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GOVERNMENT OF MADRAS

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# APPROPRIATION ACCOUNTS

1940-41

and the

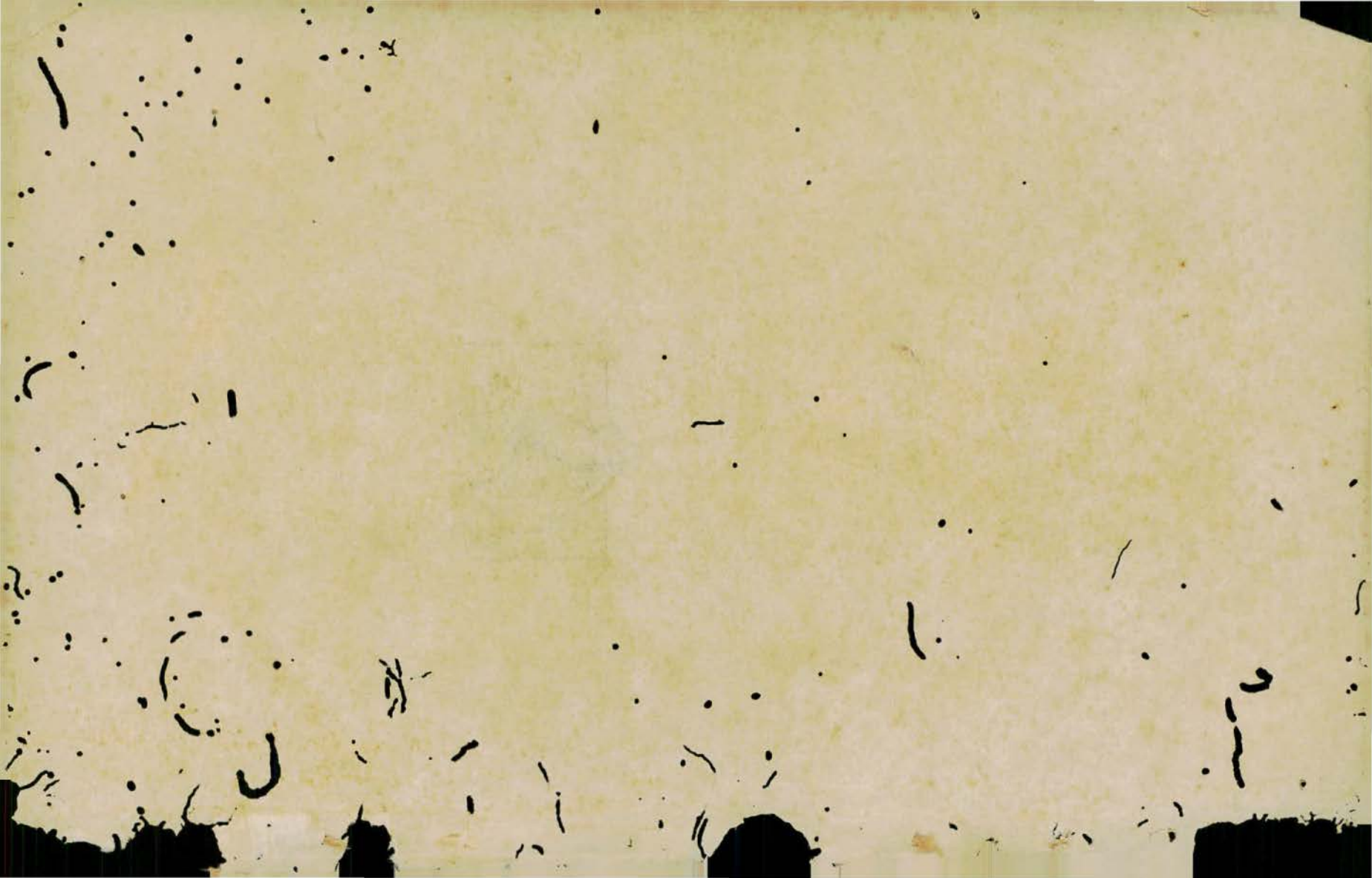
# AUDIT REPORT

1942



PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS,  
MADRAS, AND PUBLISHED BY THE MANAGER OF  
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1941



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## PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of Madras and the Audit Report is prepared in accordance with paragraph 13 (1) (i) and (iii) of the Government of India (Audit and Accounts) Order, 1936, and Section 169 of the Government of India Act, 1935. Its object is to present the audited accounts of all the expenditure of the year, whether voted or charged, in the form of a separate appropriation account for each grant, with any important observations which it is considered necessary to make as a result of audit investigation. The volume includes also the comments it is deemed necessary to make upon the results of audit of all trading, manufacturing and profit and loss accounts and balance sheets kept in respect of Government commercial or *quasi* commercial concerns, and upon the examination of accounts of receipts and of stores and stock made under paragraph 13 (2) of Order in Council already mentioned. It also embodies the report of the Auditor of Indian Home Accounts relating to transactions in the United Kingdom affecting the revenues of the Government of Madras submitted under sub-section (4) of Section 170 of the Government of India Act, 1935. It is submitted by the Auditor General of India to His Excellency the Governor, to be laid before the Provincial Legislature.

2. His Excellency the Governor of Madras assumed to himself by Proclamation on the 30th October 1939 all powers vested in the Provincial Legislature and suspended the operation of certain sections of the Government of India Act, 1935. In pursuance of this Proclamation the estimates for 1940-41 of expenditure which is not charged on the revenues of the Province were authorized by His Excellency the Governor. This change has not affected the usual procedure for the control of expenditure and appropriation audit save to the extent that His Excellency the Governor has taken the place of the Legislature as the proper authority competent to sanction expenditure which is otherwise votable. This expenditure has accordingly been designated as "authorized" in these accounts.

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

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



## PART I.

### AUDIT REPORT, 1942.

#### GENERAL REVIEW OF THE RESULTS OF AUDIT.

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

The annual estimate of expenditure for 1940-41 authorized by His Excellency the Governor of Madras in exercise of his powers under Section 93 of the Government of India Act, 1935, included 38 authorized grants amounting to Rs. 16,53,43,000 and 32 charged appropriations amounting to Rs. 2,89,84,700.

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

	Charged. RS.	Authorized. RS.
Expenditure on revenue account .. ..	2,88,50,100	14,54,51,000
Capital expenditure .. ..	1,34,600	88,03,400
Disbursements under debt heads treated as expenditure.	..	1,10,88,600
Total ..	2,89,84,700	16,53,43,000

A separate grant for "Other Taxes and Duties" was for the first time introduced in the estimate for the year. The expenditure relating to "Cinchona" formerly included under the grant for "Industries" was transferred to the grant for "Fisheries."

#### SUPPLEMENTARY GRANTS AND APPROPRIATIONS DURING THE YEAR.

2. During the year under report, two supplementary estimates of expenditure were authorized by His Excellency the Governor, under Section 93 of the Government of India Act, 1935, one for Rs. 6,300 in January 1941 and the other for Rs. 1,57,15,500 in March 1941. The first consisted of 13 supplementary authorized grants; the second of 24 supplementary authorized grants and 13 supplementary charged appropriations aggregating Rs. 1,42,57,200 and Rs. 14,58,300, respectively. The supplementary estimates included fifty-one items for token sums of Rs. 100 each to meet expenditure on new services. The amounts included in the supplementary estimates are summarized below :—

	Charged. RS.	Authorized. RS.
Expenditure on revenue account .. ..	14,44,700	1,28,93,800
Capital expenditure .. ..	13,600	11,41,300
Disbursements under debt heads treated as expenditure.	..	2,28,400
Total ..	14,58,300	1,42,63,500

## GENERAL RESULTS OF APPROPRIATION AUDIT.

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

Particulars. (1)	Charged. (2) RS.	Authorized. (3) RS.	Total. (4) RS.
1 Original estimate of authorized expenditure—			
(a) Grants authorized by His Excellency the Governor.	..	16,53,43,000	16,53,43,000
(b) Appropriation to meet expenditure charged on the revenues of the Province.	2,89,84,700	..	2,89,84,700
2 Supplementary estimates of authorized expenditure—			
(a) Grants authorized by His Excellency the Governor.	..	1,42,63,500	1,42,63,500
(b) Appropriation to meet expenditure charged on the revenues of the Province.	14,58,300	..	14,58,300
3 Net aggregate grant or appropriation.	3,04,43,000	17,96,06,500	21,00,49,500
4 Aggregate disbursements ..	2,87,37,736	16,91,61,196	19,78,98,932
5 Less (—) or more (+) than granted.	— 17,05,264	— 1,04,45,304	— 1,21,50,568
6 Percentage of 5 to 3 ..	5.6	5.8	5.8

4. *Savings on authorized grants.*—Savings occurred in 33 out of 38 authorized grants. A list of the more important cases is given below :—

Number and name of grant. (1)	Original grant. (2) RS.	Supplementary grant. (3) RS.	Final grant. (4) RS.	Expenditure. (5) RS.	Savings. (6) RS.	Percentage of savings. (7)
VII. Other Taxes and Duties.	14,85,700	..	14,85,700	12,70,567	2,15,133	14.5
VIII. Irrigation ..	62,24,500	100	62,24,600	59,49,663	2,74,937	4.4
IX. Heads of Provinces, Ministers, etc.	18,59,300	300	18,59,600	17,36,049	1,23,551	6.6
X. Legislative Bodies ..	5,49,300	..	5,49,300	1,60,862	3,88,438	70.7
XII. Administration of Justice.	70,18,600	200	70,18,800	66,93,024	3,25,776	4.6
XXI. Industries	15,25,200	200	15,25,400	13,61,643	1,63,757	10.7
XXIV. Civil Works—Works.	31,98,900	600	31,99,500	26,00,654	5,98,846	18.7
XXVI. Civil Works—Grants-in-aid.	75,41,100	200	75,44,300	69,50,587	5,93,713	7.9
XXXIX. Pensions ..	89,53,500	..	89,53,500	80,29,000	9,24,500	10.3
XXXII. Capital Outlay on Irrigation.	3,31,700	..	3,31,700	1,83,948	1,47,752	44.5
XXXIV. Civil Works outside the Revenue Account.	10,05,800	..	10,05,800	8,30,727	1,75,073	17.4
XXXV. Capital Outlay on Electricity Schemes.	85,64,500	200	85,64,700	42,73,643	42,91,057	50.1
XXXVIII. Loans and Advances bearing interest.	1,00,11,600	100	1,00,11,700	86,95,976	13,15,724	13.1

The main reasons for the savings are given below :—

*Grant VII—Other Taxes and Duties.*

Compensation to local bodies under Section 13 of the Madras Entertainment Tax Act, 1939, debited to “ 57. Miscellaneous—Contributions ” instead of to this head.

*Grant VIII—Irrigation.*

Chiefly due to non-execution of some works owing to the presence of water in minor irrigation tanks.

*Grant IX—Heads of Provinces, etc.*

Non-utilization of the provision for the pay of the Parliamentary Secretaries and personal clerks and peons of the Ministers owing to the continuance of the situation under Section 93 of the Government of India Act, transfer of the Special Engineer for Road Development and his establishment to the control of the Chief Engineer, Public Works Department, from 1st October 1940, debit of the cost of materials for mending records in the Madras Record Office to “ Stationery and Printing ” instead of to this grant and reduction in the share debitable to this Province of the cost of the establishment of the High Commissioner for India in London.

*Grant X—Legislative Bodies.*

Stoppage of the pay of the members of the Legislature, non-convening of sessions of the Legislature and the non-utilization of the provision for the revision of electoral rolls and for general elections to the Indian Legislative Assembly.

*Grant XII—Administration of Justice.*

Non-payment of compensation to the Madras Corporation and to certain other local bodies, operation of the new scales of pay, reduction in the process service establishment and fewer officers on leave in England.

*Grant XXI—Industries.*

Smaller expenditure under “ pumping and boring ” due to non-receipt of certain materials and machinery owing to the war and under “ grants for the hand-spinning movement ” as the grants admissible proved to be lower than anticipated.

*Grant XXIV—Civil Works—Works.*

Slow progress on some works, delay in the preparation of detailed plans and estimates, postponement of certain other works and non-payment before the close of the year for articles received for certain water-supply and drainage schemes.

*Grant XXVI—Civil Works—Grants-in-aid.*

Chiefly less expenditure on grants for road works financed from the Central Road Fund due to non-execution of works consequent on delay in land acquisition, late settlement of tenders and selection of contractors, unexpected rains, etc.

*Grant XXIX—Pensions.*

Chiefly non-utilization of the provision for the repayment of the entire balance of the commuted value of pensions debited to capital in 1938-39, as the amount was repaid out of revenue in 1939-40 itself.

*Grant XXXII—Capital outlay on Irrigation.*

Larger realizations by the sale of special tools and plant of the Cauvery-Mettur Project and smaller expenditure on certain works due to unusual rains, delay in land acquisition and postponement of works.

*Grant XXXIV—Civil Works outside the Revenue Account.*

Slow progress or postponement of works due to difficulty in obtaining machinery, etc., from abroad on account of the war and delay in land acquisition.

*Grant XXXV—Capital Outlay on Electricity Schemes.*

Smaller expenditure on works in the Mettur Hydro-Electric Scheme and Papanasam Hydro-Thermal Project due to the delay in the supply of plant and machinery from England on account of the war and the transfer to the revenue account of a portion of the capital expenditure on electricity schemes.

*Grant XXXVIII—Loans and Advances bearing Interest.*

Non-utilization of the provision for a loan to the Madras Corporation for acquiring private markets, as the scheme was dropped as unremunerative, non-drawal by the Corporation of another loan provided for the Mambalam Town Planning Scheme and non-utilization of almost the entire provision for the grant of loans for the relief of agricultural indebtedness due to applications not having been received to the extent anticipated.

5. *Savings on charged appropriations.*—Savings also occurred under 27 out of 33 heads in charged appropriations. The more important of these are detailed below :—

Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Savings.	Percentage of savings.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS.		RS.	RS.	RS.	
I. Land Revenue ..	82,500	..	82,500	67,866	14,634	17.7
II. Provincial Excise ..	1,56,200	..	1,56,200	1,15,121	41,079	26.3
IV. Forest ..	7,29,600	..	7,29,600	6,85,261	44,339	6.1
VI. Motor Vehicles Acts	72,39,400	..	72,39,400	69,51,676	2,87,724	4.0
XII. Administration of Justice.	21,63,900	..	21,63,900	20,54,875	1,09,025	5.0
XIII. Jails ..	1,21,900	..	1,21,900	1,10,983	10,917	9.0
XVI. Medical ..	6,22,600	..	6,22,600	4,61,179	1,61,421	25.9
XXII. Cinchona and Fisheries.	99,500	..	99,500	68,326	31,174	31.3
XXV. Civil Works—Establishment and Tools and Plant.	7,86,300	..	7,86,300	6,99,753	86,547	11.0
XXVIII. Famine ..	5,00,000	..	5,00,000	298	4,99,702	99.9
XXXVI. Commuted value of Pensions.	99,600	..	99,600	1,98,545	2,98,145	299.3

Brief reasons for the savings are given below :—

*Grant I—Land Revenue.*

Savings in leave salaries drawn in England and smaller expenditure under “ Settlement—Board of Revenue—Pay of Officers ”.

*Grant II—Provincial Excise.*

Reduction in compensation paid to Indian States and other Governments towards duty on spirituous medicinal preparations and fewer officers on leave in England on account of war conditions.

*Grant IV—Forest.*

Absence of a large number of officers on military duty and savings in leave salaries drawn in England.

*Grant VI—Motor Vehicles Acts.*

Smaller payments of compensation to local bodies owing to decrease in the receipts under the Provincial Motor Vehicles Taxation Act.

*Grant XII—Administration of Justice.*

Chiefly smaller expenditure on leave salaries drawn in England.

*Grant XIII—Jails.*

Reversion of an I.M.S. Officer to the Defence Department.

*Grant XVI—Medical.*

Vacancies in the I.M.S. cadre were filled by members of the Provincial Medical Service on lower rates of pay; also officers did not proceed on leave out of India on account of the war.

*Grant XXII—Cinchona and Fisheries.*

Due chiefly to the adjustment of the difference of interest relating to previous years consequent on a change in the method adopted for calculating interest on capital outlay.

*Grant XXV—Civil Works—Establishment and Tools and Plant.*

Replacement by members of the Madras Engineering Service of a number of officers of the Indian Service of Engineers promoted as Superintending Engineers and fewer officers on leave in England.

*Grant XXVIII—Famine.*

Non-adjustment of contribution to the Famine Relief Fund from revenue, as the balance in the fund on 31st March 1941 was more than the prescribed minimum of Rs. 60 lakhs.

*Grant XXXVI—Commuted Value of Pensions.*

Write-back to revenue during the year of the entire capital expenditure on commutation of pensions in 1939-40 and decision of Government to meet expenditure on commutation of pensions in 1940-41 from revenue.

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

Year.	Final appropriations and grants.	Savings.	Percentage of savings.
(1)	(2)	(3)	(4)
	RS.	RS.	
<i>Charged.</i>			
1937-38 .. ..	2,94,15,800	10,43,334	3.5
1938-39 .. ..	3,41,72,100	7,71,650	2.3
1939-40 .. ..	2,87,24,200	10,12,728	3.5
1940-41 .. ..	3,04,43,000	17,05,264	5.6
<i>Voted or authorized.</i>			
1937-38 .. ..	16,45,55,500	85,35,129	5.2
1938-39 .. ..	16,43,84,300	49,66,754	3.0
1939-40 .. ..	18,07,18,300	1,73,06,473	9.6
1940-41 .. ..	17,96,06,500	1,04,45,304	5.8
<i>Charged and voted or authorized.</i>			
1937-38 .. ..	19,39,71,300	95,78,463	4.9
1938-39 .. ..	19,85,56,400	57,38,404	2.9
1939-40 .. ..	20,94,42,500	1,83,19,201	8.7
1940-41 .. ..	21,00,49,500	1,21,50,568	5.8



The percentages of savings both in the charged and authorised sections are in excess of the limit of 3 per cent which the Public Accounts Committee, of 1934-35 considered reasonable under normal conditions. As compared with the previous year, the percentage of saving is more under the charged heads and less under the authorised heads.

In respect of charged appropriations, large savings occurred under VI Motor Vehicles Acts, XVI Medical, XXVIII Famine and XXXVI Commuted value of Pensions. As in the previous year, there was a saving of nearly Rs. 5 lakhs under Grant XXVIII Famine due to the non-adjustment of contribution to the Famine Relief Fund. There was also a saving of about Rs. 3 lakhs under Grant XXXVI. Excluding the last two items, the percentage would be 2.97. The bulk of the savings in the authorised section occurred under Grants VIII, X, XI, XII, XXIV, XXVI, XXIX, XXXV and XXXVIII.

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

Serial number.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Excess.	Percentage of excess.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS.	RS.	RS.	RS.	RS.	
1	III. Stamps ..	4,72,700	63,700	5,46,400	5,38,310	1,910	0.4
2	IV. Forest ..	29,98,700	57,300	30,56,000	30,66,486	10,486	0.3
3	XIV. Police ..	1,52,14,500	5,70,400	1,57,84,900	1,58,98,337	1,13,437	0.7
4	XXXI. Miscellaneous.	5,17,700	58,16,700	63,34,400	68,06,674	4,72,274	7.5
5	XXXVII. Interest Free Advances.	10,77,000	2,28,300	13,05,300	13,10,765	5,465	0.4

Brief reasons for the excesses are given below :—

*Item 1.*—The excess is small and calls for no remarks.

*Item 2.*—Made up of variations under several sub-heads.

*Item 3.*—Allowances of the additional staff employed on account of the war, supply of clothing, arms and equipment to the additional police force and of uniforms to civic guards and non-recovery before the close of the year of charges for coastal special police from the Government of India.

*Item 4.*—Due chiefly to the decision of Government after the close of the year to transfer Rs. 4 lakhs to the Revenue Reserve Fund.

*Item 5.*—Excess chiefly occurred under "Special Advances—Other Advances."

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

Serial number.	Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Excess.	Percentage of excess.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS.	RS.	RS.	RS.	RS.	
1	III. Stamps ..	2,900	..	2,900	2,926	26	0.9
2	Debt Charges ..	-35,22,900	10,20,000	-25,02,900	-24,69,160	33,740	1.3
3	XXIV. Civil Works —Works.	2,79,500	2,200	2,81,700	2,81,834	134	0.05
4	XXXI. Miscellaneous.	4,600	..	4,600	11,162	6,562	142.6
5	XXXII. Capital Outlay on Irrigation.	1,900	8,200	10,100	10,969	869	8.6
6	XXXV. Capital Outlay on Electricity Schemes.	33,100	3,900	37,000	37,153	153	0.4

Brief reasons for the excesses are given below :—

*Items 1, 3, 5 and 6.*—The excess in each case is small and calls for no remarks.

*Item 2.*—Payment late in the year of interest on certain amounts collected by Government and subsequently refunded under a decree of the High Court and lower recoveries under interest portion of equated payments of commuted value of pensions, as the adjustment on account of such equated payments was carried out in 1939-40 itself contrary to expectations.

*Item 4.*—Recoveries from the Government of India on account of expenditure on Air Raid Precautions smaller than anticipated.

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

Year.	Voted or authorized.		Charged.	
	Number.	Total amount.	Number.	Total amount.
(1)	(2)	(3)	(4)	(5)
		RS.		RS.
1937-38 .. ..	4	2,67,371	3	4,123
1938-39 .. ..	3	5,88,062	9	10,21,756
1939-40 .. ..	5	3,37,959	4	1,13,469
1940-41 .. ..	5	6,03,572	6	41,484

It will be seen that there has been a large increase during the year in the total amount of excesses in the authorized section. The increase occurred mostly under grants XIV. Police and XXXI. Miscellaneous. If the amount of Rs. 4 lakhs transferred to the Revenue Reserve Fund, which does not represent actual expenditure, is excluded, the excess would be only Rs. 2,03,572, which compares favourably with previous

years. In the charged section, there is a slight increase in the number of excesses as compared with the previous year but a decrease in the total amount of excess.

#### GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

10. The net results set forth in paragraph 6 of the Report may be taken as indicating the degree of accuracy of budgeting attained during the year. It will be seen therefrom that the percentage of savings under charged and authorized sections combined compares favourably with that of the previous year. The percentage of savings under each of the sections is in excess of the limit of 3 per cent laid down by the Public Accounts Committee of 1934-35 as reasonable under normal conditions. There is an appreciable increase in the charged section as compared with the preceding years, while in the authorized section the percentage of saving is considerably lower than in the previous year.

In the authorized section, excesses over the limit of 3 per cent occurred under 18 out of 38 grants as against 21 out of 37 in the previous year. The savings under Grants XXIX, XXXV and XXXVIII in particular were very large, constituting nearly 62 per cent of the total saving during the year.

In the case of Grant XXIX, the savings were due to the non-adjustment, during the year, of the balance of the commuted value of pensions debited to capital in 1938-39, as, contrary to expectations, it was adjusted in 1939-40 itself.

The savings under Grant XXXV were due to non-execution of works pertaining to certain Electricity Schemes owing to the failure to receive plant and machinery from abroad on account of the war.

Under Grant XXXVIII, the non-utilization of almost the entire provision for the grant of loans for the relief of agricultural indebtedness accounted for the bulk of the savings. Similar savings occurred under this grant in previous years also. Government issued orders in February 1941 amending the rules so as to make the scheme more popular. The Public Accounts Committee when examining the Appropriation Accounts of 1939-40 expressed the hope that the revision of the rules coupled with the experience of working the scheme and budgeting on a more reasonable basis would prevent the abnormal variations between estimates and actuals which have been a regular feature in previous years.

Savings of more than 3 per cent occurred under Grants XII, XXV, XXVI, XXXIV and XXXVIII continuously for the last three years. A need for closer budgeting seems to be indicated.

The high percentages of savings under the remaining grants, which were due either to the postponement of expenditure on account of war conditions or owing to the reasons explained in the appropriation accounts of the respective grants, call for no special remarks.

In the charged section, savings of over 3 per cent occurred in 15 out of 32 appropriations as against 18 out of 30 in the previous year. There were large savings under Grant XXVIII. Famine due to the non-adjustment of the contribution of Rs. 5 lakhs to the Famine Relief Fund owing to the balance in the Fund being more than the prescribed

minimum and under XXXVI due to the write-back to revenue of the entire capital expenditure on commutation of pensions in 1939-40 and 1940-41. A saving of Rs. 2.88 lakhs occurred under Grant VI due to smaller payments of compensation to local bodies. The savings under other grants were due chiefly to smaller expenditure on leave salaries drawn in England during the war.

### CONTROL OVER EXPENDITURE.

11. The Public Accounts Committee have laid down that references in this report to instances of defective control over expenditure should be restricted to cases involving amounts exceeding Rs. 10,000 or 10 per cent of the final appropriations, whichever is greater, the object being to enable the Committee to concentrate attention on matters of major importance. Important cases of defective control noticed during the year are mentioned below:—

(1) *Unnecessary supplementary grants—*

Number and name of grant.	Sub-head.
XXV. Civil Works—Establishment and Tools and Plant.	e. J. 1. Charges payable to or recoverable from Governments and others.

The supplementary grant of Rs. 1,05,600 was too large, as there was a saving of Rs. 73,075 under this head.

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

Number and name of grant and sub-head.	Amount of reappropriation.	Savings.
	RS.	RS.
XXVII. Electricity—XLI. B. Mettur-Hydro-Electric Scheme—d. Extraordinary renewals and replacements from the Special Reserve Fund <i>Vide</i> explanation against column (4) under the sub-head in the appropriation account of the grant.	30,000	30,000
XXXV. Capital Outlay on Electricity Schemes—SI. A. II. C. a. Works—5. Third Generating set at Vizagapatam. <i>Vide</i> explanations against columns (1) and (4) under the sub-head in the appropriation account of the grant. The reappropriation proved unnecessary to the extent of Rs. 13,971.	15,600	13,971

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

Number and name of grant and sub-head.	Amount of reduction.	Excess.
	RS.	RS.
XVI. Medical—b. B. 7. Medicines and hospital necessities <i>Vide</i> explanation against column (4) under the sub-head in the appropriation account of the grant.	57,600	1,27,403

(4) Cases of non-surrender of savings—

Serial number.	Number and name of grant and sub-head.	Amount of savings.
		RS.
1	IX. Heads of Provinces, Ministers, etc.—c. 2. Other charges—Charged <i>Vide</i> explanation against column (4) under the sub-head in the appropriation account of the grant.	11,674
2	XI. District Administration and Miscellaneous— (i) w. A. 2. Allowances and contingencies .. .. (ii) w. I. Expenditure from Rural Reconstruction grant .. .. <i>Vide</i> explanations against column (4) under the sub-heads in the appropriation account of the grant.	13,005 81,018
3	XII. Administration of Justice— (i) d. C. Compensations .. .. (ii) g. Criminal Courts—F. Compensations .. .. <i>Vide</i> explanations against column (4) under the sub-heads in the appropriation account of the grant.	15,596 32,311
4	XV. Education— (i) k. B. 2. Direct grants to Non-Government Primary Schools—Non-European—I. Ordinary areas—Buildings .. .. (ii) l. A. I. 5. Buildings and equipment .. .. <i>Vide</i> explanations against column (4) under the sub-heads in the appropriation account of the grant.	15,359 13,918
5	XVII. Public Health—a. C. 4. Centage charges recoverable for work done for local bodies .. .. <i>Vide</i> explanation against column (4) under the sub-head in the appropriation account of the grant.	15,877
6	XXI. Industries—a. B. 4. Pumping and boring .. .. <i>Vide</i> explanation against column (4) under the sub-head in the appropriation account of the grant.	11,766
7	XXIII. Miscellaneous Departments—a. E. 1. Construction and repair of wells, pathways, burial grounds, etc. .. .. <i>Vide</i> explanation against column (4) under the sub-head in the appropriation account of the grant.	23,672
8	XXIV. Civil Works—Works—h. B. Other suspense accounts .. .. <i>Vide</i> explanation against column (4) under the sub-head in the appropriation account of the grant.	2,89,525
9	XXVI. Civil Works—Grants-in-aid— (i) g. E. Grants to local bodies for village communications .. .. (ii) g. G. Central Road Fund Accounts—Communications .. .. <i>Vide</i> explanations against columns (1) and (4) under the sub-heads in the appropriation account of the grant.	16,378 1,97,508

Serial number.	Number and name of grant and sub-head.	Amount of savings. RS.
10	XXXVIII. Loans and Advances bearing Interest—	
	(i) e. A. 2. Loans under the Agriculturists' Loans (Madras Amendment) Act, 1935 .. .. .	23,514
	(ii) g. G. Loans to Market Committees .. .. .	11,500
	<i>Vide</i> explanations against column (4) under the sub-heads in the appropriation account of the grant.	

(5) *Cases of unremedied or uncorrected excesses*—

Serial number.	Number and name of grant and sub-head.	Amount of excess.
1	Debt charges—22. Interest on Debt and other obligations—C. Interest on other obligations— Other items—Miscellaneous .. .. . <i>Vide</i> explanation against column (4) under the sub-head in the appropriation account of the grant.	RS. 18,373
2	XIII. Jails—	
	(i) a. C. 4. Contingencies .. .. .	24,320
	(ii) a. C. 8. Clothing and bedding .. .. .	16,751
	<i>Vide</i> explanations against column (4) under the sub-heads in the appropriation account of the grant.	

(6) *Defective budgeting*—

XXXV. Capital Outlay on Electricity Schemes ..	
II. E. b. 1. Cocanada Thermal Station .. .. .	
<i>Vide</i> explanation against column (1) under the sub-head in the appropriation account of the grant.	

## GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

12. The following table compares the expenditure incurred during 1939-40 and 1940-41 with the final modified appropriation for these years :—

(1)	Final modified appropriation. RS.	Actuals. RS.	Savings (net, after deducting excesses). RS.	Percentage. (5)
1939-40.				
Charged .. .. .	2,76,37,800	2,77,11,472	73,672 (excess).	0-27
Voted or authorized .. .. .	16,41,04,000	16,34,11,827	6,92,173	0-42
Charged and voted or authorized.	19,17,41,800	19,11,23,299	6,18,501	0-32
1940-41.				
Charged .. .. .	2,87,89,800	2,87,37,736	52,064	0-18
Authorized .. .. .	17,06,19,900	16,91,61,196	14,58,704	0-85
Charged and authorized	19,94,09,700	19,78,98,932	15,10,768	0-76

A sum of Rs. 16,53,200 was surrendered to the Finance Department by the controlling officers from the total saving of Rs. 17,05,264 in the charged appropriation for the year leaving a balance of Rs. 52,064 which works out to 0.18 per cent of the final modified appropriation. This percentage compares favourably with that in the preceding year.

In the authorized section the percentage of variation is double that of the previous year. There was a total saving of Rs. 1,04,45,304 under this section for the year of which a sum of Rs. 89,86,600 was surrendered leaving a balance of Rs. 14,58,704 which works out to 0.85 per cent of the final modified appropriation. The bulk of the non-surrender of savings occurred under Grants XI, XV, XXIV, XXVI, XXXV and XXXVIII.

Taking individual grants and appropriations into consideration, there was a variation of more than 3 per cent between the modified appropriations and the actuals in the case of 8 authorized grants and 7 charged appropriations as against 6 and 4 respectively in the previous year. The general results of the year, as a whole, indicate that there is scope for closer control.

### FINANCIAL IRREGULARITIES.

13. No important cases of financial irregularities were noticed during the year under report. There were, however, certain items of losses which are dealt with in the notes below the accounts of the relevant grants in Part II. A reference to the items is given below:—

Description.	Reference to number and name of grant.	Total number of irregularities.	Amount.
(1)	(2)	(3)	(4)
			RS.
Losses .. .. .	IV. Forest .. .. .	3	9,527
Do. .. .. .	VIII. Irrigation .. .. .	1	1,35,152
Do. .. .. .	XI. District Administration and Miscellaneous.	1	3,279
Do. .. .. .	XXIV. Civil Works—Works .. .. .	1	1,942
Do. .. .. .	XXVII. Electricity .. .. .	3	13,339
Do. .. .. .	XXX. Stationery and Printing .. .. .	2	58,414
Unprofitable outlay .. .. .	XI. District Administration and Miscellaneous.	2	11,612
Do. .. .. .	XVIII. Agriculture .. .. .	1	2,473
Do. .. .. .	XXIII. Miscellaneous Departments..	1	1,238
Do. .. .. .	XXIV. Civil Works—Works .. .. .	1	1,757
Do. .. .. .	XXXII. Capital Outlay on Irrigation.	1	1,136
Do. .. .. .	XXXV Capital Outlay on Electricity Schemes.	2	3,142
Loss on stock .. .. .	XXIV. Civil Works—Works .. .. .	1	12,311
Other miscellaneous losses.	VIII. Irrigation .. .. .	2	8,634

14. *Audit of receipts.*—No serious irregularity was noticed in the course of the audit of receipts for 1940–41.

15. *Audit of stores and stock accounts.*—Subsidiary statements showing the accounts of stores and stock are appended to the Appropriation Accounts in respect of those accounts the audit of which is entrusted to the Auditor General. These store accounts are furnished in the

notes below the Appropriation Accounts of Grants II. Provincial Excise, III. Stamps, IV. Forest, XIII. Jails, XVI. Medical, XVIII. Agriculture, XIX. Veterinary, XXI. Industries, XXIV. Civil Works—Works, XXX. Stationery and Printing and XXXII. Capital Outlay on Irrigation. The audit of these accounts, conducted during the year, did not disclose any material irregularity.

#### OTHER TOPICS OF INTEREST.

16. (1) *Local audit and inspection*.—The normal scale of local audits and inspections was resumed with effect from April 1940. The initial accounts of eleven Treasuries, thirty-eight Public Works Divisions and one hundred and fifty-seven other civil offices were test audited. The general state of the accounts was found to be satisfactory.

(2) *Audit of grants-in-aid*.—The Examiner of Local Fund Accounts, who conducted a detailed audit of grants-in-aid paid to local bodies, has certified that the grants paid during 1939-40 were utilized properly and in accordance with the conditions prescribed by Government, except in the cases mentioned by him in his audit reports. The results of his audit, as reported by him, are indicated in the notes under the accounts of Grants XV, XVI, XVII and XXVI.

FORT ST. GEORGE, MADRAS;  
The 22nd December 1941.

J. SANTOS,  
Accountant General.

Countersigned.

NEW DELHI;  
The 9th January 1942.

A. C. BADENOCH,  
Auditor General of India.



## PART II.

Appropriation Accounts of sums expended in the year ended 31st March 1941, compared with the several sums specified in the annual estimate of expenditure authorized under Section 93 of the Government of India Act, 1935.

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

(b) In the Accounts—

‘O’ stands for original grant or appropriation.

‘S’ stands for the supplementary grant or appropriation.

‘R’ stands for such residual modifications in the grant or appropriation as may be sanctioned by a competent authority (i.e., re-appropriations, withdrawal or surrender).

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

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

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

The sterling transactions are converted into rupees for incorporation in the accounts at the rate of 1s. 6d. the rupee. The difference between the amount so arrived at and the amount calculated at the average rate is adjusted under the sub-head “Loss or gain by exchange” for which provision is generally made by re-appropriation. Actually the average rate for the year was 1s. 5-97d. per rupee; so that in general there has been a small loss by exchange shown as expenditure against the sub-head in the accounts of the several grants.

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

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

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

The explanations have been restricted to amounts which are not less than either Rs. 2,000 or 10 per cent, whichever is greater, of the original grant or appropriation in the case of (i) and of the final grant or appropriation in the case of (ii). Further, the explanations for savings under the sub-heads “Pay of officers” and “Pay of establishments” are omitted altogether even if they exceed the above limits, if they are due

to unavoidable causes, such as (1) changes in the personnel due to appointments of men on lower rates of pay, (2) posts other than those newly created not having been filled for a part of the year and (3) non-utilization of the provision for leave salary.

As regards disbursements made by the High Commissioner for India on account of "Leave salaries and deputation pay" and "Sterling overseas pay," the Government forecast, both original and revised, were built up from the leave programmes prepared in India; variations between expenditure and grant and between expenditure and modified appropriation in the case of these sub-heads were due mainly either to variations from the original or the revised leave programme, or to corrections in the classification specified in the leave programmes after they were framed. Copies of the leave programmes were not, however, furnished to the High Commissioner, and in the absence of such details variations between Original and Final Grant or Appropriation have not been explained.

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

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
20	I. Land Revenue—				
	Authorized .. .. .	23,16,800	22,17,119	99,681	..
	Charged .. .. .	82,500	67,866	14,634	..
23	II. Provincial Ex.—				
	Authorized .. .. .	28,03,000	26,97,493	1,05,507	..
	Charged .. .. .	1,56,200	1,15,121	41,079	..
27	III. Stamps—				
	Authorized .. .. .	5,86,400	5,38,310	..	1,910
	Charged .. .. .	2,900	2,926	..	26
30	IV. Forest—				
	Authorized .. .. .	30,56,000	30,66,486	..	10,486
	Charged .. .. .	7,29,600	6,85,261	44,339	..
36	V. Registration—				
	Authorized .. .. .	29,19,600	28,69,987	49,613	..
38	VI. Motor Vehicles Acts—				
	Authorized .. .. .	2,06,800	2,00,317	6,483	..
	Charged .. .. .	72,39,400	69,51,676	2,87,724	..
40	VII. Other Taxes and Duties—				
	Authorized .. .. .	14,85,700	12,70,567	2,15,133	..
	Charged .. .. .	93,000	84,211	8,789	..
43	VIII. Irrigation—				
	Authorized .. .. .	62,24,600	59,49,663	2,74,937	..
	Charged .. .. .	88,56,400	88,51,759	4,641	..
53	Debt Charges—				
	Charged .. .. .	- 25,02,900	- 24,69,160	..	33,740
56	IX. Heads of Provinces, Ministers and Headquarters Staff—				
	Authorized .. .. .	18,59,600	17,36,049	1,23,551	..
	Charged .. .. .	17,53,100	17,53,836	19,264	..
66	X. Legislative Bodies—				
	Authorized .. .. .	5,49,300	1,60,862	3,88,438	..
69	XI. District Administration and Miscellaneous—				
	Authorized .. .. .	2,21,76,400	2,17,29,015	4,47,385	..
	Charged .. .. .	16,02,300	15,69,438	32,862	..
76	XII. Administration of Justice—				
	Authorized .. .. .	70,18,800	66,93,024	3,25,776	..
	Charged .. .. .	21,63,900	20,54,875	1,09,025	..
80	XIII. Jails—				
	Authorized .. .. .	27,95,600	27,64,419	31,181	..
	Charged .. .. .	1,21,900	1,10,983	10,917	..

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

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
86	XIV. Police—				
	Authorized .. .. .	1,57,84,900	1,58,98,337	..	1,13,437
	Charged .. .. .	10,57,300	10,54,778	12,522	..
93	XV. Education—				
	Authorized .. .. .	2,79,90,400	2,77,56,297	2,34,103	..
	Charged .. .. .	2,47,500	2,41,664	5,836	..
102	XVI. Medical—				
	Authorized .. .. .	97,65,700	97,03,555	62,145	..
	Charged .. .. .	6,22,600	4,61,179	1,61,421	..
110	XVII. Public Health—				
	Authorized .. .. .	35,33,400	34,71,341	62,059	..
	Charged .. .. .	92,500	91,885	615	..
116	XVIII. Agriculture—				
	Authorized .. .. .	19,83,900	19,52,976	30,924	..
	Charged .. .. .	1,08,100	1,04,365	3,735	..
122	XIX. Veterinary—				
	Authorized .. .. .	11,58,600	11,49,755	8,845	..
	Charged .. .. .	52,800	52,776	24	..
127	XX. Co-operation—				
	Authorized .. .. .	14,44,600	14,04,196	40,404	..
	Charged .. .. .	45,000	44,751	249	..
129	XXI. Industries—				
	Authorized .. .. .	15,25,400	13,61,643	1,63,757	..
	Charged .. .. .	66,100	61,250	4,850	..
136	XXII. Cinchona and Fisheries—				
	Authorized .. .. .	24,49,400	24,41,559	7,841	..
	Charged .. .. .	99,500	68,326	31,174	..
139	XXIII. Miscellaneous Departments—				
	Authorized .. .. .	22,43,000	21,70,160	72,840	..
	Charged .. .. .	31,800	30,706	1,094	..
144	XXIV. Civil Works—Works—				
	Authorized .. .. .	31,99,500	26,00,654	5,98,846	..
	Charged .. .. .	2,81,700	2,81,834	..	134
148	XXV. Civil Works—Establishment and Tools and Plant—				
	Authorized .. .. .	33,12,800	32,19,238	93,562	..
	Charged .. .. .	7,86,300	6,99,753	86,547	..
165	XXVI. Civil Works—Grants-in-aid—				
	Authorized .. .. .	75,44,300	69,50,587	5,93,713	..
170	XXVII. Electricity—				
	Authorized .. .. .	42,36,900	41,74,222	62,678	..
	Charged .. .. .	26,71,300	26,15,906	55,394	..
183	XXVIII. Famine—				
	Authorized .. .. .	1,00,000	28,059	71,941	..
	Charged .. .. .	5,00,000	298	4,99,702	..

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

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
186	XXIX. Pensions—				
	Authorized .. .. .	89,53,500	80,29,000	9,24,500	..
	Charged .. .. .	31,32,200	31,20,337	11,863	..
189	XXX. Stationery and Printing—				
	Authorized .. .. .	28,35,500	28,12,508	22,992	..
	Charged .. .. .	1,87,200	1,86,915	285	..
195	XXXI. Miscellaneous—				
	Authorized .. .. .	63,34,400	68,06,674	..	4,72,274
	Charged .. .. .	4,600	11,162	..	6,562
200	XXXII. Capital Outlay on Irrigation—				
	Authorized .. .. .	3,31,700	1,83,948	1,47,752	..
	Charged .. .. .	10,100	10,969	..	869
206	XXXIII. Capital Outlay on Industrial Development—				
	Authorized .. .. .	45,700	45,292	408	..
207	XXXIV. Civil Works outside the Revenue Account—				
	Authorized .. .. .	10,05,800	8,30,727	1,75,073	..
	Charged .. .. .	1,500	1,482	18	..
213	XXXV. Capital Outlay on Electricity Schemes—				
	Authorized .. .. .	85,64,700	42,73,643	42,91,057	..
	Charged .. .. .	37,000	37,153	..	153
230	XXXVI. Commuted value of Pensions—				
	Authorized .. .. .	— 3,200	— 3,227	27	..
	Charged .. .. .	99,600	— 1,98,545	2,98,145	..
232	XXXVII. Interest Free Advances—				
	Authorized .. .. .	13,05,300	13,10,765	..	5,465
233	XXXVIII. Loans and Advances bearing interest—				
	Authorized .. .. .	1,00,11,700	86,95,976	13,15,724	..
	Total { Authorized .. .. .	17,96,06,500	16,91,61,196	1,04,45,304	..
	Charged .. .. .	3,04,43,000	2,87,37,736	17,05,264	..
	Grand total .. .. .	21,00,49,500	19,78,98,932	1,21,50,568	..

Amount of excesses to be covered by excess grants or appropriations.

	RS.
Authorized .. .. .	6,03,572
Charged .. .. .	41,484
Total .. .. .	6,45,056

NOTE.—The expenditure as shown in the Appropriation Accounts differs from that in the general accounts under the major heads given below; the difference is due to the allocation of the "Establishment" and "Tools and Plant" charges on a *pro-rata*

APPROPRIATION ACCOUNTS

basis under the appropriate major heads in the general accounts included in the Appropriation Accounts under a single Grant (XX. . . . . lishment and Tools and Plant).

Major heads.	Actuals.		Differences are Established.
	According to Appropriation Accounts.	According to the General Accounts.	
(1)	(2)	(3)	
	RS.	RS.	RS.
XVII. Irrigation, Navigation, etc., Works—			
Working Expenses . . . . .	28,40,950	40,62,049	+ 12,21,099
18. Other Revenue Expenditure, etc.	31,02,860	36,95,865	+ 5,93,005
19. Construction of Irrigation, etc., Works.	47,346	61,954	+ 14,608
50. Civil Works . . . . .	1,37,52,066	1,15,93,527	— 21,58,539
68. Construction of Irrigation, etc., Works.	1,94,917	2,74,927	+ 80,010
81. Capital Account of Civil Works, etc.	8,32,209	10,82,026	+ 2,49,817
Total ..	2,07,70,348	2,07,70,348	..

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

NEW DELHI;  
The 9th January 1942.

A. C. BADENOCH,  
Auditor General of India.

APPROPRIATION ACCOUNTS

20

Grant No. I—Land Revenue.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>7. Land Revenue.</b>		RS.	RS.	RS.
<b>a. Charges of Administration—</b>				
Taluk Establishments—				
A. Pay of establishments.	O. 36,900	39,200	37,793	- 1,407
	R. 2,300			
B. Other charges	O. 16,200	16,000	14,523	- 1,477
	R. - 200			
<b>b. Survey, Settlement and Record Operations—</b>				
A. Central Survey Office—				
1. Pay of officers		29,200	29,215	+ 15
2. Pay of establishments.	O. 1,77,000	1,79,000	1,78,199	- 801
	R. 2,000			
3. Other charges	O. 15,800	20,800	19,642	- 1,158
	R. 5,000			
<i>Column (1).—Chiefly due to (i) the travelling allowance of certain officers under training in Land Record work (Rs. 1,200), (ii) more appointments in the new scale of pay carrying presidency allowance (Rs. 850) and (iii) the enhancement of municipal tax on buildings occupied by the Central Survey Office. (Rs. 1,450).</i>				
<b>B. Professional Survey Parties—</b>				
1. Pay of officers	O. 42,800	42,500	42,489	- 11
	R. - 300			
2. Pay of establishments.	O. 2,68,700	2,49,000	2,43,165	- 5,835
	R. - 19,700			
3. Allowances	O. 49,500	50,000	45,544	- 4,456
	R. 500			
4. Contingencies	O. 9,500	12,300	11,965	- 335
	R. 2,800			
<i>Column (1).—Freight charges for records, etc., on the formation of Range offices.</i>				
5. Boundary pillars and hired labour.	O. 50,000	32,400	32,663	+ 263
	R. - 17,600			
<i>Column (1).—Survey operations were not commenced during the year in certain localities.</i>				
<b>C. Settlement—Board of Revenue—</b>				
1. Pay of officers—				
Charged	O. 60,600	56,200	54,179	- 2,021
	R. - 4,400			
Authorized	O. 15,900	18,500	18,568	+ 68
	R. 2,600			
<i>Column (1).—Due to an officer having proceeded on leave.</i>				
2. Pay of establishments.	O. 78,000	63,300	61,771	- 1,529
	R. - 14,700			
<i>Column (1).—Reduction due partly to the transfer of the establishment relating to the Survey Administration Section to the Central Survey Office. (Rs. 6,700) and partly based on the progress of actuals (Rs. 8,000).</i>				
3. Other charges—				
Charged		3,000	1,849	- 1,151
Authorized		3,700	3,469	- 231

Grant No. I—Land Revenue—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>7. Land Revenue—<i>cont.</i></b>				
		RS.	RS.	RS.
<b>e. Land Records—</b>				
<b>A. Maintenance—Estate surveys—</b>				
1. Pay of officers	O. 9,300 R. 2,600	11,900	11,874	- 26
<i>Column (1).—Appointment of a Special Deputy Collector for work connected with the resumption of the record-of-rights operations in certain villages in the Vizagapatam district.</i>				
2. Pay of establishments.	O. 25,700 R. 11,300	37,000	36,705	- 295
<i>Column (1).—Pay of the special staff required for the Special Deputy Collector [Vide explanation under 1] and the continuance of the Special Revenue Office at Patapatnam till 31st August 1940.</i>				
3. Other charges	O. 8,300 R. 1,600	9,900	9,822	- 78
<b>B. Maintenance of Municipal and Union surveys—</b>				
1. Pay of establishments.	O. 64,700 R. 7,800	72,500	73,943	+ 1,443
<i>Column (1).—Employment of additional staff for maintenance of Municipal and Union Surveys.</i>				
2. Other charges	O. 30,200 R. 3,200	33,400	33,159	- 241
<i>Column (1).—Vide explanation under "B. 1"</i>				
<b>d. Assignments and compensations—</b>				
<b>A. Pensions—</b>				
Charged	O. 8,300 R. 200	8,500	6,542	- 1,958
Authorized	O. 1,36,900 R. -1,100	1,35,800	1,26,650	- 9,150
B. Compensations in lieu of beriz deductions.	O. 10,48,000 R. 12,800	10,60,800	10,11,443	- 49,357
C. Other charges	O. 1,83,300 R. -1,000	1,82,300	1,68,558	- 13,742
<b>e. Charges in England—</b>				
<b>I. Secretary of State for India—</b>				
Other charges (Law charts).	O. 13,400 R. -7,400	6,000	2,126	- 3,874
<b>II. High Commissioner for India—</b>				
<b>A. Leave salaries and deputation pay—</b>				
Charged	O. 9,200 R. -9,200			
<b>B. Sterling overseas pay—</b>				
Charged	O. 1,400 R. -400	1,000	936	- 64
Authorized		3,200	3,200	
<b>C. Allotments of pay of officers—</b>				
Charged	R. 4,400	4,400	4,350	- 50
D. Stores for India.		600	623	+ 23
<b>f. Loss or gain by exchange—</b>				
<b>A. Other than on stores—</b>				
Charged			10	+ 10
Authorized	R. 100	100	8	- 92
B. Stores			2	+ 2

Grant No. I—Land Revenue—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>7. Land Revenue—<i>cont.</i></b>			
	RS.	RS.	RS.
Surrenders or withdrawals within grant or appropriation—			
Charged .. .. R.	9,400	9,400	- 9,400
Authorized .. .. R.	7,400	7,400	- 7,400
<hr/>			
Totals {			
Charged .. ..	82,500	67,866	- 14,634
Authorized .. ..	23,16,800	22,17,119	- 99,681

## Notes.

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

		In thousands of rupees.	
		Receipts.	Expenditure.
1936-37	.. .. .	4,75,86 (a)	28,15 (b)
1937-38	.. .. .	4,95,90	26,31
1938-39	.. .. .	5,13,37	25,36
1939-40	.. .. .	5,16,87	23,79
1940-41	.. .. .	5,00,11	22,85

(a) Excludes beriz deductions which are treated as expenditure and shown under "7. d. Land Revenue—Assignments and Compensations" instead of as deduction from revenue, with effect from 1937-38.

(b) Includes beriz deductions.

2. *Administration of the grant—Charged.*—The saving in the final appropriation was 17.7 per cent as against 12.1 in the previous year. The saving occurred chiefly under the sub-heads "b. C. 1" and "e. II. A." The saving in the modified appropriation was 7.2 per cent as against 1.7 in 1939-40 and it occurred under "b. C. 1" and "d. A."

*Authorized.*—The percentage of saving in the final grant was 4.3 as against 6.1 in 1939-40. The saving occurred chiefly under the sub-heads "b. B. 2", "b. C. 2", "d. B" and "e. I." The saving in the modified appropriation was 4.0 per cent as against 3.7 per cent in 1939-40 and this occurred chiefly under the sub-heads "d. A, B and C."



APPROPRIATION ACCOUNTS

Grant No. II—Provincial Excise.

23

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess Savings.
(1)		(2)	(3)	(4)
<b>8. Provincial Excise.</b>				
		RS.	RS.	RS.
<b>a. Superintendence—</b>				
<b>A. Excise Commissioner—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. .	O. 39,800	38,000	37,833	-167
	R. -1,800			
Authorized .. .. .	O. 8,400	8,400	8,356	-44
	R. -1,400	37,000	37,387	+387
<b>2. Pay of establishments.</b>				
<b>3. Other charges—</b>				
Charged .. .. .	O. 2,000	2,000	1,896	-104
Authorized .. .. .	O. 9,400	10,000	9,123	-877
	R. 600			
<b>B. Deputy and Assistant Commissioners—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. .	O. 18,400	18,400	17,960	-440
Authorized .. .. .	O. 58,700	58,700	58,875	+175
<b>2. Pay of establishments.</b>				
	O. 35,300	34,000	33,930	-70
	R. -1,300			
<b>3. Allowances—</b>				
Charged .. .. .	O. 2,200	1,800	1,475	-325
	R. -400			
Authorized .. .. .	O. 30,200	27,500	26,234	-1,266
	R. -2,700	24,400	22,066	-2,334
<b>4. Contingencies .. .. .</b>				
	O. 21,600	21,600	22,066	-466
	R. 2,800	24,400	22,066	-2,334
<p>Column (1).—Larger expenditure under "Service postage and telegrams" owing to increase of correspondence and under "Petty construction and repairs" on account of special repairs to the Assistant Commissioner's quarters at Nellore.</p>				
<b>C. Laboratory establishments.</b>				
	O. 7,700	7,300	6,865	-435
	R. -400			
<b>b. District Executive Establishment—</b>				
<b>A. Ordinary areas—</b>				
<b>1. Pay of officers .. .. .</b>				
	O. 2,33,800	2,17,000	2,07,991	-9,009
	R. -16,800			
<b>2. Pay of establishments.</b>				
	O. 12,48,000	12,40,000	12,32,019	-7,981
	R. -8,000			
<b>3. Allowances and honoraria.</b>				
	O. 3,52,100	3,38,600	3,32,682	-5,918
	R. -13,500			
<b>4. Contingencies .. .. .</b>				
	O. 1,01,000	1,06,100	1,10,069	+3,969
	R. 5,100			
<b>5. Petty construction and repairs.</b>				
	O. 8,500	9,500	8,695	805
	R. 1,000	-1,400	-1,364	+36
<b>6. Charges recoverable from Governments Departments, etc.</b>				
<b>B. Partially excluded areas—</b>				
<b>1. Pay of officers .. .. .</b>				
	O. 4,500	4,700	4,328	-372
	R. 200			
<b>2. Pay of establishments.</b>				
	O. 27,600	28,000	27,097	-903
	R. 400			
<b>3. Allowances and honoraria.</b>				
	O. 10,700	10,000	9,918	-82
	R. -700			
<b>4. Other contingencies .. .. .</b>				
	O. 2,400	2,400	2,604	+204

APPROPRIATION ACCOUNTS

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>8. Provincial Excise—<i>cont.</i></b>				
		RS.	RS.	RS.
<b>e. Distilleries—</b>				
<b>A. Ordinary areas—</b>				
1. Pay of officers	O. 3,900	} 5,000	4,580	- 420
	R. 1,100			
2. Pay of establishments.	O. 54,100	} 54,500	54,883	+ 383
	R. 400			
3. Other charges	O. 13,300	} 13,000	12,661	- 339
	R. -300			
<b>B. Partially excluded areas—</b>				
Pay of establishments and other charges.	O. 4,600	} 6,000	6,108	+ 108
	R. 1,400			
d. Cost of opium supplied to Provincial Excise Department.	O. 4,68,100	} 4,20,200	4,20,131	- 69
	R. -47,900			
<i>Column (1).—Based on the actual indent of opium.</i>				
<b>e. *Compensations—</b>				
<b>A. Indian States and other Governments—</b>				
Charged	O. 83,400	} 66,500	50,662	- 15,838
	R. -16,900			
<i>Column (1).—Lower compensation payable to Cochin State.</i>				
<i>Column (4).—Due to adjustment in May 1941 of the compensation payable to the Cochin Government owing to the late receipt of statement from the department.</i>				
Authorized	O. 53,000	} 48,500	57,405	+ 8,905
	R. -4,500			
<i>Column (4).—Increased compensation payable to Civil and Military Station, Bangalore, due to the increase in the export of Indian-made foreign spirits during the year.</i>				
B. Miscellaneous compensations.		100	95	- 5
<b>f. Charges in England—High Commissioner for India—</b>				
<b>A. Leave salaries and deputation pay—</b>				
Charged	O. 9,200	} ..	..	..
	R. -9,200			
Authorized	O. 6,200	} ..	..	..
	R. -6,200			
Allotment of pay of officers—				
Charged	E. 4,400	4,400	4,351	- 49
<b>B. Sterling overseas pay—</b>				
Charged	O. 1,200	} 1,000	935	- 65
	R. -200			
Authorized	O. 2,000	} 4,000	4,000	..
	R. 2,000			
<b>C. Stores for India</b>				
	O. 600	} 1,000	677	- 323
	R. 400			
<b>D. Other charges—Contribution to the International Bureau against alcoholism.</b>				
		200	70	- 130

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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>8. Provincial Excise—<i>cont.</i></b>			
	RS.	RS.	RS.
g. Loss or gain by exchange—			
Other than on stores—			
Charged .. .. .	..	9	+ 9
Authorized .. .. .	..	7	+ 7
Stores for India .. .. .	..	1	+ 1
Surrenders or withdrawals within grant or appropriation—			
Charged .. .. . R. 24,100	24,100	..	- 24,100
Authorized .. .. . R. 88,300	88,300	..	- 88,300
<hr/>			
Totals	{ Charged .. .. . 1,56,200 Authorized— Gross .. .. . 28,04,400 Deductions .. .. . -1,400 Net .. .. . 28,03,000	1,15,121 26,98,857 -1,364 26,97,493	- 41,079 - 1,05,543 + 36 - 1,05,507

**Notes.**

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

				In thousands of rupees.	
				Receipts.	Expenditure.
1936-37	..	..	..	3,95,58	33,15
1937-38	..	..	..	4,03,07	33,68
1938-39	..	..	..	3,72,23	32,18
1939-40	..	..	..	3,36,02	30,28
1940-41	..	..	..	3,39,65	28,13

2. *Administration of the grant—Charged.*—There was a saving of 26.3 per cent in the final appropriation as against 12.0 per cent in the previous year. The bulk of the savings occurred under the sub-heads “e.A.” and “f.A.” There was a saving of 12.9 per cent in the modified appropriation and this occurred chiefly under “e.A.”

*Authorized.*—The savings in the final grant and modified appropriation were 3.8 per cent and 0.6 per cent respectively as against the savings of 1.6 per cent and 1.3 per cent in 1939-40.

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

3. *Remissions of, and abandonment of claims to, revenue otherwise than by law or rule having the force of law.*—During the year under report, the following items of revenue amounting to Rs. 16,434 were written off as irrecoverable :—

	RS.
(i) Rentals of shops and loss by resale of shops.	9,697
(ii) Tree taxes .. .. .	6,363
(iii) Fines, etc., imposed on defaulters .. . . .	374
Total ..	16,434

A sum of Rs. 324 being the proportionate kists of shops opened late in the year was also refunded.

4. *Stock account.*—The stock account of opium held in the Government treasuries in the province during 1940–41 is given below :—

	SEERS.	TOLAS.
Opening balance on the 1st April 1940 .. .. .	11,268	60 $\frac{1}{32}$
Receipts during the year .. .. .	25,680	..
Total ..	36,948	60 $\frac{1}{32}$
SEERS. TOLAS.		
Sales during the year—		
(i) to the Cochin State ..	1,300	..
(ii) to the Mysore State.	900	..
(iii) to the Travancore State .. .. .	2,000	..
(iv) to the vendors in the Madras City ..	649	..
(v) at Government treasuries .. .. .	19,316	22 $\frac{5}{32}$
Closing balance on the 31st March 1941 ..	12,783	37 $\frac{28}{32}$ (a)
Total ..	36,948	60 $\frac{1}{32}$

The closing balance has been certified by the Collectors as having been agreed with the stock on the 31st March 1941. The head of the department has stated that the stock on hand includes a quantity of 5,580 seers provided in the opium indent for the first quarter of 1941–42 and also an excess quantity of 3,000 seers wrongly supplied by the Ghazipur Treasury against the indent for the first quarter of 1941–42 and that the excess supply of 3,000 seers would be adjusted against the supply provided in the indent for the second quarter of 1941–42. He has also stated that the balance represents mostly the reserve provided for meeting any unforeseen increase in demand.

(a) Includes 1 seer and 13 $\frac{2}{32}$  tolas on account of net wastage and dryage.

Grant No. III—Stamps.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>9. Stamps.</b>				
<b>Non-Judicial.</b>				
a. Charges for the sale of stamps—				
A. Ordinary areas—				
1. Presidency town .. O.	12,300	14,000	13,967	- 33
S.	1,700			
2. Mufassal .. O.	2,50,500	2,75,000	2,74,578	- 422
S.	24,500			
B. Partially excluded areas—		200	298	+ 98
Mufassal.				
b. Cost of Stamps supplied from Central Stamp Stores—				
A. Ordinary areas .. O.	44,900	78,800	78,771	- 29
S.	33,900			
<i>Column (1).—Increase in the manufacturing rates.</i>				
B. Partially excluded areas.		100		- 100
<b>Judicial.</b>				
c. Charges for the sale of stamps (honorary)—				
A. Ordinary areas ..		80,000	79,358	- 642
B. Partially excluded areas.		200	148	- 52
d. Cost of Stamps supplied from Central Stamp Stores—				
A. Ordinary areas .. O.	64,300	67,400	67,763	+ 363
S.	3,100			
B. Partially excluded areas		100		- 100
<b>General.</b>				
e. Superintendence—				
A. Pay of staff and other charges—				
Charged .. .. .		2,400	2,400	..
Authorized .. .. O.	12,100	12,200	12,028	- 172
S.	100			
B. Freight charges on stamps.		8,000	11,116	+ 3,116
<i>Column (4).—Due to increase in the consumption of stamps.</i>				
C. Charges payable to or recoverable from Governments, Departments and others—				
Charged .. .. .		- 500	- 476	+ 24
f. Charges in England—High Commissioner for India—				
B. Sterling overseas pay—				
Charged .. .. .		1,000	1,000	
C. Stores for India .. S.	400	400	283	- 117
g. Loss or gain by exchange—				
Charged .. .. .			2	+ 2
<b>Totals</b>				
	Charged—			
	Gross .. .. .	3,400	3,402	+ 2
	Deductions .. ..	- 500	- 476	+ 24
	Net .. .. .	2,900	2,926	+ 26
	Authorized .. ..	5,36,400	5,38,310	+ 1,910

Grant No. III—Stamps—*cont.*

## Notes.

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

	In thousands of rupees.	
	Receipts.	Expenditure.
1936-37 .. .. .	1,95,08	5,38
1937-38 .. .. .	1,92,69	5,55
1938-39 .. .. .	1,73,37	4,72
1939-40 .. .. .	1,74,26	4,69
1940-41 .. .. .	1,80,14	5,41

2. *Administration of the grant—Charged.*—There was an excess of 0.9 per cent over the final appropriation as against a saving of 6.0 per cent in 1939-40. The amount involved was small.

*Authorized.*—There was also an excess of 0.4 per cent over the final grant as against a saving of 5.1 per cent in 1939-40 and it occurred chiefly under the sub-head "e.B."

3. *Remissions of, and abandonment of claims to, revenue otherwise than by law or rule having the force of law.*—(i) Claims amounting to Rs. 1,78,092 being arrears of stamp duty awarded to Government in pauper suits were written off as irrecoverable during 1940-41 owing to the defaulters possessing no property (Rs. 1,75,458) or their whereabouts not being known or other reasons (Rs. 2,634). (ii) Claims amounting to Rs. 950 on account of arrears of stamp duty and penalty were also written off as irrecoverable owing to the defaulters being paupers or to their whereabouts not being known.

4. *Stock account.*—(1) The stock account of stamps of the Madras Stamp Office for 1940-41, excluding the transactions relating to postage stamps, is given below :—

	RS.	RS.
(i) Opening balance on the 1st April 1940.	.. .. .	3,74,697
(ii) Stamps received from—		
(a) the Controller of Stamps, Nasik.	5,14,388	
(b) The Treasury Officer, East Godavari.	48	
(c) The Treasury Officer, Tinnevely.	336	
(d) The Tahsildar, Madras .. .. .	130	
	—	5,14,922
(iii) Stamps utilized, sold or otherwise disposed of.	.. .. .	3,75,731
(iv) Closing balance on the 31st March 1941.	.. .. .	5,13,888

Grant No. III—Stamps—*cont.*

The stock at the close of the year was duly verified and valued by the Assistant Superintendent of Stamps and found to agree with the book balance. The verification did not disclose any surplus stock. The closing balance was found to be a little in excess of the reserve limit proscribed. The administrative officer has promised to adjust the excess by a reduction in the indent for the year 1941-42.

(2) The following statement shows the stock account of stamps including postage stamps held in the mufassal depots in charge of District Collectors during the year 1940-41 :—

	RS.
(i) Opening balance on the 1st April 1940 ..	3,36,55,738
(ii) Received from the Controller of Stamps, Nasik .. .. .	2,95,41,975
(iii) Returned by deceased vendors and the public .. .. .	22,792
(iv) Returned as "spoilt" by vendors ..	5,540
Total ..	<u>6,32,26,045</u>
(v) Issued for sale or returned to Central Stamp Stores, etc. .. .. .	3,13,24,536
(vi) Written off .. .. .	16,046
(vii) Closing balance on the 31st March 1941 ..	3,18,85,463
Total ..	<u>6,32,26,045</u>

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

## Grant No. IV—Forest.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>10. Forest.</b>		RS.	RS.	RS.
a. General Direction—				
A. Pay of officers—				
Charged .. .. .	O. 60,400	62,600	62,640	+ 40
	R. 2,200			
B. Pay of establishments ..	O. 35,500	37,200	37,302	+ 102
	R. 1,700			
C. Clothing and equipment.	O. 18,500	23,500	23,924	+ 424
	R. 5,000			
Column (1).—General rise in the prices of woollen clothing and leather goods on account of war.				
D. Other charges—				
Charged .. .. .	O. 8,000	8,900	8,370	- 530
	R. 900			
Authorized .. .. .	O. 10,400	8,000	7,854	- 146
	R. -2,400			
Column (1).—Economy in expenditure mainly under "Allowances," "Service postage and telegrams" and "Other charges."				
b. Conservancy and Works—				
I. Ordinary areas—				
A. Forest produce removed by Government agency.	O. 4,94,400	5,60,900	5,62,592	+ 1,692
	S. 57,300			
	R. 9,200			
Column (1).—Due to (i) the transport of larger quantities of timber to depots in South Coimbatore and the Wynaad than originally provided for and the payment of transport charges at higher rates in the Wynaad (Rs. 40,000), (ii) the provision for the refund of Rs. 17,500 to a contractor on account of the supply of rosewood planks to the Gun Carriage Factory, Jubbulpore and (iii) the extraction of a larger quantity of sandalwood than originally provided for (Rs. 9,000).				
B. Timber and other produce removed from the forest by consumers and purchasers.	O. 1,52,200	1,51,500	1,49,827	- 1,673
	R. - 700			
Maintenance, repairs and renewals—				
Feed and upkeep of cattle.	O. 1,00,000	1,05,400	1,04,685	- 715
	R. 5,400			
Renewals or replacements of stores and plant.	O. 13,400	17,000	16,451	- 549
	R. 3,600			
Column (1).—Due chiefly (i) to completion in the current year of the creosoting plant (Rs. 1,000) and (ii) to the purchase and installation of the "Ascu" plant (Rs. 1,800). Provision for Rs. 1,000 was not made in the budget.				
D. 1.1 and buildings—				
.. .. .	O. 1,09,600	1,15,500	1,16,801	+ 1,301
	R. 5,900			



Grant No. IV—Forest—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>10. Forest—cont.</b>			
	RS.	RS.	RS.
<b>b. Conservancy and Works—cont.</b>			
<b>I. Ordinary areas—cont.</b>			
<b>D. Communications and buildings—cont.</b>			
2. Buildings and other works.	O. 60,100 R. 4,700	64,800	63,530
<b>E. Conservancy and regeneration—</b>			
1. Regeneration	O. 78,200 R. - 8,200	70,000	69,421
<i>Column (1).—Savings on the tending of young plantations and on the nursery in Nilambur and on the creation of a regeneration area in the South Coimbatore Division owing to the introduction of Kumri cultivation.</i>			
2. Fire protection	O. 28,400 R. - 1,900	26,500	25,942
3. Other works	O. 27,500 R. - 2,500	25,000	25,450
F. Other charges	O. 45,200 R. - 7,700	37,500	36,486
<i>Column (1).—Smaller expenditure than anticipated on experiments in the North Coimbatore Division in connection with the scheme of research on fodder and grazing problems.</i>			
G. Forest panchayats	O. 19,800 R. - 2,600	17,200	15,847
<i>Column (1).—Expenditure incurred by Collectors was less than anticipated.</i>			
H. Suspense—Works advances.	O. 700 R. - 400	300	569
<b>II. Partially excluded areas—</b>			
A. Forest produce removed by Government agency.	O. 11,100 R. 1,900	13,000	12,944
B. Timber and other produce removed from the forest by consumers and purchasers.	O. 13,800 R. - 300	13,500	13,306
<b>C. Maintenance, repairs and renewals—</b>			
1. Feed and upkeep of cattle.	O. 4,200 R. - 700	3,500	3,374
2. Renewals or replacements of stores and tools and plant.	O. 4,000 R. 1,400	5,400	4,759
<b>D. Communications and buildings—</b>			
1. Roads and bridges	O. 3,600 R. 400	4,000	4,128
2. Buildings and other works.	O. 3,400 R. 900	4,300	4,439
<b>E. Conservancy and regeneration—</b>			
1. Regeneration	O. 9,700 R. - 800	8,900	8,849
2. Fire protection	O. 3,000	3,000	2,932
3. Other works	O. 1,100 R. - 300	800	749

Grant No. IV—Forest—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>10. Forest—<i>cont.</i></b>		RS.	RS.	RS.
b. Conservancy and Works— <i>cont.</i>				
II. Partially excluded areas— <i>cont.</i>				
F. Other charges	O. 3,700	3,800	3,518	- 282
	R. 100			
G. Suspense—Works advances.	R. 100	100	..	- 100
c. Establishment—				
I. Ordinary areas—				
A. Pay of officers—				
Charged .. .. O. 4,31,000				
	R. - 6,000	4,25,000	4,30,735	+ 5,735
Authorized .. .. O. 2,01,000	R. - 11,200			
	R. - 11,200	1,89,800	1,97,727	+ 7,927
B. Pay of establishments.	O. 11,12,000	10,92,000	10,97,614	+ 5,614
	R. - 20,000			
C. Allowances and honoraria—	O. 76,100	67,600	69,777	+ 2,177
Charged .. .. O. 76,100	R. - 8,500			
Column (1).—Absence of a large number of officers on military or other duty under the Government of India.				
Authorized .. .. O. 2,23,700	R. 9,200	2,32,900	2,36,057	+ 3,157
D. Contingencies .. .. O. 1,09,800	R. 7,600			
	R. 7,600	1,17,400	1,15,957	- 1,443
II. Partially excluded areas—				
A. Pay of officers—				
Charged .. .. O. 14,900				
	R. 10,700	25,600	25,597	- 3
Column (1).—Due (i) to the employment, for about five months during the year, of a special officer on the departmental purchase and sale of tamarind in Rampa Agency (Rs. 5,300) and (ii) to the appointment of an officer on a higher rate of pay as District Forest Officer, Upper Godavari Division (Rs. 5,400).				
Authorized .. ..	..	5,700	5,682	- 18
B. Pay of establishments.	O. 71,300	75,600	75,844	+ 244
	R. 4,300			
C. Allowances and honoraria—	O. 2,000	3,000	2,994	- 6
Charged .. .. O. 2,000	R. 1,000			
Authorized .. .. O. 12,800	R. 3,100	15,900	16,211	+ 311
Column (1).—Increase under "Travelling allowances" due chiefly to the transfer of the headquarters of the Upper Godavari Division from Kuna- varam to Rajahmundry.				
D. Contingencies .. .. O. 3,300	R. 200	3,500	3,298	- 202
d. Charges in England—High Commissioner for India—				
A. Leave salaries and deputation pay—				
Charged .. .. O. 80,800				
	R. - 64,800	16,000	16,260	+ 260
Authorized .. .. O. 7,600	R. - 6,200			
	R. - 6,200	1,400	1,346	- 54

Grant No. IV—Forest—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>10. Forest—<i>cont.</i></b>		RS.	RS.	RS.
<b>d. Charges in England—High Commissioner for India—<i>cont.</i></b>				
<b>B. Sterling overseas pay—</b>				
<i>Charged</i> .. .. .	O. 56,400	63,200	62,780	- 420
	R. 6,800			
<b>Allotments of pay of officers—</b>				
<i>Charged</i> .. .. .	R. 6,000	6,000	5,960	- 40
<i>Column (1).—Due to the allotment by some officers of a portion of their pay to their dependants in England and Canada.</i>				
Authorized .. .. .	R. 1,200	1,200	1,067	-133
<b>e. Loss or gain by exchange—</b>				
<b>A. Other than on stores—</b>				
<i>Charged</i> .. .. .	R. 100	100	148	+ 48
Authorized .. .. .	.. .. .	.. .. .	4	+ 4
<b>Surrenders or withdrawals within grant or appropriation—</b>				
<i>Charged</i> .. .. .	R. 51,600	51,600	..	-51,600
<hr/>				
Totals	{ <i>Charged</i> .. .. .	7,29,600	6,85,261	- 44,339
	{ <i>Authorized</i> .. .. .	30,56,000	30,66,486	+ 10,486

**Notes.**

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

	In thousands of rupees.	
	Receipts.	Expenditure.
1936-37 .. .. .	48,29	40,66
1937-38 .. .. .	50,46	41,18
1938-39 .. .. .	45,63	40,17
1939-40 .. .. .	44,83	38,71
1940-41 .. .. .	48,48	37,52

2. *Administration of the grant—Charged.*—The saving in the final appropriation was 6.1 per cent as against 1.1 per cent in 1939-40. This occurred chiefly under the sub-head 'd.A'. There was, however, an

Grant No. IV—Forest—*cont.*

excess of 1·1 per cent over the modified appropriation as against a saving of 0·5 per cent in the previous year.

*Authorized.*—There was an excess of 0·3 per cent over the final grant as against a saving of 3·0 per cent in 1939–40.

3. *Losses.*—(i) A sum of Rs. 3,009, being the estimated value of sandalwood stolen in a certain Forest division, was written off by Government during the year. It was discovered in February 1940 that a number of sandalwood trees within reserved forest limits had been illicitly felled and removed. The head of the department reported that it was not possible to detect the culprits or even to establish the exact period when the theft took place, though he thought that this must have been some twelve to eighteen months before the date of discovery or even earlier. The delay in discovering the theft was stated to be due to the fact that dead sandal trees in the area in question had been last felled in 1937–38 and that, in the normal course, the area would become ripe for felling only in 1943–44. In the mean time, the area would not receive special attention from Range Officers, although it ought to have been regularly patrolled by them. Disciplinary action was taken against two of the subordinates concerned for failure to detect or report the fellings. Instructions were also issued to Conservators to take measures to ensure a closer check by Range Officers of the patrol work of Forest Guards.

(ii) In an agreement entered into with a contractor for the transport of timber in 1939–40 from the forest depots to the sales depots in a forest division it was made a condition of the contract as an experimental measure that the transport should be made by bullock carts with rubber tyres, as it was considered that such a method, if popularized, would minimise damage to forest roads and result in considerable reduction of transport charges. As the contractor however failed to fulfil the terms of the contract, the contract was terminated at his request, and the transport effected by other agency resulting in an extra cost of Rs. 4,338 to Government. The main cause of the failure on the part of the contractor was reported to be his entire dependence, for bullocks and cartmen, on the local people who demanded high rates which he could not reasonably offer. The head of the department reported to Government that the rates tendered by the contractor were very low and that the expenditure incurred on transport in 1939–40 (even by paying in excess of the contracted rates) compared favourably with what Government would have spent in that year at the rates actually paid in 1938–39 and 1940–41. Further, the contractor tried his best to run the contract by investing a large sum on the purchase of rubber tyred carts and incurred a loss in the undertaking. In the circumstances, a sum of Rs. 300 out of the security deposit of Rs. 1,200 furnished by the contractor was forfeited to Government and the balance of the loss, *viz.*, Rs. 4,038, was written off by Government.

(iii) A sum of Rs. 2,480 being the value of the portion of the sandalwood godown and the clean chipping shed in the Satyamangalam depot in the Coimbatore North Division damaged by a cyclone on the 22nd April 1940 was written off by Government.

Grant No. IV—Forest—*cont.*

4. *Stock account.*—The following is the stock account of the Forest department for 1940-41 as furnished by the Chief Conservator of Forests:—

Items of stores.	Opening balance on the 1st April 1940.	Receipts during the year.	Utilized, sold or otherwise disposed of.	Written off as shortage.	Results of re-valuation of stock + or —.	Closing balance on the 31st March 1941.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS.	RS.	RS.	RS.	RS.	RS.
1 Felled timber and other forest produce.	8,56,491	22,13,865	23,37,916	47,099	+ 1,39,208	8,24,549
2 Buildings .. .. .	28,72,004	52,931	34,846	6,877	— 74	28,83,138
3 Livestock .. .. .	2,77,439	33,269	32,160	7,172	+ 1,100	2,72,476
4 Surveying and other instruments, machinery and tramways.	1,72,188	5,311	6,028	1,460	+ 58	1,70,069
5 Other stores .. .. .	5,08,158	52,736	32,195	7,501	+ 493	5,21,691

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

521691  
1747  
523488

## Grant No. V—Registration—Authorized.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>11. Registration.</b>				
		RS.	RS.	RS.
a. Superintendence—				
A. Pay of officers .. ..	O. 24,000 R. - 2,400	21,600	21,533	- 67
<i>Column (1).—Due to the post of Inspector of Registration Offices not having been created.</i>				
B. Pay of establishments.	O. 27,000 R. - 1,300	25,700	25,550	- 150
C. Other charges .. ..	O. 16,500 R. 1,500	18,000	17,300	- 700
b. District charges—				
A. Ordinary areas—				
1. Pay of officers .. ..	O. 1,07,400 R. - 2,000	1,05,400	1,04,439	- 961
2. Pay of establishments.	O. 24,70,000 R. - 34,000	24,36,000	24,29,072	- 6,928
3. Remuneration to temporary section writers.	O. 14,000 R. 3,000	17,000	16,662	- 338
<i>Column (1).—Employment of a larger number of temporary section writers consequent on the rise in registrations.</i>				
4. Allowances and honoraria.	O. 56,400 R. - 500	55,900	54,545	- 1,355
5. Other charges .. ..	O. 2,00,200 R. 2,000	2,02,200	1,99,821	- 2,379
6. Charges recoverable from Governments, departments, etc.	.. ..	- 12,000	- 12,000	..
B. Partially excluded areas—Pay of establishments and other charges.	O. 4,900 R. - 200	4,700	4,578	- 122
c. Charges in England—High Commissioner for India—				
Stores for India .. ..	O. 11,200 R. - 800	10,400	8,472	- 1,928
d. Loss or gain by exchange .. ..	.. ..	..	15	+ 15
Surrenders or withdrawals within grant or appropriation.	R. 34,700	34,700	..	- 34,700
<hr/>				
Totals	{ Gross .. Deductions. Net ..	29,31,600 - 12,000 29,19,600	28,81,987 - 12,000 28,69,987	- 49,613 .. - 49,613

## Notes.

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

Grant No. V—Registration—Authorized—*cont.*

account of pensions and the cost of services rendered by other service departments, such as the Public Works Department and Stationery and Printing.

				In thousands of rupees.	
				Receipts.	Expen- diture.
1936-37	..	..	..	30,69	28,92
1937-38	..	..	..	33,29	29,19
1938-39	..	..	..	32,70	29,13
1939-40	..	..	..	32,96	28,73
1940-41	..	..	..	37,14	28,70

2. *Administration of the grant.*—The percentages of savings in the final grant and the modified appropriation were 1·7 and 0·5 respectively as against 2·9 and 0·4 in 1939-40.

## Grant No. VI—Motor Vehicles Acts.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving—.
(1)		(2)	(3)	(4)
<b>12. Charges on account of Motor Vehicles Acts.</b>		RS.	RS.	RS.
<b>a. Charges of collection—</b>				
A. City .. .. .	O. 19,500	20,000	20,120	+ 120
	R. 500			
B. Mufassal .. .. .	O. 42,800	39,900	39,672	- 228
	R. - 2,900			
<b>b. Inspection of motor vehicles—</b>				
A. Pay of establishments.	O. 42,500	42,200	42,445	+ 245
	R. - 300			
B. Other charges—				
Charged .. .. .	O. 5,400	3,700	3,841	+ 141
	R. - 1,700			
Authorized .. .. .	O. 10,900	9,000	9,664	+ 664
	R. - 1,900			
<b>c. Compensations to Local Bodies—</b>				
A. For loss of income from fees for licences granted to motor vehicles—				
Charged .. .. .	O. 21,91,400	21,92,000	21,83,136	- 8,864
	R. 600			
B. For loss of income from tolls and taxation of motor vehicles—				
Charged .. .. .	O. 50,22,100	47,44,800	47,43,700	- 1,100
	R. - 2,77,300			
<b>d. Other charges—</b>				
A. Central Road Traffic Board—				
Charged .. .. .	O. 16,500	16,700	16,725	+ 25
	R. 200			
Authorized .. .. .	O. 7,100	10,100	10,459	+ 359
	R. 3,000			
<i>Column (1).—Increase in the cost of printing of forms.</i>				
B. Road Traffic Board—	O. 7,200	8,300	8,213	- 87
City.	R. 1,100			
C. Road Traffic Boards—	O. 76,700	74,600	69,744	- 4,856
Mufassal.	S. 100			
	R. - 2,200			
<b>e. Charges in England—High Commissioner for India—Sterling overseas pay—</b>				
Charged .. .. .	O. 4,000	4,400	4,267	- 133
	R. 400			
<b>f. Loss or gain by exchange—</b>				
Charged .. .. .			7	+ 7
<b>Surrenders or withdrawals within grant or appropriation—</b>				
Charged .. .. .	R. 2,77,800	2,77,800		- 2,77,800
Authorized .. .. .	R. 2,700	2,700		- 2,700
<b>Totals</b>		<b>Charged .. 72,39,400</b>	<b>69,51,676</b>	<b>- 2,87,724</b>
		<b>Authorized .. 2,06,800</b>	<b>2,00,317</b>	<b>- 6,483</b>



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

## Notes.

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

	In thousands of rupees.	
	Receipts.	Expenditure.
1936-37 .. .. .	48,54	41,37
1937-38 .. .. .	53,95	44,12
1938-39 .. .. .	81,22	75,06
1939-40 .. .. .	80,50	74,87
1940-41 .. .. .	79,87	71,52

2. *Administration of the grant—Charged.*—There was a saving of 4 per cent in the final appropriation as against a very small saving in the previous year and the saving occurred chiefly under the sub-head 'c.B.'. The saving in the modified appropriation was 0·1 per cent.

*Authorized.*—The saving in the final grant was 3·1 per cent, as against an excess of 0·8 per cent. in 1939-40. The percentage of saving in the modified appropriation was 1·9.

## Grant No. VII—Other Taxes and Duties.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>13. Other Taxes and Duties.</b>			
	RS.	RS.	RS.
a. Charges on account of the Madras Regulation of the Sale of Cloth Act, 1937—			
B. Other charges .. .. .	5,600		
O. .. .. .	5,600		
R. .. .. .	- 900	4,700	4,465
			- 235
b. Charges under the Electricity Acts—			
A. Chief Electrical Inspector—			
1. Pay of officers—			
Charged .. .. .	16,500	16,500	
Authorized .. .. .	6,300	7,200	7,111
O. .. .. .	6,300		
R. .. .. .	900	7,200	7,111
2. Pay of establishments.	19,000	18,400	18,431
O. .. .. .	19,000		
R. .. .. .	- 600	18,400	18,431
3. Other charges—			
Charged .. .. .	2,500	2,322	- 178
Authorized .. .. .	20,000	21,400	20,605
O. .. .. .	20,000		
R. .. .. .	1,400	21,400	20,605
B. Charges for collection of electricity duty—			
1. Pay of officers .. .. .	2,300	2,400	2,382
O. .. .. .	2,300		
R. .. .. .	100	2,400	2,382
2. Pay of establishments.	900	600	549
O. .. .. .	900		
R. .. .. .	- 300	600	549
3. Other charges .. .. .	2,000	1,700	1,650
O. .. .. .	2,000		
R. .. .. .	- 300	1,700	1,650
c. Entertainments Tax—			
1. Commission payable to local authorities ..	45,700	37,938	- 7,762
<i>Column (4).—Delay in the issue of orders of payment of commission for want of authentic details of the amounts of compensation payable to local bodies on which the commission had to be based.</i>			
2. Other charges .. .. .	1,87,300	16,400	16,303
O. .. .. .	1,87,300		
R. .. .. .	- 1,70,900	16,400	16,303
<i>Column (1).—Due partly to the decision to debit the compensation payable to local bodies under section 13 (1) of the Madras Entertainments Tax Act, 1939, to "57. Miscellaneous" instead of to this head as contemplated in the budget and partly to decrease in the expenditure on the printing and supply of entertainments tax stamps, a variable item of expenditure.</i>			- 97
d. Commercial Taxes—			
A. Tobacco and Sales Taxes—			
1. Pay of officers—			
Charged .. .. .	55,100	52,300	53,654
O. .. .. .	55,100		
R. .. .. .	- 2,800	52,300	53,654
Authorized .. .. .	1,15,900	1,17,600	1,17,315
O. .. .. .	1,15,900		
R. .. .. .	1,700	1,17,600	1,17,315
2. Pay of establishments.	8,00,000	7,64,000	7,61,999
O. .. .. .	8,00,000		
R. .. .. .	- 36,000	7,64,000	7,61,999
3. Allowances and honoraria—			
Charged .. .. .	4,700	2,200	2,433
O. .. .. .	4,700		
R. .. .. .	- 2,500	2,200	2,433
<i>Column (1).—Based on the progress of actuals.</i>			+ 233
Authorized .. .. .	1,86,900	1,76,900	1,75,362
O. .. .. .	1,86,900		
R. .. .. .	- 10,000	1,76,900	1,75,362
			- 1,538

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>13. Other Taxes and Duties—<i>cont.</i></b>		RS.	RS.	RS.
d. Commercial Taxes— <i>cont.</i>				
A. Tobacco and Sales Taxes— <i>cont.</i>				
4. Contingencies .. .. .	O. 80,000 R. 25,000	1,05,000	99,050	- 5,950
<i>Column (1).—Provision for items of expenditure like purchase of furniture, rents for private buildings, etc., which could not be foreseen at the time the budget estimates were framed.</i>				
B. Motor Spirit Tax—				
1. Pay of establishments and other charges.	{ O. 12,800 R. - 6,300 }	6,500	6,402	- 98
<i>Column (1).—Abolition of the posts of special clerks in many of the districts during the year.</i>				
e. Charges in England—				
High Commissioner for India—				
A. Leave and deputation salaries—				
Charged .. .. .	O. 9,200 R. - 9,200	..	..	..
B. Sterling overseas pay—				
Charged .. .. .	..	5,000	4,935	- 65
Allotments of pay of officers—				
Charged .. .. .	R. 4,400	4,400	4,351	- 49
C. Stores for India .. .. .	O. 1,000 R. 1,600	2,600	1,003	- 1,597
f. Loss or gain by exchange—				
Charged .. .. .	..	..	16	+ 16
Authorized .. .. .	..	..	2	+ 2
Surrenders or withdrawals within grant or appropriation—				
Charged .. .. .	R. 10,100	10,100	..	- 10,100
Authorized .. .. .	R. 1,94,600	1,94,600	..	- 1,94,600
Totals {	Charged .. .. .	93,000	84,211	- 8,789
	Authorized .. .. .	14,85,700	12,70,567	- 2,15,133

**Notes.**

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

	In thousands of rupees.	
	Receipts.	Expenditure.
1936-37 .. .. .	1,15	50
1937-38 .. .. .	2,87	66
1938-39 .. .. .	3,19	64
1939-40 .. .. .	79,28	9,09
1940-41 .. .. .	1,30,02	13,55

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

2. *Administration of the grant—Charged.*—The percentage of saving in the final appropriation was 9·5. The saving occurred chiefly under the sub-head "e. A". There was an excess of 1·6 per cent over the modified appropriation.

*Authorized.*—There was a saving of 14·5 per cent in the final grant and the saving occurred chiefly under the sub-head "c. 2". The saving in the modified appropriation was 1·6 per cent.

Grant No. VIII—Irrigation.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working expenses.</b>		RS.	RS.	RS.
<b>Irrigation Works—Productive Works.</b>				
a. Extensions and Improvements.	{ O. 1,37,200 R. 1,82,200 }	3,19,400	3,15,071	- 4,329
<i>Column (1).—Reclassification under this head of work for which provision was originally included under "Flood repairs."</i>				
b. Maintenance and Repairs—				
Charged .. .. .	R. 1,400	1,400	1,372	- 28
Authorized .. .. .	{ O. 19,76,400 R. 38,600 }	20,15,000	20,00,205	- 14,795
c. Establishment—				
A. Special establishment.	.. .. .	900	893	- 7
<b>Irrigation Works—Unproductive Works.</b>				
d. Extensions and Improvements.	{ O. -2,700 R. -300 }	- 3,000	- 3,028	- 28
e. Maintenance and Repairs.	{ O. 1,96,400 R. 10,800 }	2,07,200	2,07,567	+ 367
<b>Navigation, Embankment and Drainage Works—Unproductive Works.</b>				
f. Extensions and Improvements.	{ O. 7,000 R. 20,300 }	27,300	27,178	- 122
<i>Column (1).—Transfer of a dredger from the Kistna Delta System (Productive) to the Buckingham Canal System (Unproductive).</i>				
g. Maintenance and Repairs.	{ O. 1,86,100 R. 11,800 }	1,97,900	1,97,915	+ 15
Pension charges—				
Charged .. .. .	{ O. 21,900 R. -2,900 }	19,000	16,231	- 2,769
<i>Column (1).—Based on actual requirements.</i>				
<i>Column (4).—Decrease in establishment charges.</i>				
Authorized .. .. .	{ O. 79,200 R. -2,300 }	76,900	77,546	+ 646
Provision for flood repairs.	{ O. 3,63,300 R. -3,63,300 }	..	..	..
<i>Column (1).—Reappropriated to the respective irrigation systems in which flood repairs were found necessary.</i>				
<b>17. Interest on Works for which Capital Accounts are kept.</b>				
a. Irrigation Works—				
(1) Productive—				
Charged .. .. .	{ O. 67,18,000 R. -3,000 }	67,15,000	67,13,432	- 1,568
(2) Unproductive—				
Charged .. .. .	.. .. .	17,04,000	17,04,095	+ 95
b. Navigation, Embankment and Drainage Works—				
Unproductive—				
Charged .. .. .	.. .. .	3,93,000	3,92,739	- 261

## Grant No. VIII—Irrigation—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
18. Other Revenue expenditure financed from Ordinary Revenues.		RS.	RS.	RS.
Irrigation Works—Works for which no capital accounts are kept.				
Public Works Department.				
a. Works—				
Charged .. .. .	R. 1,800	1,800	1,753	- 47
Authorized .. .. .	O. 27,200	9,100	9,172	+ 72
	R. - 18,100			
Vide detailed statement of expenditure on important new works.				
b. Extensions and Improvements—				
Charged .. .. .	R. 100	100	67	- 33
Authorized .. .. .	O. 1,12,700	1,00,800	1,00,662	- 138
	R. - 11,900			
Column (1).—Chiefly recovery of land compensation awarded to ryots and originally debited to a work.				
c. Maintenance and Repairs.	O. 12,47,700	13,47,200	13,47,950	+ 750
	R. 99,500			
Miscellaneous expenditure.				
d. Establishments—				
A. Pay of officers and establishments—				
Charged .. .. .	S. 11,200	11,200	11,177	- 23
Column (1).—An officer whose pay was "Charged" was posted to the new Tungabhadra Project Division.				
Authorized .. .. .	O. 33,400	36,800	37,859	+ 1,059
	S. 100			
	R. 3,300			
Column (1).—Mainly due to the formation of the new Tungabhadra Project Division.				
B. Other charges—				
Charged .. .. .	S. 2,600	2,600	2,639	+ 39
Column (1).—Vide explanation under "d. A. Charged."				
Authorized .. .. .	O. 10,800	20,200	15,766	- 4,434
	R. 9,400			
Column (1).—Vide explanation under "d. A. Authorized."				
e. Tools and Plant .. .. .	O. 200	28,500	29,930	+ 1,430
	R. 28,300			
Column (1).—Chiefly due to the cost of Calyx drills obtained for the Tungabhadra Project.				
f. Other charges—				
Other projects .. .. .	O. 26,900	45,400	51,529	+ 6,129
	R. 18,500			
Column (1).—Expenditure on Calyx drill operations in the Tungabhadra and Gundlakama projects.				
1. Grants-in-aid .. .. .		7,500	7,500	

Grant No. VIII—Irrigation—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>18. Other Revenue expenditure financed from Ordinary Revenues—cont.</b>		RS.	RS.	RS.
<b>Minor Irrigation—Revenue Department.</b>				
<b>g. Works—</b>				
A. Ordinary areas .. ..	O. 25,100 R. - 3,400	21,700	18,451	- 3,249
<i>Column (1)</i> —Non-execution of some works due to the presence of water in the minor irrigation tanks.				
<i>Column (4)</i> —Due partly to misclassification of expenditure (Rs. 1,644) pointed out too late for correction in the accounts and partly to petty savings in certain cases (Rs. 1,605).				
Deduct—Probable savings.	{ O. - 8,400 R. 8,400 }	..	..	..
<i>Column (1)</i> —Reappropriated from sub-heads where savings occurred.				
B. Partially excluded areas.	{ O. 3,000 R. - 3,000 }	..	..	..
<i>Column (1)</i> —Vide explanation under "g. A."				
Deduct—Probable savings.	{ O. - 1,000 R. 1,000 }	..	..	..
<b>h. Maintenance and repairs—</b>				
A. Ordinary areas .. ..	O. 8,83,500 R. - 1,04,100	7,79,400	7,63,045	- 16,355
<i>Column (1)</i> —Vide explanation under "g. A."				
B. Partially excluded areas.	{ O. 8,000 R. - 3,900 }	4,100	3,848	- 252
<i>Column (1)</i> —Vide explanation under "g. A."				
C. Provision for flood repairs.	{ O. 50,000 R. 7,700 }	57,700	56,277	- 1,423
<i>Column (1)</i> —Repairs to irrigation sources damaged by heavy rains.				
<b>j. Establishment—</b>				
<b>A. Ordinary areas—</b>				
1. Pay of establishments.	..	1,94,100	1,90,298	- 3,802
2. Other charges ..	O. 51,300 R. 500	51,800	50,516	- 1,284
<b>B. Partially excluded areas—</b>				
1. Pay of establishments and other charges.	..	5,300	5,846	+ 546
<b>k. Tools and plant—</b>				
A. Ordinary areas .. ..	O. 300 R. 200	500	311	- 189
<b>Miscellaneous expenditure.</b>				
l. Grants-in-aid .. ..	O. 1,200 R. 500	1,700	1,468	- 232

## Grant No. VIII—Irrigation—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>18. Other Revenue expenditure financed from Ordinary Revenues—cont.</b>		RS.	RS.	RS.
<b>Navigation, Embankment and Drainage Works— Works for which no capital accounts are kept.</b>				
<b>Public Works Department.</b>				
m. Works .. .. .	O. 900 R. - 900	..	5	+ 5
n. Extensions and improve- ments.	{ O. 47,300 R. - 12,200 }	35,100	34,972	- 128
<i>Column (1)—Savings occurred chiefly in the work "Reconstructing Tor- rigedda outfall sluice" in the Godavari Headworks Division owing to the failure of the contractors to keep up the rate of progress on excavating foundations as originally stipulated.</i>				
o. Maintenance and repairs ..	{ O. 3,90,700 R. - 28,200 }	3,62,500	3,56,978	- 5,522
<b>Miscellaneous expenditure.</b>				
q. Tools and plants .. .. .	{ O. 1,200 R. - 1,200 }	..	..	..
r. Other charges .. .. .	{ O. 1,000 R. 3,800 }	4,800	4,841	+ 41
<i>Column (1)—Based on the requirements of Survey Officers.</i>				
Lump deduction for probable savings.	{ O. - 400 R. 400 }	..	..	..
Provision for flood repairs ..	{ O. 1,21,000 R. - 1,21,000 }	..	..	..
<i>Column (1)—Vide explanation under "XVII—Irrigation, etc."</i>				
<b>19. Construction of Irrigation, Navigation, Embankment and Drainage Works.</b>				
<b>B. Financed from ordinary revenues— Irrigation Works—Productive.</b>				
a. Works .. .. .	{ O. 2,400 R. 1,400 }	3,800	3,769	- 31
<b>Unproductive.</b>				
b. Works— Charged .. .. .	{ S. 5,500 R. 2,500 }	8,000	8,038	+ 38
Authorized .. .. .	{ O. 37,300 R. - 3,400 }	33,900	33,777	- 123
<b>Navigation Works. Unproductive.</b>				
c. Works .. .. .	R. 3,300	3,300	638	- 2,662
a., b. and c. Works—Vide detailed statement of expenditure on important new works.				



Grant No. VIII—Irrigation—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>19. Construction of Irrigation, Navigation, Embankment and Drainage Works—cont.</b>	RS.	RS.	RS.
Pension charges—			
Charged .. .. . O. 200	} 300	} 216	} — 84
.. .. . R. 100			
Authorized .. .. . O. 800	} 1,000	} 903	} — 92
.. .. . R. 200			
Lump sum addition for regrant of lapses. { O. 500	} ..	} ..	} ..
.. .. . R. — 500			
Lump deduction for probable savings. { O. — 800	} ..	} ..	} ..
.. .. . R. 800			
Surrenders or withdrawals within grant or appropriation—			
R. 2,26,800	2,26,800	..	— 2,26,800
Totals { Charged ..	88,56,400	88,51,759	— 4,641
.. { Authorized ..	62,24,600	59,49,663	— 2,74,937

Notes.

— Administration of the grant—Charged.—The saving in the final appropriation was 0.05 per cent as against 0.1 per cent in 1939-40.

Authorized.—The percentage of saving in the final grant was 4.4 as against 2.8 in the previous year. The saving occurred chiefly under the sub-heads “a., b. and h. A” under 18. The saving in the modified appropriation was 0.8 per cent as against 0.3 in 1939-40.

2. Losses.—(a) During the floods of November 1939, the Sundacampalayam and Kanniyampalayam anicuts in Coimbatore Division were damaged and the loss is assessed at about Rs. 9,850. It is proposed to reconstruct them at an estimated cost of Rs. 14,950.

(b) High floods in the Gundlakamma river in May 1940 caused damage to the gauging stations at Tangirala and Jammalamadaka in the Guntur district. The loss involved, viz., Rs. 1,607 was written off by Government.

(c) As a consequence of rains, floods and cyclone in the various parts of the Province in 1940 damages occurred to the undermentioned irrigation works :—

(i) The bank of the Periyani channel and the Sholamadevi anicut and channel in Coimbatore Division.

(ii) The bund of the North Buckingham Canal in the Chingleput Division.

(iii) No. I sluice channel of Markapur tank and the Peddasetti channel in the Kurnool District.

(iv) The bund of the Avanimadugu tank in the Bellary Division.

Grant No. VIII- Irrigation—*cont.*

- (v) The revetment of the Polavaram Island North embankment and the nanal roller revetment in the Godavari Head Works Division.
- (vi) The Polaki channel, the Komarathi regulator, left flood bank of Gokivadagadda and the Sarada bank in the Vizagapatam Division.
- (vii) Third, fourth and fifth aprons of the Kistna anicut.

The loss involved in all these cases amounted to Rs. 1,23,695. It is proposed to reconstruct the works at an estimated cost of Rs. 1,28,865.

(d) Under orders of Government, repairs were carried out to a tank in anticipation of recovery of the necessary contribution from the ryots concerned. Suits were filed for the recovery of the dues, but they were decided against the Government. It was reported by the Board of Revenue that the failure of the suits was partly due to important evidence not having been let in before the Court, at the proper time, and that steps would be taken to see that such omissions did not recur. The irrecoverable contribution amounting to Rs. 2,384 was written off by Government.

3. *Ex gratia payments to contractors for damages due to floods.*—(i) The work of repairing the right flood bank of Dalavaipatnam channel in Coimbatore Division was completed in September 1936, but a portion of the work done was damaged during the sudden floods of November 1936. The contractor who had executed the work failed to repair the damages and the reconstruction was carried out through another agency at a cost of Rs. 1,207 which was subsequently recovered from the contractor. The matter was, however, referred to an arbitrator who decided that, on grounds of equity, the contractor should not be held liable for the damages. Accepting this award, Government sanctioned the refund of a sum of Rs. 1,207 to the contractor.

(ii) During the extraordinary floods of October 1939 and May 1940, breaches occurred in the Pyderu channel of the Nellore Division, the excavation of which was nearing completion. The damages were repaired by the contractor according to the agreement. On his representation and in view of the recommendation of the Chief Engineer that, in the special circumstances of the case, some consideration should be shown to the contractor, a sum of Rs. 2,023 was paid to him under orders of Government towards the expenditure incurred by him in repairing the damages.

(iii) Owing to heavy rain, the bund of the Gundemadakala Tank in the Nellore Division, was breached in September 1939 soon after its formation. While the damages were being repaired by the contractor in accordance with the terms of the agreement, the cyclone of May 1940 brought in floods widening the breach and washing away the low level sluice nearby. On the recommendation of the Chief Engineer, Government sanctioned the payment to the contractor of a sum of Rs. 3,020 towards the expenditure incurred by him in repairing the damages.

Grant No. VIII—Irrigation—cont.

4. Detailed statement of expenditure on important new works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	outlay compared with	
				Original appropriation. More +, Less —.	Modified appropriation. More +, Less —.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—IRRIGATION WORKS—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—AUTHORIZED.					
II.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET (COLLECTIVELY).	16,700	4,300	4,361	-12,339	+ 61
<i>Column (3).</i> —Delay in calling for tenders and settlement of contract in one case and retarded progress of work on account of unprecedented rains in another.					
III.—MAJOR WORKS FOR WHICH PROVISION WAS NOT MADE IN THE BUDGET—					
1 Construction of an Anicut across the Gadilam river.	..	500	468	+ 468	- 32
Estimate Rs. 21,245; expenditure to end of March 1941, Rs. 10,535; balance Rs. 10,710; work in progress.					
2 Construction of an anicut across the Hebbahalla river.	..	..	34	+ 34	+ 34
Estimate Rs. 10,900; expenditure to end of March 1941, Rs. 7,309; work completed.					
IV.—MINOR WORKS (COLLECTIVELY).	10,500	4,300	4,309	- 6,191	+ 9
<i>Column (3).</i> —Postponement of a work and revision of the estimate of another.					
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—IRRIGATION WORKS—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—CHARGED.					
III.—MAJOR WORKS FOR WHICH PROVISION WAS NOT MADE IN THE BUDGET—					
Construction of surplus weir at the head of Chalivagu breach in Yerracalva.	..	1,000	1,009	+ 1,009	+ 9
Estimate Rs. 27,000; expenditure to end of March 1941, Rs. 1,009; balance Rs. 25,991; work in progress.					
IV.—MINOR WORKS (COLLECTIVELY).	..	800	744	+ 744	- 56
NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.					
IV.—MINOR WORKS (COLLECTIVELY).	900	..	5	- 895	+ 5
Total	{ Charged ..	1,800	1,753	+ 1,753	- 47
	{ Authorized 28,100	9,100	9,177	- 18,923	+ 77

## Grant No. VIII—Irrigation—cont.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, Less —.	Modified appropriation. More +, Less —.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
19.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—FINANCED FROM ORDINARY REVENUES.					
<b>Productive.</b>					
II.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET (COLLECTIVELY).	300	— 800	— 821	— 1,121	— 21
III.—MAJOR WORKS FOR WHICH PROVISION WAS NOT MADE IN THE BUDGET—					
Scheme for fitting up falling shutters over Nellore Anicut.	..	2,900	2,902	+ 2,902	+ 2
Estimate Rs. 31,000; expenditure to end of March 1941, Rs. 19,429; balance Rs. 11,571; work in progress.					
<i>Column (3).</i> —Execution of certain works postponed last year due to heavy rains.					
IV.—MINOR WORKS (COLLECTIVELY).	2,100	1,700	1,688	— 412	— 12
<b>Unproductive.</b>					
AUTHORIZED.					
I.—MAJOR WORKS COSTING ABOVE Rs. 1,00,000 FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—					
<i>(a) Estimated to cost above Rs. 1,00,000.</i>					
1 Duvvaleru project .. ..	35,300	32,000	31,618	— 3,682	— 382
Estimate Rs. 1,16,500; expenditure to end of March 1941 (including charged expenditure noted below charged), Rs. 83,409; balance Rs. 33,091; work in progress.					
2 Constructing a storage reservoir across Rollavagu near Thippayapalem.	2,000	1,500	1,532	— 468	+ 32
Estimate Rs. 4,67,600; expenditure to end of March, 1941, Rs. 4,42,316; balance Rs. 25,284; work in progress.					
III.—MAJOR WORKS FOR WHICH PROVISION WAS NOT MADE IN THE BUDGET—					
1 Excavating a separate supply channel to Damal tank.	..	400	363	+ 363	— 37
Estimate Rs. 20,079; expenditure to end of March 1941, Rs. 17,958; work completed.					
2 Excavating the Palavalasa distributary.	..	..	3	+ 3	+ 3
Estimate Rs. 25,748; expenditure to end of March 1941, Rs. 18,111; work completed.					
IV.—MINOR WORKS (COLLECTIVELY).	..	..	261	+ 261	+ 261

Grant No. VIII—Irrigation—cont.

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

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

19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—FINANCED FROM ORDINARY REVENUES—cont.

Unproductive—cont.

CHARGED.

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

Duvvaleru project .. .. .	8,000	8,038	+ 8,038	+ 38
• Column (3).—To meet charges payable to contractor under the arbitrator's award which was not foreseen—(Vide details below authorized).				

NAVIGATION WORKS.

Unproductive.

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

Reconstruction of the Kothapatnam Bridge across the Buckingham canal.	3,000	638	+ 638	- 2,362
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Estimate Rs. 25,644; expenditure to end of March 1941, Rs. 638; balance Rs. 25,006; work in progress.

Column (3).—Due to reclassification under this head of the work included in the budget under "XVII. Flood repairs."

Column (6).—Due to a change of the site for the work in March 1941.

IV.—MINOR WORKS (COLLECTIVELY).

Totals {	Charged .. .. .	8,000	8,038	+ 8,038	+ 38
	Authorized .. .. .	39,700	41,000	- 1,516	- 2,816

Important Comments.

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

	RS.
	LAKH.
Original appropriation .. .. .	68
Modified appropriation .. .. .	60
Expenditure .. .. .	57

Grant No. VIII—Irrigation—*cont.*

Modifications in the original appropriation amounting to a net surrender of Rs. .08 lakh, i.e., about 12 per cent of the original appropriation, were made during the year.

Only two works estimated to cost above Rs. 1 lakh each were originally provided for in the budget estimates. Additional appropriation of Rs. .05 lakh was made in one case to meet some unforeseen charges. In regard to the other work there was a small surrender of Rs. 500.

The actual expenditure as compared with the modified appropriation showed a saving of Rs. 2,748 which was about 5 per cent of the latter and this was spread over a number of works.

Debt Charges—Charged.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>22. Interest on Debt and Other Obligations.</b>	RS.	RS.	RS.
A. Interest on ordinary debt—Rupee debt.			
a. Interest on Permanent Loans—			
(i) Madras Government 3 per cent Loan, 1952— I issue.	O. 4,78,000 R. 32,000	5,10,000	5 75,140 — 34,860
(ii) Madras Government 3 per cent Loan, 1952— II issue.	R. 1,00,000		
<i>Column (1).—</i> Reappropriated from the lump sum provision of Rs. 4,50,000 to meet charges connected with the issue of a new loan in 1940-41.			
(iii) Madras Government 3 per cent Loan, 1953.	O. 4,47,000 R. 8,000	4,55,000	4,39,742 — 15,258
(iv) Madras Government 3 per cent Loan, 1959.	O. 4,50,000 R. 5,000	4,55,000	4,45,974 — 9,026
b. Discount on Loans— Madras Government 3 per cent Loan, II issue—1952.	R. 3,47,600	3,47,600	3,47,580 — 20
<i>Column (1).—</i> Vide remarks under "A.a. (ii)".			
c. Floating Loans .. .. .	O. 4,00,000 R. — 4,00,000		
<i>Column (1).—</i> A portion reappropriated to heads (i) and (ii) below and the balance reappropriated to other heads owing to favourable rate of discount on treasury bills issued, reduction in the rate of interest charged on ways and means advances from 1st April 1940, and reduction in the amount of Treasury Bills and the ways and means advances taken.			
(i) Discount on Treasury Bills.	R. 74,800	74,800	74,781 — 19
<i>Column (1).—</i> Vide remarks under 'c' above.			
(ii) Interest on other Floating Loans.	R. 12,300	12,300	12,290 — 10
<i>Column (1).—</i> Vide remarks under 'c' above.			
d. Other items—			
(i) Management of Debt .. .	O. 14,700 R. — 2,600	12,100	12,044 — 56
<i>Column (1).—</i> Due to the issue of the new loan later than was originally anticipated and to the amount of the outstanding Treasury Bills being smaller than anticipated.			
(ii) Expenditure connected with the issue of new loans.	R. 41,200	41,200	41,156 — 44
<i>Column (1).—</i> Vide remarks under "A.a. (ii)" and "d. (iii)".			
(iii) Miscellaneous .. .	O. 5,000 R. — 4,500	500	611 + 111
<i>Column (1).—</i> Expenditure connected with the issue of the new loan originally provided for under this head since classified under 'd.(ii)' above.			
Lump sum provision for a new loan.	O. 4,50,000 R. — 4,50,000		
<i>Column (1).—</i> Partly reappropriated to other heads and partly surrendered.			

## Debt Charges—Charged—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving -.
(1)		(2)	(3)	(4)
<b>22. Interest on Debt and Other Obligations—</b>		RS.	RS.	RS.
<i>cont.</i>				
A. Interest on ordinary debt—Rupee debt— <i>cont.</i>				
e. Interest on Loans taken from the Central Government.	..	33,16,300	33,16,269	- 31
B. Interest on Unfunded Debt—				
a. Special Loans—				
Interest on other special loans	{ O. 14,800 } R. 600 }	15,400	12,723	- 2,677
Column (4).—Non-payment of interest in certain cases as there were no claims.				
b. State Provident Funds—				
(i) Interest on General Provident Fund.	{ O. 14,36,000 } R. 21,000 }	14,57,000	14,46,658	- 10,342
(ii) Interest on I.C.S. Provident Fund.	{ O. 84,000 } R. - 3,000 }	81,000	81,740	+ 740
(iii) Interest on I.C.S. (Non-European Members) Provident Fund.	{ O. 14,000 } R. - 1,000 }	13,000	13,259	+ 259
(iv) Interest on Contributory Provident Fund (Madras).	{ O. 34,000 } R. 3,200 }	37,200	36,266	- 934
C. Interest on other Obligations—				
Interest on Depreciation Reserve and other Reserve Funds—				
Interest on Deposits of Depreciation Reserve of Government Commercial Undertakings.	{ O. 12,600 } R. 900 }	13,500	12,587	- 913
Other Items—				
Miscellaneous .. .. .			18,373	+ 18,373
Column (4).—The expenditure represents interest on certain amounts collected by Government which were subsequently refunded to the institutions concerned under a decree of the High Court. No appropriation was obtained to cover the excess as the information regarding the actual expenditure incurred was reported to have been received late in the year.				
D. Transfers—				
<i>Deduct—</i>				
(1) Interest transferred to Commercial Departments—				
(i) Irrigation, Navigation, etc., works.	{ O. - 88,15,000 } R. 3,000 }	- 88,12,000	- 88,10,266	+ 1,734
(ii) Electricity schemes.	{ O. - 26,06,900 } R. 34,400 }	- 25,72,500	- 25,42,047	+ 30,453
(iii) Commercial undertakings.	{ O. - 91,600 } R. 8,500 }	- 83,100	- 52,946	+ 30,154
Column (4).—Due to the adjustment late in the year of the difference of interest relating to previous years consequent on a change in the method adopted in calculating interest.				
(2) Interest Portion of Equated Payments on account of Commuted Value of Pensions.	.. .. .	- 37,300	- 7,062	+ 30,238
Column (4).—Due chiefly to the balance of commuted value of pensions debited to capital in 1938-39 which was at first proposed to be repaid from revenues in 1940-41 having been actually adjusted in 1939-40 itself.				



Debt Charges—Charged—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>23. Appropriation for Reduction or Avoidance of Debt.</b>	RS.	RS.	RS.
a. Sinking Funds—Provincial Loans—			
A-1. Depreciation Fund of the Madras Government 3 per cent Loan, 1952.	2,46,000	2,46,044	+ 44
A-2. Depreciation Fund of the Madras Government 3 per cent Loan, 1953.	2,27,000	2,26,939	- 61
A-3. Depreciation Fund of the Madras Government 3 per cent Loan, 1959.	2,25,000	2,25,000	..
B. General Sinking Fund .. O. 6,94,000 R. 51,000 }	7,45,000	7,45,000	..
b. Other Appropriations—			
1. Repayments of Loans taken from the Central Government.	6,13,000	6,12,985	- 15
2. Deduct—Repayments made from the recoveries arising from the operations of the Provincial Loan Account—	{ O. -11,33,500 S. 10,20,000 R. 1,13,500 }	..	..
<i>Column (1).—Due to a change in the accounting procedure introduced with effect from the accounts of 1940-41 under which the recoveries are adjusted as receipts under "XLVI. Miscellaneous" instead of as a reduction of expenditure under this head.</i>			
Surrenders or withdrawals within grant or appropriation—			
Gross .. .. R.	1,63,500	1,63,500	..
Deductions .. .. R.	- 1,59,400	- 1,59,400	..
Totals { Charged—			
Gross .. ..	91,61,400	89,43,161	- 2,18,239
Deductions .. ..	- 1,16,64,300	- 1,14,12,321	+ 2,51,979
Net .. ..	- 25,02,900	- 24,69,160	+ 33,740

Note.

Administration of the grant.—There were excesses of 1·3 per cent and 1·5 per cent over the final and modified appropriations respectively.

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

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>25. General Administration—</b>			
<b>Heads of Provinces, Ministers and Secretariat</b>			
<b>and Headquarters Establishments.</b>			
<b>Heads of Provinces and Ministers.</b>			
<b>a. Salary of the Governor—</b>			
<i>Charged</i> .. .. .	<i>O.</i> 120,000 } <i>R.</i> - 3,500 }	1,16,500	1,16,452
			- 48
<b>b. Sumptuary allowance—</b>			
<i>Charged</i> .. .. .		18,000	18,000
			..
<b>c. Secretarial Staff of the Governor—</b>			
<b>1. Pay of officers—</b>			
<i>Charged</i> .. .. .	<i>O.</i> 58,500 } <i>R.</i> - 42,000 }	16,500	16,500
			..
<i>Column (1).—Post of the Governor's Secretary held in abeyance during the year.</i>			
<b>2. Other charges—</b>			
<i>Charged</i> .. .. .	<i>O.</i> 54,200 } <i>R.</i> 2,400 }	56,600	44,926
			- 11,674
<i>Column (4).—Due chiefly to the holding in abeyance of certain posts and to the non-utilization of the provision for cost of passages. The non-surrender of saving was reported to be due to oversight.</i>			
<b>d. Staff and household of the Governor—</b>			
<b>A. Military Secretary, Aides-de-Camp and office establishments—</b>			
<b>1. Pay of officers—</b>			
<i>Charged</i> .. .. .	<i>O.</i> 65,000 } <i>R.</i> - 600 }	64,400	63,939
			- 461
<b>2. Pay of establishments—</b>			
<i>Charged</i> .. .. .	<i>O.</i> 23,500 } <i>R.</i> 400 }	23,900	23,496
			- 404
<b>3. Allowances—</b>			
<i>Charged</i> .. .. .	<i>O.</i> 14,500 } <i>R.</i> 12,700 }	27,200	21,220
			- 5,980
<i>Column (1).—Extensive tours of His Excellency the Governor and travelling allowance of officers transferred to and from the Defence Department.</i>			
<i>Column (4).—The travelling allowances of certain officers transferred to the Defence Department and of some other officers expected to be debited during the year were actually adjusted in 1941-42.</i>			
<b>4. Contingencies—</b>			
<i>Charged</i> .. .. .	<i>O.</i> 8,000 } <i>R.</i> 2,900 }	10,900	10,469
			- 431
<i>Column (1).—Mainly increased expenditure under telephone charges.</i>			
<b>5. Stationery and printing for Government House—</b>			
<i>Charged</i> .. .. .	<i>R.</i> 7,300	7,300	9,052
			+ 1,752
<i>Column (1).—Provision made under this head for the Government House Press Establishments originally included under "56. Stationery and Printing."</i>			

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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>25. General Administration, etc.—<i>cont.</i></b>	RS.	RS.	RS.
<b>Heads of Provinces and Ministers—<i>cont.</i></b>			
<b>d. Staff and household of the Governor—<i>cont.</i></b>			
<b>B. Band establishments—</b>			
<b>1. Pay of establishments—</b>			
<i>Charged</i> .. .. O. 25,800 } R. 300 }	26,100	26,070	- 30
<b>2. Other charges—</b>			
<i>Charged</i> .. .. O. 15,300 } R. 1,600 }	16,900	16,746	- 154
<b>C. Maintenance of Furnishings of Official Residences—</b>			
<b>1. Government House furniture—Inauguration Grant—</b>			
<i>Charged</i> .. .. O. 40,000 } R. - 21,500 }	18,500	17,363	- 1,137
<i>Column (1).</i> —Non-utilization of the full provision owing to unsettled conditions.			
<b>2. Government House furniture—Maintenance grant—</b>			
<i>Charged</i> .. ..	21,500	21,498	- 2
<b>D. His Excellency the Governor's Body Guard—</b>			
<b>1. Pay and allowances of officers—</b>			
<i>Charged</i> .. .. O. 19,800 } R. - 200 }	19,600	19,977	+ 377
<b>2. Pay and allowances of establishments—</b>			
<i>Charged</i> .. .. O. 35,400 } R. 1,600 }	37,000	38,060	+ 1,060
<b>3. Other charges—</b>			
<i>Charged</i> .. .. O. 61,500 } R. 5,900 }	67,400	65,516	- 1,884
<b>E. Medical establishments—</b>			
<i>Charged</i> .. .. O. 31,800 } R. 2,700 }	34,500	33,747	- 753
<b>F. Maintenance of gardens in Government Houses—</b>			
<b>1. Pay of establishments and other charges—</b>			
<i>Charged</i> .. .. O. 6,600 } R. 500 }	7,100	6,576	- 524
<b>2. Maintenance charges—</b>			
<i>Charged</i> .. ..	41,900	42,454	+ 554
<b>e. Expenditure from Contract allowance—</b>			
<i>Charged</i> .. .. O. 90,000 } R. 2,000 }	92,000	92,000	..
<b>f. Tour Expenses—</b>			
<b>A. Special Train for His Excellency's own use and haulage of his saloon carriages—</b>			
<i>Charged</i> .. .. O. 41,000 } R. 14,000 }	55,000	56,160	+ 1,160
<i>Column (1).</i> —Extensive tours of His Excellency the Governor necessitated by the war.			
<b>B. Reserved accommodation for the members of His Excellency's family and payments and presents for services rendered on tour—</b>			
<i>Charged</i> .. .. O. 4,000 } R. 1,500 }	5,500	5,398	- 102

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>25. General Administration, etc.—<i>cont.</i></b>				
		RS.	RS.	RS.
<b>Heads of Provinces and Ministers—<i>cont.</i></b>				
<b>f. Tour Expenses—<i>cont.</i></b>				
<b>C. Other miscellaneous charges—</b>				
Charged .. .. .	O. 65,000	68,000	64,038	- 3,962
	R. 3,000			
<b>D. Purchase and upkeep of motor cars and motor lorries—</b>				
Charged .. .. .	O. 3,000	12,500	16,811	+ 4,311
	R. 9,500			
<i>Column (1).</i> —Due to replacement of an old lorry by a new one during the year and also purchase of touring cars for His Excellency the Governor.				
<i>Column (4).</i> —Purchase of a car for His Excellency's use on tour and renewal of tyres and tubes on a large scale.				
<b>E. Maintenance of state saloons—</b>				
Charged .. .. .		20,000	19,418	- 582
<b>Miscellaneous.</b>				
<b>g. Discretionary grants by Heads of Provinces—</b>				
Discretionary grants by His Excellency the Governor.		25,000	25,000	..
<b>h. Ministers—</b>				
<b>A. Pay of officers—</b>				
Charged .. .. .	O. 60,000	..	..	..
	R. - 60,000			
Authorized .. .. .	O. 30,000	..	..	..
	R. - 30,000			
<b>B. Pay of establishments ..</b>				
	O. 41,300	100	101	+ 1
	R. - 41,200			
<b>C. Other charges—</b>				
Charged .. .. .	O. 64,000	..	..	..
	R. - 64,000			
Authorized .. .. .	O. 46,300	..	..	..
	R. - 46,300			
<i>A to C Column (1).</i> —Continuance of the situation under Section 93 of the Government of India Act.				
<b>hh. Advisers—</b>				
<b>A. Pay of officers—</b>				
Charged .. .. .	O. 100	1,38,600	1,38,648	+ 48
	R. 1,38,500			
<b>B. Pay of establishments ..</b>				
	O. 100	14,900	14,925	+ 25
	R. 14,800			
<b>C. Other charges—</b>				
Charged .. .. .	O. 100	17,000	16,015	- 985
	R. 16,900			
Authorized .. .. .	O. 300	11,900	11,735	- 165
	R. 11,600			
<i>A to C Column (1).</i> —Full year's provision for Advisers and their personal clerks and peons owing to the Section 93 situation.				

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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>25. General Administration, etc.—cont.</b>			
	RS.	RS.	RS.
<b>Secretariat and Headquarters Establishments.</b>			
<b>j. Civil Secretariats—</b>			
<b>A. Chief Secretariat—</b>			
<b>1. Pay of officers—</b>			
<i>Charged</i> .. .. .	O. 99,400 R. 36,700	62,700	62,747
<i>Column (1).—Abolition of the posts of an Under Secretary and Provincial Press Adviser.</i>			
<i>Authorized</i> .. .. .	O. 8,600 R. 11,100	19,700	19,703
<i>Column (1).—Appointment of a Director of Information and Special Press Adviser.</i>			
<b>2. Pay of establishments.</b>	O. 76,900 R. 5,400	71,500	72,173
<b>3. Other charges—</b>			
<i>Charged</i> .. .. .	O. 1,000 R. 900	1,900	2,007
<i>Authorized</i> .. .. .	O. 5,200 R. 3,700	8,900	8,564
<i>Column (1).—Chiefly travelling allowance of the extra staff taken to Ootacamund and of the Director of Information for the journeys to Delhi and back and the conveyance allowance granted to him.</i>			
<b>B. Finance Secretariat—</b>			
<b>1. Pay of officers—</b>			
<i>Charged</i> .. .. .	O. 62,000 R. 5,500	56,500	56,506
<i>Authorized</i> .. .. .	O. 21,800 R. 600	22,400	22,376
<b>2. Pay of establishments.</b>	O. 1,08,200 R. 5,200	1,13,400	1,13,077
<b>3. Other charges—</b>			
<i>Charged</i> .. .. .	O. 900 R. 100	1,000	891
<i>Authorized</i> .. .. .	O. 2,700 R. 600	3,300	3,177
<b>C. Revenue Department—</b>			
<b>1. Pay of officers—</b>			
<i>Charged</i> .. .. .	O. 47,700 R. 800	46,900	47,051
<i>Authorized</i> .. .. .	O. 10,200 R. 4,600	5,600	5,637
<b>2. Pay of establishments.</b>	O. 63,500 R. 7,400	56,100	56,700
<b>3. Other charges—</b>			
<i>Charged</i> .. .. .	O. 300 R. 800	1,100	1,083
<i>Authorized</i> .. .. .	O. 2,100 R. 1,400	3,500	3,384

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
25. General Administration, etc.— <i>cont.</i>		RS.	RS.	RS.
Secretariat and Headquarters Establishments— <i>cont.</i>				
j. Civil Secretariats— <i>cont.</i>				
D. Development Department—				
1. Pay of officers—				
Charged	O. 12,200 R. 35,500	47,700	47,713	+ 13
<i>Column (1).</i> —Classification of the pay of the Secretary, Development Department, as 'Charged' consequent on the confirmation of the officer as Sub-Collector, first grade, and the creation of the post of a temporary Deputy Secretary for six months.				
Authorized	O. 32,800 R. 19,600	13,200	13,443	+ 243
* <i>Column (1).</i> — <i>Vide</i> explanation under 'charged.'				
2. Pay of establishments.	O. 58,000 S. 100 R. 2,000	60,100	59,913	- 187
3. Other charges—				
Charged	R. 2,000	2,000	2,035	+ 35
<i>Column (1).</i> — <i>Vide</i> explanation under 'D. 1. Charged.'				
Authorized	O. 2,700 R. 3,400	6,100	5,972	- 128
<i>Column (1).</i> —Larger expenditure under 'travelling allowances' due to increased staff taken to Ootacamund and on account of meetings of the Provincial Livestock Improvement Board (Rs. 2,800) and purchase of certain items of furniture urgently required (Rs. 600).				
E. Education and Public Health Department—				
1. Pay of officers—				
Charged	O. 41,000 S. 100 R. 3,400	37,700	37,506	- 194
Authorized	O. 15,100 R. 2,000	17,100	17,125	+ 25
<i>Column (1).</i> —Payment of charge allowance to the Secretary, Legislative Assembly Department, for holding charge of the post of Secretary to Government, Education and Public Health Department, and grant of leave to the Second Assistant Secretary.				
2. Pay of establishments.	O. 86,500 S. 100 R. 2,200	88,800	88,697	- 103
3. Other charges—				
Charged	O. 2,000 R. 1,100	900	861	- 39
Authorized	O. 5,500 R. 1,500	7,000	7,575	+ 575
F. Public Works Department—				
1. Pay of officers—				
Charged	O. 44,200 R. 300	44,500	44,465	- 35
Authorized	O. 7,000 R. 300	6,700	6,726	+ 26

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.			
(1)		(2)	(3)	(4)			
25. General Administration, etc.— <i>cont.</i>		RS.	RS.	RS.			
<b>Secretariat and Headquarters Establishments—<i>cont.</i></b>							
j. Civil Secretariats— <i>cont.</i>							
F. Public Works Department— <i>cont.</i>							
2. Pay of establishments.	O. 62,400 S. 100 R. 2,000	64,500	64,564	+ 64			
3. Other charges— Charged .. .. .	O. 300 R. 500				800	811	+ 11
Authorized .. .. .	O. 1,700 R. 900				2,600	2,532	- 68
G. Home Department—							
1. Pay of officers— Charged .. .. .	O. 44,400 R. 1,700	42,700	42,697	- 3			
Authorized .. .. .	O. 10,900 R. 800				10,100	10,069	- 31
2. Pay of establishments.	.. .. .	63,000	62,709	- 291			
3. Other charges— Charged .. .. .	O. 300 R. 400	700	730	+ 30			
Authorized .. .. .	O. 2,600 R. 1,000				3,600	3,793	+ 193
H. Legal Department—							
1. Pay of officers .. .. .	O. 37,800 R. 1,800	36,000	35,973	- 27			
2. Pay of establishments.	O. 19,300 R. 1,100				20,400	20,385	- 15
3. Other charges .. .. .	O. 4,900 R. 500	5,400	5,373	- 27			
J. Local Administration Department—							
1. Pay of officers— Charged .. .. .	O. 30,000 R. 3,000	33,000	33,000	..			
Column (1).—Due to the posting of an officer on a higher pay.							
Authorized .. .. .	O. 33,000 R. 10,000	23,000	22,953	- 47			
Column (1).—Transfer of the Special Engineer for Road Development to the control of the Chief Engineer, Public Works Department, from 1st October 1940.							
2. Pay of establishments.	O. 75,500 R. 11,600	63,900	63,971	+ 71			
Column (1).— <i>Vide</i> explanation under 'J-1. Authorized.'							
3. Other charges— Charged .. .. .	O. 1,000 R. 600	400	416	+ 16			
Authorized .. .. .	O. 8,600 R. 1,000				7,600	7,361	- 239
K. Charges common to all Secretariats—							
1. Pay of establishments.	O. 79,700 R. 2,400	77,300	77,459	+ 159			
2. Other charges .. .. .	O. 80,800 R. 1,600	79,200	80,435	+ 1,235			

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
25. General Administration, etc.— <i>cont.</i>		RS.	RS.	RS.
Secretariat and Headquarters Establishments— <i>cont.</i>				
j. Civil Secretariats— <i>cont.</i>				
L. Saluting battery	O. 2,200 R. — 200	2,000	1,991	— 9
M. Madras Record Office	O. 86,800 R. — 21,500			
		65,300	65,174	— 126
<i>Column (1).</i> —Due mainly to the debit of the cost of materials for mending records in the Madras Record Office to "Stationery and Printing" instead of to this head.				
N. Translators—				
Charged	O. .. .. .	200	226	+ 26
Authorized	O. 52,700 R. 800	53,500	53,581	+ 81
	R. .. .. .			
O. Inspector of Municipal Councils and Local Boards—				
1. Pay of officers—				
Charged	O. 34,700 R. — 6,800	27,900	31,285	+ 3,385
	R. .. .. .			
<i>Column (1).</i> —Due to the appointment of a Provincial service officer as the Inspector of Municipal Councils and Local Boards during the year.				
<i>Column (4).</i> —Due to the orders of Government issued late in the year confirming the Inspector as Sub-Collector, first grade, from 24th December 1940 and treating his pay as 'charged.'				
Authorized	O. 42,400 R. 1,200	43,600	40,222	— 3,378
2. Pay of establishments.	O. 32,100 R. — 1,300			
		30,800	30,818	+ 18
3. Other charges—				
Charged	O. 2,500 R. — 1,100	1,400	2,325	+ 925
	R. .. .. .			
Authorized	O. 18,700 R. 9,200	27,900	26,968	— 932
	R. .. .. .			
<i>Column (1).</i> —Larger expenditure under (i) 'travelling allowance' due to a greater number of transfers and increased touring by Deputy Inspectors (Rs. 2,800) and (ii) 'contingencies' on account of the increased postal rates and the shifting of the office to a rented building (Rs. 6,100).				
P. 1. Elections to Local Boards and Municipalities.	O. 68,000 R. — 55,700	12,300	10,451	— 1,849
	R. .. .. .			
<i>Column (1).</i> —Postponement of elections to local boards and municipalities in certain districts.				
2. Charges recoverable from Governments, Departments, etc.	O. — 68,000 R. 55,700	— 12,300	— 10,451	+ 1,849
	R. .. .. .			
<i>Column (1).</i> — <i>Vide</i> explanation under 'P-1.'				
Q. Elections to Non-Union Panchayats.	O. 12,100 R. — 6,800	5,300	5,429	+ 129
	R. .. .. .			
<i>Column (1).</i> —Postponement of elections to panchayats in certain districts.				



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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>25. General Administration, etc.—<i>cont.</i></b>			
	RS.	RS.	RS.
<b>Secretariat and Headquarters Establishments—<i>cont.</i></b>			
<b>j. Civil Secretariats—<i>cont.</i></b>			
R. Subsidy to District Boards towards the cost of Accountants (Partially excluded areas).	600	504	- 96
<b>k. Public Service Commission—</b>			
<b>A. Pay of officers—</b>			
Charged .. .. . O. 1,02,100	} 88,700	88,653	- 47
R. - 13,400			
<i>Column (1).</i> —Due to reduction of the pay of the Chairman and of a Member of the Madras Service Commission by the amount of their pensions.			
<b>B. Other charges—</b>			
Charged .. .. . O. 70,400	} 78,800	78,773	- 27
R. 8,400			
<i>Column (1).</i> —Due mainly to the appointment of a steno-typist and increased expenditure under travelling allowance and contingencies.			
<b>Board of Revenue, Financial Commissioner and Establishments—</b>			
<b>A. Pay of officers—</b>			
Charged .. .. . O. 66,600	} 62,200	64,632	+ 2,432
R. - 4,400			
Authorized .. .. .	21,000	21,367	+ 367
<b>B. Pay of establishments.</b>			
O. 84,000	} 79,000	78,021	- 979
R. - 5,000			
<b>C. Other charges—</b>			
Charged .. .. .	2,600	1,632	- 968
Authorized .. .. . O. 17,800	} 21,800	18,563	- 3,237
R. 4,000			
<i>Column (1).</i> —Based on the progress of expenditure.			
<i>Column (4).</i> —Less expenditure than anticipated under travelling allowance and service postage.			
<b>m. Local Fund Audit Establishments—</b>			
<b>A. Examiner's office—</b>			
<b>1. Pay of officers</b>			
O. 17,300	} 16,900	16,467	- 433
R. - 400			
<b>2. Pay of establishments.</b>			
O. 57,700	} 53,200	52,633	- 567
R. - 4,500			
<b>3. Other charges—</b>			
Charged .. .. .	500	21	- 479
Authorized .. .. . O. 15,100	} 16,000	15,532	- 468
R. 900			
<b>B. District staff—</b>			
<b>1. Pay of officers</b>			
O. 10,100	} 12,900	12,508	- 392
R. 2,800			
<i>Column (1).</i> —Creation of two additional posts of Assistant Examiners of Local Fund Accounts during the year.			
<b>2. Pay of establishments.</b>			
O. 2,45,600	} 2,35,000	2,32,728	- 2,272
R. - 10,600			

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>25. General Administration, etc.—<i>cont.</i></b>		RS.	RS.	RS.
<b>Secretariat and Headquarters Establishments—<i>cont.</i></b>				
m. Local Fund Audit Establishments— <i>cont.</i>				
B. District staff— <i>cont.</i>				
3. Allowances .. .. .	O. 20,800 R. 4,100	24,900	24,910	+ 10
<i>Column (1).—Intensive touring of the Assistant Examiners.</i>				
4. Contingencies .. .. .	O. 11,300 R. 2,100	13,400	13,121	- 279
<i>Column (1).—Increased postage charges and cost of furniture, books, etc., required for the offices of the two additional Assistant Examiners.</i>				
n. Agent for Government Consignments—				
B. Other charges .. .. .		10,400	10,400	..
<b>Miscellaneous.</b>				
w. II. Deduct — Contributions recoverable from other Departments, etc.	O. 99,000 R. 41,700	- 57,300	- 57,317	- 17
<i>Column (1).—Reduction of staff employed in the Chief Secretariat for work connected with the war and the consequent decrease in the contribution recoverable from the Government of India.</i>				
Charges in England—				
A. Secretary of State for India—				
x. Other Items—				
1. Leave salary and deputation pay—				
Charged .. .. .	R. 1,400	1,400	1,370	- 30
B. High Commissioner for India—				
y. Salaries and expenses of the High Commissioner's department—Share of the cost of the High Commissioner's establishments debitable to Provincial Governments.	O. 67,400 R. -10,600	56,800	58,280	+ 1,480
yy. Other items—				
1. Leave salaries and deputation pay—				
Charged .. .. .	O. 28,800 R. - 19,600	9,200	9,077	- 123
Authorized .. .. .	O. 1,400 R. -1,400	..	..	..
Allotment of pay of officers—				
Charged .. .. .	R. 9,800	9,800	9,684	- 116
2. Sterling overseas pay—				
Charged .. .. .	O. 46,200 R. - 600	45,600	44,966	- 634
3. Stores for India .. .. .	O. 400 R. - 400	..	2	+ 2

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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>25. General Administration, etc.—<i>cont.</i></b>			
<b>Secretariat and Headquarters Establishments—<i>cont.</i></b>			
<b>j. Civil Secretariats—<i>cont.</i></b>			
R. Subsidy to District Boards towards the cost of Accountants (Partially excluded areas).	600	504	- 96
<b>k. Public Service Commission—</b>			
<b>A. Pay of officers—</b>			
Charged .. .. .	O. 1,02,100	88,700	88,653
	R. - 13,400		
<i>Column (1).</i> —Due to reduction of the pay of the Chairman and of a Member of the Madras Service Commission by the amount of their pensions.			
<b>B. Other charges—</b>			
Charged .. .. .	O. 70,400	78,800	78,773
	R. 8,400		
<i>Column (1).</i> —Due mainly to the appointment of a steno-typist and increased expenditure under travelling allowance and contingencies.			
<b>Board of Revenue, Financial Commissioner and Establishments—</b>			
<b>A. Pay of officers—</b>			
Charged .. .. .	O. 66,600	62,200	64,632
	R. - 4,400		
Authorized .. .. .	O. 84,000	21,000	+ 367
<b>B. Pay of establishments.</b>	R. - 5,000	79,000	- 979
<b>C. Other charges—</b>			
Charged .. .. .	O. ..	2,600	1,632
Authorized .. .. .	O. 17,800	21,800	18,563
	R. 4,000		
<i>Column (1).</i> —Based on the progress of expenditure.			
<i>Column (4).</i> —Less expenditure than anticipated under travelling allowance and service postage.			
<b>m. Local Fund Audit Establishments—</b>			
<b>A. Examiner's office—</b>			
<b>1. Pay of officers</b>			
	O. 17,300	16,900	16,467
	R. - 400		
<b>2. Pay of establishments.</b>			
	O. 57,700	53,200	52,633
	R. - 4,500		
<b>3. Other charges—</b>			
Charged .. .. .	O. ..	500	21
Authorized .. .. .	O. 15,100	16,000	15,532
	R. 900		
<b>B. District staff—</b>			
<b>1. Pay of officers</b>			
	O. 10,100	12,900	12,508
	R. 2,800		
<i>Column (1).</i> —Creation of two additional posts of Assistant Examiners of Local Fund Accounts during the year.			
<b>2. Pay of establishments.</b>			
	O. 2,45,600	2,35,000	2,32,728
	R. - 10,600		

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>25. General Administration, etc.—<i>cont.</i></b>		RS.	RS.	RS.
<b>Secretariat and Headquarters Establishments—<i>cont.</i></b>				
m. Local Fund Audit Establishments— <i>cont.</i>				
B. District staff— <i>cont.</i>				
3. Allowances .. .. .	O. 20,800 R. 4,100	24,900	24,910	+ 10
<i>Column (1).—Intensive touring of the Assistant Examiners.</i>				
4. Contingencies .. .. .	O. 11,300 R. 2,100	13,400	13,121	- 279
<i>Column (1).—Increased postage charges and cost of furniture, books, etc., required for the offices of the two additional Assistant Examiners.</i>				
n. Agent for Government Consignments—				
B. Other charges .. .. .		10,400	10,400	
<b>Miscellaneous.</b>				
w. II. Deduct — Contributions recoverable from other Departments, etc.	O. - 99,000 R. 41,700	- 57,300	- 57,317	- 17
<i>Column (1).—Reduction of staff employed in the Chief Secretariat for work connected with the war and the consequent decrease in the contribution recoverable from the Government of India.</i>				
Charges in England—				
A. Secretary of State for India—				
x. Other Items—				
1. Leave salary and deputation pay—				
Charged .. .. .	R. 1,400	1,400	1,370	- 30
B. High Commissioner for India—				
y. Salaries and expenses of the High Commissioner's department—	O. 67,400 R. - 10,600	56,800	58,280	+ 1,480
Share of the cost of the High Commissioner's establishments debitable to Provincial Governments.				
yy. Other items—				
1. Leave salaries and deputation pay—				
Charged .. .. .	O. 28,800 R. - 19,600	9,200	9,077	- 123
Authorized .. .. .	O. 1,400 R. - 1,400			
Allotment of pay of officers—				
Charged .. .. .	R. 9,800	9,800	9,684	- 116
2. Sterling overseas pay—				
Charged .. .. .	O. 46,200 R. - 600	45,600	44,966	- 634
3. Stores for India .. .. .	O. 400 R. - 400		2	+ 2

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

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>25. General Administration, etc.—<i>cont.</i></b>	<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
<b>Miscellaneous—<i>cont.</i></b>			
Charges in England— <i>cont.</i>			
B. High Commissioner for India— <i>cont.</i>			
yy. Other items— <i>cont.</i>			
5. Cost of Publications supplied to India—			
(i) Government House—			
Charged .. .. O.      1,000	}	..	5
R.      - 1,000			
(ii) Others .. ..		400	465
6. Miscellaneous—			
Government House—			
Charged .. .. O.      2,200	}	..	..
R.      - 2,200			
z. Loss or gain by exchange—			
Charged .. .. R.      100	100	119	+ 19
Authorized .. .. R.      100	100	102	+ 2
Surrenders or withdrawals within grant or appropriation—			
Charged .. .. R.      3,800	3,800	..	- 3,800
Authorized—			
Gross .. .. R.      2,11,600	2,11,600	..	- 2,11,600
Deductions .. .. R.      - 97,400	- 97,400	..	+ 97,400
Totals			
Charged .. ..	17,53,100	17,33,836	- 19,264
Authorized—			
Gross .. ..	20,26,600	18,03,817	- 2,22,783
Deductions .. ..	- 1,67,000	- 67,768	+ 99,232
Net .. ..	18,59,600	17,36,049	- 1,23,551

**Notes.**

*Administration of the grant—Charged.*—The percentage of saving in the final appropriation was 1.1 as against 2.4 in 1939-40. There was a saving of 0.9 per cent in the modified appropriation as against an excess of 0.6 per cent in the previous year.

*Authorized.*—There was a saving of 6.6 per cent in the final grant as against 0.2 per cent in the previous year. The saving occurred chiefly under the sub-heads "h. A, B and C", "j. D-1, J and M". The saving in the modified appropriation was 0.5 per cent.

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

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>25. General Administration—Legislative Bodies.</b>				
		RS.	RS.	RS.
o. Provincial Legislative Assembly—				
A. Pay of Speaker and Deputy Speaker.	{ O. 7,800 } { R. - 5,200 }	2,600	2,600	..
<i>Column (1).</i> —Stoppage of pay of the Speaker and Deputy Speaker from 1st July 1940.				
B. Pay of members	{ O. 1,26,000 } { R. - 77,100 }	48,900	48,830	- 70
<i>Column (1).</i> —Stoppage of pay of the Members of the Legislature from 1st July 1940.				
C. Allowances	{ O. 1,18,000 } { R. - 1,16,000 }	2,000	1,984	- 16
<i>Column (1).</i> —No meetings of the Legislature during the year.				
D. Other charges	{ O. 12,800 } { R. - 5,600 }	7,200	6,076	- 1,124
<i>Column (1).</i> — <i>Vide</i> explanation under "o. C."				
p. Legislative Assembly Department—				
A. Pay of officers	{ O. 29,500 } { R. - 3,500 }	26,000	26,000	..
<i>Column (1).</i> —The post of Deputy Secretary was kept unfilled for a part of the year.				
B. Pay of establishments	{ O. 73,200 } { R. - 12,500 }	60,700	60,703	+ 3
<i>Column (1).</i> —Non-utilization of the provision made for the employment of temporary staff during sessions of the Legislature.				
C. Allowances and hono- raria.	{ O. 2,800 } { R. - 2,000 }	800	795	- 5
<i>Column (1).</i> — <i>Vide</i> explanation under "p. B."				
D. Other charges	{ O. 500 } { R. - 200 }	300	266	- 34
q. Provincial Legislative Council—				
A. Pay of President and Deputy President.	{ O. 3,000 } { R. - 2,000 }	1,000	1,000	..
<i>Column (1).</i> —Stoppage of pay of the President and Deputy President from 1st July 1940.				
B. Pay of members	{ O. 34,200 } { R. - 23,400 }	10,800	10,834	+ 34
<i>Column (1).</i> — <i>Vide</i> explanation under "o. B."				
C. Allowances	{ O. 33,000 } { R. - 32,000 }	1,000	1,015	+ 15
<i>Column (1).</i> — <i>Vide</i> explanation under "o. C."				

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

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>25. General Administration—Legislative Bodies—cont.</b>	RS.	RS.	RS.
q. Provincial Legislative Council—cont.			
D. Other charges .. .. O. 1,300 } R. - 600 }	700	691	- 9
r. Elections for Legislatures—			
A. Elections—			
1. Pay of special officers and establishments. { O. 75,000 } R. - 74,700 }	300	330	+ 30
<i>Column (1).—Non-utilization of the provision for the revision of electoral rolls during the year and for general elections to the Indian Legislative Assembly and smaller expenditure on bye-elections to the Legislatures.</i>			
2. Travelling allowances and honoraria. { O. 20,000 } R. - 19,600 }	400	315	- 85
<i>Column (1).—Vide explanation under "r. A. 1."</i>			
3. Other charges .. O. 10,000 } R. - 9,600 }	400	254	- 146
<i>Column (1).—Vide explanation under "r. A. 1."</i>			
B. Election courts .. O. 2,000 } R. - 2,000 }	..	..	..
<i>Column (1).—There was no occasion to constitute an election court during the year.</i>			
w. II. Deduct—Contributions recoverable from other Governments, Departments, etc.	R. - 900	- 900	- 865 + 35
Charges in England—			
B. High Commissioner for India—			
y. Other items—			
2. Cost of publications supplied to India.	.. 200	34	- 166
Surrenders or withdrawals within grant or appropriation—			
Gross .. .. R. 3,86,000	3,86,000	..	- 3,86,000
Deductions .. .. R. 900	900	..	- 900
Totals { Authorized—			
Gross .. ..	5,49,300	1,61,727	- 3,87,573
Deductions .. ..	..	- 865	- 865
Net .. ..	5,49,300	1,60,862	- 3,88,438

Grant No. X—Legislative Bodies—Authorized—*cont.***Notes.**

The deduction for probable savings made in the budget under certain sub-heads and the savings actually realized are compared below :—

Sub-head.	Savings provided for.	Savings realized.
	RS.	RS.
o. B. .. .. .	48,600	1,25,770
q. A. .. .. .	1,800	3,800
q. B. .. .. .	12,600	35,966

2. *Administration of the grant.*—The saving in the final grant was 70·7 per cent as against 17·2 per cent in 1939-40 and it occurred under all the sub-heads. The saving in the modified appropriation was 0·9 per cent as against 1·4 per cent in the previous year.





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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>25. General Administration—District Administration—<i>cont.</i></b>		RS.	RS.	RS.
<b>s. General establishments—<i>cont.</i></b>				
<b>D. Treasury establishments—</b>				
1. Pay of officers .. O.	2,22,600	2,27,600	2,23,427	- 4,173
R.	5,000			
2. Pay of establishments. O.	5,45,100	5,42,100	5,42,164	+ 64
R.	- 3,000			
3. Allowances .. ..	..	19,800	20,082	+ 232
4. Contingencies .. O.	37,300	46,300	44,813	- 1,487
R.	9,000			
<i>Column (1).—Increase in postal rates and municipal taxes.</i>				
<b>t. Subdivisional establishments—</b>				
<b>A. Subdivisional establishments (excluding Rural Debt Redemption Scheme and Debt Conciliation Boards)—</b>				
1. Pay of officers—				
Charged .. .. O.	4,25,000	5,15,000	5,21,258	+ 6,258
R.	90,000			
<i>Column (1).—More divisions held by I.G.S. officers owing to very few officers on leave.</i>				
Authorized .. .. O.	5,67,000	4,87,000	4,82,650	- 4,350
R.	- 80,000			
<i>Column (1).—Vide explanation under "Charged."</i>				
2. Pay of establishments O.	5,05,800	5,15,800	5,20,320	+ 4,520
R.	10,000			
3. Allowances—				
Charged .. .. O.	72,400	70,300	73,900	+ 3,600
R.	- 2,100			
Authorized .. .. O.	1,52,400	1,57,900	1,57,454	- 446
R.	5,500			
4. Honoraria .. .. O.	60,000	72,200	68,800	- 3,400
R.	12,200			
<i>Column (1).—Larger expenditure under "Remuneration to copyists and examiners."</i>				
5. Petty construction and repairs ..	..	6,400	6,080	- 320
6. Contingencies .. O.	1,87,700	2,10,500	2,06,678	- 3,822
R.	22,800			
<i>Column (1).—Increased expenditure under 'Diet and road money to prosecutors and witnesses' in sub-divisional magistrates' courts and under 'service postage and telegram charges' owing to the enhancement of postal rates.</i>				
<b>C. Debt Conciliation Boards—</b>				
1. Pay of establishments and other charges. { O.	76,300	84,800	83,061	- 1,739
{ R.	8,500			
<i>Column (1).—Larger expenditure under 'travelling allowances.'</i>				
<b>D. Special Development Officers—</b>				
1. Pay of officers and establishments and other charges. { O.	18,900	31,000	31,454	+ 454
{ R.	12,100			
<i>Column (1).—Due to the employment of whole-time officers in Chittoor and North Arcot districts and to holding of rural uplift schools in the year.</i>				

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

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>25. General Administration—District Administration—cont.</b>	<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
<b>u. Other establishments—</b>			
<b>A. Taluk establishments—</b>			
<b>I. Ordinary areas—</b>			
1. Pay of establishments. O. 44,55,000 } R. - 1,20,000 }	43,35,000	43,38,899	+ 3,899
2. Allowances .. .. O. 7,55,200 } R. 15,800 }	7,71,000	7,89,100	+ 18,100
3. Honoraria .. .. O. 1,44,900 } R. - 200 }	1,44,700	1,41,617	- 3,083
4. Petty construction and repairs. { O. 36,400 } R. 3,000 }	39,400	36,784	- 2,616
5. Contingencies .. .. O. 4,73,600 } R. 42,600 }	5,16,200	5,03,032	- 13,168
<b>II. Partially excluded areas—</b>			
Petty construction and repairs. { O. 60,000 } R. - 16,000 }	44,000	40,556	- 3,444
<i>Column (1).—Non-utilization during the year, by the Collectors, of the full allotment placed at their disposal.</i>			
<b>B. Ryotwari village service—</b>			
<b>I. Ordinary areas—</b>			
1. Pay of establishments. O. 92,75,000 } R. - 27,000 }	92,48,000	92,38,383	- 9,617
2. Allowances .. .. O. 24,000 } R. - 7,000 }	17,000	13,912	- 3,088
<i>Column (1).—Postponement of jamabandi on account of the Census, 1941.</i>			
<i>Column (4).—Non-surrender in time by Collectors of savings due to postponement of jamabandi on account of Census operations.</i>			
3. Other charges .. O. 1,43,000 } R. - 22,000 }	1,21,000	1,11,965	- 9,035
<i>Column (1).—Smaller expenditure under "Petty construction and repairs" due to economy and postponement of non-urgent works.</i>			
<b>II. Partially excluded areas—</b>			
1. Pay of establishments. .. ..	29,000	30,109	+ 1,109
2. Allowances .. ..	100	18	- 82
3. Other charges .. O. 5,100 } R. - 3,300 }	1,800	1,851	+ 51
<i>Column (1).—Vide explanation under "u. B. 1. 3."</i>			
<b>C. Proprietary Estates Village Service—</b>			
<b>I. Ordinary areas—</b>			
1. Pay of establishments. O. 22,12,000 } R. - 7,000 }	22,05,000	21,97,046	- 7,954
2. Other charges .. ..	11,500	10,062	- 1,438
<b>II. Partially excluded areas—</b>			
1. Pay of establishments. O. 20,000 } R. 1,000 }	21,000	19,831	- 1,169
2. Other charges .. ..	800	820	+ 20
<b>D. Cattle Pounds—</b>			
<b>I. Ordinary areas—</b>			
1. Pay and allowances of establishments. .. ..	1,17,000	1,12,808	- 4,192
2. Contingencies .. O. 1,43,000 } R. - 3,200 }	1,39,800	1,33,801	- 5,999

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

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>25. General Administration—District Administration—<i>cont.</i></b>	RS.	RS.	RS.
u. Other establishments— <i>cont.</i>			
D. Cattle Pounds— <i>cont.</i>			
II. Partially excluded areas—			
1. Pay and allowances of establishments.	2,100	1,811	- 289
2. Contingencies	1,900	1,778	- 122
E. Charges on account of revenue processes.	74,000 21,000	95,000	92,146 - 2,854
<i>Column (1).</i> —Increase in Estates Land Act cases.			
F. Establishments for stamp- ing weights and measures.	25,100 2,600	27,700	26,006 - 1,694
<i>Column (1).</i> —Based on the requirements of Collectors.			
<b>Miscellaneous.</b>			
v. Discretionary Grants by Heads of Provinces, etc.—			
Discretionary grants by Collectors—			
Charged .. .. R.	500	500	857 + 357
Authorized .. .. O.	24,000	27,300	23,443 - 3,857
	R. 3,300		
<i>Column (1).</i> —Enhancement of the limit of the grant placed at the disposal of the Collectors from Rs. 1,000 to Rs. 1,500.			
<i>Column (4).</i> —Urgent necessities on which the grants were expected to be spent after the submission of proposals for surrender did not actually arise.			
w. Miscellaneous—			
A. Provincial Broadcasting—			
1. Pay of officers and establishments.	17,000	17,167	+ 167
2. Allowances contingencies.	42,400 100 37,300	79,800	66,795 - 13,005
<i>Column (1).</i> —Purchase and installation of more receiving sets than anticipated.			
<i>Column (4).</i> —Purchases made during February and March 1941 were paid for in certain cases only during 1941-42, due to delays in correspondence, conducting tests, etc.			
B. District Conferences .. O.	500	700	402 - 298
	R. 200		
C. Miscellaneous—			
Charged .. .. O.	1,200	5,200	5,170 - 30
	R. 4,000		
<i>Column (1).</i> —Cost of training at Dehra Dun of the I.C.S. probationers allotted to this Province.			
w. I. Expenditure from Rural Reconstruction grants.	5,65,700 1,65,700	4,00,000	8,18,982 - 81,018
<i>Column (1).</i> —Due to slow progress of expenditure on schemes financed from the Government of India grant for rural reconstruction.			
<i>Column (4).</i> —Due to the expectations of the Collectors to accelerate the work during the last four months of the year not having materialized— Vide also paragraph 1 of the notes.			

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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>25. General Administration—District Administration—cont.</b>			
<b>Miscellaneous—cont.</b>			
	RS.	RS.	RS.
w. II. Deduct—Contributions recoverable from other Governments, Departments, etc.	— 11,900	— 12,031	— 131
Charges in England—			
B. High Commissioner for India—			
yy. Other items—			
1. Leave salaries and deputation pay—			
Charged .. .. O.	2,49,600		
.. .. R.	— 1,84,800		
	64,800	64,619	— 181
Allotment of pay of officers—			
Charged .. .. R.	4,400	4,400	— 133
2. Sterling overseas pay—			
Charged .. .. O.	76,000		
.. .. R.	— 16,400		
	59,600	59,416	— 184
3. Other charges (allowances to the I.C.S. candidates)—			
Charged .. .. O.	41,200		
.. .. R.	— 21,400		
	19,800	19,791	— 9
Authorized .. ..		9	+ 9
z. Loss or gain by exchange—			
Charged .. .. R.	300	300	264
			— 36
Surrenders or withdrawals within grant or appropriation—			
Charged .. .. R.	51,700	51,700	— 51,700
Authorized .. .. R.	2,74,400	2,74,400	— 2,74,400
Totals			
Charged .. ..	16,02,300	15,69,438	— 32,862
Authorized—			
Gross .. ..	2,21,88,300	2,17,41,046	— 4,47,254
Deductions .. ..	— 11,900	— 12,031	— 131
Net .. ..	2,21,76,400	2,17,29,015	— 4,47,385

Notes.

Sub-head.—w.I. Miscellaneous—Expenditure from Rural Reconstruction Grants.—There was a large saving of Rs. 2,46,718 under this head as compared with the budget and it was explained as in previous years to be due to slow progress of work on the schemes. The following table shows the savings which occurred under the head for the past three years :—

Year.	Budget estimate.	Saving.	Percentage of saving.
	RS.	RS.	
1938-39	6,17,500	2,80,360	45.4
1939-40	7,12,500	5,81,018	53.5
1940-41	5,65,700	2,46,718	43.6

It was explained to the Public Accounts Committee on the appropriation accounts for 1939-40 that the expenditure in the last part of the year was due to non-materialisation of the expectation of the

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

Collectors to accelerate the work and that the recent relaxation of the rule regarding contributions would stimulate expenditure. The Committee repeated their recommendations of 1938-39 that suitable steps should be taken so that there might be no unspent balance to lapse to the Government of India on 31st March 1942. They also recommended that, application should be made to the Government of India in good time to obtain an extension of time beyond 31st March 1942 if the amount could not be spent by that time.

2. *Administration of the grant—Charged.*—There was a saving of 2·1 per cent in the final appropriation and an excess of 1·2 per cent over the modified appropriation.

*Authorised.*—The savings in the final grant and in the modified appropriation were 2·0 and 0·8 per cent respectively.

3. *Losses.*—It was noticed in the course of audit that in certain districts there were large stocks of unsold weights and measures. The matter was reported to the Board of Revenue in December 1937. As there was practically no demand from the public for most of the weights and measures, Government ordered in 1938 that the surplus stocks should be sold in public auction as metal. As a result, a sum of Rs. 3,279 representing the difference between the book value of the stocks and the actual sale-proceeds was written off by Government during the year.

4. *Unprofitable Outlay—Government of India Grant for Rural Reconstruction*—(i) *Rural Water-supply.*—Several well boring operations financed from the grant mentioned above proved abortive due mostly to one of the following causes:—

- (a) Water could not be tapped even at a great depth ;
- (b) The strata found in the course of boring consisted of hard rock ;
- (c) The villagers refused to contribute labour for further boring owing to the non-availability of water at the normal depth ; and
- (d) Even at great depths there was a very poor supply of brackish water.

In such cases the works had to be abandoned and the expenditure already incurred written off as unprofitable. The total unprofitable outlay thus written off during the year was Rs. 6,802.

(ii) *Village Communications.*—A forest road intended for the amelioration of the conditions of certain aboriginal tribes was financed from the Government of India grant. After an expenditure of Rs. 4,810 had been incurred on it, further work had to be stopped, as serious and irreparable damage had been caused to the road by very heavy rains. The total outlay of Rs. 4,810 incurred on the work was written off by Government as unprofitable.

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

5. *Grants for economic development and improvement of rural areas.*—Moneys received, whether as grants from the Central Government or as contributions from the public, are credited to a deposit head, but the expenditure therefrom is budgeted and accounted for, as ordinary expenditure of the department concerned. At the end of the year, an amount equivalent to the expenditure is transferred from the deposit head to the appropriate revenue head. The expenditure detailed in the account given below has been accounted for under Sub-head "W.I." of this grant with the exception of one item, viz., Poonamallee Health Unit, which has been accounted for under Sub-head "a. E. 2" of Grant No. XVII. Public Health. A progressive account of the transactions to the end of the year 1940-41 is given below :—

	During 1940-41.	To end of 1940-41.	
<i>Receipts.</i>	RS.	RS.	
Grants from the Central Government .. .. .	2,65,700	20,45,170	
Contributions and other receipts.	67,959	3,40,983	
Total ..	3,33,659	23,86,153	
<i>Expenditure.</i>			
1 Rural water-supply (including establishment charges) ..	(a) 1,19,484	9,47,810	(a) Represents net expenditure after deducting a sum of Rs. 7,668 being recovery of expenditure in previous years.
2 Rural sanitation .. .. .	(b) 28,353	3,03,879	(b) Represents net expenditure after deducting a sum of Rs. 4 being recovery of expenditure in previous years.
3 Village communications ..	1,46,746	8,31,539	
4 Co-operative loan and sale societies .. .. .	11,248	56,056	
5 Co-operative societies for consolidation of holdings.	(c) 5,383	8,507	(c) Represents net expenditure after deducting a sum of Rs. 96 being recovery of expenditure in previous years.
6 Poonamallee Health Unit ..	17,317	1,09,782	
Total ..	3,28,531	22,57,573	
Unexpended balance ..	5,128	1,28,580	

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

## Grant No. XII—Administration of Justice.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>27. Administration of Justice.</b>				
		RS.	RS.	RS.
<b>a. High Court—</b>				
<b>A. Judges and Registrar—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. O.	7,57,200	7,70,200	7,75,453	+ 5,253
R.	13,000			
<b>2. Pay of establishments—</b>				
Charged .. .. O.	3,85,100	3,64,500	3,64,088	- 412
R.	- 20,600			
<b>3. Other charges—</b>				
Charged .. .. O.	90,600	95,200	93,030	- 2,170
R.	4,600			
<b>B. Translation and Printing Department—</b>				
<b>1. Pay of establishments—</b>				
Charged .. .. O.	86,500	93,000	93,483	+ 483
R.	6,500			
<b>2. Other charges—</b>				
Charged .. .. O.	4,600	4,900	4,859	- 41
R.	300			
<b>C. Sheriff and Madras Law Reports—</b>				
<b>1. Pay of editor and reporters—</b>				
Charged .. ..		11,200	11,161	- 39
<b>2. Pay of establishments and other charges—</b>				
Charged .. ..		9,100	8,922	- 178
<b>b. Law Officers—</b>				
<b>A. Pay of officers—</b>				
Charged .. ..		21,600	21,600	..
Authorized .. .. O.	56,000	56,500	56,212	- 288
R.	500			
<b>B. Pay of establishments .. ..</b>				
O.	12,400	12,600	12,549	- 51
R.	200			
<b>C. Allowances and honoraria—</b>				
Charged .. .. O.	5,000	10,100	9,936	- 164
R.	5,100			
<i>Column (1).—Fees to the Advocate-General for appearing on behalf of Government in certain special cases before the Federal Court.</i>				
Authorized .. .. O.	2,03,200	2,24,000	2,17,751	- 6,249
R.	20,800			
<i>Column (1).—Chiefly increased expenditure under fees to Government Pleaders—a fluctuating item.</i>				
<b>D. Contingencies .. ..</b>				
O.	90,000	77,200	77,477	+ 277
R.	- 12,800			
<i>Column (1).—Lower expenditure than anticipated on fees to non-Government pleaders.</i>				
<b>c. Administrator-General—</b>				
<b>A. Pay of officers .. ..</b>				
O.	19,800	21,900	21,803	- 97
R.	2,100			
<i>Column (1).—Due to the appointment of the Administrator-General and Official Trustee as Official Receiver under the Indian Companies Act.</i>				
<b>B. Pay of establishments and other charges. O.</b>				
	14,700	13,600	13,412	- 188
R.	- 1,100			



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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>27. Administration of Justice—<i>cont.</i></b>				
		RS.	RS.	RS.
d. Presidency Magistrates' Courts—				
A. Pay of officers .. ..	O. 40,900	39,200	39,569	+ 369
	R. — 1,700			
B. Pay of establishments ..	O. 41,700	41,600	40,903	— 697
	R. — 100			
C. Compensations .. ..	O. 27,000	25,100	9,504	— 15,596
	R. — 1,900			
<i>Column (4).—Compensation payable to the Corporation of Madras was not paid during the year for want of certain particulars.</i>				
D. Other charges .. ..	O. 21,000	22,100	21,810	— 290
	R. 1,100			
e. Civil and Sessions Courts—				
A. City Civil Court—				
1. Pay of officers .. ..		20,300	20,308	+ 8
2. Pay of establishments and other charges.	{ O. 30,400	29,200	29,203	+ 3
	{ R. — 1,200			
B. Mufassal Civil and Sessions Courts—				
Regular establishments—				
1. Pay of officers—				
Charged .. ..	{ O. 6,38,700	6,21,700	6,32,415	+ 10,715
	{ R. — 17,000			
Authorized .. ..	{ O. 12,12,800	11,93,200	11,21,671	— 11,529
	{ S. 200			
	{ R. — 79,800			
2. Pay of establishments.	{ O. 16,45,500	15,58,500	15,56,117	— 2,383
	{ R. — 87,000			
3. Allowances—				
Charged .. ..	{ O. 12,100	8,800	8,548	— 252
	{ R. — 3,300			
<i>Column (1).—Non-utilization of the provision for the cost of passages and medical treatment of Government servants.</i>				
Authorized .. ..	{ O. 25,500	29,500	26,962	— 2,538
	{ R. 4,000			
<i>Column (1).—Addition based on actuals.</i>				
4. Petty construction and repairs.	{ O. 15,000	16,200	15,105	— 1,095
	{ R. 1,200			
5. Contingencies .. ..	{ O. 3,01,400	3,12,200	3,08,548	— 3,652
	{ R. 10,800			
C. Mufassal Civil and Sessions Courts—				
Copyists establishments—				
1. Pay of establishments.	{ O. 2,68,000	2,62,000	2,60,744	— 1,256
	{ R. — 6,000			
2. Extra remuneration for additional copyists' work and other charges.		65,000	63,242	— 1,758
D. Mufassal Civil and Sessions Courts—				
Process service establishments—				
1. Pay of establishments.	{ O. 16,06,000	15,24,000	15,26,091	+ 2,091
	{ R. — 82,000			
2. Allowances .. ..	{ O. 7,400	7,600	7,934	+ 334
	{ R. 200			
3. Contingencies .. ..	{ O. 4,200	4,700	4,053	— 647
	{ R. 500			

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>27. Administration of Justice—<i>cont.</i></b>		RS.	RS.	RS.
<b>f. Courts of Small Causes—</b>				
<b>A. Presidency—</b>				
1. Pay of officers	.. O. 53,400	} 50,600	50,999	+ 399
	R. - 2,800			
2. Pay of establishments.	O. 63,000	} 57,700	57,317	- 383
	R. - 5,300			
3. Other charges	.. O. 17,300	} 18,600	18,522	- 78
	R. 1,300			
<b>g. Criminal Courts—</b>				
<b>A. Pay of officers—</b>				
Charged .. .. .	.. O. 8,600	} 8,300	8,636	+ 336
	R. - 300			
Authorized .. .. .	.. O. 16,000	} 6,100	6,073	- 27
	R. - 9,900			
<i>Column (1).—Reduced expenditure on pay of the Special Magistrates sanctioned solely for the trial of criminal cases owing to decrease in the number of cases tried.</i>				
B. Pay of establishments	.. O. 7,10,600	} 6,83,600	6,86,545	+ 2,945
	R. - 27,000			
<b>C. Allowances—</b>				
Charged .. .. .	.. O. 200	} 400	362	- 38
	R. 200			
Authorized .. .. .	.. O. 26,000	} 37,600	38,225	+ 625
	R. 11,600			
<i>Column (1).—The expenditure is of a fluctuating nature.</i>				
D. Petty construction and repairs.	{ O. 1,500	} 1,700	1,725	+ 25
	{ R. 200			
E. Contingencies .. .. .	.. O. 1,28,400	} 1,34,200	1,36,415	+ 2,215
	R. 5,800			
F. Compensations .. .. .	.. O. 2,60,000	} 2,74,000	2,41,689	- 32,311
	R. 14,000			
<i>Column (4).—Non-payment of compensation to some local bodies before the close of the year.</i>				
<b>h. Charges in England—</b>				
<b>I. Secretary of State for India—</b>				
<b>A. Other charges (Law charges)—</b>				
Charged .. .. .	.. .. .	600	500	- 100
Authorized .. .. .	.. .. .	2,800	3,17	- 1,883
<b>II. High Commissioner for India—</b>				
<b>A. Leave salaries and deputation pay—</b>				
Charged .. .. .	.. O. 1,14,200	} ..	..	..
	R. - 1,14,200			
Authorized .. .. .	.. O. 11,200	} ..	..	..
	R. - 11,200			
<b>B. Sterling overseas pay—</b>				
Charged .. .. .	.. O. 18,600	} 17,200	17,041	- 159
	R. - 1,400			
<b>C. Stores for India</b>				
	.. O. 200	} ..	..	..
	R. - 200			
<b>D. Allotment of pay of officers—</b>				
Charged .. .. .	.. R. 4,800	4,800	4,800	..
Authorized .. .. .	.. R. 3,200	3,200	3,200	..
E. Other charges .. .. .	.. R. 400	400	421	+ 21

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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving -.	
(1)	(2)	(3)	(4)	
<b>27. Administration of Justice—<i>cont.</i></b>				
	RS.	RS.	RS.	
j. Loss or gain by exchange—				
A. Other than on stores—				
Charged .. .. .	..	41	+ 41	
Authorized .. .. .	..	8	+ 8	
Surrenders or withdrawals within grant or appropriation—				
Charged .. .. . R.	1,22,300	1,22,300	- 1,22,300	
Authorized .. .. . R.	2,52,100	2,52,100	- 2,52,100	
Totals	{ Charged .. .. .	21,63,900	20,54,875	- 1,09,025
	{ Authorized .. .. .	70,18,800	66,93,024	- 3,25,776

Notes.

*Administration of the grant—Charged.*—The saving in the final appropriation was 5·0 per cent as against 0·4 per cent in the previous year. The saving occurred chiefly under the sub-head “h. II. A”. There was an excess of 0·7 per cent over the modified appropriation.

*Authorized.*—The percentage of saving in the final grant was 4·6 as against 7·9 in 1939–40. The saving occurred chiefly under the sub-heads “d. C”, “e. B. 1”, “e. B. 2”, “e. D. 1” and “g. F”. The saving in the modified appropriation was 0·9 per cent as against 0·4 per cent in the previous year.

2. *Remissions of, and abandonment of claims to, revenue otherwise than by law or rule having the force of law.*—The recovery of magisterial fines amounting to Rs. 1,26,352 was waived under the discretionary powers vested in the local officers.

## Grant No. XIII—Jails.

See also the Audit Report and the Appendix.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>28. Jails and Convict Settlements.</b>				
		RS.	RS.	RS.
<b>a. Jails—</b>				
<b>A. Superintendence—</b>				
<b>1. Pay and allowances of officers and establishments—</b>				
Charged .. ..	O. 31,500	} 32,000	32,102	+ 102
	R. 500			
Authorized .. ..	O. 36,100	} 35,900	35,507	- 393
	R. 200			
2. Other charges .. ..	O. 25,500	} 27,200	29,008	+ 1,808
	R. 1,700			
<b>B. Presidency Jails—</b>				
<b>1. Pay of officers and allowances—</b>				
Charged .. ..	O. 24,600	} 25,800	23,650	- 2,150
	R. 1,200			
Authorized .. ..	R. 200	200	..	- 200
2. Pay of establishments and allowances.	O. 46,400	} 50,300	49,798	- 502
	S. 3,900			
3. Dietary charges .. ..	O. 40,000	} 46,000	42,867	- 3,133
	S. 6,000			
<i>Column (1).—Increase in prison population and general rise in the price of rations due to war.</i>				
4. Medical and sanitary.	..	11,000	11,275	+ 275
5. Other charges .. ..	O. 40,800	} 48,300	46,782	- 1,518
	S. 7,500			
<i>Column (1).—Payment of increased property tax on certain buildings of the Penitentiary and water-tax to the Madras Corporation.</i>				
<b>C. Central Jails—</b>				
<b>1. Pay of officers—</b>				
Charged .. ..	O. 58,700	} 45,200	43,535	- 1,665
	R. - 13,500			
<i>Column (1).—Due chiefly to (i) reversion of an I.M.S. Officer to the Defence Department (Rs. 10,700) and (ii) allotments by officers of a portion of their pay to their dependants in the United Kingdom (Rs. 2,800).</i>				
Authorized .. ..	O. 38,600	} 44,000	45,707	+ 1,707
	S. 5,400			
<i>Column (1).—Appointment of additional officers due to the reopening of the Alipuram Jail, Bellary, consequent on the conviction of a large number of prisoners under the Defence of India Act and Rules.</i>				
2. Pay of establishments.	O. 3,24,000	} 3,35,800	3,31,186	- 4,614
	S. 13,500			
	R. - 1,700			
3. Allowances—				
Charged .. ..	O. 1,000	} 1,500	2,587	+ 1,087
	R. 500			
Authorized .. ..	O. 10,400	} 13,400	14,709	+ 1,309
	S. 3,000			
<i>Column (1).—Travelling allowance of the Superintendent and staff transferred to the Alipuram Jail.</i>				

Grant No. XIII—Jails—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>28. Jails and Convict Settlements—cont.</b>				
		RS.	RS.	RS.
<i>a. Jails—cont.</i>				
<i>C. Central Jails—cont.</i>				
4. Contingencies ..	O. 1,07,900 S. 47,500 }	1,55,400	1,79,720	+ 24,320
<i>Column (1).—</i> Chiefly reopening of the Alipuram Jail, Bellary.				
<i>Column (4).—</i> Purchase of tools and plant and other expenditure incurred in connection with the Alipuram Jail opened during the year.				
5. Petty construction and repairs.	O. 16,000 S. 5,000 R. -400 }	20,600	17,183	- 3,417
<i>Column (1).—</i> Vide explanation under 'C. 4'.				
<i>Column (4).—</i> Non-utilization of the provision for the water supply scheme of Alipuram Jail owing to the work having been taken up by the Public Works Department at the end of the year.				
6. Dietary charges ..	O. 2,95,000 S. 95,000 }	3,90,000	3,76,028	- 13,972
<i>Column (1).—</i> Increase in prison population and general rise in the price of rations due to war.				
7. Medical and sanitary.	O. 38,000 S. 6,000 }	44,000	46,075	+ 2,075
<i>Column (1).—</i> Vide explanation under 'C. 4'.				
8. Clothing and bedding.	O. 38,000 S. 40,500 }	78,500	95,251	+ 16,751
<i>Column (1).—</i> Vide explanation under 'C. 4'.				
<i>Column (4).—</i> Increase in the number of prisoners admitted in jails.				
<i>D. District and Special Jails—</i>				
1. Pay of officers—				
<i>Charged</i> ..	O. 2,100 R. 300 }	2,400	2,429	+ 29
<i>Authorized</i> ..	O. 30,700 S. 1,800 }	32,500	33,611	+ 1,111
2. Pay of establishments.		1,34,300	1,31,538	- 2,762
3. Petty construction and repairs.	O. 9,300 R. -4,000 }	5,300	4,597	- 703
<i>Column (1).—</i> Postponement of certain works in the District and Special Jails during the year with a view to carry out more urgent works in Central Jails.				
4. Dietary charges ..	O. 88,000 S. 10,500 }	98,500	98,141	- 359
<i>Column (1).—</i> Vide explanation under 'C. 6'.				
5. Medical and sanitary.		22,000	23,182	+ 1,182
6. Clothing and bedding.	O. 11,000 S. 1,000 }	12,000	13,414	+ 1,414
7. Other charges ..	O. 48,800 S. 5,000 }	53,800	54,700	+ 900
<i>Column (1).—</i> Mainly due to increase in the prison population.				

Grant No. XIII—Jails—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>28. Jails and Convict Settlements—<i>cont.</i></b>		RS.	RS.	RS.
<b>a. Jails—<i>cont.</i></b>				
<b>E. Sub-Jails—</b>				
1. Pay of establishments and allowances.	O. 48,200 S. 2,700	50,900	51,256	+ 356
2. Dietary charges	O. 1,98,000 S. 69,000			
		2,67,000	2,63,389	- 3,611
	<i>Column (1).—Vide explanation under 'C. 6.'</i>			
3. Medical and sanitary.	O. 25,000 S. 2,500	27,500	26,928	- 572
	<i>Column (1).—Vide explanation under 'D. 7.'</i>			
4. Other charges	O. 34,700 S. 10,000 R. - 600	44,100	41,259	- 2,841
	<i>Column (1).—Vide explanation under 'D. 7.'</i>			
5. Charges payable to Orissa Government for medical inspection of prisoners.	..	600	600	..
<b>F. Charges for police custody.</b>	O. 18,900 S. 5,900	24,800	25,539	+ 739
	<i>Column (1).—Conviction of a larger number of prisoners under the Defence of India Act and Rules.</i>			
<b>G. Certified Schools—</b>				
1. Pay of officers	..	7,200	7,200	..
2. Pay of establishments.	..	46,000	43,655	- 2,345
3. Dietary charges	O. 52,600 S. 14,400	67,000	66,072	- 928
	<i>Column (1).—Vide explanation under 'C. 6.'</i>			
4. Other charges	O. 40,500 S. 8,000	48,500	46,951	- 1,549
	<i>Column (1).—Vide explanation under 'D. 7.'</i>			
5. Grants to private certified schools and towards the establishment of detention homes.	..	64,800	60,658	- 4,142
<b>b. Jail Manufactures—</b>				
A. Quinine	O. 16,900 S. 2,200	19,100	19,045	- 55
	<i>Column (1).—Rise in the price of raw materials.</i>			
B. Other manufactures	O. 2,87,100 S. 1,61,000	4,48,100	4,18,792	- 29,308
	<i>Column (1).—Vide explanation under 'b. A.'; also, purchase of larger quantities of raw material.</i>			
<b>c. Charges on account of persons confined or detained in Jails outside the Province—</b>				
A. Charges payable to other Governments and Administrations.	..	200	..	- 200

Grant No. XIII—Jails—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>28. Jails and Convict Settlements—<i>cont.</i></b>		RS.	RS.	RS.
d. Charges in England—				
I. Secretary of State for India—				
B. Other charges (Maintenance of a convict in the United Kingdom).	{ O. 1,200 S. 400 R. 800 }	2,400	275	- 2,125
II. High Commissioner for India—				
Allotment of pay of officers—				
Charged .. .. R.	2,800	2,800	2,667	- 133
B. Sterling overseas pay—				
Charged .. ..		4,000	4,000	..
Authorized .. ..		4,000	4,000	..
C. Stores for India .. O.	10,200	9,400	8,498	- 902
.. R.	-800			
e. Loss or gain by exchange—				
A. Other than on stores—				
Charged .. ..			13	+ 13
Authorized .. ..			8	+ 8
B. Stores .. ..			15	+ 15
Surrenders or withdrawals within grant or appropriation—				
Charged .. .. R.	8,200	8,200	..	- 8,200
Authorized .. .. R.	5,000	5,000	..	- 5,000
Totals { Charged ..		1,21,900	1,10,983	- 10,917
{ Authorized ..		27,95,600	27,64,419	- 31,181

Notes.

*Administration of the grant—Charged.*—The percentage of saving in the final appropriation was 9·0 against 14·8 in the previous year and was due chiefly to the saving under the sub-head “a. C. i”. The saving in the modified appropriation was 2·4 per cent as against 0·5 per cent in 1939-40.

*Authorized.*—The saving in the final grant was 1·1 per cent as against an excess of 0·7 per cent in the previous year. The saving in the modified appropriation was 0·9 per cent.

2. *Stock Account of the Jail Department for 1940-41—*

*No. I.—Maintenance Department.*

Particulars.	Ration articles.	Civil stores.	Clothing and bedding.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Opening balance on the 1st April 1940.	14,587	1,01,522	29,584

Grant No. XIII—Jails—*cont.*2. *Stock Account of the Jail Department for 1940-41—cont.**No. I.—Maintenance Department—cont.*

Particulars.	Ration articles.	Civil stores.	Clothing and bedding.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Receipts—			
(i) From contractors and by local purchase.	5,66,184	22,762	3,954
(ii) From Government departments.	32,021	37,754	1,23,500
(iii) Excess in stock-taking ..	103	..	..
Total ..	6,12,895	2,52,038	1,57,038
Issues—			
(i) On indents .. .. .	5,90,767	4,847	1,17,034
(ii) Written off as shortage ..	233	601	1,379
(iii) Written off as unserviceable ..	5	7,839	3,283
(iv) Sold in auction .. .. .	..	958	..
(v) Depreciation .. .. .	..	16,901	..
Total, Issues ..	5,91,005	31,146	1,21,696
Closing balance on the 31st March 1941.	21,890	2,20,892	35,342

*No. II.—Manufactory Department.*

Particulars.	Tools and plant.	Raw materials.	Finished articles.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Opening balance on the 1st April 1940.	2,50,071	75,996	70,464
Receipts—			
(i) From contractors and by local purchase.	16,769	5,23,287	29,362
(ii) From Government departments.	2,016	93,321	9,85,753
(iii) From overseas ..	360	9,982	..
(iv) Excess in stock-taking ..	21	339	22
Total ..	2,69,237	7,02,925	10,85,601



## Grant No. XIII—Jails—cont.

## 2. Stock Account of the Jail Department for 1940-41—cont.

## No. II.—Manufactory Department—cont.

Particulars.	Tools and plant.	Raw materials.	Finished articles.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Issues—			
(i) On indents .. .. .	2,728	5,54,046	10,28,051
(ii) Written off as shortage ..	164	596	9
(iii) Written off as unserviceable ..	2,265	..	185
(iv) Sold in auction .. ..	10	..	148
(v) Depreciation .. .. .	19,081	..	..
Total, Issues ..	24,248	5,54,642	10,28,393
Closing balance on the 31st March 1941.	2,44,989	1,48,283	57,208

The Inspector-General of Prisons has stated that Superintendents of Jails and Borstal Schools and Headmasters of Certified Schools have certified that the stock was verified by them in accordance with the rules laid down in the Madras Prison and Reformatory Manual, that the figures represent a substantially correct statement of facts and that the stock at the close of the year was not in excess of requirements, except for 32 gross brass screws valued at Rs. 44. He has also stated that arrangements have been made to dispose of these screws at the book value.

## Grant No. XIV—Police.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>29. Police.</b>		RS.	RS.	RS.
<b>a. Presidency Police—</b>				
<b>A. Superintendence—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. .		73,400	72,701	- 699
Authorized .. .. .	O. 19,100 } R. - 2,100 }	17,000	16,387	- 613
<b>2. Pay of establishments.</b>	O. 34,300 } S. 900 } R. 400 }	35,600	35,037	- 563
<b>3. Other charges—</b>				
Charged .. .. .		9,800	7,751	- 2,049
Column (4).—Cost of passage provided for an officer not utilised.				
Authorized .. .. .	O. 43,200 } S. 13,900 }	57,100	54,709	- 2,391
Column (1).—Provision for (i) allowances to the temporary additional staff sanctioned for work in connection with the war (Rs. 400), (ii) fees for the auditor who audited the accounts of a certain joint-stock company (Rs. 1,000), (iii) fees to Cinema Board members (Rs. 2,500), (iv) increase in the rate of property tax (Rs. 5,400) and (v) increased expenditure under contingencies (Rs. 4,600).				
<b>4. Charges recoverable from Governments, Departments, etc.</b>		- 2,000	- 933	+ 1,067
<b>B. City executive force—</b>				
<b>1. Pay of establishments.</b>	O. 8,55,800 } S. 2,200 }	8,58,000	8,58,869	+ 869
<b>2. Allowances and hono- raria.</b>	O. 1,14,600 } S. 7,900 }	1,22,500	1,22,893	+ 393
<b>3. Contingencies .. .. .</b>	O. 1,71,200 } S. 17,100 }	1,88,300	1,95,825	+ 7,525
Column (1).—(i) Larger expenditure than anticipated under contingencies (Rs. 2,200) and special rewards to private individuals (Rs. 5,400), (ii) purchase of a motor lorry fitted with radio equipment and loud speaker for the Traffic Department (Rs. 4,600), (iii) feeding charges of staff deputed to guard certain vulnerable points (Rs. 3,800) and (iv) fees to the Examiner of Questioned Documents (Rs. 600).				
<b>4. Clothing, arms and equipment.</b>	O. 34,500 } S. 20,000 }	54,500	54,313	- 187
Column (1).—Clothing for the additional police staff employed in connection with the war and for the civic guards.				
<b>C. Harbour Police—</b>				
<b>1. Pay and allowances of establishments.</b>	O. 73,000 } R. 1,000 }	74,000	74,796	+ 796
<b>2. Contingencies .. .. .</b>	O. 12,000 } R. 2,500 }	14,500	14,672	+ 172
Column (1).—Chiefly increased clothing charges (Rs. 1,300) and repairs to motor launch (Rs. 1,000).				

Grant No. XIV—Police—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>29. Police—cont.</b>				
		RS.	RS.	RS.
<b>a. Presidency Police—cont.</b>				
<b>D. Quarantine, cattle pounds and hospital charges—</b>				
1. Quarantine staff .. O.	7,900	7,100	6,986	- 114
R.	- 800			
2. Cattle pounds ..		3,500	3,404	- 96
3. Hospital charges .. O.	14,000	13,000	12,676	- 324
R.	- 1,000			
<b>E. Charges recoverable from Governments, Departments, etc. .. .. .</b>				
		- 5,600	- 15,879	- 10,279
<i>Column (4).—A correct estimate of the amount recoverable from the Government of India could not be made as the matter was under correspondence.</i>				
<b>b. Superintendence—</b>				
<b>A. Inspector-General of Police—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i> .. .. .				
O.	49,700	46,000	46,192	+ 192
R.	- 3,700			
<i>Authorized</i> .. .. .				
O.	6,600	6,500	6,425	- 75
R.	- 100			
<b>2. Pay of establishments.</b>				
O.	75,900	75,200	75,085	- 115
R.	- 700			
<b>3. Other charges—</b>				
<i>Charged</i> .. .. .				
O.	3,000	2,000	1,890	- 110
R.	- 1,000			
<i>Authorized</i> .. .. .				
O.	24,100	27,500	25,052	- 2,448
S.	800			
R.	2,600			
<i>Column (1).—Mainly transfer of provision for rates and taxes from "f. D. Other charges" to this head due to assessment of tax on all buildings as a single unit payable by the Inspector-General of Police, (Rs. 2,300) and larger expenditure under "Service postage and telegrams" (Rs. 800).</i>				
<b>B. Deputy Inspectors-General of Police—</b>				
<b>1. Pay of officers and establishments—</b>				
<i>Charged</i> .. .. .				
O.	1,01,300	96,900	96,961	+ 61
R.	- 4,400			
<i>Authorized</i> .. .. .				
		9,400	9,191	- 209
<b>2. Other charges—</b>				
<i>Charged</i> .. .. .				
O.	14,700	13,000	12,631	- 369
R.	- 1,700			
<i>Authorized</i> .. .. .				
O.	9,500	10,000	9,359	- 641
R.	500			
<b>c. District Executive Force—</b>				
<b>A. District Police—</b>				
<b>I. Ordinary areas—</b>				
<b>1. Pay of officers—</b>				
<i>Charged</i> .. .. .				
O.	3,74,600	4,06,300	4,02,217	- 4,083
R.	31,700			
<i>Authorized</i> .. .. .				
O.	2,31,000	2,18,400	2,17,743	- 657
R.	- 12,600			
<b>2. Pay of office establishments.</b>				
O.	4,08,800	3,95,400	3,92,758	- 2,642
R.	- 13,400			

Grant No. XIV—Police—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>29. Police—<i>cont.</i></b>		RS.	RS.	RS.
c. District Executive Force— <i>cont.</i>				
A. District Police— <i>cont.</i>				
I. Ordinary areas— <i>cont.</i>				
3. Pay of police force.	O. 74,78,200 S. 100 R. - 1,12,400	73,65,900	73,49,373	- 16,527
4. Allowances and honoraria—				
Charged .. .. .	O. 81,500 R. - 6,400	75,100	77,443	+ 2,343
Authorized. . . . .	O. 20,40,400 R. 1,82,800	22,23,200	22,79,978	+ 56,778
5. Contingencies .. .	O. 10,70,900 R. 22,400	10,93,300	11,06,314	+ 13,014
6. Petty construction and repairs.	O. 3,90,000 R. - 36,100	3,53,900	3,67,900	+ 14,000
7. Clothing, arms and equipment.	O. 4,19,100 S. 2,57,100 R. 6,200	6,82,400	6,95,488	+ 13,088
<i>Column (1).</i> —Mainly due to the supply of clothing, arms and equipment to the additional police staff employed on account of the war and of uniforms to the civic guards.				
II. Partially excluded areas—				
1. Pay of officers—				
Charged .. .. .	R. 2,500	2,500	2,626	+ 126
<i>Column (1).</i> —Due to the transfer of an Indian Police Officer to the Bhadrachalam Subdivision which is a partially excluded area.				
Authorized .. .. .	O. 5,000 R. - 1,700	3,300	3,347	+ 47
2. Pay of police force.	O. 94,000 R. 2,000	96,000	95,883	- 117
3. Allowances and honoraria—				
Charged .. .. .	R. 700	700	1,264	+ 564
Authorized .. .. .	O. 36,100 R. 500	36,600	35,282	- 1,318
4. Contingencies .. .	O. 15,400 R. 1,300	16,700	13,455	- 3,245
<i>Column (4).</i> —Economy in service postage and tour charges and non-utilization of the provision for ban lobust arrangements.				
5. Petty construction and repairs.	O. 7,000 R. - 4,300	2,700	3,913	+ 1,213
<i>Column (1).</i> —Postponement of certain works.				
6. Clothing, arms and equipment.		3,000	2,823	- 177
B. Other miscellaneous police establishments—				
1. Plague establishment charges.	O. 6,000 R. - 1,400	4,600	7,685	+ 3,085
<i>Column (4).</i> —Due to entertainment of plague staff in the closing months of the year.				
2. Hospital charges .. .	O. 28,300 R. 4,800	33,100	33,920	+ 820
<i>Column (1).</i> —Due to increase in the cost of medicines and changes in the personnel.				
3. Vizagapatam harbour police.	O. 12,000 R. - 1,500	10,500	10,292	- 208

Grant No. XIV—Police—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)

29. Police—cont.

RS. RS. RS.

c. District Executive Force—cont.

C. Charges payable or recoverable from Governments, etc.	O. - 21,200 R. - 37,700	- 58,900	- 67,292	- 8,392
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Column (1).—Increased recovery anticipated from the Government of India.

Column (4).—Due to recoveries effected, but not anticipated and provided for.

d. Police Training Schools—

A. Pay of officers—				
Charged .. ..	O. 13,800 R. 1,600	15,400	15,834	+ 434
Authorized .. ..	O. 8,300 S. 1,000	9,300	9,354	+ 54
B. Pay of establishments ..	O. 96,400 S. 16,100	1,12,500	1,09,871	- 2,629

Column (1).—Chiefly due to increased expenditure on teaching staff, etc., for the training of additional recruits enlisted as a result of the war.

C. Other charges—

Charged .. ..	.. ..	100	145	+ 45
Authorized .. ..	O. 41,500 S. 9,700	51,200	49,843	- 1,357

Column (1).—Purchase of scientific instruments and equipment for the Police Training School, Vellore, not anticipated in the budget.

e. Village Police—Police Talaiyaris. ..

8,200 8,190 - 10

f. Criminal Investigation Department—

A. Pay of officers—				
Charged .. ..	O. 43,900 R. - 4,100	39,800	40,349	+ 549
Authorized .. ..	O. 1,420 S. 700	14,900	14,949	+ 49
B. Pay of establishments.	O. 1,38,200 S. 9,900	1,48,100	1,48,275	+ 175
C. Allowances and honoraria—				
Charged .. ..	.. ..	1,600	1,864	+ 264
Authorized .. ..	O. 41,600 R. 15,100	56,700	62,012	+ 5,312

Column (1).—Allowances to the additional staff employed consequent on the war.

D. Other charges .. ..	O. 52,500 S. 500 R. 17,900	70,900	68,763	- 2,137
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Column (1).—Due to the increase in staff on account of the war and to the grant of special rewards in a fraud case.

E. Charges payable to, or recoverable from Governments, Departments, etc.	R. - 20,000	- 20,000	- 23,170	- 3,170
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Column (1).—Anticipated recovery from the Government of India on account of the staff for the control of foreigners.

Column (4).—Due to recovery being greater than anticipated.



Grant No. XIV—Police—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>29. Police—cont.</b>				
		RS.	RS.	RS.
<b>h. Special Police—cont.</b>				
<b>B. Coastal special force—</b>				
1. Pay of establishments.	R.	49,600	50,955	+ 1,355
<i>Column (1).—Due to the decision to classify the charges on account of coastal special police under "29. Police" instead of under "63. Extraordinary Charges" as originally contemplated in the budget.</i>				
2. Allowances .. .. .	R.	1,700	1,823	+ 123
3. Contingencies .. .. .	R.	3,800	4,015	+ 215
<i>Column (1).—Vide explanation under "h.B.1. Pay of establishments" above.</i>				
4. Charges recoverable from Governments, Departments and others.	R.	- 55,100	..	+ 55,100
<i>Column (1).—Anticipated recoveries from the Government of India towards expenditure on coastal special police—Vide explanation against "h.B.1" and "h.B.3" above.</i>				
<i>Column (4).—Non adjustment of the recovery owing to the orders of the Government of India not having been received before the close of the year.</i>				
<b>C. Special Emergency Force—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. .	R.	7,900	7,882	- 18
<i>Column (1).—Due to the creation of additional appointments consequent on the formation of four companies of the Special Emergency Force.</i>				
2. Pay of establishments..	S.	87,400	87,635	+ 235
<i>Column (1).—Formation of four companies of the Special Emergency Force.</i>				
<b>3. Allowances—</b>				
Charged .. .. .	R.	1,300	1,325	+ 25
Authorized .. .. .	S.	4,800	5,229	+ 429
<i>Column (1).—Vide explanation under "h.C.2" above.</i>				
4. Contingencies .. .. .	S.	14,500	13,033	- 1,467
<i>Column (1).—Vide explanation under "h.C.2" above.</i>				
<b>j. Miscellaneous—</b>				
A. Contribution to the Band of the Police Training School, Vellore.		..	1,200	..
<b>k. Charges in England—</b>				
<b>I. Secretary of State for India—</b>				
<b>A. Leave salaries and deputation pay—</b>				
Charged .. .. .	O.	1,800	..	..
	R.	- 1,800	..	..
<b>B. Other charges (outfit allowance)—</b>				
Charged .. .. .	O.	400	..	..
	R.	- 400	..	..

Grant No. XIV—Police—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>29. Police—<i>cont.</i></b>			
	RS.	RS.	RS.
<b>k. Charges in England—<i>cont.</i></b>			
<b>II. High Commissioner for India—</b>			
<b>A. Leave salaries and deputation pay—</b>			
Charged .. .. O. 1,22,400	} 70,400	69,470	- 930
.. .. R. - 52,000			
Authorized .. .. O. 1,800	} 2,400	2,422	+ 22
.. .. R. 600			
<b>B. Sterling overseas pay—</b>			
Charged .. .. O. 1,02,400	} 1,09,800	1,08,853	- 947
.. .. R. 7,400			
<b>C. Stores for India .. .. O. 16,200</b>			
.. .. R. - 1,200	15,000	14,204	- 796
<b>D. Other charges (appointments to the Indian services)—</b>			
Charged .. .. O. 600	} ..	..	..
.. .. R. - 600			
<b>(Publications)—</b>			
Authorized .. .. R. 400	400	279	- 121
<b>E. Allotment of pay of officers—</b>			
Charged .. .. R. 7,200	7,200	7,187	- 13
<b>l. Loss or gain by exchange—</b>			
<b>A. Other than on stores—</b>			
Charged .. .. R. 300	300	328	+ 28
Authorized .. ..	..	5	+ 5
<b>B. Stores .. ..</b>			
.. ..	..	25	+ 25
<b>Surrenders or withdrawals within grant or appropriation—</b>			
Charged .. .. R. 7,900	7,900	..	- 7,900
<b>Authorized—</b>			
Gross .. .. R. - 1,12,800	- 1,12,800	..	+ 1,12,800
Deductions .. .. R. 1,12,800	1,12,800	..	- 1,12,800
<b>Totals</b>			
Totals	Charged .. .. 10,67,300	10,54,778	- 12,522
	Authorized—		
	Gross .. .. 1,58,13,700	1,60,05,611	+ 1,91,911
	Deductions .. .. - 28,800	- 1,07,274	- 78,474
	Net .. .. 1,57,84,900	1,58,98,337	+ 1,13,437

**Notes.**

*Administration of the grant—Charged.*—The savings in the final appropriation and modified appropriation were 1·2 per cent and 0·4 per cent respectively as against 2·5 per cent and 1·0 per cent respectively in 1939-40.

*Authorised*—There was an excess of 0·7 per cent over the final grant as against 0·1 per cent in the previous year.



Grant No. XV—Education.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>36. Scientific Departments.</b>			
	RS.	RS.	RS.
a. Museums—			
A. Museum—			
1. Pay of officers—			
Charged .. ..	7,400	7,355	- 45
Authorized .. .. O. 1,000	} 2,000	} 2,032	} + 32
.. .. R. 1,000			
2. Pay of establishments O. 31,300	} 30,300	} 30,233	} - 67
.. .. R. - 1,000			
3. Other charges—			
Charged .. .. O. 1,500	} ..	} ..	} ..
.. .. R. - 1,500			
Authorized .. .. O. 25,100	} 27,000	} 26,742	} - 258
.. .. R. 1,900			
B. Connemara Public Library—			
1. Pay of officers .. ..	5,800	5,843	+ 43
2. Pay of establishments. .. ..	10,800	10,698	- 102
3. Other charges .. .. O. 9,600	} 9,100	} 9,167	} + 67
.. .. R. - 500			
b. Charges in England—			
High Commissioner for India—			
A. Leave salaries and deputation pay			
Charged .. .. R. 1,000	1,000	1,000	..
B. Sterling overseas pay—			
Charged .. .. O. 3,000	} 2,200	} 2,061	} - 136
.. .. R. - 800			
C. Cost of publications supplied to India. O. 200	} ..	} 6	} + 6
.. .. R. - 200			
c. Loss or gain by exchange—			
Charged .. ..	..	5	+ 5

**37. Education.**

**University.**

a. Grants to Universities—			
A. Madras University .. ..	3,15,500	3,15,500	..
B. Andhra University .. ..	2,00,000	2,00,000	..
C. Annamalai University .. ..	1,50,000	1,50,000	..
b. Government Arts Colleges—			
A. Arts Colleges—Men—			
1. Pay of officers—			
Charged .. .. O. 83,400	} 76,000	} 74,090	} - 1,910
.. .. R. - 7,400			
Authorized .. .. O. 2,75,900	} 2,70,900	} 2,71,422	} + 522
.. .. R. - 5,000			
2. Pay of establishments. .. ..	4,31,700	4,30,302	- 1,398
3. Allowances and honoraria—			
Charged .. ..	300	307	+ 7
Authorized .. .. O. 25,500	} 32,000	} 30,007	} - 1,993
.. .. R. 6,500			

Column (1).—Arrears of house-rent allowance for the second half year of 1939-40 sanctioned and drawn during the year.

Grant No. XV—Education—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>37. Education—<i>cont.</i></b>		RS.	RS.	RS.
<b>University—<i>cont.</i></b>				
<b>b. Government Arts Colleges—<i>cont.</i></b>				
<b>A. Arts Colleges—Men—<i>cont.</i></b>				
4. Laboratory charges ..	O. 1,20,000 R. - 14,500 }	1,05,500	1,01,928	- 3,572
<i>Column (1).</i> —Economy in expenditure.				
5. Books and periodicals ..	.. ..	18,200	18,201	+ 1
6. Other contingencies ..	O. 82,300 R. 6,000 }	88,300	88,265	- 35
<b>B. Queen Mary's College—</b>				
1. Pay of officers— Charged .. ..	O. 15,600 R. 2,200 }	17,800	17,865	+ 65
<i>Column (1).</i> —Leave salary of the Principal for the months of January and February 1940 drawn in May 1940.				
Authorized .. ..	O. 44,900 R. - 600 }	44,300	44,174	- 126
2. Pay of establishments.	.. ..	41,700	41,320	- 380
3. Other charges .. ..	O. 37,800 R. - 1,200 }	36,600	38,033	+ 2,333
<b>c. Grants to Non-Government Arts Colleges—</b>				
A. Teaching .. ..	.. ..	1,93,400	1,93,400	..
B. Buildings .. ..	O. 1,45,700 R. - 22,200 }	1,23,500	1,14,242	- 9,258
<i>Column (1).</i> —Due to the entire grant payable to two institutions having been paid in 1939-40 itself.				
C. Equipment .. ..	O. 25,700 R. 2,800 }	28,500	28,504	+ 4
<i>Column (1).</i> —Payment in full of grants for schemes completed during the year.				
D. Other grants .. ..	O. 9,000 R. 6,000 }	15,000	8,509	- 6,491
<i>Column (1).</i> —Provision for larger expenditure under "Provident Fund".				
<i>Column (4).</i> —Fewer retirements of teachers than expected.				
<b>d. Government Professional Colleges—</b>				
<b>A. Law College—</b>				
1. Pay of officers .. ..	.. ..	51,100	51,109	+ 9
2. Other charges .. ..	O. 15,800 R. 400 }	16,200	15,963	- 237
<b>B. Engineering College—</b>				
1. Pay of officers— Charged .. ..	O. 18,000 R. 300 }	18,300	18,319	+ 19
Authorized .. ..	O. 80,500 R. - 800 }	79,700	79,833	+ 133
2. Pay of establishments.	O. 1,00,000 R. - 4,000 }	96,000	94,761	- 1,239

Grant No. XV—Education—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>37. Education—cont.</b>				
		RS.	RS.	RS.
<b>University—cont.</b>				
d. Government Professional Colleges—cont.				
B. Engineering College—cont.				
3. Workshop maintenance.	O. 36,700 } R. 2,800 }	39,500	38,900	- 600
4. Other charges—				
Charged .. ..		100	60	- 40
Authorized .. ..	O. 14,100 } R. - 500 }	13,600	14,094	+ 494
5. Charges recoverable from Governments and Departments.	O. - 20,000 } R. 2,000 }	-18,000	-19,707	- 1,707
Column (1).—Due to revised rates of electric consumption charges.				
C. Teachers' Colleges—				
1. Pay of officers—				
Charged .. ..	O. 31,100 } R. - 1,600 }	29,500	31,584	+ 2,084
Authorized .. ..	O. 72,600 } R. - 8,600 }	64,000	63,430	- 570
Column (1).—Operation of revised scales of pay and changes in personnel.				
2. Pay of establishments.	O. 98,700 } R. - 4,200 }	94,500	94,344	- 156
3. Other charges—				
Charged .. ..		1,200	1,136	- 64
Authorized .. ..	O. 17,300 } R. - 800 }	16,500	16,357	- 143
D. Training College for Women—				
1. Pay of officers—				
Charged .. ..		15,600	15,570	- 30
Authorized .. ..	O. 24,100 } R. 200 }	24,300	24,501	+ 201
2. Pay of establishments.		49,200	49,086	- 114
3. Other charges .. ..	O. 28,900 } R. 8,000 }	36,900	35,473	- 1,427
Column (1).—Chiefly payment of taxes on the new buildings.				
e. Grants to Non-Government Professional Colleges.				
		9,400	8,950	- 450
<b>Secondary.</b>				
f. Government Secondary Schools—				
A. European—				
1. Special Staff—Boys' schools.		6,700	6,847	+ 147
2. Special Staff—Girls' schools.	O. 12,700 } R. - 900 }	11,800	11,871	+ 71
B. Non-European—				
1. Government secondary schools for boys—				
1. Pay of establishments.		67,700	66,297	- 1,403
2. Contingencies .. ..	O. 11,500 } R. - 1,000 }	10,500	10,425	- 75
3. Other charges .. ..	O. 6,700 } R. - 1,000 }	5,700	6,084	+ 384

Grant No. XV—Education—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>37. Education—<i>cont.</i></b>		RS.	RS.	RS.
<b>Secondary—<i>cont.</i></b>				
f. Government Secondary Schools— <i>cont.</i>				
B. Non-European— <i>cont.</i>				
II. Government secondary schools for girls—				
1. Pay of officers and establishments.		1,31,500	1,30,328	- 1,172
2. Other charges .. O. 20,600	}	22,600	22,553	- 47
R. 2,000				
g. Direct grants to Non-Government Secondary Schools—				
A. European—				
1. Teaching .. ..		2,92,200	2,92,103	- 97
2. Boarding .. .. O. 2,96,200	}	2,95,100	2,95,017	- 83
R. - 1,100				
3. Buildings .. ..		17,900	17,363	- 537
4. Other grants .. ..		82,600	80,941	- 1,659
B. Non-European—				
1. Teaching .. ..		9,14,000	9,31,961	+ 17,961
2. Provident fund .. ..		48,000	54,703	+ 6,703
<i>Column (4).</i> —Expenditure in the months of February and March 1941 was larger than anticipated.				
3. Buildings .. ..		2,11,900	2,11,900	..
4. Equipment .. .. O. 31,100	}	37,600	35,361	- 2,239
R. 6,500				
<i>Column (1).</i> —Payment in full of grants for schemes completed during the year.				
5. Miscellaneous grants. O. 1,07,100	}	95,700	94,643	- 1,057
R. - 11,400				
<i>Column (1).</i> —Smaller number of pupils eligible for ex-army men's concessions and reduction in concessions to poor girls.				
h. Grants to Local Bodies for Secondary Education—				
A. Ordinary areas—				
1. Teaching .. .. O. 7,88,400	}	7,84,600	7,79,741	- 4,859
R. - 3,800				
2. Buildings .. ..		74,600	74,600	..
3. Equipment .. .. O. 4,500	}	4,200	3,998	- 202
R. - 300				
4. Other grants. .. O. 5,000	}	5,300	5,403	+ 103
R. 300				
B. Partially excluded areas—				
Teaching .. ..		20,400	20,350	- 50
<b>Primary.</b>				
j. Government Primary Schools—				
A. Partially excluded areas—				
1. Pay of establishments. O. 25,800	}	33,800	28,124	- 5,676
R. 8,000				
<i>Column (1)</i> —Provision for payment of arrears of pay in the Vizagapatam area and for additional expenditure incurred under leave salary.				
<i>Column (4).</i> —Arrear claims in Vizagapatam Agency could not be paid during the year, as the matter was under correspondence between the departmental officers and the audit office.				

Grant No. XV—Education—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>37. Education—<i>cont.</i></b>	RS.	RS.	RS.
<b>Primary—<i>cont.</i></b>			
j. Government Primary schools— <i>cont.</i>			
A. Partially excluded areas— <i>cont.</i>			
2. Petty construction and repairs.	O. 2,000 R. 500	2,500	2,003 - 497
3. Other charges	O. 2,600 R. 800	3,400	3,222 - 178
B. Excluded areas—			
Charged .. .. .	O. 6,200 R. - 2,800	3,400	3,309 - 91
<i>Column (1).</i> —Due to the revised procedure for the accounting of the transactions in the Island school given effect to in the year.			
k. Direct grants to Non-Government Primary Schools—			
A. European—			
1. Teaching .. .. .		25,500	25,169 - 331
2. Other grants .. .. .	O. 15,800 R. 200	16,000	17,704 + 1,704
B. Non-European—			
I. Ordinary areas—			
1. Teaching .. .. .	O. 66,04,300 S. 8,16,000 R. 2,20,900	76,41,200	74,96,234 - 1,44,966
<i>Column (1).</i> —Payment of 'assessed grants' for the year in full and of arrear grants due to certain schools for 1938-39 and 1939-40.			
2. Buildings .. .. .	O. 59,700 R. - 4,000	55,700	40,341 - 15,359
<i>Column (4).</i> —Grants were not sanctioned in certain cases due to protracted correspondence with the Government Solicitor.			
3. Equipment .. .. .	O. 85,000 R. - 23,800	61,200	55,196 - 6,004
<i>Column (1).</i> —Non-utilisation of the full provision made for the teaching of pre-vocational subjects in the Higher Elementary Schools owing to the late introduction or non-introduction of the subjects in some schools.			
4. Boarding .. .. .	O. 3,38,200 R. 30,000	3,68,200	3,69,924 + 1,724
5. Other grants .. .. .	O. 35,300 R. 3,000	38,300	38,523 + 223
II. Partially excluded areas.	O. 37,400 R. 16,100	53,500	50,370 - 3,130
<i>Column (1).</i> —Due chiefly to the increase in the rate of teaching grants payable to aided elementary schools.			
l. Grants to Local Bodies for Primary Education—			
A. Local bodies—			
I. Ordinary areas—			
1. Grants under section 37 of the Act VIII of 1920.	O. 28,50,000 R. - 1,54,000	26,96,000	26,95,194 - 806
2. Grants under proviso to section 37 of the Act VIII of 1920.		27,70,000	27,70,122 + 122
3. Teaching .. .. .	O. 34,65,300 R. - 6,300	34,59,000	34,54,438 - 4,562

## Grant No. XV—Education—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>37. Education—cont.</b>				
<b>Primary—cont.</b>				
		RS.	RS.	RS.
<b>l. Grants to Local Bodies for Primary Education—cont.</b>				
<b>A. Local bodies—cont.</b>				
<b>I. Ordinary areas—cont.</b>				
4. Manual training ..	O. 7,300	6,700	5,885	- 815
	R. - 600			
5. Buildings and equip- ment.	O. 40,000	28,300	14,382	- 13,918
	R. - 11,700			
<i>Column (1).—Vide explanation under "k.B.I.3".</i>				
<i>Column (4).—Grants in certain cases were not drawn.</i>				
6. Other grants ..	O. 4,000	3,600	3,337	- 263
	R. - 400			
<b>II. Partially excluded areas—</b>				
Teaching ..	..	45,900	45,874	- 26
<b>C. Panchayats—</b>				
1. Teaching .. ..	O. 3,95,000	3,58,500	3,53,423	- 5,077
	R. - 36,500			
<b>Special.</b>				
<b>m. Government Special Schools—</b>				
<b>A. Training Schools—Masters—</b>				
1. Pay and allowances of establishments.	O. 5,01,700	4,84,700	4,80,869	- 3,831
	R. - 17,000			
2. Stipends .. ..	O. 3,73,000	3,74,000	3,72,722	- 1,278
	R. 1,000			
3. Apparatus and mate- rials.	O. 11,200	9,800	9,497	- 303
	R. - 1,400			
4. Other contingencies ..	O. 63,700	62,700	58,519	- 4,181
	R. - 1,000			
<b>B. Training Schools—Mistresses—</b>				
1. Pay of officers ..	O. 31,100	30,100	30,160	+ 60
	R. - 1,000			
2. Pay of establishments.	O. 5,62,300	5,57,300	5,58,270	+ 970
	R. - 5,000			
3. Allowances and hono- raria.	O. 13,100	13,600	13,878	+ 278
	R. 500			
4. Stipends .. ..	..	1,51,100	1,49,594	- 1,506
5. Contingencies .. ..	O. 78,800	77,800	76,423	- 1,377
	R. - 1,000			
<b>n. Direct grants to Non-Government Special Schools—</b>				
<b>A. European—</b>				
Recurring .. ..	.. ..	11,100	10,894	- 206
<b>B. Non-European—</b>				
1. Teaching .. ..	O. 1,91,300	1,85,800	1,84,065	- 1,735
	R. - 5,500			
2. Stipendiary .. ..	..	2,12,600	2,14,885	+ 2,285
3. Buildings .. ..	O. 12,900	12,700	12,704	+ 4
	R. - 200			
4. Other grants .. ..	O. 29,600	32,400	34,315	+ 1,915
	R. 2,800			

Grant No. XV—Education—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>37. Education—cont.</b>		RS.	RS.	RS.
<b>General.</b>				
o. Direction—				
A. Pay of officers—				
Charged .. .. .	O. 34,700	40,800	41,530	+ 730
	R. 6,100			
Column (1).—Due to the leave allowance drawn by the permanent Director.				
Authorized .. .. .	O. 29,500	25,000	24,288	- 712
	R. -4,500			
B. Pay of establishments ..	O. 66,700	63,000	62,808	- 192
	R. - 3,700			
C. Other charges—				
Charged .. .. .	O. ..	2,400	2,186	- 214
Authorized .. .. .	O. 35,300	49,000	47,440	- 1,560
	R. 13,700			
Column (1).—Larger expenditure under (i) books and periodicals supplied (Rs. 8,000), (ii) customs duty on imported stores (Rs. 3,500) and (iii) allowances and contingencies (Rs. 2,200).				
p. Inspection—				
A. European .. .. .	O. 15,100	16,300	16,383	+ 83
	R. 1,200			
B. Non-European—Inspection—Men's branch—				
I. Ordinary areas—				
1. Pay of officers .. .. .				
	O. 1,85,000	1,73,000	1,74,420	+ 1,420
	R. - 12,000			
2. Pay of establishments.				
	O. 9,72,700	9,80,700	9,74,234	- 6,466
	R. 8,000			
3. Allowances .. .. .				
	O. 1,81,400	1,83,400	1,79,217	- 4,183
	R. 2,000			
4. Contingencies .. .. .				
	O. 1,15,600	1,22,600	1,19,423	- 3,177
	R. 7,000			
II. Partially excluded areas—				
1. Pay of establishments.				
	..	10,800	10,367	- 433
2. Other charges .. .. .				
	..	4,100	3,895	- 205
C. Inspection—Women's branch—				
1. Pay of officers—				
Charged .. .. .	..	12,000	11,985	- 15
Authorized .. .. .	O. 29,700	30,300	31,144	+ 844
	R. 600			
2. Pay of establishments.				
	O. 1,88,500	1,89,500	1,89,280	- 220
	R. 1,000			
3. Allowances—				
Charged .. .. .	O. 1,400	1,800	1,780	- 20
	R. 400			
Authorized .. .. .	O. 42,500	45,500	45,940	+ 440
	R. 3,000			
4. Other charges .. .. .				
	..	34,000	33,987	- 13
D. Superintendent of Sanskrit Schools.				
	O. 8,000	7,400	7,415	+ 15
	R. - 600			





Grant No. XV—Education—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>37. Education—<i>cont.</i></b>	RS.	RS.	RS.
<b>General—<i>cont.</i></b>			
Surrenders or withdrawals with'n grant or appropriation—			
Charged .. .. R. • 6,100	6,100	..	- 6,100
Authorized—			
Gross .. .. R. 2,000	2,000	..	- 2,000
Deductions .. .. R. - 2,000	- 2,000	..	+ 2,000
<hr/>			
Totals {			
Charged .. ..	2,47,500	2,41,664	- 5,836
Authorized—			
Gross .. ..	2,80,10,400	2,77,76,004	-2,34,396
Deductions .. ..	-20,000	-19,707	+293
Net .. ..	2,79,90,400	2,77,56,297	-2,34,103

**Notes.**

*Administration of the grant—Charged.*—The percentage of saving in the final appropriation was 2·4 as against an excess of 0·57 per cent in 1939-40. The excess over the modified appropriation was 0·1 per cent as against 0·6 per cent in the previous year.

*Authorised.*—There was a saving of 0·8 per cent in the final grant as against 0·5 per cent in the previous year.

2. *Grants-in-aid.*—(i) From the reports received by Government from the departmental officers during 1940-41, it was found that grants amounting to Rs. 54,568 which had been previously disbursed were inadmissible. They were ordered to be recovered and this has since been done.

(ii) The Examiner of Local Fund Accounts has, as a result of his audit, reported that grants aggregating Rs. 26,239 were drawn irregularly by local bodies during 1939-40. The entire amount has since been refunded.

There are no outstanding balances on account of grants irregularly drawn prior to 1939-40.

## Grant No. XVI—Medical.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>38. Medical.</b>		RS.	RS.	RS.
a. Medical Establishment—				
A. All-India Medical Council.				
	O.	3,000		
	R.	1,000	4,000	4,048 + 48
B. Superintendence—				
1. Pay of officers—				
<i>Charged</i> .. .. O. 36,000				
	R.	1,000	37,000	36,688 - 312
Authorized .. .. O. 10,700				
	R.	300	11,000	11,036 + 36
2. Pay of establishments. O. 50,600				
	R.	-1,400	49,200	49,212 + 12
3. Other charges—				
<i>Charged</i> .. .. O. 2,800				
	R.	1,000	3,800	4,618 + 818
Authorized .. .. O. 15,100				
	R.	2,500	17,600	17,604 + 4
<p><i>Column (1).</i>—Mainly due to transfer travelling allowance drawn by the Personal Assistant to the Surgeon General and to increased expenditure under service postage.</p>				
4. Customs duty on imported stores. O. 7,000				
	R.	1,000	8,000	6,122 - 1,878
C. District medical officers—				
1. Pay of officers—				
<i>Charged</i> .. .. O. 2,09,000				
	R.	-35,800	1,73,200	1,80,761 + 7,561
<p><i>Column (1).</i>—Due to vacancies in the I.M.S. cadre being filled by officers of the Provincial Medical Service.</p>				
Authorized .. .. O. 3,43,000				
	R.	-18,000	3,25,000	3,14,154 - 10,846
2. Pay of establishments. 1,60,000				
3. Allowances—				
<i>Charged</i> .. .. O. 12,000				
	R.	-2,000	10,000	10,695 + 695
<p><i>Column (1).</i>—<i>Vide</i> explanation against “a.C.I.”—Charged.</p>				
Authorized .. .. 24,300				
			27,057	+ 2,757
<p><i>Column (4).</i>—Increased expenditure under travelling allowance due to more transfers of officers than anticipated.</p>				
4. Contingencies .. .. O. 20,100				
	R.	2,500	22,600	22,828 + 228
<p><i>Column (1).</i>—Increased expenditure on rents and service postage.</p>				
b. Hospitals and dispensaries—				
A. Presidency Hospitals (excluding the Indian Medical School Hospital)—				
1. Pay of officers—				
<i>Charged</i> .. .. O. 34,200				
	R.	2,800	37,000	34,011 - 2,989
Authorized. O. 2,04,200				
	S.	200	1,81,000	1,80,372 - 628
	R.	-23,400		
<p><i>Column (1).</i>—Due to the debit to “Medical Colleges and Schools” of the pay of three Civil Surgeons, who are also professors in the Medical College.</p>				
2. Pay of establishments— O. 4,60,700				
	R.	-21,300	4,39,400	4,37,126 - 2,274



Grant No. XVI—Medical—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>38. Medical—<i>cont.</i></b>			
	RS.	RS.	RS.
b. Hospitals and dispensaries— <i>cont.</i>			
B. Mufassal hospitals and dispensaries— <i>cont.</i>			
II. Partially excluded areas—			
1. Pay of establishments.	O. 30,800	31,300	31,522
	R. 500		
2. Other charges	O. 5,600	4,600	4,718
	R. -1,000		
3. Medicines and hospital necessities.	O. 3,600	3,500	3,595
	R. -100		
III. Excluded areas—Pay of establishments and other charges—			
Charged	15,800	15,935	+ 135
C. Indian medical school hospital—			
1. Pay and allowances of officers and establishments.	O. 22,000	21,200	21,434
	R. -800		
2. Contingencies	O. 38,400	44,400	46,012
	R. 6,000		
Column (1).—Due to increase in the number of patients treated in the hospital.			
D. Government medical officers employed in institutions under the control of local bodies—Talak headquarters institutions—			
I. Ordinary areas—			
1. Pay of officers	O. 40,000	36,500	36,398
	R. -3,500		
2. Pay of establishments.	O. 1,78,300	1,76,800	1,75,513
	R. -1,500		
3. Allowances	10,600	10,241	- 359
II. Partially excluded areas—			
Pay of officers and other charges.	O. 15,000	11,900	12,086
	R. -3,100		
E. Government medical officers employed in institutions under the control of local bodies—Other institutions—			
I. Ordinary areas—	O. 1,65,300	1,68,300	1,68,108
	R. 3,000		
II. Partially excluded areas—Other institutions	O. 5,600	6,000	6,236
	R. 400		
F. Grants to local bodies for medical purposes—			
I. Ordinary areas—			
1. Maintenance grants.	O. 1,46,400	1,53,600	1,53,775
	R. 7,200		
2. Buildings and equipment grants.	O. 900	1,200	908
	R. 300		
II. Partially excluded areas—			
Grants to local bodies	O. 10,600	11,100	11,113
	R. 500		
G. Grants to private medical institutions—			
I. Ordinary areas—			
1. Maintenance grants.	O. 68,400	90,600	90,418
	S. 100		
	R. 22,100		
Column (1).—Due to maintenance grants sanctioned during the year to certain Mission hospitals.			

Grant No. XVI—Medical—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>38. Medical—cont.</b>	<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
b. Hospitals and dispensaries—cont.			
G. Grants to private medical institutions—cont.			
I. Ordinary areas—cont.			
2. Capitation grants to leper asylums.	O. 1,47,700 R. - 7,700	1,40,000	1,39,962
3. Buildings and equipment grants.	O. 19,100 R. 700		
II. Partially excluded areas—			
Grants to private institutions.	O. 1,900 R. - 700	1,200	1,198
H. Subsidies to medical practitioners and midwives for the maintenance of rural dispensaries—			
I. Ordinary areas ..	O. 3,84,300 S. 100 R. - 13,600	3,70,800	3,75,798
II. Partially excluded areas.	O. 4,900 R. - 800		
J. Other charges ..	O. 21,000 S. 100 R. 600	21,700	21,690
c. Medical colleges and schools—			
A. Medical colleges other than Stanley Medical College—			
1. Pay of officers— Charged ..	O. 1,33,000 R. - 39,000	94,000	92,935
<i>Column (1).—Due to the posting of two Provincial Medical Service Officers in the place of I.M.S. Officers and also to the posting of a junior I.M.S. Officer as Professor of Surgery.</i>			
Authorized ..	O. 5,25,000 S. 100 R. 13,700	5,38,800	5,34,500
2. Pay of establishments.	O. 86,100 R. - 300	85,800	85,633
3. Allowances and honoraria— Charged ..	O. 2,800 R. 1,600	4,400	3,758
Authorized ..	O. 29,300 R. - 700	28,600	28,342
4. Apparatus and materials.	O. 80,000 R. - 13,000	67,000	61,173
<i>Column (1).—Non-receipt, before the close of the year, of several articles of stores from England consequent on war conditions.</i>			
5. Books and periodicals.	O. 16,000 R. - 1,400	14,600	14,496
6. Contingencies ..	O. 54,500 R. 5,200	59,700	59,479
B. Stanley Medical College and School—			
1. Pay of officers ..	O. 32,600 R. 15,000	47,600	48,424
<i>Column (1).—The employment of additional staff from a date earlier than anticipated and the creation of two new posts during the year.</i>			
2. Pay of establishments.	O. 28,200 R. - 5,000	23,200	23,247
<i>Column (1).—Due to the abolition of some posts of sub-assistant surgeons in the Stanley Medical College.</i>			

Grant No. XVI—Medical—*cont.*

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>38. Medical—<i>cont.</i></b>	RS.	RS.	RS.
<b>c. Medical colleges and schools—<i>cont.</i></b>			
<b>B. Stanley Medical College and School—<i>cont.</i></b>			
3. Allowances and honoraria. and { O. 10,800 R. 2,100 }	12,900	12,853	- 47
<i>Column (1).</i> —Provision for additional staff in the Stanley Medical College and for payment of Madras House Allowance and travelling allowance to certain officers.			
4. Scholarships and stipends. and { O. 9,500 R. - 300 }	9,200	9,231	+ 31
5. Laboratory charges and books and periodicals. .. .. .	22,400	21,031	- 1,369
6. Contingencies .. .. . { O. 17,600 R. - 3,900 }	13,700	12,799	- 901
<i>Column (1).</i> —Property tax on the hostel blocks of the Stanley Medical College not charged to this head owing to the transfer of the buildings to the control of the Public Works Department and the consequent debit of the tax to the civil works budget.			
7. Grants-in-aid .. .. . { O. 4,600 R. 100 }	4,700	4,655	- 45
<b>C. Indian Medical School—</b>			
1. Pay of officers .. .. . { O. 11,900 R. - 1,000 }	10,900	10,800	- 100
2. Pay of establishments .. .. .	40,700	41,608	+ 908
3. Contingencies .. .. . { O. 7,600 R. 3,900 }	11,500	11,491	- 9
<i>Column (1).</i> —Increased expenditure on postage stamps and payment of rates and taxes not provided for originally.			
4. Other charges .. .. . { O. 20,700 R. - 700 }	20,000	20,806	+ 806
<b>D. Scheme for research into the indigenous drugs of India—</b>			
1. Pay of officers .. .. . R. 1,600	1,600	1,435	- 165
2. Pay of establishments .. .. . R. 1,700	1,700	1,530	- 170
3. Other charges .. .. . R. 5,200	5,200	4,553	- 647
<i>Column (1).</i> —Scheme sanctioned after the budget estimates had been framed.			
<b>d. Mental Hospitals—</b>			
<b>A. Pay of officers—</b>			
Charged .. .. .	600	600	..
Authorized .. .. . { O. 38,000 R. - 1,800 }	36,200	36,914	+ 714
B. Pay of establishments .. .. . { O. 1,51,300 R. 10,400 }	1,61,700	1,61,085	- 615
C. Allowances and honoraria. { O. 13,700 R. 400 }	14,100	14,476	+ 376
D. Contingencies .. .. . { O. 32,500 R. 1,300 }	33,800	32,254	- 1,546
E. Diet .. .. . { O. 2,00,000 R. 10,200 }	2,10,200	2,11,671	+ 1,471
F. Medicines and hospital necessities. { O. 32,700 R. 100 }	32,800	33,585	+ 785
G. Other charges .. .. . { O. 11,800 R. 1,900 }	13,700	13,449	- 251

Grant No. XVI—Medical—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>38. Medical—cont.</b>				
		RS.	RS.	RS.
e. Chemical Examiner—				
A. Pay of officers	.. O. 18,400 .. R. - 2,000	16,400	16,360	- 40
<i>Column (1).</i> —Due to the debit of leave salary of the Chemical Examiner to “District Medical Officers” and to the Assistant Chemical Examiner holding additional charge of the post of the Chemical Examiner.				
B. Pay of establishments	.. ..	4,200	4,174	- 26
C. Other charges	.. O. 7,100 .. R. - 2,100	5,000	4,206	- 794
<i>Column (1).</i> —Due chiefly to the purchase of articles in England instead of in India as originally provided for.				
D. Charges payable to Governments, departments, etc.	{ O. 18,000 R. 2,000 }	20,000	14,900	- 5,100
<i>Column (1).</i> —Adjustment of fees for cases examined in March 1941 in 1940-41 itself and increase in the number of cases sent to Imperial Serologist, Calcutta.				
<i>Column (4).</i> —Due to non-receipt of the statement of blood-stain cases for the quarter ending 31st March 1941 from the Accountant General, Bengal, in time for adjustment.				
f. Charges in England—				
I. Secretary of State for India—				
A. Leave salaries and deputation pay—				
Charged	.. O. 28,400 .. R. - 28,400	..	..	..
B. Allotment of pay of officers—	.. R. 6,200	6,200	6,160	- 40
II. High Commissioner for India—				
A. Leave salaries and deputation pay—				
Charged	.. O. 57,000 .. R. - 56,200	800	1,584	+ 784
Authorized	.. O. 24,000 .. R. - 24,000	..	..	..
B. Sterling overseas pay—	.. O. 77,800 .. R. - 10,800	67,000	66,065	- 935
C. Stores for India	.. O. 34,600 .. R. - 25,600	9,000	8,126	- 874
D. Other charges—				
i. Contribution for Tropical Diseases Bureau .. ..				
	.. ..	200	200	..
ii. Miscellaneous Expenditure .. .. R. 2,800				
	.. ..	2,800	2,800	- 2,800
g. Loss or gain by exchange—				
A. Other than on stores—				
Charged	.. .. R. 100	100	129	+ 29
Authorized	.. ..	..	1	+ 1
B. Stores	.. ..	..	13	+ 13

## Grant No. XVI—Medical—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
<b>38. Medical—cont.</b>				
Surrenders or withdrawals within grant or appropriation—				
Charged .. .. .	R. 1,65,900	1,65,900	..	- 1,65,900
Authorized—				
Gross .. .. .	R. 1,19,300	1,19,300	..	- 1,19,300
Deductions .. .. .	R. - 6,400	- 6,400	..	+ 6,400
<b>Totals</b>				
	Charged ..	6,22,600	4,61,179	- 1,61,421
	Authorized—			
	Gross ..	97,72,100	97,03,555	- 68,545
	Deductions ..	- 6,400	..	+ 6,400
	Net ..	97,65,700	97,03,555	- 62,145

**Notes.**

*Administration of the grant—Charged.*—The saving in the final appropriation was 25.9 per cent as against 12.6 per cent in the previous year. The saving occurred chiefly under the sub-heads "a. C. 1," "c. A. 1," "f. I. A.," "f. II. A" and "f. II. B." There was, however, an excess of 1.0 per cent over the modified appropriation as against 1.5 per cent in 1939-40.

*Authorized.*—The percentage of saving in the final grant was 0.6 as against an excess of 0.9 per cent in 1939-40. There was an excess of 0.5 per cent over the modified appropriation as against 0.9 per cent in the previous year.

2. *Grants-in-aid.*—The Examiner of Local Fund Accounts has, as a result of his audit, reported that grants aggregating Rs. 2,670 have been drawn irregularly from Government by local bodies during 1939-40. The local bodies concerned have been requested by Government to refund the same.

No balances are outstanding on account of grants irregularly drawn in previous years.

3. *Grants made by the Imperial Council of Agricultural Research.*—The Imperial Council of Agricultural Research have made a grant to the Provincial Government for meeting expenditure in connexion with a scheme of research into the indigenous drugs of India. The scheme was given effect to in August 1940. The procedure for the accounting of the expenditure is the same as that described in paragraph 3 of the notes under Grant XVIII. The expenditure on the scheme during the year has been shown under sub-head "c. D." of this grant.

An account of the transactions in the year 1940-41 under the deposit head is given below :—

	RS.
Grant received during 1940-41 .. .. .	9,900
Charges debited to the grant .. .. .	7,587 (a)
Balance on 31st March 1941 .. .. .	2,313

(a) Includes Rs. 69 towards leave and pension contribution.



Grant No. XVI—Medical—*cont.*

4. *Stock account.*—The stock account of stores in the Presidency, Headquarters and Mental hospitals for 1940-41 is given below :—

Particulars. (1)	Instruments and appliances. (2)	Medicines and dressings. (3)	Bedding and clothing. (4)	Crockery. (5)	Miscellaneous stores. (6)
	RS.	RS.	RS.	RS.	RS.
Opening balance on 1st April 1940.	18,18,098	2,64,126	3,86,693	60,104	3,52,392
Receipts—					
(a) From overseas ..	4,482	..	..	..	1,000
(b) From other Gov- ernment depart- ments.	41,399	4,21,920	76,861	9,766	76,940
(c) Local purchase ..	3,19,046	1,57,040	12,546	8,643	3,30,081
(d) Other sources ..	950	6,388	6,909	..	17,374
Utilized during the year.	71,352	5,41,034	42,438	1,804	3,64,987
Written off due to loss, breakage and fair wear and tear.	37,926	157	27,715	2,968	16,623
Closing balance on the 31st March 1941.	20,74,697	3,05,223	4,12,856	73,741	3,96,177

The Personal Assistant to the Surgeon-General has certified that the closing balances of the various groups of stores represent approximately the value of stock on the 31st March 1941, and that the stock was actually verified and found to agree with the stock registers maintained under paragraph 447 of the Civil Medical Code, Volume I. He has further certified that the stock on hand on the 31st March 1941 was not in excess of the requirements of the hospitals and that it did not include any surplus stores.

## Grant No. XVII—Public Health.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>39. Public Health.</b>				
		RS.	RS.	RS.
<b>a. Public Health Establishment—</b>				
<b>A. Direction—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. .	O.	28,800	28,800	..
Authorized .. .. .	O.	60,300	61,700	61,658
	R.	1,400		
2. Pay of establishments.	O.	49,000	48,400	48,333
	R.	- 600		
<b>3. Allowances—</b>				
Charged .. .. .	O.	2,500	2,100	2,087
	R.	- 400		
Authorized .. .. .	O.	16,900	17,500	17,484
	R.	600		
4. Contingencies .. .. .	O.	14,700	13,700	13,580
	R.	- 1,000		
<b>B. Establishment—Mufassal—</b>				
<b>I. Ordinary areas—</b>				
1. Pay of officers .. .. .	O.	2,90,000	2,73,000	2,73,991
	R.	- 17,000		
2. Pay of establishments.	O.	4,92,500	4,89,500	4,87,933
	R.	- 3,000		
3. Allowances .. .. .	O.	1,11,300	1,15,300	1,17,623
	R.	4,000		
4. Contingencies .. .. .	..	..	32,700	32,956
<b>II. Partially excluded areas—</b>				
1. Pay of establishments. .. .. .	..	..	21,100	20,591
2. Other charges .. .. .	..	..	9,100	8,845
<b>C. Sanitary and Deputy Sanitary Engineers—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. .	O.	16,500	22,400	22,427
	S.	5,900		
<i>Column (1).—Grant of leave to the Sanitary Engineer and the appointment in his place of a Superintending Engineer of the Public Works Department on a higher rate of pay.</i>				
Authorized .. .. .	O.	21,800	22,100	22,101
	R.	300		
2. Pay of establishments.	O.	62,700	63,200	64,051
	R.	500		
<b>3. Other charges—</b>				
Charged .. .. .	O.	2,200	3,200	2,705
	S.	1,000		
Authorized .. .. .	O.	12,800	13,900	13,651
	R.	1,100		
4. Centage charges recoverable for work done for local bodies.	O.	- 28,000	- 61,300	- 77,177
	R.	- 33,300		

*Column (1).—Larger recoveries of centage charges on account of plans and estimates prepared by the Sanitary Engineering Department for water-supply and drainage schemes of local authorities.*

*Column (4).—Due to large recovery of centage charges on water-supply and drainage schemes executed by the Public Works Department in February and March 1941.*

Grant No. XVII—Public Health—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>39. Public Health—<i>cont.</i></b>			
	RS.	RS.	RS.
<b>a. Public Health Establishment—<i>cont.</i></b>			
D. Town planning—			
1. Pay of officers .. O. 6,300	} 6,000	6,000	..
R. 300			
2. Pay of establishments and other charges. { O. 12,300	} 13,300	13,418	+ 118
R. 1,000			
E. Rural sanitation campaign—			
1. Pay of officers and establishments. { O. 27,400	} 25,800	25,012	- 788
R. -1,600			
2. Other charges .. O. 24,900	} 29,100	29,183	+ 83
R. 4,200			
<i>Column (1).</i> —Chiefly expenditure on account of the modified health scheme sanctioned during the year.			
F. Research work .. O. 23,300	} 17,800	18,163	+ 363
R. -5,500			
<i>Column (1).</i> —Non-utilization of the provision for the Plague Hospital at Cumbam and restricted expenditure in the Cumbam Valley Research work.			
<b>b. Grants for Public Health Purposes—</b>			
A. Ordinary areas—			
Grants and contributions—			
1. Grants for water-supply and drainage purposes. { O. 7,91,900	} 6,48,100	6,09,604	- 38,496
R. -1,43,800			
<i>Column (1).</i> —Mainly due to slow progress in the execution of water-supply and drainage schemes in the Madras City and in certain mufassal municipalities and to smaller grants claimed by certain other municipalities.			
2. Miscellaneous grants. O. 400	} 900	899	- 1
R. 500			
B. Partially excluded areas—			
Grants for public health purposes. ..	6,100	6,076	- 24
<b>c. Expenses in connexion with Epidemic Diseases—</b>			
A. Bubonic plague—			
1. Pay of officers and establishments. ..	24,600	22,789	- 1,811
2. Other charges .. O. 79,800	} 92,800	1,11,368	+ 18,568
R. 13,000			
<i>Column (1).</i> —Purchase of anti-plague vaccine in large quantities owing to the prevalence of plague in a virulent form in certain districts.			
<i>Column (4).</i> —Due to unusually large expenditure during the closing months of the year on account of unexpected incidence of plague epidemic.			
B. Other epidemics—Malaria—			
I. Ordinary areas—			
Other epidemics—Malaria. ..	45,300	44,726	- 574
II. Partially excluded areas—			
Other epidemics—Malaria. ..	8,100	7,337	- 763
C. Anti-malarial operations partly financed by contributions from the Indian Research Fund Association—			
1. Pay and allowances of officers and establishments. { O. 22,900	} 23,600	23,666	+ 66
R. 700			

Grant No. XVII—Public Health—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>39. Public Health—<i>cont.</i></b>		RS.	RS.	RS.
<b>c. Expenses in connexion with Epidemic Diseases—<i>cont.</i></b>				
C. Anti-malarial operations partly financed by contributions from the Indian Research Fund Association— <i>cont.</i>				
2. Other charges ..	O. 48,100 R. - 26,200	21,900	16,256	- 5,644
<i>Column (1).</i> —Late commencement of works in connection with the expansion of the Ennore Scheme and the legal difficulties experienced in undertaking schemes in Wynaad.				
<i>Column (4).</i> —Due to works in Ennore and Wynaad not having been taken up on a wide scale contrary to anticipations.				
<b>d. Bacteriological Laboratories (King Institute, Guindy)—</b>				
A. Pay of officers—				
Charged .. .. .		27,600	27,600	..
Authorized .. .. .	O. 1,03,800 R. - 5,600	98,200	98,135	- 65
B. Pay of establishments ..	O. 73,600 R. 2,100	75,700	75,770	+ 70
C. Allowances and honoraria—				
Charged .. .. .	O. 900 S. 2,300 R. 400	3,600	3,458	- 142
<i>Column (1).</i> —Due chiefly to the grant of compensatory allowance to the Director during the year and larger expenditure on "travelling allowance" on account of tours undertaken by him.				
Authorized .. .. .	O. 5,300 R. 300	5,600	5,717	+ 117.
D. Contingencies .. .. .	O. 2,20,000 R. 45,900	2,65,900	2,48,805	- 17,095
<i>Column (1).</i> —Increased purchase of calves and other animals as a result of the large number of experiments conducted at the Institute (Rs. 5,300), purchase of serum, instruments and chemicals with a view to keep larger stocks on account of war conditions and rise in the prices of instruments and chemicals (Rs. 40,600).				
f. Transfer to the fund for development of rural water-supply.	O. 100 S. 8,07,600 R. 1,92,300	10,00,000	10,00,000	..
<i>Column (1).</i> —Decision of Government to place Rs. 10 lakhs to the credit of the Fund for the continuance of the programme of improvements to rural water-supply.				
g. Expenditure from the fund for development of rural water-supply.	O. 5,00,000 R. - 11,400	4,88,600	4,54,379	- 34,221
Deduct—Transfer from the fund for development of rural water-supply.	O. - 5,00,000 R. 11,400	- 4,88,600	- 4,54,379	+ 34,221
<b>h. Works—</b>				
A. Sanitary works .. .. .	O. 2,100 R. - 1,800	300	98	- 202

Grant No. XVII—Public Health—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>39. Public Health—<i>cont.</i></b>		RS.	RS.	RS.
<b>j. Charges in England—</b>				
High Commissioner for India—				
A. Leave salaries and deputation pay.	{ O. 4,200 R. - 1,400 }	2,800	2,694	- 106
B. Sterling overseas pay— <i>Charged</i>	.. .. .	4,800	4,800	..
C. Stores for India .. .. .	{ O. 28,400 R. - 26,800 }	1,600	..	- 1,600
<b>k. Loss or gain by exchange—</b>				
A. Other than on stores—				
<i>Charged</i>	.. .. .	..	8	+ 8
<i>Authorized</i>	.. .. .	..	5	+ 5
Surrenders or withdrawals within grant or appropriation—				
Gross .. .. . R.	- 21,900	- 21,900	..	+ 21,900
Deductions .. .. . R.	21,900	21,900	..	- 21,900
Totals	{ <i>Charged</i> .. .. . Authorized— Gross .. .. . Deductions .. .. . Net .. .. .	92,500 40,61,400 - 5,28,000 35,33,400	91,885 40,02,897 - 5,31,556 34,71,341	- 615 - 58,503 - 3,556 - 62,059

Notes.

*b. Grants for Public Health Purposes—A. 1. Grants for water-supply and drainage schemes.*—This consists of grants (1) to The Madras Corporation for water-supply and drainage purposes and (2) for mufassal water-supply and drainage schemes.

Lump sum deductions of Rs. 1,80,400 and Rs. 1,25,200 for probable savings were made in the budget under the above items. There was a further saving of Rs. 2,02,624 under item (1) while the saving under item (2) was less than that provided for by Rs. 20,328.

*2. Administration of the grant—Charged.* There was a saving of 0.7 per cent in the final appropriation as against 4.0 per cent in the previous year.

*Authorized.*—The saving in the final grant was 1.8 per cent as against 5.9 per cent in 1939-40.

*3. Grants-in-aid.*—The Examiner of Local Fund Accounts has, as a result of his audit, reported that grants aggregating Rs. 1,27,282 have been drawn irregularly from Government by local bodies during 1939-40. Of this, an amount of Rs. 1,18,323 is still outstanding.

The local bodies concerned have been addressed by Government to refund the amounts irregularly drawn or to have the objections removed.

Grant No. XVII—Public Health—*cont.*

The following outstandings pertain to the grants-in-aid irregularly drawn in previous years and await either recovery or final settlement :—

Year of pay- ment of grant.		Balance reported as outstanding.
		RS.
1936-37	.. ..	1,413
1937-38	.. ..	3,148
1938-39	.. ..	3,053

4. *Fund for the development of rural water-supply.*—The fund was constituted by the Madras Government during 1937-38 in order to facilitate the execution within a period of ten years of a comprehensive scheme of protected water-supply for house-hold purposes in the rural areas of the Province. 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—Expenditure from the Fund for Development of Rural Water-supply", a corresponding amount being transferred from the fund at the same time in reduction of expenditure under that head.

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

	RS.
Balance on 1st April 1940 .. ..	12,03,753
Contributions received from local bodies during the year.	1,076
Amount appropriated from the revenues of the Province during 1940-41.	10,00,000
	Total .. 22,04,829
Expenditure during the year .. ..	4,56,802
	Balance on 31st March 1941 .. .. 17,48,027

5. *Indian Research Fund.*—The Indian Research Fund Association has agreed to give a contribution of Rs. 2 lakhs, spread over a period of five years, for anti-malarial operations approved by the Association on the condition that an equal amount is contributed from Provincial funds. The Association's contribution is credited to a deposit account on receipt. The expenditure on the operations is debited to "39. Public Health—Expenses in connection with epidemic diseases, Anti-malarial operations partly financed by contributions from the Indian

Grant No. XVII—Public Health—*cont.*

Research Fund Association" (Sub-head "c.C.") and an amount equal to half the expenditure, representing the Association's contribution, is transferred from the deposit account to "XXVIII. Public Health."

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

			RS.
Balance on 1st April 1940	..	..	40,511
Receipts during the year	..	..	35,500
		Total	<u>76,011</u>
Expenditure during the year	..	..	19,961
Balance on 31st March 1941	..	..	<u>56,050</u>

## Grant No. XVIII—Agriculture.

See also the Audit Report and the Appendix.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
40. Agriculture.		RS.	RS.	RS.
<b>a. Direction—</b>				
1. Pay of officers—				
Charged .. .. .	O. 25,500	40,400	40,422	+ 22
	S. 11,500			
	R. 3,400			
<i>Column (1).—Grant of leave in India for six months to the Director of Agriculture and the appointment of a substitute on higher pay.</i>				
Authorized .. .. .	O. 8,800	9,200	9,164	- 36
	R. 400			
2. Pay of establishments .. .. .		24,400	24,386	- 14
3. Allowances—				
Charged .. .. .	O. 3,800	4,200	4,094	- 106
	R. 400			
Authorized .. .. .	O. 3,000			
	R. -200	2,800	2,847	+ 47
4. Contingencies .. .. .	O. 10,000	12,000	11,689	- 311
	R. 2,000			
<i>Column (1).—Due mainly to the payment of advance subscription to foreign periodicals.</i>				
<b>b. Superintendence—</b>				
1. Pay of officers—				
Charged .. .. .	O. 13,900	14,200	14,210	+ 10
	R. 300			
Authorized .. .. .	O. 1,09,100	1,02,200	1,02,109	- 91
	R. - 6,900			
2. Pay of establishments .. .. .	O. 41,800	42,200	42,404	+ 204
	R. 400			
3. Allowances—				
Charged .. .. .	O. 1,800	2,400	2,303	- 97
	R. 600			
Authorized .. .. .	O. 27,400	28,000	28,173	+ 173
	R. 600			
4. Contingencies .. .. .	O. 36,300	36,800	36,621	- 179
	R. 500			
5. Charges recoverable from Governments, Departments and others.		- 2,000	- 1,976	+ 24
<b>c. Experimental Farms—Agricultural Research Stations—</b>				
1. Pay and allowances of staff.	O. 1,69,400	1,64,600	1,63,400	- 1,200
	R. - 4,800			
2. Contingencies .. .. .	O. 1,86,300	1,78,500	1,77,128	- 1,372
	R. - 7,800			
<b>d. Agricultural Demonstration and Propaganda including Public Exhibition and Fairs—</b>				
I. Ordinary areas—				
1. Pay of establishments	O. 4,27,400	4,23,500	4,22,988	- 512
	R. - 3,900			
2. Allowances .. .. .	O. 82,900	85,800	84,768	- 1,032
	R. 2,900			
3. Purchase and distribution of seeds, manure, etc.	O. 75,100	83,300	82,408	- 892
	R. 8,200			
• <i>Column (1).—Increased demand for seeds and implements.</i>				



Grant No. XVIII—Agriculture—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>40. Agriculture—cont.</b>				
		RS.	RS.	RS.
d. Agricultural Demonstration and Propaganda including Public Exhibition and Fairs—cont.				
I. Ordinary areas—cont.				
4. Experimental cultivation.	{ O. 88,200 R. 300 }	88,500	88,702	+ 202
5. Public exhibition and fairs.	.. ..	3,100	2,822	- 278
6. Other charges ..	{ O. 4,700 R. - 500 }	4,200	4,139	- 61
II. Partially excluded areas—				
Demonstration .. ..	.. ..	5,800	5,833	+ 33
III. Excluded areas—				
Demonstration—				
Charged .. ..	.. ..	1,500	985	- 515
e. Agricultural Education—				
A. Agricultural college—				
1. Pay of officers—				
Charged .. ..	{ O. 900 R. 900 }	1,800	1,790	- 10
Authorized .. ..	{ O. 6,400 R. - 400 }	6,000	6,019	+ 19
2. Pay of establishments.	{ O. 15,200 R. - 1,600 }	13,600	13,445	- 155
3. Other charges .. ..	{ O. 11,700 R. - 1,700 }	10,000	9,865	- 135
B. Central farm and college estate—				
1. Pay and allowances—				
Charged .. ..	{ O. 10,300 S. 700 R. 9,800 }	20,800	19,423	- 1,377
Column (1).—Mainly due to the postponement of leave preparatory to retirement to the Principal, Agricultural College, Coimbatore.				
Authorized .. ..	{ O. 43,400 R. - 2,100 }	41,300	41,108	- 192
2. Petty construction and repairs.	{ O. 10,000 R. - 1,400 }	8,600	8,525	- 75
3. Other charges .. ..	{ O. 45,500 R. - 4,200 }	41,300	40,923	- 377
C. Agricultural schools—				
Pay and allowances of establishments and other charges.	{ .. .. and } .. ..	1,000	945	- 55
f. Agricultural Experiments and Research—				
A. Research Institute—				
1. Pay of officers—				
Charged .. ..	.. ..	14,000	14,005	+ 5
Authorized .. ..	{ O. 95,600 R. - 5,000 }	90,600	92,927	+ 2,327
2. Pay of establishments	{ O. 1,82,000 R. - 4,000 }	1,78,000	1,77,355	- 645
3. Travelling allowances—				
Charged .. ..	{ O. 1,000 R. 600 }	1,600	1,575	- 25
Authorized .. ..	{ O. 16,000 R. - 800 }	15,200	14,896	- 304

Grant No. XVIII—Agriculture—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>40. Agriculture—<i>cont.</i></b>		RS.	RS.	RS.
<b>f. Agricultural Experiments and Research—<i>cont.</i></b>				
<b>A. Research Institute—<i>cont.</i></b>				
4. Apparatus and materials and capital outlay.	{ O. 24,400 R. -300 }	24,100	23,812	- 288
5. Working expenses ..	{ O. 19,500 R. 5,800 }			
		25,300	25,196	- 104
<i>Column (1).</i> —Mainly increase in the cost of hardware materials, fuels, oils, etc.				
6. Other charges ..	{ O. 16,900 R. 600 }	17,500	17,417	- 83
<b>B. Cotton research—</b>				
1. Pempheres and physiological scheme.	{ O. 5,200 R. -600 }	4,600	4,296	- 304
3. Nadam cotton scheme. ..	.. ..	2,000	2,029	+ 29
4. Mungari cotton scheme.	{ O. 4,800 R. 200 }	5,000	4,142	- 858
5. Scheme for the improvement of Cocanada cotton.	{ O. 5,500 R. -1,100 }	4,400	4,343	- 57
6. Other miscellaneous schemes.	{ O. 3,800 R. 1,200 }	5,000	4,967	- 33
<b>D. Sugarcane stations—</b>				
1. Pay and allowances of establishments.	{ O. 10,600 R. -100 }	10,500	10,435	- 65
2. Contingencies .. ..	.. ..	9,200	9,196	- 4
<b>E. Scheme for extension of work on sugarcane insects in the Provinces—</b>				
1. Pay and allowances of establishments.	{ O. 5,200 R. -1,900 }	3,300	3,240	- 60
2. Contingencies .. ..	{ O. 1,000 R. -300 }	700	379	- 321
<b>F. Dry farming scheme—</b>				
1. Pay and allowances of establishments.	{ O. 13,500 R. -900 }	12,600	12,342	- 258
2. Contingencies .. ..	{ O. 2,600 R. -500 }	2,100	2,095	- 5
<b>G. Fruit research station—</b>				
Expenses .. ..	{ O. 19,700 R. -6,300 }	13,400	13,231	- 169
<i>Column (1).</i> —Non-utilization of the provision made under this head for taxonomical work and for certain non-residential buildings, as the Imperial Council of Agricultural Research did not agree to finance the expenditure.				
<b>H. Scheme of Research on groundnut—</b>				
Expenses .. ..	{ O. 9,100 R. -200 }	8,900	8,680	- 220
<b>J. Animal nutrition—</b>				
Expenses .. ..	{ O. 9,600 R. -100 }	9,500	9,486	- 14
<b>L. Scheme of research on sunnhemp—</b>				
Expenses .. ..	.. ..	500	499	- 1
<b>M. Scheme of research on coconuts—</b>				
Expenses .. ..	{ O. 8,600 R. -300 }	8,300	8,137	- 163
<b>Scheme of subsidised trials of sugarcane varieties—</b>				
Expenses .. ..	{ O. 1,600 R. -	1,600	1,268	- 332

Grant No. XVIII—Agriculture—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>40. Agriculture—cont.</b>				
		RS.	RS.	RS.
g. Botanical and other Public Gardens—				
1. Pay and allowances of staff.	{ O. 9,100 R. 600 }	9,700	9,665	- 35
2. Contingencies .. .. .	{ O. 17,200 R. - 400 }	16,800	16,798	- 2
h. Scheme for the Improvement of Agricultural Marketing in India—				
A. Direction—				
1. Pay of officers .. O.	12,700	12,600	12,605	+ 5
R.	- 100			
2. Pay of establishments.	{ O. 7,500 R. - 100 }	7,400	7,342	- 58
3. Allowances .. .. .	{ O. 7,600 R. - 400 }	7,200	7,098	- 102
4. Contingencies .. .. .	{ O. 1,400 R. 800 }	2,200	2,145	- 55
B. Marketing scheme—				
Expenses .. .. .	{ O. 2,500 R. 16,400 }	18,900	18,935	+ 35
<i>Column (1).—Extension of the scheme for one year from 1st April 1940 not anticipated in the budget.</i>				
j. Special Rural Uplift Schemes—				
Partially excluded areas—				
A. Other charges .. .. .		100	57	- 43
k. Grants-in-aid, contributions, etc.—				
A. Grants-in-aid .. .. .		7,900	7,504	- 396
B. Contributions .. .. .	{ O. 17,700 R. - 5,000 }	12,700	12,000	- 700
<i>Column (1).—Non-payment of subsidy to a co-operative sale society owing to the cotton multiplication scheme having resulted in a profit to the society.</i>				
l. Charges in England—High Commissioner for India—				
A. Leave salaries and deputation pay—				
Charged .. .. .	{ O. 20,800 R. - 18,200 }	2,600	800	- 1,800
B. Sterling overseas pay—				
Charged .. .. .	{ O. 2,400 R. 2,200 }	4,600	4,748	+ 148
C. Stores for India .. .. .			24	+ 24
D. Other charges .. .. .	R. 200	200		- 200
m. Loss or gain by exchange—Other than on stores—				
Charged .. .. .			10	+ 10
Surrenders or withdrawals within grant or appropriation .. .. .	R. 21,200	21,200		- 21,200
<hr/>				
Totals	{ Charged .. 1,08,100 Authorized— Gross .. 19,85,900 Deductions .. - 2,000 Net .. 19,83,900 }	1,08,100	1,04,365	- 3,735
		19,85,900	19,54,952	- 30,948
		- 2,000	- 1,976	+ 24
		19,83,900	19,52,976	- 30,924

Grant No. XVIII—Agriculture—*cont.*

## Notes.

*Administration of the grant—Charged.*—The percentage of saving in the final appropriation was 3·5 as against 20·1 in 1939–40. The saving occurred chiefly under the sub-head “I. A.”

*Authorized.*—There was a saving of 1·6 per cent in the final grant as against 5·6 per cent in 1939–40. The saving in the modified appropriation was 0·5 per cent as against 0·6 per cent in the previous year.

2. *Unprofitable outlay.*—An estimate for Rs. 2,600 was sanctioned by the Director of Agriculture in 1931 for the digging of a well for garden cultivation at an Agricultural Research Station. An expenditure of Rs. 2,473 was incurred on this account, but it was subsequently decided in consultation with the Public Works Department, that a better supply of water could be obtained by sinking a well a bit further off on higher ground at an estimated cost of Rs. 2,800. The original work was therefore abandoned and the unprofitable outlay of Rs. 2,473 written off by Government.

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

An account of the transactions under the deposit head for the year 1940–41 is given below:—

Name of the scheme.	Sub-head under which accounted for.	Opening balance.	Receipts.	Charges.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
(i) Research on groundnuts.	f. H ..	1,087	8,214	8,680	621
(ii) Sugarcane stations	.. f. D ..	7,770	18,639	19,631	6,778
(iii) Dry farming scheme	.. f. F ..	..	25,884	24,445 (a)	1,439.
(iv) Marketing scheme	.. h. B ..	2,220	14,781	17,001 (b)	..
(v) Animal nutrition ..	.. f. J ..	528	8,960	9,486	2
(vi) Fruit research ..	.. f. G ..	..	18,591	18,477 (c)	114
(vii) Research on sunnhemp	.. f. L ..	82	419	499	2
(viii) Sugarcane insect pests	.. f. E ..	602	3,400	3,619	383
(ix) Research on coconuts	.. f. M ..	315	7,240	7,555 (d)	..
Total ..		12,604	1,06,128	1,09,393	9,339

(a) Includes Rs. 10,008 relating to 1939–40 adjusted against the deposit account in 1940–41.

(b) Excludes Rs. 1,934 to be taken against the grant for 1941–42.

(c) Includes Rs. 9,860 relating to 1939–40 and excludes Rs. 4,614 met from Provincial funds.

(d) Excludes Rs. 582 to be taken against the grant for 1941–42.

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

Grant No. XVIII—Agriculture—*cont.*

An account of the transactions under the deposit head relating to these grants for 1940-41 is given below :—

Name of the scheme.	Opening balance.	Receipts.	Charges.	Closing balance.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
(i) Pempheres and physiological scheme.	28	4,647	4,296	379
(ii) Nadam cotton scheme .. .	3	2,027	2,029	1
(iii) Mungari cotton scheme ..	..	5,174	4,955 (a)	219
(iv) Scheme for the improvement of Cocanada cotton.	57	4,757	4,343	471
(v) Other miscellaneous schemes.	726	4,422	4,967	181
Total ..	814	21,027	20,590	1,251

(a) Includes Rs. 813 relating to 1939-40 adjusted against the grant for 1940-41.

5. *Stock Account.*—The following is the Stock Account of the Agricultural Department for 1940-41.

Particulars.	Livestock.	Tools and plant, machinery and implements.	Seeds.	Manures.	Miscellaneous (dead stock, chemicals, cattle-food and miscellaneous).
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
Opening balance on 1st April 1940.	36,761	2,48,978	57,868	2,619	4,09,759
Receipts during the year ..	8,752	44,903	2,57,700	18,574	1,10,642
Appreciation as a result of re-valuation.	1,260	..	..	..	..
Total ..	46,773	2,93,881	3,15,568	21,193	5,20,401
Issues—					
(a) Sold, utilized or otherwise disposed of.	7,155	35,325	2,44,710	17,562	85,879
(b) Written off .. .. .	1,513	3,005	1,548	79	11,566
(c) Depreciation as a result of re-valuation.	3,797	..	..	..	..
Total, Issues ..	12,465	38,330	2,46,258	17,641	97,445
Balance on 31st March 1941.	34,308	2,55,551	69,310	3,552	4,22,956

The head of the department has certified (i) that he has received separate certificates of verification of stores in the custody of the several subordinate officers working up to the closing balances in the statement above, (ii) that the stock on hand does not include any surplus articles, does not indicate excessive purchase or manufacture as compared with the stock at the commencement of the year and represented their minimum requirements and (iii) that the livestock has been revalued. He has also stated that the closing balance includes the value amounting to Rs. 2,392 of an oil engine condemned as unserviceable.

## Grant No. XIX—Veterinary.

See also the Audit Report and the Appendix.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>41. Veterinary.</b>		RS.	RS.	RS.
<b>a. Direction—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. .	O. 22,400 R. -2,800	19,600	19,558	- 42
<i>Column (1).—Allotment by officers of a portion of their pay to their dependants in the United Kingdom.</i>				
2. Pay of establishments ..	O. 21,100 R. 500	21,600	21,536	- 64
<b>3. Allowances—</b>				
Charged .. .. .	O. 3,200 R. -100	3,100	3,123	+ 23
Authorized .. .. .		3,200	2,165	- 35
4. Other charges .. .. .	O. 13,500 R. -2,200	11,300	10,915	- 385
<i>Column (1).—Chiefly due to the shifting of the office from a private building to a Government building and non-purchase of microscopes as a measure of economy.</i>				
<b>b. Superintendence—</b>				
<b>1. Pay of officers .. .. .</b>				
	O. 51,900 R. -1,000	50,900	50,832	- 68
<b>2. Pay of establishments .. .. .</b>				
	O. 29,100 R. 500	29,600	29,630	+ 30
<b>3. Allowances .. .. .</b>				
	O. 23,300 R. -300	23,000	22,664	- 336
<b>4. Other charges .. .. .</b>				
	O. 13,300 R. 800	14,100	14,005	- 95
<b>c. Subordinate Establishment—</b>				
<b>I. Ordinary areas—</b>				
<b>1. Pay of establishments.</b>				
	O. 2,07,700 R. 1,400	2,09,100	2,08,995	- 105
<b>2. Allowances .. .. .</b>				
	O. 59,600 R. -2,900	56,700	57,373	+ 673
<b>3. Contingencies .. .. .</b>				
	O. 24,900 R. -800	24,100	23,910	- 190
<b>4. Purchase of sera including freight.</b>				
	O. 13,100 S. 900 R. 17,700	31,700	31,564	- 136
<i>Column (1).—Due chiefly to purchase of serum and vaccine from Mukteswar, as their manufacture at the Serum Institute was undertaken only during the latter part of the year.</i>				
<b>II. Partially excluded areas—</b>				
<b>Pay of establishments and other charges.</b>				
	O. 5,200 R. -200	5,000	4,945	- 55
<b>d. Hospitals and Dispensaries—</b>				
<b>I. Ordinary areas—</b>				
<b>1. Pay of establishments.</b>				
	O. 1,83,000 R. -8,900	1,74,100	1,73,858	- 242
<b>2. Other charges .. .. .</b>				
	O. 1,21,500 R. -1,600	1,19,900	1,18,750	- 1,150
<b>II. Partially excluded areas—</b>				
<b>Pay of establishments and other charges.</b>				
	O. 4,600 R. 200	4,800	4,794	- 6

Grant No. XIX—Veterinary—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>41. Veterinary—cont.</b>		<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
<b>e. Veterinary Education and Research—</b>				
<b>A. Veterinary college—</b>				
1. Pay of officers .. O.	46,300	49,500	49,465	- 35
R.	3,200			
2. Pay of establishments. O.	32,700	32,200	32,290	+ 90
R.	- 500			
3. Allowances and honoraria—				
Charged .. .. O.	500	..	..	..
R.	- 500			
Authorized .. .. O.	6,200	5,700	5,638	- 62
R.	- 500			
4. Contingencies .. .. O.	32,400	37,800	36,343	- 1,457
R.	5,400			
<i>Column (1).—Chiefly purchase of stores through the Indian Stores Department instead of through the High Commissioner for India and payments for stores supplied on the previous year's indent.</i>				
<b>B. Veterinary investigation—</b>				
Pay of staff and other charges.	O. 12,300	13,000	12,749	- 251
	R. 700			
<b>C. Enquiry into the helminthiasis of cattle—</b>				
1. Pay of establishments and allowances.	O. 3,600	2,700	2,634	- 66
	R. - 900			
2. Other charges .. .. O.	1,200	700	387	- 313
	R. - 500			
<b>D. Investigation into the diseases of poultry—</b>				
1. Pay of establishments and allowances.	O. 2,600	800	448	- 352
	R. - 1,800			
3. Other charges .. .. O.	1,000	700	652	- 48
	R. - 300			
<b>f. Other charges (Serum Institute)—</b>				
1. Pay of officers .. .. O.	6,700	7,400	7,420	+ 20
	R. 700			
2. Pay of establishments .. O.	21,800	19,500	19,483	- 17
	R. - 2,300			
3. Other charges .. .. O.	73,000	73,400	71,234	- 2,166
	R. 400			
<b>g. Breeding operations—</b>				
<b>A. Superintendence—</b>				
1. Pay of officers—				
Charged .. .. S.	12,300	17,800	17,818	+ 18
R.	5,500			
<i>Column (1).—Postponement by an officer of his leave out of India owing to the international situation.</i>				
Authorized .. .. O.	7,900	..	..	..
	R. - 7,900			
<i>Column (1).—Vide explanation under "Charged."</i>				
2. Pay of establishments. O.	3,600	3,300	3,337	+ 37
	R. - 300			
3. Other charges—				
Charged .. .. S.	200	2,500	2,527	+ 27
R.	2,300			
<i>Column (1).—Vide explanation under "g.A. 1. Charged."</i>				
Authorized .. .. O.	2,300	1,600	1,602	+ 2
	R. - 700			

## Grant No. XIX—Veterinary—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>41. Veterinary—cont.</b>				
		RS.	RS.	RS..
<b>g. Breeding operations—cont.</b>				
<b>B. Research stations—</b>				
1. Pay of officers	O. 2,800 R. 4,300	7,100	6,832	- 268
<i>Column (1).—Posting of an officer on a higher pay.</i>				
2. Pay of establishments.	O. 16,000 R. 1,000	17,000	17,160	+ 160
3. Other charges	.. ..	74,200	73,837	- 363
<b>C. Livestock improvement scheme—</b>				
1. Cattle improvement	O. 2,600 R. -100	2,500	2,105	- 395
2. Sheep breeding scheme.	.. ..	3,000	2,996	- 4
3. Other charges	O. 22,500 R. 1,400	23,900	23,205	- 695
<b>D. Other charges—</b>				
1. Grants-in-aid	.. ..	800	835	+ 35
2. Contributions	O. 2,000 R. 500	2,500	2,468	- 32
<b>E. Milk recording scheme—</b>				
1. Pay of establishments.	O. 700 R. -400	300	324	+ 24
2. Other charges	O. 300 R. -200	100	64	- 36
<b>h. Charges in England—</b>				
<b>High Commissioner for India—</b>				
<b>A. Leave salaries and deputation pay—</b>				
Charged	O. 12,000 R. -12,000	..	..	..
<b>Allotment of pay of officers—</b>				
Charged	.. .. R. 2,800	2,800	2,800	..
<b>B. Sterling overseas pay—</b>				
Charged	O. 2,200 R. 4,800	7,000	6,934	- 66
<b>C. Stores for India</b>				
	O. 5,200 R. -4,400	800	310	- 490
<b>j. Loss or gain by exchange—</b>				
<b>A. Other than on stores—</b>				
Charged	.. ..	..	16	+ 16
<b>B. Stores</b>				
	.. ..	..	1	+ 1
<hr/>				
Totals	{ Charged .. .. Authorized. .. ..	52,800 11,58,600	52,776 11,49,755	- 24 - 8,845

**Notes.**

*Administration of the grant—Charged.*—The percentage of saving in the final appropriation was less than 0·1 as against 0·9 in 1939-40.

*Authorised.*—There was a saving of 0·8 per cent. in the final grant as against 2·7 in 1939-40.



Grant No. XIX—Veterinary—cont.

2. Grants made by the Imperial Council of Agricultural Research.—For the accounting procedure followed, see paragraph 3 of the Notes below Grant XVIII.

An account of the transactions for 1940-41 under the deposit head relating to the schemes financed from these grants is given below :—

Name of scheme.	Subhead under which accounted for.	Opening balance.	Receipts.	Charges.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
(i) Milk recording scheme .. ..	g. E.	-61(a)	255	194	..
(ii) Enquiry into the helminthiasis of cattle.	e. C.	574	1,170	1,510	234
(iii) Veterinary investigation scheme.	e. B.	295	7,650	7,943	2
(iv) Sheep breeding scheme .. ..	g. C. 2.	..	2,999	2,999(b)	..
(v) Investigation into the diseases of poultry.	e. D.	..	750	550	200
Total ..		808	12,824	13,196	436

Note.—All the schemes except (iv) are financed only partly from the grant made by the Council.

(a) Due to adjustment of expenditure in excess of deposit during 1939-40.

(b) Includes Rs. 36 of 1939-40 and excludes Rs. 33 to be adjusted against the deposit account of 1941-42.

3. Contributions for cattle improvement.—The donations received by officers of the Revenue department from private institutions and individuals towards the purchase and maintenance of breeding bulls are credited to the relevant head in the deposit section of the accounts. The actual expenditure incurred for these purposes is budgeted and accounted for as ordinary expenditure of the department concerned. At the end of the year, an amount equivalent to the expenditure is transferred from the deposit head to the appropriate revenue head.

An account of the transactions under the deposit head pertaining to these contributions for 1940-41 is given below :—

	RS.
Opening balance .. ..	2,515
Receipts .. ..	-5
Charges .. ..	1,305 (a)
Closing balance .. ..	1,205

(a) Included in Rs. 2,105 under sub-head "g. C. 1."

4. Stock Account.—The following is the stock account of the Live-stock section of the Veterinary department for 1940-41 :—

Particulars.	Livestock.	Tools and plant and machinery.	Cattle food.	Miscellaneous (dead stock, manure, chemicals, seeds and miscellaneous stores).
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
Opening balance on 1st April 1940 ..	48,332	32,503	31,743	17,102
Receipts during the year .. ..	3,347	941	50,182	8,517
Appreciation as a result of revaluation ..	19,729	..	..	..
Total ..	71,408	33,444	81,925	25,619

## Grant No. XIX—Veterinary—cont.

## 4. Stock Account—cont.

Particulars.	Livestock.	Tools and plant and machinery.	Cattle food.	Miscellaneous (dead stock, manure, chemicals, seeds and miscellaneous stores).
				(5)
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
Issues—				
Utilised or otherwise disposed of ..	17,279	666	53,909	6,921
Written off .. .. .	1,122	69	17	479
Depreciation as a result of revaluation.	4,150	..	..	..
Total issues ..	22,551	735	53,926	7,400
Closing balance on 31st March 1941 ..	48,857	32,709	27,999	18,219

The Livestock Development Officer has certified that the statement of figures furnished is a substantially correct account of affairs and that the stock at the close of the year represents only the minimum requirements. He has also stated that the closing balance includes unserviceable articles of the value of Rs. 283 and that steps are being taken to write off this amount. The head of the department has stated that the stock of stores in the custody of the several subordinate officers has been verified and the livestock revalued.

Grant No. XX—Co-operation.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>42. Co-operation.</b>		RS.	RS.	RS.
<b>a. Direction—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. .	O. 37,900	38,160	38,128	+ 28
	R. 200			
Authorized .. .. .	O. 17,700	19,300	19,380	+ 80
	R. 1,600			
<b>2. Pay of establishments ..</b>				
	O. 30,600	30,300	30,338	+ 38
	R. -300			
<b>3. Other charges—</b>				
Charged .. .. .	O. 5,100	4,100	4,486	+ 386
	R. -1,000			
Authorized .. .. .	O. 19,900	20,800	21,176	+ 376
	R. 900			
<b>b. Superintendence—</b>				
<b>1. Pay of officers .. .. .</b>				
	O. 8,62,400	1,11,800	1,07,138	- 4,662
	S. 100			
<b>2. Pay of establishments ..</b>				
	O. - 55,800	8,06,700	8,08,863	+ 2,163
	R. - 55,800			
<b>3. Allowances .. .. .</b>				
	O. 2,37,900	2,48,400	2,46,543	- 1,857
	R. 10,500			
<b>4. Contingencies .. .. .</b>				
	O. 67,400	66,900	67,373	+ 473
	R. - 500			
<b>5. Grants for co-operative training and education.</b>				
	O. 50,700	72,600	72,943	+ 343
	R. 21,900			
<i>Column (1).—New schemes sanctioned by Government.</i>				
<b>c. Grants-in-Aid—</b>				
<b>1. Grants from sugar excise duty.</b>				
	O. 25,200	21,600	20,293	- 1,307
	R. -3,600			
<i>Column (1).—Posting of men on lower pay and lower subsidy drawn.</i>				
<b>2. Other grants .. .. .</b>				
	O. 20,900	12,600	10,149	- 2,451
	R. -8,300			
<i>Columns (1) and (4).—Smaller disbursement of subsidy to loans and sale societies due to their failure to satisfy the conditions governing the grant.</i>				
<b>d. Charges in England—High Commissioner for India—</b>				
<b>Sterling overseas pay—</b>				
Charged .. .. .	O. 2,000	2,200	2,133	- 67
	R. 200			
<b>e. Loss or gain by exchange—</b>				
Charged .. .. .	.. .. .	..	£	+ 4
<b>Surrenders or withdrawals within grant or appropriation—</b>				
Charged .. .. .	R. 600	600	..	- 600
Authorized .. .. .	R. 33,600	33,600	..	- 33,600
<hr/>				
Totals	{ Charged .. 45,000	44,751	- 249	
	{ Authorized .. 14,44,600	14,04,196	- 40,404	

**Notes.**

*Administration of the grant—Charged.*—The saving in the final appropriation was 0·6 per cent as against 14·3 per cent in 1939-40. There was an excess of 0·8 per cent over the modified appropriation as against 0·4 per cent in the previous year.

Grant No. XX—Co-operation—*cont.*

*Authorized.*—The percentage of saving in the final grant was 2·8 as against 0·3 in 1939–40. The saving in the modified appropriation was 0·5 per cent.

2. *Grants from the Government of India for the economic development and improvement of rural areas.*—The accounting procedure is the same as that described in paragraph 5 of the Notes under Grant XI.

An account of the transactions relating to the scheme for Co-operative training and education financed from the grants made by the Government of India and accounted for under sub-head “ b. 5 ” of this grant is given below :—

	During 1940–41.	To the end of 1940–41.
	RS.	RS.
Opening balance .. .. .	25,238	..
Receipts .. .. .	50,481	2,18,571
Expenditure .. .. .	73,943 (a)	2,16,795
Closing balance .. .. .	1,776	•1,776

(a) Includes Rs. 1,000 wrongly debited to this deposit account and written back in 1941–42.

The expenditure on the scheme during 1940–41 was in accordance with the conditions laid down by the Government of India.

3. *Grants from the Sugar Excise Fund.*—Grants received from the Government of India for expenditure on schemes approved by them for assisting the cultivators of sugarcane in securing fair prices for their canes are credited to this deposit head. Expenditure on the schemes is budgeted and accounted for as ordinary expenditure of the department concerned. At the end of the year, an amount equivalent to the expenditure is transferred from the deposit head to the appropriate revenue head.

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

	RS.
Opening balance .. .. .	18,108
Receipts .. .. .	11,794
Charges .. .. .	21,561 (a)
Closing balance .. .. .	8,341

(a) The amount is made up of Rs. 20,293 accounted for under sub-head “ c. 1. ” of this grant and Rs. 1,268 under “ Scheme for subsidised trials of sugarcane varieties ” under Grant XVIII.

Grant No. XXI—Industries.

See also the Audit Report and the Appendix.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>43. Industries.</b>		RS.	RS.	RS.
<b>a. Industries—</b>				
<b>A. Direction—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. .	O. 20,100 S. 13,200 R. 2,600	} 35,900	35,939	+ 39
<i>Column (1).—Retention in service of the Inspector of Industrial Schools and Personal Assistant to the Director of Industries and Commerce, beyond the age of superannuation, not anticipated in the budget and grant of a special pay of Rs. 200 a month to the Director of Industries and Commerce, for holding additional charge of the fisheries section during the year.</i>				
Authorized .. .. .	O. 22,600 R. -10,800	} 11,800	11,845	+ 45
<i>Column (1).—Retention in service of the Inspector of Industrial Schools (vide explanation under 'charged') and appointment of an officer on lower pay as Industrial Engineer.</i>				
<b>2. Pay of establishments.</b>	O. 48,700 R. -1,700	} 47,000	46,908	- 92
<b>3. Allowances and honoraria—</b>				
Charged .. .. .	O. 2,400 S. 2,000	} 4,400	4,506	+ 106
<i>Column (1).—Retention in service of the Inspector of Industrial Schools,—vide explanation under "a. A. 1" above—and the tours of the Director to Delhi to attend the dye stuffs conference and the Indo-Burma trade discussions.</i>				
Authorized .. .. .	O. 9,200 R. -2,200	} 7,000	6,808	- 192
<i>Column (1).—Vide explanation under "a. A. 1." authorised above.</i>				
<b>4. Other charges</b>	O. 9,900 R. 1,200	} 11,100	8,639	- 2,461
<i>Column (4).—Provision made for customs duty on imported stores was not utilised, as the stores did not arrive till the close of the official year.</i>				
<b>5. Purchase of shares under the State Aid to Industries Act.</b>	O. 10,000 R. -2,400	} 7,600	7,600	..
<i>Column (1).—Certain shares expected to be purchased were not subscribed for, as the conditions laid down by Government were not fulfilled.</i>				
<b>B. District Engineering—</b>				
<b>1. Pay of officers</b>	O. 11,500 R. 100	} 11,600	11,575	- 25
<b>2. Pay of establishments.</b>	O. 1,57,400 R. -1,200	} 1,56,200	1,53,790	- 2,410
<b>3. Allowances and honoraria.</b>	O. 31,800 R. -300	} 31,500	30,659	- 841

## Grant No. XXI—Industries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>43. Industries—cont.</b>		RS.	RS.	RS.
a. Industries—cont.				
B. District Engineering—cont.				
4. Pumping and boring ..	O. 1,25,500 R. -32,600	92,900	81,134	- 11,766
<i>Column (1).—Mainly due to the non-receipt during the year, owing to the international situation, of certain materials and machinery for which provision was included in the budget.</i>				
<i>Column (4).—Mainly due to inability of Industrial Engineering workshops to comply with indents due to rush of orders from other departments, difficulty in procuring materials in the local market and non-receipt of stores indented for before the close of the year.</i>				
5. Other charges ..	O. 10,300 R. 800	11,100	11,194	+ 94
C. Industrial scholarships ..	O. 16,800 R. 1,100	17,900	17,252	- 648
D. Industrial schools—				
1. Pay of establishments.	O. 34,200 R. -1,200	33,000	32,882	- 118
2. Scholarships and wages.	O. 15,200 R. -400	14,800	14,240	- 560
3. Other charges ..	O. 48,000 R. 5,500	53,500	52,456	- 1,044
<i>Column (1).—Due to (i) increase in the orders received by the Industrial School, Madura, (ii) increased expenditure under travelling allowance due to transfers and (iii) increase in postal rates.</i>				
E. School of Technology—				
1. Pay of officers ..	O. 11,000 R. 1,200	12,200	12,183	- 17
2. Pay of establishments.	O. 38,000 R. -1,800	36,200	36,071	- 129
3. Other charges ..	O. 34,500 R. 1,100	35,600	35,826	+ 226
F. Leather Trades Institute.	O. 18,100 R. -1,400	16,700	16,679	- 21
G. School of Arts—				
1. Pay of officers and establishments.	O. 34,900 R. -3,300	31,600	31,099	- 501
2. Other charges ..	O. 24,000 R. 100	24,100	24,071	- 29
H. Textile Institute—				
1. Pay of officers and establishments—				
Charged .. .. .		12,000	12,000	..
Authorized .. .. .	O. 17,700 R. -500	17,200	17,222	+ 22
2. Other charges—				
Charged .. .. .	O. 1,500 R. -200	1,300	1,081	- 219
Authorized .. .. .	O. 24,300 R. -8,500	15,800	15,463	- 337
<i>Column (1).—Mainly due to non-delivery before the close of the year of the power loom and accessories ordered through the Chief Controller of Stores, Delhi.</i>				
J. Sericulture .. .. .	O. 35,300 R. 6,100	41,400	41,464	+ 64
<i>Column (1).—Chiefly due to the accelerated supply of guts to the Medical Stores Depot, Madras, and to increased tours of the Sericultural expert.</i>				

Grant No. XXI—Industries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>43. Industries—cont.</b>				
		RS.	RS.	RS.
<b>a. Industries—cont.</b>				
<b>K. Kerala Soap Institute—</b>				
1. Pay of officers and establishments.	{ O. 24,600 R. 800 }	25,400	25,397	- 3
2. Other charges	{ O. 1,42,100 R. -4,800 }			
3. Interest on capital outlay— Charged	{ O. 9,500 R. -1,400 }	8,100	3,407	- 4,693
<i>Column (4).—Due to a change in the method adopted for calculating interest on capital outlay.</i>				
4. Instruction, Experiments and Miscellaneous.	{ O. 12,300 R. -2,100 }	10,200	10,732	+ 532
<i>Column (1).—Chiefly due to the difficulty in obtaining supplies of containers.</i>				
<b>L. Industrial Engineering Workshop—</b>				
1. Pay of officers and establishments.	{ O. 5,900 R. -700 }	5,200	5,190	- 10
2. Other charges	{ O. 64,900 R. 700 }	65,600	64,363	- 1,237
3. Interest on capital outlay— Charged	{ O. 5,400 R. -1,000 }	4,400	4,317	- 83
<b>M. Miscellaneous Experiments—</b>				
1. Coir retting	.. .. .	2,000	1,988	- 12
2. Leather goods manufacture.	{ O. 4,800 R. 400 }	5,200	5,199	- 1
3. Casting and metal working	.. .. .	2,900	2,932	+ 32
4. Woollen industry	{ O. 17,100 R. -14,700 }	2,400	2,315	- 85
<i>Column (1).—Transfer of provision to sub-head " b. E." below.</i>				
6. Glue manufacture	{ O. 300 R. -300 }	..	..	..
7. Grants for Sericultural industry.	R. 26,000	26,000	24,995	- 1,005
<i>Column (1).—Transfer of provision to this sub-head from sub-heads " b. C. 1" to " b. C. 3" below.</i>				
8. Fish Liver oil industry.	{ S. 100 R. 34,000 }	34,100	28,352	- 5,748
<i>Column (1).—Due to the manufacture of shark liver oil on a commercial scale as a substitute for codliver oil.</i>				
<i>Column (4).—Provision made for purchase of machinery and packing materials was not utilized, as they could not be purchased during the year, and operations on the East Coast were not as heavy as anticipated.</i>				
<b>b. Grants-in-aid—</b>				
<b>A. Grants-in-aid to Industrial Schools—</b>				
1. Maintenance	{ O. 95,500 R. -2,100 }	93,400	93,490	+ 90
2. Buildings	{ O. 2,000 R. -500 }	1,500	1,526	+ 26
3. Equipment	{ O. 3,500 R. -1,000 }	2,500	2,484	- 16

Grant No. XXI—Industries—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>43. Industries—<i>cont.</i></b>		<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
b. Grants-in-aid— <i>cont.</i>				
A. Grants-in-aid to Industrial Schools— <i>cont.</i>				
4. Other grants .. .. .	{ O. 11,000 S. 100 R. 1,800 }	12,900	12,855	- 45
B. Grants for Hand-loom industry.	{ O. 98,900 R. 200 }	99,100	99,102	+ 2
C. Grants for Sericultural industry—				
1. Pay of establishments.	{ O. 14,500 R. -14,500 }	..	..	..
<i>Column (1).—Vide explanation under "a. M. 7."</i>				
2. Allowances .. .. .	{ O. 400 R. - 400 }	..	..	..
3. Other charges .. .. .	{ O. 12,800 R. - 12,800 }	..	..	..
<i>Column (1).—Vide explanation under "a. M. 7"</i>				
D. Grants for the Hand-spinning movement.	{ O. 2,00,000 R. - 85,600 }	1,14,400	1,14,382	- 18
<i>Column (1).—Based on the amount of grant sanctioned for 1940-41 and the arrears due up to end of 1939-40.</i>				
E. Grants for Woollen Industry.	R. 13,900	13,900	13,767	- 133
<i>Column (1).—Vide explanation under "a. M. 4."</i>				
e. Charges in England—High Commissioner for India—				
B. Stores for India .. .. .	{ O. 20,600 R. - 1,800 }	18,800	1,316	- 17,484
C. Other charges (Books and Periodicals).	{ O. 200 R. - 200 }	..	..	..
f. Loss or gain by exchange—				
B. Stores .. .. .	..	..	2	+ 2
Surrenders or withdrawals within grant or appropriation.	{ R. 1,14,800 }	1,14,800	..	- 1,14,800
Totals		{ Charged .. 66,100 Authorized .. 15,25,400 }	61,250 13,61,643	- 4,850 - 1,63,757

**Notes.**

*Administration of the grant—Charged.*—The percentage of saving in the final appropriation was 7.3. The sub-head "a. K-3" was mainly responsible for the saving.

*Authorized.*—There was a saving of 10.7 per cent in the final grant. Savings occurred chiefly under the sub-heads "a. B. 4", "b. D" and "e. B.". The saving in the modified appropriation was 3.5 per cent. The saving occurred chiefly under the sub-heads "a. B. 4" and "e. B."



## Grant No. XXI—Industries—cont.

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

	RS.
(1) Opening balance of raw materials, tools and manufactured articles on the 1st April 1940.	24,146
(2) Receipts during the year .. .. .	13,208
(3) Utilized, sold or otherwise disposed of .. .. .	9,376
(4) Written off .. .. .	691
(5) Closing balance on the 31st March 1941 .. .. .	27,287

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

3. *Grants from the Central Government for the development of the Handloom Industry and the Sericultural Industry.*—

(i) *Grants for the Handloom Industry.*—A scheme of grants from Central Revenues to Provincial Governments for the development of co-operative buying and selling by handloom weavers and for the better organization and improvement of the handloom industry was introduced by the Government of India with effect from the 1st November 1934 and will be in force till the end of March 1942.

The Madras Government are utilizing the grant for giving a subsidy to the Madras Handloom Weavers' Provincial Co-operative Society, Limited, which has been formed mainly for working out schemes for the betterment of the handloom industry in this Province. The Registrar of Co-operative Societies disburses the subsidy in quarterly instalments, after satisfying himself that the forecasts of expenditure for each quarter submitted by the Society are in accordance with the budget approved by the Government.

(ii) *Grants for the Sericultural Industry.*—To assist the sericultural industry, the Government of India distribute annually grants to the Provinces and Indian States to be devoted principally to the increased production and distribution of disease-free "cellular" seeds and for conducting research on silkworm disease. The Government of India have also sanctioned the payment of a grant for the production and distribution of disease-free cross-breed seed in Kollegal Taluk. The grants will be available up to the 31st March 1942. They are being utilized by the Madras Government for increasing the seed production in certain Government farms, the running of a peripatetic rearing party and the opening of aided grainages and silk farms.

The expenditure from both the grants (i) and (ii) above is booked under sub heads "b. B" and "a. M. 7", respectively, of this grant and at the end of the year an equivalent amount is transferred from the deposit head to which the grants are credited, to the revenue head concerned.

Grant No. XXI—Industries—*cont.*

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

	During 1940-41.	To end of 1940-41.
	RS.	RS.
<i>(i) Grants for Handloom Industry—</i>		
Opening balance .. ..	50,318	..
Receipts .. .. .	70,700	4,34,310
Expenditure .. .. .	76,602 (a)	3,89,894
Closing balance .. ..	44,416	44,416
<i>(ii) Grants for the Sericulture Industry—</i>		
Opening balance .. ..	5,901	..
Receipts .. .. .	21,680	1,00,345
Expenditure .. .. .	24,995	97,759
Closing balance .. ..	2,586	2,586

(a) This figure takes into account a sum of Rs. 22,500 representing recovery of advance granted to the Madras Handloom Weavers' Provincial Co-operative Society, Limited.

4. *Grants from the Government of India for the economic development and improvement of rural areas.*—The procedure for the accounting of these grants has been detailed in paragraph 5 of the Notes under Grant XI.

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

	During 1940-41.	To end of 1940-41.
	RS.	RS.
Opening balance .. .. .	8,936	..
Receipts .. .. .	8,193	47,859
Expenditure .. .. .	15,167 (a)	45,897
Closing balance .. .. .	1,962	1,962

(a) Includes Rs. 12,852 under "b. E." and Rs. 2,315 under "a. M. 4."

5. *Grants for the hand-spinning movement.*—The grant and subsidy disbursed to the All-India Spinners' Association for 1940-41 on the basis of the preliminary proposals submitted by the Association amounted to Rs. 1,05,447. The amount found admissible for the year as a result of the test audit conducted subsequently in 1941-42 was Rs. 98,395 only. The excess paid will be recovered from the grant payable in 1941-42. The test audit did not disclose any important irregularities in the accounts of the Association.

Grant No. XXI—Industries—*cont.*

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

An account of the transactions relating to the Depreciation Reserves of Government commercial undertakings for the year 1940-41 is given below :—

Name of the undertaking.	Sub-head under which accounted for	Opening balance.	Receipts.	Charges.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.*
(i) Kerala Soap Institute .. ..	a. K. 2	93,639	5,189	59	98,769
(ii) Cinchona Plantations .. ..	*	1,31,217	11,426	6,253	1,36,390
(iii) Industrial Engineering Workshops ..	a. L. 2	64,717	3,715	646	67,786
<b>Total .. ..</b>		<b>2,89,573</b>	<b>20,330</b>	<b>6,958</b>	<b>3,02,945</b>

\* Sub-head "c. A. 2" of Grant No. XXII.

## Grant No. XXII—Cinchona and Fisheries.

See also the Audit Report and the Appendix.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>43. Industries.</b>	RS.	RS.	RS.
<b>c. Cinchona Plantations—</b>			
<b>A. Direction—</b>			
<b>1. Pay of officers and establishments—</b>			
Charged .. .. O. 15,000	15,100	15,124	+ 24
R. 100			
Authorized .. .. O. 7,600	8,400	8,350	- 50
R. 800			
<b>2. Other charges—</b>			
Charged .. .. O. 1,600	1,800	1,786	- 14
R. 200			
Authorized .. .. O. 14,700	16,700	13,786	- 2,914
R. 2,000			
<i>Column (1).</i> —Mainly due to provision made for depreciation charges on newly constructed buildings.			
<i>Column (4).</i> —Expenditure on renewals and replacements incurred in 1939-40 transferred to depreciation reserve fund in 1940-41 by reduction under this head.			
<b>B. Quinine Factory—</b>			
1. Pay of officers and establishments.	8,100	8,120	+ 20
2. Purchase of Cinchona bark and quinine. { O. 1,00,000	15,23,400	15,23,271	- 129
{ S. 14,23,400			
<i>Column (1).</i> —Purchase of larger quantities of java bark and quinine sulphate for sufficient reserve stock for four years owing to possible interruption of imports due to war.			
3. Other charges .. O. 83,100	99,200	98,604	- 596
S. 11,700			
R. 4,400			
<i>Column (1).</i> —Increased production of quinine acid hydrochloride.			
<b>C. Dodabetta and Naduvattam Plantations—</b>			
1. Pay of officers and establishments. { O. 14,800	15,800	15,652	- 148
{ R. 1,000			
2. Other charges .. O. 1,00,000	1,01,100	1,00,577	- 523
R. 1,100			
<b>D. Anamalais Plantations—</b>			
1. Pay of officers and establishments.	12,400	12,404	+ 4
2. Other charges .. O. 82,300	78,400	78,373	- 27
R. - 3,900			
<b>E. Interest on capital outlay—</b>			
Charged .. .. O. 76,700	70,600	45,223	- 25,377
R. - 6,100			
<i>Column (4).</i> —Savings due to the adjustment late in the year, of the difference of interest relating to previous years consequent on a change in the method adopted for calculating interest.			
<b>d. Fisheries—</b>			
<b>A. Direction—</b>			
1. Pay of officers .. O. 14,400	10,400	10,440	+ 40
R. - 4,000			
<i>Column (1).</i> —Abolition of the post of the Director of Fisheries.			

Grant No. XXII—Cinchona and Fisheries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>43. Industries—cont.</b>		RS.	RS.	RS.
<b>d. Fisheries—cont.</b>				
<b>A. Direction—cont.</b>				
2. Pay of establishments.	O. 15,400 R. - 500	14,900	14,903	+ 3
3. Other charges..	O. 15,800 R. - 1,300			
<b>B. Pearl and Chank Fisheries—</b>				
1. Pay of officers and establishments.	O. 17,100 R. - 800	16,300	15,955	- 345
2. Other charges	O. 36,400 R. 12,500			
<i>Column (1).—Mainly due to the docking of and repairs to the fisheries vessel "Lady Nicholson" and excess expenditure under chank fishing.</i>				
C. West Coast Fisheries		10,100	9,955	- 145
<b>D. Experimental station—</b>				
Tanu station	O. 7,600 R. - 1,500	6,100	5,817	- 283
E. Technological Institute, Tuticorin	O. 11,500 R. - 11,500			
<i>Column (1).—The institute was not opened during the year.</i>				
<b>F. Fisheries Schools—</b>				
1. Pay and allowances of establishments	O. 75,900 R. - 1,400	74,500	74,423	- 77
2. Other charges	O. 12,900 R. 900			
<b>G. Inland Fisheries—</b>				
1. Pay of officers and establishments.	O. 17,700 R. 300	18,000	17,943	- 57
2. Fish-breeding and stocking.				
3. Compensation to local bodies for loss of fishery rentals.		60,000	62,234	+ 2,234
4. Other charges	O. 11,000 R. - 500	10,500	10,202	- 298
H. Oyster farm, Pulicat	O. 1,000 R. - 400			
<b>J. Marine Biological section and aquarium—</b>				
1. Biological section	O. 20,000 R. - 1,700	18,300	17,954	- 346
2. Aquarium	O. 6,600 R. - 200			
<b>K. Fish-curing yards—</b>				
1. Pay and allowances of staff.	O. 93,600 R. 900	94,500	94,672	+ 172
2. Petty construction and repairs.	O. 17,900 R. - 2,900			
<i>Column (1).—Due to execution of certain works by the Public Works Department and the consequent debit of the cost to "50. Civil Works".</i>				
2. Other charges..	O. 1,12,100 R. 12,100	1,24,200	1,23,868	- 332
<i>Column (1).—Purchase of a larger number of gunnies for the transport of salt to fish-curing yards.</i>				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
<b>43. Industries—<i>cont.</i></b>		RS.	RS.	RS.
e. Charges in England—High Commissioner for India—				
A. Leave salaries and deputation pay—				
Cinchona—				
<i>Charged</i> .. .. .		1,400	1,383	- 17
B. Sterling overseas pay—				
Cinchona—				
<i>Charged</i> .. .. .		4,800	4,800	..
C. Stores for India—				
Cinchona .. .. .	O. 18,400	14,600	12,728	- 1,872
	R. - 3,800			
Fisheries .. .. .	O. 2,400	1,000	858	- 142
	R. - 1,400			
D. Cost of publications supplied to India—				
Fisheries .. .. .	O. 200	..	8	+ 8
	R. - 200			
f. Loss or gain by exchange—				
Other than on stores—Cinchona—				
<i>Charged</i> .. .. .			10	+ 10
Authorized .. .. .			22	+ 22
Stores—				
Cinchona .. .. .			1	+ 1
Fisheries .. .. .			1	+ 1
Surrenders or withdrawals within grant or appropriation—				
<i>Charged</i> .. .. .	R. 5,800	5,800	..	- 5,800
<hr/>				
Totals	{ <i>Charged</i> ..	99,500	68,326	- 31,174
	{ <i>Authorized</i> ..	24,49,400	24,41,559	- 7,841

**Notes.**

*Administration of the grant—Charged.*—There were savings of 31·3 per cent and 27·1 per cent in the final appropriation and the modified appropriation respectively. The saving occurred chiefly under the sub-head “c.E.” in both the cases.

*Authorized.*—The percentage of saving in the final grant was 0·3.

2. *Depreciation Reserve Fund of Cinchona Plantations.*—*Vide* para. 6 under Grant No. XXI.

Grant No. XXIII—Miscellaneous Departments.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)

44. Aviation.

RS. RS. RS.

a. Grants for Aviation purposes—			
A. Grants to the Madras Flying Club.	S. 100 R. 9,900	10,000	10,000

Column (1).—Grant of a recurring subsidy of Rs. 10,000 to the Madras Flying Club in order to enable the Club to reduce its charges for imparting instruction in flying and allied subjects.

47. Miscellaneous Departments.

a. Labour—

A. Direction—

1. Pay of officers—

Charged .. ..		28,000	28,000	..
Authorized .. ..	{ O. 4,800 R. 100 }	4,900	4,942	+ 42
2. Pay of establishments.	{ O. 25,500 R. - 900 }	24,600	24,510	- 90

3 Other charges—

Charged .. ..	{ O. 3,800 R. - 800 }	3,000	2,512	- 488
Authorized .. ..	{ O. 14,500 R. 400 }	14,900	14,461	- 439

4. Charges recoverable from Governments, Departments, etc.		..	- 2,700	- 2,700
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Column (4).—Contribution from the Central Government for agency functions performed by the Madras Government in regard to emigration. Necessary minus provision was not made owing to a misapprehension that the provision made in the Revised Estimate was sufficient.

B. District staffs—

1. Pay of establishments.	{ O. 78,300 R. - 5,700 }	72,600	72,834	+ 234
2. Allowances .. ..	{ O. 24,000 R. - 1,600 }	22,400	22,227	- 173
3. Contingencies .. ..	.. ..	14,100	13,777	- 323

C. Court of enquiry under Trade Disputes Act, 1929—

Pay of officers and establishments and other charges.	{ O. 2,500 R. - 2,500 }	..	..	..
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Column (1).—No court of enquiry was held during the year.

D. Communities eligible for the ameliorative measures undertaken by the Labour Department—

Education—				
1. Pay of establishments.	{ O. 5,91,300 R. - 10,300 }	5,81,000	5,75,584	- 5,416
2. Construction and repair of school buildings.	{ O. 18,400 R. 7,600 }	26,000	20,195	- 5,805

Column (1).—Mainly provision for the construction of a tiled shed in the Government Higher Elementary School, Masulipatam.

Column (4).—Due to the failure to put up the tiled shed for which appropriation was obtained and non-execution of certain other school works in the Kistna district.

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, saving -.
(1)		(2)	(3)	(4)
<b>47. Miscellaneous Departments—<i>cont.</i></b>		RS.	RS.	RS.
<b>a. Labour—<i>cont.</i></b>				
<b>D. Communities eligible for the ameliorative measures undertaken by the Labour Department—<i>cont.</i></b>				
<b>Education—<i>cont.</i></b>				
3. Allowances and contingencies.	O. 39,400 R. 2,500	41,900	39,275	- 2,625
4. Scholarships and schooling charges.	O. 1,25,060 R. - 33,500			
		91,500	92,460	+ 960
<i>Column (1).</i> —The provision under this head for grant of fee concessions to pupils belonging to communities eligible for help by the Labour Department was not utilized owing to the decision of Government to debit the expenditure to "37 Education."				
5. Equipment for schools.	O. 16,400 R. - 1,000	15,400	15,194	- 206
6. Maintenance of hostels.	O. 35,800 R. - 700	35,100	36,087	+ 987
7. Grants-in-aid	O. 82,300 R. - 900	81,400	75,396	- 6,004
<b>E. Communities eligible for the ameliorative measures undertaken by the Labour Department—</b>				
<b>Public Health—</b>				
<b>1. Construction and repair of wells, pathways, burial grounds, etc.—</b>				
Charged	R. 200	200	194	- 6
Authorized	O. 1,57,600 R. 38,600	1,96,200	1,72,528	- 23,672
<i>Column (1).</i> —Chiefly non-realization of the probable savings for which credit had been taken in the budget.				
<i>Column (4).</i> —Non-execution of works to the extent anticipated mainly owing to heavy springs in some wells, non-completion of land acquisition proceedings in certain cases and late intimation of allotment of funds for other works.				
2. Grants towards half the cost of acquisition of house-sites for Adidravidas.	O. 17,100 R. - 2,100	15,000	12,150	- 2,850
<i>Column (1).</i> —Mainly due to certain land acquisition cases having been dropped and land acquisition proceedings in some other cases not having reached the stage of passing awards.				
<i>Column (4).</i> —Due to the awards in certain land acquisition cases not having been passed in time and wrong inclusion under this head of the provision Rs. 1,052 for the cost of land set apart for communal purposes in Vizagapatam, debitable to "a. E. 1" above.				
<b>F. Reclamation of Kallars and Koravars—</b>				
1. Pay of establishments.	O. 1,73,200 R. 1,200	1,74,400	1,73,645	- 755
2. Construction and repair of school buildings.	O. 300 R. 1,700	2,000	1,977	- 23
3. Scholarships, schooling charges and contingencies.	O. 37,100 R. 2,200	39,300	38,477	- 823
4. Grants-in-aid	O. 56,200 R. - 500	55,700	55,026	- 674



Grant No. XXIII—Miscellaneous Departments—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>47. Miscellaneous Departments—cont.</b>				
		RS.	RS.	RS.
<b>a. Labour—cont.</b>				
<b>G. Criminal tribes settlements—</b>				
1. Aziznagar settlement.	O. 46,200 R. - 3,900	42,300	39,467	- 2,833
2. Siddhapuram settlement	O. . . . . R. . . . .			
3. Sitanagaram settlement.	O. 32,500 R. - 9,000	23,500	21,680	- 1,820
	O. . . . . R. . . . .			
<i>Column (1).—Smaller expenditure than anticipated mainly under quarry charges due to lack of sufficient number of indents from the Public Works Department for supply of stones.</i>				
4. Bitragunta settlement.	O. 26,200 S. 100 R. - 4,400	21,900	21,918	+ 18
	O. . . . . S. . . . . R. . . . .			
<i>Column (1).—Smaller expenditure under maintenance of settlers owing to the transfer of the Bitragunta ordinary settlement to the Sitanagaram settlement.</i>				
5. Ghintaladevi settlement.	O. 19,000 S. 100 R. 1,600	20,700	18,071	- 2,629
	O. . . . . S. . . . . R. . . . .			
<i>Column (4).—Due mainly to slow progress of work in the Match factory.</i>				
6. Yenadis settlement	O. 7,900 R. 1,700	9,600	9,560	- 40
	O. . . . . R. . . . .			
7. Payments to Salvation Army for supervision of Stuartpuram settlement.	O. 20,500 R. - 2,200	18,300	18,448	+ 148
	O. . . . . R. . . . .			
<i>Column (1).—Lower expenditure under school requisites and repairs to huts.</i>				
8. Payments to the Bombay Government in charge of Donga Dasaris.	O. 6,800 R. - 800	6,000	6,035	+ 35
	O. . . . . R. . . . .			
9. General	O. 13,300 R. - 1,700	11,600	10,873	- 727
	O. . . . . R. . . . .			
<b>b. Inspector of Factories—</b>				
A. Pay of officers	O. 43,400 R. - 700	42,700	42,593	- 107
	O. . . . . R. . . . .			
B. Pay of establishments	O. 18,800 R. - 1,500	17,300	17,283	- 17
	O. . . . . R. . . . .			
C. Other charges	O. 15,400 R. 700	16,100	15,369	- 731
	O. . . . . R. . . . .			
D. Charges recoverable from Governments, Departments, etc.	.. .. .	.. .. .	- 1,008	- 1,008
<b>c. Inspector of Steam Boilers—</b>				
A. Pay of officers	O. 36,300 R. - 7,800	28,500	28,440	- 60
	O. . . . . R. . . . .			
B. Pay of establishments	O. 12,100 R. 100	12,200	12,151	- 49
	O. . . . . R. . . . .			
C. Other charges	O. 12,900 R. 1,000	13,900	13,993	+ 93
	O. . . . . R. . . . .			

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>47. Miscellaneous Departments—<i>cont.</i></b>		RS.	RS.	RS.
d. Examinations—				
A. Village officers' special tests.		6,700	6,481	- 219
B. Board of Examiners .. O.	4,000	300	343	+ 43
R.	- 3,700			
<i>Column (1).</i> —Abolition of the Board of Examiners from 1st April 1940.				
C. Government Examinations by the Commissioner—				
1. Pay of officers and establishments.	{ O. 23,000 R. 800 }	23,800	23,580	- 220
2. Travelling Allowances.	{ O. 19,900 R. 1,200 }	21,100	21,182	+ 82
3. Remuneration to examiners, superintendents and clerks.	{ O. 2,08,000 R. 11,000 }	2,19,000	2,18,780	- 220
4. Other charges .. O.	1,22,600	1,26,600	1,29,745	+ 3,145
R.	4,000			
f. Provincial statistics—Registration of Births and Deaths—				
A. Registrar-General of Births, Deaths and Marriages.	{ O. 8,800 R. - 6,000 }	2,800	2,712	- 88
<i>Column (1).</i> —Discontinuance of the allowance paid to the Roman Catholic Archbishop of Madras for the preparation of certain ecclesiastical returns.				
B. Compilation of vital statistics .. ..		9,500	10,258	+ 758
g. Administration of Indian Partnership Act of 1932—				
A. Pay of establishments and other charges.	{ O. 3,200 R. - 200 }	3,000	3,053	+ 53
h. Charges in England—High Commissioner for India—				
C. Stores for India .. ..		400	311	- 89
Surrenders or withdrawals within grant or appropriation—				
Charged .. .. R.	600	600	..	- 600
Authorised .. .. R.	15,300	15,300	..	- 15,300
Totals		{ Charged .. 31,800 Authorised— Gross .. 22,43,000 Deductions .. .. Net .. 22,43,000	{ 30,706 21,73,868 - 3,708 21,70,160	{ - 1,094 - 69,132 - 3,708 - 72,840

**Notes.**

*Sub-heads "a. E. 1" and "a. E. 2".*—The budget provided for deductions of Rs. 52,500 and Rs. 6,000 respectively for probable savings under these sub-heads, while the savings actually realized amounted to Rs. 37,572 and Rs. 10,950.

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

2. *Administration of the grant—Charged.*—There was a saving of 3·4 per cent in the final appropriation as against 19·7 per cent in the previous year. The saving in the modified appropriation was 1·6 per cent as against 0·5 per cent in 1939-40.

*Authorized.*—The saving in the final grant was 3·2 per cent as against 2·2 per cent in 1939-40. The saving occurred chiefly under the sub-heads "a. D. 1", "a. D. 4", "a. G. 3" and "f. A." The percentage of saving in the modified appropriation was 2·6 as against 1·8 in the previous year.

3. *Unprofitable Outlay.*—An expenditure of Rs. 1,238 was incurred by the Labour Department on trial boring operations for tapping fresh water in a village in the West Godavari district. Though boring operations were conducted up to a depth of 300 feet no springs were tapped in the rocky soil. As it was considered that no useful purpose would be served by blasting or deepening the bore-hole still further down, it was decided to abandon the work. The unprofitable outlay was written off by Government.

## Grant No. XXIV—Civil Works—Works.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>50. Civil Works—Works.</b>		RS.	RS.	RS.
<b>a. Original Works—Buildings—</b>				
<b>I. Ordinary areas—</b>				
<b>A. Land Revenue .. O. 2,000 }</b>				
	R.	100	46	- 54
<b>B. Excise .. .. R. 100 }</b>				
	O.	100	130	+ 30
<b>C. Forest .. .. O. 1,600 }</b>				
	R.	900	861	- 39
<b>D. Registration .. .. O. 50,000 }</b>				
	R.	46,900	46,356	- 544
<b>E. General Administration—</b>				
<b>1. Residences of the Governor—</b>				
<i>Charged .. .. O. 50,000 }</i>				
	R.	71,500	71,415	- 85
<b>2. Other Works—</b>				
<i>Authorized .. .. O. 98,200 }</i>				
	R.	80,500	79,226	- 1,274
<b>F. Administration of Justice—</b>				
<b>1. High Court—</b>				
<i>Charged .. .. O. 2,000 }</i>				
	R.	1,500	1,526	+ 26
<b>2. Excluding High Court—</b>				
<i>Authorized .. .. O. 65,700 }</i>				
	R.	59,700	57,432	- 2,268
<b>G. Jails and Convict Settlements. { O. 1,91,500 }</b>				
	S.	1,70,700	1,56,712	- 13,988
	R.			
<b>H. Police—</b>				
<i>Charged .. .. S. 1,000 }</i>				
	O.	1,000	1,042	+ 42
<i>Authorized .. .. O. 80,000 }</i>				
	S.	73,900	69,374	- 4,526
	R.			
<b>J. Scientific Departments. O. 5,000 }</b>				
	R.	- 400	- 430	- 30
<b>K. Education—</b>				
<i>Charged .. .. .. 359 }</i>				
	O.			+ 359
<i>Authorized .. .. O. 1,51,600 }</i>				
	R.	87,900	85,229	- 2,671
<b>L. Medical .. .. O. 3,75,400 }</b>				
	S.	2,94,400	2,89,639	- 4,761
	R.			
<b>M. Public Health .. .. 5,000 }</b>				
	O.	5,000	5,031	+ 31
<b>N. Agriculture .. .. R. 5,400 }</b>				
	O.	8,600	7,669	- 931
<b>O. Veterinary .. .. O. 27,900 }</b>				
	R.	26,300	24,987	- 1,313
<b>P. Co-operation .. .. R. 1,600 }</b>				
	O.	26,300	24,987	- 1,313
<b>Q. Industries .. .. R. 300 }</b>				
	O.	300	266	- 34
<b>R. Civil Works .. .. O. 15,000 }</b>				
	R.	12,000	10,997	- 1,003
<b>S. Stationery and Printing. O. 73,000 }</b>				
	R.	46,600	46,701	+ 101
<b>T. Miscellaneous .. .. O. 10,000 }</b>				
	R.	2,900	2,811	- 89
<b>II. Partially excluded areas—</b>				
<b>D. Registration .. .. .. 28 }</b>				
	O.		28	+ 28
<b>E. General Administration. .. .. 44 }</b>				
	O.		44	+ 44

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>50. Civil Works—Works—cont.</b>				
		RS.	RS.	RS.
a. Original Works—Buildings—cont.				
II. Partially excluded areas—cont.				
H. Police .. .. . O.	2,900	100	..	- 100
R.	- 2,200			
K. Education .. .. . O.	1,600	1,900	1,933	+ 33
R.	300			
L. Medical .. .. .	..	500	19	+ 19
O. Veterinary .. .. . R.	500			
R. Civil Works .. .. . O.	7,800	4,000	3,999	- 1
R.	- 3,800			
b. Original Works—Communications—				
I. Ordinary areas—				
Charged .. .. . S.	1,200	1,200	1,209	+ .9
Authorized .. .. . O.	2,41,100	2,72,300	2,73,418	+ 1,118
R.	31,200			
II. Partially excluded areas.				
O.	38,000	20,700	19,794	- 906
R.	- 17,300			
c. Original works—				
Miscellaneous .. .. . O.	45,500	2,000	1,955	- 45
R.	- 43,500			
<i>a. Works—I. Ordinary areas—A to T, II. Partially excluded areas D to R, b. Communications and c. Miscellaneous—Vide detailed statement of expenditure on important new works.</i>				
d. Lump sum deduction for probable savings—				
I. Ordinary areas .. .. . O.	- 85,200	..	..	..
R.	85,200			
II. Partially excluded areas.				
O.	- 2,500	..	..	..
R.	2,500			
<i>I and II. Column (1).—Reappropriated from heads in which savings occurred.</i>				
d. Repairs—				
I. Ordinary areas—				
A. Residences of the Governor—				
Charged .. .. . O.	2,19,000	1,98,000	1,97,753	- 247
R.	- 21,000			
B. Buildings—				
(i) High Court—				
Charged .. .. .	..	8,500	8,530	+ 30
(ii) Excluding High Court—				
Authorized .. .. . O.	11,20,200	11,58,900	11,59,023	+ 123
R.	38,700			
C. Communications .. .. . O.	3,82,500	4,06,500	4,05,699	- 801
R.	24,000			
D. Miscellaneous .. .. . O.	12,000	11,900	11,975	+ 75
R.	- 100			
II. Partially excluded areas.				
O.	2,37,700	2,05,000	1,97,003	- 7,997
R.	- 32,700			

Column (1).—Savings in the various estimates.

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>50. Civil Works—Works—<i>cont.</i></b>				
		RS.	RS.	RS.
h. Suspense—				
B. Other suspense accounts.	O. — 29,000 R. — 1,00,000	} — 1,29,000	— 4,18,525	— 2,89,525
<i>Column (1).</i> —Payments for bills for the supply of pipes and materials for several water-supply and drainage schemes could not be made during the year.				
<i>Column (4).</i> —Due mainly to non-payment of certain bills of the Indian Stores Department during the year in the Coimbatore Circle.				
Lump addition for regrant of lapses—				
I. Ordinary areas	O. — 10,000 R. — 10,000	} ..	..	..
<i>Column (1).</i> —Reappropriated to meet expenditure on incomplete works of the previous year.				
Surrenders or withdrawals within grant or appropriation.	R. 2,65,100	2,65,100	..	— 2,65,100
Totals				
		{ Charged .. .. 2,81,700 Authorized .. .. 31,99,500	2,81,834	+ 134 — 5,98,846

**Notes.**

*Administration of the grant—Charged.*—There was a small excess of Rs. 134 (less than 0·1 per cent) over the final appropriation as against a saving of 11·2 per cent in the previous year.

*Authorized.*—The saving in the final grant was 18·7 per cent as in the previous year, and it occurred chiefly under the sub-heads, “a. I. E. 2”, “a. I. G.”, “a. I. H.”, “a. I. K.”, “a. I. L.”, “a. I. S.”, and “h. B.”. There was a saving of 11·4 per cent in the modified appropriation as against an excess of 1·6 per cent in 1939-40. The saving occurred chiefly under the sub-head, “a. I. G.” and “h. B.”

2. *Loss.*—An expenditure of Rs. 1,942 incurred on drilling a bore-hole for the well attached to a Government residential building proved unprofitable, as no increased supply of water could be obtained thereby. The loss was written off by Government.

3. *Unprofitable outlay.*—During the construction of a bridge in a division, cracks appeared in the superstructure masonry and the damaged portion had to be reconstructed at a cost of Rs. 1,757. The damage was due to a defect in design which allowed a difference in the foundation levels in the case of the wings and abutments of the bridge. Although the head of the department and the Superintending Engineer noticed the defect in the course of their scrutiny of the detailed plans and estimates of the work, necessary instructions were not issued to the Executive Engineer when the technical sanction to the estimate was communicated to him and the Executive Engineer did not also notice the error in design and take steps to rectify it. As the Superintending Engineer who was primarily responsible for the failure to issue necessary

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

instructions, had since retired from service, it was stated by Government that no action could be taken against him. In regard to the Executive Engineer, Government have held that he should have satisfied himself that the work he supervised was satisfactory in every way. They also remarked that the head of the department should have issued more definite orders to the Superintending Engineer while according sanction to the estimate.

The unprofitable outlay of Rs. 1,757 was written off by Government.

4. *Stock Account for 1940-41.*—The stock account for 1940-41, exclusive of the sub-heads "Land and Kilns" and "Manufacture", is given below :—

Sub-heads.	Opening balance.	Receipts during the year.	Utilization, sales, etc.	Depreciation, shortages, etc.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
1 Small stores ..	49,662	16,540	16,669	4	49,529
2 Building materials ..	2,111	9,091	9,144	146	1,912
3 Timber .. ..	28,492	51,089	57,510	..	22,071
4 Metals .. ..	81,999	1,15,375	87,218	11	1,10,145
5 Fuel .. ..	2,988	17,082	15,798	..	4,272
6 Painter's stores ..	10,770	10,161	12,106	..	8,825
7 House fittings ..	65	..	19	26	20
8 Miscellaneous ..	2,17,652	1,21,075	1,27,753	8,217	2,02,757
<b>Total ..</b>	<b>3,93,739</b>	<b>3,40,413</b>	<b>3,26,217</b>	<b>8,404</b>	<b>3,99,531</b>

NOTE 1.—The total value of stock held on 31st March 1941 was distributed as follows :—

	RS.
Public Works Workshops and Stores Division .. ..	2,68,476
Other Public Works Divisions .. ..	1,31,055
<b>Total .. ..</b>	<b>3,99,531</b>

In the Public Works Workshops and Stores Division, the stocks are regulated under orders of Government with reference to a maximum quantity limit fixed for each class of stores by the Chief Engineer. The value of current stock at the close of the year was Rs. 1,60,921. The balance of Rs. 1,07,555 represents the value of surplus stock which is being gradually disposed of under instructions from Government. A report has been called for from the Chief Engineer, in August 1942. The value of stock in other Public Works Divisions, viz., Rs. 1,31,055, was below the reserve limit of Rs. 1,75,450.

NOTE 2.—In the Public Works Workshops and Stores Division, the Godavari Headworks Division and the Kistna Central Division, the stock is verified by a Stock Verifier appointed and controlled by the Accountant-General and the verification was completed on 19th August 1940, 1st February 1941 and 9th April 1941 respectively. In the case of other divisions, the officers in charge have certified in the stock registers that the stock was verified in the course of the year in accordance with the departmental rules and that the balances are correct. No important irregularity was reported in any of the divisions.

5. *Loss on Stock.*—A consolidated estimate for Rs. 14,000 to cover losses in the Public Works Workshops and Stores Division was sanctioned by Government in January 1941. The amount actually adjusted during 1940-41 was Rs. 12,311 as detailed below :—

	RS.
(1) Loss due to sale of surplus, unserviceable and obsolete articles of stock .. ..	3,279
(2) Loss due to deficiency in stock disclosed by verification .. ..	5
(3) Working expenses of plant and machinery ..	9,027
<b>Total ..</b>	<b>12,311</b>

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

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

Sub-heads.	Balance on 1st April 1940.	Debits during 1940-41.	Credits during 1940-41.	Balance at the close of the year 1940-41.
(1)	(2)	(3)	(4)	(5)
(In thousands of rupees.)				
1 Purchases .. .. .	— 93	14,29	17,88	— 4,52
2 London stores .. .. .	1	3	8	— 4
3 Workshop suspense .. .. .	— 3	5,07	5,08	— 4
4 Stock .. .. .	3,95	4,20	4,14	4,01
5 Miscellaneous Public Works Advances .. .. .	1,84	2,36	2,98	1,22
Total .. .. .	4,84	25,95	30,16	63

The closing balances under items 2 and 3 call for no remarks. As regards item 4 particulars are furnished separately in paragraph 4 on page 147 and the closing balance of 401 includes 1 under "Land and Kilns" and "Manufacture". The large closing balance under "Purchases" is due to adjustment of value of "pipes and specials" received for water-supply schemes for which payments were not made during the year.

The closing balance under item 5 is composed of (1) sales on credit, (2) expenditure on deposit works incurred in anticipation of the receipt of contributions or in excess of deposits received and (3) other items, awaiting adjustment.

7. *Workshop Accounts*.—The accounts for 1940-41 of the workshops maintained by the Public Works Department are given below :—

Name of workshop.	Capital value of buildings, plant and machinery at the commencement of the year.	Book value of buildings, plant and machinery at the end of the year.	Value of work done during		Profit (+) or loss (—) during	
			1939-40.	1940-41.	1939-40.	1940-41.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS.	RS.	RS.	RS.	RS.	RS.
Madras .. .. .	6,79,422	6,58,937	1,43,955	2,17,323	— 75,123	— 36,694
Bezawada .. .. .	16,588	16,719	79,849	69,344	+ 8,875	+ 1,054
Dowlaiswaram .. .. .	56,890	58,162	1,00,927	1,13,805	— 4,115	— 980

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



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

The workshops at Madras sustained a loss of Rs. 36,694 during the year as against a loss of Rs. 75,123 in the previous year. The reduction in loss is chiefly due to increase in the outturn. Government have as an experimental measure for two years, reduced the rates for indirect charges in all cases except private jobs so that there might be further increase in outturn and reduction of loss.

The working of the shops at Bezwada resulted in a profit of Rs. 1,054 as against a profit of Rs. 8,875 in the previous year. The decrease in the profit is due to lower outturn.

The accounts of the workshops at Dowlaihwaram showed a loss of Rs. 980 during the year as against a loss of Rs. 4,115 in the previous year. The decrease in loss is chiefly due to increase in the outturn.

8. Detailed statement of expenditure on important new works.

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

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

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

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

(1) Remodelling of the Penitentiary, Madras .. ..	85,000	4,300	4,308	- 80,692	+ 8
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Estimate Rs. 7,92,740; expenditure to end of March 1941, Rs. 5,25,877; balance Rs. 2,66,863; work in progress.

Column (3).—Estimate for the drainage scheme not sanctioned.

(2) Construction of additional buildings for the Lady Willingdon Training College, Madras .. ..	12,600	17,000	17,000	+ 4,400	..
Electrical .. ..	2,000	2,000	1,992	- 8	- 8

Estimate Rs. 2,72,000; expenditure to end of March 1941, Rs. 2,55,665; balance Rs. 16,335; work in progress.

Column (3).—Execution of certain additional works and better progress found possible.

(3) Construction of additional wards in the Victoria Caste and Gosha Hospital, Madras .. ..	34,000	47,000	47,219	+ 13,219	+ 219
Electrical .. ..	900	4,800	4,762	+ 3,862	- 38

Estimate Rs. 2,07,000; expenditure to end of March 1941, Rs. 1,91,863; balance Rs. 15,137; work in progress.

Column (3).—Early completion of scheme.

Grant No. XXIV—Civil Works—Works—*cont.*8. Detailed statement of expenditure on important new works—*cont.*

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

50. Civil Works—Original Works—Buildings—Authorized—*cont.*I. MAJOR WORKS ABOVE RS. 1,00,000 FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—*cont.*(a) Estimated to cost above Rs. 1,00,000—*cont.*

## (4) Remodelling the Government Press, Mint Buildings—

Building .. .. .	6,900	6,927	+ 6,927	+ 27
Electrical .. .. .	70,000	32,800	32,871	- 37,129
				+ 71

Estimate Rs. 6,02,050 ; expenditure to end of March 1941, Rs. 5,12,310 ; balance Rs. 89,740 ; work in progress.

Column (3).—To complete the building work during the year.

Electrical—Column (3).—Due to certain machinery not expected to arrive before the end of the year.

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

	3,05,100	1,41,500	1,34,932	- 1,70,168	- 6,568
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Column (3).—Due chiefly to delay in sanctioning estimates, slow progress or postponement of works and difficulty in getting imported articles.

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

## 1. Construction of a bungalow for the Sub-Collector at Hosur .. .. .

	300	255	+ 255	- 45
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Estimate Rs. 36,300 ; expenditure to end of March 1941, Rs. 37,599 ; work completed.

## 2. Improvements and special repairs to Plassey Barracks at Bellary .. .. .

	40,700	40,757	+ 40,757	+ 57
Electrical .. .. .	7,300	6,869	+ 6,869	- 431

Estimate not yet sanctioned ; expenditure to end of March 1941, Rs. 47,626 ; work in progress.

Column (3).—To provide accommodation for the large number of prisoners detained and convicted under the Defence of India Rules.

## 3. Improvements of water-supply to the Central Jail, Trichinopoly .. .. .

	10,000			- 10,000
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Estimate not sanctioned.

Column (3).—Work was required to be executed without delay.

Column (6).—Allotment of funds by Government very late in the year.

APPROPRIATION ACCOUNTS

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

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

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

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

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

4. Construction of a fourth cottage to accommodate 12 girls at the "Retreat", Purasawalkam, Madras, occupied by the certified school for girls .. .. .		8,600	8,656	+ 8,656	+ 56
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Estimate Rs. 12,000; expenditure to end of March 1941, Rs. 8,656; balance Rs. 3,344; work in progress.

Column (3).—Due to urgent need of providing more accommodation for the children in the "Retreat."

5. Purchasing of a bungalow at Vizianagram for use as quarters of the Sub-Divisional Police Officer at Vizianagram .. .. .		100			- 100
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Estimate Rs. 15,000; work not started.

6. Construction of an additional building for Government Secondary and Training School for Women, Vellore .. .. .		600	592	+ 592	- 8
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Estimate Rs. 44,100; expenditure to end of March 1941, Rs. 40,857; work completed.

7. Construction of a building for the Government Training School for Women, Calicut .. .. .		1,500	1,510	+ 1,510	+ 10
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Estimate Rs. 44,600; expenditure to end of March 1941, Rs. 42,952; work completed.

8. Reconstruction of the dome of the Presidency College, Madras .. .. .		6,200	6,175	+ 6,175	- 25
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Estimate Rs. 10,500; expenditure to end of March 1941, Rs. 6,175; balance Rs. 4,325; work in progress.

Column (3).—For completing the work during the year.

9. Providing water-supply to the Headquarter Hospital and Medical College, Vizagapatam .. .. .		- 200	- 198	- 198	+ 2
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Estimate Rs. 15,200; expenditure to end of March 1941, Rs. 11,487; work completed.

Grant No. XXIV—Civil Works—Works—*cont.*8. Detailed statement of expenditure on important new works—*cont.*

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

50. Civil Works—Original Works—Buildings—Authorized—*cont.*III. MAJOR WORKS FOR WHICH PROVISION WAS NOT MADE IN THE BUDGET—*cont.*

10. Conversion of the oil engine generating equipment at the King George Hospital, Vizagapatam, to take high tension supply ..	..	100	..	..	- 100
Estimate not yet sanctioned ; work not started.					
11. Extensions to the Government Mental Hospital, Madras .. .. .	..	300	332	+ 332	+ 32
Estimate Rs. 1,65,150 ; expenditure to end of March 1941, Rs. 1,36,227 ; work completed.					
12. Replacement of the existing working machinery in the Laundry attached to the Government Hospital for Women and Children, Madras .. .. .	..	- 100	- 137	- 137	- 37
Estimate Rs. 12,550 ; expenditure to end of March 1941, Rs. 12,722 ; work completed.					
13. Construction of an additional ward of 18 beds in the Government Tuberculosis Sanatorium, Tambaram .. .. .	..	100	97	+ 97	- 3
Estimate Rs. 14,900 ; expenditure to end of March 1941, Rs. 13,910 ; work completed.					
14. Construction of a maternity ward in the Government Hospital at Conjeevaram .. .. .	..	100	..	..	- 100
Estimate not sanctioned ; work not started.					
15. Drainage and Sanitary fittings to the Government Headquarter Hospital at Coimbatore .. .. .	..	3,400	3,400	+ 3,400	..
Estimate Rs. 73,925 ; expenditure to end of March 1941, Rs. 52,532 ; work completed.					
Column (3).—Regrant of lapsed expenditure of the previous year.					

APPROPRIATION ACCOUNTS

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

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

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

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

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

16. Transfer of buildings at Mettur used as Hospital and quarters for the Hospital staff from "68. Construction, etc.—Cauvery Mettur Project" to "50. Civil Works" .. .. .	21,500	21,473	+ 21,473	- 27
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Estimate Rs. 21,473; expenditure to end of March 1941, Rs. 21,473; work completed.

Column (3).—To meet expenditure on account of transfer of certain buildings from the Project accounts.

17. Acquisition of land and improvements to bungalow No. 64, at Bellary for use as quarters for the Executive Engineer, Bellary division .. .. .	1,000	825	+ 825	- 175
Electrical .. .. .	100	97	+ 97	- 3

Estimate: Building, Rs. 18,980; electrical, Rs. 1,500; expenditure to end of March 1941, building, Rs. 18,264; electrical, Rs. 1,393; balance: building, Rs. 716; Electrical—work completed; Building—work in progress.

18. Providing internal water-supply pipe connection to all Headquarters buildings at Ellore .. .. .	300	275	+ 275	- 25
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Estimate Rs. 21,000; expenditure to end of March 1941, Rs. 17,435; work completed.

19. Construction of quarters for the Assistant Engineer, Narasapur .. .. .		- 11	- 11	- 11
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Estimate Rs. 15,400; expenditure to end of March 1941, Rs. 14,319; work completed.

20. Acquisition of a bungalow with compound in Mangalore for use as residence of the Collector .. .. .		34	+ 34	+ 34
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Estimate Rs. 48,560; expenditure to end of March 1941, Rs. 97,296; work in progress.

21. Construction of a building for the Correspondence branch of the Chingleput Collector's Office .. .. .		35	+ 35	+ 35
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Estimate Rs. 1,06,000; expenditure to end of March 1941, Rs. 97,953; work completed.

IV. MINOR WORKS (COLLECTIVELY) .. .. .	7,19,000	6,27,900	6,09,265	- 1,09,735	- 18,635
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Column (3).—Expenditure was limited to actual requirements.

Grant No. XXIV—Civil Works—Works—*cont.*8. Detailed statement of expenditure on important new works—*cont.*

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

## Communications—Authorized.

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

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

(1) Improvements to the Nilambur-Kalikavu-Karuvarakundu road .. ..	11,000	13,000	12,989	+ 1,989	- 11
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Estimate Rs. 3,15,000; expenditure to end of March 1941, Rs. 2,58,323; balance Rs. 56,677; work in progress.

Column (3).—For completion of a portion of the work during the year.

(2) Improvements to the Kondotti-Areacode road.	2,000	1,800	1,831	- 169	+ 31
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Estimate Rs. 1,32,930; expenditure to end of March 1941, Rs. 1,24,642; work completed.

(3) Improvement to the Ramanakara-Klari road in Malabar .. ..	30,000	1,000	1,000	- 29,000	..
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Estimate Rs. 2,00,000; expenditure to end of March 1941, Rs. 1,000; balance Rs. 1,99,000; work in progress.

Column (3).—Much progress on the road and other preliminaries such as land acquisition and calls for tender.

(4) Extending Vizagapatam-Anantagiri road from mile 64/5 to Araku along the right bank of the Potal river, Vizagapatam Agency .. ..	7,000	4,800	3,512	- 3,488	- 1,288
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Estimate Rs. 2,57,027; expenditure to end of March 1941, Rs. 1,36,800; balance Rs. 1,20,227; work in progress.

Column (3).—Surrendered with reference to actual requirements.

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

.. .. .	1,89,100	1,89,000	1,88,864	- 236	- 136
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## III. MAJOR WORKS FOR WHICH PROVISION WAS NOT MADE IN THE BUDGET—

(1) Widening and tarring the Ootacamund-Mettupalaiyam road within Mettupalaiyam panchayat limits .. ..	..	- 300	- 247	- 247	+ 53
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Estimate Rs. 49,000; expenditure to end of March 1941, Rs. 50,079 (including expenditure charged on revenues vide item 1 below communications charges); work completed.

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

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

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

Communications—Authorized—cont.

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

(2) Special repairs and improvements to Calicut-Vayitri-Gudalur road from M. 60/5 to 84/8 in Nilgiris district .. .. .		6,000	6,031	+ 6,031	+ 31
Estimate not sanctioned; expenditure to end of March 1941, Rs. 6,031; work in progress.					
Column (3).—To meet expenditure on a new work sanctioned late in the year.					
(3) Special repairs and improvements to Nadghani Ghat road .. .. .		500	585	+ 585	+ 85
Estimate not sanctioned; expenditure to end of March 1941, Rs. 585; work in progress.					
(4) Special repairs and improvements to Ootacamund-Gudalur-Mysore road in the Nilgiris district .. .. .		7,000	7,070	+ 7,070	+ 70
Estimate not sanctioned; expenditure to end of March 1941, Rs. 7,070; work in progress.					
Column (3).—The work was taken over by Government late in the year.					
(5) Improvements to culverts on the Calicut-Vayitri-Gudalur road .. .. .		5,200	5,172	+ 5,172	- 28
Estimate Rs. 32,350; expenditure to end of March 1941, Rs. 32,154; work completed.					
Column (3).—Regrant of lapsed expenditure of the previous year.					
(6) Cement concreting the road over the Lower Coleroon Anicut and approaches .. .. .		42,400	42,392	+ 42,392	- 8
Estimate Rs. 48,000; expenditure to end of March 1941, Rs. 42,416; balance Rs. 5,584; work in progress.					
Column (3).—The work was started about the end of 1939-40 and funds were provided by reappropriation.					
(7) Constructing a low level causeway across Nandigama Vagu .. .. .			19	+ 19	+ 19
Estimate Rs. 15,000; expenditure to end of March 1941, Rs. 14,312; work completed.					
(8) Constructing a bridge 80'-0 span across Sattena-palle Vagu .. .. .			- 5	- 5	- 5
Estimate Rs. 73,150; expenditure to end of March 1941, Rs. 62,230; work completed.					

IV. MINOR WORKS (COLLECTIVELY)	40,000	22,600	23,999	- 16,001	+ 1,399
Column (3).—Based on actual final requirements.					

Grant No. XXIV—Civil Works—Works—*cont.*8. Detailed statement of expenditure on important new works—*cont.*

Description of work. (1)	Original appropriation. (2) RS.	Modified appropriation. (3) RS.	Expenditure. (4) RS.	Outlay compared with	
				Original appropriation. More +, less -. (5) RS.	Modified appropriation. More +, less -. (6) RS.
<b>Original Works—Miscellaneous.</b>					
<b>II. OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET (COLLECTIVELY)</b>					
	45,500	2,000	1,955	- 43,545	- 45
<i>Column (3).</i> —Bulk of the expenditure was met from Municipal funds and there was some delay in calling for tenders for one work and in land acquisition in another case.					
<b>Buildings—Charged.</b>					
<b>III. MAJOR WORKS FOR WHICH PROVISION WAS NOT MADE IN THE BUDGET—</b>					
(1) Improvements to the water-supply in the Government House .. .. .		200	225	+ 225	+ 25
Estimate, Rs. 12,000; expenditure to end of March 1941, Rs. 12,754; work completed.					
(2) Renewing the main entrance gate, Government House, Madras .. .. .		11,800	11,724	+ 11,724	- 76
Estimate Rs. 11,800; expenditure to end of March 1941, Rs. 11,724; balance Rs. 76; work in progress.					
<i>Column (3).</i> —Due to late receipt of materials.					
(3) Construction of a ward of 12 beds in the Government House, Madras .. .. .		20,600	20,597	+ 20,597	- 3
Estimate Rs. 24,260; expenditure to end of March 1941, Rs. 22,133; balance, Rs. 2,127; work in progress.					
<i>Column (3).</i> —Work was sanctioned late and had to be completed during the year.					
<b>IV. MINOR WORKS (COLLECTIVELY)</b>					
	52,000	41,400	41,796	- 10,204	+ 396
<i>Column (3).</i> —Based on actual requirements.					
<b>Communications—Charged.</b>					
<b>III. MAJOR WORKS FOR WHICH PROVISION WAS NOT MADE IN THE BUDGET—</b>					
(1) Widening and tarring the Ootacamund-Mettupalaiyam road within Mettupalaiyam Panchayat limits .. .. .		1,200	1,209	+ 1,209	+ 9
<i>(Vide details below item 1 under Part III under original works—Communications—Authorized.)</i>					
Totals	{ Charged .. 52,000	75,200	75,551	+ 23,551	+ 351
	{ Authorized .. 15,53,200	12,81,100	12,45,479	- 3,07,721	- 35,621



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

The total figures of original and final appropriations and expenditure in respect of the works detailed individually or collectively in the statement above are as follows :—

	LAKHS.			
	RS.			
Original appropriation .. .. .	16	05		
Modified appropriation .. .. .	13	56		
Expenditure .. .. .	13	21		

Modifications in the original appropriation involving a net surrender of Rs. 2·49 lakhs or about 16 per cent of the original appropriation, were made during the year.

In respect of the works which are detailed individually in the statement and were included in the budget estimates, the net amount resumed was Rs. 1·19 lakhs. The surrender was due to postponement of works and difficulty in obtaining imported articles.

A sum of Rs. 0·88 lakh being about 5 per cent of the original appropriation was provided in the budget as a lump-sum deduction for probable savings. This was made up of Rs. 0·85 lakh for ordinary areas and Rs. 0·03 lakh for partially excluded areas. The final modifications however resulted in a net surrender of about Rs. 2·5 lakhs. The lump-sum provision was only about 35 per cent of the amount of surrender.

The actual expenditure as compared with the modified appropriation showed a net saving of Rs. 35,270, which was about 3 per cent spread over a number of works.

The number of major works for which provision was not made in the budget, excluding three charged items, was 29. Of these, eighteen were incomplete works of the previous year and all, except three, were completed during the year. In respect of the eleven new works, supplementary grants were obtained wherever necessary. No expenditure was incurred during the year on four new works for which supplementary grants were sanctioned. In three of these cases, estimates also were not sanctioned.

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

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>50. Civil Works.</b>		RS.	RS.	RS.
e. Establishment—				
A. Chief Engineers—				
1. Pay of officers—				
Charged .. ..	O. 1,07,600 R. 12,800	} 1,20,400	1,20,320	- 80
<i>Column (1).</i> —Leave salary of certain officers for which provision was not made originally.				
Authorized .. ..	O. 13,600 R. - 600	} 13,000	13,119	+ 119
2. Pay of establishments.	O. 1,62,200 R. 300	} 1,62,500	1,60,942	- 1,558
3. Allowances—				
Charged .. ..	O. 6,600 R. - 1,300	} 5,300	6,690	+ 1,390
Authorized .. ..	O. 8,800 R. 900	} 9,700	9,995	+ 295
4. Contingencies .. ..	O. 21,900 R. - 3,800	} 18,100	20,754	+ 2,654
<i>Column (1).</i> —Based on the progress of actuals.				
<i>Column (4).</i> —Chiefly due to payment to Mysore State in February 1941 of the cost of installation and maintenance of recorders in Sivasamudram Reservoir and Power channels.				
5. Charges recoverable from Governments, departments and others.	O. - 15,600 R. 3,100	} - 12,500	- 6,445	+ 6,055
<i>Column (1).</i> —Smaller recoveries due to expenditure on water-supply and drainage schemes being less than anticipated owing to non-receipt of pipes and other materials.				
<i>Column (4).</i> —Fall in recoveries of centage charges for works executed by the Public Works Department due to difficulty and delay in obtaining materials for the works.				
B. Government Architects—				
1. Pay and allowances of officers—	O. 11,400 R. 400	} 11,800	11,666	- 134
2. Pay and allowances of establishments.		14,500	14,239	- 261
C. Electrical Engineers—				
1. Pay of officers .. ..	O. 17,900 R. 900	} 18,800	18,720	- 80
2. Pay of establishments.	O. 27,100 R. 3,100	} 30,200	30,110	- 90
<i>Column (1).</i> —Leave salary and cost of additional temporary staff employed.				
3. Other charges .. ..	O. 15,700 R. 300	} 16,000	16,287	+ 287

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving—.
(1)		(2)	(3)	(4)
<b>50. Civil Works—cont.</b>		RS.	RS.	RS
e. Establishment—cont.				
D. Superintending Engineers—				
1. Pay of officers—				
Charged .. ..	O. 1,42,000	1,46,500	1,45,956	— 544
	R. 4,500			
Authorized .. ..	O. 22,700	25,200	24,796	— 404
	R. 2,500			
Column (1).—Due to change of personnel.				
2. Pay of establishments.	O. 1,75,300	1,67,500	1,66,888	— 612
	R. — 7,800			
3. Allowances—				
Charged .. ..	O. 18,000	17,400	17,961	+ 561
	R. — 600			
Authorized .. ..	O. 4,400	4,700	4,845	+ 145
	R. 300			
4. Contingencies .. ..	O. 16,000	16,900	17,808	+ 908
	R. 900			
5. Charges recoverable from Governments and departments.	O. — 9,900	— 9,500	— 7,664	+ 1,836
	R. 400			
E. Executive establishments—				
I. Ordinary areas—				
1. Pay of officers—				
Charged .. ..	O. 3,38,600	2,95,200	2,79,829	— 15,371
	R. — 43,400			
Column (1).—Due to the replacement of a number of officers of the Indian Service of Engineers promoted as Superintending Engineers by members of the Madras Engineering Service.				
Authorized .. ..	O. 6,10,100	6,00,100	5,92,019	— 8,081
	R. — 10,000			
2. Pay of establishments—				
Permanent .. ..	O. 13,43,100	13,34,100	13,14,285	— 19,815
	R. — 9,000			
3. Pay of establishments—				
Temporary .. ..	O. 3,00,800	2,94,500	2,92,091	— 2,409
	S. 300			
	R. — 6,600			
4. Allowances—				
Charged .. ..	O. 45,700	33,300	40,830	+ 7,530
	R. — 12,400			
Column (1).—Vide remarks under 'E. I. 1' above.				
Column (4).—Mainly due to (i) cost of passages of officers and their families debited late in the year (Rs. 5,500) and (ii) large tours of the Executive Engineer, Special Division, for examination of weak bridges (Rs. 1,700).				
Authorized .. ..	O. 3,05,000	3,13,900	3,12,150	— 1,750
	R. 8,900			
5. Contingencies .. ..	O. 1,38,000	1,32,700	1,32,041	— 659
	R. — 5,300			
6. Charges recoverable from Governments and departments.	O. — 23,100	— 18,500	— 19,111	— 611
	R. 4,600			
Column (1).—Vide remarks under 'A.5' above.				

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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>50. Civil Works—<i>cont.</i></b>			
	RS	RS.	RS.
e. Establishment— <i>cont.</i>			
E. Executive establishments— <i>cont.</i>			
II. Partially excluded areas—			
1. Pay of officers .. O.	3,600	3,700	3,693
R.	100		
2. Pay of establishments O.	35,400	32,400	32,635
R.	- 3,000		
3. Allowances .. O.	9,500	11,000	11,698
R.	1,500		
4. Contingencies ..	..	1,700	1,774
5. Charges payable to Governments, departments and others. } O.	28,900	23,100	23,889
R.	- 5,800		
<i>Column (1).</i> —Based on the final appropriation for expenditure on works.			
F. Medical establishments ..	3,200	3,096	- 104
G. Establishment for Communications—			
1. Pay of officers .. O.	1,90,000	1,94,400	1,93,933
R.	4,400		
2. Pay of establishments. S.	8,500	8,500	8,491
<i>Column (1).</i> —Cost of establishments sanctioned for the Superintending Engineers (Communications) newly created during the year.			
3. Other Charges .. O.	5,000	14,100	13,987
R.	9,100		
<i>Column (1).</i> —Due to the creation of the new posts of Superintending Engineers (Communications) and their establishments.			
J. Charges payable to or recoverable from Governments, departments and others—			
I. Ordinary areas .. O.	- 3,24,400	- 2,31,400	- 3,04,475
S.	1,05,600		
R.	- 12,600		
<i>Column (1).</i> — <i>Vide</i> remarks under item 'A.5.'			
<i>Column (4).</i> —Recoveries effected were actually larger than anticipated.			
II. Partially excluded areas. ..	..	- 107	- 107
K. Marine Division—			
1. Pay of officers .. R.	7,500	7,500	7,481
<i>Column (1).</i> —Cost of staff of the Marine Division for the period 23rd June to 7th December 1940 when it was under the control of the Chief Engineer.			
2. Pay of establishments. S.	100	6,100	5,930
R.	6,000		
<i>Column (1).</i> — <i>Vide</i> explanation under 'K-1' above.			
3. Other Charges .. R.	5,100	5,100	4,395
<i>Column (1).</i> — <i>Vide</i> explanation under 'K-1' above.			
Pundi Reservoir Scheme.—			
1. Pay of officers—			
Charged .. R.	8,000	8,000	8,047
<i>Column (1).</i> —Expenditure connected with the staff of the Pundi Reservoir Scheme newly sanctioned.			
Authorized .. R.	2,200	2,200	2,308
<i>Column (1).</i> — <i>Vide</i> remarks under 'Charged' above.			

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>50. Civil Works—<i>cont.</i></b>				
		RS.	RS.	RS.
c. Establishment— <i>cont.</i>				
Pundi Reservoir Scheme— <i>cont.</i>				
2. Pay of establishments—Permanent.	R.	5,300	5,300	5,544 +244
<i>Column (1).—Vide remarks under '1' above.</i>				
3. Pay of establishments—Temporary.	R.	2,100	2,100	1,834 -266
<i>Column (1).—Vide remarks under '1' above.</i>				
4. Allowances—				
Charged .. .. .	R.	800	800	776 -24
Authorized .. .. .	R.	2,200	2,200	1,852 -348
<i>Column (1).—Vide remarks under '1' above.</i>				
5. Contingencies .. .. .	R.	1,600	1,600	1,271 -329
6. Charges recoverable from Governments, Departments, etc.—				
Charged .. .. .	R.	8,800	-8,800	-7,229 +1,571
<i>Column (1).—Provision for recovery of expenditure on account of the scheme from the Corporation of Madras.</i>				
Authorized .. .. .	R.	-13,400	-13,400	-14,401 -1,001
<i>Column (1).—Vide explanation under 'Charged' above.</i>				
j. Charges in England—High Commissioner for India—Ordinary areas—				
A. Leave salaries and deputation pay—				
Charged .. .. .	O.	90,200	41,400	40,388 -1,012
	R.	-48,800		
Authorized .. .. .	O.	10,200	..	..
	R.	-10,200		
B. Sterling overseas pay—				
Charged .. .. .	O.	37,600	37,400	37,346 -54
	R.	-200		
Allotment of pay of officers—				
Charged .. .. .	R.	8,800	8,800	8,680 -120
k. Loss or gain by exchange—				
Charged .. .. .	R.	100	100	159 +59
f. Tools and plant—				
A. New supplies—				
I. Ordinary areas .. .. .				
	O.	30,600	46,800	46,619 -181
	R.	16,200		
<i>Column (1).—Cost of tools transferred from the Cauvery-Mettur Project (Rs. 11,000) and cost of tools and plant purchased for the Pundi Reservoir Scheme (Rs. 5,200).</i>				
II. Partially excluded areas. O. 400				
	R.	-100	300	319 +19
B. Repairs and carriage—				
I. Ordinary areas .. .. .				
	O.	45,000	48,600	48,840 +240
	R.	3,600		
II. Partially excluded areas				
	O.	300	200	233 +33
	R.	-100		

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
50. Civil Works— <i>cont.</i>		RS.	RS.	RS.
f. Tools and Plant— <i>cont.</i>				
C. Charges payable to or recoverable from Governments and others—				
Ordinary areas..	O.   —1,000 R.   —5,200	}   —6,200	—1,136	+5,064
Column (1).—Provision for recoveries on account of tools and plant for the Pundi Reservoir Scheme.				
Column (4).—The reappropriation obtained was not utilised as the recoveries were classified as receipts.				
Surrenders or withdrawals within grant or appropriation—				
Charged—				
Gross .. .. .	R.   71,700	71,700	..	—71,700
Deductions .. .. .	R.   8,800	8,800	..	—8,800
Authorized—				
Gross .. .. .	R.  —23,100	—23,100	..	+23,100
Deductions .. .. .	R.   23,100	23,100	..	—23,100
Totals				
Charged—				
Gross .. .. .	7,86,300	7,06,982	..	—79,318
Deductions .. .. .	..	—7,229	..	—7,229
Net .. .. .	7,86,300	6,99,753	..	—86,547
Authorized—				
Gross .. .. .	35,81,200	35,72,577	..	—8,623
Deductions .. .. .	—2,68,400	—3,53,339	..	—84,939
Net .. .. .	33,12,800	32,19,238	..	—93,562

## Notes.

*Administration of the grant—Charged.*—The percentage of saving in the final appropriation was 11·0 as against 6·1 in the previous year. The saving occurred chiefly under the sub-heads “e. E. I. 1” and “j. A.”

The saving in the modified appropriation was 0·9 per cent as in the previous year.

*Authorized.*—The saving in the final grant was 2·8 per cent as against 4·5 per cent in the previous year.

2. *Review of the Establishment and Tools and Plant charges of the Public Works Department.*—From the gross charges on account of Establishment and Tools and Plant of the Public Works Department (other than those relating to special establishments employed on irrigation works and District Board Engineers who are not connected with the execution and supervision of works in charge of the Public Works Department) the percentage recoveries on account of work done for other Governments, departments and local bodies are deducted and the balance is distributed in accordance with the rules among the

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

appropriate heads of account in proportion to the "Works" outlay recorded thereunder. The following table compares the budget grants and the actuals of these charges for the year under report :—

Serial number.	Heads of account.	Gross outlay on which distribution is based.		Establishment charges excluding pensionary liabilities.		Tools and plant charges.	
		Grant.	Actuals.	Grant.	Actuals.	Grant.	Actuals.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>In lakhs of rupees.</i>							
1	XVII. Irrigation, etc.— Charged .. ..	0-01	0-01	2-19	2-10	..	..
	Authorized .. ..	27-64	27-45	8-83	9-99	0-26	0-12
2	18. Irrigation, etc., works— Charged .. ..	0-02	0-02	1-03	1-55	..	..
	Authorized .. ..	18-60	18-57	4-18	4-33	0-18	0-04
3	19. Irrigation, etc., works— Charged .. ..	0-08	0-08	0-03	0-03	..	..
	Authorized .. ..	0-41	0-38	0-11	0-12	..	..
4	68. Irrigation, etc., works— Charged .. ..	0-01	0-01	0-16	0-11	..	..
	Authorized .. ..	2-46	2-36	0-66	0-68	0-03	0-01
	Totals { Charged .. ..	0-12	0-12	3-41	3-79	..	..
	{ Authorized .. ..	49-11	48-76	13-78	* 15-12	0-47	0-17
5	50. Civil Works— Ordinary areas— Charged .. ..	2-82	2-82	3-10	2-52	..	..
	Authorized .. ..	28-31	27-96	13-40	† 11-49	0-33	0-74
6	50. Civil Works— Partially excluded areas (by establishment in ordinary areas)— Authorized .. ..	0-02	0-02	0-01	0-01	..	..
7	81. Civil Works— Ordinary and partially excluded areas— Charged .. ..	0-01	0-01	0-55	0-69	..	..
	Authorized .. ..	8-35	8-31	2-21	1-78	0-09	0-03
	Total of Nos. 5 to 7 ..	39-51	39-12	19-27	16-49	0-42	0-77
8	50. Civil Works— Partially excluded areas (by establish- ment employed in the partially excluded areas)— Authorized .. ..	2-30	2-21	0-66	0-68	0-01	0-01
	Total of Nos. 1 to 8 ..	91-04	90-21	37-12	36-08	0-90	0-95

\* Includes Rs. 3-42 lakhs on account of water regulation establishment and excludes special establishment charges of Rs. 0-98 lakh.

† Includes Rs. 5-96 lakhs on account of inspection of buildings.

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

Serial number.	Heads of account.	Gross outlay on which distribution is based.		Establishment charges excluding pensionary liabilities.		Tools and plant charges.	
		Grant.	Actuals.	Grant.	Actuals.	Grant.	Actuals.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>In lakhs of rupees.</i>							
9	District board establishment, etc., not taken into account for <i>pro-rata</i> purposes.	..	..	2.17	2.16	..	..
Grand total ..		91.04	90.21	39.29	38.24	0.90	0.95
						As fore-casted in the budget.	Actuals.

NOTE 1.—Percentage of cost of establishment to the works outlay in respect of Irrigation works (items 1 to 4). 34.92 38.69

NOTE 2.—Percentage of cost of establishment to the works outlay in respect of Civil Works (items 5 to 7). 48.77 42.15

NOTE 3.—Percentage of cost of establishment to the works outlay in respect of all Provincial Works (items 1 to 8). 40.77 40.00

Items 1 to 4 relate to Irrigation, excluding special projects or divisions. Under Civil Works, item 5 (Civil Works—Ordinary areas) represents the bulk of the works outlay of the department. The percentages of the establishment charges to the works outlay in the case of Irrigation and Civil Works (Ordinary areas) for the years 1938-39, 1939-40 and 1940-41 are compared below :—

Class of works.	Works outlay.	Establishment charges.	Percentage.	
(1)	(2)	(3)	(4)	
<i>In lakhs of rupees.</i>				
Irrigation (items 1 to 4)	1938-39 ..	54.00	20.81	38
	1939-40 ..	50.88	19.68	39
	1940-41 ..	48.88	18.91	39
Civil Works—Ordinary areas (item 5).	1938-39 ..	44.90	15.41	34
	1939-40 ..	33.53	13.46	40
	1940-41 ..	30.78	14.01	46

Under Irrigation, there was a slight decrease both in the works outlay and establishment charges and the percentage of establishment charges to the works outlay was the same as in the previous year. In the case of Civil Works, there was a substantial increase in the percentage, which was 46 against 40 in the previous year. The increase was due to a reduction in the works outlay during the year by about 8 per cent and an increase in establishment charges by about 5 per cent.



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

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>50. Civil Works.</b>				
		RS.	RS.	RS.
<i>g.</i> Grants-in-aid—				
A. Grants to local bodies for trunk roads.	{ O. 19,77,000 R. -6,100 }	19,70,900	19,69,322	- 1,578
B. Grants to district boards for important marketing roads.	{ O. 14,80,000 R. - 23,000 }	14,57,000	14,62,190	+ 5,190
C. Miscellaneous grants to local bodies for road maintenance.	{ O. 37,500 R. 1,100 }	38,600	38,481	- 119
D. Grants to local bodies for roads and bridges (other than village communications).	{ O. 3,33,300 S. 100 R. 1,34,500 }	4,67,900	4,22,680	- 45,220
<i>Column (1).</i> —Mainly to meet increased expenditure on the repair of damages caused in certain districts by heavy rains.				
E. Grants to local bodies for village communications.	{ O. 1,35,000 R. - 32,600 }	1,02,400	86,022	- 16,378
<i>Column (1).</i> —Due to restriction of grants to works in the five-year programme, inter-village roads and the construction of culverts, and to delays in the preparation of estimates.				
<i>Column (4).</i> —Due to delay in the acquisition of lands and in the preparation of estimates, failure of contractors, late receipt of intimation of grant and failure of local bodies to report anticipated savings in time.				
F. Grants to local bodies for water-supply and drainage schemes executed by the Public Works Department.	{ O. 12,29,300 S. 100 R. 1,68,900 }	13,98,300	13,91,400	- 6,900
<i>Column (1).</i> —Due chiefly to non-realization of savings anticipated.				
G. Central Road Fund Account—Communications.	{ O. 23,52,000 R. - 5,74,000 }	17,78,000	15,80,492	- 1,97,508
<i>Column (1).</i> —Slow progress of works due to various reasons such as delay in land acquisition and settlement of tenders, difficulty in obtaining steel, shortage of wagons for cement transport, shortage of labour due to epidemics in certain districts and unexpected rains and flow in the rivers.				
<i>Column (4).</i> —Amounts not surrendered, as some of the reasons mentioned above could not be anticipated by District Board Engineers in time.				
Surrenders or withdrawals within grant or appropriation.	R. 3,31,200	3,31,200	..	- 3,31,200
Total		75,44,300	69,50,587	- 5,93,713

Notes.

*Sub-heads*—‘*g. D.*’, ‘*g. E.*’, ‘*g. F.*’ and ‘*g. G.*’—Deductions of Rs. 34,800, Rs. 15,000, Rs. 4,09,600 and Rs. 7,84,000 respectively were

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

made in the budget under these sub-heads for probable savings. There were further savings to the extent of Rs. 48,978 and Rs. 7,71,508, respectively under sub-heads 'g. E' and 'g. G.' Savings to the extent of Rs. 2,47,500 only were realized under sub-head 'g. F.' while there was an excess of Rs. 54,580 over the gross budget provision under sub-head 'g. D.'

2. *Administration of the grant.*—There was a saving of 7·9 per cent in the final grant as against 5·1 per cent in the previous year. The saving occurred chiefly under the sub-head "g. G."

The saving in the modified appropriation was 3·6 per cent as against 3·4 in 1939-40 and it occurred chiefly under the sub-head "g. G."

3. *Grants-in-aid.*—As a result of the audit of the grants-in-aid paid by Government to local bodies during 1939-40, the Examiner of Local Fund Accounts has reported that grants aggregating Rs. 2,24,181 were irregularly drawn. Of this, a sum of Rs. 5,868 was refunded by the local bodies and items amounting to Rs. 5,746 were either admitted in audit or their recovery waived. The balance still outstanding is Rs. 2,12,567. The local bodies have been addressed by Government to take steps to have the objections removed or to refund the amounts under objection.

The outstanding items pertaining to the grants-in-aid irregularly drawn in previous years in respect of which either recovery or adjustment under the orders of Government is awaited are as follows :—

Year of payment of grant.	Balance reported as outstanding.
	RS.
1936-37 .. .. .	86
1938-39 .. .. .	22,176

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

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

An account of the deposit head to the end of the year 1940-41 is given below :—

(1)	To end of 1939-40.  RS.	During 1940-41.  RS.	Total.  RS.
	(2)	(3)	(4)
Opening balance .. ..	..	1,96,349	..
Allotments from Central Road Fund—			
(i) Ordinary .. ..	1,14,55,374	19,27,500	1,33,82,874
(ii) Special grant from the Reserve.	4,85,747	1,907	4,87,654
Total ..	1,19,41,121	19,29,407	1,38,70,528
Expenditure on projects financed from subventions from Central Road Fund—			
(i) Ordinary .. ..	1,12,59,025	17,09,327	1,29,68,352
(ii) Special grant from the Reserve.	4,85,747	1,907	4,87,654
Total expenditure ..	1,17,44,772	17,11,234	1,34,56,006
Closing balance ..	1,96,349	4,14,522	4,14,522

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

Of the schemes approved by the Government of India, with the concurrence of the Standing Road Committee of the Central Legislature, 464 schemes involving an outlay of Rs. 1,66,15,404 have been taken up for execution to end of 1940-41. Of these, 196 schemes originally estimated to cost Rs. 1,01,14,816 were completed by 1940-41 with a saving of Rs. 17,13,498. The remaining 268 schemes were in progress during 1940-41, the expenditure to end of 1940-41 having amounted to Rs. 50,54,688. A statement of expenditure on important works financed from the Central Road Fund is given in the succeeding paragraph.

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

(i) Ordinary share in the Central Road Fund Account—

(1) *North Arcot—Constructing a causeway across the Cheyyar river at mile 81/6-7 of Cuddalore-Chittoor road.—* Estimate Rs. 1,18,000; expenditure to end of March 1941, Rs. 1,21,330; excess within 10 per cent; work in progress.

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

(2) *North Arcot—Constructing a bridge across the Ponnai river at mile 76 of the Madras-Bombay trunk road.*—Estimate Rs. 3,65,500; expenditure to end of March 1941, Rs. 3,37,654; balance Rs. 27,846; work in progress.

(3) *North Arcot—Special improvements to Tiruvalam-Katpadi road to bring it up to the trunk road standard.*—Estimate Rs. 1,13,000; expenditure to end of March 1941, Rs. 67,914; balance Rs. 45,086; work in progress.

(4) *Coimbatore—Improvements to Coimbatore-Hasanur road.*—Estimate Rs. 2,00,000; expenditure to end of March 1941, Rs. 2,01,560; excess within 10 per cent; work completed.

(5) *Coimbatore—Formation of a pucca road from Hasanur to Bailur.*—Estimate Rs. 1,97,270; expenditure to end of March 1941, Rs. 1,10,039; balance Rs. 87,231; work in progress.

(6) *Guntur—Constructing a bridge across the Musi river at mile 172/3-4 of the Great Northern trunk road.*—Estimate Rs. 3,50,000; expenditure to end of March 1941, Rs. 2,14,413; balance Rs. 1,35,587; work in progress.

(7) *Guntur—Construction of a bridge across the Oguvu at mile 223/7-8 of the Great Northern trunk road.*—Estimate Rs. 1,75,000; expenditure to end of March 1941, Rs. 1,49,064; balance Rs. 25,936; work in progress.

(8) *Kurnool—Constructing a girder bridge across Vakkaleru at mile 147/7-8 of the Chittoor-Kurnool trunk road.*—Estimate Rs. 1,16,300; expenditure to end of March 1941, Rs. 1,06,054; balance Rs. 10,246; work in progress.

(9) *Kurnool—Bridge over Galeru at mile 18/6-7 of Nandyal-Atmakur road.*—Estimate Rs. 1,30,000; expenditure to end of March 1941, Rs. 1,40,788; excess within 10 per cent; work completed.

(10) *Madura—Special repairs from Kodaikanal road section to Karuvanath—70 miles.*—Estimate Rs. 2,12,500; expenditure to end of March 1941, Rs. 2,12,142; work completed.

(11) *Malabar—Comprehensive improvements to the Madras-Calicut trunk road (first section from Calicut southwards).*—Estimate Rs. 5,43,373; expenditure to end of March 1941, Rs. 5,50,000; excess within 10 per cent; work in progress.

(12) *Malabar—Comprehensive improvements to road No. A-4, section VIII—5 miles (Mongom to Kutilangudi).*—Estimate Rs. 1,88,000; expenditure to end of March 1941, Rs. 1,39,327; balance Rs. 48,673; work in progress.

(13) *Malabar—Constructing a bridge across the Korapuzha river.*—Estimate Rs. 3,42,000; expenditure to end of March 1941, Rs. 3,24,751; work completed.

(14) *Malabar—Constructing a bridge across the Murat river.*—Estimate Rs. 2,55,000; expenditure to end of March 1941, Rs. 2,11,079; work completed.

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

(15) *The Nilgiris—Improvements to the Gudalur-Vayyitri-Calicut trunk road.*—Estimate Rs. 1,87,000; expenditure to end of March 1941, Rs. 1,71,060; balance Rs. 15,940; work in progress.

(16) *Tanjore—(Work in Cauvery-Mettur Project area) metalling road No. 9, South Mudukur to Mannargudi—miles 24/5 to 30/8 and 31/1 to 41/8.*—Estimate Rs. 1,05,000; expenditure to end of March 1941, Rs. 1,04,844; work completed.

(17) *Vizagapatam—Constructing a girder bridge on Paradigedda at mile 33/2 of the Vizianagram-Central Provinces road.*—Estimate Rs. 2,89,200; expenditure to end of March 1941, Rs. 2,67,522; work completed.

(18) *Vizagapatam—Constructing a girder bridge on Budumeruggedda at mile 108/7-8 of the Great Northern trunk road.*—Estimate Rs. 1,33,000; expenditure to end of March 1941, Rs. 1,32,088; work completed.

(19) *Vizagapatam—Constructing a girder bridge on Kandalasagedda at mile 96/2-3 of the Great Northern trunk road.*—Estimate Rs. 2,01,400; expenditure to end of March 1941, Rs. 1,96,822; work completed.

(20) *Vizagapatam—Submersible bridge across the Champavathi river near Nathavalsi at mile 87/3-5 of the Great Northern trunk road.*—Estimate Rs. 2,98,000; expenditure to end of March 1941, Rs. 33,706; balance Rs. 2,64,294; work in progress.

(ii) Special grant from the Reserve—

(1) *North Arcot—Constructing a bridge across the Ponnai river at mile 76 of the Madras-Bombay trunk road (financed partly from the ordinary allotment and partly from the special allotment).*—Estimate Rs. 3,65,500; expenditure to end of March 1941, Rs. 3,37,654; balance Rs. 27,846; work in progress.

## Grant No. XXVII—Electricity.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>XLI. Receipts from Electricity Schemes— Working Expenses.</b>		RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES.</b>				
<b>A. PYKARA HYDRO-ELECTRIC SCHEME.</b>				
a. Works expenditure financed from ordinary revenues.	{ O. 25,000 R. 2,600 }	27,600	24,581	- 3,019
<i>Column (1).—Larger number of improvements (costing less than Rs. 1,000) than anticipated.</i>				
<i>Column (4).—Savings in individual petty items of work and in some cases want of materials.</i>				
b. Maintenance proper—Maintenance and other charges.	{ O. 2,65,000 S. 46,600 R. - 1,000 }	3,10,600	3,19,806	+ 9,206
<i>Column (1).—Cost of power purchased from Mettur (Rs. 12,000) for emergencies and increase in the operation and maintenance expenses due to larger number of distributions in the new Madura area as well as in the old area brought into service during the year (Rs. 33,600).</i>				
c. Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	{ O. 7,22,200 R. - 8,000 }	7,14,200	7,14,234	+ 34
Less—Amount to be spent from the Depreciation Reserve Fund.	{ O. - 26,900 R. 900 }	- 26,000	- 19,669	+ 6,331
<i>Column (4).—Due to the debit to this head of the write-off of the establishment charges on released equipments under "81. A. Capital Outlay." The provision for the write-off was wrongly made under "c. 5. Charges Recoverable" instead of under this head.</i>				
Renewals and replacements met from the Depreciation Reserve Fund.	{ O. 26,900 R. - 900 }	26,000	19,669	- 6,331
<i>Column (4).—Vide remarks under "Less—Amount to be spent, etc." above.</i>				
d. Provision for transfer to the Special Reserve Fund.	{ O. 2,88,900 R. - 3,200 }	2,85,700	2,85,693	- 7
Less—Amount to be spent from the Special Reserve Fund.	{ O. - 5,000 R. - 24,800 }	- 29,800	- 29,823	- 23
<i>Column (1).—Vide explanation under "Extraordinary renewals and replacements, etc." below.</i>				
Extraordinary renewals and replacements from the Special Reserve Fund.	{ O. 5,000 R. 24,800 }	29,800	29,823	+ 23
<i>Column (1).—Provision made for the cost of rewinding and reconditioning of the damaged 1,000 K.V.A. transformer at Kattabettu sub-station and for a portion of the estimated expenditure on the special protection work to Pykara Penstock.</i>				

Grant No. XXVII—Electricity—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>XLI. Receipts from Electricity Schemes—Working Expenses—cont.</b>		<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
<b>I. HYDRO-ELECTRIC SCHEMES—cont.</b>				
<b>A. PYKARA HYDRO-ELECTRIC SCHEME—cont.</b>				
<b>e. Establishments—</b>				
<b>1. Pay of officers—</b>				
Charged .. .. .	O.	18,000	16,800	16,796
	R.	- 1,200		
Authorised .. .. .	O.	62,400	66,800	68,559
	R.	4,400		
	O.	1,46,100		
2. Pay of establishments ..	S.	3,800	1,55,300	1,55,155
	R.	5,400		
<b>3. Allowances—</b>				
Charged .. .. .		3,000	3,706	+ 706
Authorised .. .. .	O.	36,000	39,100	39,084
	R.	3,100		
<b>4. Other charges—</b>				
Charged .. .. .	O.	1,800	2,200	2,054
	R.	400		
Authorised .. .. .	O.	52,300	64,900	64,795
	R.	12,600		
<p><i>Column (1).—</i>Chiefly higher cost of printing not originally anticipated (Rs. 7,300), payment for standardized forms which were previously supplied free (Rs. 2,500) and increase in office expenses and postage charges (Rs. 2,800).</p>				
5. Charges payable to or recoverable from Governments, departments and others.	O.	- 55,400	- 70,800	- 62,787
	R.	- 15,400		
<p><i>Column (1).—</i>Larger recoveries consequent on the greater number of extensions executed by the operating staff.</p> <p><i>Column (4).—</i>Less recovery due to savings under works expenditure under Capital and Distribution of power than anticipated and to provision wrongly made under this head for pensionary charges recoverable from municipal schemes instead of under "Pensions."</p>				
f. Tools and Plant .. .. .	O.	8,000	14,500	11,698
	R.	6,500		
<p><i>Column (1).—</i>More tools and plant required for operation and maintenance, standardization of tools and plant and large renewals of unserviceable tools.</p> <p><i>Column (4).—</i>The drawal and distribution of all the tools could not be made before March 1941 owing to some correspondence.</p>				
Deduct—Percentage recoveries from Works.	re-Capital	O. - 7,300	- 9,800	- 9,267
		R. - 2,500		
<p><i>Column (1).—</i>Larger recoveries due to increase in works outlay.</p>				

## Grant No. XXVII—Electricity—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>XLI. Receipts from Electricity Schemes— Working Expenses—cont.</b>	RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES—cont.</b>			
<b>A. PYKARA HYDRO-ELECTRIC SCHEME—cont.</b>			
g. Suspense—			
2. Other suspense accounts.	O. — 2,21,900 S. 1,15,800 } — 1,06,100	— 95,704	+ 10,396
<i>Column (1).</i> —(i) Smaller issue of stock materials to works than anticipated (Rs. 59,300) and (ii) clearance of many outstanding items under "Purchases," and "Miscellaneous advances" during the year (Rs. 82,000) partially set off by higher credits under recoveries on account of hire purchase loans (Rs. 20,800) and (iii) Savings on London Stores (Rs. 4,700).			
h. Charges in England—High Commissioner for India—			
Sterling overseas pay—			
Charged .. .. .	4,800	4,800	..
Allotment of pay of officers—			
Charged .. .. . R. 1,200	1,200	1,200	..
j. Loss or gain by exchange—			
Charged .. .. .		11	+ 11
<b>B. METTUR HYDRO-ELECTRIC SCHEME.</b>			
a. Works expenditure financed from ordinary revenues.	{ O. 12,000 R. — 2,000 }	10,000	26,950 + 16,950
<i>Column (1).</i> —Smaller number of minor works and replacements than anticipated.			
<i>Column (4).</i> —Due to the transfer to this head after the close of the year under orders of Government of the cost of repairs to Vettavalam and Tirupattur Transformers from the sub-head "d. Extraordinary renewals and replacements from the Special Reserve Fund" under which provision was made by reappropriation as the breakdown was due to extraordinary causes.			
b. Maintenance proper—			
1. Maintenance and other charges.	{ O. 2,01,900 S. 29,000 R. — 1,400 }	2,29,500	2,40,986 + 11,486
<i>Column (1).</i> —Large number of distribution schemes coming into operation at the end of 1939-40 and in the beginning of 1940-41 and unforeseen breakdown of No. 1 Generator at Power House and Transformers at Arni, Kaveripakkam and Vettavalam.			
c. Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	{ O. 1,13,500 R. — 100 }	1,13,400	1,13,432 + 32
Less—Amount to be spent from Depreciation Reserve Fund.	R. — 3,000	— 3,000	— 1,577 + 1,423
<i>Column (1).</i> —Vide explanation under "Renewals and replacements, etc." below.			
Renewals and replacements from Depreciation Reserve Fund.	R. 3,000	3,000	1,577 — 1,423
<i>Column (1).</i> —Provision for urgent renewals and repairs to the batteries in the Mettur Power House.			



Grant No. XXVII—Electricity—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>XLI. Receipts from Electricity Schemes— Working Expenses—<i>cont.</i></b>	RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES—<i>cont.</i></b>			
<b>B. METTUR HYDRO-ELECTRIC SCHEME—<i>cont.</i></b>			
d. Provision for transfer to the Special Reserve Fund.	45,400	45,373	- 27
Less—Amount to be spent from Special Reserve Fund.	R. - 30,000	- 30,000	+ 30,000
<i>Columns (1) and (4).—Vide explanation under "Extraordinary renewals and replacements, etc." below.</i>			
Extraordinary renewals and replacements from the Special Reserve Fund.	R. 30,000	30,000	- 30,000
<i>Column (1).—Provision for reconditioning the damaged transformers at Tiruppattur, and for repairs to Vettavalam transformer, and also for coils for Tiruppattur transformers expected to be received during the year.</i>			
<i>Column (4).—Non-utilization of the provision due to the decision of Government that the expenditure should be charged to the sub-head "a. Works expenditure financed from ordinary revenues" instead of to this head—Vide also explanation under "B.a. Works."</i>			
e. Establishment—			
1. Pay of officers	O. 59,700 S. 2,800 R. 5,000	67,500	69,262 + 1,762
<i>Column (1).—Posting of senior officers on higher rates of pay to the system, creation of the post of the Assistant Engineer for the additional subdivision at Vellore and provision for leave salary of officers.</i>			
2. Pay of establishments	O. 1,07,200 R. 10,000	1,17,200	1,16,218 - 982
3. Allowances	O. 25,000 R. 3,300	28,300	27,690 - 610
<i>Column (1).—Larger number of transfers of executive officers and staff in the latter half of the year.</i>			
4. Other charges	O. 42,800 R. 9,300	52,100	49,935 - 2,165
<i>Column (1).—Increase in the area of supply and consequent increase in the office expenses and postage charges.</i>			
5. Charges payable to or recoverable from Government, departments and others.	O. - 22,900 R. - 40,900	- 63,800	- 56,159 + 7,641
<i>Column (1).—Increased recoveries chiefly due to greater number of extensions executed by the operating staff.</i>			
<i>Column (4).—Less recovery of centage charges consequent on less works expenditure than anticipated and provided for.</i>			

## Grant No. XXVII—Electricity—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>XLI. Receipts from Electricity Schemes— Working Expenses—cont.</b>		RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES—cont.</b>				
<b>B. METTUR HYDRO-ELECTRIC SCHEME—cont.</b>				
f. Tools and plant .. .. .	O. 10,000 R. 3,500	13,500	13,820	+ 320
<i>Column (1).—Increased tools and plant for operation and maintenance.</i>				
<i>Deduct—Percentage recoveries from Capital Works.</i>	{ O. - 5,300 R. - 3,500 }	- 8,800	- 8,134	+ 666
<i>Column (1).—Larger recoveries due to increase in works outlay.</i>				
g. Suspense—				
2. Other suspense accounts.	O. - 1,65,000 S. 4,04,100	2,39,100	2,24,073	- 15,027
<i>Column (1).—(i) Large quantities of surplus materials originally charged to works devoluted to stock during the year (Rs. 1,62,400), (ii) receipt of stock of electrical materials intended to be issued to the licensees (Rs. 26,000), (iii) curtailment of expenditure on extension schemes (Rs. 1,00,000), (iv) adjustment of cost of tools and plant charged to capital (Rs. 52,000), (v) increase under Bills (Rs. 40,000), (vi) manufacture of articles in workshop for issue to other systems (Rs. 17,000) and (vii) Auto-transformer released from Vellore (Rs. 6,700).</i>				
<b>II. THERMO-ELECTRIC SCHEMES.</b>				
<b>C. VIZAGAPATAM SCHEME.</b>				
a. Works expenditure financed from ordinary revenues.	{ O. 1,000 R. - 500 }	500	117	- 383
b. Maintenance proper—Maintenance and other charges.	{ O. 85,000 R. 9,000 }	94,000	92,584	- 1,416
<i>Column (1).—Increase in the cost of coal, lubricants, etc., owing to war.</i>				
c. Establishments—				
1. Pay of officers .. .. .	O. 8,200 R. 700	8,900	9,155	+ 255
2. Pay of establishments .. .. .	O. 22,000 R. 300	22,300	22,025	- 275
3. Allowances .. .. .	O. 2,400 R. 2,600	5,000	5,099	+ 99
<i>Column (1).—Transfer travelling allowance of officers and subordinates and larger touring for commercial loads.</i>				
4. Other charges .. .. .	O. 6,100 R. 1,600	7,700	7,333	- 367
5. Charges payable to or recoverable from Governments, departments and others.	{ O. 600 R. 4,700 }	5,300	5,258	- 42
<i>Column (1).—Smaller recoveries for extension works executed by the operation staff.</i>				

Grant No. XXVII—Electricity—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>XLI. Receipts from Electricity Schemes—</b>		RS.	RS.	RS.
<b>Working Expenses—cont.</b>				
<b>II. THERMO-ELECTRIC SCHEMES—cont.</b>				
<b>C. VIZAGAPATAM SCHEME—cont.</b>				
d. Tools and plant .. .. .	O. 500 R. 2,100	2,600	1,485	- 1,115
<i>Column (1).—Additional tools and plant required for operation and maintenance of the Vizagapatam Power House.</i>				
<b>D. BEZWADA SCHEME.</b>				
a. Works expenditure financed from ordinary revenues.	O. 1,000 R. 1,000	2,000	1,687	- 313
b. Maintenance proper—Maintenance and other charges.	{ O. 1,05,000 R. - 5,000 }	1,00,000	1,03,347	+ 3,347
c. Establishments—				
1. Pay of officers .. .. .	{ O. 10,800 S. 100 R. 700 }	11,600	12,052	+ 452
2. Pay of establishments .. .. .	{ O. 24,000 R. - 2,100 }	21,900	21,214	- 686
3. Allowances .. .. .	{ O. 4,000 R. 400 }	4,400	4,494	+ 94
4. Other charges .. .. .	{ O. 8,900 R. 1,400 }	10,300	10,194	- 106
5. Charges payable to or recoverable from Governments, departments and others.	{ O. 3,600 R. 600 }	4,200	3,707	- 493
d. Tools and plant .. .. .	O. 500 R. 4,600	5,100	5,613	+ 513
<i>Column (1).—Chiefly cost of an additional lorry for installation in the Bezwada rural areas.</i>				
e. Suspense .. .. .	O. 1,00,000 R. 10,000	1,10,000	99,892	- 10,108
<i>Column (1).—Non-adjustment of outstanding items under "Miscellaneous advances" in 1940-41 owing to postponement of the West Godavari Scheme and provision for hire purchase transaction in the year set off partly by savings under "Stock."</i>				
<i>Column (4).—The machinery expected to be received before March 1941 was not delivered in time owing to international situation.</i>				
<b>E. COCANADA SCHEME.</b>				
a. Maintenance proper—Maintenance and other charges.	{ O. 40,600 R. - 7,300 }	32,700	34,309	+ 1,609
<i>Column (1).—Partial operation of Cocanada Scheme due to the delay in sanction to the distribution schemes.</i>				

Grant No. XXVII—Electricity—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>XLI. Receipts for Electricity Schemes— Working Expenses—<i>cont.</i></b>			
	RS.	RS.	RS.
<b>II. THERMO-ELECTRIC SCHEMES—<i>cont.</i></b>			
<b>E. COCANADA SCHEME—<i>cont.</i></b>			
b. Establishments—			
1. Pay of officers .. .. . O.	4,900	5,100	5,149
	200		
2. Pay of establishments .. . O.	6,400	4,500	4,294
	100		
	- 2,000		
<i>Column (1).—Decrease in works outlay.</i>			
3. Allowances .. .. . O.	1,200	1,300	1,389
	100		
4. Other charges .. .. . O.	3,800	1,800	1,803
	- 2,000		
<i>Column (1).—Saving under pensionary charges due to larger recoveries on account of establishment.</i>			
5. Charges payable to or recoverable from Governments, departments and others.	O. 3,200 R. - 19,500	- 16,300	- 15,980
+ 320			
<i>Column (1).—Chiefly larger recoveries of establishment charges from "Distribution of power in the Cocanada area" and from "Cocanada main scheme" on account of extension works executed by the operation staff.</i>			
<b>52. Interest on capital outlay on Electricity Schemes.</b>			
<b>I. HYDRO-ELECTRIC SCHEMES.</b>			
a. Pykara Hydro-Electric Scheme— <i>Charged</i> .. .. . O.	12,88,400	12,92,000	12,90,571
	3,600		
b. Mettur Hydro-Electric Scheme— <i>Charged</i> .. .. . O.	8,17,300	8,30,200	8,25,398
	12,900		
c. Papanasam Hydro-Electric Project— <i>Charged</i> .. .. . O.	2,74,900	2,43,800	2,19,971
	- 31,100		
<i>Column (1).—Decrease in the capital outlay during the year.</i>			
<b>II. THERMO-ELECTRIC SCHEMES.</b>			
c. Vizagapatam Thermal Station— <i>Charged</i> .. .. . O.	95,200	90,700	90,320
	- 4,500		
d. Bezwada Thermal Station— <i>Charged</i> .. .. . O.	1,16,600	1,00,000	1,00,157
	- 16,600		
<i>Column (1).—Vide explanation under "I. c."</i>			
e. Cocanada Thermal Station— <i>Charged</i> .. .. . O.	14,500	15,800	15,690
	1,300		
- 110			

Grant No. XXVII—Electricity—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>52-A. Other Revenue Expenditure connected with Electricity Schemes.</b>	RS.	RS.	RS.
<b>a. Establishment charges—</b>			
1. Pay of officers—			
Charged .. .. .	28,600	28,200	- 400
Authorized .. .. .	63,600	63,569	- 31
O. 42,300 } R. 21,300 }			
<i>Column (1).—</i> Extension of the term of the appointment of the Consulting Engineer to Government.			
2. Pay of establishments .. O. 60,700 } S. 400 } R. 400 }	61,500	61,189	- 311
3. Allowances—			
Charged .. .. .	6,000	5,796	- 204
Authorized .. .. .	11,200	10,576	- 624
O. 8,100 } R. 3,100 }			
<i>Column (1).—</i> Travelling allowance of the Consulting Engineer not provided for.			
4. Charges payable to or } O. - 1,63,500 } recoverable from Govern- } R. 700 } ments and departments. }	- 1,62,800	- 1,59,503	+ 3,297
<b>b. Miscellaneous expenditure (including surveys)—</b>			
1. Miscellaneous charges .. O. 14,400 } R. - 2,000 }	12,400	11,299	- 1,101
<i>Column (1).—</i> Reduction in expenditure under advertisement, service postage and white print charges.			
<b>c. Hydro-Electric Survey works—</b>			
Charged .. .. .	9,200	9,159	- 41
<i>Column (1).—</i> Chiefly fees and travelling allowance to the Advocate-General in connexion with the Periyar Arbitration case.			
Authorized .. .. .	21,500	21,253	- 247
O. 13,500 } R. 8,000 }			
<i>Column (1).—</i> Due to (i) expenditure on account of fees and travelling allowance to the Junior Counsels of the Advocate-General in connexion with the Periyar Arbitration case (Rs. 4,300), (ii) compensation for trees cut on account of the Moyar Investigation and Surveys not anticipated (Rs. 1,400) and (iii) expenditure connected with the Machkend surveys (Rs. 2,300).			
<b>d. Charges in England—</b>			
High Commissioner for India—			
A. Leave salaries and } O. 19,600 } deputation pay. } R. - 19,600 }			
B. Sterling overseas pay—			
Charged .. .. .	2,200	2,133	- 67
C. Stores .. .. .	400	325	- 75
<b>e. Loss or gain by exchange—</b>			
Charged .. .. .		4	+ 4
Authorized .. .. .		1	+ 1

Grant No. XXVII—Electricity—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>53. Capital outlay on Electricity Schemes within the Revenue Account.</b>		RS.	RS.	RS.
Amount transferred from 81- A. Capital outlay on Electricity Schemes.	S. 14,50,000 R. - 1,00,000	13,50,000	13,50,000	..
<i>Column (1).—Decision of Government to meet from current revenues a portion of the capital expenditure on Electricity Schemes.</i>				
Surrenders or withdrawals within grant or appropriation—				
Charged .. .. .	R. 24,800	24,800	..	- 24,800
Authorized—				
Gross .. .. .	R. 39,200	- 39,200	..	+ 39,200
Deductions .. .. .	R. 1,38,000	1,38,000	..	- 1,38,000
<hr/>				
Totals				
	Charged	26,71,300	26,15,906	- 55,394
	Authorized—			
	Gross ..	45,20,000	45,37,121	+ 17,121
	Deductions ..	- 2,83,100	- 3,62,899	- 79,799
	Net .. .. .	42,36,900	41,74,222	- 62,678

**Notes.**

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

*Authorized.*—There was a saving of 1·5 per cent in the final grant as against an excess of 5·8 per cent in 1939-40. There was, however, an excess of 0·9 per cent over the modified appropriation.

2. *Losses*—(i) *Loss consequent on the breakdown of a transformer in an Electric Sub-station.*—A 250 KVA transformer installed at an electric sub-station in June 1939 at a cost of Rs. 14,798 broke down in September 1939 and had to be repaired at a cost of Rs. 8,443. The head of the department held that the breakdown of the machine, which occurred within a year of its commissioning, was not due to faulty design, materials or workmanship for which the contractors could be held responsible under the terms of the contract, but that it was due entirely to causes external to the transformer. He, therefore, absolved the contractors from any liability to bear the repair charges. This was approved by Government.

(ii) *Loss of stores by theft.*—It was discovered in September 1939 that copper articles valued at Rs. 1,758 had been stolen from the Central Stores of an Electricity System. Investigation showed that the thefts were committed at different times in small lots. Two of the thieves were caught and sentenced to imprisonment for six months. Some of the articles were recovered by the Police. A sum of Rs. 1,389 being the estimated value of the remaining articles which could not be

Grant No. XXVII—Electricity—*cont.*

traced was written off by Government, who agreed with the head of the department that responsibility for the loss could not be fixed on any individual. Steps have been taken to guard against a recurrence of such thefts in the stores.

3. *Remission of revenue due from a licensee consequent on the postponement of the guarantee.*—Two agreements were entered into with a licensee for the supply of electrical energy to two extensions in his area. According to the agreements, the annual minimum guarantee payable by the licensee was to commence on the dates on which the extensions would be supplied with energy. Although the supply of power to the two extensions commenced on 6th March 1938 and 15th December 1938 respectively, the head of the department, at the request of the licensee, recovered the guaranteed amounts in both cases only from 15th December 1938, the date on which both the lines were brought into beneficial use. Government held that the head of the department should not have deviated from the terms of the agreement without their sanction and that there had been an unauthorized remission of revenue amounting to Rs. 3,507. They, however, sanctioned the write-off of the loss.

4. *Suspense Accounts—(a) Pykara Hydro-Electric Scheme.*—The transactions are as shown below:—

Particulars.	Opening balance.	Debits.	Total.	Credits.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
1 Purchases ..	— 2,25,152	9,46,857	7,21,705	8,23,261	— 1,01,556
2 Stock ..	18,16,272	13,96,760	32,13,032	14,64,298	17,48,734
3 Miscellaneous	7,45,202	45,25,479	52,70,681	46,77,827	5,92,854
Public Works Advances.					
4 London Stores ..	— 188	41,097	40,909	40,511	398

*Item 1.*—The balance represents the value of materials supplied by other Public Works Divisions and firms for which payment is being made in 1941-42.

*Item 2.*—The balance is within the reserve limit of Rs. 20 lakhs.

There are 11 store depots in the system including the central depot and show room at Coimbatore. Under the orders of Government, the annual verification should be carried out by a gazetted officer who is not in actual charge of the depots. The verification of five depots was, however, carried out by a non-gazetted officer. The verification of the stores in the remaining six depots is expected to be completed by the end of September 1941 by the stock verifier, who has been recently appointed. The discrepancies noticed during verification are being adjusted.

*Item 3.*—The balance at debit consists of:—(a) Rs. 1,52,471, representing current consumption charges billed for to end of March 1941 the bulk of which is recoverable in 1941-42,

(b) Rs. 2,91,703 representing the value of machinery, etc., supplied to consumers under the hire-purchase system,

Grant No. XXVII—Electricity—*cont.*

(c) Rs. 67,072, being the balance of cost of an oil engine purchased from a licensee and hired out to another licensee, and

(d) Rs. 81,608, relating to other items pending recovery or adjustment, such as service connection charges on works not yet completed and sums due from municipalities on account of establishment and general charges incidental to the management of the municipal electrical undertakings by Government.

*Item 4.*—The balance represents inspection charges in respect of stores imported from England pending adjustment.

(b) *Mettur Hydro-Electric Scheme.*—The transactions are as follows :—

Particulars.	Opening balance.	Debits.	Total.	Credits.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
1 Purchases ..	— 1,55,753	6,31,026	4,75,273	5,65,323	— 90,050
2 Stock ..	11,23,771	10,04,999	21,28,770	9,11,237	12,17,533
3 Miscellaneous	1,58,611	18,79,564	20,38,175	18,13,406	2,24,769
Public Works Advances.					
4 London Stores ..	1,763	6,645	8,408	8,195	213
5 Workshop Suspense.	..	2,70,569	2,70,569	2,70,569	..

*Item 1.*—The amount represents the value of materials supplied by other Public Works Divisions and firms for which payment is being made in 1941-42.

*Item 2.*—(a) The reserve limit for stock is Rs. 11,60,000 and the excess over this limit is due to the devolution of large quantity of surplus materials from the completed works to stock. Necessary sanction to the enhancement of the reserve limit to cover the excess has been applied for.

(b) There are four store depots in the system including the central stores at Mettur. Under orders of Government the stores should be verified once a year by a gazetted officer, who is not in actual charge of the depots. The verification of the central stores at Mettur was completed during the year by a Junior Engineer (a non-gazetted officer) unconnected with the executive charge of the stores, under the special orders of Government. The verification has disclosed large excesses and deficits, which are under scrutiny. The stores at the three sub-stores were not, however, verified at any time. It is reported that the stock verifier appointed for the purpose is expected to commence work in October 1941.

(c) *Surplus materials at site of completed works.*—The surplus materials mentioned in Item 2 (c) under paragraph 4 (ii) on page 102 of the Appropriation Accounts for 1939-40 have not yet been transferred to other works or taken to stock and their value has not been assessed. It is reported that lists of these stores are still under scrutiny, that it will take some time before the necessary adjustment is made and that a physical verification of the stores will be arranged for after they are taken into the priced ledgers.

*Item 3.*—The balance at debit consists of—

(a) Rs. 1,19,231, representing current consumption charges billed for to end of March 1941, the bulk of which is recoverable only in 1941-42.



Grant No. XXVII—Electricity—*cont.*

(b) Rs. 47,218, representing the value of machinery, etc., supplied to consumers under the hire-purchase system, and

(c) Rs. 58,320, relating to other items pending recovery or final adjustment, such as service connection charges on works not yet completed and the value of materials issued to Tiruvannamalai Municipality.

*Item 4.*—The balance represents the value of stores and machinery imported from England pending final adjustment.

(c) *Andhra Power System.*—The transactions of the year are as shown below :—

Particulars.	Opening balance.	Debits.	Total.	Credits.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
1 Purchases ..	— 1,56,041	6,83,288	5,27,247	6,79,370	— 1,52,123
2 Stock ..	2,87,447	9,86,156	12,73,603	9,00,632	3,72,971
3 Miscellaneous	1,41,302	5,55,259	6,96,561	5,44,839	1,51,722
Public Works					
Advances.					
4 London Stores ..		30	30		30

*Item 1.*—The balance represents the value of stores supplied by other Public Works Divisions and firms for which payment is being made in 1941–42.

*Item 2.*—The balance is within the reserve limit of Rs. 4,60,000. There are nine store depots in the system. The annual verification of the stores in these depots by an independent gazetted officer is reported to be in progress.

*Item 3.*—The balance consists of—

(i) Rs. 45,320, representing current consumption charges billed for to end of March 1941 the bulk of which is recoverable only in 1941–42,

(ii) Rs. 70,799, being the value of the plant and equipment purchased from a licensee for a Government Distribution Scheme and provisionally kept under this head,

(iii) Rs. 13,677 representing the value of machinery, etc., supplied to consumers under the hire-purchase system, and

(iv) Rs. 21,926 relating to other items pending recovery or adjustment, such as service connection charges on works not yet completed, and value of materials sold to municipalities.

*Item 4.*—The balance represents the value of stores imported from England pending final adjustment.

5. *Depreciation Reserve Funds and Special Reserve Funds of Electricity Schemes.*—These are created, out of the revenues of the schemes, to provide reserves sufficient to meet as required (a) the cost of renewals and replacements of wasting assets necessitated by ordinary wear and tear and (b) expenditure on extraordinary or unforeseen renewals of assets due to abnormal causes. Contributions to these Funds are made annually from the sixth year of operation at 2½ and 1 per cent, respectively, of the total capital outlay at the end of the preceding year, subject to a maximum accumulation of 30 per cent and 10 per cent

Grant No. XXVII—Electricity—*cont.*

of the capital outlay. The funds were constituted for the Pykara Hydro-Electric Scheme with effect from the year 1937-38, while the amounts shown under the Mettur Hydro-Electric Scheme represent only the contributions made in respect of certain schemes transferred to it from the Pykara scheme. The balance at the credit of each fund is invested in Government securities and the interest realized is credited as miscellaneous revenue of the schemes. Expenditure on renewals and replacements chargeable to these funds is accounted for as ordinary expenditure of Government under the grant concerned and an equivalent amount is transferred from the funds at the end of the year and adjusted as reduction of expenditure under the relevant service head.

The transactions of the funds for the year 1940-41 are as shown below :—

(1)	Pykara Hydro- Electric Scheme. (2)	Mettur Hydro- Electric Scheme. (3)	Total. (4)
	RS.	RS.	RS.
<i>Depreciation Reserve Fund—</i>			
Opening balance on 1st April 1940 .. .. .	15,77,778	2,47,892	18,25,670
Receipts .. .. .	7,14,234	1,13,432	8,27,666
Disbursements .. .. .	19,669	1,577	21,246
Closing balance on 31st March 1941 .. .. .	22,72,343	3,59,747	26,32,090
<i>Special Reserve Fund—</i>			
Opening balance on 1st April 1940 .. .. .	6,25,890	99,157	7,25,047
Receipts .. .. .	2,85,693	45,373	3,31,066
Disbursements .. .. .	29,823	..	29,823
Closing balance on 31st March 1941 .. .. .	8,81,760	1,44,530	10,26,290

Grant No. XXVIII—Famine.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>54. Famine.</b>		RS.	RS.	RS.
<b>A. Famine Relief.</b>				
a. Salaries and establishments—				
1. Pay of officers—				
Charged .. .. .	R. 300	300	298	- 2
Authorized .. .. .	O. 1,500	..	..	..
	R. - 1,500			
2. Pay of establishments ..	O. 7,000	1,600	1,535	- 65
	R. - 5,400			
<i>Column (1).—Decrease in provision due to the absence of famine conditions owing to timely rains.</i>				
3. Allowances and honoraria.	O. 1,500	400	316	- 84
	R. - 1,100			
b. Relief works—				
1. Communications ..				
	O. 40,000	16,900	16,024	- 876
	R. - 23,100			
<i>Column (1).—Vide explanation under "a. 2." above.</i>				
2. Irrigation works ..	O. 8,000	..	..	..
	R. - 8,000	..	..	..
<i>Column (1).—Vide explanation under "a. 2." above.</i>				
3. Other works .. .. .	O. 2,000	100	20	- 80
	R. - 1,900			
c. Gratuitous relief .. ..	O. 10,000	..	2	+ 2
	R. - 10,000			
<i>Column (1).—Vide explanation under "a. 2." above.</i>				
d. Miscellaneous—				
1. Measures for the protec- tion of cattle. { O. 10,000				
	{ R. - 10,000	..	..	..
<i>Column (1).—Vide explanation under "a. 2." above.</i>				
2. Other expenditure ..	O. 20,000	15,000	10,162	4,838
	R. - 5,000			
<i>Column (1).—Vide explanation under "a. 2." above.</i>				
<i>Column (4).—Expenditure on the relief of distress due to cyclone, flood, fire, etc., could not be accurately estimated.</i>				
<b>B. Transfers to Famine Relief Fund—</b>				
Charged .. .. .	O. 5,00,000	..	..	..
	R. - 5,00,000	..	..	..
<i>Column (1).—As the balance in the Fund on the 31st March 1941 was more than the prescribed minimum of Rs. 60 lakhs, no contribution to the fund was made from revenues.</i>				

Grant No. XXVIII—Famine—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>54. Famine—<i>cont.</i></b>	RS.	RS.	RS.
Surrenders or withdrawals within grant or appropriation—			
<i>Charged</i> .. .. . R. 4,99,700	4,99,700	..	-4,99,700
Authorized .. .. . R. 66,000	66,000	..	- 66,000
Totals { <i>Charged</i> .. 5,00,000		298	- 4,99,702
{ <i>Authorized</i> .. 1,00,000		28,059	- 71,941

## Notes.

*Administration of the grant—Charged.*—The saving in the final appropriation was 99·9 per cent and it occurred under the sub-head 'B' as in the previous year. The saving in the modified appropriation was 0·7 per cent and the amount involved was only Rs. 2.

*Authorized.*—The percentage of saving in the final grant was 71·9 as against 6·9 in 1939-40 and the saving occurred under almost all the sub-heads. The saving in the modified appropriation was 17·5 per cent as against 0·3 per cent in the previous year. The saving occurred chiefly under the sub-head 'd.2'.

2. *The Madras Famine Relief Fund.*—The fund in its present form was constituted under the Madras Famine Relief Fund Act, 1936, which came into force from 8th October 1936. According to the Act, as amended in 1938, the assets of the Fund consist of—

- (i) the balance of the old Famine Relief Fund established under the earlier rules ;
- (ii) contributions from the revenues of the Province ;
- (iii) interest accruing from time to time on the investments of the balance in the Fund ; and
- (iv) sale proceeds of unserviceable materials purchased for famine works, etc., if any.

If, on the 31st March of any year, the balance in the fund happens to be less than Rs. 60 lakhs, the deficiency should be made up from and charged to the revenues of the Province. If the deficiency exceeds Rs. 5 lakhs, it should be made up by annual instalments, the amount of each except the last being not less than Rs. 5 lakhs. When the balance exceeds Rs. 60 lakhs, contributions may be made with the vote of the Legislature.

Grant No. XXVIII—Famine—*cont.*

The balance in the fund may be expended only

- (1) on the relief of serious famine in the Province ;
- (2) on the relief of distress caused by serious drought, flood or other natural calamities ; and
- (3) when the balance exceeds Rs. 40 lakhs, to meet expenditure on protective irrigation and other works for the prevention of famine.

Such expenditure, when incurred, is initially debited to the service head "54—Famine". The portion of the expenditure which Government may eventually decide to finance from the fund is subsequently transferred from the fund and adjusted in reduction of the expenditure under the service head.

The account of the fund for 1940-41 was as shown below :—

	RS.	
Balance on 1st April 1940 ..	63,97,590	
Receipts during the year—		
Interest on investments.	2,18,594	
Other receipts	33,700	2,52,294
	<hr/>	<hr/>
		66,49,884
Expenditure during the year.		....
		<hr/>
Balance on 31st March 1941.		66,49,884
		<hr/>

## Grant No. XXIX—Pensions.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>55. Superannuation Allowances and Pensions.</b>				
		RS.	RS.	RS.
<b>a. Superannuation and Retired Allowances—</b>				
Payments to Madras Government Pensioners—				
Charged .. .. .	O. 5,00,000	6,06,000	6,03,962	- 2,038
	S. 73,900			
	R. 32,100			
<i>Column (1).—Based on the progress of actuals and fresh sanctions.</i>				
Authorized .. .. .		78,50,000	79,01,619	+ 51,619
<b>b. Equated Payments of Commuted value of Pensions transferred from Capital (outside the Revenue Account)—</b>				
Charged .. .. .	O. 98,700	2,05,700	2,05,607	- 93
	S. 1,07,000			
<i>Column (1).—Decision of Government to repay in 1940-41 from the current revenues the full amount of net expenditure (including interest) on commuted value of pensions debited to capital in 1939-40.</i>				
Authorized .. .. .	O. 9,37,800	3,200	3,227	+ 27
	R. - 9,34,600			
<i>Column (1).—Non-utilisation of the provision for repayment from revenue of the capital expenditure incurred in 1938-39 owing to the repayment having actually been made in 1939-40 itself.</i>				
<b>c. Compassionate Allowances—</b>				
Charged .. .. .	R. 6,100	6,100	6,206	+ 106
<i>Column (1).—Compassionate allowance sanctioned to an officer not originally anticipated.</i>				
Authorized .. .. .	O. 36,000	33,000	37,444	+ 4,444
	R. - 3,000			
<i>Column (4).—Expenditure not anticipated.</i>				
<b>d. Gratuities—</b>				
<b>A. Gratuities—</b>				
Charged .. .. .	O. 500	100	90	- 10
	R. - 400			
Authorized .. .. .	O. 35,000	28,000	25,607	- 2,393
	R. - 7,000			
<i>Column (1).—Based on the progress of actuals.</i>				
<b>B. Compassionate gratuities—</b>				
Charged .. .. .	O. 1,000	600	500	- 100
	R. - 400			
Authorized .. .. .	O. 49,000	45,000	44,085	- 915
	R. - 4,000			
<b>e. Donations to Provident Funds—</b>				
<b>(i) Non-pensionable staff paid from Provincial Funds—</b>				
Charged .. .. .		5,000	4,895	- 105
Authorized .. .. .	O. 33,000	25,000	25,303	+ 303
	R. - 8,000			
<i>Column (1).—Contribution payable by Government was less than anticipated.</i>				
<b>(ii) Non-pensionable staff paid from Local Funds administered by Government.</b>				
	R. 700	700	691	- 9

Grant No. XXIX—Pensions—*cont.*

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>55. Superannuation Allowances and Pensions</b> — <i>cont.</i>	RS.	RS.	RS.
f. Government contribution payable under the Indian Civil Service Family Pension Rules—			
Charged .. .. O. 1,600 R. 400	2,000	1,578	- 422
g. Covenanted Civil Service Pensions (Annuities)—			
Charged .. .. O. 54,400 R. 25,100	79,500	74,200	- 5,300
Column (1).—Number of retired officers of the Indian Civil Service drawing their annuities in India being greater than anticipated.			
Concession grants in respect of part contributions to annuities—			
Charged .. .. R. 1,600	1,600	800	- 800
h. Charges in England—			
I. Secretary of State for India—			
Pensions of Military officers in respect of civil employment—			
Charged .. ..	2,12,000	2,10,324	- 1,676
II. High Commissioner for India—			
A. Superannuation and Retired Allowances (General Pensions and Indian Civil Service Annuities)—			
Charged .. .. O. 19,20,000 R. - 1,00,000	18,20,000	18,46,966	+ 26,966
Authorized .. .. O. 1,65,000 R. - 29,000	1,36,000	1,35,374	- 626
B. Indian Civil Service Family Pensions—			
Charged .. .. O. 6,000 R. 31,200	37,200	37,078	- 122
C. Compassionate Allowances—			
Charged .. ..	18,800	18,118	- 682
D. Gratuities (Passage)—			
Charged .. .. O. 2,000 R. - 2,000	..	..	..
Loss or gain by exchange—			
Charged .. .. R. 3,700	3,700	3,674	- 26
Authorized .. .. R. 300	300	235	- 65
k. Deduct—Pensionary charges transferred to commercial departments—			
Charged .. .. O. - 28,500 R. 2,600	- 25,900	- 22,715	+ 3,185
Column (4).—Smaller recovery of pensionary charges consequent on the decrease in establishment charges.			
Authorized .. .. O. - 1,52,300 R. - 11,000	- 1,63,300	- 1,55,249	+ 8,051

Grant No. XXIX—Pensions—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>55-A. Commutation of Pensions financed from ordinary revenues.</b>	RS.	RS.	RS.
a. Amount transferred from "83. Payments of commuted value of pensions"—			
<i>Charged</i> .. .. . S. 1,59,800	1,59,800	1,29,054	- 30,746
<i>Column (1).</i> —Due to the decision of Government to meet the expenditure on commutation of pensions from current revenues.			
<i>Column (4).</i> —Commutation amount payable to a pensioner in March 1941 having been actually paid in April 1941.			
Authorized .. .. . R. 25,000	25,000	10,664	- 14,336
<i>Column (1).</i> — <i>Vide</i> explanation under 'Charged'.			
<i>Column (4).</i> —Shorter recovery from the Central Government due to a change in the accounting procedure in respect of divisible pensions.			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
Gross .. .. . R. 2,600	2,600		- 2,600
Deductions .. .. . R. - 2,600	- 2,600		+ 2,600
Authorized—			
Gross .. .. . R. 9,59,600	9,59,600		- 9,59,600
Deductions .. .. . R. 11,000	11,000		- 11,000
Totals			
<i>Charged—</i>			
Gross .. .. . 31,60,700	31,60,700	31,43,052	- 17,648
Deductions .. .. . - 23,500	- 23,500	- 22,715	+ 5,785
Net .. .. . 31,32,200	31,32,200	31,20,337	- 11,863
Authorized—			
Gross .. .. . 91,05,800	91,05,800	81,84,249	- 9,21,551
Deductions .. .. . - 1,52,300	- 1,52,300	- 1,55,249	- 2,949
Net .. .. . 89,53,500	89,53,500	80,29,000	- 9,24,500

**Notes.**

*Administration of the grant—Charged.*—There was a saving of 0·4 per cent in the final appropriation as against an excess of 2·3 per cent in the previous year.

*Authorized.*—There was a saving of 10·3 per cent in the final grant as against 0·3 per cent in the previous year. The saving occurred chiefly under the sub-head 'b'. There was, however, an excess of 0·6 per cent over the modified appropriation as against a saving of 0·2 per cent in the previous year.



Grant No. XXX—Stationery and Printing.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>56. Stationery and Printing.</b>	RS.	RS.	RS.
<b>I. Stationery.</b>			
<b>a. Stationery office—</b>			
<b>A. Pay of officers—</b>			
Charged .. .. .	5,800	5,596	- 204
Authorized .. .. .			
O. 600	} 1,400	} 1,398	} - 2
R. 800			
B. Pay of establishments .. .. .			
O. 23,600	} 24,000	} 24,006	} + 6
R. 400			
C. Packing and carriage of stationery.			
O. 20,000	} 23,000	} 19,680	} - 3,320
R. 3,000			
<i>Column (1).—Based on the actuals for 1939-40.</i>			
<i>Column (4).—Due mainly to the satisfaction in April and May 1941 of indents which should have been complied with in March.</i>			
D. Other charges .. .. .			
O. 24,600	} 29,500	} 29,785	} + 285
R. 4,900			
<i>Column (1).—Mainly due to (1) the increase in the allowances paid to the Special Officer for the verification of stock of stationery (Rs. 700) and (2) the payment during the year of repair bills of 1939-40, the larger number of typewriters and duplicators repaired and the rise in the price of spare parts (Rs. 4,200).</i>			
<b>b. Purchase of Stationery Stores—</b>			
A. Stationery purchased in India.			
O. 10,60,000	} 15,15,000	} 15,03,773	} - 11,227
S. 4,01,200			
R. 53,800			
<i>Column (1).—Rise in the prices of all articles due to war, local purchase of certain articles usually imported and the special purchase of stationery articles in the year to provide a reserve stock.</i>			
Deduct—Stationery supplied to Government House Press establishment.			
O. - 6,300	} - 5,400	} - 3,023	} + 2,377
R. 900			
<i>Column (4).—Stationery not consumed to the extent anticipated.</i>			
B. Customs duty on imported stores.			
O. 8,000	} 30,000	} 29,004	} - 996
R. 22,000			
<i>Column (1).—Increased expenditure on stores purchased through the Director-General of Stores, London.</i>			
C. Deduct—Cost of stationery supplied to the Secretarial Staff of the Governor and the High Court.			
O. - 5,300	} - 9,300	} - 9,259	} + 41
R. - 4,000			
<i>Column (1).—Rise in the prices of stationery articles and consequent valuation of indents at higher rates.</i>			
D. Stationery supplied to the Secretarial staff of the Governor and the High Court—			
Charged .. .. .			
O. 5,300	} 9,300	} 9,259	} - 41
S. 4,000			
<i>Column (1).—Vide explanation against "b. C." above.</i>			

Grant No. XXX—Stationery and Printing—*cont.*

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving —. (4)
<b>56. Stationery and Printing—<i>cont.</i></b>	<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
<b>I. Stationery—<i>cont.</i></b>			
d. <i>Deduct</i> —Value of stationery supplied to other Governments and paying departments—			
Paying departments .. O. — 10,000 } R. — 5,000 }	— 15,000	— 10,207	+ 4,793
<i>Column (1).</i> —Based on the actuals of 1939–40.			
<i>Column (4).</i> —Due chiefly to recoveries on account of cost of stationery supplied during 1940–41 having been actually effected in April 1941.			
<b>II. Printing.</b>			
e. Government Presses, Madras—			
A. General overhead charges—			
1. Pay of officers .. O. 31,100 } S. 100 } R. 3,400 }	34,600	34,495	— 105
<i>Column (1).</i> —Due partly to the conversion of the post of Office Manager into a gazetted post and partly to the fact that the Superintendent did not proceed on leave out of India as anticipated.			
2. Pay of establishments. O. 61,300 } R. — 2,900 }	58,400	58,457	+ 57
3. Electric current .. .. .	29,000	29,103	+ 103
4. Charges payable to Governments, departments and others .. .. .	19,200	18,829	— 371
5. Other charges .. O. 49,900 } R. 7,000 }	56,900	56,070	— 830
<i>Column (1).</i> —Payment of property tax during the year on the remodelled building of the Central Press.			
B. Productive branches—			
1. Pay of officers .. .. .	5,200	5,189	— 11
2. Pay of establishments. O. 5,15,700 } R. — 29,000 }	4,86,700	4,87,261	+ 561
3. Other charges .. O. 29,000 } R. — 3,100 }	25,900	26,895	+ 995
<i>Column (1).</i> —Restriction in overtime work.			
C. Mechanical branch .. O. 17,700 } R. — 2,400 }			
<i>Column (1).</i> —Due to change in personnel.			
D. Type foundry—			
1. Pay of establishments. O. 17,300 } R. — 1,400 }	15,900	15,790	— 110
2. Other charges .. O. 2,300 } R. — 100 }	2,200	2,192	— 58
E. Publication branch .. .. .	6,600	6,652	+ 52
F. Other expenditure—			
1. Pay of establishments. O. 26,600 } R. — 1,200 }	25,400	25,194	— 206
2. Provision for depreciation .. O. 1,42,000 } R. — 13,000 }	1,29,000	1,28,758	— 242

Grant No. XXX—Stationery and Printing—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>56. Stationery and Printing—cont.</b>		RS.	RS.	RS.
<b>II. Printing—cont.</b>				
e. Government Presses, Madras—cont.				
F. Other expenditure—cont.				
3. Renewals and replacements from depreciation funds.	O. 50,000 R. - 7,200	42,800	37,733	- 5,067
<i>Columns (1) and (4).—Plant, machinery and other dead stock articles not received from England before the end of the year consequent on the prevailing international situation.</i>				
4. Stores purchased in India.	O. 51,000 R. 4,000	55,000	56,146	+ 1,146
5. Carriage of gazettes and forms and cost of blocks and maps.	O. 55,000 R. 16,000	71,000	72,267	+ 1,267
<i>Column (1).—Enhanced rates of railway freight and general increase in despatch work.</i>				
6. Other charges	O. 12,300 R. - 1,000	11,300	10,918	- 382
7. Deduct—Charges	O. - 65,000 R. 12,200	- 52,800	- 43,240	+ 9,560
<i>Columns (1) and (4).—Vide remarks against "F. 3." above.</i>				
G. Deduct—Cost of printing work done for the Secretariat staff of the Governor and the High Court.	O. - 1,59,800 R. - 9,300	- 1,69,100	- 1,69,055	+ 45
H. Printing work done for the Secretariat staff of the Governor and the High Court— Charged	O. 1,59,800 S. 9,300	1,69,100	1,69,055	- 45
J. Government House Press establishment.	O. 8,000 R. - 8,000	..	..	..
<i>Column (1).—Due to the decision to debit the charges to "25. General Administration—Heads of Provinces, Ministers, etc."</i>				
f. Printing at Private Presses.	O. 1,17,800 R. - 23,300	94,500	94,573	+ 73
<i>Column (1).—Due to the decision of Government not to revise the electoral rolls during 1940.</i>				
h. Charges in England—High Commissioner for India—				
A. Leave salaries and deputation pay— Printing—				
	O. 2,400 R. - 2,400	..	..	..
B. Sterling overseas pay—Stationery— Charged				
	.. ..	3,000	3,000	..
C. Stores for India—				
Stationery	O. 43,600 S. 1,91,800	2,35,400	2,32,640	- 2,760
Printing	O. 40,000 S. 19,000 R. - 15,600	43,400	4,948	- 18,452

Grant No. XXX—Stationery and Printing—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>56. Stationery and Printing—<i>cont.</i></b>		RS.	RS.	RS.
j. Loss or gain by exchange—				
A. Other than on stores—				
<i>Charged</i> .. .. .			5	+ 5
B. Stores .. .. .	R. 500	500	448	- 52
Surrenders or withdrawals within grant or appropriation—				
Gross .. .. .	R. - 5,200	- 5,200		+ 5,200
Deductions .. .. .	R. 5,200	5,200		- 5,200
Totals				
	{ <i>Charged</i> ..	1,87,200	1,86,915	- 285
	{ Authorized—			
	Gross ..	30,81,900	30,47,292	- 34,608
	Deductions ..	- 2,46,400	- 2,34,784	+ 11,616
	Net ..	28,35,500	28,12,508	- 22,992

## Notes.

*Administration of the grant—Charged.*—There was a saving of 0·2 per cent in the final appropriation as against 0·3 per cent in the previous year.

*Authorized*—The percentage of saving in the final grant was 0·8 as against 1·5 in 1939 40.

2. *Losses.*—(i) A large number of copies of the Indian Law Reports (Madras Series), 1921–25, remained unsold in the Government Press, Madras, mainly as a result of (1) the discontinuance of the inter-provincial supply of such publications and the consequent decline in the number of subscribers and (2) the action of the Central Government stopping the sale of such publications at the Central Depot at Calcutta. The book value of the unsold stock at the published price was Rs. 31,870.

With a view to dispose of this excess stock, the Government of Madras entered into an agreement with an agent giving him for a period of ten years the sole right to print, sell and publish the I.L.R. (Madras Series), 1921–25, subject, *inter alia*, to the condition that he should take over at a valuation the existing stock within a specified period. As, however, the agent failed to take over the stock within the stipulated time, it was sold in a public auction for Rs. 389. The sum of Rs. 31,481 being the difference between the book value of the copies and the amount realized by sale was written off by Government. The Government promissory notes of the value of Rs. 1,000 which had been deposited by the agent as security were forfeited to Government and an amount of Rs. 816 was realized by their sale and credited to Government. Government decided that no further action could be taken against the agent, as he was absconding and as enquiries revealed

Grant No. XXX—Stationery and Printing—*cont.*

that there was no possibility of recovery from him even if a decree were obtained against him.

(ii) Stationery Stores valued at £2,020 (Rs. 26,933) sent by the Director-General of Stores, Indian Stores Department, London, were lost at sea by enemy action. Their value was written off by Government.

3. *Stock Account*—The stock account of stationery stores for the year 1940-41 is given below :—

	RS.
(1) Opening balance on the 1st April 1940 .. ..	4,40,980
(2) Receipts—	
(a) From the Director-General of Stores (with percentage charges).	2,15,640
(b) Contractors' supplies in India including agents for foreign supplies (with percentage charges).	15,06,805
(c) Excess in stock taking .. .. .	383
(d) Customs duty and other charges on receipts..	1,75,806
(e) Gain by revaluation .. .. .	2,17,238
Total ..	25,56,852
(3) Issues .. .. .	15,92,949
(4) Closing balance on the 31st March 1941 .. ..	9,63,903
Total ..	25,56,852

The stock was verified by a special officer who completed the verification on the 23rd June 1941. He certified that he had personally verified by actual count the stock of stationery in the Stationery office with reference to the balances appearing on the dates of verification of the several items in the stock registers maintained in the section of the Stationery office and in accordance with the relevances in the Stationery Manual. He further certified that the stock of other articles in the store-rooms which had not been taken into account and that lists of excesses and deficiencies submitted were correct and complete. It has been stated by the head of the stock being smaller than the issues of the year.

The closing balance consisted of the following:

- (i) Paper and boards
- (ii) Envelopes and blank
- (iii) Cloth (binding)
- (iv) Inks, pencils
- (v) Miscellaneous

10,265  
 4,528  
 1,07,163  
 47,202  
 1,14,745  


---

 9,63,903  


---

 Total ..

Grant No. XXX—Stationery and Printing—*cont.*

4. *Depreciation Reserve Fund of the Government Press, Madras* (Sub-heads "e. F. 2 and 3").—The transactions of the fund for the year 1940-41 are shown below :—

				RS.
Opening balance	..	..	..	13,87,140
Receipts	..	..	..	1,28,758
				<hr/> 15,15,898
Disbursements	..	..	..	37,733
Closing balance	..	..	..	<hr/> 14,78,165

The amounts provided annually for the depreciation of plant and machinery in the Press and the residual book value of the plant and machinery disposed of during the year are credited to the account of the fund while the ordinary expenditure on renewals and replacements is debited to this account. No interest is allowed on the balance at credit of this fund. The balance as shown above agrees with the balance intimated by the Departmental Officer. It has been certified by him that the debits and credits to the fund were for amounts authorized by the rules of the fund and that there was no diversion from the fund.

Grant No. XXXI—Miscellaneous.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>57. Miscellaneous.</b>				
		RS.	RS.	RS.
a. Expenditure on account of State Prisoners and Detenues.	D. 1,200 } S. 1,400 }	2,600	2,416	— 184
b. Cost of books and periodicals.	O. 400 } R. — 200 }	200	92	— 108
c. Donations for Charitable Purposes—				
A. Charitable institutions ..	..	25,700	25,749	+ 49
B. Lungarkhanas ..	..	13,500	13,296	— 204
C. Charges on account of European vagrants.	..	200	96	— 104
D. Miscellaneous—				
Charged .. ..	..	4,600	4,179	— 421
Authorized.	O. 54,100 } S. 4,500 } R. 4,100 }	62,700	62,300	— 400
<i>Column (1).—Chiefly grant to a convent which had ceased to receive financial help from Europe on account of war conditions to enable it to run certain charitable institutions (Rs. 4,500), and increased grant to the Madras Vigilance Association (Rs. 3,300).</i>				
d. Irrecoverable Temporary Loans and Advances written off—				
A. Advances to cultivators and revenue advances.	O. 10,100 } R. — 2,500 }	7,600	6,624	— 976
<i>Column (1).—Reduction based on actuals.</i>				
B. Loans to communities eligible for the ameliorative measures undertaken by the Labour Department for the purchase of house-sites.	O. 9,000 } R. — 1,600 }	7,400	5,959	— 1,441
C. Miscellaneous .. ..	O. 2,000 } R. — 1,400 }	600	550	— 50
e. Rents, Rates and Taxes ..	O. 18,100 } R. 2,800 }	20,900	21,717	+ 817
<i>Column (1).—Mainly due to excess expenditure incurred by the Director of Industries and Commerce.</i>				
f. Contributions—				
A. Telegraph lines and Postal services—Maintenance.	..	10,900	10,488	— 412
B. Guarantee for unremunerative Railway lines.	..	2,77,000	2,88,472	+ 11,472
C. Contributions to local and municipal bodies in aid of general balances.	O. 87,500 } S. 13,500 } R. — 500 }	1,00,500	1,00,469	— 31
<i>Column (1).—Contribution to the Mettur Township Committee constituted as a statutory body with effect from 1st September 1940.</i>				
D. Contributions to local bodies for loss of income from entertainment tax.	S. 3,03,000	3,03,000	2,96,145	— 6,855

*Column (1).—Post budget decision to debit the compensation payable to local bodies under Section 13 (1) of the Madras Entertainments Tax Act to this head instead of to "13. Other Taxes and Duties."*

## Grant No. XXXI—Miscellaneous—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>57. Miscellaneous—cont.</b>				
g. Miscellaneous Compensations.	..	500	434	— 66
h. Miscellaneous and Unforeseen Charges—				
A. Charges in connection with the visit of High Personages.	{ O. 1,000 } R. — 900 }	100	..	— 100
B. Rewards for destruction of wild animals.	..	3,400	2,721	— 679
C. Miscellaneous charges for the treatment of patients at the Pasteur Institute.	..	200	56	— 144
D. Miscellaneous ..	{ O. 2,500 } S. 100 } R. 200 }	2,800	2,681	— 119
E. War Committees—				
1. Madras Provincial War Committee and its Sub-Committees.	S. 34,600	34,600	34,206	— 394
<i>Column (1).—Expenditure on account of the Madras Provincial War Committee and its Sub-Committees constituted in June 1940.</i>				
2. District War Committees and its Sub-Committees.	S. 9,500	9,500	9,223	— 277
<i>Column (1).—Expenditure connected with the District War Committees and their Sub-Committees during the year.</i>				
j. Expenditure on Air Raid Precautions—				
A. Pay of officers—				
Charged .. .. . R.	10,300	10,300	10,431	+ 131
<i>Column (1).—Due to the creation in August 1940 of a temporary post of special officer to complete the air raid precaution scheme for Madras City and Port.</i>				
B. Pay of establishments.	{ S. 100 } R. 4,400 }	4,500	4,371	— 129
<i>Column (1).—Pay of the staff sanctioned to assist the Air Raid Precautions Officer.</i>				
C. Other charges—				
Charged .. .. . R.	2,600	2,600	2,627	+ 27
<i>Column (1).—Vide explanation under "Pay of officers."</i>				
Authorized .. .. . R.	87,000	87,000	98,185	+ 11,185
<i>Column (1).—To meet other expenses connected with the scheme for Air Raid Precautions.</i>				
<i>Column (4).—Debit for the supply of equipment by the Central Government not anticipated.</i>				



Grant No. XXXI—Miscellaneous—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +. Saving —. (4)
<b>57. Miscellaneous—cont.</b>			
	RS.	RS.	RS.
<b>j. Expenditure on Air Raid Precautions—cont.</b>			
<b>D. Deduct—Contributions recoverable from other Governments, etc.—</b>			
Charged .. .. . R.	— 12,900	— 12,900	— 8,777 + 4,123
<i>Column (1).—Provision for recovery from the Government of India of the expenditure incurred during the financial year.</i>			
<i>Column (4).—Actual recovery from the Government of India was for the calendar year instead of for the financial year.</i>			
Authorized .. .. . R.	— 91,400	— 91,400	— 30,743 + 60,657
<i>Columns (1) and (4).—Vide explanations under "Charged."</i>			
<b>k. Charges in England—High Commissioner for India—</b>			
<b>A. Other Charges—(Books and Periodicals) .. .. .</b>			
Sterling overseas pay—	400	207	— 193
Charged .. .. . R.	2,800	2,800	2,697 — 103
<i>Deduct—Recoveries from Central Government on account of air raid precautions—</i>			
Charged .. .. . R.	— 2,800	— 2,800	.. + 2,800
<b>l. Loss or gain by exchange—</b>			
Charged .. .. .	..	..	5 + 5
<b>63. Extraordinary charges.</b>			
<b>a. Charges in India (Charges incurred as a direct result of the war)—</b>			
<b>A. Expenditure incurred in connexion with enemy subjects—</b>			
<b>1. Allowances and other charges .. .. . R.</b>			
	8,600	8,600	8,225 — 375
<i>Column (1).—Chiefly transport of enemy aliens to camps, feeding and hospital charges.</i>			
<b>2. Charges recoverable from Governments, Departments and others .. .. . R.</b>			
	— 8,600	— 8,600	— 7,265 + 1,335
<i>Column (1).—Vide explanation under "a. A. 1."</i>			
<b>B. Special Police Charges—</b>			
<b>I. Coastal Police Charges—</b>			
<b>1. Pay of establishments.</b>			
	{ O. 96,600 }	..	..
	{ R. — 96,600 }	..	..
<b>2. Allowances .. .. .</b>			
	{ O. 11,200 }	..	..
	{ R. — 11,200 }	..	..

Grant No. XXXI.—Miscellaneous—*cont.*

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>63. Extraordinary charges—<i>cont.</i></b>	RS.	RS.	RS.
a. Charges in India (charges incurred as a direct result of the war)— <i>cont.</i>			
B. Special Police Charges— <i>cont.</i>			
I. Coastal Police Charges— <i>cont.</i>			
3. Contingencies .. { O. 16,600 R. -16,600 }	..	..	..
4. Charges recoverable from Governments, Departments, and others. { O. -1,24,400 R. 1,24,400 }	..	..	..
II. Other Police Charges—			
1. Pay of officers .. { O. 6,300 R. -6,300 }	..	..	..
2. Pay of establishments. { O. 66,700 R. -66,700 }	..	..	..
3. Allowances and honoraria. { O. 8,800 R. -8,800 }	..	..	..
4. Other charges .. { O. 37,600 R. -37,600 }	..	..	..
5. Charges recoverable from Governments, Departments and others. { O. -1,19,400 R. 1,19,400 }	..	..	..
<i>B. I. 1 to 4 and II. 1 to 5—Column (1).—Due to the decision to exhibit the expenditure on these staffs and the recovery therefor under "29. Police."</i>			
C. Miscellaneous—			
1. Expenses .. { O. 800 R. -800 }	..	..	..
2. Charges recoverable from Governments, Departments and others. { O. -800 R. 800 }	..	..	..
<b>64. A. Transfer to S. Revenue Reserve Fund.</b>	54,50,000	54,50,000	58,50,000 + 4,00,000

*Column (1).—Due to the decision during the year to create a Revenue Reserve Fund and credit it with the surplus yield of the new commercial taxes after meeting the cost of collection and the loss of revenue due to the introduction of Prohibition in the four districts in which it is now in force.*

Surrenders or withdrawals within grant or appropriation—

*Charged—*

Gross .. .. R. -15,700 -15,700 .. +15,700  
Deductions .. .. R. 15,700 15,700 .. -15,700

*Authorized—*

Gross .. .. R. 1,44,600 +1,44,600 .. -1,44,600  
Deductions .. .. R. -1,44,600 -1,44,600 .. +1,44,600

Totals

<i>Charged—</i>			
Gross ..	4,600	19,939	+15,339
Deductions ..	..	-8,777	-8,777
Net ..	4,600	11,162	+6,562
<i>Authorized—</i>			
Gross ..	65,79,000	68,44,682	+2,65,682
Deductions ..	-2,44,600	-38,008	+2,06,592
Net ..	63,34,400	68,06,674	+4,72,274

## Grant No. XXXI—Miscellaneous—cont.

## Notes.

*Administration of the grant—Charged.*—There was an excess of 142·6 per cent (Rs. 6,562) over the final appropriation as against a saving of 1·7 per cent in the previous year. The excess occurred chiefly under the sub-head “j. A.”

*Authorized.*—There was also an excess of 7·5 per cent over the final grant as against a saving of 6·0 per cent in 1939–40. The excess occurred chiefly under the sub-heads “j. C” and “64. A.”

2. *Revenue Reserve Fund.*—Certain new commercial taxes were imposed in 1939–40 mainly for the purpose of raising additional revenue to offset the loss expected to result from proposals to extend prohibition throughout the Presidency. Since it was subsequently decided not to proceed with these proposals during the period of administration under section 93 of the Government of India Act, 1935, Government decided that the surplus yield from these taxes, after meeting the cost of their collection and the loss of revenue due to the enforcement of prohibition in the four districts in which it had already been introduced, should be set apart so that it might be available to a future ministry to carry out policies of development including the extension of prohibition. Accordingly, a Revenue Reserve Fund was created during the year out of the surplus yield of the commercial taxes for the years 1939–40 and 1940–41 amounting to Rs. 58,50,000. There was no expenditure from the fund during the year.

## Grant No. XXXII—Capital Outlay on Irrigation.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving —.
(1)		(2)	(3)	(4)
<b>68. Construction of Irrigation, Navigation, Embankment and Drainage works—</b>		RS.	RS.	RS.
<b>Irrigation Works.</b>				
<b>Productive.</b>				
a. Works—				
Charged .. S.	600	600	520	— 80
Authorized .. O.	3,58,000	2,46,700	2,36,659	— 10,041
.. R.	— 1,11,300			
<i>Vide detailed statement of expenditure on important new works.</i>				
Lump addition for .. O.	1,000	..	..	..
regrant of lapses. .. R.	— 1,000			
Lump deduction for .. O.	— 7,300	..	..	..
probable savings. .. R.	7,300			
<i>Column (1).—Re-appropriated from sub-heads where savings occurred.</i>				
b. Establishment—				
A. Special establishment—				
I. Kistna East Bank Canal and Peddalanka Channel Schemes	R.	2,200	2,200	1,890
				— 310
<i>Column (1).—Leave salaries of special establishments employed on the execution of irrigation projects not anticipated.</i>				
II. Cauvery-Mettur Project—				
Charged .. S.	7,400	7,400	8,650	+ 1,250
Authorized .. R.	14,300	14,300	13,700	— 600
<i>Column (1).—Vide explanation under 'b. A. I'.</i>				
III. Kattalai Scheme .. .. R.	200	200	142	— 58
B. Pension charges—				
Charged .. .. { O.	1,900	2,100	1,799	— 301
.. .. { S.	200			
Authorized. .. .. { O.	7,000	7,800	6,500	— 1,300
.. .. { R.	800			
c. Suspense .. .. { O.	— 1,000	— 4,200	— 4,514	— 314
.. .. { R.	— 3,200			
<i>Column (1).—Increased issues to works during the year at Headworks.</i>				
d. Deduct—Recoveries on capital account. { O.	— 26,000	— 68,200	— 73,130	— 4,930
.. .. { R.	— 42,200			
<i>Column (1).—Due chiefly to (i) the write-back of the cost of tools and plant of the Mettur Project to "50. Civil Works" (Rs.28,300) and (ii) the adjustment of credits and recoveries under Kistna East Bank Canal Scheme and Cauvery-Mettur Project Headworks (Rs.13,700).</i>				
e. Charges in England—High Commissioner for India—				
A. Leave salaries and deputation pay. R.	2,400	2,400	2,400	..
Loss or gain by exchange. .. ..			4	+ 4

Grant No. XXXII—Capital Outlay on Irrigation—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
3 8. Construction of Irrigation, Navigation, Embankment and Drainage Works— Irrigation Works— <i>cont.</i>	RS.	RS.	RS.
Unproductive.			
h. Establishment—			
Special establishment—			
Improvements to Minor Irrigation Works. } R.	300	297	- 3
Surrenders or withdrawals within grant or appropriation—			
Gross .. .. R.	88,000	88,000	- 88,000
Deductions .. R.	42,200	42,200	- 42,200
Totals			
{ Charged .. ..	10,100	10,969	+ 869
{ Authorized—			
Gross .. ..	3,57,700	2,57,078	- 1,00,622
Deductions ..	- 26,000	- 73,130	- 47,130
Net .. ..	3,31,700	1,83,948	- 1,47,752

Notes.

*Administration of the grant—Charged.*—There was an excess of 8.6 per cent (Rs. 869) over the final appropriation against an excess of 8.9 per cent in 1939-40.

*Authorized.*—The saving in the final grant was 44.5 per cent as against 37.8 in the previous year. The saving occurred mainly under the subheads 'a' and 'd'. There was a saving of 8.7 per cent in the modified appropriation as against an excess of 0.5 per cent in 1939-40. The saving occurred chiefly under the sub-head 'a.'

2. *Unprofitable outlay.*—A contractor failed to complete the work of excavating a channel within the time allowed and abandoned the contract in spite of several notices. After fresh tenders, the work was completed by another contractor, and an extra expenditure of Rs. 2,194 was incurred by Government. A sum of Rs. 1,058 was recovered from the amounts due to the original contractor and the balance of Rs. 1,136 was waived by Government as it could not be recovered from him.

Grant No. XXXII—Capital Outlay on Irrigation—*cont.*

3. *Stock Account—Cauvery-Mettur Project.*—(a) The stock account for 1940-41 exclusive of the sub-heads "Land and Kilns" and "Manufacture" is given below :—

Sub-heads of stock.	Balance at the end of March 1940.	Receipts during 1940-41.	Total to end of 1940-41.	Issues during 1940-41.	Balance at the end of March 1941.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
Small stores .. ..	1,701	118	1,819	129	1,690
Building materials.	491	2,373	2,864	2,843	21
Timber .. ..	48	..	48	32	16
Metals .. ..	3,725	7	3,732	211	3,521
Miscellaneous .. ..	93,397	26	93,423	3,823	89,600
Total .. ..	99,362	2,524	1,01,886	7,038	94,848

NOTES.—(1) The last verification of stock was done in February 1940 by the Stock Verifier working under the control of the Accountant General. The next verification will be carried out in 1941-42.

(2) As the Cauvery-Mettur Project works have been closed, almost the entire balance consists of surplus stock borne in the stock accounts of the Salem Division. Action is being taken to dispose of the surplus materials.

(b) The book value of surplus stores (charged off to works) disposed of during 1940-41 was Rs. 15,999 and the full amount was realised and credited to the capital account of the project during the year.

(c) In statement II in paragraph 10 (i) of the report on the Appropriation Accounts for 1932-33, a list of probable surplus assets of the Cauvery-Mettur Project was furnished. The assets which have been since disposed of and the amounts credited to the project so far on this account are shown below :—

Nature of assets.	Original value.	Estimated, depreciated or present value.	Amount realized or credited.	Remarks.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	
1 Special tools and plant.	87,86,000	10,20,000	9,15,940 2,37,294	Head works. Canals.
		Total ..	11,53,234	
2 Buildings .. ..	21,71,000	..	5,35,195	..
3 Bridges .. ..	8,19,000	..	3,60,300	..
4 Lands .. ..	3,18,000	3,00,000	35,406	..

Grant No. XXXII—Capital Outlay on Irrigation—cont.

4. Detailed statement of expenditure on important new works.

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

68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—PRODUCTIVE—AUTHORIZED.

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

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

1	Excavation of a channel to Vemuladivi village.	16,000	12,000	12,230	- 3,770	+ 230
	Estimate, Rs. 1,18,630 ; expenditure to end of March 1941, Rs. 98,165 ; balance, Rs. 20,465 ; work in progress. Column (3).—Due to retarded progress on account of supply of water to the second crop in the project area.					
2	Excavation of a channel to Losarigutlapadu village.	16,000	8,000	7,933	- 8,067	- 37
	Estimate, Rs. 1,02,431 ; expenditure to end of March 1941, Rs. 87,746 ; balance, Rs. 14,685 ; work in progress. Column (3).—Retarded progress due to heavy rains.					
3	Improvements to Peddalanaka Channel.	25,000	15,000	9,206	- 15,794	- 5,794
	Estimate, Rs. 4,28,690 ; expenditure to end of March 1941, Rs. 3,80,721 ; balance, Rs. 47,969 ; work in progress. Column (3).—Expenditure on collection of materials alone could be incurred before closure season.					
4	Excavation of the Kistna High Level Channel.	11,100	5,800	5,798	- 5,302	- 2
	Estimate, Rs. 5,82,563 ; expenditure to end of March 1941, Rs. 5,42,874 ; balance, Rs. 39,689 ; work in progress. Column (3).—Works could not be proceeded with due to high rates demanded by contractors.					
5	Excavation of the Appapuram Channel.	1,50,000	1,89,600	1,86,567	+ 36,567	- 3,033
	Estimate, Rs. 10,75,700 ; expenditure to end of March 1941, Rs. 8,51,727 ; balance, Rs. 2,23,973 ; work in progress. Column (3).—High tender rates and land charges and cost of the revenue establishment entertained.					
6	Kistna East Bank Canal Scheme.	53,500	53,700	53,654	+ 154	- 46
	Estimate, Rs. 28,49,320 ; expenditure to end of March 1941 (including charged expenditure shown in item 2 below "charged"), Rs. 27,47,319 ; balance, Rs. 1,02,001 ; work in progress.					
7	Fitting falling shutters over Sangam Anicut.	6,000	11,400	11,434	+ 5,434	+ 34
	Estimate, Rs. 1,79,086 ; expenditure to end of March 1941, Rs. 1,09,515 ; balance, Rs. 69,571 ; work in progress. Column (3).—Due to better progress found possible on the work,					

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, less —.	Modified appropriation. More +, less —.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—PRODUCTIVE—AUTHORIZED— <i>cont.</i>					
I.—MAJOR WORKS ABOVE RS. 1,00,000 FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET— <i>cont.</i>					
8 Bed regulator across the Cauvery at Kattalai and High Level Channel.	27,100	5,800	4,634	— 22,466	— 1,166
Estimate, Rs. 24,80,000; expenditure to end of March 1941 (including charged expenditure shown in item 1 below "charged"), Rs. 21,45,382; balance, Rs. 3,34,618; work in progress.					
<i>Column (3).</i> —Due chiefly to delay in land acquisition and postponement of works.					
9 Cauvery-Mettur project.	15,900	— 70,900	— 70,130	— 86,030	+ 770
Estimate, Rs. 6,13,55,000; expenditure to end of March 1941, Rs. 6,02,81,814; balance Rs. 10,73,486. Construction estimate of the project closed on 30th September 1934.					
<i>Column (3).</i> —Due chiefly to larger realization by sale of special tools and plant.					
II.—OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET (COLLECTIVELY).					
	25,600	14,600	13,741	— 11,869	— 859
<i>Column (3).</i> —Delay in land acquisition and postponement of work.					
III.—MAJOR WORKS FOR WHICH PROVISION WAS NOT MADE IN THE BUDGET.					
Kattalai North Bank Canal.	..	..	— 30	— 30	— 30
Estimate, Rs. 3,62,000; expenditure to end of March 1941, Rs. 3,41,106; work completed.					
IV.—MINOR WORKS (COLLECTIVELY).					
	11,800	1,700	1,622	— 10,178	— 78
<i>Column (3).</i> —Land acquisition charges not to be adjusted in the year.					
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—CHARGED.					
III.—MAJOR WORKS FOR WHICH PROVISION WAS NOT MADE IN THE BUDGET.					
1 Bed regulator across the Cauvery Kattalai and High Level Channel.	..	100	60	+ 60	— 40
<i>Vide details below item 8 under "Authorized."</i>					
2 Kistna East Bank Canal Scheme.	..	500	460	+ 460	— 40
<i>Vide details below item 6 under "Authorized."</i>					
Totals	{ Charged	600	520	+ 520	— 80
	{ Authorized.	3,58,000	2,46,700	2,36,659	— 1,21,341 — 10,041



Grant No. XXXII—Capital Outlay on Irrigation—*cont.**Important comments.*

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

			RS.
			IN LAKHS.
Original appropriation	..	..	3.58
Modified appropriation	..	..	2.47
Expenditure	..	..	2.37

Modifications in the original appropriation involving a net surrender of Rs. 1.11 lakhs, i.e., about 31 per cent of the original appropriation were made during the year. In respect of the works detailed individually and included in the budget the total net amount resumed was Rs. 0.9 lakh. This was due chiefly to the larger receipts realised in respect of the Cauvery-Mettur Project by the sale of special tools and plant.

The actual expenditure as compared with the modified appropriation showed a saving of Rs. 10,121 which was about 4 per cent of the latter. This was spread over a number of works.

Grant No. XXXIII—Capital Outlay on Industrial Development—  
Authorized.

See also the Appendix.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>72. Capital Outlay on Industrial Development.</b>				
		RS.	RS.	RS.
a. Cinchona	O. 19,100 } S. 26,600 }	45,700	45,292	- 408
<i>Column (1).—Extension of the Cinchona plantations in the Anamalais and the construction of quarters for the fieldmen.</i>				
Total		45,700	45,292	- 408

**Notes.**

*Administration of the grant.*—There was a saving of 0·9 per cent in the final grant as against 4·0 per cent in the previous year.

Grant No. XXXIV.—Civil Works outside the Revenue Account.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
<b>81. Capital Account of Civil Works outside the Revenue Account.</b>			
<b>a. Original Works—</b>			
<b>Buildings—</b>			
<b>A. General Administration—</b>			
2. Other Works .. O.	1,000		
.. R.	2,600	3,600	3,596 - 4
<b>B. Police—</b>			
<b>I. Ordinary areas—</b>			
Charged .. .. S.	1,500	1,500	1,482 - 18
Authorized .. .. O.	2,73,000		
.. R.	1,02,000	1,70,100	1,68,139 - 1,961
<b>II. Partially excluded areas.</b>			
.. O.	1,200		
.. R.	700	1,900	1,894 - 6
<b>C. Medical .. ..</b>			
.. O.	7,90,000		
.. R.	1,31,400	6,58,600	6,57,098 - 1,502
A. 2, B and C.—Vide detailed statement of expenditure on important new works.			
Lump-sum deduction for probable savings.	{ O. - 64,400 } R. 64,400	..	..
Column (1).—Reappropriated from sub-heads in which savings occurred.			
Lump addition for re-grant of lapses.	{ O. 5,000 } R. - 5,000	..	..
Column (1).—Reappropriated to incomplete works of the previous year.			
Surrenders or withdrawals within grant or appropriation.	R. 1,71,600	1,71,600	.. - 1,71,600
<hr/>			
Totals	{ Charged .. 1,500 } { Authorized .. 10,05,800 }	1,482	- 18
		8,30,727	- 1,75,073

**Notes.**

*Administration of the grant—Charged.*—The saving in the final appropriation was 1·2 per cent.

*Authorized.*—The percentage of saving in the final grant was 17·4 as against 34·1 in the previous year. The saving occurred chiefly under the sub-heads 'a. B. I.' and 'a. C.'. The saving in the modified appropriation was 0·4 per cent as against 1·1 per cent in 1939-40.

Grant No. XXXIV—Civil Works outside the Revenue Account—*cont.*

## 2. Detailed statement of expenditure on important new works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, less —.	Modified appropriation. More +, less —.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
<b>81. Capital Account of Civil Works outside the Revenue Account—Authorized.</b>					
<b>I. MAJOR WORKS COSTING ABOVE Rs. 1,00,000 FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET.</b>					
(a) <i>Estimated to cost above Rs. 1,00,000.</i>					
1 Extensions and improvements to the Secretariat and Council Chamber Buildings—	1,000	3,900	3,941	+ 2,941	+ 41
Estimate Rs. 2,26,600; expenditure to end of March 1941, Rs. 2,26,483; balance, Rs. 117; work in progress.					
Column (3).—For completing the work in the current year.					
2 Construction of quarters for four Sub-Inspectors and huts for 15 head constables and 91 constables at Rajahmundry.	40,000	22,000	21,990	— 18,010	— 10
Estimate, Rs. 1,15,000; expenditure to end of March 1941, Rs. 27,667; balance, Rs. 87,333; work in progress.					
Column (3).—Orders to recommence work were issued when the season for manufacture of bricks was over and the original programme could not therefore be adhered to.					
3 Construction of building for the Headquarter Hospital, Cocanada.	62,000	36,000	35,266	— 26,734	— 734
Electrical .. .. .	2,500	2,400	2,043	— 457	— 357
Estimate, Rs. 5,79,700; expenditure to end of March 1941, Rs. 5,00,879; balance, Rs. 78,821; work in progress.					
Column (3).—Difficulty in obtaining machinery from abroad.					
4 Construction of buildings for the Stanley Medical College on a new site.	5,000	22,600	22,729	+ 17,729	+ 129
Estimate, Rs. 1,81,000, expenditure to end of March 1941, Rs. 1,33,275; balance, Rs. 47,725; work in progress.					
Column (3).—To complete the sanctioned works under the scheme during the year.					
5 Construction of additional buildings for the Stanley Medical College.	2,00,000	2,25,000	2,25,387	+ 25,387	+ 387
Electrical .. .. .	29,500	16,600	17,729	— 11,771	+ 1,129
Estimate, Rs. 3,80,000; expenditure to end of March 1941, Rs. 3,43,812; balance, Rs. 36,188; work in progress.					
Column (3).—Rapid progress of the work.					
Electrical. Column (3).—Savings in the estimate.					

Grant No. XXXIV—Civil Works outside the Revenue Account—*cont.*

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

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

81. Capital Account of Civil Works outside the Revenue Account—Authorized—*cont.*

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

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

6 Remodelling of the General Hospital, Madras.	17,000	16,000	15,668	- 1,332	- 332
Electrical .. .. .	..	400	424	+ 424	+ 24
Estimate, Rs. 39,42,632 ; expenditure to end of March 1941, Rs. 34,75,602 ; balance, Rs. 4,67,030 ; work in progress.					

7 Construction of a new Headquarters Hospital at Madras.	85,000	96,500	96,455	+ 11,455	- 45
Electrical .. .. .	16,500	4,600	3,976	- 12,524	- 624

Estimate, Rs. 16,11,000 ; expenditure to end of March 1941, Rs. 14,85,506 ; balance, Rs. 1,25,494 ; work in progress.

Column (3).—Rapid progress in the building portion.

Electrical—Column (3).—"Lift" not expected to arrive before the close of the year.

8 Construction of an out-patient block, Maternity block, and Children's ward and extension to the Pathological block in the Vizagapatam Hospital.	2,99,500	1,71,500	1,70,328	- 1,29,172	- 1,172
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Estimate, Rs. 6,78,740 ; expenditure to end of March 1941, Rs. 3,99,587 ; balance, Rs. 2,79,153 ; work in progress.

Column (3).—Difficulty in getting foreign manufactured articles on account of the war.

9 Construction of a new Headquarters Hospital at Trichinopoly.	60,000	30,000	30,006	- 29,994	+ 6
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Estimate, Rs. 7,30,750 ; expenditure to end of March 1941, Rs. 30,006 ; balance Rs. 7,00,744 ; work in progress.

Column (3).—Difficulty in procuring materials.

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

.. .. .	2,43,200	1,61,600	1,60,325	- 82,875	- 1,275
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Column (3).—Chiefly delay in land acquisition.

Grant No. XXXIV—Civil Works outside the Revenue Account—*cont.*

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, less —.	Modified appropriation. More +, less —.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
<b>81. Capital Account of Civil Works outside the Revenue Account—Authorized—<i>cont.</i></b>					
<b>III. MAJOR WORKS FOR WHICH PROVISION WAS NOT MADE IN THE BUDGET.</b>					
1 Construction of new residences at Adyar for gazetted officers in Madras City—	..	— 300	— 345	— 345	— 45
Estimate, Rs. 4,52,000; expenditure to end of March 1941, Rs. 4,17,787; work completed.					
2 Construction of quarters for the Armed Reserve and Presidency General Reserve and other staff at Masulipatam.	..	300	259	+ 259	— 41
Estimate, Rs. 1,37,320; expenditure to end of March 1941, Rs. 1,36,570; balance, Rs. 750; work in progress.					
3 Construction of huts for 103 constables of the Armed Reserve at Kurnool.	..	100	79	+ 79	— 21
Estimate, Rs. 80,100; expenditure to end of March 1941, Rs. 73,437; work completed.					
4 Construction of huts for 4 head constables and 20 constables of Cowl bazaar.	..	200	185	+ 185	— 15
Estimate, Rs. 21,450; expenditure to end of March 1941, Rs. 21,485; work completed.					
5 Construction of quarters for the police staff at Tiruvalur, Chingleput district.	..	300	322	+ 322	+ 22
Estimate, Rs. 38,225; expenditure to end of March 1941, Rs. 37,172; work completed.					
6 Construction of quarters for the Assistant Superintendent of Police, Dhara-puram.	..	1,200	1,246	+ 1,246	+ 46
Estimate, Rs. 17,980; expenditure to end of March 1941, Rs. 17,997; work completed.					
7 Construction of quarters for one Sub-Inspector and huts for one head constable and 9 constables of Thalli.	..	600	565	+ 565	— 35
Estimate, Rs. 11,000; expenditure to end of March 1941, Rs. 11,093; work completed.					
8 Construction of quarters for one Sub-Inspector and huts for 2 head constables and 19 constables at Tiruturai-pundi.	..	200	194	+ 194	— 6
Estimate, Rs. 15,220; expenditure to end of March 1941, Rs. 14,932; work completed.					

Grant No. XXXIV—Civil Works outside the Revenue Account—*cont.*

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

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

81. Capital Account of Civil Works outside the Revenue Account—Authorized—*cont.*

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

9 Construction of quarters for one Sub-Inspector, and huts for one head constable and 6 constables at Zangareddigudem.	..	100	..	..	- 100
Estimate Rs. 13,900; work not yet started.					
10 Construction of quarters for one Sub-Inspector, one head constable and eight constables at Donakonda.	..	..	- 15	- 15	- 15
Estimate, Rs. 14,550; expenditure to end of March 1941, Rs. 12,716; work completed.					
11 Construction of a septic ward of 52 beds in the Government Rayapuram Hospital, Madras.	..	15,000	14,690	+ 14,690	- 310
Estimate, Rs. 1,40,000; expenditure to end of March 1941, Rs. 1,12,696; work completed.					
Column (3).—Regrant of lapsed expenditure of last year.					
12 Construction of a combined administrative block for General Hospital and Pathological Institute for the Medical College, Madras.	..	..	- 60	- 60	- 60
Estimate, Rs. 12,00,000; expenditure to end of March 1941, Rs. 9,26,050; work completed.					

IV. MINOR WORKS.

(COLLECTIVELY) .. .. .	4,000	7,400	7,340	+ 3,340	- 60
Column (3).—To complete certain incomplete works of the previous year.					
Charged.					

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

Construction of quarters for one Sub-Inspector, one head constable and 9 constables at Veeravalli.	..	1,500	1,482	+ 1,482	- 18
Estimate, Rs. 16,791; expenditure to end of March 1941, Rs. 16,813; work completed.					

Totals	{ Charged .. .. .	10,65,200	8,34,200	8,30,727	+ 1,482	- 18
	{ Authorized .. .. .			- 2,34,473	- 3,473	

Grant No. XXXIV—Civil Works outside the Revenue Account—*cont.*

*Important comments.*

The total figures of original and modified appropriations and expenditure in respect of works detailed individually or collectively in the statement above are furnished below :—

				RS.
				LAKHS.
Original appropriation	..	..	..	10·65
Modified appropriation	..	..	..	8·36
Expenditure	..	..	..	8·32

Modifications in the original appropriation involving a net surrender of Rs. 2·29 lakhs, i.e., about 22 per cent of the original appropriation were made during the year against a lump sum deduction for probable savings originally provided in the budget of Rs. 0·64 lakh.

In respect of the works which are detailed individually in the statement mentioned above and included in the original budget estimates, the total amount resumed was 1·71 lakhs due chiefly to difficulty in obtaining materials from abroad.

The actual expenditure as compared with the modified appropriation showed a very small saving of Rs. 3,491, spread over a number of works.

There were thirteen major works for which provision was not made in the budget. Of these, twelve were incomplete works of previous years. Eleven of these were completed during the year and one was in progress at the end of the year. The remaining work relates to the construction of quarters for the police staff at Zangareddigudem for which an estimate was sanctioned during the year and a sum of Rs. 100 was provided by reappropriation. This was not proceeded with.



## Grant No. XXXV—Capital Outlay on Electricity Schemes.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)

## 81-A. Capital Outlay on Electricity Schemes.

## I. HYDRO-ELECTRIC SCHEMES—

## A. PYKARA HYDRO-ELECTRIC SCHEME—

## a. Works—

	RS.	RS.	RS.
1. Pykara Hydro-Electric Scheme. { O. 1,84,300 } S. 100 } R. - 45,000 }	1,39,400	1,31,974	- 7,426

*Column (1).*—(1) Transfer to Madura extensions of the spare limb of 3,000 K.V.A. transformer not provided for (Rs. 9,300), (2) transfer of expenditure to other heads and the postponement of the 22 K.V. change-over of the Perianaickenpalayam line to 1941-42 (Rs. 13,600), (3) non-arrival of the transformers intended for Sembatti and Udamalpet substations (Rs. 76,200), (4) cost of 2 numbers reactors, cables and cable boxes released on account of the installation of 2 numbers 1,000 K.V.A. transformers and taken to stock (Rs. 12,600), (5) urgent release of two 22 K.V. cubicles to Cordite Factory Extensions under "Distribution of power in the Pykara System" (Rs. 21,400), (6) charging of the expenditure on "Shifting of the Coimbatore-Erode telephone line near the power line" to 'Revenue' instead of to 'Capital' and the postponement of some works like the improvements to main flume channel to 1941-42 (Rs. 14,000) and (7) release of equipments during the year instead of in 1939-40 as originally anticipated (Rs. 7,000) set off by increase due to (i) payments during the year instead of in 1939-40 to contractors for transformer oil, spares, etc. (Rs. 19,900) and for structural work and foundations carried out (Rs. 29,600), (ii) cost of the transformer transferred from the Mettur System and erected at Koilpatti (Rs. 29,000) and (iii) urgent protection work necessitated by heavy rain (Rs. 30,600).

2. Additional generating machinery at Pykara. { O. 63,800 } R. 1,00,700 }	1,64,500	1,40,040	- 24,460
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*Column (1).*—Chiefly payment for materials for the modifications to the excitation system, relays, current transformers, etc., anticipated to be received in 1939-40 but actually received in 1940-41 and payments made to a firm by the High Commissioner in settlement of their claim anticipated for payment in 1941-42.

*Column (4).*—Mainly due to the non-arrival, owing to the international situation, of voltage regulators anticipated to be received and paid for before March 1941.

3. Distribution of power in the Pykara System. { O. 1,77,000 } S. 100 } R. 6,28,900 }	8,06,000	7,91,583	- 14,417
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*Column (1).*—Greater number of major and minor extensions sanctioned and executed during the year.

4. Supply of power to Virudhunagar and Rajapalayam. { O. 1,000 } R. 3,300 }	4,300	3,018	- 1,282
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*Column (1).*—Provision for the station yard lighting at Rajapalayam, Sivakasi, and Gurumurthinayakampatti and for telephone line from Gurumurthinayakampatti to Sivakasi not anticipated.

Grant No. XXXV—Capital Outlay on Electricity Schemes—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>81-A. Capital Outlay on Electricity Schemes—<i>cont.</i></b>	RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES—<i>cont.</i></b>			
<b>A. PYKARA HYDRO-ELECTRIC SCHEME—<i>cont.</i></b>			
<b>a. Works—<i>cont.</i></b>			
5. Supply of electric power to Madura.	{ O. 60,000 } { R. - 16,700 }	43,300	41,908 - 1,392
<i>Column (1).</i> —Postponement of transfer from Coimbatore Receiving Station to Madura sub-station of 3,000 K.V.A. transformer to 1941-42 and non-arrival of the 1,250 K.V.A. transformer as anticipated (Rs. 44,000) set off by the payment of Rs. 27,300 to the Revenue department towards the cost of lands transferred to the Electricity department for Dindigul and Madura sub-stations.			
6. Supply of power to Kovilpatti.	{ O. 100 } { R. - 400 }	- 300	- 3,467 - 3,167
<i>Column (4).</i> —Non-utilization of the provision made for yard lighting at Sattur and Koilpatti and for cable crossings owing to the late delivery of materials and unexpected credit on account of surplus materials.			
7. Supply of electric power to Periyakulam, Theni and Bodinayakkanur.	{ R. 20,400 }	20,400	20,059 - 341
<i>Column (1).</i> —Chiefly provision made for the depreciation of Theni engines transferred to Papanasam.			
8. Supply of electric power to Gobichettipalayam, and five other villages.	{ O. 15,000 } { R. 5,400 }	20,400	13,458 - 6,942
<i>Column (1).</i> —Additional street light extensions and telephone line from Chengapalli to Gobichettipalayam not originally anticipated.			
<i>Column (4).</i> —Late starting of work on account of the delay in the receipt of the special guarantee from the Panchayat Board, Gobichettipalayam and non-completion of the telephone line due to late delivery of materials and non-receipt of telephone instruments.			
9. Supply of electric power to Ramnad district.	{ O. 700 } { R. - 8,800 }	- 8,100	- 8,712 - 612
<i>Column (1).</i> —Transfer of surplus M.R.C. poles to "Distribution of power in the Pykara system" (Melur extensions) and release of certain spare materials to other urgent works.			
10. Construction of transmission lines and other works for supply of power to intending consumers.	{ O. 4,00,000 } { R. - 4,00,000 }	..	..
<i>Column (1).</i> —Transferred to "I.A.a.3", "I.A.b.3" and "I.A.c.3".			
<b>b. Establishment—</b>			
1. Pykara Hydro-Elec. tric scheme.	{ O. 19,500 } { R. - 4,700 }	14,800	14,139 - 661
<i>Column (1).</i> —Mainly write-back of establishment charges on account of replaced works to revenue.			

Grant No. XXXV—Capital Outlay on Electricity Schemes—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>81-A. Capital Outlay on Electricity Schemes—<i>cont.</i></b>	RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES—<i>cont.</i></b>			
<b>A. PYKARA HYDRO-ELECTRIC SCHEME—<i>cont.</i></b>			
<b>b. Establishment—<i>cont.</i></b>			
2. Additional generating machinery at Pykara. } R.	9,800	9,800	7,329 - 2,471
<i>Column (1).</i> —Provision made for percentage recoveries on works outlay creditable to 'XLI. Working expenses' and to Headquarters.			
<i>Column (4).</i> —Smaller works outlay on which the establishment charges are based— <i>vide</i> explanation against column (4) under 'a. 2'.			
3. Distribution of power in the Pykara system. { O. 21,200 } R. 54,800 }	76,000	75,384	- 616
<i>Column (1).</i> —Chiefly increase in works outlay.			
4. Supply of power to Virudunagar and Rajapalaiyam. } R.	500	500	341 - 159
5. Supply of electric power to Madura— <i>Charged</i> .. .. O. 200 R. - 200 } Authorized .. .. O. 800 R. - 200 }	600	849	+ 249
6. Supply of power to Kovilpatti. R.	300	300	492 + 192
7. Supply of electric power to Periyakulam, Theni and Bodinayakkanur. } R.	- 200	- 200	- 240 - 40
8. Supply of electric power to Gobichettipalaiyam and five other villages. { O. 1,700 } R. 500 }	2,200	1,437	- 763
9. Supply of electric power to Ramnad district. { O. 100 } R. - 500 }	- 400	15	+ 415
10. Pension charges .. { O. 6,800 } R. 2,100 }	8,900	7,975	- 925
<i>Column (1).</i> —Based on the proportionate allocation of pensionary charges to the several schemes.			
<b>c. Tools and Plant—</b>			
1. Pykara Hydro-Electric scheme. { O. 1,700 } R. - 300 }	1,400	1,263	- 137
2. Additional generating machinery at Pykara. { O. - 1,000 } R. 1,900 }	900	684	- 216
3. Distribution of power in the Pykara system. { O. 1,800 } R. 5,600 }	7,400	7,323	- 77
<i>Column (1).</i> —Chiefly increase in works outlay.			
4. Supply of power to Virudunagar and Rajapalaiyam. } ..	..	33	+ 33
5. Supply of electric power to Madura. { O. 400 } R. - 400 }	..	- 17	- 17

Grant No. XXXV—Capital Outlay on Electricity Schemes—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>81-A. Capital Outlay on Electricity Schemes—<i>cont.</i></b>		RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES—<i>cont.</i></b>				
<b>A. PYKARA HYDRO-ELECTRIC SCHEME—<i>cont.</i></b>				
<b>c. Tools and Plant—<i>cont.</i></b>				
6. Supply of power to Kovilpatti.	..	..	- 35	- 35
7. Supply of electric power to Periyakulam, Theni and Bodinayakkanur.	..	..	- 100	- 100
8. Supply of electric power to Gobichettipalayam and five other villages.	..	200	135	- 65
9. Supply of electric power to Ramnad district.	R. - 100	- 100	- 96	+ 4
<b>e. Deduct—Receipts and Recoveries on Capital Account—</b>				
1. Pykara Hydro-electric scheme.	{ O. - 100 } R. - 1,900	- 2,000	- 2,739	- 739
2. Additional generating machinery at Pykara.	..	..	- 8	- 8
<b>B. METTUR HYDRO-ELECTRIC SCHEME.</b>				
<b>a. Works—</b>				
1. Mettur main scheme.	{ O. 2,41,800 } R. 37,300	2,79,100	2,42,033	- 37,067
<i>Column (1).</i> —Purchase of materials at a higher price and cost of water-supply chamber transferred from the Public Works Department (Rs. 32,000) and balance of payment for English Stores (Rs. 5,300).				
<i>Column (4).</i> —Certain important equipments which were expected to be delivered at site before the end of March 1941 were actually delivered only in April 1941 owing to international situation and payment therefor could not therefore be made before 31st March 1941.				
2. Erode-Trichinopoly extension.	R. 2,800	2,800	2,780	- 20
<i>Column (1).</i> —Provision made for vibration dampers on Erode-Trichinopoly line (Rs. 4,300) less devolution of spares (Rs. 1,500).				
3. Trichinopoly-Negapatam extensions.				
Charged .. ..	{ S. 900 } R. 2,900	3,800	3,765	- 35
<i>Column (1).</i> —Payment of enhanced compensation awarded by the court for cutting trees belonging to a temple in a village through which the electric transmission line had to pass.				
Authorized .. ..	R. - 26,200	- 26,200	- 27,213	- 1,113
<i>Column (1).</i> —Credits on account of 1000 K.V.A. transformer transferred to Koilpatti (-Rs. 22,400) and of another from Papanasam to Vellore (-Rs. 13,000) set off by debits on account of the cost of lands payable to the Revenue Department (Rs. 7,200) and of other petty works (Rs. 2,000).				

Grant No. XXXV—Capital Outlay on Electricity Schemes—*cont.*

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>81-A. Capital Outlay on Electricity Schemes—<i>cont.</i></b>	RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES—<i>cont.</i></b>			
<b>B. METTUR HYDRO-ELECTRIC SCHEME—<i>cont.</i></b>			
<b>a. Works—<i>cont.</i></b>			
4. Extension of supply to Ranipet, Kaveripakkam and Conjeeveram.	R. - 3,200	- 3,200	- 2,973 + 227
<i>Column (1).</i> —Credit on account of the transfer of cost of one 75 K.V.A. transferred to "Distribution Spare Account" and write-back of expenditure wrongly booked under this work to "Distribution of power."			
5. Extension of supply to Arkonam.	R. - 900	- 900	- 748 + 152
6. Distribution of power in Mettur system.	O. 85,000 R. 4,33,200	5,18,200	4,68,429 - 49,771
<i>Column (1).</i> —Expenditure on incomplete works of previous years and greater number of extensions sanctioned and in progress during the year.			
7. Fourth generating Unit at Mettur.	O. 5,88,000 R. - 5,22,500	65,500	65,120 - 380
<i>Column (1).</i> —Reduction based on the intimation from the High Commissioner for India (Rs. 4,08,300) and belated delivery of plant and switchgear and other parts not arriving in time due to war conditions (Rs. 1,14,200).			
8. Supply of electric power to Pakala and Tirupati.	O. 1,000 R. 2,000	3,000	1,728 - 1,272
<i>Column (1).</i> —Carry-over of tree compensation payments from 1939-40.			
9. Construction of transmission lines and other works for supply of power to intending consumers.	O. 3,00,000 R. - 3,00,000	..	..
<i>Column (1).</i> —Transfer to "I. B. a. 6", "I. B. b. 6", and "I. B. c. 5".			
<b>b. Establishment—</b>			
1. Mettur main scheme.	O. 23,800 R. 4,900	28,700	25,203 - 3,497
<i>Column (1).</i> —Increase in works outlay. <i>Column (4).</i> —Less expenditure on works than anticipated— <i>Vide</i> explanation against column (4) under 'B. a. 1'.			
2. Erode-Trichinopoly extensions.	R. 300	300	297 - 3
3. Trichinopoly-Negapatam extensions.	R. - 2,800	- 2,800	- 2,869 - 69
<i>Column (1).</i> —Reduction based chiefly on the actual percentage recovery for credit to "XLI. Working expenses" and to "Headquarters."			
4. Extension of supply to Ranipet, Kaveripakkam and Conjeeveram.	R. - 100	- 100	- 41 + 59

## Grant No. XXXV—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>81-A. Capital Outlay on Electricity Schemes—cont.</b>		RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES—cont.</b>				
<b>B. METTUR HYDRO-ELECTRIC SCHEME—cont.</b>				
<b>b. Establishment—cont.</b>				
5. Extension of supply to Arkonam.	{ R. 100	100	86	- 14
6. Distribution of power in the Mettur system.	{ O. 14,500 R. 53,600	68,100	63,804	- 4,296
<i>Column (1).—Chiefly increase in works outlay and adjustments relating to 1939-40 effected during the year.</i>				
7. Fourth generating Unit at Mettur.	{ O. 21,000 R. - 18,500	2,500	1,413	- 1,087
<i>Column (1).—Decrease in works outlay.</i>				
8. Supply of electric power to Pakala and Tirupati.	{ O. 500 R. - 300	200	249	+ 49
9. Pension charges ..	{ O. 5,500 R. 2,000	7,500	5,749	- 1,751
<i>Column (1).—Proportionate allocation of pension charges to the various schemes.</i>				
<b>c. Tools and Plant—</b>				
1. Mettur main scheme.	{ O. 2,200 R. - 47,100	- 44,900	- 45,078	178
<i>Column (1).—Transfer of value of certain tools and plant articles borne under Capital account up to end of March 1939 to stock account under "XLI. Working expenses—I. B. g. Suspense".</i>				
2. Trichinopoly-Negapatam extension.	{ R. - 300	- 300	- 273	+ 27
3. Extension of supply to Ranipet, Kaveripakkam and Conjeeveram.	{ .. ..	..	- 21	- 21
4. Extension of supply to Arkonam.	{ .. ..	..	- 9	- 9
5. Distribution of power in the Mettur system	{ O. 500 R. 5,800	6,300	4,902	- 1,398
<i>Column (1).—Chiefly increase in works outlay and adjustments relating to 1939-40 effected during the year.</i>				
6. Supply of electric power to Pakala and Tirupati.	{ .. ..	..	37	+ 37
7. Fourth generating Unit at Mettur.	{ O. 2,000 R. - 1,400	600	..	- 600
8. Erode-Trichinopoly extensions.	{ .. ..	..	28	+ 28
<b>d. Suspense—</b>				
2. Other suspense accounts.	{ R. - 43,300	- 43,300	- 43,313	- 13
<i>Column (1).—Provision made for the transfer of the suspense transactions of the Mettur Hydro-Electric Scheme in the accounts of the previous years to Papanasam Hydro-Thermal Project, as the suspense transactions of the Superintending Engineer, Construction Branch, are carried under Papanasam Project.</i>				

Grant No. XXXV—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)

81-A. Capital Outlay on Electricity Schemes—cont.

RS. RS. RS.

I. HYDRO-ELECTRIC SCHEMES—cont.

C. PAPANASAM HYDRO-THERMAL PROJECT—

a. Works—

1. Papanasam Hydro-Thermal project.	{ O. 51,08,200 } { R. -23,07,700 }	28,00,500	26,01,771	- 1,98,729
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Column (1).—Chiefly delay in the receipt of machinery and materials from England on account of war and delay in the delivery of flanges for penstock erection.

2. Distribution of power in the Papanasam system.	{ O. 32,000 } { R. 64,000 }	96,600	95,180	- 1,420
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Column (1).—Carry-over of expenditure on certain extensions from 1939-40 and certain additional schemes sanctioned during the year.

b. Establishment—

1. Papanasam Hydro-Thermal project—

Charged .. ..	{ O. 23,200 } { R. - 2,900 }	20,300	20,731	+ 431
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Column (1).—Based on actuals.

Authorized .. ..	{ O. 2,25,600 } { R. - 29,400 }	1,96,200	1,98,139	+ 1,939
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Column (1).—Decrease in works outlay and general economy.

2. Distribution of power in Papanasam system.	{ O. 1,000 } { R. 5,400 }	6,400	6,425	+ 25
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Column (1).—Increase in works outlay.

3. Pension charges—

Charged .. ..	{ O. 7,700 } { R. 5,000 }	2,700	2,415	- 285
Authorized .. ..	{ O. 7,700 } { R. 5,000 }	12,700	11,561	- 1,139

Column (1).—Due mainly to the provision made for pension charges for temporary establishment.

c. Tools and Plant—

1. Papanasam Hydro-Thermal project.	{ O. 30,000 } { R. 25,000 }	55,000	54,437	- 563
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Column (1).—Purchase of certain machine spares and transfer of certain items from "Works".

2. Distribution of power in the Papanasam system.	{ O. 1,000 } { R. - 500 }	500	87	- 413
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d. Suspense—

2. Other suspense accounts.	{ O. 1,00,000 } { R. - 19,700 }	80,300	77,613	- 2,687
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Column (1).—Reduction based on actuals, being a fluctuating item.

## Grant No. XXXV—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>81-A. Capital Outlay on Electricity Schemes—cont.</b>	RS.	RS.	RS.
<b>I. HYDRO-ELECTRIC SCHEMES—cont.</b>			
<b>C. PAPANASAM HYDRO-THERMAL PROJECT—cont.</b>			
e. <i>Deduct</i> —Receipts and Recoveries on Capital Account—			
1. Papanasam Hydro-Thermal project. { O.     — 5,500 } { R.     — 6,600 }	— 12,100	— 12,503	— 403
Column (1).—Additional revenue by sale of power and recovery of land rent and sanitation charges from contractors.			
2. Distribution of power in Papanasam system. } R.     — 22,200	— 22,200	— 23,994	— 1,794
Column (1).—Receipts from sale of power recovered from the several distribution schemes and extensions.			
f. Charges in England—High Commissioner for India—			
1. Sterling overseas pay—			
Charged .. { O.     7,000 } { R.     — 2,200 }	4,800	2,800	..
g. Loss or gain by exchange—			
Charged .. .. .	..	8	+ 8
Lump deduction for probable savings. { O.     — 3,87,800 } { R.     — 3,87,800 }	..	..	..
Column (1).—Reappropriated from sub-heads in which savings occurred.			
<b>II. THERMO-ELECTRIC SCHEMES—</b>			
<b>C. VIZAGAPATAM THERMAL STATION—</b>			
a. Works—			
1. Vizagapatam Thermal Station. { O.     10,000 } { R.     — 13,000 }	— 3,000	— 3,778	— 778
Column (1).—(i) Carry-over of the cost of telephone equipment to 1941-42 on account of delay in delivery (Rs. 7,600), (ii) transfer of debit to "supply of electric power to Bobbili" on account of reallocation of charges (Rs. 1,000) and (iii) non-supply of other materials (Rs. 4,400).			
2. Supply of electric power to Bobbili—			
Charged .. .. R.     200	200	222	+ 22
Authorized .. R.   1,200	1,200	1,225	+ 25
3. Distribution of electric power in Vizianagram. { O.     100 } { R.     600 }	700	890	+ 190
4. Distribution of electric power in the Vizagapatam Thermal area. { O.     85,000 } { R.     — 46,500 }	38,500	38,850	+ 350
Column (1).—Smaller number of remunerative extensions undertaken due to limitation of power supply.			



Grant No. XXXV—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
<b>81-A. Capital Outlay on Electricity Schemes—cont.</b>		RS.	RS.	RS.
<b>II. THERMO-ELECTRIC SCHEMES—cont.</b>				
<b>C. VIZAGAPATAM THERMAL STATION—cont.</b>				
<b>a. Works—cont.</b>				
5. Third generating set at Vizagapatam.	R.	15,600	15,600	1,629 - 13,971
<i>Column (1).—The installation of the third generating set was sanctioned in April 1940.</i>				
<i>Column (4).—Non-utilization of the provision for 'English Stores' as the machinery anticipated to be received before 31st March 1941 was not delivered owing to international situation.</i>				
<b>b. Establishment—</b>				
1. Vizagapatam Thermal station.	R.	- 200	- 200	- 197 + 3
2. Supply of electric power to Bobbili.	R.	100	100	68 - 32
3. Distribution of electric power in Vizianagram.	R.	100	100	50 - 50
4. Distribution of power in the Vizagapatam area.	{ O. 14,000 } { R. - 10,100 }		3,900	3,975 + 75
<i>Column (1).—Smaller expenditure on works.</i>				
5. Third generating set at Vizagapatam.	R.	100	100	90 - 10
6. Pension charges	R.	300	300	299 - 1
<b>c. Tools and plant—</b>				
1. Vizagapatam Thermal station.	R.	100	100	64 - 36
2. Distribution of electric power in Vizianagram.	..	..	..	- 7 - 7
3. Distribution of power in the Vizagapatam area.	{ O. 1,000 } { R. - 500 }		500	275 - 225
4. Supply of electric power to Bobbili.	R.	100	100	68 - 32
<b>D. BEZWADA THERMAL STATION.</b>				
<b>a. Works—</b>				
1. Bezwada Thermal station—				
Charged	{ S. 3,000 } { R. 2,200 }		5,200	5,212 + 12
<i>Column (1).—Payment of enhanced compensation awarded by the court in connexion with the acquisition of lands for the Bezwada Thermal station.</i>				
Authorized	{ O. 7,600 } { R. 9,100 }		16,700	17,471 + 771
<i>Column (1).—Chiefly transfer of debit from Tenali extensions on account of reallocation of charges.</i>				
2. Extensions to Tenali.	R.	- 8,600	- 8,600	- 8,118 + 482
<i>Column (1).—Vide explanation under 'D. a. 1. Authorized.'</i>				

Grant No. XXXV—Capital Outlay on Electricity Schemes—*cont.*

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
<b>81-A. Capital Outlay on Electricity Schemes—<i>cont.</i></b>	RS.	RS.	RS.
<b>II. THERMO-ELECTRIC SCHEMES—<i>cont.</i></b>			
<b>D. BEZWADA THERMAL STATION—<i>cont.</i></b>			
<b>a. Works—<i>cont.</i></b>			
3. Distribution of power in Bezwada area.	{ O. 85,000 R. 11,000 }	96,000	1,00,666 + 4,666
<i>Column (1).</i> —Larger number of extensions during the year than anticipated.			
4. Third generating set at Bezwada.	{ O. 4,70,000 R. - 4,53,000 }	17,000	17,090 + 90
<i>Column (1).</i> —Chiefly delay in the supply of machinery and consequent postponement of payments to 1941-42.			
<b>b. Establishment—</b>			
1. Bezwada Thermal station.	{ O. 100 R. 800 }	900	976 + 76
2. Extensions to Tenali.	R. - 500	- 500	- 453 + 47
3. Distribution of power in the Bezwada area.	{ O. 14,000 R. - 4,300 }	9,700	10,299 + 599
<i>Column (1).</i> —Lump-sum provision reduced on the basis of actual percentage recovery calculated on the works outlay.			
4. Pensionary charges.	R. 1,000	1,000	894 - 106
5. Third generating set at Bezwada.	{ O. 50,000 R. - 49,000 }	1,000	1,060 + 60
<i>Column (1).</i> —Smaller expenditure on works outlay.			
<b>c. Tools and plant—</b>			
1. Bezwada Thermal station.	R. - 400	- 400	- 428 - 28
2. Extension to Tenali.	.. ..	..	1 + 1
3. Distribution of power in the Bezwada area.	{ O. 1,000 R. - 500 }	500	441 - 59
4. Third generating set at Bezwada.	{ O. 5,000 R. - 5,000 }	..	..
<i>Column (1).</i> —Delay in supply of materials.			
<b>d. Deduct—Receipts and Recoveries on Capital Account .. .. R.</b>			
	-10,400	- 10,400	- 10,386 + 14
<i>Column (1).</i> —Credit on account of sale to the Bezwada Municipality of service lines to M.S.M. Ry. at Bezwada.			
<b>E. COCANADA THERMAL STATION—</b>			
<b>a. Works—</b>			
1. Cocanada Thermal station.	{ O. 2,23,600 R. - 34,600 }	1,89,000	1,77,441 - 11,559
<i>Column (1).</i> —Carry-over of certain expenditure to 1941-42 on account of delay in the supply of materials.			
2. Distribution of power in Cocanada area.	{ O. 2,82,200 R. - 63,300 }	2,18,900	2,22,474 + 3,574
<i>Column (1).</i> —Due to carry-over of expenditure to 1941-42 owing to late receipt of sanction and to the difference between the actual and estimated cost of materials.			

Grant No. XXXV—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>81-A. Capital Outlay on Electricity Schemes—cont.</b>	RS.	RS.	RS.
<b>II. THERMO-ELECTRIC SCHEMES—cont.</b>			
<b>E. COCANADA THERMAL STATION—cont.</b>			
<b>b. Establishment—</b>			
1. Cocanada Thermal station.	{ O. 1,100 R. 13,400 }	14,500	15,441 + 941
<i>Column (1).—To meet larger expenditure under 'works' as no adequate provision was made in the budget. Vide also paragraph 1 of the notes.</i>			
2. Distribution of power in Cocanada area.	{ O. 39,500 R. - 23,800 }	15,700	17,449 + 1,749
<i>Column (1).—Smaller expenditure on works outlay.</i>			
3. Pension charges .. R.	2,600	2,600	2,498 - 102
<i>Column (1).—Pension charges not anticipated and provided for.</i>			
<b>c. Tools and plant—</b>			
1. Cocanada Thermal station.	..	500	160 - 340
2. Distribution of power in Cocanada area.	..	2,800	3,205 + 405
Lump deduction for probable savings.	{ O. - 81,000 R. 81,000 }	..	..
<i>Column (1).—Reappropriated from sub-heads in which savings occurred.</i>			
Deduct—Amount financed from ordinary revenues.	{ R. - 13,50,000 }	- 13,50,000	- 13,50,000 ..
<i>Column (1).—In view of the improvement in the revenue position, Government decided to meet from current revenues capital expenditure on electricity schemes to the extent of Rs. 13,50,000.</i>			
Surrenders or withdrawals within grant or appropriation.	..	..	..
Gross .. .. R.	38,63,400	38,63,400	.. - 38,63,400
Deductions .. .. R.	41,100	41,100	.. - 41,100
Totals.	{ Charged .. .. 37,000 Authorized— Gross .. .. 85,70,300 Deductions .. - 5,600 Net .. .. 85,64,700 }	37,153	37,153 + 153 43,23,273 - 42,47,027 - 49,630 - 44,030 42,73,643 - 42,91,057

Notes.

81. A. II. E. b. Establishment—I. Cocanada Thermal Station.—The provision for establishment under this sub-head is usually made at a certain percentage of the works outlay provided under the sub-head "E. a. 1." The original provision of Rs. 1,100 for establishment was based on an outlay of Rs. 54,600 originally proposed under "E. a. 1." The amount of works outlay was, however, stated to have been subsequently increased in the original budget estimate to Rs. 2,23,600 but a

Grant No. XXXV—Capital Outlay on Electricity Schemes—*cont.*

corresponding alteration was omitted to be made in the budget provision for establishment under this sub-head. The increase was, however, met by reappropriation sanctioned during the year.

2. *Administration of the grant—Charged.*—There was an excess of 0·4 per cent over the final appropriation as against a saving of 27·6 per cent in the previous year.

*Authorised.*—The percentage of saving in the final appropriation was 50·1 as against 0·5 in the previous year. The saving occurred chiefly under the sub-heads "I. C. a. 1," "II. D. a. 4," "II. D. b. 5" and "II. E. a. 1 and 2." The saving in the modified appropriation was 8·3 per cent as against an excess of 1·1 per cent in 1939-40. The saving occurred chiefly under the sub-heads 'I. A. a. 2,' 'I. A. a. 3,' 'I. B. a. 1,' 'I. B. a. 6,' 'I. C. a. 1' and 'II. C. a. 5.'

3. *Unprofitable outlay.*—(i) In connection with the construction of an electric transmission line, Rs. 1,500 was paid as compensation to the contractors as the result of a change of design. The payment was made because the required materials for a certain item, viz., reinforcing rods, etc., for R.C.C. cross-arms had been obtained by the contractors before the decision to change the design viz., substituting metal cross-arms, could reach them. It was reported by the head of the department that the contract was in the nature of an experimental departure from previous practice, made at the request of Government, in order to utilise as far as possible Indian materials and that as it was found that the experiment was not a success only when the work had reached an advanced stage, the contractors' claim for compensation had to be upheld. The compensation paid, being of the nature of an unprofitable outlay, was written off by Government.

(ii) For the erection of pipes in connection with a construction project, a departmental crane was requisitioned from a considerable distance. Subsequently jacks were tried for the erection work and the experiment proved successful. The crane which had in the meanwhile arrived was returned unused. The amount of Rs. 1,642 representing the freight and other incidental charges on account of the transport of the crane was written off by Government as an unprofitable outlay.

4. *Suspense Accounts—Construction Branch.*—The transactions are as follows :—

Particulars.	Opening balance.	Debits.	Total.	Credits.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
1. Purchases .. .. .	—79,030	7,29,328	6,50,298	6,77,678	—27,380
2. Stock .. .. .	2,68,836	15,10,737	17,79,573	15,14,046	2,65,527
3. Miscellaneous Public Works advances.	61,539	49,839	1,11,378	64,051	47,327
4. London stores .. .. .	— 28	3,49,183	3,49,155	3,49,013	142
<b>Total ..</b>	<b>2,51,317</b>	<b>26,39,087</b>	<b>28,90,404</b>	<b>26,04,788</b>	<b>2,85,616</b>

Grant No. XXXV—Capital Outlay on Electricity Schemes—*cont.*

*Item 1.*—The balance represents the cost of stores received from firms and remaining unpaid at the close of the year.

*Item 2.*—The closing balance of stock is within the sanctioned reserve limit of Rs. 3,00,000. The physical verification of stores during the year 1940–41 has been completed and the differences noticed are being adjusted.

*Item 3.*—The balance represents mainly the cost of materials and tools and plant issued to contractors and subordinates debited to this head pending recovery of cost or return to stores.

*Item 4.*—The amount represents the debits raised in the High Commissioner's accounts pending final adjustment.

5. *Pro forma Commercial Accounts.*—The following is a summary of the *pro forma* commercial accounts maintained by the department :—

## (a) PYKARA HYDRO-ELECTRIC SYSTEM.

(i) *General Balance Sheet as on the 31st March 1941.*

Capital and liabilities.		Property and assets.	
(1)	Amount.	(3)	Amount.
	RS.		RS.
Government Account.	Capital	Fixed Assets	3,15,27,184
Sundry creditors	2,78,08,742	Stores and Tools on hand	17,46,638
Other sundry liabilities including security and deposits from consumers, employees, etc.	1,79,879	Sundry debtors—	
Depreciation Reserve Fund	3,44,189	Consumption of current.	5,40,767
Less Renewals and replacements from the Depreciation Reserve Fund.	23,05,931	Advances to consumers.	2,91,699
		Other items.	1,14,949
Special Reserve Fund.	9,22,372		9,47,415
Less Extraordinary renewals and replacements from the Special Reserve Fund.	33,588	Works in progress	33,066
Balance from Net Surplus Account	22,72,343	Securities held at Post Offices, etc.	1,89,600
		Investments—	
		Depreciation Reserve Fund	15,77,744
		Special Reserve Fund	6,25,833
		Cash on hand	13,216
	8,81,761		
	51,73,782		
	3,66,60,696		3,66,60,696

Grant No. XXXV—Capital Outlay on Electricity Schemes—*cont.*(a) PYKARA HYDRO-ELECTRIC SYSTEM—*cont.*

## (ii) Revenue Account for the year ending 31st March 1941.

Dr.	Amount.			Amount.
	(1)	(2)	(3)	Cr. (4)
Particulars.	RS.			RS.
To Generation expenses, etc.		96,135	Gross receipts—	
„ Power purchased .. ..		8,507	By Sale of power .. ..	42,00,596
„ Management expenses ..		2,44,093	„ Miscellaneous Revenue.	1,66,493
„ Distribution expenses ..		3,20,162		
„ Special charges .. ..		16,198		
„ Net Revenue Account ..		36,81,994		
		43,67,089		43,67,089

## (iii) Net Revenue Account for the year ending the 31st March 1941.

	Amount.			Amount.
(1)	(2)	(3)	(4)	
	RS.			RS.
To Interest on Capital ..		12,61,025	By Balance from Revenue	
„ Audit fees .. ..		3,444	Account .. ..	36,81,994
„ Depreciation Reserve				
Fund .. ..		7,14,234		
„ Special Reserve Fund ..		2,85,693		
„ Net Surplus account ..		14,17,598		
		36,81,994		36,81,994

## (iv) Net Surplus Account for the year ending the 31st March 1941.

	Amount.			Amount.
(1)	(2)	(3)	(4)	
	RS.			RS.
To Depreciation on free			By Balance from last	
transformers .. ..		1,860	Balance Sheet, Net	
			surplus account ..	67,56,441
„ Balance carried over to			„ Balance from Net	
Balance Sheet .. ..		51,73,782	Revenue Account ..	14,17,598
			„ Write back of deprecia-	
			tion .. ..	1,603
		51,75,642		51,75,642

Grant No. XXXV—Capital Outlay on Electricity Schemes—*cont.*

(b) METTUR HYDRO-ELECTRIC SYSTEM.

(i) *General Balance Sheet as on the 31st March 1941.*

Capital and liabilities.		Property and assets.	
(1)	(2)	(3)	(4)
	RS.		RS.
Government Capital Account .. .. .	2,09,61,806	Fixed Assets .. .. .	2,05,88,278
Sundry creditors .. .. .	2,76,259	Stores and Tools and Plant on hand .. .. .	12,60,382
Securities held in deposit .. .. .	80,559	Sundry debtors—	
Depreciation Reserve Fund .. .. .	3,61,324		
<i>Less</i> Renewals and replacements from the Depreciation Reserve Fund .. .. .	1,577		
	3,59,747		
Special Reserve Fund .. .. .	1,44,530	Consumption of current .. .. .	2,07,659
Balance from Net Surplus Account .. .. .	8,79,926	Advance to consumers .. .. .	4,680
		Other items .. .. .	2,01,740
			4,14,079
		Securities held in deposit .. .. .	80,559
		Investments—	
		Depreciation Reserve Fund Investment Account .. .. .	2,47,880
		Special Reserve Fund Investment Account .. .. .	99,111
		Cash on hand .. .. .	12,538
			2,27,02,827
	<u>2,27,02,827</u>		<u>2,27,02,827</u>

(ii) *Revenue Account for the year ending 31st March 1941.*

Dr.	(1)	(2)	(3)	(4)	Cr.
		RS.		RS.	
To Generation expenses, etc. .. .. .		1,79,977	By Sale of Power .. .. .		17,32,347
„ Distribution expenses .. .. .		1,79,312	„ Miscellaneous Revenue (rents of buildings, etc.) .. .. .		2,26,762
„ Management expenses .. .. .		2,11,616			
„ Balance transferred to Net Revenue Account .. .. .		13,88,204			
		19,59,109			19,59,109
		<u>19,59,109</u>			<u>19,59,109</u>

(iii) *Net Revenue Account for the year ending 31st March 1941.*

(1)	(2)	(3)	(4)
	RS.		RS.
To Interest on Capital .. .. .	8,07,277	By Balance from Revenue Account .. .. .	13,88,204
„ Audit fees .. .. .	2,679		
„ Depreciation Reserve Fund .. .. .	1,13,432		
„ Special Reserve Fund .. .. .	45,373		
„ Net Surplus Account .. .. .	4,19,443		
	13,88,204		13,88,204
	<u>13,88,204</u>		<u>13,88,204</u>

Grant No. XXXV—Capital Outlay on Electricity Schemes—*cont.*(b) METTUR HYDRO-ELECTRIC SYSTEM—*cont.*(iv) *Net Surplus Account for the year ending 31st March 1941.*

Dr.	(1)	(2)	(3)	(4)	Cr.
		RS.		RS.	
To Balance transferred to Balance Sheet .. ..		8,79,925	By Balance brought for- ward from the account of 1939-40 .. ..	4,60,483	
			„ Balance transferred from Net Revenue Account .. ..	4,19,443	
		8,79,925		8,79,926	

## (c) ANDHRA POWER SYSTEM.

(i) *General Balance Sheet as on the 31st March 1941.*

Capital and liabilities.		Property and assets.	
(1)	(2)	(3)	(4)
	RS.		RS.
Government Capital Account .. ..	57,20,755	Fixed Assets .. ..	55,04,501
Sundry creditors .. ..	1,66,392	Stores on hand .. ..	3,72,971
Other sundry liabilities including security and other deposits from con- sumers, employees, etc. ..	1,09,152	Sundry debtors—	
Net Surplus Account ..	1,12,936		RS.
	61,09,235	Consumption of current. 99,733	
		Advances to consumers. 13,676	
		Other items. 73,931	1,87,340
		Works in progress .. ..	18,824
		Securities held in Deposit .. ..	18,620
		Cash on hand .. ..	6,979
			61,09,235

(ii) *Revenue Account for the year ending 31st March 1941.*

Dr.	(1)	(2)	(3)	(4)	Cr.
		RS.		RS.	
To Generation expenses ..		2,68,993	By sale of power .. ..	5,05,772	
„ Management expenses ..		53,408	„ Miscellaneous receipts.	17,302	
„ Special charges ..		16,871			
„ Net Revenue Account ..		1,83,802			
		5,23,074		5,23,074	



Grant No. XXXV—Capital Outlay on Electricity Schemes—*cont.*

(c) ANDHRA POWER SYSTEM—*cont.*

(iii) *Net Revenue Account for the year ending 31st March 1941.*

Dr.	(1)	(2)	(3)	(4)	Cr.
		RS.		RS.	
To Interest on Capital ..		1,86,239	By Balance from Revenue Account .. ..	1,83,802	
„ Audit fees .. ..		2,320	„ Balance carried over to Net Surplus Account .. ..	4,757	
		1,88,559		1,88,559	

(iv) *Net Surplus Account for the year ending 31st March 1941.*

Dr.	RS.	RS.	Cr.
To Net Revenue Account.	4,757	By Balance from last Balance Sheet .. ..	1,17,693
„ Balance carried over to Balance Sheet ..	1,12,936		
	1,17,693		1,17,693

## Grant No. XXXVI—Commuted Value of Pensions.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>83. Payments of Commuted Value of Pensions.</b>	RS.	RS.	RS.
<b>a. Payments of commuted value of pensions—</b>			
<b>I. Payments in India—</b>			
(i) Payments to pensioners—			
Charged .. .. O. 1,00,000	} 1,10,400	80,470	- 29,930
R. 10,400			
Column (1).—Based on fresh sanctions and progress of actuals.			
Column (4).—Due to the commutation amount payable to a pensioner in March 1941 having been actually paid in April 1941.			
(ii) Payments to other Governments—			
Charged .. .. O. 1,000	} 2,000	1,491	- 509
R. 1,000			
Authorized .. .. O. 1,20,100	} 2,00,000	1,75,253	- 24,747
S. 79,900			
Column (1).—Based on the progress of actuals.			
Column (4).—No accurate forecast was possible, as these are fluctuating items.			
<b>II. Payments in England—</b>			
(i) Par value—			
Charged .. .. O. 60,000	} 63,200	63,067	- 133
R. 3,200			
(ii) Loss or gain by exchange—			
Charged .. .. R. 200	200	110	- 90
<b>b. Deductions—</b>			
(i) Amount financed from ordinary revenues—			
Charged .. .. R. - 1,59,800	- 1,59,800	- 1,29,054	+ 30,746
Column (1).—Due to the decision of Government to meet expenditure on commutation of pensions from current revenues.			
Column (4).—Vide explanation against column (4) under 'a. I (i).'			
Authorized .. .. R. - 25,000	- 25,000	- 10,664	+ 14,336
Column (1).—Vide explanation under 'Charged.'			
Column (4).—Shorter recovery from the Central Government due to a change in the accounting procedure in respect of divisible pensions introduced from 1st April 1940.			
(ii) Amount recovered from other Governments—			
Charged .. .. R. - 16,000	- 16,000	- 16,084	- 84
Column (1).—Based on the progress of actuals.			
Authorized .. .. O. - 3,00,000	} - 1,75,000	- 1,64,589	+ 10,411
S. 1,00,000			
R. 25,000			
Column (1).—Vide explanation against column (4) under 'b. (i) Authorized.'			

Grant No. XXXVI—Commuted Value of Pensions—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>83. Payments of Commuted Value of Pensions</b>	RS.	RS.	RS.
<i>—cont.</i>			
b. Deductions— <i>cont.</i>			
(iii) Capital portion of equated payments out of revenue—			
<i>Charged</i> .. .. . O. - 61,400	} - 1,98,600	- 1,98,545	+ 55
.. .. . R. - 1,37,200			
<i>Column (1).</i> —Due to the write-back during the year of the entire capital expenditure in 1939-40.			
Authorized .. .. . O. - 9,37,800	} - 3,200	- 3,227	- 27
.. .. . S. 9,34,600			
<i>Column (1).</i> —Provision made for the repayment from revenue of the balance of commuted value of pensions debited to capital in 1938-39 was not utilized as the entire amount was adjusted in 1939-40 itself.			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged</i> —			
<i>Gross</i> .. .. . R. - 14,800	- 14,800	..	+ 14,800
<i>Deductions</i> .. .. . R. 3,13,000	3,13,000	..	- 3,13,000
Totals			
Charged—			
<i>Gross</i> .. .. .	1,61,000	1,45,138	- 15,862
<i>Deductions</i> .. .. .	- 61,400	- 3,43,683	- 2,82,283
<i>Net</i> .. .. .	99,600	- 1,98,545	- 2,98,145
Authorized—			
<i>Gross</i> .. .. .	2,00,000	1,75,253	- 24,747
<i>Deductions</i> .. .. .	- 2,03,200	- 1,78,480	+ 24,720
<i>Net</i> .. .. .	- 3,200	- 3,227	- 27

**Notes.**

*Administration of the grant—Charged.*—The saving in the final appropriation was due to the large saving under the sub-head “b.” There was, however, a small excess of Rs. 55 over the modified appropriation.

*Authorized.*—The saving in the final grant was 0·8 per cent.

## Grant No. XXXVII—Interest-free Advances—Authorized.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>Advances Repayable.</b>			
	RS.	RS.	RS.
Deposits and Advances— Advances not bearing interest.			
a. Civil Advances—			
A. Objection book advances.	O. 8,95,000 } R. - 79,900 }	8,15,100	8,23,995 + 8,895
C. Advances to Junior Civilian.	O. 8,000 } R. - 1,000 }	7,000	7,000 ..
D. Advances for remittance of treasure.	O. 3,000 } R. - 800 }	2,200	2,325 + 125
b. Revenue Advances—			
Cost of survey marks—			
A. Collectors .. .. .	O. 90,000 } R. - 12,400 }	77,600	74,466 - 3,134
<i>Column (1).—Based on actuals.</i>			
B. Survey officers .. .	O. 68,000 } R. - 16,000 }	52,000	52,269 + 269
<i>Column (1).—The works in certain Government and other lands could not be completed.</i>			
c. Special advances—			
B. Advances for the settlement of criminal gangs.	O. 5,000 } R. 900 }	5,900	5,412 - 488
C. Advances for the destruction of agricultural pests.	O. 2,000 } R. 300 }	2,300	3,129 + 829
D. Other advances .. .	O. 6,000 } S. 2,28,300 } R. 1,08,900 }	3,43,200	3,42,169 - 1,031
<i>Column (1).—Mainly due to the grant of interest-free advances (i) to Government servants to enable them to subscribe in lump to His Excellency the Governor's War Fund (Rs. 3,27,600), (ii) to the Provincial War Committee to finance printing of advertisement posters, etc., in connexion with entertainments and allied activities for raising money for His Excellency the Governor's War Fund (Rs. 1,000) and (iii) to students and other Indians in the United Kingdom (Rs. 2,000).</i>			
Total, Authorized ..	13,05,300	13,10,765	+ 5,465

## Notes.

*Administration of the grant.*—There was an excess of 0·4 per cent over the final grant as against a saving of 3·8 per cent in the previous year.

Grant No. XXXVIII—Loans and Advances bearing Interest—  
Authorized.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)

Loans and Advances by Provincial Governments.      RS.                      RS.                      RS.

Loans to Municipalities, Port Funds, etc.

a. Loans to Presidency Corporations, Port Trusts and other Port Funds—

A. Presidency Corporation (Madras)—

(i) Loans for the construction of Roads, Bridges, Markets and Buildings, Electric Lighting, etc., sanctioned by the Local Administration Department.	O.      2,62,600 } R.    - 2,62,600 }	..	..	..
--	--	----	----	----

Column (1).—Non-utilization of the provision for a loan to the Madras Corporation of (1) Rs. 2,50,000 to acquire private markets, the proposal having been dropped as unremunerative and of (2) Rs. 14,000 for the reconstruction of the bridge over the Buckingham Canal, the Government having taken over the liability.

(ii) Loans for Water-supply and Drainage Schemes and for other Public Health purposes.	O.      8,23,500 } R.    - 1,23,500 }	7,00,000	6,54,345	- 45,655
--	--	----------	----------	----------

Column (1).—Chiefly non-drawal by the Madras Corporation of the loan of Rs. 1,00,000 provided for the Mambalam Town Planning Scheme and of Rs. 40,000 for the construction of cattle yards at Vyasarpadi and Perambur.

b. Loans to District and other Local Fund Committees—

A. Loans for the construction of Roads, Bridges, Markets and Buildings, Electric Lighting, etc., sanctioned by the Local Administration Department.	O.      1,08,000 } R.    - 12,000 }	96,000	96,000	..
---	--	--------	--------	----

Column (1).—Chiefly due to the Tinnevely District Board not having drawn the full amount of the loan provided for in the budget for the Murappaud bridge work.

B. Loans for Water-supply and Drainage Schemes and for other Public Health purposes.	O.      22,500 } R.      6,200 }	28,700	28,660	- 40
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Column (1).—Non-realization of the probable savings for which credit had been taken in the budget.

Grant No. XXXVIII—Loans and Advances bearing Interest—  
Authorized—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>Loans and Advances by Provincial Governments</b> <i>—cont.</i>	RS.	RS.	RS.
<b>Loans to Municipalities, Port Funds, etc.—<i>cont.</i></b>			
<b>c. Loans to Municipalities—</b>			
<b>A. Loans for the construction of Roads, Bridges, Markets and Buildings, Electric Lighting, etc., sanctioned by the Local Administration Department.</b>	O. 2,48,900 R. 63,800	3,12,700	3,12,700 ..
<i>Column (1).—Grant of loan to the Ootacamund Municipality not originally provided for (Rs. 50,000) and non-realization of the probable savings for which credit had been taken in the budget (Rs. 13,800).</i>			
<b>B. Loans for Water-supply and Drainage Schemes and other Public Health purposes.</b>	O. 12,76,300 R. - 61,000	12,15,300	12,15,300 ..
<b>e. Advances to cultivators—</b>			
<b>A. 1. Loans under the Land Improvement Loans Act and Agriculturists' Loans Act.</b>	O. 7,68,900 R. - 64,700	7,04,200	6,68,906 - 35,294
<b>A. 2. Loans under the Agriculturists' Loans (Madras Amendment) Act, 1935.</b>	O. 15,00,000 R. -13,48,300	1,51,700	1,28,186 - 23,514
<i>Column (1).—Applications for loans not having been received to the extent anticipated.</i>			
<i>Column (4).—Savings due to rejection of applications on account of ineligibility, inadequate security or failure to file encumbrance certificates; non-surrender in time due to late completion or non-completion of enquiries and late receipt of surrender reports from subordinate officers.</i>			
<b>B. Loans under the Special Rules for Pumping Installations.</b>	O. 4,500 R. - 3,200	1,300	1,158 - 142
<i>Column (1).—Only one loan was disbursed during the year.</i>			
<b>C. Loans under the Special Rules for Agricultural Implements.</b>	O. 13,000 R. 1,900	14,900	14,933 + 33
<b>f. Advances under Special Laws (State aid to Industries).</b>	O. 45,000 R. 29,500	74,500	74,500 ..
<i>Column (1).—Disbursement of loans was larger than anticipated.</i>			
<b>g. Miscellaneous Loans and Advances—</b>			
<b>A. Loans to communities eligible for help by the Labour Department and Criminal Tribes Settlements.</b>	O. 65,400 R. - 5,500	59,900	57,432 - 2,468

Grant No. XXXVIII—Loans and Advances bearing Interest—  
Authorized—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
<b>Loans and Advances by Provincial Governments</b> —cont.	RS.	RS.	RS.
<b>Loans to Municipalities, Port Funds, etc.—cont.</b>			
g. Miscellaneous Loans and Advances—cont.			
B. Loans to Co-operative Societies and Land Mortgage Banks.			
{ O. 47,00,000 } { R. 5,66,700 }	52,66,700	52,42,310	- 24,390
<i>Column (1).—Due chiefly to the grant of an additional sum of Rs. 6.65 lakhs as short-term loans to the Madras Co-operative Central Land Mortgage Bank to finance primary land mortgage banks, offset by savings under 'Loans to Co-operative Building Societies' on account of restrictions placed on the grant of loans (Rs. 88,300) and under 'Loans to Co-operative Sale Societies' due to non-availability of suitable sites for the construction of godowns (Rs. 10,000).</i>			
C. Loans to Chenchus, Kurumbas and Sholagas.	1,900	1,874	- 26
D. Loans relating to the Fisheries Department.	{ O. 100 } { R. 4,100 }	4,200	4,165
			- 35
<i>Column (1).—Acquisition of site for a fish-curing yard sanctioned during the year.</i>			
F. Advances to Local Bodies to cover deficits.	{ O. 1,00,000 } { R. 53,000 }	1,53,000	1,53,000
<i>Column (1).—Grant of loans to certain local bodies not anticipated.</i>			
G. Loans to Market Committees .. ..	14,000	2,500	- 11,500
<i>Column (4).—The saving is explained to be due to an omission to surrender in time unexpended balance as no watch was maintained over the course of disbursements.</i>			
<b>Loans to Government Servants.</b>			
a. Advances for the purchase of motor cars.	{ O. 51,000 } { R. - 11,000 }	40,000	32,195
			- 7,805
<i>Column (1).—Based on actuals.</i>			
<i>Column (4).—No advance was drawn in February 1941 and that drawn in March 1941 was small.</i>			
b. Advances for the purchase of other conveyances.	{ O. 4,000 } { R. 1,000 }	5,000	3,998
			- 1,002
c. Passage advances .. ..	{ O. 1,000 } { R. - 1,000 }	..	..
			..
d. Other advances .. ..	{ O. 1,000 } { S. 100 } { R. 2,900 }	4,000	3,814
			- 186
<i>Column (1).—Chiefly due to the grant of a special advance to a junior civilian to enable him to meet the cost of passage to India of his wife.</i>			
Surrender or withdrawals within grant or appropriation.	R. 11,63,700	11,63,700	.. - 11,63,700
<b>Total, Authorized ..</b>	<b>1,00,11,700</b>	<b>86,95,976</b>	<b>- 13,15,724</b>

Grant No. XXXVIII—Loans and Advances bearing Interest—  
Authorized—*cont.*

Notes.

Deductions for probable savings provided for in the budget and the savings actually realized under certain sub-heads are compared below :—

Sub-head.	Savings provided for.		Savings realized.	
		RS.		RS.
a. A (ii) .. ..		1,66,500		3,35,655
b. A .. ..		12,000		24,000
c. B .. ..		3,17,200		3,78,200
g. A .. ..		8,400		16,368

In the case of sub-head "c. A" there was an excess of Rs. 42,000 over the gross budget provision as against a deduction of Rs. 21,800 for probable savings made in the budget.

2. *Administration of the grant.*—There was a saving of 13·1 per cent in the final grant as against 52·4 per cent in the previous year. The saving occurred chiefly under the sub-heads "a. A (i)", "a. A (ii)", "c. B", "e. A. 1", and "e. A. 2", partly offset by excess under "g. B". The saving in the modified appropriation was 1·7 per cent as against an excess of 0·4 per cent in 1939-40.



APPENDIX TO THE APPROPRIATION ACCOUNTS OF THE GOVERNMENT OF MADRAS FOR THE YEAR 1940-41 CONTAINING REVIEWS OF GOVERNMENT COMMERCIAL CONCERNS.

The details relating to the balance sheets and profit and loss accounts of Government commercial concerns, have, with effect from the accounts of 1931-32, been excluded from the reviews, as these details are included in the annual audit or administration reports of the respective concerns, which are supplied to the Public Accounts Committee and can be referred to by them, if necessary, in connexion with cases of financial irregularity and other points of importance mentioned in the reviews.

2. The following table gives a list of commercial concerns under the control of the Government of Madras and compares the net trading results for the year under review with those relating to the preceding year :—

Serial number and name of concern.	Turnover.		Net profit or surplus of income over expenditure. Loss or deficiency ( -- ).	
	1939-40.	1940-41.	1939-40.	1940-41.
	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
1 Cinchona Department .. ..	12,20,039	14,89,708	5,99,924	5,92,166
2 Agricultural College Dairy, Coimbatore.	9,574	8,801	- 447	- 595
3 Kerala Soap Institute, Calicut ..	1,91,950	1,93,056	44,484	39,543
4 Industrial Engineering Workshop, Madras.	81,741	83,157	8,251	13,389
5 Pearl Fisheries (a) .. ..	..	..	..	..
6 Chank Fisheries (b) .. ..	92,065	1,43,622	51,182	1,00,856
7 Fish-curing yards (b) .. ..	2,71,264	2,48,511	46,267	9,548
8 Central Jail, Coimbatore (c) ..	3,71,072	3,97,459	72,965	82,268
9 Do. Vellore (c) .. ..	67,218	1,04,917	9,303	15,788

(a) There were no pearl fishery operations during the year.

(b) The results shown against these concerns relate to the years ended 30th June 1940 and 30th June 1941.

(c) The results shown against these concerns relate to the calendar years 1939 and 1940.

The ordinary Government accounting system was in force in all these concerns during the year under review and the gross receipts and the gross expenditure were budgeted and accounted for directly under the revenue and expenditure heads concerned, the *pro forma* accounts being compiled outside the regular Government accounts. In respect of concerns (1), (3) and (4) which were working previously under the rules contained in chapter 2 of the old Account Code, Government have decided to continue the system of adjustments in the regular Government accounts of "Interest on Capital," "Interest on Depreciation Reserve Fund," and "Provision for Depreciation." *Pro forma* cost accounts are maintained in the Serum Institute, Madras.

The total capital invested by Government in all the concerns to the end of the year under review amounted to Rs. 43,12,738 as against Rs. 30,90,406 at the end of the previous year. Under the budgeting

system followed in regard to these concerns, all withdrawals from the treasury and debit book adjustments go to increase the capital invested and, correspondingly, all remittances into the treasury and credit book adjustments go to decrease the capital.

The financial results of the working of the several concerns, based on the audited accounts, are reviewed in detail in the following paragraphs.

### CINCHONA DEPARTMENT.

3. The working of the department during the year under review showed a net profit of Rs. 5,92,166 as against Rs. 4,12,957 (i.e., Rs. 5,99,924 minus Rs. 1,86,967, the amount transferred from the capital reserve of the plantations to the profit and loss account) in 1939-40. The increase in the profit was mainly due to the higher prices at which the manufactured products were sold during the year.

*Purchase of raw materials.*—A quantity of 646,905 lb. of cinchona bark costing Rs. 9,41,925 was purchased from Java during the year to supplement the local produce and to serve as a reserve.

*Stocks of manufactured products.*—The quantities of the more important products manufactured, sold and stocked in the last three years are shown in the following table :—

Name of product. (1)	Opening balance. (2)	Quantity produced. (3)	Other receipts. (4)	Quantity sold. (5)	Other issues. (6)	Closing balance. (7)
	LB.	LB.	LB.	LB.	LB.	LB.
<b>1. Quinine Sulphate—</b>						
1938-39 ..	8,507	23,179	..	26,519	1,629	3,538
1939-40 ..	3,538	35,672	..	38,544	141	1,725 (a)
1940-41 ..	1,725	22,677	18,750(b)	29,636	229	13,287
<b>2. Quinine Bihydrochloride—</b>						
1938-39 ..	215	851	..	917	..	149
1939-40 ..	149	3,552	..	3,681	..	20
1940-41 ..	20	9,350	..	9,290	..	80
<b>3. Cinchona Febrifuge—</b>						
1938-39 ..	18,381	6,885	16	17,766	90	7,426
1939-40 ..	7,426	12,991	1	16,828	..	5,050 (c)
1940-41 ..	5,050	6,843	3	11,218	..	678
<b>4. Totaquina—</b>						
1938-39 ..	3,596	4,880	4	4,303	..	4,177
1939-40 ..	4,177	4,051	2	5,947	..	2,283
1940-41 ..	2,283	6,236	..	7,375	..	1,144

(a) This balance of 1,725 lb. includes quantity in process of manufacture to the extent of 1,200 lb.

(b) Purchased from Government of India.

(c) This balance includes quantity in process of manufacture to the extent of 1,460 lb.

The closing stocks of cinchona febrifuge and totaquina were appreciably lower than in the previous year. The balance under quinine sulphate was very much higher, as 18,750 pounds of quinine sulphate costing Rs. 4,72,283 were purchased during the year from the Government of India.

The value at cost price of the closing stocks of all the manufactured products as on the 31st March 1941 amounted to Rs. 2,26,873 as against Rs. 81,699 in the previous year.

## AGRICULTURAL COLLEGE DAIRY, COIMBATORE.

4. The working of the dairy during the year showed a loss of Rs. 595 as against Rs. 447 in the previous year. The increase in the loss was due mainly to diminished sales of milk and the consequent conversion of a larger surplus of milk into butter and ghee which were sold at prices below their cost of production.

## KERALA SOAP INSTITUTE, CALICUT.

5. The working of the institute for the year disclosed a net profit of Rs. 39,543 as against Rs. 44,484 in the previous year. The decrease of Rs. 4,941 was mainly due to the general rise in the prices of the materials used in the manufacture and packing of soaps as selling prices of soaps could not be increased to the same extent.

The output of soaps was 208 tons as against 214 tons in the previous year. The sales also fell from 218 tons in 1939-40 to 208 tons during the year under review.

## INDUSTRIAL ENGINEERING WORKSHOP, MADRAS.

6. The working of the concern during the year under review showed a profit of Rs. 13,389 as against Rs. 8,251 in the previous year. The turnover showed only a slight increase (Rs. 1,416). The increase of Rs. 5,138 in the profit was chiefly due to the reduction in the proportion of overhead expenditure.

## PEARL FISHERIES.

7. In this department, no active fishing has been done for some time. The operations have been confined, since February 1928, to the survey of pearl banks and examination of the growth of pearl oysters. The expenditure during 1940-41 amounted to Rs. 26,083 as against Rs. 25,588 in the previous year. The receipts amounted to Rs. 238 only.

On a review of the operations of the department up to date, it has been observed that during the period 1909-10 to 1927-28 a net profit of Rs. 4,45,773 was realised. Of this the largest portion was realised between April 1925 and February 1928. During the period February 1928 to March 1941, there was an excess of expenditure over receipts amounting to Rs. 2,43,261. Interest on capital has been included in the expenditure from 1936-37.

## CHANK FISHERIES.

8. Five chank fisheries, viz., at Tinnevely, Tanjore, South Arcot, Chingleput and Nellore, are owned by Government. Of these, only the Tinnevely fishery continued to be worked departmentally, while the others were leased out to private contractors.

The working of the Tinnevely fishery during the year resulted in a total catch of 498,071 shells (including undersized and wormed shells) as against 605,948 in the previous year. The operation charges amounted to Rs. 43,383 as against Rs. 51,675 in 1939-40. The decrease was mainly due to smaller catches during the year.

The cost of production of full-sized shells increased from Rs. 96 per thousand in 1939-40 to Rs. 99 per thousand in 1940-41 due chiefly to the decrease in outturn.

During the year under review, the fisheries, taken as a whole, yielded a net profit of Rs. 1,00,856 as against Rs. 51,182 in the previous year. The increase in profit was due partly to the larger quantity of chanks sold and partly to the higher sale price obtained for full-sized chanks.

#### FISH-CURING YARDS.

9. The income and expenditure account of the fish-curing yards for the year ended 30th June 1941 showed a surplus of Rs. 9,548 as against Rs. 46,267 in the previous year. The decrease in the surplus was due mainly to the poor fishing season on the West Coast. The consumption of salt in the yards as a whole showed a decrease as compared with the consumption of the previous year owing to the restricted fish-curing activities.

In calculating the surplus, no account has been taken of the excise duty foregone by the Central Government on the salt issued to the fish-curers which amounted to Rs. 3,10,210 as against Rs. 3,35,061 in the previous year.

One of the yards was closed during the year, as it worked at a loss.

#### CENTRAL JAIL, COIMBATORE.

10. The results of the working of the manufactory in the Central Jail, Coimbatore, for the calendar years 1938, 1939 and 1940 are compared below :—

Year.	Turnover.	Net profit.	Percentage of net profit to turnover.
(1)	(2)	(3)	(4)
	RS.	RS.	
1938 .. ..	2,87,980	16,675	5.8
1939 .. ..	3,71,072	72,965	19.7
1940 .. ..	3,97,459	82,268	20.61

The figures above show a small increase in the turnover during 1940. Apart from this cause, the increase in the net profits was due to a reduction in interest and depreciation charges.

## CENTRAL JAIL, VELLORE.

11. The results of the working of the manufactory in the Central Jail, Vellore, for the calendar years 1938, 1939 and 1940 are compared below :—

Year.	Turnover.	Net profit.	Percentage of net profit to turnover.
(1)	(2)	(3)	(4)
	RS.	RS.	
1938 .. ..	76,146	6,158	8.1
1939 .. ..	67,218	9,303	13.9
1940 .. ..	1,04,917	15,788	15.5

During the year 1940, there was a marked increase in the turnover which occurred mainly in the leather section and contributed to the increased net profit.

## SERUM INSTITUTE, MADRAS.

12. Sera and vaccines were manufactured during the year under six sections, viz., (i) Anti-Rinderpest Serum, (ii) Anti-Hæmorrhagic Septicæmia Serum, (iii) Rinderpest Bull Virus and Rinderpest Goat Virus, (iv) Hæmorrhagic Septicæmia Vaccine, (v) Black Quarter Vaccine and (vi) Anti-Black Quarter Serum. The manufacture of items (v) and (vi), viz., Black Quarter Vaccine and Anti-Black Quarter Serum was started during the year while that of Rinderpest Goat Spleen Tissue Vaccine was discontinued. The following table compares the quantities of sera, etc., produced and their cost of production during the year with those of the previous year :—

Name of product.	Quantity produced.		Total cost of production.		Cost per dose.		Selling price of corresponding dose at the Mukteswar Institute.
	1939-40.	1940-41.	1939-40.	1940-41.	1939-40.	1940-41.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 Anti-Rinderpest Serum.	DOSES. 1,260,300 of 5 c.c.	DOSES. 1,590,050 of 5 c.c.	RS. 50,666	RS. 52,674	7.72 ps.	6.36 ps.	Two annas per dose.
2 Anti-Hæmorrhagic Septicæmia Serum.	15,220 of 15 c.c.	10,400 of 15 c.c.	2,857	1,850	0.3-0.04	0.2-10.15	Four annas per dose.
3 Hæmorrhagic Septicæmia vaccine.	185,850 of 5 c.c.	298,950 of 5 c.c.	5,378	6,917	5.56 ps.	4.44 ps.	Two annas per dose.
4 Virus Products ..	579,050 of 1 c.c.	581,350 of 1 c.c.	14,603	15,466	4.87 ps.	5.11 ps.	Bull Virus, 2 annas, Goat Virus, Rs. 0-3-8's.
5 Anti-Black Quarter Serum.	..	4,820 of 15 c.c.	..	1,256	..	0-4-2'04	Four annas per dose.
6 Black Quarter vaccine.	..	179,050 of 5 c.c.	..	7,878	..	8.45 ps.	Three and a half annas per dose.

The decrease in the cost per dose of items (1) to (3) in the table was due to the following reasons:—

(i) economies resulting from the manufacture, during the year, of larger quantities of items (1) and (3) than in the previous year;

(ii) the increased yield per animal of Anti-rinderpest serum; and

(iii) reduction of production expenses in the case of item (2).

The increase in the cost per dose of virus products (item 4) was due to the discontinuance of the manufacture of goat spleen tissue vaccines which, being comparatively less expensive, had the effect of bringing down the cost of all products included in the virus group in previous years.

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