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GOVERNMENT OF MADRAS

FINANCE ACCOUNTS
1941-42

AND THE

AUDIT REPORT
1943²



PRINTED BY THE SUPERINTENDENT
GOVERNMENT PRESS, MADRAS, AND PUBLISHED BY
~~THE GOVERNMENT OF MADRAS~~

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FINANCE ACCOUNTS. GOVERNMENT OF MADRAS.
1941-42.

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Finance Accounts of the Government of Madras for the year 1941-42 and the Report of the Auditor General of India.

Certificate of the Auditor General of India.

This compilation containing the Finance Accounts of the Government of Madras for the year 1941-42 and the report of the Auditor General of India presents the accounts of the receipts and outgoings of the Government of Madras for the year, together with a report on the financial results disclosed by the different accounts and other data coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of Madras as deduced from the balances recorded in its books and other information. It supplements the report of the Auditor General of India on the accounts of the audited expenditure of the Government for the year, separately presented in the form of Appropriation Accounts for each Grant. In compliance with Section 169 of the Government of India Act, 1935, the Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Auditor General to His Excellency the Governor to be laid before the Legislature.

The Accounts for 1941-42 which as Auditor General I am required to audit, both the Finance Accounts and the Appropriation Accounts, have been examined under my direction by the Accountant General, Madras, 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. It is to be noted that the Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue, but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of Madras for the year 1941-42.

SIMLA ;
The 22nd February 1943. }

A. C. BADENOCH,
Auditor General of India.

A.—GENERAL FINANCE ACCOUNTS.

I.—REPORT.

INTRODUCTORY.

1. *Main Divisions of Accounts.*—There are four main divisions of Government accounts :—

- | | |
|--------------|-----------------|
| (1) Revenue. | (3) Debt. |
| (2) Capital. | (4) Remittance. |

The first division deals with receipts from taxation and other sources of revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. The second division deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material character or of reducing future recurring liabilities, such as those for future pensions by payment of the capitalised value. It also includes receipts of a capital nature which can properly be applied as a set-off to capital expenditure. The third division comprises receipts and payments in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The fourth and last division embraces all merely adjusting heads : e.g., cash remittances from one treasury to another, transfers between different accounting circles and remittances between India and England. Credits and debits taken to the adjusting heads in the first instance are cleared eventually by adjustment under final heads.

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March, as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting the true state of affairs of Government commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are therefore maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit Department.

2. *Sections and Heads of Accounts.*—Within each of the four divisions mentioned above, the transactions are grouped into Sections which are further subdivided into Major heads of Account. The Sections are distinguished by letters of the alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transactions, e.g., Section A denotes the revenue (and expenditure) grouped as "Principal Heads of Revenue" and Section AA denotes the capital

expenditure on works connected therewith. The Major heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for debt and remittance heads, though these are also arranged in Sections.

The Major heads are subdivided into Minor heads and the Minor heads into Sub-heads and Detailed heads. Under each of these heads, the expenditure is shown distributed between charged and authorised. The Major, Minor and Sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotments which are selected by the Finance Department for Demands for Grants and the Appropriation Accounts; but in general, a certain degree of correlation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand and the Finance Accounts on the other.

3. *Balances and Reserves.*—The accounts work from balance to balance, these balances working up to the general cash balances, a portion of which is kept in the treasuries within the Province while the rest is deposited with the Reserve Bank of India. Apart from these cash balances are the Cash Balance Investment Account and other special Reserves invested outside the general cash balance of Government. Most of these Reserves are invested in treasury bills and other short-term securities of the Central Government.

(Throughout this part of the report the amounts shown represent thousands of rupees unless the contrary is specifically indicated.)

4

SUMMARY OF THE TRANSACTIONS FOR 1941-42.

4. A summary of the detailed transactions during the year under report as compared with the budget for the year is given in the subjoined statement :—

Receipts.	Budget Estimates, 1941-42.	Actuals, 1941-42.	More (+) Less (-).	Disbursements.	Budget Estimates, 1941-42.	Actuals, 1941-42.	More (+) Less (-).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I.—Revenue.							
Revenue—				Expenditure—			
Principal Heads of Revenue—				Direct Demands on the Revenue—			
Taxes on Income other than Corporation Tax	63,75	1,10,85	+ 47,10	Taxes on Income other than Corporation Tax .. .. .	..	..	..
Land Revenue	5,13,50	5,25,39	+ 11,89	Land Revenue	21,87	17,39	— 4,48
Provincial Excise	3,45,49	3,77,99	+ 32,50	Provincial Excise	28,59	27,06	— 1,53
Stamps	1,82,38	1,89,47	+ 7,09	Stamps	5,09	5,63	+ 54
Forest	42,00	50,95	+ 8,95	Forest	37,19	36,75	— 44
Registration	37,92	40,06	+ 2,14	Registration	29,29	28,68	— 61
Receipts under Motor Vehicles Acts	79,09	77,06	— 2,03	Charges on account of Motor Vehicles Acts	71,61	70,72	— 89
Other Taxes and Duties	1,18,97	1,20,35	+ 1,38	Other Taxes and Duties	14,30	13,91	— 39
Total, Principal Heads	13,83,10	14,92,12	+ 1,09,02	Total, Direct Demands	2,07,94	2,00,14	— 7,80
Irrigation—Net Receipts	1,95,40	1,90,67	— 4,73	Irrigation	1,25,46	1,23,75	— 1,71
Debt Services	24,33	24,35	+ 2	Debt Services	— 26,78	54	+ 27,32
Civil Administration	96,04	1,05,80	+ 9,76	Civil Administration	10,88,89	11,04,65	+ 15,76
Civil Works and Miscellaneous Public Improvements	40,59	26,41	— 14,18	Civil Works and Miscellaneous Public Improvements	1,59,45	1,39,25	— 20,20
Electricity Schemes—Net Receipts	44,49	74,70	+ 30,21	Electricity Schemes	29,75	29,08	— 67
Miscellaneous	37,17	40,64	+ 3,47	Miscellaneous	1,41,22	1,93,04	+ 51,82

FINANCE ACCOUNTS. GOVERNMENT OF MADRAS

Contributions and Miscellaneous adjustments between Central and Provincial Governments.	25	13	— 12
Extraordinary items .. ..	..	..	..
Total, Revenue ..	18,21,37	19,54,82	+ 1,33,45
Surplus ..	12,75	87,96	+ 75,21

Contributions and Miscellaneous adjustments between Central and Provincial Governments.	36.00	88	— 35,12
Extraordinary items .. ..	..	..	..
Capital expenditure within the Revenue Account (Details by Major Heads are given in Account No. 2)	46,69	75,53	+ 28,84
Total, Expenditure on Revenue Account.	18,08,62	18,66,86	+ 58,24

203
473
1418
12
2106

II.—Capital.

Capital expenditure outside the Revenue Account—			
Irrigation	1,49	— 3,23	— 4,72
Industrial Development	90	1,18	+ 28
Civil Works	15,81	9,28	— 6,53
Electricity Schemes	36,36	3,76	— 32,60
Total ..	54,56	10,99	— 43,57

III.—Debt.

<i>Public Debt—</i>			
Permanent Debt .. ..	..	..	..
Floating Debt	8,50,00	4,29,00	— 4,21,00
Loans from the Central Government .. ..	..	..	..
Total ..	8,50,00	4,29,00	— 4,21,00
<i>Unfunded Debt—</i>			
State Provident Funds ..	73,65	70,85	— 2,80
Total ..	73,65	70,85	— 2,80

<i>Public Debt—</i>			
Permanent Debt	8,04	8,10	+ 6
Floating Debt	8,50,00	4,29,00	— 4,21,00
Loans from the Central Government	6,41	6,41	..
Total ..	8,64,45	4,43,51	— 4,20,94
<i>Unfunded Debt—</i>			
State Provident Funds ..	61,70	56,50	— 5,20
Total ..	61,70	56,50	— 5,20

SUMMARY OF THE TRANSACTIONS FOR 1941-42—cont.

Receipts.	Budget Estimates, 1941-42.	Actuals, 1941-42.	More (+) Less (—).	Disbursements.	Budget Estimates, 1941-42.	Actuals, 1941-42.	More (+) Less (—).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
III.—Debt—cont.							
<i>Deposits and Advances—</i>				<i>Deposits and Advances—</i>			
Appropriation for Reduction or Avoidance of Debt ..	24,09	52,93	+ 28,84	Appropriation for Reduction or Avoidance of Debt ..	8,02	61,64	+ 53,62
Famine Relief Fund ..	2,30	2,32	+ 2	Famine Relief Fund ..	5,00	6,15	+ 1,15
Provincial Road Fund ..	..	9,33	+ 9,33	Provincial Road Fund ..	..	..	..
Depreciation Reserve Fund— Government Presses ..	1,37	1,27	— 10	Depreciation Reserve Fund— Government Presses ..	50	45	— 5
Deposits of Depreciation Reserve of Commercial concerns	21	24	+ 3	Deposits of Depreciation Reserve of Commercial concerns	7	1	— 6
Revenue Reserve Fund ..	36,00	..	— 36,00	Revenue Reserve Fund ..	..	..	..
Other Reserve Funds ..	12,08	26,30	+ 14,22	Other Reserve Funds ..	18,40	33,20	+ 14,80
Deposits of Local Funds ..	8,30,91	9,05,08	+ 74,17	Deposits of Local Funds ..	8,38,76	8,89,37	+ 50,61
Civil Deposits	4,31,41	5,32,89	+ 1,01,48	Civil Deposits	4,41,30	5,04,36	+ 63,06
Other Accounts	37,35	28,23	— 9,12	Other Accounts	38,82	27,69	— 11,13
Advances not bearing interest.	34,91	35,52	+ 61	Advances not bearing interest.	34,94	43,23	+ 8,29
Suspense	7,21,74	10,58,78	+ 3,37,04	Suspense	6,76,84	11,10,53	+ 4,33,69
Miscellaneous	8,04	8,10	+ 6	Miscellaneous	15,13	14,13	— 1,00
Total ..	21,40,41	26,60,99	+ 5,20,58	Total ..	20,77,78	26,90,76	+ 6,12,98
<i>Loans and Advances by Pro- vincial Governments—</i>				<i>Loans and Advances by Pro- vincial Governments—</i>			
Recoveries of Loans and Advances.	92,01	92,49	+ 48	Loans and Advances ..	1,01,44	84,50	— 16,94
IV.—Remittances.							
<i>Remittances—</i>				<i>Remittances—</i>			
Remittances	25,32,60	26,12,26	+ 79,66	Remittances	25,32,65	26,15,15	+ 82,50
<i>Cash Balance—</i>				<i>Cash Balance—</i>			
Opening Balance	58,42	53,73	— 4,69	Closing Balance	67,26	1,05,87	+ 38,61
Grand Total ..	75,68,46	78,74,14	+ 3,05,68	Grand Total ..	75,68,46	78,74,14	+ 3,05,68

Increase of cash balance during the year .. 52,14
See also paragraph 13 dealing with 'Balance.'

REVENUE RECEIPTS.

(i) The increase of 1,33,45 in the revenue receipts is the net result of a rise of 1,55,31 under certain heads and a fall of 21,86 under others. The more important variations are explained below :—

Rise in Revenue.

Head of account.	Main reasons.
IV. Taxes on Income other than Corporation Tax (+ 47,10).	Increase in the share assigned to Madras owing to improvement in the income-tax receipts.
VII. Land Revenue (+ 11,89):	Better collections due to favourable seasonal conditions.
VIII. Provincial Excise (+ 32,50).	Mainly larger consumption of country spirits (15,10), country fermented liquor (11,98) and wines and spirits, opium and hemp and other drugs (3,95).
IX. Stamps (+ 7,09) ..	Chiefly larger realizations from the sale of non-judicial stamps (+ 8,87) partly offset by decrease under " Court fees realized in stamps " (- 2,28).
X. Forest (+ 8,95) ..	Chiefly due to larger sales of timber, realization of better prices than originally anticipated in respect of sandalwood, charcoal and timber coupes sold, (8,45) and recovery from the War Supply department of the pay and allowances of the staff employed from 1939-40 to 1940-41 in connection with the passing of timber for war purposes.
XI. Registration (+ 2,14) ..	Mainly due to an increase in the number of registrations.
XIII. Other Taxes and Duties (+ 1,38).	Increase in collections under Taxes on luxuries (2,44), Electricity duties (50), and General Sales Tax (7,02) partly offset by decrease in receipts from Tobacco duties owing to shipping difficulties (3,22), Taxes on the sale of motor spirit due to Petrol Rationing Order (2,10) and larger refunds than anticipated (3,20).
XXI. Administration of Justice (+ 3,85).	Due mainly to the abnormal increase in the realizations under " General fees, fines and forfeitures ".
XXII. Jails and Convict Settlements (+ 2,04).	Larger sales of jail manufactured articles.

Rise in Revenue—cont.

Head of account.	Main reasons.
XXXII. Industries (+ 2,84).	Mainly due to larger orders received from the Medical Stores Depot for the supply of silkworm ligature guts, etc., larger receipts from the pumping and boring activities of the department and contribution from the Central Government towards the training, of war technicians in the Industrial Schools.
XLI. Receipts from Electricity Schemes (Net) (+ 30,21).	Chiefly due to decrease in working expenses on account of the transfer of the value of stock of electricity stores, etc., to the Capital Account.
XLVI. Miscellaneous (+ 1,76).	Mainly larger expenditure on rural reconstruction works financed from the grant of the Central Government and the consequent increase in the amount transferred to Revenue from Deposits.

Fall in Revenue.

XII. Receipts under the Motor Vehicles Acts (— 2,03).	Fall in the number of motor vehicles paying tax owing to war conditions and rationing of petrol.
XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept (— 3,41).	Chiefly increase under working expenses due to improvements to and silt clearance in the Buckingham canal.
XVIII. Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept (— 1,32).	Less receipt of land revenue due to irrigation works.
XXXIX. Civil Works (— 14,18).	Smaller expenditure on works financed from Central Road Fund.

DEBT, DEPOSIT AND REMITTANCE HEADS—RECEIPTS.

(ii) The important variations are explained below :—

Head of account.	Main reasons.
Floating Debt (— 4,21,00).	Treasury bills were issued for Rs. 1 crore and ways and means advances taken for Rs. 3.29 crores against the budget provisions of Rs. 4.50 crores and Rs. 4 crores respectively.
State Provident Funds (— 2,80).	Mainly decrease under General Provident Fund.

Head of account.	Main reasons.
Appropriation for reduction or avoidance of debt (+ 28,84).	(i) Vide explanation against " 23. Appropriation for reduction or avoidance of debt " in sub-paragraph (iv) below. (ii) due also partly to the adjustment of interest realized from the investment of the balances in the Sinking Fund (45).
Provincial Road Fund (+ 9,33).	Creation of a Provincial Road Fund during the year for crediting the balance of grants due to local bodies in a particular year but left undrawn by them in that year.
Revenue Reserve Fund (- 36,00).	Vide explanation against " 64-A. Transfers to Revenue Reserve Fund " in sub-paragraph (iv) below.
Other Reserve Funds (+ 14,22).	Chiefly due to a contribution from revenue of Rs. 10 lakhs to the Fund for the development of rural water supply and increased contribution from Revenue on a revised basis to Depreciation Reserve Fund for Electricity, (+ 3,59).
Deposits of Local Funds (+ 74,17).	Mainly increased receipts under District Board Funds (64,09), Municipal Funds (4,43), and Port and Marine Funds (4.81).
Civil Deposits (+ 1,01,48) ..	Chiefly increased receipts under (i) Personal Deposits (66,95) due to an increase in the amount of cash orders issued by treasuries, (ii) Civil Court Deposits (42,67) and (iii) Revenue Deposits (8,75) partly offset by decrease in the receipts under Viceroy's War Purposes Fund (18,96).
Other Accounts (- 9,12) ..	Mainly decrease under Subventions from Central Road Fund (-12,68) partly offset by increase under Deposit Account of grants for economic development and improvement of rural areas (+ 2,62).
Suspense (+ 3,37,04) ..	Chiefly increase under " Cash Balance Investment Account."
Remittances (+ 79,66) ..	Mainly increase under (i) Public Works Remittances (70,24), (ii) Forest Remittances (2,14) and (iii) Miscellaneous Remittances (6,25).

OPENING BALANCE (— 4,69).

(iii) The decrease of 4,69 in the opening balance over the budget estimate for 1941-42 is due to the following variations between the actuals for 1940-41 and the revised estimates for that year :—

Increased revenue surplus	47,95
Decrease in capital expenditure outside the Revenue Account	6,07
Total ..	54,02
<i>Less</i> decrease in net receipts under Debt and Remittance heads	58,71
Net decrease ..	4,69

EXPENDITURE ON REVENUE ACCOUNT.

(iv) The total expenditure on revenue account exceeded the budget estimate by 58,24. This was the result of an increase of 1,33,42 under certain heads and a decrease of 75,18 under others. The important variations are explained below :—

Increase in Expenditure.

Head of account.	Main reasons.
23. Appropriation for Reduction or Avoidance of Debt (+ 28,39).	Due to contributions to the Sinking Fund on a higher scale and the adjustment of excess contributions payable to the fund on the revised basis in respect of previous years.
28. Jails and Convict Settlements (+ 5,61).	Chiefly increased charges under diet, clothing, bedding, etc., due to increase of prison population and larger expenditure on the purchase of raw materials.
29. Police (+ 6,12)	.. Due to temporary staff sanctioned owing to conditions created by war and for internal security and payment of dearness allowance to low paid Government servants and menials.
39. Public Health (+ 7,05).	Due to a contribution of Rs. 10 lakhs sanctioned during the year to the Fund for the Development of Rural Water-supply partly offset by smaller expenditure under Grants for public health purposes (— 2,03), Expenses in connexion with epidemic diseases (— 24) and Bacteriological laboratories (— 51).

Increase in Expenditure—cont.

Head of account.	Main reasons.
43. Industries (+ 1,33) ..	Mainly larger expenditure on fish liver oil industry, manufacture of ligature guts, purchase of stores for the Kerala Soap Institute and fish-curing operations.
54. Famine (+ 1,49) ..	Due mainly to larger expenditure on famine relief operations and on relief of distress caused by floods and cyclone.
55. Superannuation Allowances and Pensions (+ 1,68).	Increase in the amount of pensions paid.
56. Stationery and Printing (+ 2,07).	Purchase of larger quantities of paper for printing electoral rolls at increased prices and general increase in the cost of all stationery articles.
57. Miscellaneous (+ 46,58).	(i) Extension of Air Raid Precaution measures and the change in the basis of allocation of expenditure on these measures between the Central and Provincial Governments (26,72), (ii) contribution to local bodies for loss of income from tolls (15,72) and (iii) increased expenditure on Provincial War Committee and relief of distress among weavers (4,14).
53. Capital Outlay on Electricity Schemes (+ 30,00).	Transfer to the revenue account of a larger portion of capital outlay on electricity schemes.

Decrease in Expenditure.

7. Land Revenue (— 4,48) ..	Mainly (i) smaller payment on account of assignments and compensations, due to the adoption of a revised procedure during the year (— 5,32) and (ii) smaller expenditure on survey operations (— 1,35) partly counterbalanced by increased expenditure under Land Records (+ 1,77).
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Decrease in Expenditure—cont.

Head of account.	Main reasons.
8. Provincial Excise (— 1,53).	Mainly reduced expenditure on the purchase of opium (1,92) offset by increase in the amount of compensations paid to other Governments.
18. Other revenue expenditure financed from ordinary revenues (— 1,57).	Smaller expenditure on maintenance charges and on flood repair works.
22. Interest on Debt and Other Obligations (— 1,07).	Decrease in the amount of interest paid on treasury bills and ways and means advances due to the favourable rate of discount on the former and smaller amount of bills issued as well as ways and means advances taken from the Bank.
25. General Administration (— 2,29).	Mainly general elections to Legislatures not having been held (4,35) partly offset by increased expenditure on works financed from the rural reconstruction grants of the Central Government (1,98) and on purchase and installation of radio sets (80).
38. Medical (— 1,65)	.. Chiefly due to the appointment of the officers of the Provincial Medical Service on lower pay in the vacancies created by the reversion of I.M.S. officers to military duty.
50. Civil Works (— 20,20).	Mainly (i) postponement of certain works due to shortages of iron and steel (6,50) and (ii) smaller expenditure on grants to local bodies for water-supply and drainage, etc., works (26,55) partly offset by increases on account of (i) contribution to Provincial Road Fund (9,33) and (ii) adjustment in the year of the cost of materials purchased at the close of 1940-41 and the transfer of surplus stock from "68 Cauvery-Mettur Project" to this head (2,81).

Decrease in Expenditure—cont.

Head of account.	Main reasons.
64-A. Transfer to Revenue Reserve Fund (— 36,00).	Discontinuance of contribution to the Fund from 1941-42.
55-A. Commutation of pensions financed from ordinary revenues (— 1,48).	Due chiefly to excess of recoveries from other Governments over payments.

CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT.

(v) The decrease of 43,57 was the net result of a fall of 43,85 under certain heads and an increase of 28 under '72. Capital Outlay on Industrial Development.' The reasons for the main variations are given below :—

Head of account.	Main reasons.
68. Construction of Irrigation, Navigation, etc., Works (— 4,72).	Due to larger realizations by the sale of special tools and plant purchased for the Cauvery-Mettur Project.
81. Capital Account of Civil Works (— 6,53).	Postponement of some works on account of shortages of iron and steel and late commencement of other works due to delay in land acquisition and other causes.
81-A. Capital Outlay on Electricity Schemes (— 32,60).	Mainly (i) non-receipt of stores indented for (16,00), (ii) restriction on extension schemes due to war conditions (18,00) and (iii) adjustment of a portion of capital expenditure to Revenue Account (30,00), partly counter-balanced by an increase of 29,30 due to the transfer of the value of stock of electrical stores, etc., from the Revenue Account.

DEBT, DEPOSIT AND REMITTANCE HEADS—DISBURSEMENTS.

(vi) The reasons for the important variations are given below :—

Head of account.	Main reasons.
Floating Debt (— 4,21,00) ..	<i>Vide</i> explanation against " Floating Debt " under " Receipts " in subparagraph (ii) above.
State Provident Funds (— 5,20).	Withdrawals less than anticipated.

Head of account.	Main reasons.
Appropriation for Reduction or Avoidance of Debt (+ 53,62).	Mainly investment in securities of balances in the Sinking Fund amounting to 53,60 not anticipated in the budget.
Famine Relief Fund (+ 1,15).	Increased investments in securities.
Other Reserve Funds (+ 14,80).	Increased investments in securities of balances in the Depreciation and Special Reserve Funds of the Pykara and Mettur Hydro Electric Systems.
Deposits of Local Funds (+ 50,61).	Chiefly larger transactions than anticipated under District Board Funds (48,07) and Port and Marine Funds (7,92) partly reduced by a decrease under Municipal Funds (4,69).
Civil Deposits (+ 63,06) ..	Increased payments under Personal Deposits due to an increase in the amount of cash orders paid by treasuries (48,44) and under Civil Court Deposits (31,30) partly offset by decreased payments under the Viceroy's War Purposes Fund (18,69).
Other Accounts (— 11,13) ..	Chiefly smaller withdrawals from Subventions from the Central Road Fund (13,09) reduced by increased expenditure from the grant for Economic development and improvement of rural areas (1,98).
Advances not bearing interest (+ 8,29).	Mainly due to advances to Government servants for evacuation of families (3,32) and advances to the Triplicane Urban Co-operative Society for organization of food supply (4,10) not contemplated in the budget.
Suspense (+ 4,33,69) ..	<i>Vide</i> explanation against 'Suspense' under 'Receipts' in sub-paragraph (ii) above.

Head of account.	Main reasons.
Miscellaneous (— 1.00) ..	Due to smaller recoveries arising from the operation of the Provincial Loan Account.
Loans and Advances by Provincial Government (— 16,94).	Chiefly decrease in (i) the amount of short-term loan to the Central Land Mortgage Bank (— 18,00) and (ii) advances granted to local bodies for road and water-supply works (— 4,91) and to cultivators (— 2,72), partly counterbalanced by increase due to larger loans to local bodies to cover deficits (+ 8,13).
Remittances (+ 82,50) .	Mainly increases under Public Works Remittances (+ 73,54), Forest Remittances (+ 1,75) and other remittances (+ 6,20).

CLOSING BALANCE (+ 38,61).

(vii) The increase of 38,61 in the closing balance as compared with the budget estimate is the net result of an increase of 75,21 in the revenue surplus, a fall of 43,57 in Capital Expenditure outside the Revenue account, a decrease of 75,48 in the net receipts under Debt, Deposit and Remittance Heads and a decrease of 4,69 in the opening balance.

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

5. The budget for the year anticipated a revenue of 18,21,37 and an expenditure on revenue account of 18,08,62. The total revenue realized during the year, however, amounted to 19,54,82 resulting in an improvement of revenue by as much as 1,33,45. The largest contribution to this increase was the higher yield of income-tax which produced 47,10 more than the estimate. Large increases also occurred under 'Land Revenue' (11 89) and 'Provincial Excise' (32 50) due to the general improvement in the economic condition of the agriculturists owing to the higher prices which they obtained for their produce and the concurrent increase in the earning power of the labouring classes in urban areas. Receipts from Electricity Schemes also brought in 30 21 more than was provided in the budget, but the greater part of this increase was unreal as it was caused by the transfer of the value of electricity stores, etc., to the capital account. Other notable increases were 8,95 under 'Forests,' 7,09 under 'Stamps' 3,85 under

'Administration of Justice' and 2,84 under 'Industries.' The reasons for these increases have been explained in paragraph 4 (i) *ante*.

The total expenditure on revenue account amounted to 18,66,86 which was 58,24 more than the budget forecast. But for certain special items of expenditure detailed below, which were sanctioned by Government during the year owing to the favourable revenue position the expenditure would have been 35,20 less than the estimate : —

(i) Contribution on a higher scale to the Sinking Fund for the amortization of loans raised for financing remunerative schemes (28,39).

(ii) Contribution to the fund for the development of Rural Water-Supply (10,00).

(iii) Additional grants to local bodies for the loss of income from tolls (15,72).

(iv) Contribution to a newly created Provincial Road Fund (9,33).

(v) Write-back of a portion of capital expenditure on Electrical Schemes to revenue (30,00).

The effects of the War and the gradual extension of the war zone were apparent in increased expenditure under 'Police' and 'Miscellaneous' amounting to 6,12 and 46,58 respectively. The increase under the former was necessitated by the additional duties imposed upon the police by the war conditions while the increase under the latter was mainly due to the extension of Air Raid Precaution measures to all the more important towns of the Province considered as vulnerable to attack. On the other hand there were also decreases of expenditure owing to war. The appointment of Provincial Medical Service Officers in the place of Indian Medical Service Officers recalled to military duty brought about a saving of 1,65 under 'Medical' while the difficulties in procuring iron and bitumen resulted in the curtailment of Civil Works expenditure to the extent of 20,20.

The year closed with a surplus of 87,96 as against 52,75 in the previous year and 12,75 anticipated in the budget. This surplus would have been much greater but for the special items of expenditure referred to above. A part of the surplus was due to the increased yield of the Commercial Taxes. In previous years the surplus yield from these taxes had been funded for the purpose of enabling any future ministry to carry out policies of development including the extension of prohibition throughout the Province. It was, however, decided during the year to discontinue contributions to the Fund and to employ the surplus yield after meeting the cost of prohibition, towards increasing the Sinking Fund provision for the amortization of debts and discharging a standing obligation which in past years had to be deferred for want of funds.

Financial Results of Irrigation Works.

7. The financial results of Irrigation Works are elucidated in the form of the Capital and Revenue accounts of all systems as below :—

18

FINANCE ACCOUNTS. GOVERNMENT OF MADRAS

Names of Projects.	Direct capital outlay.		Revenue receipts during 1941-42.			Direct working expenses during 1941-42.	Net revenue excluding interest.		Interest on capital.	Net profit or loss after meeting interest.		
	(1)	(2)	(3)	(4)	(5)		(6)	(7)		(8)	(9)	(10)	(11)	(12)
A. IRRIGATION WORKS.												
<i>(1) Productive Works.</i>												
1 Cauvery Delta System.	17	80,33	12	11,45	11,57	2,62	+ 8,95	11-14	3,61	+ 5,34	6-65	
2 Srivaikuntam Anicut System ..	..	16,68	7	1,09	1,16	46	+ 70	4-20	75	— 5	0-30
3 Godavari Delta System.	32	1,70,07	2,28	40,69	42,97	10,29	+ 32,68	19-22	7,65	+ 25,03	14-72	
4 Mehamattur Anicut System ..	..	85	1	16	17	5	+ 12	14-12	4	+ 8	9-41
5 Thadapalli Channel System ..	..	1,66	2	54	56	11	+ 45	27-11	7	+ 38	22-89
6 Kalingarayan Channel System ..	..	1,76	2	31	33	6	+ 27	15-34	8	+ 19	10-80
7 Vriddhachalam Anicut System ..	..	1,04	..	24	24	13	+ 11	10-58	5	+ 6	5-77
8 Chembrambakkam Tank System ..	..	6,51	..	41	41	5	+ 36	5-53	29	+ 7	1,08
9 Marudur Anicut System ..	..	59	1	60	61	15	+ 46	77-96	3	+ 43	72-88
10 Pennar River Canals System ..	7	60,38	4	5,57	5,61	74	+ 4,87	8-07	2,71	+ 2,16	3-58	
11 Arkenkota Channel System ..	..	1,41	..	15	15	4	+ 11	7-80	6	+ 5	3-55
12 Tirukkoyilur Anicut System ..	..	3,89	2	48	50	29	+ 21	5-40	17	+ 4	1-03

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive capital outlay to end of the year.

6. The following table gives the progressive account of the capital expenditure outside the revenue account of the Government of Madras up to the end of 1941-42 :—

Nature of expenditure.	Expenditure up to 1940-41.	Expenditure during 1941-42.	Total.
(1)	(2)	(3)	(4)
1. 68. Construction of Irrigation, etc., works—			
(i) Prior to 1st April 1921	8,28,19	..	8,28,19
(ii) After 1st April 1921—			
(a) Cauvery-Mettur Project	6,43,07	— 4,63	6,38,44
(b) Other Projects	2,61,47	1,40	2,62,87
Total, 68 ..	17,32,73	— 3,23	17,29,50
2. 72. Capital Outlay on Industrial Development	15,64	1,18	16,82
3. 81. Capital Account of Civil Works outside the Revenue Account	1,26,45	9,28	1,35,73
4. 81.A. Capital Outlay on Electricity Schemes.	5,88,75	3,76	5,92,51
Total ..	24,63,57	10,99	24,74,56

The capital outlay recorded against items 1 to 4 was provided partly from borrowed funds and partly from balances. The sums provided from borrowed funds for these items were 15,81,44 ; 5,43 ; 29,02 ; and 3,24,66 respectively.

The entire outlay on items 1, 2 and 4 has been incurred on schemes expected to be remunerative with the exception of 2,67,96 under item 1 (i) and 49,62 under item 1 (ii) (b). The distribution of the expenditure included in items 1 and 4 among the several irrigation projects and electricity schemes and a review of their financial results will be found in the succeeding paragraphs.

The progressive expenditure under item 2 relates to the Cinchona Plantations, the Kerala Soap Institute and the Industrial Engineering Workshops. The expenditure during the year relates to the Cinchona Plantations.

Under item 3 is recorded expenditure on certain schemes of building works estimated to cost over 5 lakhs of rupees each such as "Comprehensive housing scheme for the Police" and "Remodelling the General Hospital, Madras".

13	Shatiatope Anicut System .. ..	..	10,29	1	1,27	1,28	67	+ 61	5.93	46	+ 15	1.46
14	Chey yar Anicut System .. ..	..	5,25	1	47	48	31	+ 17	3.24	24	- 7	1.33
15	Cumbum Tank System .. ..	..	84	..	- 3	- 3	3	- 6	7.14	4	- 10	11.90
16	Poincy Anicut System .. ..	..	2,95	..	55	55	21	+ 34	11.53	13	+ 21	7.12
17	Periyar System .. ..	..	1,04,65	12	6,62	6,74	1,52	+ 5.22	4.99	4,71	+ 51	0.49
18	Kistna Delta System. 41	..	2,09,78	1,81	41,82	43,63	9,27	+ 34,36	16.37	9,41	+ 24,95	11.89
19	Nandyar Channel System .. ..	..	63	..	11	11	..	+ 11	17.46	3	+ 8	12.70
20	Lower Coleroon Anicut System .. ..	..	29,14	5	2,95	3,00	2,29	+ 71	2.44	1,31	- 60	2.06
21	Kistna East Bank Canal Extension Scheme ..	9	57,32	5	5,53	5,58	58	+ 5,00	8.72	2,57	+ 2,43	4.24
22	Polavaram Island Project .. ..	..	16,69	1	97	98	38	+ 60	3.59	75	- 15	0.90
23	Cauvery-Mettur Project	- 4,63	* 6,38,43	30	12,82	13,12	2,82	+ 10,30	1.61	28,98	- 18,68	2.93
24	Kattalai Scheme	36	39,99	4	58	62	21	+ 41	1.03	1,79	- 1,38	3.45
Total, A. Irrigation—												
(1) Productive ..		- 3,21	14,61,13	4,99	1,35,35	1,40,34	33,28	+ 1,07,06	7.33	65,93	+ 41,13	2.81
(2) Unproductive Works.												
1	Kurnool-Cuddapah Canal .. ..	..	2,33,14	7	2,87	2,94	95	+ 1,99	0.85	10,49	- 8,50	3.65
2	Barur Tank .. ..	..	4,28	2	15	17	10	+ 7	1.64	19	- 12	2.80
3	Vallur Anicut .. ..	..	74	..	2	2	1	+ 1	1.35	3	- 2	2.70
4	Madras Water Supply and Irrigation System .. ..	..	16,29	49	11	60	13	+ 47	2.89	73	- 26	1.60
5	Pelandorai Anicut System .. ..	..	6,43	1	42	43	21	+ 22	3.42	29	- 7	1.09
6	Palar Anicut System .. ..	..	23,72	1	1,48	1,49	73	+ 76	3.20	1,07	- 31	1.31
7	Chicacole Minor River System .. ..	..	2,78	..	36	36	33	+ 3	1.08	12	- 9	3.24
8	Muniyeru System .. ..	..	5,79	1	16	17	12	+ 5	0.86	26	- 21	3.63
9	Dondapad Tank .. ..	..	1,25	..	1	1	2	- 1	0.89	6	- 7	5.60
10	Yerur Tank .. ..	..	62	..	3	3	2	+ 1	1.61	3	- 2	3.23

* Excludes 3,34 being the preliminary expenditure on the Cauvery-Mettur Project.

Names of Projects.	Direct capital outlay.		Revenue receipts during 1941-42.			Direct working expenses during 1941-42.	Net revenue excluding interest.		Interest on capital.	Net profit or loss after meeting interest.	
	During 1941-42.	To end of 1941-42.	Direct revenue (Public Works receipts).	Portion of land revenue due to irrigation.	Total revenue receipts.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent on capital outlay to end of the year.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent on capital outlay to end of the year.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
A.—IRRIGATION WORKS											
<i>—cont.</i>											
(2) Unproductive Works											
<i>—cont.</i>											
11 Sagileru Tank	4,47	..	— 6	— 6	3	— 9	2.01	20	— 29	6.49
12 Atmakur Tank	1,12	..	2	2	..	+ 2	1.79	5	— 3	2.68
13 Jangamaheswarapuram Tank	61	..	..	..	..	..	..	3	— 3	4.92
14 Anamasamudram Beraperu Tank	72	..	..	..	..	..	..	3	— 3	4.17
15 Hajipuram Tank	2,79	..	3	3	1	+ 2	0.71	12	— 10	3.59
16 Ponnalur Tank	1,93	..	3	3	1	+ 2	1.03	9	— 7	3.63
17 Markapur Tank	1,25	..	3	3	4	— 1	0.80	6	— 7	5.60
18 Nagavalli River System	17,23	1	82	83	18	+ 65	3.77	77	— 12	0.70
19 Venkatapuram Tank	3,72	..	..	..	2	— 2	0.54	17	— 19	5.11
20 Bhavanasi Tank	2,54	..	5	5	2	+ 3	1.18	11	— 8	3.15
21 Yellanur Tank	2,39	..	3	3	6	— 3	1.26	11	— 14	5.86
22 Panchapatti Reservoir	3,28	..	..	..	..	..	..	15	— 15	4.57
23 Siddapur Tank	7,91	..	..	..	1	— 1	0.13	36	— 37	4.68
24 Nagavaram Anicut and Supply Channel	1,07	..	2	2	2	..	..	5	— 5	4.67
25 Mopad Reservoir System	21,94	..	46	46	8	+ 38	1.73	99	— 61	2.78
26 Kanniyampalayam Anicut	1,07	4	..	4	2	+ 2	1.87	5	— 3	2.80
27 Toludur Reservoir Project	23,71	1	117	118	39	+ 79	3.33	1,07	— 28	1.18

28 Thippayapalem Project..	..	5,72	..	4	4	1	+ 3	0.52	25	— 22	3.84
29 Basavannah Channel..	..	5,83	..	..	..	6	— 6	1.03	26	— 32	5.49
30 Duvvaleru Project ..	20	1,43	..	..	..	..	..	..	6	— 6	4.19
Total, A. Irrigation— (2) Unproductive ..	20	4,05,77	67	8,25	8,92	3,58	+ 5,34	1.32	18,25	— 12,91	3.18
B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.											
(2) Unproductive Works.											
1 Vedaranniyam Canal..	..	1,33	1	..	1	5	— 4	3.01	6	— 10	7.52
2 Buckingham Canal ..	32	86,27	1,09	..	1,09	4,90	— 3,81	4.42	3,88	— 7,69	8.91
Total, B. Navigation, etc., Works ..	32	87,60	1,10	..	1,10	4,95	— 3,85	4.39	3,94	— 7,79	8.89
Total, Construction of Irriga- tion, etc., Works ..	— 2,69	* 19,54,50	6,76	1,43,60	1,50,36	41,81	+ 1,08.55	5.55	88,12	+ 20,43	1.05

* Excludes 49,62 being the expenditure on special accelerated and widespread programme of improvements to minor irrigation works classed under "68-A. Irrigation—(2) Unproductive works" as no Capital and Revenue Accounts are kept for them.

The net profit during the year was 1.05 per cent. against 1.15 per cent. in the previous year. The slight fall is chiefly due to a decrease in the total revenue receipts by Rs. 0.89 lakh and an increase in the total working expenses by Rs. 1.19 lakhs

7-A. Works in the Irrigation Department are classified as "Productive" or "Unproductive" according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the prescribed annual interest charges on the capital invested. The productivity test involves some *pro forma* adjustments which do not appear on the face of the Government accounts. If a work classed as "Productive" fails to yield the prescribed return in three successive years, it is transferred to the "unproductive" class. Similarly if a work classed as unproductive succeeds in yielding in three successive years the prescribed return it is transferred to the "Productive" class. Productive canals in the Province continued to satisfy the conditions of productivity and to yield the relevant return on the capital invested during the year with the exception of items 2 and 14 under A (1) of the statement. Government have ordered the retention of item 2 in the "productive" class up to the end of 1942-43. In the case of item 14 they have directed that it may continue to be shown under the "productive" class as the fall in the return was due to transitory causes.

None of the "unproductive" canals was transferred to the "productive" class during the year.

Financial Results of Electricity Schemes.

8. The Government electrical undertakings in the Madras Province comprise both Hydro-Electric and Thermo-Electric Schemes. They have been undertaken with the expectation that they will be remunerative, i.e., that the net revenue (gross revenue less working expenses including depreciation) derived from each scheme will cover the prescribed annual interest charges on the capital invested on the expiry of ten years from the date of the closure of the construction accounts. The abstract below shows the Capital and Revenue Accounts of the schemes for which Revenue Accounts have been opened—

Names of Projects. (1)	Direct capital outlay.		Gross revenue during 1941-42. (4)	Working expenses.			Net revenue excluding interest.		Interest on capital. (10)	Net profit or loss after meeting interest.		
	During 1941-42. (2)	To end of 1941-42. (3)		Depreciation. (5)	Direct working expenses. (6)	Total working expenses. (7)	Surplus of revenue over expenditure (+) or of expenditure over revenue (-). (8)	Rate per cent. on capital outlay to end of the year. (9)		Surplus of revenue over expenditure (+) or of expenditure over revenue (-). (11)	Rate per cent. on capital outlay to end of the year. (12)	
<i>Hydro-Electric Schemes.</i>												
Pykara Hydro-Electric Scheme (a)	21,42	3,19,55	49,59	10,43	*— 10,59	*— 16	+ 49,75	15.57	13,71	+ 36,04	11.28	
Mettur Hydro-Electric Scheme (b)	16,07	2,06,88	21,75	5,72	*— 4,66	1,06	+ 20,69	10.00	8,82	+ 11,87	5.74	
<i>Thermo-Electric Schemes.</i>												
Vizagapatam Scheme (c) ..	95	22,04	1,92	..	1,68	1,68	+ 24	1.09	94	— 70	3.18	
Bezwada Scheme (c) ..	8,42	32,35	3,69	..	*— 32	*— 32	+ 4,01	12.40	1,23	+ 2,78	8.59	
Cocanada Scheme (d) ..	26	5,89	76	..	75	75	+ 1	0.17	27	— 26	4.41	
Total ..	47,12	5,86,71	77,71	16,15	— 13,14	3,01	74,70	12.90	24,97	+ 49,73	8.48	

(a) Ninth year of operation.

(b) Fifth year of operation.

(c) Third year of operation.

(d) Second year of operation.

* The minus figures are due to the transfer during the year of the stock and other suspense balances from the revenue to capital sections.

The net profit to Government (after meeting interest charges) in the year 1941-42 on account of the schemes was 8.48 per cent. on the capital invested to the end of the year, as against the net profit of 2.73 per cent. in the previous year. The increase is chiefly due to the transfer during the year of the stock and other suspense balances from the revenue section to the capital section of the schemes under the orders of Government and growth in revenue. If the suspense balances had not been transferred from the revenue section of the accounts, the net profit would have been only about 3.5 per cent.

Expenditure on Important Capital Projects under construction.

9. *Papanasam Hydro-Thermal Project.*—The project has been sanctioned by Government at an estimated cost of Rs. 1,79,00,000.

The following statement gives a summary of the expenditure incurred on the Papanasam Hydro-Thermal Project under the various sub-heads, as against the estimates sanctioned technically so far. The project was commenced in May 1938 and is in progress :—

Name of work.	Estimate amount.	Expenditure to end of 1941-42.
	RS.	RS.
Works —		
Preliminary surveys	45,000	26,078
Civil Works and Power Station	1,10,91,500	60,98,162
Transmission lines	27,31,445	13,87,398
Engineering and construction equipment.	..	65,175
Total, Works ..	1,38,67,945	75,76,803
Establishment and general charges ..	14,30,250	8,15,241
Tools and Plant	6,08,930	5,22,640
Suspense .. .. .	..	3,33,267
Charges in England	29,300	24,556
Loss or gain by exchange .. .. .	..	95
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	— 47,480
Net Total ..	1,59,36,425	92,25,122

Note.—Government have also sanctioned an expenditure of Rs. 1,89,150 on distribution of power in the Papanasam Project against which an expenditure of Rs. 1,47,257 has been incurred to end of 1941-42.

COMMITMENTS.

10. In the Appendix to this compilation will be found a statement showing the extent to which the Government of Madras was

committed at the end of 1941-42 to expenditure on works the cost of which is debitable outside the revenue account. It will be seen therefrom that the further liabilities in respect of these commitments which remain to be discharged after 1941-1942 amount to 2,22,61.

DEBT POSITION—GENERAL STATEMENT.

11. The following statement sets forth the debt position of the Madras Government at the beginning and at the close of the year 1941-1942 :—

Nature of Debt. (1)	Amount of Debt.		Difference (+) or (-). (4)
	On 1st April 1941. (2)	On 31st March 1942. (3)	
Permanent Debt	5,20,28	5,12,18	— 8,10
Loans from the Central Government.	7,32,33	7,25,92	— 6,41
Unfunded Debt	4,23,54	4,37,89	+ 14,35
Grand Total Rupee Debt ..	16,76,15	16,75,99	— 16
<i>Deduct</i> —Outstanding loans and advances made by the Provincial Government.	5,31,96	5,23,97	— 7,99
Net Debt ..	11,44,19	11,52,02	+ 7,83

It will be seen from the statement that there was an increase of 7,83 in the net indebtedness of Government at the close of the year. The increase was due to the addition of 14,35 to Unfunded Debt on account of increase of State Provident Fund balances and a reduction of 7,99 in the assets of the Province through the Provincial Loan Account partly offset by reductions of 8,10 and 6,41 under 'Permanent Debt' and 'Loans from the Central Government' respectively.

(i) *Permanent Debt*.—There was no fresh borrowing by Government during the year. On the other hand, loan to the extent of 8,10 was redeemed by purchase and cancellation of the securities of the Madras Government 3 per cent loans of 1952, 1953 and 1959. This redemption was entirely responsible for the decrease under this head.

The particulars of the loans raised in the open market by the Madras Government are given in the statement in paragraph 8 of the Report in Part B. It will be seen therefrom that the total amount of the loans raised so far was 5,34,83 and the balance of loan outstanding on the 31st March 1942 was 5,12,18. The proceeds of the loans were utilized for wholly productive capital expenditure and for loans to local bodies, agriculturists and others as shown below :—

Electricity Schemes	2,87,73
Irrigation Works	20,03
Advances to local bodies, agriculturists, etc ..	2,27,07
Total	<u>5,34,83</u>

In accordance with the notifications inviting applications for the open market loans raised by the Government, the following provision for the amortisation of each loan is made annually beginning with the financial year after that in which each of the loans was raised :—

(i) *Contribution to the Depreciation Fund.*—A sum equal to 1½ per cent of the total nominal value of the loan is set apart annually for the purchase of securities of the loan for cancellation.

(ii) *General Sinking Fund.*—In addition to the annual contributions to the respective Depreciation Funds, an annual contribution is also made to a General Sinking Fund for the amortisation of the loans. Having regard to the fact that the net earning power of the assets created by the greater portion of the loan funds is expected to exceed the interest on the debt and that Depreciation Reserve and Special Reserve Funds have been established for the Electricity Systems created out of the loan funds, a contribution to the General Sinking Fund which would not be sufficient to repay the outstanding portions of the loans in full on maturity was considered adequate and was made till 1940-41. Owing to the favourable revenue position in the year, the Government decided that the contribution to the General Sinking Fund be made, as a temporary measure, on a higher scale, according to which the accumulations in the General Sinking Fund (allowing for betterment) would be sufficient, if continued on that scale, to repay the undischarged balance of the loans in full on maturity. They also decided to adjust the excess contribution payable on this revised basis for all the loans from the years in which contribution was first made up to and including 1941-42. Accordingly in the year under review, the following amounts were adjusted towards contribution to the General Sinking Fund and Depreciation Funds :—

Particulars.	Loan Depreciation Fund.	General Sinking Fund.	Total.
(1)	(2)	(3)	(4)
3 per cent. Loan, 1952—I issue	2,46	17,85*	20,31
3 per cent. Loan, 1952—II issue	1,04	3,86	4,90
3 per cent. Loan, 1953	2,27	11,62†	13,89
3 per cent. Loan, 1959	2,25	4,72‡	6,97
Total	8,02	38,05	46,07

* Includes a sum of 11,49 being the arrears of contribution for the previous years on the revised basis.

† Includes a sum of 5,76 being the arrears of contribution for the previous years on the revised basis.

‡ Includes a sum of 1,39 being the arrears of contribution for the previous years on the revised basis.

Of the total amount of 46,07 set apart for Sinking Fund, a sum of 11,33 was met from the recoveries in the Provincial Loan Account. The amounts redeemed during the year out of the Depreciation Funds of the 3 per cent. loans 1952—I and II issues, 1953 and 1959 were 3,55; 2,30; and 2,25 respectively. A sum of 53,60 was invested during the year from the accumulated balances in the Sinking Fund. The investment was made in the 3 per cent. Defence Loan of 1949-1952 of the Central Government which will mature for payment before any of the Madras Government Loans mature. The interest of 45 which accrued on the investment in the year, was credited to the Fund.

(ii) *Loans from the Central Government.*—The consolidated debt due to the Central Government is repayable in half-yearly instalments over a period of 45 years from 1937-38 to 1981-82 with interest at $4\frac{1}{2}$ per cent. The Government have the option of redeeming between the 1st April 1945 and the 15th October 1946 any part not exceeding one-half of the principal of this debt outstanding on the 31st March 1945 and of redeeming between the 1st April 1960 and the 15th September 1961 the whole or any part of the remainder of the debt. The annual equated payment towards principal and interest in respect of this debt is 39,29 and was paid on the due dates during the year under report. The amount paid towards the principal was 6,41 of which 3,61 was met from revenue and 2,80 from recoveries in the Provincial Loan Account.

(iii) *Unfunded debt.*—This comprises mainly the provident fund balances of Government servants and also includes a sum of 2,52 representing certain irredeemable loans and endowments.

(iv) *Loans and Advances made by the Provincial Government.*—An analysis of the loans and advances disbursed by Government and outstanding on the 31st March 1941 and the 31st March 1942 is given below:—

	On 31st March 1941.	On 31st March 1942.
(i) Loans to local authorities	3,58,38	3,74,50
(ii) Advances to cultivators	1,16,42	1,09,88
(iii) Loans to Co-operative Societies and Land Mortgage Banks.	46,87	30,67
(iv) Advances under Special Laws	1,81	1,58
(v) Loans to Government servants	45	35
(vi) Other Loans and Advances	8,03	6,99
Total ..	5,31,96	5,23,97

There was a decrease of 7.99 in the outstandings as compared with 1940-41 due to the recovery of 92.49 against the disbursement of 84.50 during the year. The decrease occurred chiefly under "Advances to Co-operative Societies and Land Mortgage Banks", "Advances to cultivators" and "Advances to Board of Commissioners for Hindu Religious Endowments" included in item (vi) due to the recoveries being greater than payments. An account of the transactions under Loans and Advances is given in Statement No. 5 of Part B of this compilation. The nature of the transactions is explained in paragraph 71 *et seq* of the report.

The recoveries of loans were generally normal with the exception of the loans under the Land Improvement and Agriculturists' Loans Acts and Loans to Scheduled Classes and Criminal Tribes settlements included under items (ii) and (vi) of the statement. The percentage of arrears to demand was 23 in the former at the end of June 1942 (fasli year 1351) and 88 in the latter at the end of March 1942 as against 23 and 85 in the previous year.

The total amount written off as irrecoverable during the year was 21 as against 13 in the previous year.

(v) *Debt Services*.—The total net charge on the revenues of the Province during the year on account of the service of the debt was 81.57 as shown below:—

(i) Contribution to the Sinking Funds	46,07
(ii) Interest on open market loans	15,66
(iii) Discount, brokerage, etc., on the loan raised in the open market during the year and miscellaneous charges connected with the management of debt	12
(iv) Interest on floating debt	35
(v) Interest on certain irredeemable loans ..	11
(vi) Equated payment towards the consolidated debt due to the Central Government	39,29
(vii) Interest on State Provident Fund balances ..	16,23
Total ..	<u>1,17,83</u>

Deduct—

(1) Recoveries in the Provincial Loan Account utilized towards amortisation of debt ..	— 14,13
(2) Interest accrued to the Provincial Government through the Provincial Loan Account ..	— 22,13
Net charge	<u>81,57</u>

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781928/4

This works out to about 4 per cent. of the annual revenues of the Province.

GUARANTEES GIVEN BY THE GOVERNMENT OF MADRAS IN
RESPECT OF LOANS RAISED BY LOCAL BODIES, ETC.

12. The statement given below indicates the guarantees given by the Government of Madras and outstanding on 31st March 1942 :—

Name of the public or other body for which the guarantee has been given.	Statutory authority, if any, for the giving of the guarantee.	Form and extent of guarantee.	Maximum amount guaranteed.	Sums guaranteed outstanding on 31st March 1942.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
			RS.	RS.	
1. The Madras Co-operative Central Land Mortgage Bank, Ltd., Madras.	The Madras Co-operative Land Mortgage Banks Act, 1934, Section 6.	Full and unconditional guarantee of the principal of and interest on the debentures issued by the Bank on or after the 31st July 1934, such debentures being issued for periods not exceeding in any case 25 years from the date of issue.	3,10,00,000	2,58,95,700	The Bank agreeably to the instructions of Government maintains Debenture Redemption Fund Accounts and makes adequate contributions to them so as to meet the debentures issued at maturity.
2. Court of Wards on behalf of the Vizianagram Estate.	..	Letter of guarantee—whole or portion of the loan taken from the Imperial Bank of India remaining unrecovered.	10,00,000	5,99,700	The guarantee has been given to enable the Court of Wards to raise a loan from the Imperial Bank of India to carry on the administration of the estate.

BALANCE.

13. The following statement shows the actual "Ways and Means" position of the Province month by month during the year under review :—

Month.	Opening cash balance.		Receipts.	Disbursements.	Closing cash balance.	
	In Treasuries.	In Bank.			In Treasuries.	In Bank.*
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1941.						
April	49,40	4,33	5,74,12	5,50,44	7,26	70,15
May	7,26	70,15	5,81,23	5,77,35	5,02	76,27
June	5,02	76,27	6,30,07	6,34,31	3,00	74,05
July	3,00	74,05	4,78,60	4,63,01	4,04	88,60
August	4,04	88,60	4,78,57	4,90,85	6,29	74,07
September	6,29	74,07	6,30,79	6,42,67	4,91	63,57
October	4,91	63,57	5,10,01	5,18,85	1,57	58,07
November	1,57	58,07	4,83,19	4,66,26	4,36	72,21
December	4,36	72,21	5,55,67	5,43,34	12,32	76,58
1942.						
January	12,32	76,58	7,32,27	7,66,08	— 1,15	56,24
February	— 1,15	56,24	9,15,21	9,24,84	— 3,42	48,83
March	— 3,42	48,88	12,50,68	11,90,27	66,04	39,83

* The bank balance shown in column (7) represents the balance according to the Government accounts.

Under an agreement with the Reserve Bank of India, the Government of Madras have to maintain a minimum balance of Rs. 40 lakhs at the Bank. The Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. If this balance falls on weekly settling days below the agreed minimum, the deficiency is made good either by taking a "Ways and Means" advance from the Reserve Bank or by selling treasury bills to the public. The receipts and disbursements shown in the above statement include "Ways and Means" advances and treasury bills and their repayment.

The statement below gives the particulars of the treasury bills issued during the year :—

Date of issue.	Period.	Face value.
(1)	(2)	(3)
15th October 1941	3 months.	50,00
19th November 1941	"	50,00
Total		1,00,00

All the bills were discharged within the year. The total amount of discount on the bills was 19. The average rate of discount on the bills was Re. 0-12-0 per cent. per annum as against Re. 0-12-9 per cent. per annum in the previous year.

1879,7
 300752
 100254
 1202008
 100000
 4436096
 100000

The total amount of ways and means advances taken during the year from the Reserve Bank was 3,29,00. All the advances were paid before the close of the year and the interest paid on them amounted to 16. The periods for which the advances were taken ranged between 7 days and 15 days and the rate of interest was 2 per cent. per annum.

Besides the cash balance of 1,05,87 held at the end of the year, the Government possessed resources in the shape of investments in treasury bills and other securities of the Central Government and in their own securities. With the exception of certain securities earmarked for specific purposes, these investments are accounted for under the suspense head "Cash Balance Investment Account." The total investments held by Government at the beginning and end of the year under report were as follows :—

	On 1st April 1941.	On 31st March 1942.
Cash Balance Investment Account.	2,94,48	3,49,16
Earmarked investments	88,08	1,73,23
Total ..	<u>3,82,56</u>	<u>5,22,39</u>

The interest realized during the year on the Cash Balance Investment Account was 1,31.

The year opened with a balance of 4,36,29 (cash 53,73 ; investments 3,82,56) and closed with a balance of 6,28,26 (cash 1,05,87 ; investments 5,22,39). These balances include certain amounts earmarked for specific purposes, the details of which are given in the tabulated statement at the end of this paragraph. Excluding these earmarked amounts the opening and closing balances were 2,17,18 and 3,39,50, respectively. There was thus an increase of 1,22,32 in the unearmarked balance which is arrived at as shown below :—

(1) Additions to the balance—

Revenue surplus	87,96
Increase in State Provident Fund balances	14,35
Excess of receipts over disbursements under Loans and Advances by Provincial Government	7,99
Excess of receipts over disbursements under other debt heads	23,01
Total ..	<u>1,33,31</u>

(2) With Drawal from the balance—

Capital expenditure outside the Revenue Account ..	10,99
Net increase (1) — (2) ..	<u>1,22,32</u>

34916
29448
5468
5212

13103
11553

The following statement shows the earmarked balances at the beginning and at the close of the year under review:—

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1941.			Balance on 31st March 1942.		
	Cash.	Investments.	Total.	Cash.	Investments.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 Sinking Funds of Government						
Loans	15,51	..	15,51	39	53,60	53,99
2 Famine Relief Fund	3,93	62,57	66,50	10	68,72	68,82
3 Revenue Reserve Fund	58,50	..	58,50	58,50	..	58,50
4 Deposit Account of the Fund for the development of Rural Water-supply	17,48	..	17,48	21,31	..	21,37
5 Depreciation and Special Reserves—						
(a) Commercial concerns ..	3,03	..	3,03	3,25	..	3,25
(b) Government Presses .. .	14,78	..	14,78	15,60	..	15,60
(c) Electricity Schemes .. .	11,08	25,51	36,59	29	50,91	51,20
6 Provincial Road Fund .. ..	..	..	..	9,33	..	9,33
7 Indian Research Fund	56	..	56	..	..	..
8 Subventions from the Central Road Fund .. .	4,15	..	4,15	4,55	..	4,55
9 Deposit Account of grants from—						
(a) The Imperial Council of Agricultural Research ..	12	..	12	15	..	15
(b) The Indian Central Cotton Committee	1	..	1	1	..	1
(c) The Central Government—						
(i) for economic development and improvement of rural areas.	1,32	..	1,32	83	..	83
(ii) for development of sericultural industry.	3	..	3	2	..	2
(iii) for development of handloom industry ..	44	..	44	33	..	33
(iv) from Sugar Excise Fund	8	..	8	7	..	7
(d) Indian Research Fund Association .. .. .	..	..	..	73	..	73
10 Deposit Account of contributions for cattle improvement ..	1	..	1	1	..	1
Total ..	1,31,03	88,08	2,19,11	1,15,53	1,73,23	2,88,76

The nature of the balances in these accounts is explained in paragraphs 20-30 and 45-51 of Part B of this compilation and a certificate of verification of the balances and investments is given in paragraphs 2, 25 and 29 *ibid.*

SUMMARY OF GENERAL FINANCIAL POSITION.

14. The main feature of the year was the improvement of the revenue position of Government which resulted in a surplus of 87,96 as against the surplus of 12,75 anticipated in the budget. This large improvement, which was in the main, due to the higher yield of income-tax and larger receipts from 'Land Revenue' and 'Provincial Excise,' chiefly accounted for the increase in the cash

balance of the Province from 53,73 at the commencement of the year to 1,05,87 at the end of the year. There was a slight increase of 7,83 in the net indebtedness, as compared to the previous year due mainly to the increase of State Provident Fund balances. No fresh loan was raised during the year in the open market. On the other hand, in respect of the existing loans, contribution on a higher scale was made to the Sinking Fund opened for the amortization of these loans. The increased contribution together with the balance in the Fund (working up to 53,60) was invested in the 3 per cent. Defence Loan of the Central Government. This arrangement besides strengthening the financial position of Government, enabled the Province to assist the war effort.

The net liability of the Province on account of Public Debt, Unfunded Debt, etc., at the end of year was 12,60,77 as indicated in the statement given below:—

Assets.		Liabilities.	
Loans and Advances by Provincial Government ..	5,23,97	Public Debt	12,38,10
Investments of Famine Relief Fund, Sinking Funds and Reserve Funds of Electricity Schemes ..	1,73,23	Unfunded Debt	4,37,89
Investments ..	3,49,16	Deposits and Advances ..	7,28,50
Cash	1,05,87	Remittances	8,51
Total ..	11,52,23	Total ..	24,13,00
Net liability ..	12,60,77		

The net liability on the 31st March 1941 was 13,38,12 and judged by the decrease of 77,35 during the year, the general financial position of the Province should be deemed to have shown an improvement by that amount.

There were also commitments of Government to expenditure on capital works debitible outside the revenue account to the extent of 2,22,61.

Against these liabilities and commitments, the Province owns several remunerative irrigation and electrical works on which over Rs. 21 crores have been invested. Besides, there are various physical assets of the Province such as land, buildings and communications which have necessarily to be omitted from this review since their value cannot be properly assessed.

126077
118282
7795

A.—GENERAL FINANCE ACCOUNTS.

II.—ACCOUNTS.

**No. 1.—GENERAL ABSTRACT OF RECEIPTS AND
DISBURSEMENTS.**

Receipts.	Actuals for 1941-42.	Disbursements.	Actuals for 1941-42.
(1)	(2)	(3)	(4)
	RS.		RS.
Ordinary revenue receipts	19,54,81,421	Revenue expenditure ..	17,91,32,616
		Capital expenditure within the Revenue Account	75,52,947
(A) Total revenue receipts	19,54,81,421	(A) Total expenditure on Revenue Account ..	18,66,85,563
		Capital expenditure out- side the Revenue Account	10,99,573
Public Debt incurred ..	4,29,00,000	Public Debt discharged.	4,43,51,079
Unfunded Debt incurred.	70,84,867	Unfunded Debt dis- charged	56,50,078
Deposits and Advances.	26,60,98,769	Deposits and Advances.	26,90,75,988
Loans and Advances by Provincial Govern- ments	92,48,922	Loans and Advances by Provincial Govern- ments	84,49,895
Remittances	26,12,26,524	Remittances	26,15,14,705
Total Receipts ..	78,20,40,503	Total Disbursements ..	77,68,26,881
(B) (Opening) Cash balance	53,73,243	(B) (Closing) Cash balance	1,05,86,865
Grand Total ..	78,74,13,746	Grand Total ..	78,74,13,746

RS.

(A) Revenue surplus during the year 87,95,858

(B) Increase of cash balance during the year 52,13,622

See also paragraph 18 of the Report on page 29 dealing with "Balance."

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.

Heads of Revenue.	Actuals for 1941-42.	Heads of Expenditure.	Actuals for 1941-42.		
			Charged.	Authorized.	Total.
(1)	(2)	(3)	(4)	(5)	(6)
A. Principal Heads of Revenue—	RS.	A. Direct Demands on the Revenue—	RS.	RS.	RS.
IV. Taxes on Income other than Corporation Tax	1,10,85,000	7. Land Revenue	5,769	17,32,986	17,38,755
VII. Land Revenue	5,25,38,816	8. Provincial Excise	1,24,326	25,81,623	27,05,949
VIII. Provincial Excise	3,77,99,058	9. Stamps	2,868	5,61,866	5,63,734
IX. Stamps	1,89,47,312	10. Forest	6,16,111	30,59,176	36,75,287
X. Forest	50,94,913	11. Registration .. ..	..	28,68,132	28,68,132
XI. Registration	40,05,574	12. Charges on Account of Motor Vehicles Acts	68,57,468	2,14,187	70,71,655
XII. Receipts under Motor Vehicles Acts	77,06,044	13. Other Taxes and Duties ..	70,706	13,20,177	13,60,883
XIII. Other Taxes and Duties ..	1,26,34,663				
Total ..	14,92,11,380	Total ..	76,77,248	1,23,37,147	2,00,14,395
C. Irrigation, Navigation, Embankment and Drainage Works—		C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—		17. Interest on works for which Capital Accounts are kept ..	88,11,867	..	88,11,867
Gross Receipts—		18. Other Revenue Expenditure financed from ordinary revenues	1,55,017	34,08,086	35,63,103
Direct Receipts ..	6,76,269				
Portion of Land Revenue due to Works ..	1,43,59,267				
Deduct—Working expenses ..	— 41,81,266				
Net Receipts ..	1,08,54,270				

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*cont.*

Heads of Revenue.	Actuals for 1941-42.	Heads of Expenditure.	Actuals for 1941-42.		
			Charged.	Authorized.	Total.
(1)	(2)	(3)	(4)	(5)	(6)
C. Irrigation, Navigation, Embankment and Drainage Works—concl.	RS.	C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—concl.	RS.	RS.	RS.
XVIII. Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—					
Direct Receipts ..	1,90,798				
Portion of Land Revenue due to Works ..	80,21,468				
	82,12,266				
Total ..	1,90,66,536	Total ..	89,66,884	34,98,086	1,23,74,970
E. Debt Services—		E. Debt Services—			
XX. Interest	24,35,235	22. Interest on Debt and other Obligations	65,49,582	..	65,49,582
		Deduct—			
		Interest transferred to Commercial Departments	— 1,17,43,961	..	— 1,17,43,961
		Net amount met out of ordinary revenues	— 51,94,379	..	— 51,94,379
		23. Appropriation for Reduction or Avoidance of Debt	52,48,136	..	52,48,136
Total ..	24,35,235	Total ..	53,757	..	53,757

F. Civil Administration—

XXI. Administration of Justice ..	21,59,787
XXII. Jails and Convict Settlements.	8,35,170
XXIII. Police	6,92,355
XXVI. Education	9,38,238
XXVII. Medical	10,18,389
XXVIII. Public Health	2,55,115
XXIX. Agriculture	3,77,884
XXX. Veterinary	1,19,304
XXXI. Co-operation	3,89,538
XXXII. Industries	28,95,099
XXXVI. Miscellaneous Departments.	8,98,685
Total ..	1,05,79,555

H. Civil Works and Miscellaneous Public Improvements—

XXXIX. Civil Works	26,40,662
Total ..	26,40,662

I. Electricity Schemes—

XLI. Receipts from Electricity Schemes—	
Gross Receipts	77,70,880
Deduct—Working Ex- penses	— 3,00,682
Net Receipts	74,70,198
Total ..	74,70,198

F. Civil Administration—

25. General Administration ..	33,26,602	2,43,25,192	2,76,51,794
27. Administration of Justice ..	21,31,490	68,94,152	90,25,642
28. Jails and Convict Settlements.	80,530	33,11,957	33,92,487
29. Police	9,80,400	1,67,03,985	1,76,84,385
36. Scientific Departments .. .. .	..	88,723	88,723
37. Education	2,36,311	2,85,00,179	2,87,36,490
38. Medical	2,17,577	1,00,47,193	1,02,64,770
39. Public Health	48,476	32,75,737	33,24,213
40. Agriculture	88,014	21,00,635	22,48,649
41. Veterinary	54,736	11,99,208	12,53,944
42. Co-operation	35,766	14,32,494	14,68,260
43. Industries	1,47,135	28,10,456	29,57,591
44. Aviation .. .. .	..	28,325	28,325
47. Miscellaneous Departments ..	29,984	23,09,691	23,39,675
Total ..	73,77,021	10,30,87,927	11,04,64,948

H. Civil Works and Miscellaneous Public Improvements—

50. Civil Works	5,34,235	1,33,90,880	1,39,25,115
Total ..	5,34,235	1,33,90,880	1,39,25,115

I. Electricity Schemes—

52. Interest on Capital Outlay on Electricity Schemes	28,63,538	..	28,63,538
52-A. Other revenue expenditure connected with Electricity Schemes	27,917	15,950	43,867
Total ..	28,91,455	15,950	29,07,405

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—concl.

38

FINANCE ACCOUNTS. GOVERNMENT OF MADRAS

Heads of Revenue.	Actuals for 1941-42.	Heads of Expenditure.	Actuals for 1941-42.		
			Charged.	Authorized.	Total.
(1)	(2)	(3)	(4)	(5)	(6)
J. Miscellaneous—	RS.	J. Miscellaneous—	RS.	RS.	RS.
XLIV. Receipts in aid of Superannuation	3,27,942	54. Famine—			
XLV. Stationery and Printing	4,59,339	A. Famine Relief	8,655	2,40,621	2,49,276
XLVI. Miscellaneous	32,77,158	55. Superannuation Allowances and Pensions	29,09,095	84,55,723	1,13,64,818
Total ..	40,64,439	56. Stationery and Printing	2,26,256	22,55,529	24,81,785
		57. Miscellaneous	65,446	51,42,638	52,08,104
		Total ..	32,09,452	1,60,94,531	1,93,03,983
L. Contributions and Miscellaneous Adjustments between Central and Provincial Governments—		L. Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	..	..	..
L. Miscellaneous Adjustments between Central and Provincial Governments	13,404				
Total ..	13,404	M. Extraordinary Items—			
M. Extraordinary Items—		63. Extraordinary Charges	14,461	73,582	88,043
LI. Extraordinary receipts	12	Total ..	14,461	73,582	88,043
Total ..	12	Total Revenue Expenditure ..	3,07,24,513	14,84,08,103	17,91,32,616

		Capital Expenditure within the Revenue Account—			
		CC.—19.—Construction of Irrigation, Navigation, Embankment and Drainage Works	2,154	51,512	53,666
		FF.—44-A.—Capital Outlay on Civil Aviation .. ..	..	22,353	22,353
		II.—53. Capital Outlay on Electricity Schemes .. ..	..	75,00,000	75,00,000
		JJ.—55-A. Commutation of Pensions financed from Ordinary Revenues.	15,903	— 38,975	— 23,072
		Total ..	18,057	75,34,890	75,52,947
Total Revenue ..	19,54,81,421	Total Expenditure on Revenue Account.	3,07,42,570	15,59,42,993	18,66,85,563
		Total Revenue ..	..	..	19,54,81,421
		Surplus (+) ..	..	..	+ 87,95,858
		Capital Expenditure outside the Revenue Account—			
		CC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works	— 23,233	— 2,99,578	— 3,22,811
		FF.—72.—Capital Outlay on Industrial Development .. ..	..	1,17,845	1,17,845
		HH.—81.—Capital Account of Civil Works outside the Revenue Account	47,319	8,81,532	9,28,851
		II.—81. A.—Capital Outlay on Electricity Schemes	29,696	3,45,992	3,75,688
		Total ..	53,782	10,45,791	10,99,573
Total Revenue ..	19,54,81,421	Total Expenditure ..	3,07,96,352	15,69,88,784	18,77,85,136

No. 3.—STATEMENT SHOWING THE DISTRIBUTION BETWEEN 'CHARGED' AND 'AUTHORIZED' EXPENDITURE.

Particulars. (1)	Charged. (2)	Authorized. (3)	Total. (4)
	RS.	RS.	RS.
Expenditure on Revenue Account (a) ..	3,09,32,399	16,02,35,112	19,11,67,511
Expenditure outside the Revenue Account	53,782	10,45,791	10,99,573
Disbursements under Debt, Deposit and Remittance Heads treated as expenditure .. ..	..	1,01,56,858	1,01,56,858
Total ..	3,09,86,181	17,14,37,761	20,24,23,942

(a) The figures have been arrived at as follows :—

	Charged. RS.	Authorized. RS.
Total expenditure as in Account No. 2 ..	3,07,42,570	15,59,42,993
Add Working Expenses of—		
Irrigation	1,31,293	39,99,973
Electricity Schemes	8,536	2,92,146
Total ..	3,09,32,399	16,02,35,112

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS.

Heads.	Actuals for 1941-42. RS.
A.—Principal Heads of Revenue—	
IV.—Taxes on income other than Corporation Tax—	
Share of net proceeds assigned to Provinces ..	1,10,85,000
Total ..	<u>1,10,85,000</u>
VII.—Land Revenue—	
Ordinary revenue	7,36,93,773
Sale-proceeds of waste lands and redemption of land tax	2,31,427
Recoveries on account of survey and settlement charges	1,57,400
Rents, etc., of fisheries	1,81,731
Recoveries of overpayments	4,956
Collection of payments for services rendered ..	5,871
Miscellaneous	9,01,681
<i>Deduct</i> —Portion of Land Revenue due to Irriga- tion	—2,23,80,735
<i>Deduct</i> —Refunds	— 2,57,288
Total ..	<u>5,25,38,816</u>
VIII.—Provincial Excise—	
Country spirits	1,19,39,827
Country fermented liquor	1,97,59,750
Malt liquors	5,91,813
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits) ..	10,56,860
Receipts from commercial spirits, including denatured spirits and medicated wines ..	75,710
Opium	24,37,272
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	1,74,296
Hemp and other drugs	15,57,405
Receipts from Distilleries	2,398
Fines, confiscations and miscellaneous	2,73,720
Recoveries of overpayments	5,448
Collection of payments for services rendered ..	11,717
<i>Deduct</i> —Refunds	— 87,158
Total ..	<u>3,77,99,058</u>

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1941-42. RS.
A.—Principal Heads of Revenue—<i>cont.</i>	
IX.—Stamps—	
A.—Non-Judicial—	
Sale of stamps	86,53,823
Duty on impressing documents	1,06,169
Fin. s and penalties	85,563
Miscellaneous	790
<i>Deduct—Refunds</i>	— 1,47,359
Total—A.—Non-Judicial ..	86,98,986
B.—Judicial—	
(i) Court fees—	
Court fees realized in stamps	95,87,740
<i>Deduct—Refunds</i>	— 65,403
Total ..	95,22,337
(ii) Other receipts—	
Sale of stamps	7,63,218
Fin. s and pen. lties	687
Miscellaneous	669
<i>Deduct—Refunds</i>	— 38,585
Total ..	7,25,989
Total—B.—Judicial ..	1,02,48,326
Grand Total ..	1,89,47,312
X.—Forest—	
Timber and other produce removed from the forests by Government agency	24,69,554
Timber and other produce removed from the forests by consumers or purchasers	20,81,784
Drift and waifwood and confiscated forest produce	9,281
Revenue from forests not managed by Govern- ment	2,01,543
Miscellaneous	3,53,464
Receipts in England	486
Loss or gain by exchange	4
<i>Deduct—Refunds</i>	— 21,203
Total ..	50,94,913

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1941-42.
A.—Principal Heads of Revenue—<i>concl.</i>	
XI.—Registration—	
	RS.
Fees for registering documents	29,78,949
Fees for copies of registered documents	1,09,324
Miscellaneous	9,22,250
<i>Deduct—Refunds</i>	— 4,949
Total ..	<u>40,05,574</u>
XII.—Receipts under Motor Vehicles Acts—	
Receipts under the Indian Motor Vehicles Act ..	4,72,774
Receipts under the Provincial Motor Vehicles Taxation Act	73,58,632
Fees and other receipts	1,014
<i>Deduct—Refunds</i>	— 1,26,376
Total ..	<u>77,06,044</u>
XIII.—Other Taxes and Duties—	
A.—Taxes on Luxuries including taxes on Enter- tainments, Amusements, Betting and Gambling—	
Entertainment Tax	14,60,837
Betting Tax—	
Totalizator	1,33,738
Bookmakers	3,523
<i>Deduct—Refunds</i>	— 2,881
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cine- mas	59,654
Other receipts	6,71,122
<i>Deduct—Refunds</i>	— 2,162
C.—Receipts from Tobacco Duties—	
Receipts under the Madras Tobacco (Taxation of Sales and Licensing) Act, 1939	19,90,567
<i>Deduct—Refunds</i>	— 42,680
D.—Other items—	
Receipts under the Madras Regulation of the Sale of Cloth Act, 1937	93,434
Receipts under the Madras Sales of Motor Spirit Taxation Act, 1939	13,89,900
Receipts under the Madras General Sales Tax Act, 1939	67,02,273
<i>Deduct—Refunds</i>	— 4,22,662
Total ..	<u>1,20,34,663</u>

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1941-42.
	RS.
C.—Irrigation, Navigation, Embankment and Drainage Works—	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
A.—Irrigation Works—	
(1) Productive Works—	
Gross Receipts—	
Direct Receipts—	
Water-supply of towns	5,752
Sales of water	12,336
Plantations	37,525
Other canal produce	80,222
Navigation	3,12,817
Rents	19,001
Fines	5
Recoveries of expenditure	8,673
Miscellaneous	25,153
Portion of Land Revenue due to Works.	1,35,34,607
<i>Deduct—Refunds</i>	— 2,301
Total—Gross Receipts ..	1,40,33,790
 <i>Deduct—Working Expenses—</i>	
Extensions and Improvements ..	1,92,770
Maintenance and Repairs	20,58,968
Establishment	10,64,024
Tools and plant	11,932
Total—Working Expenses ..	— 33,27,694
Net Receipts—A. (1) Productive Works ..	1,07,06,096

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1941-42. RS.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>cont.</i>	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>cont.</i>	
A.—Irrigation Works— <i>concl.</i>	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	4,000
Water-supply of towns	50,391
Sales of water	375
Plantations	3,990
Other canal produce	4,950
Navigation	191
Rents	2,272
Recoveries of expenditure	69
Miscellaneous	995
Portion of Land Revenue due to Works.	8,24,60
<i>Deduct</i> —Refunds	— 139
Total—Gross Receipts ..	8,91,754
<i>Deduct</i> —Working Expenses—	
Extensions and Improvements ..	— 3,534
Maintenance and Repairs	2,58,060
Establishment	1,01,738
Tools and Plant	1,715
Total—Working Expenses ..	— 3,57,979
Net Receipts—A. (2) Unproductive Works ..	5,33,775
Total—A. Irrigation Works ..	1,12,39,871

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1941-42.
	RS.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>cont.</i>	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>concl.</i>	
B.—Navigation, Embankment and Drainage Works—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Navigation	1,04,243
Sales of water	2,425
Plantations	350
Rents	633
Miscellaneous	2,346
<i>Deduct—Refunds</i>	— 5
Total—Gross Receipts ..	1,09,992
<i>Deduct—Working Expenses—</i>	
Extensions and Improvements ..	1,46,970
Maintenance and Repairs	2,73,410
Establishment	74,097
Tools and Plant	1,116
Total—Working Expenses ..	— 4,95,593
Net Receipts—B. (2) Unproductive Works ..	— 3,85,601
Grand Total ..	1,08,54,270

No. 4.— DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1941-42.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i>	RS.
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
A.—Irrigation Works—	
Direct Receipts—	
Water rates	704
Owner's rates	107
Water-supply of towns	247
Sales of water	25,933
Plantations	2,173
Other canal produce	4,029
Water-power	36,246
Rents	605
Fines	118
Recoveries of expenditure	24,592
Miscellaneous	16,230
Portion of Land Revenue due to Works	80,21,468
<i>Deduct—Refunds</i>	— 1,597
Total—A. Irrigation Works ..	81,30,855
B.—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation	36,221
Sales of water	9,913
Plantations	23,451
Rents	73
Recoveries of expenditure	44
Miscellaneous	14,155
<i>Deduct—Refunds</i>	— 2,446
Total—B. Navigation, etc., Works ..	81,411
Grand Total ..	82,12,266

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1941-42. RS.
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the Provincial Governments	22,13,240
Interest realized on investment of cash balances ..	1,30,860
Interest on arrears of revenue	90,978
Miscellaneous	2,341
<i>Deduct—Refunds</i>	— 2,184
Total ..	24,35,235
 F.—Civil Administration—	
XXI.—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property.	14,114
Court-fees realized in cash	2,20,474
General fees, fines and forfeitures	16,80,669
Miscellaneous fees and fines	97,062
Miscellaneous	2,00,645
Recoveries of overpayments	4,458
Collection of payments for services rendered ..	25,981
<i>Deduct—Refunds</i>	— 83,616
Total ..	21,59,787
 XXII.—Jails and Convict Settlements—	
Jails	71,497
Jail manufactures	7,55,956
Recoveries of overpayments	1,693
Collection of payments for services rendered ..	6,204
<i>Deduct—Refunds</i>	— 180
Total ..	8,35,170

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1941-42.
	RS.
F.—Civil Administration—<i>cont.</i>	
XXIII.—Police—	
Contribution for Railway Police	4,18,105
Police supplied to Railways	1,103
Police supplied to municipal, cantonment and town funds	3,753
Police supplied to public departments, private companies and persons	30,866
Receipts and recoveries on account of Presidency Police	1,18,870
Cash receipts under the Arms Act	7,141
Fees, fines and forfeitures	40,167
Recoveries of overpayments	14,405
Collection of payments for services rendered ..	33,525
Miscellaneous	30,846
<i>Deduct—Refunds</i>	— 6,426
Total ..	6,92,355
XXVI.—Education—	
A.—University—	
Fees, Government Arts Colleges	4,59,167
Fees, Government Professional Colleges	2,19,521
B.—Secondary—	
Fees, Government Secondary Schools	48,882
D.—Special—	
Fees and other receipts, Government Special Schools	62,557
E.—General—	
Contributions	7,880
Income from endowments	4,428
Recoveries of overpayments	39,828
Collection of payments for services rendered ..	2,403
Miscellaneous	1,05,219
<i>Deduct—Refunds</i>	— 11,647
Total ..	9,38,238

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1941-42.
	RS.
F.—Civil Administration—<i>cont.</i>	
XXVII.—Medical—	
Medical School and College fees	2,85,982
Hospital receipts	2,74,122
Mental Hospital Receipts	69,344
Sale of medicines	1,590
Contributions	44,050
Income from endowments	44,202
Recoveries of overpayments	19,522
Collection of payments for services rendered ..	2,26,571
Miscellaneous	73,547
Receipts in England	706
Loss or gain by exchange	2
<i>Deduct—Refunds</i>	— 21,258
Total ..	10,18,380
XXVIII.—Public Health—	
Sale-proceeds of sera and vaccines, etc.	48,715
Contributions	29,318
Recoveries of overpayments	2,153
Collection of payments for services rendered ..	1,34,399
Miscellaneous	44,895
<i>Deduct—Refunds</i>	— 4,365
Total ..	2,55,115
XXIX.—Agriculture—	
Agricultural receipts	3,61,349
Recoveries of overpayments	10,651
Collection of payments for services rendered ..	6,570
<i>Deduct—Refunds</i>	— 686
Total ..	3,77,884
XXX.—Veterinary—	
Veterinary College and School fees	33,390
Other receipts	87,786
Collection of payments for services rendered ..	909
<i>Deduct—Refunds</i>	— 2,781
Total ..	1,19,304

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1941-42. RS.
F.—Civil Administration—<i>concl.</i>	
XXXI.—Co-operation—	
Audit fees	86,752
Miscellaneous receipts	3,11,794
<i>Deduct—Refunds</i>	— 9,008
Total ..	3,89,538
XXXII.—Industries—	
Industries	8,66,317
Cinchona plantations	14,97,098
Fisheries	5,26,252
Recoveries of overpayments	10,293
Collection of payments for services rendered ..	4,336
<i>Deduct—Refunds</i>	— 9,197
Total ..	28,95,099
XXXVI.—Miscellaneous Departments—	
<i>Labour and Emigration—</i>	
Fees for the registration of Trade Unions ..	324
<i>Miscellaneous—</i>	
Examination fees	7,61,763
Fees for the inspection of steam boilers ..	71,673
Administration of Indian Partnership Act, 1932	3,526
Miscellaneous	67,922
<i>Deduct—Refunds</i>	— 6,523
Total ..	8,98,685
H.—Civil Works and Miscellaneous Public Improve- ments—	
XXXIX.—Civil Works—	
Rents	6,54,765
Receipts from Workshops	50,234
Recoveries of expenditure	1,00,082
Transfer from Central Road Fund	17,05,153
Miscellaneous	1,98,585
Receipts in England	889
Loss or gain by exchange	2
<i>Deduct—Refunds</i>	— 69,048
Total ..	26,40,662

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1941-42.
	RS.
I.—Electricity Schemes—	
XLI.—Receipts from Electricity Schemes—	
I.—Hydro-Electric Schemes—	
A. Pykara Hydro-Electric Scheme—	
Gross Receipts—	
Sale of power	47,59,285
Miscellaneous Revenue	2,00,285
Total—Gross Receipts ..	49,59,570
 <i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary Revenues	
Maintenance proper	57,164
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund Rs. 7,45,335	3,41,180
<i>Less—Amount to be spent from the Depreciation Reserve Fund .. Rs. — 58,987</i>	
Net amount transferred to the Depreciation Reserve Fund	6,86,348
Renewals and Replacements from the Depreciation Reserve Fund	58,987
Provision for transfer to the Special Reserve Fund Rs. 2,98,134	
<i>Less—Amount to be spent from the Special Reserve Fund Rs. — 4,092</i>	
Net amount transferred to the Special Reserve Fund	2,94,042
Extraordinary Renewals and Replacements from the Special Reserve Fund	4,092
Establishment	3,56,465
Tools and Plant	7,701
Suspense	-18,23,957
Charges in England	1,933
Loss or gain by exchange	8
Total—Working Expenses ..	+ 16,037
Net Receipts ..	49,75,607

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1941-42. RS.
I.—Electricity Schemes—<i>cont.</i>	
XLI.—Receipts from Electricity Schemes—<i>cont.</i>	
I.—Hydro-Electric Schemes—<i>concl.</i>	
B.—Mettur Hydro-Electric Scheme—	
Gross Receipts—	
Sale of power	20,34,656
Miscellaneous Revenue	1,40,742
<i>Deduct</i> —Refunds.. .. .	— 768
Total—Gross Receipts ..	21,74,630
 <i>Deduct</i> —Working Expenses—	
Works expenditure financed from Ordinary Revenues	13,752
Maintenance proper	2,53,342
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund Rs. 4,76,726	
<i>Less</i> —Amount to be spent from the Depre- ciation Reserve Fund .. Rs. — 40,513	
Net amount transferred to the Depreciation Reserve Fund	4,36,213
Renewals and Replacements from the Depreciation Reserve Fund	40,513
Provision for transfer to the Special Reserve Fund Rs. 95,345	
<i>Less</i> —Amount to be spent from the Special Reserve Fund .. Rs. — 50,045	
Net amount transferred to the Special Reserve Fund	45,300
Extraordinary Renewals and Replace- ments from the Special Reserve Fund.	50,045
Establishment	3,00,007
Tools and Plant	21,859
Suspense	—10,54,852
Total—Working Expenses ..	— 1,06,179
Net Receipts ..	20,68,451

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1941-42. RS.
I.—Electricity Schemes—<i>cont.</i>	
XLI.—Receipts from Electricity Schemes—<i>cont.</i>	
II.—Thermo-Electric Schemes—	
C.—Vizagapatam Scheme—	
Gross Receipts—	
Sale of power	1,81,340
Miscellaneous Revenue	10,388
Total—Gross Receipts ..	1,91,728
<i>Deduct</i> —Working Expenses—	
Works expenditure financed from Ordinary Revenues	186
Maintenance proper	1,10,983
Establishment	55,474
Tools and Plant	1,181
Total—Working Expenses ..	— 1,67,824
Net Receipts ..	23,904
D.—Bezwada Scheme—	
Gross Receipts—	
Sale of power	3,65,260
Miscellaneous Revenue	3,707
Total—Gross Receipts ..	3,68,967
<i>Deduct</i> —Working Expenses—	
Works expenditure financed from Ordinary Revenues	2,723
Maintenance proper	1,43,712
Establishment	65,529
Tools and Plant	541
Suspense	— 2,44,939
Total—Working Expenses ..	+ 32,434
Net Receipts ..	4,01,401

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*cont.*

Heads.	Actuals for 1941-42. RS.
I.—Electricity Schemes—<i>concl.</i>	
XXI.—Receipts from Electricity Schemes—<i>concl.</i>	
II.—Thermo-Electric Schemes—<i>concl.</i>	
E.—Cocanada Scheme—	
Gross Receipts—	
Sale of power	73,860
Miscellaneous Revenue	2,125
Total—Gross Receipts ..	75,985
Deduct—Working Expenses—	
Works expenditure financed from Ordinary Revenues	326
Maintenance proper	45,255
Establishment	29,195
Tools and Plant	374
Total—Working Expenses ..	— 75,150
Net Receipts ..	835
Grand Total ..	74,70,198
J.—Miscellaneous—	
XLIV.—Receipts in aid of Superannuation—	
Contributions for pensions and gratuities ..	3,20,734
Miscellaneous	2,432
Receipts in England	6,846
Loss or gain by exchange	12
Deduct—Refunds	— 2,082
Total ..	3,27,942
XLV.—Stationery and Printing—	
Stationery receipts	51,739
Sale of gazettes and other Government publications.	1,20,526
Other press receipts	2,88,227
Receipts in England	222
Deduct—Refunds	— 1,375
Total ..	4,59,339

No. 4.—DETAILED ACCOUNT OF REVENUE BY
MINOR HEADS—*concl.*

Heads.	Actuals for 1941-42. Rs.
J.—Miscellaneous—<i>concl.</i>	
XLVI.—Miscellaneous—	
Unclaimed deposits	3,50,622
Sale of old stores and materials	4,065
Sale of land and houses, etc.	1,628
Fees for Government audit	94,873
Rents, rates and taxes	4,718
Other fees, fines and forfeitures	3,15,848
Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas	6,98,420
Gain by exchange on local transactions	— 160
Recoveries of overpayments	34,533
Collection of payments for services rendered	2,74,338
Net gain by exchange on Remittance transactions.	— 275
Miscellaneous	16,61,885
Receipts in England	1,484
Loss or gain by exchange	25
<i>Deduct—Refunds</i>	— 1,64,846
Total ..	32,77,158
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—	
L.—Miscellaneous adjustments between Central and Provincial Governments	13,404
Total ..	13,404
M.—Extraordinary items—	
LI.—Extraordinary Receipts—	
Other items	12
Total ..	12

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS.

Heads.	Expenditure for 1941-42.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
A.—Direct Demands on the Revenue.	RS.	RS.	RS.
7. Land Revenue.			
Survey, Settlement and Record Operations.	..	4,64,530	4,64,539
Land Records .. ..	..	3,85,137	3,85,137
Assignments and Compensations.	5,756	8,37,092	8,42,848
Charges in England	12	46,130	46,142
Loss or gain by exchange ..	1	8	89
Total ..	5,769	17,32,986	17,38,755
8. Provincial Excise.			
Superintendence	49,651	1,99,848	2,49,499
District Executive Establishment.	..	19,52,403	19,52,403
Distilleries .. ..	..	78,893	78,893
Cost of opium supplied to Provincial Excise Department.	..	2,43,844	2,43,844
Compensations	72,390	1,01,960	1,74,350
Charges in England	2,278	4,663	6,941
Loss or gain by exchange ..	7	12	19
Total ..	1,24,326	25,81,623	27,05,949
9. Stamps.			
Superintendence	1,865	22,816	24,681
A.—Non-Judicial.			
Charges for the sale of stamps.	..	3,24,702	3,24,702
Cost of stamps supplied from Central Stamp Stores.	..	75,636	75,686

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1941-42.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
A.—Direct Demands on the Revenue—<i>cont.</i>	RS.	RS.	RS.
9. Stamps—<i>cont.</i>			
B.—Judicial.			
Charges for the sale of stamps.	..	78,987	78,987
Cost of stamps supplied from Central Stamp Stores.	..	58,675	58,675
C.—General.			
Charges in England	1,000	..	1,000
Loss or gain by exchange ..	3	..	3
Total ..	2,868	5,60,866	5,63,734
10. Forest.			
General Direction	69,150	69,471	1,38,621
Conservancy and Works .. ..	..	12,50,614	12,50,614
Establishment	4,77,636	17,36,618	22,14,254
Charges in England	69,143	2,467	71,610
Loss or gain by exchange ..	182	6	188
Total ..	6,16,111	30,59,176	36,75,287
11. Registration.			
Superintendence .. ..	..	64,915	64,915
District charges .. ..	..	27,92,458	27,92,458
Charges in England .. ..	..	10,737	10,737
Loss or gain by exchange ..	..	22	22
Total ..	..	28,68,132	28,68,132

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1941-42.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
A.—Direct Demands on the Revenue—<i>concl.</i>	RS.	RS.	RS.
12. Charges on Account of Motor Vehicles Acts.			
Charges of collection ..	..	61,751	61,751
Inspection of motor vehicles.	3,846	57,579	61,425
Compensations to local bodies, etc.	68,31,409	..	68,31,409
Other charges	17,400	94,857	1,12,257
Charges in England	4,800	..	4,800
Loss or gain by exchange ..	13	..	13
Total ..	68,57,468	2,14,187	70,71,655
13. Other Taxes and Duties.			
Collection charges—			
Entertainment Tax ..	..	95,192	95,192
Charges under the Electricity Acts.	19,825	60,395	80,220
Charges under the Madras Regulation of the Sale of Cloth Act, 1937.	..	4,058	4,058
Commercial Taxes	44,547	11,58,954	12,03,501
Charges in England	6,317	1,572	7,889
Loss or gain by exchange ..	17	6	23
Total ..	70,706	13,20,177	13,90,883
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.			
17. Interest on works for which capital accounts are kept.			
Irrigation Works ..	84,18,354	..	84,18,354
Navigation, Embankment and Drainage Works.	3,93,513	..	3,93,513
Total ..	88,11,867	..	88,11,867

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads. (1)	Expenditure for 1941-42.		Total. (4)
	Charged. (2)	Authorized. (3)	
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>cont.</i>	RS.	RS.	RS.
18. Other Revenue Expenditure financed from Ordinary Revenues.			
A.—Irrigation Works.			
(1) Works for which no Capital accounts are kept.			
Works	15,459	40,861	56,320
Extensions and Improvements ..	..	1,07,107	1,07,107
Maintenance and Repairs ..	..	20,69,447	20,69,447
Establishment	95,373	5,55,750	6,51,123
Tools and Plant .. ..	..	5,995	5,995
Total ..	1,10,832	27,79,160	28,80,992
(2) Miscellaneous Expenditure.			
Establishment	18,540	66,342	84,882
Tools and Plant .. ..	..	— 10,023	— 10,023
Other charges .. ..	..	34,391	34,391
Grants-in-aid .. ..	..	9,658	9,658
Total ..	18,540	1,00,368	1,18,908
Total, A.—Irrigation Works.	1,29,372	28,79,528	30,08,900
B.—Navigation, Embankment and Drainage Works			
(1) Works for which no Capital accounts are kept.			
Works .. .. .	..	476	476
Extensions and Improvements ..	— 127	58,512	58,385
Maintenance and Repairs ..	..	3,65,220	3,65,220
Establishment	25,543	97,526	1,23,069
Tools and Plant .. ..	..	2,044	2,044
Total ..	— 25,416	5,23,778	5,49,194

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1941-42.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i>	RS	RS.	RS
18. Other Revenue Expenditure financed from Ordinary Revenues— <i>concl.</i>			
B.—Navigation, Embankment and Drainage Works—<i>concl.</i>			
(2) Miscellaneous Expenditure.			
Establishment	229	810	1,039
Tools and plant .. ..	..	14	14
Other charges .. ..	..	3,956	3,956
Total ..	229	4,780	5,009
Total, B.—Navigation, Em- bankment and Drainage Works.	25,645	5,28,558	5,54,203
Grand Total ..	1,55,017	34,08,086	35,63,103
E.—Debt Services.			
22. Interest on Debt and other Obligations.			
<i>A.—Interest on Ordinary Debt.</i>			
(i) Rupee Debt.			
1. Interest on Permanent Loans—			
Madras Government 3 per cent Loan, 1952.	6,78,310	..	6,78,310
Madras Government 3 per cent Loan, 1953.	4,46,124	..	4,46,124
Madras Government 3 per cent Loan, 1959.	4,41,642	..	4,41,642

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No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
M. NOR HEADS—*cont.*

Heads.	Expenditure for 1941-42.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
E.—Debt Services—<i>cont.</i>	RS.	RS.	RS.
22. Interest on Debt and other Obligations—<i>cont.</i>			
<i>A.—Interest on Ordinary Debt—concl.</i>			
(i) Rupee Debt— <i>concl.</i>			
3. Floating Loans—			
Discount on Treasury B.ills.	18,797	..	18,797
Interest on other Floating Loans.	16,186	..	16,186
4. Other Items—			
Management of Debt ..	11,401	..	11,401
Miscellaneous	582	..	582
5. Interest on loans taken from the Central Government.	32,88,375	..	32,88,375
<i>B.—Interest on Unfun. Debt.</i>			
1. Special Loans—			
Interest on other Special Loans.	11,294	..	11,294
5. State Provident Funds—			
Interest on General Provident Fund.	14,83,159	..	14,83,159
Interest on Indian Civil Service Provident Fund.	88,632	..	88,632
Interest on Indian Civil Service (Non-European Members) Provident Fund.	14,125	..	14,125
Interest on Contributory Provident Funds.	37,328	..	37,328

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1623

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads. (1)	Expenditure for 1941-42.		Total. (4)
	Charged. (2)	Authorized. (3)	
E.—Debt Services—concl.	RS.	RS.	RS.
22. Interest on Debt and other Obligations—concl.			
<i>C.—Interest on other Obligations.</i>			
<i>Interest on Depreciation Reserve and other Reserve Funds—</i>			
Interest on deposits of Depreciation Reserves of Government Commercial Undertakings.	13,627	..	13,627
<i>D.—Transfers.</i>			
<i>Deduct—(1) Interest transferred to Commercial Departments—</i>			
Irrigation	— 88,11,867	..	— 88,11,867
Electricity Schemes ..	— 28,63,538	..	— 28,63,538
Other Government Commercial Departments and Undertakings.	— 68,556	..	— 68,556
Total ..	— 51,94,379	..	— 51,94,379
23. Appropriation for Reduction or Avoidance of Debt.			
Sinking Funds	46,07,257	..	46,07,257
Other appropriations ..	6,40,879	..	6,40,879
Total ..	52,48,136	..	52,48,136

32,883
6,40,879
29,293,54

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1941-42.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
F.—Civil Administration.			
25. General Administration.			
A.—Heads of Provinces (including Governor-General, Executive Council and Ministers).			
Salary of the Governor ..	1,20,000	..	1,20,000
Secretarial Staff of Governor.	74,506	..	74,506
Staff and household of Governor.	3,81,149	..	3,81,149
Sumptuary allowance of Governor.	18,000	..	18,000
Expenditure from Contract allowance.	92,000	..	92,000
Tour Expenses	1,46,928	..	1,46,928
Advisers	2,10,518	34,065	2,44,583
B.—Legislative Bodies.			
Provincial Legislative Assembly.	..	2,387	2,387
Legislative Assembly Department.	..	68,552	68,552
Provincial Legislative Council.	..	724	724
Elections for Legislatures ..	..	1,29,944	1,29,944
C.—Secretariat and Headquarters Establishments.			
Civil Secretariats	4,52,789	12,24,371	16,77,160
Public Service Commission.	1,80,235	..	1,80,235
Board of Revenue, Financial Commissioner and establishments.	1,32,800	2,08,426	3,41,226
Agent for Government Consignments.	..	10,590	10,590
Local Fund Audit Establishments.	135	3,68,250	3,68,385

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads. (1)	Expenditure for 1941-42.		Total. (4)
	Charged. (2)	Authorized. (3)	
F.—Civil Administration— <i>cont.</i>	RS.	RS.	RS.
25. General Administration— <i>concl.</i>			
E.—District Administration.			
General Establishments ..	8,13,451	19,82,359	27,95,810
Sub-divisional Establish- ments.	5,30,946	15,50,851	20,81,797
Other Establishments ..	..	1,78,65,444	1,78,65,444
G. Miscellaneous.			
Discretionary Grants by Heads of Provinces, etc.	442	55,434	55,876
Expenditure from Rural Reconstruction Grants.	..	6,98,420	6,98,420
Miscellaneous	23,793	1,68,544	1,92,337
<i>Deduct.</i> —Contributions recoverable from other Governments, Depart- ments, etc.	..	— 1,09,548	— 1,09,548
H. Charges in England.			
B.—High Commissioner for India—			
Salaries and Expenses of the High Commissioner's Department.	..	65,907	65,907
Other items	1,48,505	357	1,48,862
Loss or gain by exchange ..	405	115	520
Total ..	33,26,602	2,43,25,192	2,76,51,794

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1941-42.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
F.—Civil Administration— <i>cont.</i>	RS.	RS.	RS.
27. Administration of Justice.			
High Courts and Chief Courts.	14,04,813	..	14,04,813
Law Officers	36,397	3,59,346	3,95,743
Administrator General and Official Trustee.	..	40,087	40,087
Presidency Magistrate's Court.	5,809	1,39,492	1,45,301
Civil and Sessions Courts ..	6,29,670	50,57,311	56,86,981
Courts of Small Causes ..	..	1,18,775	1,18,775
Criminal Courts	12,365	11,75,476	11,87,841
Charges in England	42,341	3,654	45,995
Loss or gain by exchange ..	95	11	106
Total ..	21,31,490	68,94,152	90,25,642
28. Jails and Convlet Settlements.			
Jails	76,518	27,20,437	27,96,955
Jail manufactures .. .. .	..	5,73,208	5,73,208
Charges on account of per- sons confined or detained in jails outside the pro- vince.	..	8,474	8,474
Charges in England	4,000	9,816	13,816
Loss or gain by exchange ..	12	22	34
Total ..	80,530	33,11,957	33,92,487
29. Police.			
Presidency Police	80,352	15,43,651	16,24,003
Superintendence	1,47,812	1,36,616	2,84,428
District Executive Force ..	4,61,759	1,29,19,424	1,33,81,183
Police Training Schools ..	14,799	1,77,647	1,92,446
Village Police .. .. .	..	8,155	8,155
Special Police	56,271	8,25,051	8,81,322
Railway Police	25,559	7,75,795	8,01,354
Criminal Investigation Department.	40,347	3,08,120	3,48,467
Miscellaneous .. .. .	..	1,200	1,200
Charges in England	1,53,079	8,310	1,61,389
Loss or gain by exchange ..	422	16	438
Total ..	9,80,400	1,67,03,985	1,76,84,385

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1941-42.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
F.—Civil Administration—<i>cont.</i>	RS	RS.	RS.
36. Scientific Departments.			
Museums .. .. .	..	87,696	87,696
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	1,000	1,000
Charges in England .. ..	..	27	27
Total ..	..	88,723	88,723
37. Education.			
A.—University.			
Grants to Universities .. ..	..	7,78,700	7,78,700
Government Arts Colleges ..	98,714	10,57,817	11,56,531
Grants to non-Government Arts Colleges.	..	2,83,796	2,83,796
Government Professional Col- leges.	67,517	5,81,699	6,49,216
Grants to non-Government Professional Colleges.	..	10,752	10,752
B.—Secondary.			
Government Secondary Schools.	..	2,51,256	2,51,256
Direct grants to non-Govern- ment Secondary Schools.	..	19,31,589	19,31,589
Grants to local bodies for secondary education.	..	8,47,732	8,47,732
C.—Primary.			
Government Primary Schools.	6,887	42,143	49,030
Direct grants to non-Govern- ment Primary Schools.	..	86,83,957	86,83,957
Grants to local bodies for primary education.	..	95,49,647	95,49,647
D.—Special.			
Government special schools.	..	17,76,400	17,76,400
Direct Grants to non-Govern- ment Special Schools.	..	4,55,114	4,55,114

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1941-42.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
F.—Civil Administration— <i>cont.</i>	RS.	RS.	RS.
37. Education—<i>concl.</i>			
E.—General.			
Direction	38,335	1,29,353	1,67,688
Inspection	14,195	18,02,913	18,17,108
Scholarships .. .. .	..	1,98,011	1,98,011
Miscellaneous .. .. .	..	99,353	99,353
F.—Charges in England.			
B. High Commissioner ..	10,635	19,905	30,540
Loss or gain by exchange ..	28	42	70
Total ..	2,36,311	2,85,00,179	2,87,36,490
38. Medical.			
Medical Establishment ..	92,287	6,72,795	7,65,082
Hospitals and Dispensaries.	32,442	77,15,774	77,48,216
Medical Colleges and Schools.	58,626	10,29,613	10,88,239
Mental Hospital	114	5,58,126	5,58,240
Chemical Examiner .. .. .	..	4,709	48,709
Charges in England	34,012	22,112	56,124
Loss or gain by exchange ..	96	64	160
Total ..	2,17,577	1,00,47,193	1,02,64,770
39. Public Health.			
Public Health Establishment.	35,210	12,15,092	12,50,302
Grants for Public Health purposes.	..	3,40,854	3,40,854
Transfer to the Fund for Development of Rural Water-supply.	..	10,00,000	10,00,000
Expenditure from the Fund for Development of Rural Water-supply.	..	6,24,682	6,24,682
Deduct—Transfer from the Fund for Development of Rural Water-supply.	..	— 6,24,682	— 6,24,682
Expenses in connexion with epidemic diseases.	..	2,16,747	2,16,747
Bacteriological Laboratories.	11,231	4,84,253	4,95,484

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1941-42.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
F.—Civil Administration— <i>cont.</i>	RS.	RS.	RS.
39. Public Health—<i>concl.</i>			
Works .. .. .	..	33	33
Charges in England	2,027	18,706	20,733
Loss or gain by exchange ..	8	52	60
Total ..	48,476	32,75,737	33,24,213
40. Agriculture.			
Direction	30,104	63,887	93,991
Superintendence	14,074	2,50,964	2,65,038
Experimental Farms .. ..	..	3,40,699	3,40,699
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	1,084	8,16,211	8,17,295
Agricultural Experiments and Research.	18,278	4,62,467	4,80,745
Agricultural Education ..	18,473	1,24,522	1,42,995
Botanical and other Public Gardens.	..	27,083	27,083
Scheme for the improvement of Agricultural marketing in India.	..	49,623	49,623
Special Rural Uplift Schemes.	..	64	64
Grants-in-aid, Contributions, etc.	..	25,078	25,078
Charges in England	5,984	37	6,021
Loss or gain by exchange ..	17	..	17
Total ..	88,014	21,60,635	22,48,649
41. Veterinary.			
Superintendence	22,844	1,36,954	1,59,798
Veterinary Education and Research.	..	1,50,055	1,50,055
Subordinate establishment ..	..	3,08,322	3,08,322
Hospitals and dispensaries ..	..	3,08,794	3,08,794
Breeding Operations	20,127	1,94,912	2,15,039

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1941-42.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
F—Civil Administration—<i>cont.</i>	RS.	RS.	RS.
41. Veterinary—<i>concl.</i>			
Other charges .. ..	..	96,019	96,019
Charges in England	11,733	4,146	15,879
Loss or gain by exchange ..	32	6	38
Total ..	54,736	11,99,208	12,53,944
42. Co-operation.			
Direction	35,766	73,557	1,09,323
Superintendence .. ..	..	13,26,935	13,26,935
Grants-in-aid .. ..	..	32,002	32,002
Total ..	35,766	14,32,494	14,68,260
43. Industries.			
Industries	65,806	11,61,506	12,27,312
Cinchona Plantations	76,516	6,38,802	7,15,318
Fisheries .. ..	..	6,07,069	6,07,069
Grants-in-aid .. ..	..	3,47,981	3,47,981
Charges in England	4,800	54,957	59,757
Loss or gain by exchange ..	13	141	154
Total ..	1,47,135	28,10,456	29,57,591
44. Aviation.			
Grants for Aviation purposes.	..	25,000	25,000
Works .. ..	..	1,785	1,785
Special Services and Miscellaneous expenditure.	..	1,540	1,540
Total ..	..	28,325	28,325
47. Miscellaneous Departments.			
<i>Labour and Emigration.</i>			
Inspector of Factories .. ..	..	74,376	74,376
Labour	29,984	17,36,372	17,66,356
<i>Inspection and Tests.</i>			
Inspector of Steam Boilers.	..	56,039	56,039

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads. (1)	Expenditure for 1941-42.		Total. (4)
	Charged. (2)	Authorized. (3)	
II. Capital Account of Electricity Schemes within the Revenue Account.	RS.	RS.	RS.
53. Capital Outlay on Electricity Schemes.			
Amount transferred from "81-A. Capital Outlay on Electricity Schemes".	..	75,00,000	75,00,000
Total ..	..	75,00,000	75,00,000
JJ.—Miscellaneous—Capital Account within the Revenue Account.			
55.—A. Commutation of Pensions financed from ordinary revenues.			
Amount transferred from "83. Payments of commuted value of pensions".	15,903	— 38,975	— 23,072
Total ..	15,903	— 38,975	— 23,072
Capital Accounts outside the Revenue Account.			
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account.			
68. Construction of Irrigation, Navigation, Embankment and Drainage Works.			
A.—Irrigation Works.			
(1) Productive.			
Works	56	—1,73,637	— 1,73,581
Establishment	— 23,289	— 13,788	— 37,077
Tools and Plant .. ..	..	— 2,700	— 2,700

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1941-42.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
Capital Accounts outside the Revenue Account— <i>cont.</i>	RS.	RS.	RS.
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—<i>concl.</i>	.		
68. Construction of Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i>			
A.—Irrigation Works—<i>concl.</i>			
(1) Productive— <i>concl.</i>			
Suspense .. .. .	..	— 94,849	— 94,849
Deduct—Receipts and Recoveries on Capital Account.	..	— 15,720	— 15,720
Charges in England .. ..	..	1,084	1,084
Loss or gain by exchange ..	..	4	4
Total—(1) Productive ..	— 23,233	— 2,99,606	— 3,22,839
(2) Unproductive.			
Establishment .. .. .	..	28	28
Total—(2) Unproductive.	..	28	28
Total ..	— 23,233	— 2,99,578	— 3,22,811
FF.—Civil Administration—Capital Accounts outside the Revenue Account.			
72. Capital Outlay on Industrial Development.			
Cinchona Plantations ..	..	1,17,845	1,17,845
Total ..	..	1,17,845	1,17,845
72-A. Capital Outlay on Civil Aviation.			
Works .. .. .	..	22,353	22,353
Deduct—Capital expenditure Financed from Ordinary Revenues.	..	— 22,353	— 22,353
Total ..	..	..	..

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads. (1)	Expenditure for 1941-42.		Total. (4)
	Charged. (2)	Authorized. (3)	
Capital Accounts outside the Revenue Account— <i>cont.</i>	RS.	RS.	RS.
HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account.			
81. Capital Account of Civil Works outside the Revenue Account.			
<i>Original Works—Buildings.</i>			
General Administration .. .. .	..	120	120
Police	438	3,96,506	3,96,944
Medical .. .. .	..	3,19,068	3,19,068
Establishment	46,881	1,62,506	2,09,387
Tools and Plant .. .. .	..	3,332	3,332
Total ..	47,319	8,81,532	9,28,851
II.—Capital Account of Electricity Schemes outside the Revenue Account.			
81-A. Capital Outlay on Electricity Schemes.			
I. Hydro-Electric Schemes.			
<i>A. Pykara Hydro-Electric Scheme.</i>			
Works .. .. .	..	7,13,749	7,13,749
Establishment .. .. .	..	49,944	49,944
Tools and Plant .. .. .	..	6,015	6,015
Suspense .. .. .	..	13,87,122	13,87,122
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	— 15,329	— 15,329
Total ..	..	21,41,501	21,41,501

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1941-42.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
Capital Accounts outside the Revenue Account— <i>cont.</i>	RS.	RS.	RS.
II.—Capital Account of Electricity Schemes outside the Revenue Account— <i>cont.</i>			
81-A. Capital Outlay on Electricity Schemes— <i>cont.</i>			
I.—Hydro-Electric Schemes— <i>concl.</i>			
<i>B. Mettur Hydro-Electric Scheme.</i>			
Works	1,397	1,72,257	1,73,654
Establishment .. .. .	..	7,385	7,385
Tools and Plant .. .. .	..	1,545	1,545
Suspense .. .. .	..	14,24,689	14,24,689
Total ..	1,397	16,05,876	16,07,273
<i>C. Papanasam Hydro-Thermal Project.</i>			
Works .. .. .	..	25,84,737	25,84,737
Establishment	23,486	2,37,778	2,61,264
Tools and Plant .. .. .	..	22,260	22,260
Suspense .. .. .	..	47,650	47,650
Charges in England	4,800	..	4,800
Loss or gain by exchange ..	13	..	13
Deduct—Receipts and Recoveries on Capital Account.	..	— 61,537	— 61,537
Total ..	28,299	28,30,888	28,59,187

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads. (1)	Expenditure for 1941-42.		Total. (4)
	Charged. (2)	Authorized. (3)	
Capital Accounts outside the Revenue Account— <i>cont.</i>	RS.	RS.	RS.
II.—Capital Account of Electricity Schemes outside the Revenue Account— <i>cont.</i>			
81-A. Capital Outlay on Electricity Schemes— <i>cont.</i>			
II. Thermo-Electric Schemes.			
<i>C. Vizagapatam Thermal Station.</i>			
Works .. .. .	..	82,715	82,715
Establishment .. .. .	..	11,242	11,242
Tools and Plant .. .. .	..	1,302	1,302
Deduct—Receipts and Recoveries on Capital Account.	..	— 1	— 1
Total ..	..	95,258	95,258
<i>D. Bezwada Thermal Station.</i>			
Works .. .. .	..	1,47,968	1,47,968
Establishment .. .. .	..	12,372	12,372
Tools and Plant .. .. .	..	663	663
Suspense .. .. .	..	6,81,076	6,81,076
Total ..	..	8,42,079	8,42,079
<i>E. Cocanada Thermal Station.</i>			
Works .. .. .	..	20,431	20,431
Establishment .. .. .	..	3,305	3,305
Tools and Plant .. .. .	..	2,795	2,795
Total ..	..	26,531	26,531

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*cont.*

Heads.	Expenditure for 1941-42.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Capital Accounts outside the Revenue Account— <i>cont.</i>			
II.—Capital Account of Electricity Schemes outside the Revenue Account— <i>concl.</i>			
81-A. Capital Outlay on Electricity Schemes— <i>concl.</i>			
II. Thermo-Electric Schemes— <i>concl.</i>			
F. West Go'avari District Electrification Scheme.			
Works .. .. .	..	2,67,046	2,67,646
Establishment .. ..	..	28,410	28,410
Tools and Plant .. ..	..	8,811	8,811
Deduct—Receipts and Recoveries on Capital Account.	..	— 1,008	— 1,008
Total ..	..	3,03,859	3,03,859
Gross Total ..	29,696	78,45,992	78,75,688
Deduct—Amount financed from ordinary revenues.	..	— 75,00,000	— 75,00,000
Net Total ..	29,696	3,45,992	3,75,688

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY
MINOR HEADS—*concl.*

Heads.	Expenditure for 1941-42.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
Capital Accounts outside the Revenue Account—<i>concl.</i>	RS.	RS.	RS.
JJ.—Miscellaneous Capital Account Outside the Revenue Account—			
83. Payments of commuted value of Pens.ons.			
Payments of commuted value of pensions.			
(a) Payments in India ..	1,07,545	72,465	1,80,010
(b) Payments in England—			
Par Value	26,123	..	26,123
Loss or gain by exchange.	45	..	45
<i>Deduct—</i>			
(1) Amount financed from ordinary revenues.	— 15,903	38,975	23,072
(2) Amount recovered from other Governments.	— 1,17,810	— 1,11,440	— 2,29,250
Net expenditure outside the Revenue Account.	..	..	..

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE
THE REVENUE ACCOUNT DURING AND TO END OF
THE YEAR.

Nature of expenditure.	Expenditure during the year.	Expenditure to end of the year.
68. Construction of Irrigation, Navigation, Embankment and Drainage Works.	RS.	RS.
A. IRRIGATION WORKS.		
(1) Productive.		
1 Cauvery Delta System	16,875	80,32,165
2 Srivaikuntam Anicut System .. ..	..	16,67,459
3 Godavari Delta System	32,339	1,70,07,550
4 Mohamattur Anicut System .. ..	..	85,091
5 Thadapalli Channel .. ..	..	1,66,383
6 Kalingarayan Channel .. ..	..	1,75,980
7 Vriddhachalam Anicut System .. ..	..	1,04,144
8 Chembrambakkam Tank .. ..	..	6,51,348
9 Marudur Anicut System .. ..	..	58,721
10 Pennar River Canals System	6,918	60,38,878
11 Arkenkota Channel .. ..	..	1,40,769
12 Tirukkoyilur Anicut System .. ..	..	3,89,189
13 Shatiatope Anicut System .. ..	..	10,29,886
14 Cheyyar Anicut System .. ..	..	5,24,798
15 Cumbum Tank .. ..	..	83,985
16 Poiney Anicut System .. ..	..	2,95,106
17 Periyar System .. ..	..	1,04,64,627
18 Kistna Delta System	40,714	2,09,77,876
19 Nandyar Channel System .. ..	..	63,231
20 Lower Coleroon Anicut System .. ..	..	29,13,423
21 Kistna East Bank Canal Extension Scheme	8,700	57,31,376
22 Polavaram Island Project .. ..	..	16,69,109
23 Cauvery-Mettur Project	— 4,62,974	6,41,77,266
24 Kattalai Scheme	36,438	39,98,940
Total—A. Irrigation—(1) Productive ..	— 3,20,990	14,64,47,300

146447.300
~~13573438~~
 68348071
 274795

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE
THE REVENUE ACCOUNT DURING AND TO END OF
THE YEAR—*cont.*

Nature of expenditure.	Expenditure during the year.	Expenditure to end of the year.
68. Construction of Irrigation, Navigation, Embankment and Drainage Works <i>--cont.</i>	RS.	RS.
A. IRRIGATION WORKS—<i>concl.</i>		
(2) Unproductive.		
1 Kurnool-Cuddapah Canal	2,33,13,676
2 Barur Tank	4,28,228
3 Vallur Anicut	74,366
4 Madras Water-Supply and Irrigation System	16,28,864
5 Pelandorai Anicut System	6,43,302
6 Palar Anicut System	23,71,791
7 Chicacole Minor River System	2,78,196
8 Munjyeru System	5,79,336
9 Dondapad Tank	1,24,786
10 Yerur Tank	61,741
11 Sagileru Tank	4,47,108
12 Atmakur Tank	1,11,959
13 Jangamaheswarapuram Tank	61,253
14 Anamasamudram-Beraperu Tank	71,687
15 Hajipuram Tank	2,78,774
16 Ponnalur Tank	1,92,975
17 Markapur Tank	1,24,481
18 Nagavalli River System	17,22,158
19 Venkatapuram Tank	3,72,250
20 Bhavanasi Tank	2,54,395
21 Yellanur Tank	2,39,192
22 Panchapatti Reservoir	3,27,781
23 Siddapur Tank	7,91,038
24 Nagavaram Anicut and Supply Channel	1,07,295
25 Mopad Reservoir System	21,94,146
26 Kanniyampalaiyam Anicut	1,07,221
27 Toludur Reservoir Project	23,71,023
28 Thippayapalem Project	90	5,72,196
29 Basavannah Channel	5,83,202
30 Duvvaleru Project	19,942	1,42,649
Total—A. Irrigation—(2) Unproductive.	20,032	4,05,77,069
Total—A. Irrigation Works ..	— 3,00,958	18,70,24,369

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE
THE REVENUE ACCOUNT DURING AND TO END OF
THE YEAR—*cont.*

Nature of expenditure.	Expenditure during the year.	Expenditure to end of the year.
68. Construction of Irrigation, Navigation, Embankment and Drainage Works <i>—concl.</i>	RS.	RS.
B. NAVIGATION, ETC., WORKS.		
(2) Unproductive.		
1 Vedaranyam Canal .. .. .	..	1,32,699
2 Buckingham Canal	31,785	86,27,100
Total—B. Navigation, etc.—(2) Unpro- ductive Works	31,785	87,59,799
Total—Construction of Irrigation, etc., Works	— 2,69,173	19,57,84,168
Special accelerated and widespread pro- gramme of improvements to Minor Irrigation Works classed under “68. Irrigation—(2) Unproductive” ..	28	49,61,977
Total—Irrigation, etc., Works ..	— 2,69,145	20,07,46,145
<i>Deduct—</i>		
1 Amount met out of Revenue ..	— 53,666	— 2,77,25,550
2 Amount financed from Famine Relief Fund .. . . .	..	— 70,890
Net amount outside the Revenue Account.	— 3,22,811	17,29,49,705
 72. Capital Outlay on Industrial Development.		
1 Cinchona Plantations	1,17,845	15,20,691
2 Kerala Soap Institute .. .. .	..	1,18,396
3 Industrial Engineering Workshops ..	..	43,030
Total ..	1,17,845	16,82,117

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE
THE REVENUE ACCOUNT DURING AND TO END OF
THE YEAR—*cont.*

Nature of expenditure.	Expenditure during the year.	Expenditure to end of the year.
	RS.	RS.
81. Capital Account of Civil Works outside the Revenue Account ..	9,28,851	1,35,73,438
81-A. Capital Outlay on Electricity Schemes.		
<i>Pykara Hydro-Electric Project.</i>		
1 Pykara Hydro-Electric Scheme ..	14,87,794	1,40,71,409
2 Distribution of Power in Pykara System	4,17,741	64,32,286
3 Palghat Electric Supply Scheme ..	..	1,21,160
4 Supply of Electric Power to Devar- shola .. .. .	..	66,475
5 Supply of Electric Power to Firth Hall Tea Factory .. .. .	..	6,105
6 Mukurti Dam .. .. .	..	14,95,150
7 Supply of Electric Power to Madura.	— 19,100	31,83,088
8 Additional Generating Machinery at Pykara	— 3,535	41,03,802
9 Virudunagar-Rajapalayam Exten- sions	— 3,276	8,93,491
10 Supply of Power to Kovilpatti ..	— 7,716	5,01,280
11 Supply of Electric Power to Periya- kulam, Theni and Bodinayakkanur.	— 68	2,24,711
12 Supply of Electric Power to Gobichetti- palaiyam and five other villages ..	10,880	1,91,094
13 Supply of Electric Power to Ramnad district	— 1,327	4,04,729
14 Supply of Power to West Coast ..	2,60,108	2,60,108
<i>Total—Pykara Hydro-Electric Project ..</i>	21,41,501	3,19,54,888
<i>Mettur Hydro-Electric Project.</i>		
15 Mettur-Erode-Salem Electric Supply Scheme .. .. .	..	4,85,658
16 Erode-Trichinopoly Extensions ..	1,675	11,87,207
17 Mettur Main Scheme	13,68,724	1,19,44,699
18 Karur Electric Supply Scheme ..	..	79,567
19 Trichinopoly-Negapatam Extensions.	17,618	21,92,176
20 Supply of Electric Power to Komara- palaiyam .. .. .	..	26,303
21 Supply of Power to Rasipuram ..	..	72,754

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE
THE REVENUE ACCOUNT DURING AND TO END OF
THE YEAR—*cont.*

Nature of expenditure.	Expenditure during the year.	Expenditure to end of the year.
81-A. Capital Outlay on Electricity Schemes—<i>cont.</i>	RS.	RS.
<i>Mettur Hydro-Electric Project—cont.</i>		
22 Extension of Mettur Electric Power to Ranipet, Kaveripakkam and Conjeeveram	38,188	4,01,452
23 Distribution of Power in Mettur System	10,070	36,54,273
24 Supply of Power to Arkonam	13,176	2,02,147
25 Supply of Electric Power to Pakala and Tirupati	— 509	2,14,128
26 Fourth Generating Unit at Mettur	1,50,550	2,20,150
27 Extensions to Superintending Engineer's Office Buildings	4,540	4,540
28 Supply of Power to Madras	3,232	3,232
<i>Total—Mettur Hydro-Electric Project ..</i>	16,07,273	2,06,88,386
<i>Papanasam Hydro-Thermal Project.</i>		
29 Papanasam Hydro-Thermal Project.	28,64,374	92,25,122
30 Distribution of Power in Papanasam Project	— 5,187	1,47,257
<i>Total—Papanasam Hydro-Thermal Project</i>	28,59,187	93,72,379
<i>Vizagapatam Thermal Station.</i>		
31 Vizagapatam Thermal Station	10,835	17,32,811
32 Supply of Electric Power to Bobbili.	12	1,02,117
33 Distribution of Power in Vizianagram	1,243	1,56,579
34 Distribution of Power in Vizagapatam Thermal Area	62,070	1,90,135
35 Third Generating Set at Vizagapatam.	21,098	22,824
<i>Total—Vizagapatam Thermal Station ..</i>	95,258	22,04,466

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE
THE REVENUE ACCOUNT DURING AND TO END OF
THE YEAR—*concl.*

Nature of expenditure.	Expenditure during the year.	Expenditure to end of the year.
81-A. Capital Outlay on Electricity Schemes—<i>concl.</i>	RS.	RS.
<i>Bezwada Thermal Station.</i>		
33 Bezwada Thermal Station	6,94,308	25,76,043
37 Extension to Tenali	125	2,01,347
38 Distribution of Power in Bezwada Thermal Area	67,073	3,58,758
39 Third Generating Set at Bezwada ..	80,573	98,803
<i>Total—Bezwada Thermal Station ..</i>	<i>8,42,079</i>	<i>32,34,951</i>
<i>Cocanada Thermal Station.</i>		
40 Cocanada Thermal Station	13,879	3,32,138
41 Distribution of Power in Cocanada Thermal Area	12,652	2,57,104
<i>Total—Cocanada Thermal Station ..</i>	<i>26,531</i>	<i>5,89,242</i>
42 West Godavari District Electrification Scheme	3,03,859	3,03,859
<i>Total—Capital Outlay on Electricity Schemes</i>	<i>78,75,688</i>	<i>6,83,48,071</i>
<i>Deduct—Amount met out of Revenue.</i>	<i>— 75,00,000</i>	<i>— 90,97,367</i>
Net amount outside the Revenue Account.	3,75,688	5,92,50,704
Grand Total ..	10,99,573	24,74,55,964

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.**I.—REPORT.****INTRODUCTORY.**

1. Disbursements under debt, deposit and remittance heads, although involving temporary appropriations of Government funds, are not ordinarily regarded as expenditure within the meaning of sections 79 and 80 of the Government of India Act, 1935, and, except in a few specified cases, are not included in the schedule of authorized expenditure authenticated under section 80. It is, however, obviously essential to maintain a complete and progressive record of the debt, deposit, advance, suspense and remittance transactions as they cannot be ignored when considering the financial position of Government. The management of various receipts and disbursements under these heads constitutes a vital part of the machinery of financial administration. That record is found in this part of the report and its object is, in the first place, to give a complete enumeration of balances under debt, deposit and remittance heads and, in the second place, to review the current state of the accounts under each head.

2. Except where stated otherwise, the balances in this part of the report under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Account Office for the purpose in accordance with the prescribed rules, and have also been accepted as correct by the responsible officers concerned where necessary; and the debits and credits during the year to the various reserve funds and deposit accounts of grants, etc., were for amounts authorized by the relevant Acts or rules of the funds or accounts, and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

REVIEW OF BALANCES.

3. The following is the general statement of balances of the Government of Madras on the 31st March 1942 :—

(All figures are in unit of Rupees.)

Debit balance.	Section of the General Account.	Name of Account.	Page.	Credit balance.
(1)	(2)	(3)	(4)	(5)
rs.				rs.
12,60,77,411	A to M ..	Government	91	..
	N	Public Debt	92	12,38,10,555
	O	Unfunded Debt	94	4,37,28,296
	P	Deposits and Advances—		
		(i) Deposits bearing interest—		
		Gross balance ..	97	3,24,993
		(ii) Deposits not bearing interest—		
		Gross balance ..	97	7,31,83,203
1,73,22,447	✓ ..	Investments ..	97	..
15,91,755	✓ ..	(iii) Advances not bearing interest	108	..
	✓ ..	(iv) Suspense—		
3,49,15,855	✓ ..	Investments ..	111	..
	✓ ..	Other items (net) ..	111	9,33,692
5,23,97,650	R	Loans and Advances by Provincial Governments.	112	..
	S	Remittances—		
		I. Remittances within India (net)	116	8,51,244
1,05,86,865	V	(Closing) Cash balance ..	118	..
24,28,91,983		Total ..		24,28,91,983

4. It must be clearly understood that the balances of accounts shown in the statement above are not, and cannot be, regarded as a complete record of the state of affairs or the net financial position of the Government of Madras as it is not possible to take into account all the various physical assets of the province such as land, buildings, communications, etc., for which complete statistics are not available and the exact value of which is difficult to estimate. This statement shows the balances of those accounts only for which separate running accounts are kept within the Government books.

The balances above are reviewed in detail in the following paragraphs :—

SECTIONS A TO M.—GOVERNMENT ACCOUNT.

Dr. Rs. 12,60,77,411

5. This is the general closing head in the ledger. Under the system of book-keeping followed in Indian Government Accounts, all balances which are not carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counterbalancing entries which have been included

elsewhere in the accounts. The balance under this head, therefore, represents the cumulative results of revenue, capital and other transactions in respect of which no separate progressive balanced accounts are kept. The account for the year is given in the following table :—

Dr.	Details.	Cr.
RS.		RS.
13,38,12,066	A.—Opening Balance .. .. .	..
18,66,85,563	B.—Revenue Receipts for 1941-42	19,54,81,421
10,99,573	C.—Expenditure on Revenue Account for 1941-42.	..
	D.—Capital Expenditure outside the Revenue Account for 1941-42.	..
	E.—Miscellaneous	38,370
	F.—Closing Balance, Dr.	12,60,77,411
32,15,97,202		32,15,97,202

6. The following are the details of the sum of Rs. 38,370 shown against " E.—Miscellaneous " :—

	Dr.	Cr.
	RS.	RS.
(i) Adjustments in connection with Reduction or Avoidance of Debt .. .. .	..	6,40,879
(ii) Adjustments in connection with the discharge of loans through the operation of Sinking Funds. ..	..	8,10,200
(iii) Adjustments in connection with the recovery in the provincial loan account utilized towards the repayment of loans. 14,12,709	14,12,709	..
Total ..	14,12,709	14,51,079
	Net Credit	Rs. 38,370

SECTION N.—PUBLIC DEBT Cr. Rs. 12,38,10,555

7. The term " Public Debt " as used in this report is confined to regular loans raised from the public or taken from the Central Government and does not cover other obligations (whether bearing interest or not), such as Special Loans, State Provident Funds, Depreciation Reserve and other Funds, which are dealt with in Sections O and P of this report. A comparative statement, showing the aggregate gross capital liabilities of the Government of Madras on the 31st March 1942 and the capital and other disbursements which are treated as a set-off against these liabilities, will be found in Statement No. 2 of this part of the report,

“Public Debt” is ordinarily divided into three categories, namely, (a) “Permanent Debt,” (b) “Floating Debt” and (c) “Loans from the Central Government.” The term “Permanent Debt” covers such of the loans borrowed by Government in the open market as are intended to have, at the time when they are raised, a currency of more than twelve months. The term “Floating Debt” is applied to borrowings of a purely temporary nature, such as treasury bills or ways and means advances from the Reserve Bank of India, which are to be repaid within twelve months. These balances, which represent the nominal value of outstanding debt on 31st March 1942, as distinct from the cash proceeds in respect of the outstanding loans, are reviewed in the following paragraphs. Loans granted by the Central Government to the Government of Madras under section 163 (2) of the Government of India Act, 1935, are recorded under the head “Loans from the Central Government.” The balance of the liabilities of the Government of Madras to the Provincial Loans Fund on 31st March 1937, which was left after all the adjustments had been made under the scheme for decentralization of the balances and the cancellation and consolidation of debt on the introduction of Provincial Autonomy, was transferred to this head on 1st April 1937.

The following are the details of the balances under “Public Debt” :—

	Cr. RS.
Permanent Debt	5,12,18,000
Loans from the Central Government	7,25,92,555
Total ..	12,38,10,555

Permanent Debt Cr. Rs. 5,12,18,000

8. The statement below gives a detailed account of the loans so far raised by Government in the open market :—

(In thousands.)

Description of loan.	Rate of interest.	Amount subscribed.	Opening balance on 1st April 1941.	Face value of bonds purchased out of Sinking Funds and cancelled during the year.	Debt discharged during the year.	Balance of loan outstanding on 31st March 1942.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Madras Government Loan of 1952.	3 per cent	2,33,54	2,26,01	3,55	..	2,22,46
2. Madras Government Loan of 1953.	3 per cent	1,51,29	1,46,65	2,30	..	1,44,35
3. Madras Government Loan of 1959.	3 per cent	1,50,00	1,47,62	2,25	..	1,45,37
Total ..		5,34,83	5,20,28	8,10	..	5,12,18

The above three loans were raised by the Madras Government for financing Electricity Schemes, Productive Irrigation Works and grant of advances to local bodies, agriculturists, etc. The first loan was raised in two issues in 1937-38 and 1940-41, the second in 1938-39 and the third in 1939-40. They are repayable at par on 1st September 1952, 15th September 1953 and 21st June 1959, respectively. The Government of Madras provides, in each financial year of the currency of the loan, a sum equal to $1\frac{1}{2}$ per cent of the total nominal amount of the loan to be used for purchasing the securities of the loan for cancellation. The Government also makes such annual contributions to a sinking fund to provide for the amortization of its open market loans as it may from time to time decide to be necessary. In respect of the amounts utilized for relending to local bodies, agriculturists, etc., the Government has decided that they should be amortized by annual contribution beginning with the financial year after that in which each loan is issued and continuing throughout the period of currency of the open market loan from the recoveries realized from the local bodies, etc. The contribution is calculated on a sinking fund basis, with a rate of betterment equal to the nominal rate of interest on the open market loan.

The loans have been utilized for the purposes for which they were taken and the balance agrees with the balance in the books of the Public Debt Office, Madras.

Loans from the Central Government . . . Cr. Rs. 7,25,92,555

9. The balance under the head "Loans from the Central Government" outstanding on 31st March 1942 was Rs. 7,25,92,555. The debt is repayable over a period of 45 years commencing from 1937-38 in the form of half-yearly equated instalments (each instalment being fixed at Rs. 19,64,627) of principal and interest payable on the 15th September and 15th March of each year. The Government of Madras is however, subject to certain conditions authorized to redeem, on a date not earlier than the 1st April 1945 and not later than the 15th October 1946 to be fixed by the Governor General in Council, any part not exceeding one-half of the principal of the debt outstanding on the 31st March 1945 and further, on a date not earlier than the 1st April 1960 and not later than the 15th September 1961 also to be fixed by the Governor General in Council, the whole or any part of the remainder of the principal of the debt. The instalments were duly paid to the Central Government during the year 1941-42.

SECTION O.—UNFUNDED DEBT . . . Cr. Rs. 4,37,88,296

10. The term "Unfunded Debt" is used to describe a number of interest-bearing obligations of Government in respect of funds

deposited with it for various purposes. The principal classes of these obligations are—

	RS.
Special Loans	2,52,148
State Provident Funds	4,35,36,148
Total ..	<u>4,37,88,296</u>

Special Loans Cr. Rs. 2,52,148

11. Under this head is recorded a number of interest-bearing obligations, mostly of a permanent character, of which the following are the details :—

	RS.
8 per cent Perpetual Loans	1,33,000
6 per cent Perpetual Loans	10,500
Endowments for Charitable and Educational Institutions.	1,08,648
Total ..	<u>2,52,148</u>

Perpetual Loans Cr. Rs. 1,43,500

12. These are deposits made by private persons with the Government of Madras and accepted by that Government as perpetual loans. The interest is paid to the legal representatives and assigns of the original depositors for the maintenance of choultries at certain places. The details of these loans are as shown below :—

- (1) Four bonds for Rs. 1,33,000 at 8 per cent interest issued between the years 1796 and 1807.
- (2) Two bonds for Rs. 10,500 at 6 per cent interest issued in the years 1795 and 1817.

Endowments for Charitable and Educational

Institutions Cr. Rs. 1,08,648

13. These are endowments for charitable purposes accepted by the Madras Government from private persons in the past. The following are the details :—

- (1) A perpetual agreement between Kolla Singanna Chetti and the Madras Government in 1817 that in respect of a sum of Rs. 41,770 paid by the former, the Government would pay interest at 6 per cent for the maintenance of certain choultries.
- (2) A perpetual agreement between the trustees of the Native Infirmary (now Stanley Hospital) and the Madras Government that, in respect of a sum of Rs. 66,878 representing the endowment of the institution paid over to the Government, interest at 4 per cent would be paid to the trustees. The interest is now credited to Government under the head "Medical."

These loans are practically fixed and do not therefore require annual verification.

State Provident Funds **Cr. Rs. 4,35,36,148**

14. These are funds established for the benefit of Government servants, contributions to which are, in certain cases, compulsory. Government pays interest on the sums deposited and, in some cases where the funds in effect represent substitutes for pensions, supplements the deposits by contributions. The accumulated deposits are paid to the depositors on the termination of their service with Government. Temporary withdrawals are, however, permitted in the interval in certain circumstances. The details of these funds are as shown in the following table :—

	RS.
General Provident Fund	3,89,77,665
Indian Civil Service Provident Fund	29,45,718
Indian Civil Service (Non-European Members) Provident Fund	4,63,232
Contributory Provident Fund (Madras) ..	11,49,533
Total ..	<u>4,35,36,148</u>

The amounts at credit of the subscribers on 31st March 1942 have been communicated to them.

General Provident Fund *Cr. Rs. 3,89,77,665*

15. Subscribers to this Fund include permanent Government servants in superior service except those who have been required or permitted to subscribe to a Contributory Provident Fund. They exclude members of the Indian Civil Service. Government servants in temporary superior service are also permitted to join this Fund on certain conditions. The ledger balance of this Fund on 31st March 1942 on the books of the Account Office has been compared with the sum total of the balances of the personal accounts of the subscribers to the Fund. This has disclosed a net difference of Rs. 5,259 of which an amount of Rs. 293 relates to 1940-41 and the balance of Rs. 4,966 to 1941-42. An amount of Rs. 15 relating to a difference of 1941-42 has been adjusted in 1942-43.

Indian Civil Service Provident Fund .. *Cr. Rs. 29,45,718*

16. The balance under this head represents deductions made from the salaries of members of the Indian Civil Service which are funded for the benefit of the officers concerned. The balance has been verified and a difference of Rs. 156 noticed has been adjusted in 1942-43.

*Indian Civil Service (Non-European
Members) Provident Fund* *Cr. Rs. 4,63,232*

17. This Fund was established on 1st January 1931. It is open only to Non-European Members of the Indian Civil Service selected for appointment after that date. The balance has been verified and a difference of Rs. 89 noticed has been adjusted in 1942-43.

Contributory Provident Fund (Madras) .. Cr. Rs. 11,49,533

18. This Fund which is administered by the Madras Government was started for the benefit of certain non-pensionable Government servants under the control of that Government. The balance has been verified and a difference of Rs. 622 noticed is awaiting adjustment.

SECTION P.—DEPOSITS AND ADVANCES { Dr. Rs. 5,34,77,913
Cr. Rs. 7,40,89,744

19. The balances under the section relate to the following four main parts, namely :—

	Dr. RS.	Cr. RS.
(1) Deposits bearing interest .. .. .	..	3,24,993
(2) Deposits not bearing interest	1,73,22,447	7,31,83,203
(3) Advances not bearing interest	15,91,755	..
(4) Suspense	3,45,63,711	5,81,548
Total ..	<u>5,34,77,913</u>	<u>7,40,89,744</u>

Deposits bearing interest —

Reserve Funds Cr. Rs. 3,24,993

20. Transactions relating to the Depreciation Reserve Fund deposited with the Government in respect of commercial undertakings are recorded in the accounts in this part.

The credit balance represents the balances of Depreciation Reserve of the following Government commercial undertakings deposited with Government :—

	RS.
Kerala Soap Institute	1,03,419
Cinchona Plantations	1,50,901
Industrial Engineering Workshops	70,673
Total ..	<u>3,24,993</u>

Certificates of acceptance of balances are awaited.

An account of the transactions for 1941-42 relating to this head will be found in item I of Statement No. 4.

Deposits not bearing interest { Cr. Rs. 7,31,83,203
Dr. Rs. 1,73,22,447

21. This part consists of three main divisions, namely :—

	Cr. RS.	Dr. RS.
(1) Sinking Funds	53,99,093	53,60,000
(2) Reserve Funds	2,24,81,823	1,19,62,447
(3) Other Deposit Accounts	4,53,02,287	..
Total ..	<u>7,31,83,203</u>	<u>1,73,22,447</u>

Sinking Funds { Cr. Rs. 53,99,093
Dr. Rs. 53,60,000

This consists of:

SINKING FUNDS Cr. Rs. 53,99,093

SINKING FUND INVESTMENT ACCOUNT .. Dr. Rs. 53,60,000

Sinking Funds Cr. Rs. 53,99,093

22. The credit balance under this head represents amounts available in the funds created by the Government of Madras to provide against the depreciation of its open market loans and for their redemption at the time of the maturity of the loans. The funds are credited with $1\frac{1}{2}$ per cent of the nominal value of each loan during the currency of the loan and such other amounts as may be set apart each year by Government and are debited with the charges connected with the redemption of debt by purchase and cancellation of securities or by direct discharge. An account of the transactions relating to this head will be found in item II (a) of Statement No. 4.

Sinking Fund Investment Account Dr. Rs. 53,60,000

23. Pending utilization for the purposes for which the Sinking Funds have been created, the amounts standing at credit of the funds are invested in securities of the Central Government. The amounts expended on the purchase of the securities are debited to the head "Sinking Fund Investment Account" while the interest accruing from the investments is credited to the head "General Sinking Fund."

An account of the transactions relating to this head will be found in item II (b) of Statement No. 4.

Reserve Funds { Cr. Rs. 2,24,81,823
Dr. Rs. 1,19,62,447

24. These are funds created out of revenue and held in the Government balances on behalf of various departments. The following are the details:—

	Cr.	Dr.
	RS.	RS.
Famine Relief Fund	68,81,680	..
Famine Relief Fund—Investment Account .. .. .	..	68,71,880
Provincial Road Funds	9,33,000	..
Fund for the development of Rural Water-supply	21,36,510	..
Revenue Reserve Fund	58,50,000	..

	Cr.	Dr.
	RS.	RS.
Depreciation Reserve Fund—		
Electricity—		
Pykara Hydro-Electric System.	29,58,691	..
Mettur Hydro-Electric System.	7,95,960	..
Depreciation Reserve Fund—		
Electricity—Investment Account—		
Pykara Hydro-Electric System.	..	29,52,744
Mettur Hydro-Electric System.	..	7,87,880
Special Reserve Fund—Electricity—		
Pykara Hydro-Electric System ..	11,75,802	..
Mettur Hydro-Electric System ..	1,89,830	..
Special Reserve Fund—Electricity—		
Investment Account—		
Pykara Hydro-Electric System.	..	11,65,832
Mettur Hydro-Electric System.	..	1,84,111
Depreciation Reserve Fund—		
Government Presses	15,60,350	..
Total ..	2,24,81,823	1,19,62,447

FAMINE RELIEF FUND Cr. Rs. 68,81,680

FAMINE RELIEF FUND—INVESTMENT ACCOUNT. DR. Rs. 68,71,880

25. The Madras Famine Relief Fund in its present form was set up under the Madras Famine Relief Fund Act, 1936, which came into force with effect from 8th October 1936.

According to the Act as amended by the Amendment Act of 1938, the assets of the fund consist of the securities of the Government of India purchased from the balance at the credit of the old Fund and the contribution from the revenues of the Province under the provisions of the Madras Famine Relief Fund Act, 1936, including securities of the Central Government or of the Government of Madras in which the balances not immediately required may be invested. Interest accruing from time to time on the investments is also credited to the fund. The Act provides that the securities

belonging to the fund should be valued at their market price on the 31st March of each year. Should the valuation in any year show that the balance in the Fund at the end of such year falls short of sixty lakhs of rupees, the deficiency has to be made up from the revenues of the Province, provided that if the deficiency exceeds five lakhs of rupees, it may be made up in annual instalments, the amount of each instalment except the last being not less than five lakhs of rupees. The balance in the fund may be expended only on relief of serious famine and distress caused by serious drought, flood or other natural calamities. If, however, the balance exceeds Rs. 40 lakhs, the excess may be utilized to meet expenditure on protective irrigation works and other works for the prevention of famine.

The account of the Fund for 1941-42 will be found in item III of Statement No. 4. The balance at the credit of the Fund on 31st March 1942 consisted of Rs. 9,800 in cash and Rs. 68,71,880 invested in securities of the Central Government. The face value of the securities held at credit of the Fund on 31st March 1942 amounted to Rs. 66,36,400 and the market value to Rs. 62,65,581. The value of the securities has been certified as correct by the Government of Madras after verification in consultation with the Reserve Bank of India, Madras.

PROVINCIAL ROAD FUNDS Cr. Rs. 9,33,000

26. Additional grants are given to local bodies from Provincial Funds not exceeding the amount by which the actual sum available for distribution under the Madras Motor Vehicles Taxation Act falls short of the maximum contribution payable under the Act. The Government have created a Provincial Road Fund to which the balance of grants left undrawn out of the amount due for a particular year may be credited so that the amount may be available for use in subsequent years. The Fund was created during the year under report.

An account of the Fund for the year is given in item IV of Statement No. 4.

FUND FOR THE DEVELOPMENT OF RURAL

WATER-SUPPLY Cr. Rs. 21,36,510

27. The Fund was constituted during 1937-38 in order to secure that the programme for 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 is not held up for want of funds. The Fund receives contributions from the revenues of the Province and from local bodies from time to time. The expenditure incurred on the scheme is debited to "39. Public Health," a corresponding amount being transferred from the Fund at the same time and adjusted in reduction of expenditure under the head "39." Certificate of acceptance of balance is awaited.

An account of the Fund for the year is given in item V of Statement No. 4.

REVENUE RESERVE FUND Cr. Rs. 58,50,000

28. The Fund was created during the year 1940-41 and was credited with the surplus yield of certain commercial taxes after meeting the cost of their collection and the loss of revenue due to prohibition. Contribution to the fund has been discontinued with effect from 1941-42 under the orders of the Provincial Government. An account of the Fund for the year is given in item VI of Statement No. 4.

	Cr. RS.	Dr. RS.
DEPRECIATION RESERVE FUND—ELECTRICITY—		
Pykara Hydro-Electric System ..	29,58,691	..
Mettur Hydro-Electric System ..	7,95,960	..
DEPRECIATION RESERVE FUND—ELECTRICITY—		
Investment Account—		
Pykara Hydro-Electric System ..	..	29,52,744
Mettur Hydro-Electric System ..	..	7,87,880
SPECIAL RESERVE FUND—ELECTRICITY—		
Pykara Hydro-Electric System ..	11,75,802	..
Mettur Hydro-Electric System ..	1,89,830	..
SPECIAL RESERVE FUND—ELECTRICITY—		
Investment Account—		
Pykara Hydro-Electric System ..	..	11,65,832
Mettur Hydro-Electric System ..	..	1,84,111

29. The balances under the heads mentioned above relate to (i) the Pykara Hydro-Electric System and (ii) the Mettur Hydro-Electric System and represent the amounts available for renewals and replacements consequent on ordinary wear and tear and for extraordinary and unforeseen renewals required from time to time. The balance at the credit of each fund is from time to time invested in the securities of the Government of Madras or of the Central Government. The interest received on the securities is taken as miscellaneous revenue of the systems. The face value of the securities has been verified and certified as correct by Government in consultation with the Reserve Bank of India, Madras. The accounts of the funds are furnished in items VII and VIII of Statement No. 4.

DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES Cr. Rs. 15,60,350

30. A Depreciation Reserve Fund was created for the Government Press on the introduction of a revised system of Press accounts from 1925-26. This Reserve is credited with depreciation calculated on the depreciated value of plant and machinery in use in the Press as also with the residual book value of plant and machinery disposed of during the year. Appropriations from the Reserve are made to meet the cost of replacement of the plant and machinery. The credits and debits under the head during the year under report have been shown in item IX in Statement No. 4.

Other Deposit Accounts Cr. Rs. 4,53,02,287

31. This account is subdivided as follows :—

	Cr. RS.
Deposits of Local Funds	2,07,17,781
Departmental and Judicial Deposits—	
Civil Deposits	2,39,14,806
Other accounts	6,69,700
Total ..	<u>4,53,02,287</u>

DEPOSITS OF LOCAL FUNDS Cr. Rs. 2,07,17,781

32. The details are as follows :—

	Cr. RS.
District Funds	1,09,82,918
Municipal Funds	83,61,856
Port and Marine Funds	8,42,612
Education Funds	4,56,465
Other Miscellaneous Funds	71,371
Village Panchayat Fund	2,559
Total ..	<u>2,07,17,781</u>

These are mostly cash balances in the current accounts of local funds and other local authorities which are permitted to use the Government treasuries as their banks. Each fund has an administrator, either a public officer or a committee. The verification of the balances consists firstly, in reconciling the figures as between the broadsheets maintained in the Account Office and the ledger, and secondly in ascertaining how far the administrator accepts the balance standing at his credit on the Government books.

As regards the first stage of verification, necessary reconciliation has been effected and differences under the following heads have been noticed :—

	RS.
District Funds	107
Municipal Funds	7,433

The differences have been adjusted in the accounts of 1942-43 except for Rs. 736 under Municipal Funds.

As regards the second stage of verification, certificates of acceptance of balances are still due in 10 cases under District Funds, 3 under Municipal Funds, and 1 under Village Panchayat Fund. In 17 cases under District Funds and 19 cases under Municipal Funds, the certificates received have not been accepted pending settlement of discrepancies. One certificate relating to 1940-41 under Municipal Funds is under reconciliation.

CIVIL DEPOSITS Cr. Rs. 2,39,14,806

33. The transactions brought to account under this head relate mainly to sums deposited with Government in the daily course of public business by or on behalf of members of the public. The following are the details :—

	RS.
Revenue Deposits	51,14,299
Civil Courts' Deposits	1,02,15,852
Criminal Courts' Deposits	86,303
Personal Deposits	45,70,289
Public Works Deposits	33,89,921
Trust Interest Funds	1,13,103
Deposits for work done for public bodies or individuals	2,65,547
Unclaimed General Provident Fund Deposits ..	58,512
Deposits of fees received by Government servants for work done for private bodies	28,313
Deposits on account of moneys received for the Viceroy's War Purposes Fund	64,521
Deposits on account of moneys received for Indian Red Cross Society and St. John Ambulance Association	7,209
Deposits on account of moneys received for St. Dunstan's Hostel for Blinded Soldiers, Sailors and Airmen	937
Total ..	2,39,14,806

34. There are two entirely different systems of deposit accounts. The first may be called the detailed plan, in which every receipt is treated as a separate item and every payment charged against some particular receipt. The second is the ledger plan, that is, a running account is kept of receipts and payments on some particular account (an estate, an institution, etc.). To every ledger account there is an 'Administrator,' the person authorized to pay money into the treasury or draw it out. Deposits kept on the latter plan are termed 'Personal Deposits.'

The verification of the balance on the first plan is as follows :— The receipts and payments, which are recorded in detail in deposit registers, are posted monthly by totals into a proof-sheet which provides columns for recording the repayments of deposits credited in the same year and in each of the three preceding years. At the end of the year, balances are struck upon the proof-sheet separately

for the different districts for each of the four years. The balance of the first year is usually written off the deposit account, as all balances unclaimed for more than three complete account years are ordinarily credited to Government. The aggregate balance on the proof-sheet is then agreed with the balance on the general books of the class of deposits concerned and finally reconciled with the *plus* and *minus* memoranda received from treasuries or, where necessary, with the accounts received from civil and criminal courts. The verification of the ledger form of deposit accounts consists mainly in agreeing the balance with that claimed by the administrator.

Revenue Deposits Cr. Rs. 51,14,299

35. The verification of the ledger balance with the proof-sheet has disclosed a discrepancy of Rs. 10,950 of which an amount of Rs. 9,057 has been adjusted so far in 1942-43 leaving a net balance of Rs. 1,893 for adjustment of which Rs. 161 relates to 1940-41.

Civil Courts' Deposits Cr. Rs. 1,02,15,852

36. The ledger balance has been verified in accordance with the prescribed rules and a net difference of Rs. 11,357 noticed, is being adjusted so far in 1942-43.

Criminal Courts' Deposits Cr. Rs. 86,303

37. A difference of Rs. 57 noticed between the ledger and the proof-sheet balances is pending adjustment.

Personal Deposits Cr. Rs. 45,70,289

38. The verification of the ledger balance with the proof-sheet balance has disclosed a difference of Rs. 454 which is being adjusted in 1942-43.

There were altogether 335 personal ledger accounts on the 31st March 1942 and the transactions during the year are shown below :—

	RS.
Opening balance	28,19,406
Total credits during 1941-42	1,60,94,990
Total ..	1,89,14,396
Total debits during 1941-42	1,43,44,107
Closing balance ..	45,70,289

No account was opened except with the sanction of competent authority. All the accounts were properly operated upon during the year and there was no debit balance in any of them. Certificates of acceptance are due from the administrators in 44 cases and 21 certificates are under reconciliation.

Seven certificates relating to 1940-41 are still under reconciliation.

Public Works Deposits Cr. Rs. 33,89,921

39. The ledger balance under this head has been duly verified with the aggregate of the balances shown in the accounts of Public Works Disbursing Officers. The verification has revealed a difference of Rs. 20,753 which is under reconciliation.

Trust Interest Funds Cr. Rs. 1,13,103

40. The balance under this head includes interest amounting to Rs. 32,560 on the securities held in trust on account of the Sinking Funds of the loans of the Madras Corporation which remained unpaid on 31st March 1942. This has been paid to the Corporation in 1942-43. The rest of the balance represents mainly the amount at credit of Charitable Endowment Funds and other local trusts. Certificates of acceptance of balances will be obtained from the Administrators after the accounts are audited by the Examiner of Local Fund Accounts and published in the *Fort St. George Gazette*. Four certificates relating to 1940-41 are still due.

A difference of Rs. 3,196 between the ledger and broad-sheet balances noticed under this head has been adjusted in 1942-43.

*Deposits for Work done for Public Bodies
or Individuals* Cr. Rs. 2,65,547

41. These represent moneys received in advance from municipalities or other bodies financially independent of Government for payment of compensation for land acquired for public purposes, etc. A difference of Rs. 782 between the ledger and the proof-sheet balance will be adjusted in 1942-43.

Unclaimed General Provident Fund Deposits. Cr. Rs. 58,512

42. The balance represents the amount in the above fund remaining unclaimed for a period exceeding six months and transferred to "Deposits" at the end of the year.

*Deposits of fees received by Government Servants
for work done for Private Bodies* Cr. Rs. 28,313

43. The balance represents fees remaining unpaid to Government servants out of amounts deposited with Government in the account above. A difference of Rs. 55 between the ledger and the proof-sheet balance will be adjusted in 1942-43.

*Deposits on account of moneys received for
the Viceroy's War Purposes Fund* .. Cr. Rs. 64,521

*Deposits on account of moneys received for
the Indian Red Cross Society and St. John
Ambulance Association* Cr. Rs. 7,209

*Deposits on account of moneys received for
St. Dunstan's Hostel for blinded soldiers,
sailors and airmen* Cr. Rs. 937

44. These accounts were opened for depositing contributions received for the purposes detailed above, at places where there are no branches, sub-branches, or treasury pay offices of the Imperial Bank of India.

OTHER ACCOUNTS Cr. Rs. 6,69,700

45. The balance under this head comprises the amounts standing at the credit of certain funds accumulated from grants made by the Central Government and contributions made by outside agencies for expenditure on specific and well-defined objects.

The following are the details of the balance :—

	Cr. RS.
Subventions from Central Road Fund	4,54,715
Deposit Account of Grants for the Economic Development and Improvement of Rural Areas	83,220
Deposit Account of Grants made by the Indian Research Fund Association	73,062
Deposit Account of the Grant made by the Indian Central Cotton Committee	556
Deposit Account of the Grant made by the Imperial Council of Agricultural Research ..	14,557
Deposit Account of Grant from the Central Government for the development of Sericultural Industry	2,029
Deposit Account of Grants from the Central Government for the development of Hand- loom Industries	33,104
Deposit Account of Contributions for Cattle Improvement	1,195
Deposit Account of the Grant from the Sugar Excise Fund	7,262
Total ..	6,69,700

Subventions from Central Road Fund Cr. Rs. 4,54,715

46. This head records subventions made from the Central Road Development Fund to Provincial Governments for expenditure on schemes of road development approved by the Central Government with the advice of the Standing Committee on Roads, and is debited with expenditure met from these grants. The balance under this head represents the unspent amount out of the allotments from the Central Road Fund to the end of 1941-42.

*Deposit Account of Grants for the Economic
Development and Improvement of Rural Areas. Cr. Rs. 83,220*

47. This head records the transactions connected with the grants made by the Central Government to Provincial Governments commencing from the year 1935-36, for economic development and improvement of rural areas. It also includes contributions from the local bodies and villagers and from the Rockefeller Foundation towards meeting a portion of the cost for a Rural Uplift Scheme (Poonamallee Health Unit Scheme).

The grants are utilized on schemes of rural development falling under certain categories approved by the Central Government.

The balance under this head represents the unspent amount of these grants on 31st March 1942.

Certificates of acceptance of balances are awaited.

Deposit Account of grants made by the Indian

Research Fund Association Cr. Rs. 73,062

47A This head has been opened with effect from the year 1941-42 and the outstanding balance at the end of 1940-41 under the head "Indian Research Fund" under "Civil Deposits," where the transactions had been accounted for previously, was transferred to the new head.

~~47A~~ This ^{sum} represents the unspent balance of the amounts credited by the Indian Research Fund Association to the Madras Government as contribution towards the prevention and cure of malaria. The grant is subject to the condition that the amount is spent on the purpose for which it is sanctioned and that the Madras Government provide an equal amount for the work.

Certificate of acceptance of balance has been received.

Deposit Account of the Grant made by the

Indian Central Cotton Committee Cr. Rs. 556

Deposit Account of the Grant made by the

Imperial Council of Agricultural Research .. Cr. Rs. 14,557

48. These heads record the transactions relating to the grants made to Provincial Governments by the Indian Central Cotton Committee and the Imperial Council of Agricultural Research for furtherance of agricultural schemes and other allied objects.

Certificates of acceptance of balances are awaited.

Deposit Account of Grant from the Central

Government for the Development of Sericultural Industry Cr. Rs. 2,029

Deposit Account of Grants from the Central

Government for the Development of Handloom Industries Cr. Rs. 33,104

49. The balances under these heads represent the unspent amounts of the grants made by the Central Government for the purposes mentioned above.

Certificates of acceptance of balances are awaited.

Deposit Account of Contributions for Cattle

Improvement Cr. Rs. 1,195

50. This head records the transactions connected with donations received by officers of the Revenue Department from institutions and individuals towards the purchase and maintenance of breeding bulls. Certificate of acceptance of balance is awaited.

Certificate of acceptance of balance relating to 1940-41 in the remaining case has been received and is under reconciliation.

Deposit Account of the Grant from the Sugar

Excise Fund Cr. Rs. 7,262

51. The head records transactions connected with the grants made by the Central Government for the scheme of assisting the cultivators of sugarcane in securing fair prices for their canes. Grants from the Fund are made only for schemes approved by the Central Government.

Certificate of acceptance of balance is awaited.

ADVANCES NOT BEARING INTEREST .. Dr. Rs. 15,91,755

52. The classes of transactions included under this group are the following :—

	Dr.
	RS.
Advances Repayable	13,53,721
Permanent Advances, Civil	2,25,892
Accounts with the Government of Burma	143
Accounts with the Reserve Bank	11,999
	<hr/>
Total ..	15,91,755

Advances Repayable Dr. Rs. 13,53,721

53. The balance relates to (i) various special accounts of large advances or of recurring outlay which are recoverable from different sources and (ii) a number of petty miscellaneous advances arising in the course of business and recoverable within a short time. The former are usually watched by separate accounts working up to the ledger; the latter are recorded in detail and recoveries watched in the "Objection Books," but only pass as a single account upon the ledger. In the latter case the ledger balance has to be agreed with the aggregate of the details upon the "Objection Books," and in the former similar reconciliation is necessary in those cases in which different classes of transactions are included in the same account. The balances outstanding under this head comprise mostly balances of payments made to officers of the Madras Government.

The details of the balance are given below :—

	Dr.
	RS.
Civil Advances—	
Objection Book Advances	1,35,174
Advances to Junior Civilians	3,000
Cinchona Advances	242
Advances of Public Health Department	5,467
Advances for remittance of treasure	986
Special Advances	8,65,161
Forest Advances	9,110
Revenue Advances—	
Advances for survey operations	3,34,581
	<hr/>
Total ..	13,53,721

Objection Book Advances *Dr. Rs. 1,35,174*

54. The ledger balance under this head is agreed with the broadsheets maintained in the Account Office and, therefore, with the aggregate of the items recorded as outstanding in the Objection Books. A difference of Rs. 7,193 has been noticed between the ledger balance and the broadsheets. Out of the difference a sum of Rs. 1,709 has been adjusted leaving a balance of Rs. 5,484 consisting of Rs. 188 relating to the years prior to 1939-40; Rs. 82 to 1939-40, Rs. 108 to 1940-41 and Rs. 5,106 to 1941-42 still to be reconciled. A sum of Rs. 45,124 relating to the balance outstanding on 31st March 1942 has been recovered so far in 1942-43.

Advances to Junior Civilians *Dr. Rs. 3,000*

55. The balance has been agreed with the broadsheet maintained in the Account Office. Recoveries are being made regularly.

Cinchona Advances *Dr. Rs. 242*

56. The amount represents balance of advance outstanding at the close of the year with subordinate disbursing officers in the above account.

Advances of Public Health Department *Dr. Rs. 5,467*

57. The balance of which Rs. 172 relates to 1940-41 will be adjusted in the accounts of the year 1942-43.

Advances for Remittance of Treasure *Dr. Rs. 986*

58. A sum of Rs. 299 has so far been adjusted and the balance will be adjusted in the current year.

Special Advances *Dr. Rs. 8,65,161*

59. Under this head are recorded advances granted to Government officers and others under special orders of the Provincial Government. These consist of advances to hostels, advances for industrial and agricultural purposes to the inmates of settlements for criminal tribes and other miscellaneous advances. A difference of Rs. 642 noticed between the broadsheet and the ledger balances has been adjusted. Certificates of acceptance of balance are still due in 27 cases and in 6 cases the certificates received are under reconciliation.

In three cases relating to 1940-41 certificates accepting the balances as reconciled are awaited.

The difference of Rs. 41 relating to 1940-41 is under reconciliation.

A sum of Rs. 270 was written off during the year under report as irrecoverable.

Forest Advances *Dr. Rs. 9,110*

60. The outstanding amount represents balance of advance with subordinate disbursing officers in the above account. A difference of Rs. 29 noticed between the ledger and broadsheet balances is under reconciliation.

Advances for Survey Operations *Dr. Rs. 3,34,581*

61. The balance under this head represents the total of outstanding advances for survey expenditure recoverable from private parties or debitible finally to Government under service heads. The outstandings under this head are made up of (1) Revenue Survey Advances, Rs. 2,62,088 and (2) Cost of Survey Marks, Rs. 72,493. The detailed accounts of these advances are kept by Survey Officers and Collectors and the verification of the balance consists chiefly in reconciling the balances in the Treasury

Accounts, which again are agreed in total with the ledger balance, with the accounts of the Administrative officers and Collectors concerned. The ledger balance has been agreed with broadsheets except for a difference of Rs. 141 under "Revenue Survey Advances" and a net difference of Rs. 272 under "Cost of Survey Marks" which will be adjusted in the accounts for 1942-43.

Certificates of acceptance of the departmental officers are due in 15 cases under "Revenue Survey Advances" and 21 cases under "Cost of Survey Marks." Nine cases under the former head and nine cases under the latter head are under reconciliation.

The difference of Rs. 1,330 relating to 1940-41 has been adjusted. One certificate under "Revenue Survey Advances" and two under "Cost of Survey Marks" are still due for 1940-41; two revised certificates under each of the above heads are awaited.

A sum of Rs. 12,691 under "Revenue Survey Advances" was written off during the year under report as irrecoverable.

Permanent Advances Dr. Rs. 2,25,892

62. Permanent advances are advances granted to officers of Government who have to meet certain classes of expenditure before they can place themselves in funds by drawing bills. The ledger balance has been verified with the aggregate of the advances recorded in the Permanent Advance register maintained in the Account Office and a difference of Rs. 289 noticed is being adjusted in 1942-43. The balances have been acknowledged by all officers holding the advances except in 28 cases. In 18 cases the certificates received are under reconciliation.

Account with the Government of Burma Dr. Rs. 143

63. The head records transactions arising in the accounts of the Madras Province adjustable against the balance of the Government of Burma through the Reserve Bank of India. The balance represents the outstanding amount against the Government of Burma for which monetary settlement could not be carried out in the Reserve Bank of India's accounts for 1941-42. The settlement of this balance has been carried out in the Bank's account for the year 1942-43.

Accounts with the Reserve Bank Dr. Rs. 11,999

64. The receipts and payments on account of the Reserve Bank appearing in the accounts of the Government of Madras are in the first instance credited or debited to this head and the net debit or credit at the end of the month is recovered from or paid to the Bank. The balance represents the amount due from the Bank for the transactions of the last three months of the year and agrees with the broadsheet balance. The balance has been recovered from the Bank in 1942-43.

Suspense { Dr. Rs. 2,45,63,711
 { Cr. Rs. 5,81,548

65. The classes of transactions included under this head are the following :—

	Dr. RS.	Cr. RS.
Suspense Accounts	3,45,12,501	..
Cheques and Bills .. .. .	..	5,81,548
Departmental and Similar Accounts	51,210	..
Total ..	<u>3,45,63,711</u>	<u>5,81,548</u>

SUSPENSE ACCOUNTS DR. RS. 3,45,12,501

66. The balance comprises the following items :—

	Dr.	Cr.	RS.
Suspense Accounts	4,03,354
Cash Balance Investment Account	3,49,15,855
Total Dr.	<u>3,45,12,501</u>

Suspense Accounts Cr. Rs. 4,03,354

67. The balance has been agreed with the special registers maintained in the Account Office.

Cash Balance Investment Account Dr. Rs. 3,49,15,855

68. This head records transactions connected with the temporary investments of cash balance in short-term loans of the Central Government. The Madras Government have accepted the correctness of the balance of securities in the account.

CHEQUES AND BILLS CR. RS. 5,81,548

69. The balance represents the total of cheques outstanding on the 31st March 1942. Two cheques for an aggregate value of Rs. 166 still remain uncashed.

DEPARTMENTAL AND SIMILAR ACCOUNTS .. DR. RS. 51,210

70. The balance relates to the head "Civil Departmental Balances" and represents the total of the amounts of cash in the hands of disbursing officers of the several departments detailed below and has been agreed with the closing balances of the Departmental Accounts on 31st March 1942.

	RS.
Public Works	50,812
Forest	130
Commercial concerns	268
Total ..	<u>51,210</u>

SECTION R.—LOANS AND ADVANCES**BY PROVINCIAL GOVERNMENTS .. Dr. Rs. 5,23,97,650**

71. The Provincial Loan Account was constituted on the 1st April 1921 to record the transactions in connexion with loans and advances granted by Provincial Governments to local bodies, cultivators, etc. The classification of the balances under this head is given in the statement below :—

	RS.
(1) Loans to Municipalities, Port Funds, etc.—	
(a) Loans to Presidency Corporations, Port Trusts and other Port Funds ..	1,33,38,067
(b) Loans to Municipalities	1,74,73,514
(c) Loans to District and other Local Fund Committees	35,63,639
(d) Advances to Cultivators	1,09,88,366
(e) Advances under Special Laws ..	1,58,306
(f) Loans to Local Boards for Railway construction	8,56,739
(g) Miscellaneous Loans and Advances ..	59,84,126
Total ..	5,23,62,757
 (2) Loans to Government Servants—	
(a) Advances for purchase of motor cars.	29,839
(b) Advances for the purchase of other conveyances	3,526
(c) Other Advances	1,528
Total ..	34,893
Total ..	5,23,97,650

Further particulars will be found in statement No. 5 of this part of the report.

Loans to Municipalities, Port Funds, etc. . . Dr. Rs. 5,23,62,757

72. The ledger balances of individual loans falling under heads (1) (a) to (c), (f) and (g) "Miscellaneous Loans and Advances" where the detailed accounts of the loans are kept in the Account Office are agreed with the outstandings due from individual debtors, as worked out from the subsidiary loan registers maintained for the purpose, and the fulfilment of the conditions of these loans is watched by the Account Office. The detailed accounts of loans under (d) and (e) and of certain loans under (g) are kept by District Officers or other Administrative authorities, who are also responsible for realizing both the principal and interest. The ledger balances

under these heads are reconciled with the aggregate of the balances worked out in the broadsheets maintained in the Account Office and the latter are verified with the administrative balances certified by district and other responsible officers.

Loans to Presidency Corporations, Port Trusts and Other Port Funds *Dr. Rs. 1,33,38,067*

73. The balance is made up of loans to—

	RS.
(1) Madras Corporation	1,25,72,086
(2) Madras Port Trust	7,65,981
	<hr/>
Total ..	1,33,38,067
	<hr/>

The conditions of the loans have been fulfilled in all cases.

Loans to Municipalities *Dr. Rs. 1,74,73,514*

74. There is a difference of Rs. 7,535 between the ledger balance and that worked out in the subsidiary loan register. Except for a sum of Rs. 644 which is under correspondence with the Treasury Officer concerned, the difference has been adjusted in the current year.

Certificates of acceptance of balance have been received in all cases except three.

In four cases, penal interest was recovered while in three more cases, penal interest has not yet been paid and the matter is under correspondence. The conditions of the loans have been fulfilled in all other cases.

Sums aggregating Rs. 1,56,505 representing unutilized loan amounts have been refunded to Government by six municipalities.

Loans to District and other Local Fund Committees *Dr. Rs. 35,63,639*

75. The conditions of the loans were fulfilled in all cases except one in which penal interest was recovered.

Certificates of acceptance of balance have been received in all cases except two.

Amounts aggregating Rs. 10,540 were refunded by a local body as unspent balance of loans obtained by it.

Advances to Cultivators *Dr. Rs. 1,09,88,366*

76. This balance consists of—

	RS.
(1) Loans under the Land Improvement Loans Act and Agriculturists' Loans Act	1,07,91,830
(2) Loans under the Special Rules ..	1,96,536
Total ..	<u>1,09,88,366</u>

The details in respect of the balance under (1) are—

(i) Loans under the Land Improvement and Agriculturists' Loans Act ..	84,50,583
(ii) Loans under Agriculturists' Loans (Madras Amendment) Act of 1935 ..	23,41,247
Total ..	<u>1,07,91,830</u>

A difference of Rs. 41 noticed between the ledger and broadsheet balances has been adjusted in 1942-43. Twelve certificates are still due and nine are under reconciliation.

During the year under report, irrecoverable loans amounting to Rs. 1,343 were written off by competent authority.

The details in respect of the balance under (2) are—

	RS.
(i) Pumping installations	1,63,004
(ii) Agricultural implements	33,532
Total ..	<u>1,96,536</u>

The balances have been agreed with the broadsheets maintained for the purpose. All the certificates have been received and one is under reconciliation.

During the year under report irrecoverable loans amounting to Rs. 4 were written off by competent authority.

Advances under Special Laws *Dr. Rs. 1,58,306*

77. The amount represents the balance of advances made under the Madras State Aid to Industries Act remaining unrecovered on the 31st March 1942.

Certificate of acceptance of balance is awaited.

Loans to Local Boards for Railway construction .. *Dr. Rs. 8,56,739*

78. The balance under this head relates to loans granted to the Tinnevely District Board for the construction of a railway.

Miscellaneous Loans and Advances *Dr. Rs. 59,84,126*

79. Details of the balance under this head are as below :—

	RS.
I. Loans to Communities eligible for help by the Labour Department and Criminal Tribes Settlements	4,30,779
II. Loans to Co-operative Societies and Land Mortgage Banks	30,67,364
III. Loans to Chenchus for the purchase of bulls and agricultural implements ..	6,121
IV. Loans relating to the Fisheries Department	14,062
V. Advances to the Board of Commissioners for the Hindu Religious Endowments ..	1,88,648
VI. Advances to Local Bodies to cover deficits	22,18,265
VII. Loans to Market Committees ..	56,287
VIII. Loans for Educational purposes ..	2,600
Total ..	<u>59,84,126</u>

I. The amount represents the balance of loans granted to individuals or co-operative societies for the acquisition of house-sites, purchase of cattle, ploughs, etc., and other ameliorative purposes. Out of a net difference of Rs. 47 noticed between the broadsheet and ledger balances a sum of Rs. 45 has been adjusted in 1942-43. Certificates of acceptance of balances are due in respect of 18 cases. Five certificates are under reconciliation.

Out of 2 cases of difference relating to 1940-41, one has been reconciled and the other is under reconciliation. The certificate relating to 1939-40 has been reconciled but the acceptance of the balance is pending orders of Government.

A sum of Rs. 10,281 was written off during the year under report as irrecoverable.

II. A difference of Rs. 123 noticed between the broadsheet and ledger balances is being adjusted in 1942-43.

Three certificates are still due and one is under reconciliation.

IV. Three certificates are still due.

V. In addition to the usual half-yearly instalments, the Board repaid during the year under report a further sum of Rs. 50,000 towards the loan taken by it.

VI. The conditions of the advances have been fulfilled in all cases except one and penal interest was recovered in this case.

In two cases, amounts aggregating Rs. 39,500 have been repaid by the local bodies in addition to the usual instalments.

VII. Two certificates are still due.

VIII. A loan of Rs. 6,500 was granted to the Chairman of the Mrs. A.V.N. College Committee, Vizagapatam, to meet certain liabilities incurred in constructing new buildings for the High School Department of the College. The loan with interest at $4\frac{1}{2}$ per cent per annum is repayable in five equal instalments.

Penal interest of Rs. 1-14-0 was recovered for payment of instalment after the due date.

Loans to Government Servants Dr. Rs. 34,893

80. These amounts represent balances of temporary loans granted to Government servants, who hold a lien on one or other of the Madras Government's cadres. Detailed accounts are kept by the Account Office in respect of individual advances for watching the due recovery of the advances made.

Advances for the purchase of Motor Cars Dr. Rs. 29,839

81. A difference of Rs. 7 noticed between the ledger and the broadsheet balances is being adjusted in the accounts of the year 1942-43. Certificates of acceptance of balances have not yet been received in 28 cases and in 2 cases the certificates received are under reconciliation. Recoveries of instalments are being made regularly.

Advances for the purchase of other conveyances Dr. Rs. 3,526

82. A difference of Rs. 236 noticed between the broadsheet and ledger balances is being adjusted in 1942-43. Certificates of acceptance have been received in all cases. Recoveries of instalments are being made regularly.

Other Advances Dr. Rs. 1,528

83. The details are as below :—

	RS.
(i) Advances for the purchase of typewriters.	321
(ii) Special advances sanctioned by the High Commissioner	287
(iii) Other Miscellaneous Advances	920
Total	<u>1,528</u>

Certificate of acceptance of balance is due in one case in respect of items (i) and (iii).

Recoveries are being made regularly in all cases.

SECTION S.—REMITTANCES—

I. Remittances within India { Cr. Rs. 8,74,138
Dr. Rs. 22,894

84. This head consists of—

	Cr.	Dr.
	RS.	RS.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant-General or Comptroller ..	8,70,025	..
Reserve Bank of India Remittances .. ..	..	11,107
Adjusting Account between Central (Non-Railways) and Provincial Governments.	4,100	..
Adjusting Account with Railways	13	..
Inter-Provincial Suspense Account .. ..	..	11,787
Total	<u>8,74,138</u>	<u>22,894</u>

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant-General or Comptroller Cr. Rs. 8,70,025

85. The following are the details :—	RS.
(1) Cash Remittances between Treasuries ..	—
(2) Remittances of Government Commercial Undertakings	4,087
(3) Forest Remittances	53,292
(4) Public Works Remittances	8,11,450
(5) Miscellaneous Remittances	1,196
Total ..	<u>8,70,025</u>

86. This head comprises two different kinds of transactions, one being remittance in actual cash between treasuries and departments rendering accounts to the same Account Office. Each separate remittance of this kind is watched through a remittance register. The transactions of the other class are purely book adjustments made within the accounts of the same Account Office, which are watched through separate registers maintained for the purpose.

The balances have been compared in each case with the remittance or subsidiary registers which revealed a net difference of Rs. 358 under item (2) and Rs. 128 under item (4).

A sum of Rs. 25 in respect of item (4) relating to 1940-41 is still awaiting adjustment.

Reserve Bank of India Remittances Dr. Rs. 11,107

87. A scheme was introduced by the Reserve Bank of India with effect from 1st October 1940 to standardize and extend remittance facilities throughout India and Burma. At places where the Reserve Bank has no offices of its own or is not represented by offices or branches of the Imperial Bank, the issue and payment of telegraphic transfers and drafts on Reserve Bank account is undertaken by Government treasuries and sub-treasuries as "Treasury Agencies" of the Bank. Receipts and payments taking place in treasuries on this account are accounted for under this head, and are initially carried against Government balances until cleared with the Bank through daily advices of drawings and encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head "Reserve Bank Deposits."

The outstanding balance is the result of a credit balance of Rs. 3,009 and a debit balance of Rs. 14,116 representing the balances of receipts and payments which could not be advised in time to the Reserve Bank of India for incorporation in the accounts of the year 1941-42 owing to the non-receipt of the relevant documents from the Treasury Officers concerned. These balances have since been cleared with the exception of a credit balance of Rs. 67-7-0 and a debit balance of Re. 0-4-0 which are under reconciliation with the Treasury Officers concerned.

Adjusting Account between Central (Non-Railways) and Provincial Governments Cr. Rs. 4,100

88. The head records transactions between the Central Government and the Government of Madras requiring settlement through the Reserve Bank of India. The balance represents the

outstanding amount for which settlement could not be carried out in the Reserve Bank's accounts for the year 1941-42. The settlement of this balance has been carried out in the Bank's account for 1942-43.

Adjusting Account with Railways Cr. Rs. 13

89. The head records transactions arising in the accounts of the Madras Province adjustable against the balances of the Railways through the Reserve Bank of India. The balance represents the outstanding amount against the South Indian Railway for which monetary settlement could not be carried out in the Reserve Bank's accounts for 1941-42. The settlement of this balance has been carried out in the Bank's account for the year 1942-43.

Inter-Provincial Suspense Account Dr. Rs. 11,787

90. The head records transactions arising in the accounts of one Province which are adjustable against the balance of another through the Reserve Bank of India. The balance represents the outstanding amount against the Province of Orissa for which monetary settlement could not be carried out in the Reserve Bank's accounts for the year 1941-42. The settlement of the balance has been carried out in the Bank's account for the year 1942-43.

SECTION V.—CASH BALANCE Dr. Rs. 1,05,86,865

91. The following are the details of the closing cash balance :—

	RS.
Cash in Treasuries	9,04,554
Deposits with the Reserve Bank	39,82,857
Remittances in Transit	56,99,454
Total ..	<u>1,05,86,865</u>

The treasury balances have all been agreed with those in the consolidated cash balance report for March 1942 which has been verified by the Currency Officer. The balance in deposit with the Reserve Bank agrees with that shown in the statement of balances received from the Central Accounts Section of the Reserve Bank of India, except for a difference of Rs. 7,028 which has been adjusted in the year 1942-43.

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.

II—ACCOUNTS.

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS.

Heads of Receipts. (1)	Actuals for 1941-42. (2)	Heads of Disbursements. (3)	Actuals for 1941-42. (4)
	RS.		RS.
N.—Public Debt incurred—		N.—Public Debt discharged—	
Permanent Debt .. .. .	..	Permanent Debt	8,10,200
Floating Debt	4,29,00,000	Floating Debt	4,29,00,000
Loans from the Central Government .. .. .	..	Loans from the Central Government	6,40,879
Total ..	4,29,00,000	Total ..	4,43,51,079
O.—Unfunded Debt incurred—		O.—Unfunded Debt discharged—	
State Provident Funds	70,84,867	State Provident Funds	56,50,078
Total ..	70,84,867	Total ..	56,50,078
P.—Deposits and Advances—		P.—Deposits and Advances—	
<i>Deposits bearing interest—</i>		<i>Deposits bearing interest—</i>	
Deposits of Depreciation Reserve of Government Commercial concerns.	23,630	Deposits of Depreciation Reserve of Government Commercial concerns.	1,582
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
Appropriation for Reduction or Avoidance of Debt—		Appropriation for Reduction or Avoidance of Debt—	
Sinking Funds	46,52,257	Sinking Funds	8,03,869
Other Appropriations	6,40,879	Sinking Fund Investment Account	53,60,000
Famine Relief Fund	2,31,796	Famine Relief Fund	6,14,733
Provincial Road Funds	9,33,000	Provincial Road Funds .. .. .	..
Fund for Development of Rural Water-supply ..	10,14,687	Fund for Development of Rural Water-supply ..	6,26,204
Revenue Reserve Fund .. .. .	..	Revenue Reserve Fund .. .. .	..

Depreciation Reserve Fund—Electricity	12,22,061
Special Reserve Fund—Electricity	3,93,479
Depreciation Reserve Fund—Government Presses ..	1,26,892
Deposits of Local Funds	9,05,07,658
Civil Deposits	5,32,89,436
Other Accounts	28,22,653
<i>Advances not bearing interest—</i>	
Advances Repayable	34,94,218
Permanent Advances	26,009
Accounts with the Government of Burma .. ..	..
Accounts with the Reserve Bank	31,964
<i>Suspense—</i>	
Suspense Accounts	7,48,63,568
Cheques and Bills	3,09,62,903
Departmental and Similar Accounts	51,479
<i>Miscellaneous—</i>	
Miscellaneous	8,10,200
Total ..	26,60,98,769
B.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	92,13,500
Loans to Government Servants	35,422
Total ..	92,48,922

Depreciation Reserve Fund—Electricity	20,14,500
Special Reserve Fund—Electricity	6,79,137
Depreciation Reserve Fund—Government Presses ..	44,707
Deposits of Local Funds	8,89,37,084
Civil Deposits	5,04,35,672
Other Accounts	27,69,680
<i>Advances not bearing interest—</i>	
Advances Repayable	42,53,402
Permanent Advances	33,087
Accounts with the Government of Burma	143
Accounts with the Reserve Bank	36,299
<i>Suspense—</i>	
Suspense Accounts	8,03,49,816
Cheques and Bills	3,06,43,845
Departmental and Similar Accounts	59,519
<i>Miscellaneous—</i>	
Miscellaneous	14,12,709
Total ..	26,90,75,988
R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	84,24,653
Loans to Government Servants	25,242
Total ..	84,49,895

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*concl.*

Heads of Receipts. (1)	Actuals for 1941-42. (2)	Heads of Disbursements. (3)	Actuals for 1941-42. (4)
	RS.		RS.
S.—Remittances—		S.—Remittances—	
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller.	26,11,93,241	Cash remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller.	26,14,78,951
Remittances by Bills	975	Remittances by Bills	105
Reserve Bank of India Remittances	(—) 24,394	Reserve Bank of India Remittances	(—) 27,388
Adjusting Account between Central (Non-Railways) and Provincial Governments.	56,690	Adjusting Account between Central (Non-Railways) and Provincial Governments.	47,251
Adjusting Account with Railways	12	Adjusting Account with Railways	(—) 1
Inter-Provincial Suspense Account .. .. .	..	Inter-Provincial Suspense Account	15,787
Total ..	26,12,26,524	Total ..	26,15,14,705
Total Receipts under Debt, Deposit and Remittance Heads.	58,65,59,082	Total Disbursements under Debt, Deposit and Remittance Heads.	58,90,41,745
Total Revenue as per Account No. 2 of Part A ..	19,54,81,421	Total Expenditure as per Account No. 2 of Part A.	18,77,85,136
Total Receipts ..	78,20,40,503	Total Disbursements ..	77,68,26,881
V.—(Opening) Cash balance—		V.—(Closing) Cash balance—	
Cash in Treasuries	9,32,245	Cash in Treasuries	9,04,554
Deposits with the Reserve Bank	4,33,203	Deposits with the Reserve Bank	39,82,857
Remittances in Transit	40,07,795	Remittances in Transit	56,99,454
Total ..	53,73,243	Total ..	1,05,86,865
Grand Total ..	78,74,13,746	Grand Total ..	78,74,13,746

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1941-42 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

(1)	On 31st March 1941. (2)	On 31st March 1942. (3)	Increase + Decrease — in the year ended 31st March 1942. (4)
	RS.	RS.	RS.
Capital and Other Expenditure.			
Commercial Departments—			
Irrigation	20,10,15,290	20,07,46,145	— 2,69,145
Electricity Schemes	6,04,72,383	6,83,48,071	+ 78,75,688
Other Commercial Departments and undertakings.	15,64,272	16,82,117	+ 1,17,845
Total, Commercial Departments.	26,30,51,945	27,07,76,333	+ 77,24,388
Other Departments—			
Other Accounts	1,26,44,587	1,35,95,791	+ 9,51,204
Total, Other Departments ..	1,26,44,587	1,35,95,791	+ 9,51,204
Total, Capital Expenditure ..	27,56,96,532	28,43,72,124	+ 86,75,592
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	5,31,51,604	5,23,62,757	— 7,88,847
Loans to Government servants.	45,073	34,893	— 10,180
Total, Loans and Advances ..	5,31,96,677	5,23,97,650	— 7,99,027
Total, Capital and Other Expenditure.	32,88,93,209	33,67,69,774	+ 78,76,565
<i>Deduct</i> —Contribution from Revenue for Capital Expenditure.	2,93,40,141	3,69,16,160	+ 75,76,019
Net Capital and Other Expenditure (outside the Revenue Account).	29,95,53,068	29,98,53,614	+ 3,00,546
Principal Sources of Funds.			
Debt—			
Permanent Debt—Nominal value.	5,20,28,200	5,12,18,000	— 8,10,200
Loans from the Central Government.	7,32,33,434	7,25,92,555	— 6,40,879
Unfunded Debt	4,23,53,507	4,37,88,296	+ 14,34,789
Total Outstanding Debt ..	16,76,15,141	16,75,98,851	— 16,290
Sinking Funds and Reserve Funds.	2,12,38,106	2,82,05,909	+ 69,67,803
Net balance under Deposits, Advances, etc., other than those shown separately.	4,06,45,119	4,46,44,224	+ 39,99,105
Remittances	11,39,427	8,51,244	— 2,88,183
Total, Debt and Other Obligations.	23,06,37,793	24,13,00,228	+ 1,06,62,435
<i>Deduct</i> —Cash balance	53,73,243	1,05,86,865	+ 52,13,622
.. —Investments	3,82,55,807	5,22,38,302	+ 1,39,82,495
Net Provision of Funds ..	18,70,08,743	17,84,75,061	— 85,33,682

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Description of debt.	Amount on 1st April 1941.	Additions during the year.	Discharges during the year.	Amount on 31st March 1942.
(1)	(2)	(3)	(4)	(5)
I. Public Debt—	RS.	RS.	RS.	RS.
(a) Permanent Debt— Loans bearing Interest—				
(i) Madras Government 3 per cent Loan, 1952.	2,26,01,200	..	3,55,200	2,22,46,000
(ii) Madras Government 3 per cent Loan, 1953.	1,46,65,000	..	2,30,000	1,44,35,000
(iii) Madras Government 3 per cent Loan, 1959.	1,47,62,000	..	2,25,000	1,45,37,000
(b) Floating Debt—				
Treasury Bills ..	..	1,00,00,000	1,00,00,000	..
Other Floating loans.	..	3,29,00,000	3,29,00,000	..
(c) Loan from the Central Government.	7,32,33,434	..	6,40,879	7,25,92,555
Total, Public Debt ..	12,52,61,634	4,29,00,000	4,43,51,079	12,38,10,555
II. Unfunded Debt—				
Special Loans ..	2,52,148	..	..	2,52,148
State Provident Funds—				
General Provident Fund.	3,77,61,155	64,19,033	52,02,523	3,89,77,665
Indian Civil Service Provident Fund.	26,69,162	4,39,208	1,62,652	29,45,718
Indian Civil Service (Non-European Members) Provident Fund.	4,39,608	73,531	49,907	4,63,232
Contributory Provident Fund, Madras.	12,31,434	1,53,095	2,34,996	11,49,533
Total, Unfunded Debt.	4,23,53,507	70,84,867	56,50,078	4,37,88,296
Total, Debt and Other Interest-bearing Obligations.	16,76,15,141	4,99,84,867	5,00,01,157	16,75,98,851

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS.

I.—DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS.

	RS.		RS.
Balance on 31st March 1941	3,02,945	Amount expended to meet the cost of renewals and replacements.	1,582
Amount appropriated from Revenue	23,630	Balance on 31st March 1942	3,24,993
Total	<u>3,26,575</u>	Total	<u>3,26,575</u>

II-a.—SINKING FUNDS.

	RS.		RS.
Balance on 31st March 1941	15,50,705	Amount expended in purchase of securities for cancellation and other payments. (c)	8,03,869
Amount appropriated from Revenue (a)	46,07,257	Balance on 31st March 1942 (d)	53,99,093
Interest receipts (b)	45,000	Total	<u>62,02,962</u>
Total	<u>62,02,962</u>		

(a) Rs. 3,50,317, Rs. 3,26,940 and Rs. 2,25,000 for the depreciation reserve fund of the Madras Government loans of 1952, 1953 and 1959 respectively and Rs. 38,05,000 towards a general Sinking Fund for open market loans of Government.

(b) Interest accrued on Rs. 15 lakhs invested in 3 per cent Defence Loan, 1949-1952.

(c) 3 per cent loan of 1952, Rs. 3,50,740.
 3 per cent loan of 1953, Rs. 2,26,390.
 3 per cent loan of 1959, Rs. 2,17,352.
 General Sinking Fund, Rs. 9,387.

(d) Cash 39,093
 Securities held by the Fund (Purchase price) 53,60,000
 Total 53,99,093

II-b.—SINKING FUND INVESTMENT ACCOUNT.

	Purchase price. RS.		Purchase price. RS.
Value of securities held by the Fund on 31st March 1941.	.. .. .	Value of securities sold during the year .. .. .	.. .. .
Value of securities purchased during the year	53,60,000	Value of securities on the 31st March 1942	53,60,000
Total	<u>53,60,000</u>	Total	<u>53,60,000</u>

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*cont.*

III.—THE MADRAS FAMINE RELIEF FUND—MAIN ACCOUNT.

Account of the Famine Relief Fund for the year ended 31st March 1942.

126 FINANCE ACCOUNTS. GOVERNMENT OF MADRAS

<i>Receipts.</i>		RS.
1. Transfers from the Revenue Account .. ..		..
2. Interest Receipts		2,29,314
3. Recoveries of Famine Expenditure		2,482
4. Gain on realization of securities .. .. .		..
5. Recoveries of loans to cultivators .. .. .		..
Total, Receipts		2,31,796
Opening balance (a)		66,49,884

Total .. 68,81,680

	RS.	RS.
(a) Cash		3,92,737
Securities held by the Fund		62,57,147
Purchase Price.		
Nominal value	60,17,400	
Market value on 31st March 1941.	60,81,186	
Total		<u>66,49,884</u>

<i>Payments.</i>		RS.
1. Transfers to the Revenue Account .. .. .		..
2. Transfers to General Balance for repayment of debt. .. .. .		..
3. Loans to cultivators, etc., under the Land Improvement Loans Act, 1883, the Agriculturists' Loans Act, 1884, or otherwise. .. .. .		..
4. Write-off of irrecoverable loans to cultivators .. .. .		..
5. Loss on realization of securities .. .. .		..
6. Other payments .. .. .		..
Total, Payments .. .. .		..
Closing balance (b)		68,81,680

Total .. 68,81,680

	RS.	RS.
(b) Cash		9,800
Securities held by the Fund		68,71,880
Purchase Price.		
Nominal value	66,36,400	
Market value on 31st March 1942.	62,65,581	
Total		<u>68,81,680</u>

Assets of the Fund on 31st March 1942—		
Cash Balance		9,800
Market value of securities held by the Fund on the 31st March 1942.		62,65,581
Total		<u>62,75,381</u>

(c) The actual purchase price is Rs. 68,71,881 roundly.

SUBSIDIARY ACCOUNT.

Investments.

	Nominal value.	Purchase price.		Nominal value.	Purchase price.
	RS.	RS.		RS.	RS.
Value of securities held by the Fund on 31st March 1941.	60,17,400	62,57,147	Value of securities sold during the year ..	..	..
Value of securities purchased during the year.	6,19,000	6,14,733	Value of securities on 31st March 1942 ..	66,36,400	68,71,880
Total ..	66,36,400	(c) 68,71,880	Total ..	66,36,400	68,71,880

IV. PROVINCIAL ROAD FUNDS.

	RS.		RS.
Balance on 31st March 1941 .. .. .	..	Amount of expenditure during the year .. .. .	..
Amount contributed by the Provincial Government ..	9,33,000	Balance on 31st March 1942	9,33,000
Total ..	9,33,000	Total ..	9,33,000

V.—FUND FOR THE DEVELOPMENT OF RURAL WATER SUPPLY.

	RS.		RS.
Balance on 31st March 1941	17,48,027	Amount of expenditure during the year	(a) 6,26,204
Amount appropriated from Revenue	10,00,000	Balance on 31st March 1942	21,36,510
Contributions from Local Bodies	14,203		
Other receipts	484		
Total ..	27,62,714	Total ..	27,62,714

(a) The difference of Rs. 1,522 between this figure and that shown in statement No. 5 as a deduct entry under the Major Head 39. Public Health on page 68 is due to the adjustment to the Fund during 1941-42 of debits included under other heads of account in previous years.

VI.—REVENUE RESERVE FUND.

	RS.		RS.
Balance on 31st March 1941	58,50,000	Amount of expenditure during the year .. .. .	..
Amount appropriated from Revenue .. .. .	..	Balance on 31st March 1942	58,50,000
Total ..	58,50,000	Total ..	58,50,000

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*cont.*

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VII-a.—DEPRECIATION RESERVE FUND—ELECTRICITY.

(i) *Pykara Hydro-Electric System.*

	RS.	RS.		RS.	RS.
Balance on 31st March 1941—			Amount expended to meet the cost of ordinary renewals and replacements.	..	58,987
Cash	6,94,599		Balance on 31st March 1942—		
Purchase price of securities held in the Fund.	<u>15,77,744</u>	22,72,343	Cash	5,947	
Amount appropriated from Revenue ..	..	7,45,335	Purchase price of securities held in the Fund.	<u>29,52,744</u>	29,58,691
Total ..		<u>30,17,678</u>	Total ..		<u>30,17,678</u>

(ii) *Mettur Hydro-Electric System.*

Balance on 31st March 1941—			Amount expended to meet the cost of ordinary renewals and replacements.	..	40,513
Cash	1,11,867		Balance on 31st March 1942—		
Purchase price of securities held in the Fund.	<u>2,47,880</u>	3,59,747	Cash	8,080	
Amount appropriated from Revenue ..	..	4,76,726	Purchase price of securities held in the Fund.	<u>7,87,880</u>	7,95,960
Total ..		<u>8,36,473</u>	Total ..		<u>8,36,473</u>

FINANCE ACCOUNTS. GOVERNMENT OF MADRAS

VII-b.—INVESTMENTS—DEPRECIATION RESERVE FUND—ELECTRICITY.

(i) *Pykara Hydro-Electric System.*

	Nominal value. RS.	Purchase price. RS.		Nominal value. RS.	Purchase price. RS.
Value of securities held by the Fund on the 31st March 1941.	16,22,100	15,77,744	Value of securities sold during the year ..	..	..
Value of securities purchased during the year.	13,75,000	13,75,000	Value of securities on the 31st March 1942.	29,97,100	29,52,744
Total ..	29,97,100	29,52,744	Total ..	29,97,100	29,52,744

(ii) *Mettur Hydro-Electric System.*

	Nominal value. RS.	Purchase price. RS.		Nominal value. RS.	Purchase price. RS.
Value of securities held by the Fund on the 31st March 1941.	2,56,900	2,47,880	Value of securities sold during the year ..	..	..
Value of securities purchased during the year.	5,40,000	5,40,000	Value of securities on the 31st March 1942.	7,96,900	7,87,880
Total ..	7,96,900	7,87,880	Total ..	7,96,900	7,87,880

VIII-a.—SPECIAL RESERVE FUND—ELECTRICITY.

(i) *Pykara Hydro-Electric System.*

	RS.	RS.		RS.	RS.
Balance on 31st March 1941—			Amount expended to meet the cost of extraordinary renewals and replacements.	..	4,092
Cash	2,55,928		Balance on 31st March 1942—		
Purchase price of securities held in the Fund.	6,25,832	8,81,760	Cash	9,970	
Amount appropriated from Revenue.	..	2,98,134	Purchase price of securities held in the Fund.	11,65,832	11,75,802
Total ..		11,79,894	Total ..	11,79,894	11,79,894

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*cont.*

VIII-a.—SPECIAL RESERVE FUND—ELECTRICITY—*cont.*

(ii) *Mettur Hydro-Electric System.*

	RS.	RS.		RS.	RS.
Balance on 31st March 1941—			Amount expended to meet the cost of extra-ordinary renewals and replacements.	..	50,045
Cash	45,419		Balance on 31st March 1942—		
Purchase price of securities held in the Fund.	99,111		Cash	5,719	
		1,44,530	Purchase price of securities held in the Fund.	1,84,111	1,89,830
Amount appropriated from Revenue ..	..	95,345			
			Total ..	2,39,875	2,39,875
Total ..	2,39,875				

VIII-b.—INVESTMENTS—SPECIAL RESERVE FUND—ELECTRICITY.

(i) *Pykara Hydro-Electric System.*

	Nominal value. RS.	Purchase price. RS.		Nominal value. RS.	Purchase price. RS.
Value of securities held by the Fund on the 31st March 1941.	6,43,800	6,25,832	Value of securities sold during the year ..	..	..
Value of securities purchased during the year.	5,40,000	5,40,000	Value of securities on the 31st March 1942.	11,83,800	11,65,832
Total ..	11,83,800	11,65,832	Total ..	11,83,800	11,65,832

(ii) *Mettur Hydro-Electric System.*

	Nominal value. RS.	Purchase price. RS.		Nominal value. RS.	Purchase price. RS.
Value of securities held by the Fund on the 31st March 1941.	1,03,400	99,111	Value of securities sold during the year ..	..	..
Value of securities purchased during the year.	85,000	85,000	Value of securities on the 31st March 1942.	1,88,400	1,84,111
Total ..	1,88,400	1,84,111	Total ..	1,88,400	1,84,111

IX.—DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES.

	RS.		RS.
Balance on 31st March 1941	14,78,165	Amount expended to meet the cost of renewals and replacements.	44,707
Amount appropiated from Revenue	1,26,892	Balance on 31st March 1942	15,60,350
Total ..	16,05,057	Total ..	16,05,057

X.—SUBVENTIONS FROM CENTRAL ROAD FUND.

	RS.		RS.
Balance on 31st March 1941	4,14,522	Amount of expenditure during the year	17,10,675
Amount allotted from the Central Road Fund	17,50,868	Balance on 31st March 1942	4,54,715
Total ..	21,65,390	Total ..	21,65,390

XI.—DEPOSIT ACCOUNT OF GRANTS FOR THE ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS.

	RS.		RS.
Balance on 31st March 1941	1,32,318	Amount expended on various schemes	7,75,882
Amount contributed by the Central Government	6,73,586	Balance on 31st March 1942	83,220
Contributions and Other Receipts	53,198		
Total ..	8,59,102	Total ..	8,59,102

XII.—DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN RESEARCH FUND ASSOCIATION.

	RS.		RS.
Balance on 31st March 1941 .. .. .	..	Amount of expenditure during the year	18,738
Amount contributed by the Central Government	(a) 91,800	Balance on 31st March 1942	73,062
Total ..	91,800	Total ..	91,800

(a) Includes Rs. 56,050 shown as balance under "Civil Deposits" in the Accounts for 1940-41.

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*concl.*

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XIII.—DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN CENTRAL COTTON COMMITTEE.

	RS.		RS.
Balance on 31st March 1941	1,251	Amount of expenditure during the year	13,929
Amount contributed by the Indian Central Cotton Committee.	13,234	Balance on 31st March 1942	556
Total ..	14,485	Total ..	14,485

XIV.—DEPOSIT ACCOUNT OF THE GRANT MADE BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.

	RS.		RS.
Balance on 31st March 1941	12,088	Amount of expenditure during the year	1,12,523
Amount contributed by the Imperial Council of Agricultural Research.	1,14,992	Balance on 31st March 1942	14,557
Total ..	1,27,080	Total ..	1,27,080

XV.—DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF SERICULTURAL INDUSTRY.

	RS.		RS.
Balance on 31st March 1941	2,586	Amount of expenditure during the year	26,715
Amount contributed by the Central Government ..	26,158	Balance on 31st March 1942	2,029
Total ..	28,744	Total ..	28,744

FINANCE ACCOUNTS. GOVERNMENT OF MADRAS

**XVI.—DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF
HANDLOOM INDUSTRIES.**

	RS.		RS.
Balance on 31st March 1941	44,416	Amount of expenditure during the year	85,508
Amount contributed by the Central Government	74,196	Balance on 31st March 1942	33,104
Total ..	1,18,612	Total ..	1,18,612

XVII.—DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENT.

	RS.		RS.
Balance on 31st March 1941	1,205	Amount of expenditure during the year .. .. .	..
Contributions received from the public	— 10	Balance on 31st March 1942	1,195
Total ..	1,195	Total ..	1,195

XVIII.—DEPOSIT ACCOUNT OF THE GRANT FROM THE SUGAR EXCISE FUND.

	RS.		RS.
Balance on 31st March 1941	8,341	Amount of expenditure during the year	25,710
Amount contributed by the Central Government	24,631	Balance on 31st March 1942	7,262
Total ..	32,972	Total ..	32,972

No. 5.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and minor heads of accounts.	Balance on 1st April 1941.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1942.	Interest received and credited to revenue.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS.	RS.	RS.	RS.	RS.	RS.
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds.	1,24,11,786	16,06,982	1,40,18,768	6,80,701	1,33,38,067	5,31,602
Loans to Municipalities	1,72,84,037	12,04,650	1,84,88,687	10,15,173	1,74,73,514	7,01,665
Loans to District and other Local Fund Committees	36,66,470	1,08,750	37,75,220	2,11,581	35,63,639	1,59,646
Loans to Landholders and other Notabilities	625	..	625	625	..	34
Advances to Cultivators	1,16,42,284	9,02,690	1,25,44,974	15,56,608	1,09,88,366	5,44,887
Advances under Special Laws	1,80,725	26,263	2,06,988	48,682	1,58,306	5,838
Loans to Local Boards for Railway construction	9,08,675	..	9,08,675	51,936	8,56,739	42,553
Miscellaneous Loans and Advances	70,57,002	45,75,318	1,16,32,320	56,48,194	59,84,126	2,24,022
Total ..	5,31,51,604	84,24,653	6,15,76,257	92,13,500	5,23,62,757	22,10,247
Loans to Government Servants—						
Advances for the purchase of Motor Cars	39,964	17,675	57,639	27,800	29,839	2,639
Advances for the purchase of other conveyances	1,400	6,727	8,127	4,601	3,526	119
Passage Advances	60	..	60	60	..	187
Other Advance	3,649	840	4,489	2,961	1,528	48
Total ..	45,073	25,242	70,315	35,422	34,893	2,993
Grand Total ..	5,31,96,677	84,49,895	6,16,46,572	92,48,922	5,23,97,650	22,13,240

APPENDIX.

STATEMENT SHOWING THE DETAILS OF COMMITMENTS REFERRED TO IN PARAGRAPH 10 OF PART A OF THE REPORT.

Major head of account and name of work. (1)	Amount of sanctioned estimate. (2)	Expenditure to end of 1940-41. (3)	Expenditure during the year. (4)	Further liabilities as per estimate. (5)	Total expenditure estimated [columns (3) to (5)]. (6)
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	RS.	RS.	RS.	RS.	RS.
<i>Productive.</i>					
Godavari Delta System.					
Kalipatnam Scheme	13,190	9,884	1,512	1,794	13,190
Providing irrigation facilities for Government waste lands in Muthyalapalli and Losaragutlapadu ranges	88,885	84,800	..	4,085	88,885
Excavating a channel to Vemuladivi village	1,18,630	98,165	10,554	9,911	1,18,630
Excavating a channel to Losaragutlapadu village	1,02,431	87,746	6,652	4,002	(a) 98,400
Remodelling the Bondada Channel	14,582	4,036	670	9,876	14,582
Remodelling the Pallamkurru Nos. I and II Channels	37,961	31,231	3,402	3,328	37,961
Remodelling the Ayyanur Channel and its branches	9,225	..	1,064	8,161	9,225
Kistna Delta System.					
Improvements to Puddalanka Channel	4,28,690	3,80,721	13,361	34,608	4,28,690
Improvements to the new Tamarakollu Channel	16,000	515	919	14,566	16,000
Excavating the Tumuluru and Davuluru Channels and Kollipara New Channel	51,198	45,304	181	5,713	51,198
Excavation of the Kistna High Level Canal	5,82,563	5,42,874	4,226	35,463	5,82,563
Excavation of the Appapuram Channel	10,75,700	8,51,726	9,019	2,14,955	10,75,700
Providing irrigation facilities for included lands	6,160	34	447	5,679	6,160

(a) The difference between columns (2) and (6) is due to anticipated savings in or excess over the estimated cost of the work.

STATEMENT SHOWING THE DETAILS OF COMMITMENTS REFERRED TO IN PARAGRAPH 10 OF PART A OF THE REPORT—*cont.*

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1940-41.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated [columns (3) to (5)].
(1)	(2)	(3)	(4)	(5)	(6)
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— <i>concl.</i>	RS.	RS.	RS.	RS.	RS.
<i>Productive—concl.</i>					
Kistna Delta System— <i>concl.</i>					
Providing irrigation facilities for the lands in Veeravalli and Tippagunta villages, Gannavaram taluk	2,175	376	588	1,211	2,175
Constructing a head sluice at miles 24/3 of Bandar Canal and other connected works for irrigating tail-end lands	3,840	1,212	449	2,179	3,840
Extending the wharf at Bezwada	1,13,200	..	..	1,13,200	1,13,200
Excavation of the new Arthanur Channel in Bandar taluk	13,400	..	100	13,300	13,400
Kistna East Bank Canal Extension Scheme.					
Kistna East Bank Canal Scheme	28,49,320	27,47,319	11,512	90,489	28,49,320
Pennar River Canals System.					
Fitting falling shutters over Sangam Anicut	1,79,086	1,09,515	5,420	64,151	1,79,086
Kattalai Scheme.					
Bed regulator across the Cauvery at Kattalai and High Level Channel	24,80,000	21,45,381	13,798	1,15,821	(a) 22,75,000
Extension of the Uyyakondan Channel in the Trichinopoly and Tanjore districts	54,100	28,923	13,653	11,524	54,100
Cauvery Delta System.					
Extensions and Improvements to Orattur Channel No. 3	15,500	..	12,732	2,768	15,500
Total	82,55,836	71,69,762	1,10,259	7,66,784	80,46,805

81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE
REVENUE ACCOUNT.

Construction of quarters for five Head Constables and fifty-seven Constables of the Armed Reserve, Vizagapatam ..	61,000	..	501	61,479	(a) 61,980
Construction of quarters for one Sub-Inspector and huts for three Head Constables and eighteen Constables at Tadepalligudem ..	34,400	23,497	1,666	9,237	34,400
Construction of quarters for one Sub-Inspector and huts for one Head Constable and ten Constables at Rajanagaram ..	16,390	14,884	505	101	(a) 15,490
Construction of quarters for four Sub-Inspectors and huts for fifteen Head Constables and ninety-one Constables at Rajahmundry ..	1,15,000	27,667	50,070	37,263	1,15,000
Construction of quarters for one Sub-Inspector, one Head Constable and six Constables at Koyyalagudem ..	11,540	9,797	251	1,492	11,540
Construction of quarters for one Sub-Inspector and huts for one Head Constable and six Constables at Zangareddigudem ..	13,900	..	2,114	11,786	13,900
Construction of quarters for one Sub-Inspector and huts for five Head Constables and twenty-nine Constables at Masulipatam ..	51,220	..	11,121	40,099	51,220
Construction of quarters for one Sub-Inspector and huts for one Head Constable and eight Constables at Dharmaraocheruvupalle ..	11,800	91	4,015	7,694	11,800
Construction of quarters for the Police Subdivisional Officer and the Circle and Prosecuting Inspectors in Nellore ..	20,900	..	3,663	17,237	20,900
Construction of quarters for one Sub-Inspector, one Head Constable and eight Constables in Chandrasekharapuram ..	11,500	..	459	11,041	11,500
Construction of quarters for one Sub-Inspector, one Head Constable and eight Constables at Sitaramapuram ..	15,000	..	..	15,000	15,000
Construction of quarters for nine Head Constables and fifty-eight Constables in Guntur ..	60,000	9,984	39,923	10,093	60,000
Construction of quarters for one Sub-Inspector, one Head Constable and nine Constables at Nagulappalpad ..	15,400	901	4,156	10,343	15,400
Construction of quarters for one Sub-Inspector and huts for one Head Constable and nine Constables at Revanoor ..	14,150	3,087	9,993	1,070	14,150
Construction of quarters for one Sub-Inspector, two Head Constables and twenty Constables in Atmakur ..	32,000	1,020	16,000	14,980	32,000

(a) The difference between columns (2) and (6) is due to anticipated savings in or excess over the estimated cost of the works.

STATEMENT SHOWING THE DETAILS OF COMMITMENTS REFERRED TO IN PARAGRAPH 10 OF PART A OF THE REPORT—*cont.*

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FINANCE ACCOUNTS. GOVERNMENT OF MADRAS

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1940-41.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated [columns (3) to (5)].
(1)	(2)	(3)	(4)	(5)	(6)
SI. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—<i>cont.</i>	RS.	RS.	RS.	RS.	RS.
Construction of quarters for one Sub-Inspector, two Head Constables and twenty-one Constables in Jammalamadugu ..	26,600	2,015	13,004	11,581	26,600
Construction of quarters for one Sub-Inspector and huts for one Head Constable and eight Constables at Tirumalai	18,700	104	..	18,596	18,700
Construction of quarters for two Head Constables and thirteen Constables in Sidhout	12,900	993	5,009	6,898	12,900
Construction of quarters for one Sub-Inspector, one Head Constable and ten Constables in Obaladevarayacheruvu	9,250	520	7,215	1,515	9,250
Construction of quarters for one Sub-Inspector, one Head Constable and eleven Constables in Thamballapalle	12,400	..	813	11,587	12,400
Construction of quarters for one Sergeant and one Havildar-Major, five Head Constables and twenty-seven Constables of the Presidency General Reserve and two Head Constables of the Armed Reserve in Chittoor	26,650	1,031	14,101	11,518	26,650
Construction of quarters for one Sub-Inspector, two Head Constables and twenty-two Constables at Rajampet ..	19,600	1,515	8,580	9,505	19,600
Construction of quarters for one Sub-Inspector, one Head Constable and nine Constables in Mudivedu	11,200	994	4,998	5,208	11,200
Construction of quarters for one Sub-Inspector, one Head Constable and nine Constables in Vempalle	14,000	1,517	5,024	7,459	14,000
Construction of quarters for one Sub-Inspector, one Head Constable and nine Constables in Virapalle	10,500	502	3,402	6,596	10,500
Construction of quarters for one Sub-Inspector, one Head Constable and eight Constables in Gorantla	11,400	213	203	10,984	11,400
Construction of quarters for one Sub-Inspector, one Head Constable and fourteen Constables in Tadimarri	13,600	..	..	13,600	13,600

Construction of quarters for one Sub-Inspector and huts for one Head Constable and eleven Constables in Chippagiri	18,400	316	..	18,084	18,400
Construction of quarters for the Railway Police staff, Central Station and Salt Cotours	67,800	673	..	67,127	67,800
Construction of quarters for one Sub-Inspector, two Head Constables and nineteen Constables in Harpanahalle	24,400	..	300	24,100	24,400
Construction of quarters for six Head Constables and fifty-two Constables of the Presidency General Reserve at Anantapur	58,000	..	200	57,800	58,000
Construction of quarters for one Sub-Inspector and huts for one Head Constable and eight Constables at Kadathur	10,500	..	155	10,345	10,500
Construction of quarters for one Sub-Inspector, one Head Constable and thirteen Constables at Ponnagaram	12,130	4,011	7,845	274	12,130
Digging a well six feet diameter, constructing two blocks of latrines and forming roads, culverts and drains for the quarters of the Police staff at Kadathur	1,870	..	..	1,870	1,870
Construction of quarters for the Police staff at Tiruvattiyur	18,250	..	1,500	16,750	18,250
Construction of quarters for the Presidency General Reserve Police staff at Vellore	37,200	8,010	23,002	6,188	37,200
Construction of quarters for three Sub-Inspectors, six Head Constables and thirty-seven Constables at Tiruvannamalai	40,000	4,969	30,374	4,657	40,000
Construction of quarters for one Sub-Inspector and huts for three Head Constables and ninety-eight Constables at Virudunagar	36,000	3,451	15,027	10,522	(a) 29,000
Construction of quarters for one Sub-Inspector and ten Constables at Kamudhi	11,100	425	7,062	3,613	11,100
Construction of quarters for one Sub-Inspector, two Head Constables and twenty-three Constables in Ramnad	20,000	7,397	11,679	924	20,000
Construction of quarters for one Prosecuting Sub-Inspector, one Sub-Inspector in charge of the station, four Head Constables and twenty Constables in Tirumangalam	26,800	1,954	10,000	14,846	26,800
Construction of quarters for one Sub-Inspector, one Head Constable and twelve Constables in Tirupparankunram	13,000	735	7,991	4,274	13,000
Construction of quarters for one Sub-Inspector, one Head Constable and seven Constables at Kadaiyanallur	10,100	..	1,153	8,947	10,100
Construction of quarters for one Deputy Superintendent of Police and two Inspectors of Police in Tanjore	22,800	760	20,932	1,108	22,800

(a) The difference between columns (2) and (6) is due to anticipated savings in or excess over the estimated cost of work.

STATEMENT SHOWING THE DETAILS OF COMMITMENTS REFERRED TO IN PARAGRAPH 10 OF PART A OF THE REPORT—cont.

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FINANCE ACCOUNTS. GOVERNMENT OF MADRAS

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of year 1940-41.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated [columns (3) to (5)].
(1)	(2)	(3)	(4)	(5)	(6)
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—concl.					
	RS.	RS.	RS.	RS.	RS.
Construction of quarters for one Sub-Inspector, three Head Constables and twenty-eight Constables of the Railway Police Staff at Mayavaram	25,450	2,719	19,980	2,751	25,450
Construction of quarters for one Sub-Inspector, two Head Constables and eleven Constables at Andipatti	15,730	2,003	9,676	4,051	15,730
Construction of a twin operation theatre—X-Ray block and kitchen with covered passage in the Vizagapatam Hospital..	4,00,200	..	1,987	3,98,213	4,00,200
Construction of new buildings for the Headquarters Hospital, Calicut	10,56,700	..	95	10,56,605	10,56,700
Construction of building for the Headquarters Hospital at Cocanada	5,79,700	5,00,879	20,822	61,899	(a) 5,83,600
Construction of buildings for the Stanley Medical College on a new site	1,81,000	1,33,275	17,140	30,585	1,81,000
Construction of additional buildings for the Stanley Medical College	3,80,000	3,43,812	26,175	10,013	3,80,000
Remodelling of the General Hospital, Madras	39,42,632	34,75,602	4,726	4,62,304	39,42,632
Construction of a new Headquarters Hospital at Madura ..	19,10,000	14,85,506	18,542	4,05,952	19,10,000
Construction of an out-patient block, maternity block and children's ward and extension to the Pathological block in the Vizagapatam Hospital	6,78,740	3,99,588	1,98,633	1,70,519	6,78,740
Construction of a new Headquarters Hospital, Trichinopoly ..	7,30,750	30,006	1,20,972	5,79,772	7,30,750
Total ..	1,10,00,252	65,06,423	6,92,754	37,98,055	1,09,97,232

81-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES.

<i>Pykara Hydro-Electric Scheme.</i>					
Pykara Hydro-Electric Scheme	12,56,457	8,14,138	1,00,672	3,41,647	12,56,457
Additional generating machinery at Pykara	48,60,000	41,07,337	— 3,535	61,535	(a) 41,65,337
Supply of power to Virudunagar and Rajapalayam	10,43,800	8,96,767	— 3,276	18,276	(a) 9,11,767
Supply of power to Madura	34,77,400	32,02,188	— 19,100	1,93,912	(a) 33,77,000
Supply of power to Koilpatti	5,44,900	5,08,996	— 7,716	32,716	(a) 5,33,996
Supply of power to Ramnad district	5,29,000	4,96,056	— 1,327	9,327	(a) 4,14,056
Extension of supply to Periyakulam, Theni and Bodinayakanur.	2,40,000	2,24,779	— 68	3,367	(a) 2,28,078
Supply of power to Gobichettipalayam and five other villages.	2,39,200	1,80,214	10,880	14,120	(a) 2,05,214
Distribution of power in the Pykara System	35,11,114	29,35,149	4,17,741	1,58,224	35,11,114
Supply of power to West Coast	30,59,000	..	2,60,108	27,98,892	30,59,900
<i>Mettur Hydro-Electric Scheme.</i>					
Mettur Main Scheme	1,25,36,207	1,05,75,975	— 66,041	4,02,635	(a) 1,09,12,569
Erode-Trichinopoly Extensions	15,12,257	11,85,532	1,675	7,793	(a) 11,95,000
Trichinopoly-Negapatam Extensions	22,64,612	21,74,558	17,618	72,436	22,64,612
Extension of supply to Ranipet, Kaveripakkam and Conjeeveram.	4,62,900	3,63,264	38,188	61,448	4,62,900
Extension of supply to Arkonam	2,02,800	1,88,971	13,176	653	2,02,800
Supply of electric power to Pakala and Tirupati	2,70,000	2,14,637	— 509	6,872	(a) 2,21,000
Distribution of power in Mettur System	41,27,854	32,47,875	10,070	8,69,909	41,27,854
Fourth generating unit at Mettur	10,96,000	69,591	1,50,559	8,75,850	10,96,000
Extensions to Superintending Engineer's Office (Mettur)					
Building	10,100	..	4,540	5,560	10,100
<i>Papanasam Hydro-Thermal Project.</i>					
Papanasam Hydro Thermal Project	1,79,00,000	63,60,748	28,64,374	86,74,878	1,79,00,000
Distribution of power in the Papanasam Project	2,13,290	1,52,444	— 5,187	66,033	2,13,290
<i>Vizagapatam Thermal Station.</i>					
Vizagapatam Thermal Station	20,35,500	17,21,976	10,835	52,689	(a) 17,85,500
Supply of electric power to Bobbili	1,16,000	1,02,105	12	3,883	(a) 1,06,000
Distribution of electric power in Vizianagram	1,60,000	1,55,336	1,243	3,421	1,60,000

(a) The difference between columns (2) and (6) is due to anticipated savings in or excess over the estimated cost of work.

STATEMENT SHOWING THE DETAILS OF COMMITMENTS REFERRED TO IN PARAGRAPH 10 OF PART A OF THE REPORT—*concl.*

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FINANCE ACCOUNTS. GOVERNMENT OF MADRAS

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of year 1940-41.	Expenditure during the year.	Further liabilities as per estimate.	Total expenditure estimated [columns (3) to (5)].
(1)	(2)	(3)	(4)	(5)	(6)
81-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES— <i>concl.</i>	RS.	RS.	RS.	RS.	RS.
<i>Vizagapatam Thermal Station—concl.</i>					
Distribution of power in Vizagapatam Thermal area	2,16,674	1,28,065	62,070	26,539	2,16,674
Third generating set at Vizagapatam	3,32,000	1,726	21,098	3,09,176	3,32,000
Fourth generating set at Vizagapatam	10,77,000	..	..	10,77,000	10,77,000
<i>Bezwada Thermal Station.</i>					
Bezwada Thermal Station	19,23,400	18,81,735	13,232	28,433	19,23,400
Distribution of power in Bezwada Thermal area	4,62,312	2,91,685	67,073	1,03,554	4,62,312
Third generating set at Bezwada	8,68,000	18,230	80,573	7,69,197	8,68,000
<i>Cocanada Thermal Station.</i>					
Cocanada Thermal Station	3,92,200	3,18,259	13,879	60,062	3,92,200
Distribution of power in Cocanada area	3,45,626	2,44,452	12,652	88,522	3,45,626
West Godavari district Electrification Scheme	8,01,770	..	3,03,859	4,97,911	8,01,770
Total ..	6,80,87,373	4,26,72,788	43,69,368	1,76,96,470	6,47,38,626
Total Commitments ..	8,73,43,461	5,63,48,973	51,72,381	2,22,61,309	8,37,82,663

N.B.—An expenditure of Rs. 3,232 was incurred on the work "Supply of power to Madras" under Mettur Hydro-Electric Scheme in the current year but as the estimate for the work has not yet been sanctioned, the amount has not been included in the statement.

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