of product.	Quantity produced.		Total cost of production.		Cost per dose.		Selling price of corresponding dose at Madras.	Total savings to Government in 1943-44.
	1942-43.	1943-44.	1942-43.	1943-44.	1942-43.	1943-44.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	DOSES.	DOSES.	RS.	RS.	PIES.	PIES.	RS. A. P.	RS.
1. Anti-rinderpest serum.	488,200 of 5 c.c.	1,945,719 of 5 c.c.	30,779	78,153	12.1	7.71	0 2 0	1,65,082 at As. 1-4.28
2. Hæmorrhagic septicæmia vaccine.	117,300 of 5 c.c.	218,710 of 5 c.c.	5,807	5,089	9.51	4.45	0 2 0	22,270 at As. 1-7.55
3. Blackquarter vaccine.	179,150 of 5 c.c.	208,440 of 5 c.c.	7,005	5,513	7.51	5.08	0 3 6	40,081 at As. 3-0.92
4. Virus products	412,925 of 1 c.c.	*939,175 of 1 c.c.	14,664	34,933	6.82	7.14	†0 2 0 0 3 8.8	1,81,229 at As. 3-1.66 for 911,600 doses and at As. 1-4.86 for 27,575 doses.
* Bull virus	.. .. .	.. .. .	27,575	.. .. .	† Rinderpest bull virus	.. .. .	.. .. .	RS. A. P. 0 2 0
Goat ..	.. .. .	.. .. .	911,600	.. .. .	Rinderpest goat virus	.. .. .	.. .. .	0 3 8.8
			939,175					

Excepting virus products there was an all-round fall in the cost of production per dose of the several products manufactured during the year.

The fall in the cost of production during 1943-44 as compared with that of 1942-43 in respect of items 1 to 3 has been attributed to the following reasons:—

During the year 1942-43 the production of all sera and vaccines except virus had to be temporarily suspended for a period of five months during the early part of the year due to the exodus of the Institute from Madras, whereas during the year under report the production was continued on a large scale throughout the year.

The slight rise in the cost of production of "virus products" was due to the rise in the cost price of goats by nearly 100 per cent over that of the previous year.

The quantity produced includes "bull virus" and "goat virus"; but only a combined cost account of both the products is required to be kept.



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