



GOVERNMENT OF MADRAS

FINANCE ACCOUNTS

1944-45

AND THE

AUDIT REPORT

1945

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**FINANCE ACCOUNTS. GOVERNMENT OF MADRAS.
1944-45.**

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Finance Accounts of the Government of Madras for the year 1944-45 and the Report of the Auditor General of India,

Certificate of the Auditor General of India.

This compilation containing the Finance Accounts of the Government of Madras for the year 1944-45 and the report of the Auditor General of India presents the accounts of the receipts and outgoings of the Government of Madras for the year, together with a report on the financial results disclosed by the different accounts and other data coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of Madras as deduced from the balances recorded in its books and other information. It supplements the report of the Auditor General of India on the accounts of the audited expenditure of the Government for the year, separately presented in the form of Appropriation Accounts for each Grant. In compliance with Section 169 of the Government of India Act, 1935, the Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Auditor General to His Excellency the Governor to be laid before the Legislature.

The Accounts for 1944-45 which as Auditor General I am required to audit, both the Finance Accounts and the Appropriation Accounts, have been examined under my direction by the Accountant-General, Madras, in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936. Likewise, as prescribed by Section 170 of the Government of India Act, 1935, the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of Indian Home Accounts under my general superintendence. It is to be noted that the Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue, but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of Madras for the year 1944-45.

SIMLA,
The 29th April 1946. }
}

B. M. STAIG,
Auditor General of India.

A.—GENERAL FINANCE ACCOUNTS.

I.—REPORT.

INTRODUCTORY.

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

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

The first division deals with receipts from taxation and other sources of revenue and the expenditure therefrom, the net result of which represents

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

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

2. *Sections and Heads of Accounts.*—Within each of the four divisions mentioned above, the transactions are grouped into Sections which are further subdivided into Major heads of Account. The Sections are distinguished by letters of the alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transactions, e.g., Section A denotes the revenue (and expenditure) grouped as 'Principal Heads of Revenue' and Section AA denotes the capital expenditure on works connected therewith. The Major heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for debt and remittance heads, though these are also arranged in Sections.

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

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

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

SUMMARY OF THE TRANSACTIONS FOR 1944-45.

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

Receipts.	Budget Estimates, 1944-45.	Actuals, 1944-45.	More (+) Less (-).	Disbursements.	Budget Estimates, 1944-45.	Actuals, 1944-45.	More (+) Less (-).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I.—Revenue.							
Revenue—				Expenditure—			
Principal Heads of Revenue—				Direct Demands on the Revenue—			
Taxes on Income other than Corporation Tax ..	2,70,00	3,98,40	+ 1,28,40	Taxes on Income other than Corporation Tax ..	..	..	..
Land Revenue	5,86,62	5,49,18	— 37,44	Land Revenue	24,35	25,77	+ 1,42
Provincial Excise	7,37,56	12,77,88	+ 5,40,32	Provincial Excise	39,86	46,07	+ 6,21
Stamps	2,99,87	3,21,98	+ 22,11	Stamps	10,80	11,66	+ 86
Forest	95,00	1,43,48	+ 48,48	Forest	65,52	81,99	+ 16,47
Registration	70,66	66,16	— 4,50	Registration	34,06	34,76	+ 70
Receipts under Motor Vehicles Acts	57,34	77,62	+ 20,28	Charges on account of Motor Vehicles Acts ..	57,04	62,00	+ 4,96
Other Taxes and Duties ..	4,27,21	6,35,02	+ 2,07,81	Other Taxes and Duties.	16,13	18,27	+ 2,14
Total, Principal Heads ..	25,44,26	34,69,72	+ 9,25,46	Total, Direct Demands ..	2,47,76	2,80,52	+ 32,76
Irrigation—Net Receipts ..	2,00,29	2,42,67	+ 42,38	Irrigation	1,49,86	1,76,40	+ 26,54
Debt Services	24,75	51,36	+ 26,61	Debt Services	— 13,47	— 13,17	+ 30
Civil Administration	1,33,14	2,02,03	+ 68,89	Civil Administration	4,11,02	14,97,53	+ 86,51
Civil Works and Miscellaneous Public Improvements ..	23,79	21,76	— 2,03	Civil Works and Miscellaneous Public Improvements ..	1,41,17	1,52,72	+ 11,55
Electricity Schemes — Net Receipts	51,63	49,04	— 2,59	Electricity Schemes	35,02	35,34	+ 32
Miscellaneous	49,19	48,88	+ 8,69	Miscellaneous	2,72,90	2,45,64	— 27,26
Contributions and Miscellaneous adjustments between Central and Provincial Governments.	14	18	+ 4	Contributions and Miscellaneous adjustments between Central and Provincial Governments.	..	..	..

SUMMARY OF THE TRANSACTIONS FOR 1944-45—*concl.*

Receipts.	Budget Estimates, 1944-45.	Actuals, 1944-45.	More (+) Less (-).	Disbursements.	Budget Estimates, 1944-45.	Actuals, 1944-45.	More (+) Less (-).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				I.—Revenue—<i>cont.</i>			
Extraordinary items	2,55	38,09	+ 35,54	Extraordinary items	7,69,52	17,42,48	+ 9,72,96
				Capital expenditure within the Revenue Account (Details by Major Heads are given in Account No. 2)	6,19	5,72	— 47
Total, Revenue	<u>30,20,74</u>	<u>41,23,73</u>	<u>+ 11,02,99</u>	Total, Expenditure on Revenue Account	<u>30,19,97</u>	<u>41,23,18</u>	<u>+ 11,03,21</u>
Surplus	<u>77</u>	<u>55</u>	<u>— 22</u>				
				II.—Capital.			
				Capital expenditure outside the Revenue Account—			
				Irrigation	9,28	3,12	— 6,16
				Industrial Development	8,77	6,16	— 2,61
				Civil Works	3,97	2,01	— 1,96
				Electricity Schemes	53,05	29,88	— 23,17
				Total	<u>75,07</u>	<u>41,17</u>	<u>— 33,90</u>
				III.—Debt.			
<i>Public Debt—</i>				<i>Public Debt—</i>			
Permanent Debt		1,10,00	+ 1,10,00	Permanent Debt	11,78	5,80	— 5,98
Floating Debt	3,00,00	1,34,00	— 1,66,00	Floating Debt	3,00,00	1,34,00	— 1,66,00
Loans from the Central Government		16,25	+ 16,25	Loans from the Central Government	4,78	1,14,20	+ 1,09,42
Total	<u>3,00,00</u>	<u>2,60,25</u>	<u>— 39,75</u>	Total	<u>3,16,56</u>	<u>2,54,00</u>	<u>— 62,56</u>
<i>Unfunded Debt—</i>				<i>Unfunded Debt—</i>			
State Provident Funds	65,12	68,34	+ 3,22	State Provident Funds	55,76	55,14	— 62
Total	<u>65,12</u>	<u>68,34</u>	<u>+ 3,22</u>	Total	<u>55,76</u>	<u>55,14</u>	<u>— 62</u>

<i>Deposits and Advances—</i>			
Appropriation for Reduction or Avoidance of Debt ..	52,91	53,42	+ 51
Sinking Fund Investment Account .. .. .	..	..	..
Famine Relief Fund	2,56	3,16	+ 60
Provincial Road Funds .. .. .	..	9,84	+ 9,84
Deposits of Depreciation Reserve of Commercial concerns	51	43	— 8
Revenue Reserve Fund	5,55,76	12,38,16	+ 6,82,40
Other Reserve Funds	28,22	28,05	— 17
Deposits of Local Funds	8,47,08	9,08,43	+ 61,35
Civil Deposits	22,45,31	26,41,94	+ 3,96,63
Other Accounts	19,06	28,55	+ 9,49
Advances not bearing interest	75,28	83,26	+ 7,98
Suspense	23,08,70	16,26,58	— 6,82,12
Miscellaneous	11,78	5,80	— 5,98
Total ..	61,47,17	66,27,62	+ 4,80,45

<i>Deposits and Advances—</i>			
Appropriation for Reduction or Avoidance of Debt ..	11,78	6,04	— 5,74
Sinking Fund Investment Account	36,36	37,17	+ 81
Famine Relief Fund .. .. .	..	4,30	+ 4,30
Provincial Road Funds	30	9,21	+ 8,91
Deposits of Depreciation Reserve of Commercial concerns .. .. .	..	2	+ 2
Revenue Reserve Fund	31,02	73,16	+ 73,16
Other Reserve Funds	8,29,75	30,57	— 45
Deposits of Local Funds	24,51,51	8,81,01	+ 51,26
Civil Deposits	24,51,51	24,40,11	— 11,40
Other Accounts	18,54	20,25	+ 1,71
Advances not bearing interest	70,17	74,04	+ 3,87
Suspense	26,15,31	29,92,96	+ 3,77,65
Miscellaneous	14,53	..	..
Total ..	60,79,27	65,83,37	+ 5,04,10

<i>Loans and Advances by Provincial Governments—</i>			
Recoveries of Loans and Advances	81,76	1,00,20	+ 18,44

<i>Loans and Advances by Provincial Governments—</i>			
Loans and Advances	61,60	96,96	+ 35,36

IV.—Remittances.

<i>Remittances—</i>			
Remittances	40,92,00	63,35,82	+ 22,43,82
<i>Cash Balance—</i>			
Opening Balance	52,61	1,41,27	+ 88,66
Grand Total ..	1,37,59,40	1,76,57,23	+ 38,97,83

<i>Remittances—</i>			
Remittances	40,98,50	63,37,71	+ 22,39,21
<i>Cash Balance—</i>			
Closing Balance	52,67	1,65,70	+ 1,13,03
Grand Total ..	1,37,59,40	1,76,57,23	+ 38,97,83

Increase of cash balance during the year .. 24,43
See also paragraph 14 dealing with 'Balance.'

IMPORTANT VARIATIONS FROM BUDGET ESTIMATES.

REVENUE RECEIPTS.

5. (i) The increase of 11,02,99 in the revenue receipts is made up of a rise of 11,52,08 under certain heads and a fall of 49,09 under others. The more important variations are explained below :—

Rise in Revenue.

Head of account.	Main reasons.
<i>Principal Heads of Revenue.</i>	
IV. Taxes on income other than Corporation Tax (+ 1,28,40).	Increase in the share of the proceeds of income-tax assigned to the Province.
VIII. Provincial Excise (+ 5,40,32).	The large increase occurred chiefly under 'country fermented liquor' (2,70,48), 'country spirits' (2,16,81), 'wines and spirits' (24,05), 'opium' (16,59) and 'hemp and other drugs' (9,23), due to greater business activity, extensive employment of labour on war works, presence of a large number of troops, keen competition among bidders for shops and increases in the rates of duty on arrack and tree-tax.
IX. Stamps (+ 22,11)	.. Larger realization due partly to the increase in stamp duties from October 1943 and partly to heavier business transactions.
X. Forest (+ 48,48)	.. Better prices for sandalwood, timber and other produce, large supply of timber to the Defence Department and increased revenue from charcoal and fuel.
XII. Receipts under Motor Vehicles Acts (+ 20,28).	Increase in the number of vehicles paying tax as a result of improvement in the shipping position and import of lease-lend vehicles.
XIII. Other Taxes and Duties (+ 2,07,81).	Bulk of the increase occurred under 'General Sales Tax' (1,63,29) owing to the increased turnover of assesseees arising from high prices, enhancement of rates for flat rate assesseees and of the licence fees for dealers in cotton, cotton-yarn, skins and hides and commission agents, and the withdrawal of exemption for sales of bullion. Increases also occurred under 'Compensation received from the Central Government for the suspension of provincial measures of taxation on wholesale trade in tobacco' (27,09), 'Receipts under the Madras Sales of Motor Spirit Taxation Act, 1939' (21,15), 'Entertainment Tax' (9,21) and 'Betting Tax' (6,85), offset partly by a decrease under 'Receipts under the Madras Tobacco Act, 1939' (13,35) due to the repeal of the Act with effect from 1st April 1944 and larger refunds (8,50).

Irrigation—Net receipts.

XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital accounts are kept (+ 18,69).	Made up of an increase of 37,73 due chiefly to receipt of more land revenue due to irrigation, offset partly by an increase of 19,04 in the working expenses.
XVIII. Irrigation, Navigation, Embankment and Drainage Works for which no Capital accounts are kept (+ 23,69).	Receipt of more land revenue due to irrigation.

Head of account.

Main reasons.

Debt Services.

XX. Interest (+ 26,61) .. Larger investments of cash balances in Central Government Securities yielding a higher rate of interest, instead of in Central Government Treasury Bills.

Civil Administration.

XXI. Administration of Justice (+ 21,20). Larger receipts from magisterial fines and from translation and printing fees in the High Court.

XXII. Jails and Convict Settlements (+ 3,63). Increased realizations under 'Jail manufactures' due chiefly to the adjustment during 1944-45 of the cost of supplies made to the Police Department in 1943-44 and to increased production and supply of uniforms to the Police Force.

XXIII. Police (+ 2,36) .. Increase mainly under 'Collection of payments for services rendered'.

XXVI. Education (+ 1,63). Recoveries from the Defence Department towards the cost of establishment doing war work and refunds by local bodies of grants overdrawn in previous years.

XXVII. Medical (+ 3,90) .. Increase in the rates of hospital stoppages and in the number of paying patients.

XXVIII. Public Health (+ 1,84). Increase mainly on account of sale proceeds of sera and vaccine.

XXIX. Agriculture (+ 3,31). Sale of seeds, manure and agricultural implements on a large scale in connexion with the Grow More Food Campaign, larger grants from the Imperial Council of Agricultural Research and a grant from the Central Government towards bonus paid to ryots for growing food crops in lieu of cotton.

XXXI. Co-operation (+ 1,85). Recoveries on account of pay and allowances of a large number of officers lent to Stores and other Societies.

XXXII. Industries (+ 26,52). Chiefly under 'Industries' (10,61), representing the receipts of the Provincial Textile Commissioner not provided for in the budget, 'Cinchona plantations' (9,86) on account of larger sales of quinine products at enhanced rates and under 'Collections of payments for services rendered' (4,98).

Miscellaneous.

XLV. Stationery and Printing (+ 2,90). Increased receipts on account of printing work done.

XLVI. Miscellaneous (+ 8,32). Increase chiefly under 'Miscellaneous' (2,94), 'Collection of payments for services rendered' (2,45) and 'Unclaimed Deposits' (1,43).

Head of account.	Main reasons.
<i>Extraordinary Items.</i>	
L.II-B. Civil Defence (+ 35,38).	Recovery of arrear contribution from the Central Government and Railway Administrations on account of War-time Additional Police including coastal patrols and non-agency police (20,03), receipts from licence fees under the Drugs Control Order and from surcharge on jaggery exported from the Province and other miscellaneous receipts (7,94) and sale proceeds of materials, etc., on account of the closure of certain A.R.P. centres (7,41).

Fall in Revenue.

Principal Heads of Revenue.

VII. Land Revenue (— 37,44).	Larger amounts, transferred to 'XVII' and 'XVIII' as land revenue due to irrigation (57,50), partly offset by increased receipts chiefly under 'Ordinary Revenue' (9,76) and 'Miscellaneous' (9,32) due respectively to extension of irrigation and larger receipts from timber and other minor forest produce.
XI. Registration (— 4,50).	Fall in the number of registrations.

Electricity Schemes.

XLI. Receipts from Electricity Schemes (— 2,59).	Increase in working expenses (10,35), due to increased cost of materials and labour and payment of contribution to the Cauvery-Mettur Project on account of the use of water stored in the Mettur reservoir for generation of power, set off partly by increase in the gross receipts (7,76) due to the general expansion of load in the systems.
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Miscellaneous.

XLIV. Receipts in aid of Superannuation (— 2,53).	Withdrawal of centage charges, which include pensionary contributions, on most of the Defence works executed by the Public Works Department.
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DEBT, DEPOSIT AND REMITTANCE HEADS—RECEIPTS.

(ii) The important variations are explained below :—

Permanent Debt (+ 1,10,00).	Floation of a new loan for paying the third and final instalment of the advance repayment of the consolidated debt due to the Central Government.
Floating Debt (— 1,66,00) ..	Ways and Means advances taken for Rs. 34 lakhs only against the budget provision of Rs. 200 lakhs.
Loans from the Central Government (+ 16,25).	Interest-free loan granted by the Central Government for the reclamation of dry lands in connection with the 'Grow More Food Campaign' in the Cauvery-Mettur Project and other areas.
State Provident Funds (+ 3,22).	Bulk of the increase under 'General Provident Fund' (2,27) and 'I.C.S. Provident Fund' (73).

Head of account.	Main reasons.
Provincial Road Funds (+ 9,84).	The balance of toll compensation grant not drawn by local bodies during the year was credited to the Fund.
Revenue Reserve Fund (+ 6,82,40).	<i>Vide</i> explanation against '64-A. Transfer to Revenue Reserve Fund' in sub-paragraph (iii) below.
Deposits of Local Funds (+ 61,35).	Increased receipts chiefly under 'Municipal Funds' (54,31), 'District Board Funds' (2,63) and 'Education Funds' (7,54), set off partly by smaller receipts under 'Port and Marine Funds' (4,48).
Civil Deposits (+ 3,96,63).	The increase occurred mainly under 'Revenue Deposits' (2,62,10), 'Personal Deposits' (1,15,16), 'Civil Courts' Deposits' (17,87), 'His Excellency the Viceroy's War Purposes Fund' (13,87) and 'Criminal Courts' Deposits' (3,53), set off partly by decrease under 'Public Works Deposits' (15,98).
Other Accounts (+ 9,49) ..	Increased receipts under 'Deposit Account of grants from the Fund for the benefit of Cotton Growers' (11,72), and 'Deposit Account of the grant made by the Imperial Council of Agricultural Research' (2,10), set off partly by decreases mainly under 'Subventions from Central Road Fund' (1,80), 'Deposit Account of grant from the Central Government for Development of Handloom Industries' (1,03) and 'Deposit Account of the grant for the relief of groundnut cultivators' (1,30).
Advances not bearing interest (+ 7,98).	Increases under 'Forest Advances' (6,87) and 'Special Advances' (3,16) and decrease under 'Civil Advances' (2,06).
Suspense (— 6,82,12)	.. Decrease mainly under 'Cash Balance Investment Account' (7,20,52), set off partly by increases under 'Cheques and Bills' (23,11), and 'Suspense Accounts' (16,91).
Miscellaneous (— 5,98) ..	Less purchase of securities of the Madras Government Loans for cancellation.
Recoveries of Loans and Advances (+ 18,44).	Increase chiefly under 'Advances to cultivators' (13,49), 'Miscellaneous Loans and Advances' (2,15) and 'Loans to Municipalities' (2,08).
Remittances (+ 22,43,82) ..	Larger transactions under 'Cash Remittances between Treasuries' (19,10,01), 'Public Works Remittances' (1,55,25), 'Forest Remittances' (1,23,26), 'Remittances of Government Commercial Undertakings' (48,00) and 'Miscellaneous Remittances' (11,15), partly set off by decreases under 'Reserve Bank of India Remittances' (1,97), 'Adjusting Account between Central (Non-Railways) and Provincial Governments' (1,37) and 'Inter-Provincial Suspense Account' (51).

EXPENDITURE ON REVENUE ACCOUNT.

(iii) The total expenditure on revenue account exceeded the Budget Estimate by 11,03,21. This was made up of an increase of 11,32,60 under

certain heads and a decrease of 29,39 under others. The important variations are explained below :—

Head of account.

Main reasons.

Increase in Expenditure.

Direct Demands on the Revenue.

7. Land Revenue (+1,42). Employment of additional staff for the record-of-rights operations, the grant of war allowance, increased rates of dearness and travelling allowances and increased payment of compensations on account of fishery rentals.
8. Provincial Excise (+ 6,21). Increased expenditure chiefly under ' District Executive Establishment ' (1,26) due to the grant of war allowance and increased rates of dearness allowance, ' Cost of opium supplied to Provincial Excise Department ' (1,13) on account of opium supplied in March 1944 and under ' Compensations ' (3,54) due to the transfer to Indian States and other Governments of larger amounts of duty consequent on increased export of Indian-made foreign spirits, etc.
10. Forest (+ 16,47) .. Principally under ' Conservancy and Works ' due to heavier expenditure on the supply of timber and hay to the Defence Department and of fuel to the Madras City, on the construction of certain roads and bridges, and on the cultivation of pyrethrum and casuarina planting, and under ' Establishments ' due to the grant of war allowance and higher rates of dearness allowance.
12. Charges on account of Motor Vehicles Acts (+ 4,96). Larger payment of compensation to local bodies owing to increased receipts under the ' Motor Vehicles Taxation Act. '
13. Other Taxes and Duties (+ 2,14). Increased expenditure under ' Commercial Taxes ' due to the grant of war allowance and higher rates of dearness allowance and employment of additional staff.
18. Other Revenue Expenditure financed from ordinary revenues (+ 26,68). *Irrigation.* Expenditure on works connected with the ' Grow More Food Campaign ', on protective works against floods in and around the Madras City and other flood repair works.

Civil Administration.

25. General Administration (+ 7,43). Appointment of a Special Officer for conducting enquiries on charges against Government servants, establishment of schools for training clerks selected for Government service, the constitution of a separate department in the Secretariat for co-ordinating the activities of the several departments in connexion with Post-War Reconstruction, grant of war allowance and increased rates of dearness allowance and introduction of a scheme for the training of village officers in village welfare and improvement work.
27. Administration of Justice (+ 5,34). Grant of war allowance and enhanced rates of dearness and travelling allowances, additional expenditure on remuneration to copyists and larger compensation payable to local bodies in lieu of magisterial fines.

Head of account.	Main reasons.
29. Police (+ 25,25)	Grant of war allowance and higher rates of dearness and travelling allowances, and larger expenditure on clothing and equipment, on feeding and transport of bandobust parties and on supply of motor vehicles to provide for increased mobility of the police force, employment of additional staff and continuance of two additional Central Recruits' Schools.
38. Medical (+ 20,00)	Grant of war allowance and higher rates of dearness allowance and increased expenditure on diet, medicines and other hospital necessaries owing to rise in prices.
39. Public Health (+ 6,06).	Increases occurred under 'Public Health establishment' (1,19) due to the grant of war allowance and higher rates of dearness allowance, 'Bacteriological Laboratories' (1,18) on account of employment of additional staff, purchase of scientific stores, calves and other animals required for experimental purposes, 'Grants for public health purposes' (1,13) and 'Expenses in connexion with epidemic diseases' (2,63).
40. Agriculture (+ 1,74)	Grant of war allowance and enhanced rates of dearness allowance, introduction of several new schemes in connexion with the 'Grow More Food Campaign.'
41. Veterinary (+ 2,74)	Grant of war allowance and enhanced rates of travelling and dearness allowances, opening of a separate section at the Madras Veterinary College for the production of sera and vaccine, larger purchase of livestock and introduction of new schemes relating to the salvage of dry cows from the Madras City and the supply of fresh milk to the Southern Army.
42. Co-operation (+ 2,33)	Employment of additional staff for the supervision and audit of several Stores and other Societies, grant of war allowance and higher rates of dearness allowance and sanction of subsidies to certain institutions.
43. Industries (+ 8,92)	Increases under 'Cinchona' (5,81) due to purchase of large stocks of quinine substitutes, quinine bihydrochloride ampoules and Java quinine from the Central Government for sale and under 'Fisheries' (4,80) due mainly to increased cost of salt for the fish-curing yards, expansion of the deep-sea fishing experiments and supply of smoked fish to the Defence Department, set off partly by a saving of 1,69 under other minor heads.
47. Miscellaneous Departments (+ 5,78).	Due chiefly to the post-budget decision to debit to this head the expenditure on Fire Services in important mufassil towns which were reorganized on a peace-time basis in January 1944.

Head of account.

Main reasons.

Civil Works and Miscellaneous Public Improvements.

50. Civil Works (+ 11,55).. Increases occurred chiefly under 'Original Works—Communications' (5,52) and 'Repairs' (15,66) due to improvements to and maintenance of roads taken over from local bodies, and to increase in tender rates, 'Establishment' (3,68) mainly on account of the grant of war allowance and increased rates of dearness and travelling allowances, 'Tools and Plant' (11,67) due to purchase of motor lorries for road works of military importance and larger expenditure on the maintenance of road-rollers and lorries, and 'Grants-in-aid' (5,68) due to increase in the maximum grants admissible to local bodies for the maintenance of trunk and important marketing roads by 25 per cent, set off partly by a decrease of (33,09) under 'Suspense' since the debits for the large purchases made during the year were not raised by the supplying departments.

Extraordinary Items.

63. Extraordinary charges (+ 2,71,40). Represents chiefly increase in the net capital outlay on State Trading Schemes transferred to the Revenue Account from the capital head '85. A.'
- 64-A. Transfer to Revenue Reserve Fund (+ 6,82,00). Larger transfers to the Revenue Reserve Fund owing to a further improvement in the Revenue position.
- 64-B. Civil Defence (+ 19,56). Caused chiefly by the refund to the Central Government of the excess credits received in 1942-43 and 1943-44 in respect of poolable expenditure and to larger expenditure on war police, and on establishments for price control and food rationing.

*Decrease in Expenditure.**Miscellaneous.*

54. Famine (— 10,47) .. Absence of famine relief operations in the Ceded Districts.
56. Stationery and Printing (— 8,93). Smaller expenditure under 'Purchase of Stationery Stores' due chiefly to payment not having been made within the year of bills for supply of paper by certain mills.
57. Miscellaneous (— 7,07). Fall in expenditure under 'Miscellaneous and unforeseen charges' (18,13) due to recovery from the Central Government of a portion of the cost of the general relief measures (test works) for evacuees from Burma counterbalanced by increase chiefly under 'Contributions' (10,90) due to payment of additional grants to local bodies towards the cost of dearness allowance paid at higher rates to their staff.

Capital Expenditure outside the Revenue Account.

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

68. Construction of Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept (— 6,16). The reduction was mainly due to the receipt of contribution from the Central Government on account of Food Production Campaign.
- Capital outlay on Industrial Development (— 2,61). Larger recovery from the Central Government towards expenditure on the cultivation of cinchona by the Russian method.

Head of account.	Main reasons.
81. Capital Account of Civil Works outside the Revenue Account (-1,96).	Stoppage of further construction of certain building works.
81-A. Capital Outlay on Electricity Schemes (- 23,17).	Reduction in expenditure due mainly to delay in the receipt of materials in respect of 'Extension of supply of power to the West Coast.'

DEBT, DEPOSIT AND REMITTANCE HEADS—DISBURSEMENTS.

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

Permanent Debt (- 5,98) ..	Less purchase of securities for cancellation.
Floating Debt (- 1,66,00) ..	<i>Vide</i> explanation against 'Floating Debt' under 'Receipts' in sub-paragraph (ii) above.
Loans from the Central Government (+ 1,09,42).	Advance repayment of a portion of the consolidated debt due to the Central Government.
Appropriation for Reduction or Avoidance of Debt (- 5,74).	Amount utilized for purchase and cancellation of securities was less than anticipated.
Famine Relief Fund (+ 4,30).	Investments in securities not contemplated in the budget.
Provincial Road Funds (+ 8,91).	Payment from the fund not contemplated in the budget.
Revenue Reserve Fund (+ 73,16).	Investment in securities not originally contemplated.
Deposits of Local Funds (+ 51,26).	Larger withdrawals mainly under 'Municipal Funds' (48,25), 'Education Funds' (6,06) and 'Market Committee Funds' (1,66), partly offset by decreases under 'Port and Marine Funds' (3,18) and 'District Board Funds' (1,38).
Civil Deposits (- 11,40) ..	The decrease occurred mainly under 'Civil Courts' Deposits' (10,01), 'Personal Deposits' (59,43), 'Public Works Deposits' (23,91), and 'Deposits for the purchase of Government of India Defence Bonds' (17,26), set off partly by increase under 'Revenue Deposits' (86,97) and 'His Excellency the Viceroy's War Purposes Fund' (10,95).
Advances not bearing interest (+ 3,87).	Consists mainly of larger transactions under 'Forest Advances' (6,90), set off by smaller payments under 'Civil Advances' (2,55).
Suspense (+ 3,77,65) ..	Increases under 'Cash Balance Investment Account' (3,21,08), 'Suspense Accounts' (33,67), 'Cheques and Bills' (20,73) and 'Departmental and Similar accounts' (2,17).
Loans and Advances (+ 35,36).	Increases chiefly under 'Advances to cultivators' (33,72) and 'Miscellaneous Loans and Advances' (2,84), set off partly by decreases under 'Loans to Municipalities' (1,32) and 'Loans to District and other Local Fund Committees' (61).

Head of account.	Main reasons.
Remittances (+ 22,39,21) . .	Increases under 'Cash Remittances between Treasuries' (19,12,01), 'Public Works Remittances' (1,43,43), 'Forest Remittances' (1,19,38), 'Remittances of Government Commercial undertakings' (47,23), 'Miscellaneous Remittances' (11,26), 'Reserve Bank of India Remittances' (5,18) and 'Adjusting account between Central (Non-Railways) and Provincial Governments' (72).

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

6. The outstanding feature of the finances of the Province during the year under report is the remarkable increase in the revenue receipts. A statement showing the revenue realized during the six years ending 1944-45 is furnished below:—

1939-40.	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.
16,65,90	18,07,50	19,54,82	21,92,19	29,84,20	41,23,73

It may be seen that the growth in revenue which was gradual till 1942-43 recorded a sharp rise of 7,92,01 in 1943-44 over the previous year. The year under review broke the previous year's record by a spectacular rise of 11,39,53. This improvement is attributable mainly to the high level of prices, increased industrial and business activity and favourable seasonal conditions. The partial suspension of prohibition from January 1944 and the introduction of new taxation measures from October 1943, the full effect of which was felt in 1944-45, also contributed their share to this improvement.

The existing level of taxation was maintained, the rates of sales-tax for flat rate assesses and the licence fees for dealers in cotton, cotton yarn, skins and hides and for commission agents were raised and tax was also levied on sales of bullion with effect from 1st April 1944. While Government had to incur a good deal of additional expenditure on special war-time measures, the expenses of civil administration were restricted to inescapable current needs and new schemes of expenditure not considered essential during war-time were postponed. These measures helped to keep inflation in check and enabled Government to set aside appreciable sums of money for post-war development.

According to the Budget forecast, the revenue receipts and the expenditure on revenue account were placed at 30,20,74 and 30,19,97 respectively; the actual revenue, however, rose to 41,23,73 and the expenditure debitable thereto increased to 41,23,18. The year closed, therefore, with an actual surplus of 55 as against the anticipated surplus of 77. The fall of 22 below the budget anticipation was the result of a steep rise in revenue and expenditure by 11,02,99 and 11,03,21 respectively. It is worthy of note that this result was achieved after meeting from current revenues heavy expenditure to the extent of 2,71,26 on capital outlay on State Trading Schemes and of 6,82,00 on contribution to the Revenue Reserve Fund, in excess of what was contemplated in the Budget.

The improvement in revenue receipts is noticeable under almost all the heads. The largest contribution was from the principal heads of revenue. The phenomenal increase of 5,40,32 under Excise alone accounted for nearly half the total increase in revenue. This was due to the extensive employment of labour, increase in wages and the presence of a large number of troops. Besides, 'Taxes on Income other than Corporation Tax' and 'Other Taxes and Duties' brought in substantial additions of 1,23,40 and 2,07,81 due respectively to increase in the share of income-tax assigned to the Province, and in the turnover of assesses arising from high prices and enhancement of the rates of tax for flat rate assesses. Other noteworthy increases occurred under 'Stamps' (22,11), 'Forest' (48,48), 'Receipts under the Motor Vehicles

Act' (20,28), 'Irrigation' (42,38), 'Debt Services' (26,61), 'Civil Administration' (68,89) and 'Extraordinary Items' (35,54). These have been explained in paragraph 5 (i) *ante*.

As regards expenditure met from revenue, the very large increase under the group head 'Extraordinary Items' (9,72,96) contributed chiefly to the increase of 11,03,21 over the budget estimates and was, as mentioned above, due to the increase in the net capital outlay on State Trading Schemes and in the contribution made to the Revenue Reserve Fund consequent on the improvement in the revenue position. Of the balance of the increase of 1,30,25, 'Civil Administration' accounts for 86,51 and the remainder is spread over almost all other heads. These were in the main caused by the increase in the rates of dearness allowance for the lower grades of Government servants and by the grant of war allowance for other Government servants. Other contributory factors have been explained in detail in paragraph 5 (iii) *ante*.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive capital outlay to end of the year.

7. The following table gives the progressive account of the capital expenditure outside the revenue account of the Government of Madras up to the end of 1944-45 :—

Nature of expenditure.	Expenditure up to 1943-44.	Expenditure during 1944-45.	Total.
(1)	(2)	(3)	(4)
1. 68. Construction of Irrigation, etc., works—			
(i) Prior to 1st April 1921	8,28,19	..	8,28,19
(ii) After 1st April 1921—			
(a) Cauvery-Mettur Project	6,35,17	- 1,88	6,33,29
(b) Other Projects	2,71,99	5,00	2,76,99
Total, 68	17,35,35	3,12	17,38,47
2. 72. Capital Outlay on Industrial Development	24,61	6,16	30,77
3. 81. Capital Account of Civil Works outside the Revenue Account	1,44,30	2,01	1,46,31
4. 81-A. Capital Outlay on Electricity Schemes	6,54,05	29,88	6,83,93
Total	25,58,31	41,17	25,99,48

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

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

The progressive expenditure under item 2 relates to the Cinchona Plantations, the Kerala Soap Institute, the Industrial Engineering Workshops and the scheme for the Manufacture of Vegetable Ghee. The expenditure during the year is confined to the Cinchona Plantations (5,84) and the scheme for the Manufacture of Vegetable Ghee (32).

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

Financial Results of Irrigation Works.

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

Names of projects. (1)	Direct capital outlay.		Revenue receipts during 1944-45.			Direct working expenses during 1944-45. (7)	Net revenue excluding interest.		Interest on capital. (10)	Net profit or loss after meeting interest.		
	During 1944-45. (2)	To end of 1944-45. (3)	Direct revenue (Public Works receipts). (4)	Portion of land revenue due to irrigation. (5)	Total revenue receipts. (6)		Surplus of revenue over expenditure (+) or of expenditure over revenue (-). (8)	Rate per cent on capital outlay to end of the year. (9)		Surplus of revenue over expenditure (+) or of expenditure over revenue (-). (11)	Rate per cent on capital outlay to end of the year. (12)	
A. IRRIGATION WORKS.												
(1) Productive Works.												
1 Cauvery Delta System.	1,02	83,87	40	15,30	15,70	3,00	+ 12,70	15.14	3,74	+ 8,96	10.68	
2 Srivaikuntam Anicut System .. .. .	..	16,68	10	1,41	1,51	40	+ 1,11	6.65	75	+ 36	2.16
3 Godavari Delta System.	7,98	1,81,85	3,16	52,45	55,61	16,58	+ 39,03	21.46	7,98	+ 31,05	17.07	
4 Mehamattur Anicut System .. .. .	..	85	1	22	23	7	+ 16	18.82	4	+ 12	14.12
5 Thadapalli Channel System .. .. .	..	1,66	4	80	84	8	+ 76	45.78	7	+ 69	41.57
6 Kalingarayan Channel System .. .. .	..	1,76	5	46	51	8	+ 43	24.43	8	+ 35	19.89
7 Vriddhachalam Anicut System .. .. .	..	1,04	1	36	37	11	+ 26	25.00	5	+ 21	20.19
8 Chembambakkam Tank System .. .. .	..	6,51	..	47	47	63	- 16	2.46	29	- 45	6.91
9 Marudur Anicut System .. .. .	..	59	3	89	92	16	+ 76	128.81	3	+ 73	123.73
10 Pennar River Canals System	2	60,45	5	6,87	6,92	1,48	+ 5,44	9.00	2,72	+ 2,72	4.50	
11 Arkenkota Channel System .. .. .	..	1,41	1	21	22	3	+ 19	13.48	6	+ 13	9.22
12 Tirukkoyilur Anicut System .. .. .	..	3,89	2	79	81	87	- 6	1.54	18	- 24	6.17

13	Shatiatope Anicut System .. ..	..	10,30	1	161	162	53	+ 1,09	10-58	46	+ 63	6-12
14	Cheyyar Anicut System .. ..	..	5,25	1	76	77	1,09	- 32	6-10	24	- 56	10-67
15	Cumbum Tank System .. ..	..	84	..	13	13	1	+ 12	14-29	4	+ 8	9-52
16	Poiney Anicut System .. ..	..	2,95	..	89	89	59	+ 30	10-17	13	+ 17	5-76
17	Periyar System .. ..	..	1,04,65	30	8,77	9,07	2,48	+ 6,59	6-29	4,71	+ 1,88	1-80
18	Kistna Delta System	78	2,13,55	2,58	51,44	54,02	12,74	+ 41,28	19-33	9,57	+ 31,71	14-85
19	Nandyar Channel System .. ..	..	63	1	16	17	4	+ 13	20-63	3	+ 10	15-87
20	Lower Coleroon Anicut System .. ..	..	29,13	14	4,76	4,90	1,90	+ 3,00	10-30	1,31	+ 1,69	5-80
21	Kistna East Bank Canal Extension Scheme	40	57,41	12	6,45	6,57	70	+ 5,87	10-22	2,57	+ 3,30	5-75
22	Polavaram Island Project	4	16,76	1	1,02	1,03	53	+ 50	2-98	75	- 25	1-49
23	Cauvery-Mettur Project	- 1,88	* 6,33,29	2,04	15,61	17,65	5,19	+ 12,46	1-97	28,68	- 16,22	2-56
24	Kattalai Scheme	10	40,40	10	1,57	1,67	10	+ 1,57	3-89	1,81	- 24	0-59
25	Tungabhadra Project	42	42	..	..	..	..	..	..	1	- 1	2-38
Total, A. Irrigation—												
(1) Productive		8,88	14,76,14	9,20	1,73,40	1,82,60	49,39	+ 1,33,521	9-02	66,30	+ 66,91	4-53
(2) Unproductive Works.												
1	Kurnool-Cuddapah Canal .. ..	..	2,33,27	8	3,53	3,61	1,08	+ 2,53	1-09	10,50	- 797	3-42
2	Barur Tank .. ..	..	4,28	3	19	22	7	+ 15	3-50	19	- 4	0-93
3	Vallur Anicut .. ..	..	75	..	4	4	..	+ 4	5-33	3	+ 1	1-33
4	Madras Water-supply and Irrigation System .. ..	..	16,29	42	14	56	25	+ 31	1-90	73	- 42	2-55
5	Pelandorai Anicut System .. ..	..	6,43	3	59	62	21	+ 41	6-38	29	+ 12	1-87
6	Palar Anicut System .. ..	..	23,72	9	2,59	2,68	6,21	- 3,53	14-88	1,07	- 4,60	19-39
7	Chicacole Minor River System .. ..	..	2,78	..	95	95	58	+ 37	13-31	12	+ 25	8-99
8	Muniyeru System .. ..	..	5,79	2	39	41	22	+ 19	3-28	26	- 7	1-21
9	Dondapad Tank .. ..	..	1,25	..	3	3	1	+ 2	1-60	6	- 4	3-20
10	Yerur Tank .. ..	..	62	..	3	3	1	+ 2	3-23	3	- 1	1-61

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

Names of projects.	Direct capital outlay		Revenue receipts during 1944-45.			Direct working expenses during 1944-45.	Net revenue excluding interest.		Interest on capital.	Net profit or loss after meeting interest.		
	(1)	(2)	(3)	(4)	(5)		(6)	(7)		(8)	(9)	(10)	(11)	(12)
A. IRRIGATION WORKS												
<i>—cont.</i>												
(2) Unproductive Works												
<i>—cont.</i>												
11 Sagileru Tank	4,47	..	— 1	— 1	2	— 3	0.67	20	— 23	5.15	
12 Atmakur Tank	1,12	..	2	2	1	+ 1	0.89	5	— 4	3.57	
13 Jangamaheswarapuram Tank	61	..	1	1	1	..	..	3	— 3	4.92	
14 Anamasamudram Beraperu Tank	72	..	1	1	21	— 20	27.78	3	— 23	31.94	
15 Hajipuram Tank	2,79	..	5	5	..	+ 5	1.80	13	— 8	2.87	
16 Ponnalur Tank	1,93	..	7	7	..	+ 7	3.63	9	— 2	1.04	
17 Markapur Tank	1,25	..	9	9	3	+ 6	4.80	6	..	..
18 Nagavalli River System	9	17,51	1	1,04	1,05	27	+ 78	4.45	78	..	..
19 Venkatapuram Tank	3,72	..	3	3	1	+ 2	0.54	17	— 15	4.03	
20 Bhavanasi Tank	2,55	..	6	6	5	+ 1	0.39	11	— 10	3.92	
21 Yellanur Tank	2,39	..	3	3	2	+ 1	0.42	11	— 10	4.18	
22 Panchapatti Reservoir	3,28	..	..	..	83	— 83	25.30	15	— 98	29.88	
23 Siddapur Tank	7,91	..	7	7	1	+ 6	0.76	36	— 30	3.79	
24 Nagavaram Anicut and Supply Channel	1,07	..	3	3	12	— 9	8.41	5	— 14	13.08	
25 Mopad Reservoir System	58	23,09	..	48	48	7	+ 41	1.78	1,02	— 61	2.64	
26 Kanniyampalayam Anicut	1,07	..	3	3	9	— 6	5.61	5	— 11	10.28	
27 Toludur Reservoir Project	23,71	3	1,45	1,48	37	+ 1,11	4.68	1,07	+ 4	0.17	

28 Thippayapalem Project ..	..	5,72	..	6	6	4	+ 2	0.35	25	— 23	4.02
29 Basavannah Channel ..	..	5,83	..	..	..	8	— 8	1.37	26	— 34	5.83
30 Duvvaleru Project ..	..	1,47	..	..	..	2	— 2	1.36	7	— 9	6.12
31 Uduthorahalle Scheme.	1,36	1,43	..	..	..	..	..	..	3	— 3	2.09
32 Mahadevapuram Tank Project	5	14	..	..	..	..	..	..	..	..	..
Total, A. Irrigation— (2) Unproductive ..	2,08	4,08,96	71	12,00	12,71	10,90	+ 1,81	0.44	18,35	— 16,54	4.04
B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.											
(2) Unproductive Works.											
1 Vedaranniyam Canal ..	..	1,33	1	..	1	4	— 3	2.20	6	— 9	6.77
2 Buckingham Canal ..	54	90,43	1,35	..	1,35	6,52	— 5,17	5.72	4,06	— 9,23	10.21
Total, B. Navigation, etc., Works	54	91,76	1,36	..	1,36	6,56	— 5,20	5.67	4,12	— 9,32	10.16
Total, Construction of Irrigation, etc., Works ..	11,50	(a) 19,76,86	11,27	1,85,40	1,96,67	(b) 66,85	+ 1,29,82	6.57	88,77	+ 41,05	2.08

(a) Excludes (i) 49.62 being the expenditure on special accelerated and widespread programme of improvements to minor irrigation works classed under "68-A. Irrigation—(2) Unproductive works" as no Capital and Revenue Accounts are kept for them and (ii) 3.34 being the preliminary expenditure relating to the Cauvery-Mettur Project.

(b) Excludes the sum of 49 representing the contribution received from the Central Government and taken as abatement of charges under "XVII. Irrigation, etc.—Deduct—Working Expenses" in the General Accounts.

The net profit during the year under review was 2.08 per cent as against 2.64 in the previous year. The fall in the percentage of profits is due to a decrease of 10.91 in the net profit brought about by increase in the working expenses.

Works in the Irrigation Department are classified as 'Productive' or 'Unproductive' according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate, covers or does not cover the prescribed annual interest charges on the capital invested. The productivity test involves some *Pro forma* adjustments which do not appear on the face of the Government Accounts. If a work classed as 'Productive' fails to yield the prescribed return in three successive years, it is transferred to the 'Unproductive' class. Similarly, if a work classed as 'Unproductive' succeeds in yielding, in three successive years, the prescribed return, it is transferred to the 'Productive' class. Productive canals in the Province continued to satisfy the conditions of productivity and to yield the relevant return on the capital invested during the year. None of the 'Unproductive' canals was transferred to the 'Productive' class during the year.

Financial Results of Electricity Schemes.

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

Names of projects.	Direct capital outlay.		Gross revenue during 1944-45.	Working expenses.			Net revenue excluding interest.		Interest on capital.	Net profit or loss after meeting interest.	
	During 1944-45.	To end of 1944-45.		Depreciation.	Direct working expenses.	Total working expenses.	Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent on capital outlay to end of the year.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent on capital outlay to end of the year.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<i>Hydro-Electric Schemes.</i>											
Pykara Hydro-Electric Scheme (a) ..	6,96	3,02,77	50,03	9,84	9,99	19,83	+ 30,20	9.99	13,35	+ 16,85	5.56
Mettur Hydro-Electric Scheme (b) ..	9,12	2,23,71	31,13	6,98	10,21	17,19	+ 13,94	6.23	9,73	+ 4,21	1.88
Papanasam Hydro-Thermal Scheme (c).	10,28	1,71,73	13,05	1,19	7,06	8,25	+ 4,80	2.79	7,45	+ 2,65	1.54
<i>Thermo-Electric Schemes.</i>											
Vizagapatam Scheme (d)	1,79	28,33	3,36	..	3,39	3,39	- 3	10	1,19	- 1,22	4.30
Bezwada Scheme (e)	1,68	40,78	4,89	..	4,50	4,50	+ 39	96	1,76	- 1,37	3.35
Cocanada Scheme (f)	1	5,86	1,19	..	1,45	1,45	- 26	4.44	27	- 53	9.04
Total ..	29,84	7,73,18	1,03,65	18,01	36,60	54,61	+ 49,04	6.34	33,75	+ 15,29	1.98

* Excludes Capital outlay on schemes transferred to Papanasam.

† Includes Capital outlay to end of 1933-34 transferred from Pykara.

(a) Twelfth year of operation.

(b) Eighth year of operation.

(c) First year of operation.

(d) and (e) Sixth year of operation.

(f) Fifth year of operation.

The net profit to Government (after meeting interest charges) in the year 1944-45 on account of the schemes was 1.98 per cent on the capital invested to the end of the year, as against 3.79 per cent in the previous year. The decrease is mainly due to retarded growth in load and increased maintenance charges due to war conditions and the inclusion of the Capital outlay of Papanasam Hydro-Thermal Project which commenced operation during the year under report.

Expenditure on Important Capital Projects under construction.

10. *Tungabhadra Project.*—The project has been administratively sanctioned at an approximate cost of Rs. 10 crores. The foundation stone was laid in February 1945 and a preliminary expenditure of Rs. 32,281 on works and Rs. 9,800 on establishment was incurred during 1944-45. Sanction of the detailed estimate for the project is awaited.

COMMITMENTS.

11. In the Appendix to this compilation will be found a statement showing the extent to which the Government of Madras stood committed at the end of 1944-45 to expenditure on works the cost of which is debitable outside the revenue account. It will be seen therefrom that the further liabilities in respect of these commitments which remain to be discharged after 1944-45 amount to 11,87,19.

DEBT POSITION—GENERAL STATEMENT.

12. The following statement sets forth the debt position of the Madras Government at the beginning and at the close of the year 1944-45:—

Nature of Debt.	Amount of Debt.		Difference (+) or (-).
	On 1st April 1944.	On 31st March 1945.	
(1)	(2)	(3)	(4)
Permanent Debt	7,53,72	8,57,92	₹ 1,04,20
Loans from the Central Government ..	5,09,54	4,11,58	— 97,96
Unfunded Debt	4,66,51	4,79,72	+ 13,21
Grand Total, Rupee Debt ..	17,29,77	17,49,22	+ 19,45
<i>Deduct</i> —Outstanding loans and advances made by the Provincial Government.	— 4,97,78	— 4,94,54	+ 3,24
Net Debt ..	12,31,99	12,54,68	+ 22,69

It will be seen from the statement that there was an increase of 22,69 in the net indebtedness of Government at the close of the year. The increase was the result of additions of 1,04,20 and 13,21 under Permanent and Unfunded Debts and a reduction of 3,24 in the assets of the Province through the Provincial Loan Account, partly offset by a reduction of 97,96 under Loans from the Central Government.

(i) *Permanent Debt.*—A loan of 1,10,00 was raised in the open market during the year at an issue price of Rs. 100 for every Rs. 100 of the loan for the third and final instalment of the advance repayment towards the

consolidated debt due to the Central Government. The loan has a currency of 14 years, and bears interest at 3 per cent per annum. It is repayable at par on the 15th August 1958.

The particulars of the loans raised in the open market by the Madras Government are given in the statement in paragraph 8 of the report in Part B. It will be seen therefrom that the total amount of the loans raised was 8,94.93 and the balance of loan outstanding on the 31st March 1945 was 8,57.92. The proceeds of the loans were utilized for wholly productive capital expenditure, loans to local bodies, agriculturists and others and repayment of part of the loans due to the Central Government as shown below :—

Electricity Schemes	2,87.73
Irrigation Works	20.93
Advances to local bodies, agriculturists, etc.	2,27.07
Advance repayment of loan to the Central Government	3,60.10
Total	8,94.93

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

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

(b) *General Sinking Fund.*—In addition to the annual contribution to the respective Depreciation Funds, an annual contribution is also made to a General Sinking Fund for the amortization of the loans. The contribution to the Fund is made on a scale according to which the accumulations in the Fund (allowing for betterment) would be sufficient, if continued on that scale, to repay the undischarged balance of the loans in full on maturity.

In the year under report, the following amounts were adjusted to the Sinking Fund which comprises Depreciation Funds for the respective loans and a General Sinking Fund :—

Particulars. (1)	Loan Deprecia- tion Fund. (2)	General Sinking Fund. (3)	Total. (4)
3 per cent Loan, 1952 (I issue)	2.46	6.36	8.82
3 per cent Loan, 1952 (II issue)	1.04	3.86	4.90
3 per cent Loan, 1953	2.27	5.86	8.13
3 per cent Loan, 1959	2.25	3.33	5.58
3 per cent Loan, 1955	1.88	6.93	8.81
3 per cent Loan, 1956	1.88	6.94	8.82
Total	11.78	33.28	45.06

Of this total of 45.06, a sum of 11.33 was met from the recoveries in the Provincial Loan Account. The amounts redeemed during the year out of the Depreciation Funds of the 3 per cent loans, 1955 and 1959 were 1.25 and 4.55 respectively. A sum of 37.17 was invested during the year in the 3 per cent Victory Loan of 1957 and 3 per cent loans of 1949-52 and 1951-54 of the Central Government from the accumulated balances in the

Sinking Fund. The total of the amount invested from these balances to the end of the year was 1,41,22. The interest of 4,16 which accrued on the investments was credited to the Fund.

(ii) *Loans from the Central Government.*—The consolidated debt due to the Central Government is repayable in half-yearly instalments over a period of 45 years from 1937-38 to 1981-82 with interest at $4\frac{1}{2}$ per cent. The Government have the option of redeeming between the 1st April 1945 and the 15th October 1946 any part not exceeding one-half of the principal of this debt outstanding on the 31st March 1945 and of redeeming between the 1st April 1960 and the 15th September 1961 the whole or any part of the remainder of the debt. In 1942-43 the Central Government suggested that it might be convenient to both the Governments if arrangements were made for an advance repayment of a portion of the consolidated debt due to them. In accordance with this suggestion, loans of 1,25,00, 1,25,10 and 1,10,00 were floated in September 1942, September 1943 and August 1944 respectively, the entire proceeds of which were utilized towards the advance repayment of the debt. Consequently, the annual equated payment towards principal and interest in respect of the debt was reduced from 39,29 to 19,53. The total amount paid towards principal during the year was 1,14,20 of which 1,10,00 was met from the new loan, 1,00 from revenue and the balance of 3,20 from recoveries in the Provincial Loan Account.

Two loans of 15,00 and 1,25 representing half the amount advanced to ryots were granted during the year by the Central Government for the reclamation of dry lands in certain areas in pursuance of the 'Grow More Food Campaign'. These loans are free of interest for the first year. Thereafter the first loan carries interest at 3 per cent per annum and is repayable in five annual instalments from the second year; the second loan bears interest at $3\frac{1}{4}$ per cent per annum and is repayable within three years.

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

(iv) *Loans and Advances made by the Provincial Government.*—An analysis of the loans and advances disbursed by the Government and outstanding on the 31st March 1944 and on the 31st March 1945 is given below:—

	On 31st March 1944.	On 31st March 1945.
(i) Loans to local authorities	3,56,55	3,35,90
(ii) Advances to cultivators	99,35	1,24,98
(iii) Loans to Co-operative Societies and Land Mortgage Banks	25,82	16,75
(iv) Advances under Special Laws	1,32	73
(v) Loans to Government servants	19	31
(vi) Other Loans and Advances	14,55	15,87
Total ..	4,97,78	4,94,54

The decrease of 3,24 in the outstandings as compared with the previous year was due to the excess of receipts over disbursements during the year. The decrease occurred chiefly under 'Loans to local authorities,' and 'Loans to Co-operative Societies and Land Mortgage Banks,' partly counter-balanced by increase in the outstandings mainly under 'Advances to Cultivators' due to the grant of loans to ryots in connection with the 'Grow More Food Campaign'. An account of the transactions under 'Loans and Advances' is given in Statement No. 5 of Part B of this compilation. The nature of the transactions is explained in paragraph 75 *et seq.* of the report.

The recoveries of the loans were generally normal.

The total amount written off as irrecoverable during the year was 22 as against 18,68 in the previous year.

(v) *Debt Service.*—The total net charge on the revenues of the province during the year on account of service of the debt was 74,53 as shown below :—

(i) Contribution to Sinking Funds	45,06
(ii) Interest on open market loans	23,65
(iii) Discount, brokerage, etc., on the loan raised in the open market during the year and miscellaneous charges connected with the management of debt.	90
(iv) Interest on floating debt	15
(v) Interest on certain irredeemable loans	15
(vi) Payment towards the consolidated debt due to Central Government	22,18
(vii) Interest on State Provident Fund balances ..	17,93
	Total .. 1,10,02

Deduct—

(1) Recoveries in the Provincial Loan Account utilized towards amortization of debt ..	14,53
(2) Interest accrued to the Provincial Government through the Provincial Loan Account ..	20,96
	Total .. — 35,49
	Net charge .. 74,53

This works out to about 1·8 per cent of the revenues of the Province for the year.

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

13. The statement given below indicates the guarantees given by the Government of Madras and outstanding on 31st March 1945 :—

Name of the public or other body for which the guarantee has been given. (1)	Statutory authority, if any, for the giving of the guarantee. (2)	Form and extent of guarantee. (3)	Maximum amount guaranteed. (4)	Sums guaranteed outstanding on 31st March 1945. (5)	Remarks. (6)
1. The Madras Co-operative Central Land Mortgage Bank, Limited, Madras.	The Madras Co-operative Land Mortgage Banks Act, 1934, section 6.	Full and unconditional guarantee of the principal of and interest on the debentures issued by the Bank on or after the 31st July 1934, such debentures being issued for periods not exceeding in any case 25 years from the date of issue.	RS. 3,50,00,000	RS. 3,05,02,300	The Bank agreeably to the instructions of Government maintains Debenture Redemption Fund Accounts and makes adequate contributions to them so as to meet the debentures issued at maturity.
2. Court of Wards on behalf of the Vizianagram Estate.	..	Letter of guarantee—whole or portion of the overdraft remaining unpaid.	4,50,000	199	The guarantee has been given to enable the Court of Wards to raise a loan from the Imperial Bank of India to carry on the administration of the estate.
3. The Madras Handloom Weavers' Provincial Co-operative Society.	..	Guarantee to the Madras Provincial Co-operative Bank for repayment of loans advanced to the Madras Handloom Weavers' Provincial Co-operative Society, Limited, for a period up to 3rd June 1945.	15,00,000	2,00,000	For the purchase of yarn and for payment of dues to mills by the Provincial Society.
4. The Vizagapatam Co-operative Stores, Limited, Vizagapatam.	..	Guarantee to make good losses, if any, sustained by the stores in working the emergency scheme.	Not fixed.	2,766	The Government have ordered the payment of this sum towards the loss incurred by the stores during the period from 1st April 1943 to 15th November 1944. This amount was paid on 21st June 1945.

BALANCE.

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

Month.	Opening cash balance.		Receipts.	Disbursements.	Closing cash balance.	
	In Treasuries.	In Bank.			In Treasuries.	In Bank.*
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1944.						
April	84,13	57,14	13,54,99	14,10,58	8,30	77,38
May	8,30	77,38	10,42,17	10,80,03	— 1,04	48,86
June	— 1,04	48,86	11,91,06	11,56,04	— 10,53	93,37
July	— 10,53	93,37	13,84,24	13,22,45	— 4	1,44,67
August	— 4	1,44,67	13,40,94	14,57,54	— 2,10	30,13
September	— 2,10	30,13	13,53,02	12,23,54	— 11,96	1,69,47
October	— 11,96	1,69,47	13,70,77	14,25,92	2,96	99,40
November	2,96	99,40	11,74,45	10,96,88	— 3,81	1,83,74
December	— 3,81	1,83,74	11,84,28	13,47,76	— 6,86	23,31
1945.						
January	— 6,86	23,31	16,11,20	15,46,73	— 9,74	90,66
February	— 9,74	90,66	15,38,30	15,05,73	14,60	98,89
March	14,60	98,89	29,70,54	29,18,33	86,25	79,45

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

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

There was only one occasion on which the Government had to issue treasury bills during the year. Three months' treasury bills of the face value of 1,00,00 were issued on the 24th November 1944 at a discount of 9 annas per hundred per annum. The total discount was 14. All the bills were discharged within the year.

The total amount of 'Ways and Means' advances taken during the year from the Reserve Bank was 34,00. All the advances were paid before the close of the year and the interest paid on them amounted to 1. The advances were taken for a period of seven days in each case and the rate of interest was 2 per cent per annum.

Besides the cash balance of 1,65,70 held at the end of the year, the Government possessed resources in the shape of investments in securities of the Central Government and in their own securities. With the exception of certain securities earmarked for specific purposes, these investments are accounted for under the suspense head 'Cash Balance Investment Account.' The total investments held by Government at the beginning and at the end of the year under report were as follows :—

	On 1st April 1944.	On 31st March 1945.
Cash Balance Investment Account	10,15,97	23,66,68
Earmarked investments	3,19,94	4,52,47
Total	13,35,91	28,19,15

The interest realized during the year on the Cash Balance Investment Account was 30,03 as shown below :—

Interest on investment in Treasury Bills	1,54
Interest on other investments [including advance interest of (—) 7,91 paid at the time of investment]	28,49
	<u>30,03</u>

The year opened with a balance of 14,77,18 (cash 1,41,27 ; investments 13,35,91) and closed with a balance of 29,84,85 (cash 1,65,70 ; investments 28,19,15). These balances include certain amounts earmarked for specific purposes, the details of which are given in the tabulated statement at the end of this paragraph. Excluding these earmarked amounts the opening and closing balances were 10,17,11 and 12,15,57 respectively. There was thus an increase of 1,98,46 in the unearmarked balance which is arrived at as shown below :—

(1) Additions to the balance—

Revenue surplus	55
Increase in State Provident Fund balances	13,21
Excess of receipts over disbursements under Loans and Advances by Provincial Government	3,24
Excess of receipts over disbursements under other debt heads excluding 13,50,71 invested during the year	2,22,63
Total ..	2,39,63

(2) Withdrawal from the balance—

Capital expenditure outside the Revenue Account	41,17
Net increase (1) — (2) ..	1,98,46

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

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1944.			Balance on 31st March 1945.		
	Cash.	Investments.	Total.	Cash.	Investments.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 Sinking Funds of Government Loans ..	9,60	104,05	1,13,65	15,61	1,41,22	1,56,83
2 Famine Relief Fund	1,97	71,93	73,90	83	76,23	77,06
3 Revenue Reserve Fund	71,00	58,50	1,29,50	12,30,00	1,31,66	13,67,66
4 Deposit Account of the Fund for the development of Rural Water-supply ..	10,81	..	10,81	8,41	..	8,41
5 Depreciation and Special Reserves—						
(a) Commercial concerns	3,78	..	3,78	4,19	..	4,19
(b) Government Presses	15,54	..	15,54	15,54	..	15,54
(c) Electricity Schemes	35	85,46	85,81	22	1,03,36	1,03,58
6 Provincial Road Funds	16,25	..	16,25	16,87	..	16,87
7 Subventions from the Central Road Fund.	60	..	60	10	..	10
8 Deposit Account of grants from—						
(a) The Imperial Council of Agricultural Research	10	..	10	46	..	46
(b) The Indian Central Cotton Committee	2	..	2	1	..	1
(c) The Central Government—						
(i) for economic development and improvement of rural areas ..	1,03	..	1,03	51	..	51
(ii) for development of sericulture industry	8	..	8	9	..	9
(iii) for development of handloom industry	9	..	9	8	..	8
(d) Indian Research Fund Association.	14	..	14	35	..	35
9 Deposit Account of contributions for cattle improvement	14	..	14	16	..	16
10 Deposit Account of grants for the relief of groundnut cultivators	7,16	..	7,16	4,29	..	4,29
11 Deposit Account of grants made from the Fund for the benefit of cotton-growers.	1,47	..	1,47	13,09	..	13,09
Total ..	1,40,13	3,19,94	4,60,07	13,16,81	4,52,47	17,69,28

The nature of the balances in these accounts is explained in paragraphs 20-31 and 48-56 of Part B of this compilation and a certificate of verification of the balances and investments is given in paragraphs 2, 25 and 30, *ibid.*

SUMMARY OF GENERAL FINANCIAL POSITION.

15. The revenue and debt position of the Province has been dealt with in paragraphs 6 and 12 of the Report.

The dominant feature of the revenue position for the year under review is, as may be seen from paragraph 6, the enormous increase in revenue receipts which have reached the record level of 41,23,73. This was, in a very large measure, due to the increasing yield from the more elastic sources of revenue on account of the high prices and general employment resulting from the extraordinary conditions brought about by the war. These coupled with the anti-inflationary measures of raising more revenue by increased taxation and postponing expenditure not considered essential in war-time, have enabled Government to finance from current revenues heavy expenditure of 3,04,44 on capital outlay on State Trading Schemes and to conserve large sums for financing post-war development by the transfer of 12,36,00 to the Revenue Reserve Fund.

The net indebtedness of Government showed an increase of 22,69 as compared with the previous year due chiefly to the loan of 16,25 granted by the Central Government for the reclamation of dry lands in connection with the 'Grow More Food Campaign' and to the increase in the balances under State Provident Funds. The open market loan of 1,10,00 raised during the year was utilized towards the third and final instalment of the advance repayment of a portion of the consolidated debt due to the Central Government. As the loan was floated at a nominal rate of interest of 3 per cent against 4½ per cent payable to the Central Government, the repayment has benefited Government.

Government had on the whole a substantial balance with the Reserve Bank of India. They had, however, to take 'Ways and Means' advances on a number of occasions from the Reserve Bank owing to the bank balance having fallen short of the required minimum of Rs. 40 lakhs. Treasury bills were also issued once in the course of the year. The 'Ways and Means' advances taken and treasury bills issued during the year amounted to 34,00 and 1,00,00 as against 2,79,00 and 60,00 respectively in the preceding year. The closing cash balance of the Province stood at 1,65,70 as against 1,41,27 in the previous year.

The net liability of Government on account of Public Debt, Unfunded Debt, etc., at the end of the year was, as detailed below, 12,72,84 as against 12,27,69 on the 31st March 1944 :—

Assets.		Liabilities.	
Loans and Advances by Provincial Government ..	4,94,54	Public Debt	12,69,50
Investments of Famine Relief Fund, Sinking Funds, Revenue Reserve Fund and Reserve Funds of Electricity Schemes ..	4,52,47	Unfunded Debt	4,79,72
Balance { Investments ..	23,66,68	Deposits and Advances	29,86,55
{ Cash	1,65,70	Remittances	16,46
Total ..	34,79,39	Total ..	47,52,23
Net liability ..	12,72,84		

There were also commitments of Government to expenditure on works debitable outside the revenue account to the extent of 11,87,19. Against these liabilities and commitments, the Province owns several remunerative irrigation and electrical works on which over Rs. 22.5 crores have been invested. Besides, there are various physical assets such as land, buildings, communications, forests, etc., which have necessarily to be omitted from this review as their value cannot be properly assessed.

Thus the general financial position of the Province has continued to be favourable.

A.—GENERAL FINANCE ACCOUNTS.

II.—ACCOUNTS.

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

Receipts.	Actuals for 1944-45.	Disbursements.	Actuals for 1944-45.
(1)	(2)	(3)	(4)
	RS.		RS.
Ordinary revenue receipts.	41,23,72,993	Revenue expenditure ..	41,17,46,127
		Capital expenditure within the Revenue Account	5,71,703
(A) Total revenue receipts	41,23,72,993	(A) Total expenditure on Revenue Account ..	41,23,17,830
		Capital expenditure out- side the Revenue Account	41,17,579
Public Debt incurred ..	2,60,25,000	Public Debt discharged.	2,54,00,227
Unfunded Debt incurred.	68,33,992	Unfunded Debt dis- charged	55,13,548
Deposits and Advances.	66,27,62,024	Deposits and Advances.	65,83,37,674
Loans and Advances by Provincial Govern- ments	1,00,20,019	Loans and Advances by Provincial Govern- ments	96,95,543
Remittances	63,35,81,909	Remittances	63,37,70,592
Total Receipts ..	1,75,15,95,937	Total Disbursements ..	1,74,91,52,993
(B) (Opening) Cash balance	1,41,27,161	(B) (Closing) Cash balance	1,65,70,105
Grand Total ..	1,76,57,23,098	Grand Total ..	1,76,57,23,098

RS.

(A) Revenue surplus during the year 55,163

(B) Increase of cash balance during the year 24,42,944

See also paragraph 14 of the Report on page 26 dealing with "Balance."

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

Heads of Revenue.	Actuals for 1944-45.	Heads of Expenditure.	Actuals for 1944-45.		
			Charged.	Authorized.	Total.
(1)	(2)	(3)	(4)	(5)	(6)
A. Principal Heads of Revenue—	RS.	A. Direct Demands on the Revenue—	RS.	RS.	RS.
IV. Taxes on Income other than Corporation Tax	3,98,40,000	7. Land Revenue	9,810	25,67,133	25,76,943
VII. Land Revenue	5,49,18,235	8. Provincial Excise	2,63,101	43,43,765	46,06,866
VIII. Provincial Excise	12,77,88,556	9. Stamps	2,876	11,63,288	11,66,164
IX. Stamps	3,21,98,202	10. Forest	5,81,459	76,17,619	81,99,078
X. Forest	1,43,47,472	11. Registration .. .. .	..	34,75,522	34,75,522
XI. Registration	66,16,404	12. Charges on Account of Motor Vehicles Acts	59,49,998	2,50,591	62,00,589
XII. Receipts under Motor Vehicles Acts	77,61,383	13. Other Taxes and Duties	46,092	17,81,254	18,27,346
XIII. Other Taxes and Duties	6,35,01,710				
Total ..	34,69,71,962	Total ..	68,53,336	2,11,99,172	2,80,52,508
C. Irrigation, Navigation, Embankment and Drainage Works—		C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—		17. Interest on works for which Capital Accounts are kept ..	88,76,989	..	88,76,989
Gross Receipts—		18. Other Revenue Expenditure financed from ordinary revenues	1,63,705	85,99,209	87,62,914
Direct Receipts ..	11,26,621				
Portion of Land Revenue due to Works ..	1,85,39,773				
Deduct—Working expenses ..	— 66,36,178				
Net Receipts ..	1,30,30,216				

XVIII. Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—					
Direct Receipts ..	2,46,184				
Portion of Land Revenue due to Works ..	1,09,90,332				
	1,12,36,516	Total ..	90,40,694	85,99,209	1,76,39,903
Total ..	2,42,66,732				
E. Debt Services—		E. Debt Services—			
XX. Interest	51,36,407	22. Interest on Debt and other Obligations	60,92,784	..	60,92,784
		Deduct—			
		Interest transferred to Commercial Departments	— 1,23,35,823	..	— 1,23,35,823
		Net amount met out of ordinary revenues	— 62,43,039	..	— 62,43,039
		23. Appropriation for Reduction or Avoidance of Debt	49,25,834	..	49,25,834
Total ..	51,36,407	Total ..	— 13,17,205	..	— 13,17,205
F. Civil Administration—		F. Civil Administration—			
XXI. Administration of Justice ..	45,72,319	25. General Administration ..	33,20,795	2,81,15,001	3,14,35,796
XXII. Jails and Convict Settlements.	14,86,256	27. Administration of Justice ..	22,37,180	91,36,649	1,13,73,829
XXIII. Police	10,27,441	28. Jails and Convict Settlements.	31,840	61,79,195	62,11,035
XXVI. Education	12,22,634	29. Police	10,06,234	2,39,67,271	2,49,73,505
XXVII. Medical	15,77,524	30. Ports and Pilotage .. .. .	..	29,640	29,640
XXVIII. Public Health	4,36,202	36. Scientific Departments	1,978	1,02,870	1,04,788
XXIX. Agriculture	12,08,213	37. Education	1,61,286	3,64,54,387	3,66,15,673
XXX. Veterinary	3,11,394	38. Medical	1,85,175	1,50,76,446	1,52,61,621
XXXI. Co-operation	5,12,645	39. Public Health	25,112	41,69,226	41,94,338
XXXII. Industries	67,92,939	40. Agriculture	24,826	47,86,013	48,19,839
XXXVI. Miscellaneous Departments.	10,55,059	41. Veterinary	32,775	19,75,741	20,08,516
		42. Co-operation	36,088	21,68,252	22,04,340
		43. Industries	1,85,915	63,28,457	65,14,372
		47. Miscellaneous Departments ..	38,623	39,76,441	40,15,064
Total ..	2,02,02,626	Total ..	72,87,767	14,24,65,589	14,97,53,356

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

Heads of Revenue.	Actuals for 1944-45.	Heads of Expenditure.	Actuals for 1944-45.		
			Charged.	Authorized.	Total.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.		RS.	RS.	RS.
H. Civil Works and Miscellaneous Public Improvements—		H. Civil Works and Miscellaneous Public Improvements—			
XXXIX. Civil Works	21,76,491	50. Civil Works	4,21,189	1,48,50,674	1,52,71,863
Total ..	21,76,491	Total ..	4,21,189	1,48,50,674	1,52,71,863
I. Electricity Schemes—		I. Electricity Schemes—			
XLI. Receipts from Electricity Schemes—		52. Interest on Capital Outlay on Electricity Schemes	33,85,773	..	33,85,773
Gross Receipts	1,03,65,360	52-A. Other revenue expenditure connected with Electricity Schemes .. ..	..	1,48,382	1,48,382
Deduct—Working Expenses	— 54,60,860				
Net Receipts	49,04,500	Total ..	33,85,773	1,48,382	35,34,155
Total ..	49,04,500				
J. Miscellaneous—		J. Miscellaneous—			
XLIV. Receipts in aid of Superannuation	3,78,828	54. Famine—			
XLV. Stationery and Printing	7,75,108	A. Famine Relief .. ..	..	3,53,339	3,53,339
XLVI. Miscellaneous	37,33,557	55. Superannuation Allowances and Pensions	29,30,206	1,01,29,371	1,30,59,577
		56. Stationery and Printing	3,91,025	25,39,155	29,30,180
		57. Miscellaneous	5,121	82,15,457	82,20,578
Total ..	48,87,493	Total ..	33,26,352	2,12,37,322	2,45,63,674

L. Contributions and Miscellaneous Adjustments between Central and Provincial Governments—		L. Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	..	..	..
L. Miscellaneous Adjustments between Central and Provincial Governments	17,748		..	..	..
Total ..	17,748				
M. Extraordinary Items—		M. Extraordinary Items—			
LI. Extraordinary receipts	15,819	63. Extraordinary Charges	21,400	3,04,36,388	3,04,57,788
LII-B. Civil Defence	37,93,215	64-A. Transfer to Revenue Reserve Fund .. ..	..	12,36,00,000	12,36,00,000
Total ..	38,09,034	64-B. Civil Defence	2,55,869	1,99,34,216	2,01,90,085
		Total ..	2,77,269	17,39,70,604	17,42,47,873
		Total Revenue Expenditure ..	2,92,75,175	38,24,70,952	41,17,46,127
		Capital Expenditure within the Revenue Account—			
		CC.—19. Construction of Irrigation, Navigation, Embankment and Drainage Works	9,289	3,34,476	3,43,765
		JJ.—55-A. Commutation of Pensions financed from Ordinary Revenues	68,923	1,59,015	2,27,938
		Total ..	78,212	4,93,491	5,71,703
Total Revenue ..	41,23,72,993	Total Expenditure on Revenue Account.	2,93,53,387	38,29,64,443	41,23,17,830
		Total Revenue ..	..	..	41,23,72,993
		Surplus (+) ..	..	..	+ 55,163

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

Heads of Revenue.	Actuals for 1944-45.	Heads of Expenditure.	Actuals for 1944-45.		
			Charged.	Authorized.	Total.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.		RS.	RS.	RS.
		Capital Expenditure outside the Revenue Account—			
		CC.—68. Construction of Irrigation, Navigation, Embankment and Drainage Works	42,426	2,70,257	3,12,683
		FF.—72. Capital Outlay on Industrial Development .. ..	..	6,16,173	6,16,173
		HH.—81. Capital Account of Civil Works outside the Revenue Account	5,366	1,95,397	2,00,763
		II.—81-A. Capital Outlay on Electricity Schemes .. ..	..	29,87,960	29,87,960
		Total ..	47,792	40,69,787	41,17,579
Total Revenue ..	41,23,72,993	Total Expenditure ..	2,94,01,179	38,70,34,230	41,64,35,409

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

Particulars. (1)	Charged. (2)	Authorized. (3)	Total. (4)
	RS.	RS.	RS.
Expenditure on Revenue Account (a) ..	2,95,09,731	39,49,05,137	42,44,14,868
Expenditure outside the Revenue Account	47,792	40,69,787	41,17,579
Disbursements under Debt, Deposit and Remittance Heads treated as expenditure (b) .. ..	..	1,14,13,918	1,14,13,918
Total ..	2,95,57,523	41,03,88,842	43,99,46,365

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

	Charged. RS.	Authorized. RS.
Total expenditure as in Account No. 2 ..	2,93,53,387	38,29,64,443
Add Working Expenses of—		
Irrigation	1,56,344	64,79,834
Electricity Schemes .. .. .	..	54,60,860
Total ..	2,95,09,731	39,49,05,137

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

	Authorized. RS.
Advances repayable	17,18,375
Loans and Advances by Provincial Governments	96,95,543
Total ..	1,14,13,918

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

Heads.	Actuals for 1944-45. RS.
A.—Principal Heads of Revenue—	
IV.—Taxes on income other than Corporation Tax—	
Share of net proceeds assigned to Provinces ..	3,98,40,000
Total ..	3,98,40,000
VII.—Land Revenue—	
Ordinary revenue	8,23,39,917
Sale-proceeds of waste-lands and redemption of land tax	3,21,497
Recoveries on account of survey and settlement charges	1,00,908
Rents, etc., of fisheries	2,69,564
Recoveries of overpayments	10,213
Collection of payments for services rendered ..	39,050
Miscellaneous	17,00,171
<i>Deduct</i> —Portion of Land Revenue due to Irriga- tion	— 2,95,30,105
<i>Deduct</i> —Refunds	— 3,32,980
Total ..	5,49,18,235
VIII.—Provincial Excise—	
Country spirits	4,59,22,050
Country fermented liquor	6,68,47,986
Malt liquors	6,20,646
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits) ..	50,80,048
Receipts from commercial spirits, including denatured spirits and medicated wines	48,773
Opium	49,31,284
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	1,80,102
Hemp and other drugs	36,54,061
Receipts from Distilleries	10,519
Fines, confiscations and miscellaneous	6,80,823
Recoveries of overpayments	2,665
Collection of payments for services rendered ..	46,683
<i>Deduct</i> —Refunds	— 2,37,084
Total ..	12,77,88,556
IX.—Stamps—	
A.—Non-Judicial—	
Sale of stamps	2,13,71,539
Duty on impressing documents	4,64,089
Fines and penalties	97,651
Miscellaneous	10,539
<i>Deduct</i> —Refunds	— 2,69,999
Total—A.—Non-Judicial ..	2,16,73,819

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

Heads.	Actuals for 1944-45.
A.—Principal Heads of Revenue—<i>cont.</i>	
IX.—Stamps—<i>concl.</i>	
RS.	
B.—Judicial—	
(i) Court fees—	
Court fees realized in stamps	1,01,29,356
<i>Deduct—Refunds</i>	— 53,119
Total ..	<u>1,00,76,237</u>
(ii) Other receipts—	
Sale of stamps	4,94,655
Fines and penalties	8,596
Miscellaneous	3,454
<i>Deduct—Refunds</i>	— 58,559
Total ..	<u>4,48,146</u>
Total—B.—Judicial ..	<u>1,05,24,383</u>
Grand Total ..	<u>3,21,98,202</u>
X.—Forest—	
Timber and other produce removed from the forests by Government agency	71,93,381
Timber and other produce removed from the forests by consumers or purchasers	60,85,268
Drift and waifwood and confiscated forest produce	20,140
Revenue from forests not managed by Govern- ment	2,41,334
Miscellaneous	8,64,862
Receipts in England	379
Loss or gain by exchange	1
<i>Deduct—Refunds</i>	— 57,893
Total ..	<u>1,43,47,472</u>
XI.—Registration—	
Fees for registering documents	53,68,825
Fees for copies of registered documents	1,79,293
Miscellaneous	10,77,421
<i>Deduct—Refunds</i>	— 9,135
Total ..	<u>66,16,404</u>
XII.—Receipts under Motor Vehicles Acts—	
Receipts under the Indian Motor Vehicles Act ..	4,92,002
Receipts under the Provincial Motor Vehicles Taxation Act	73,10,373
Other receipts	10,129
<i>Deduct—Refunds</i>	— 51,121
Total ..	<u>77,61,383</u>

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

Heads.	Actuals for 1944-45.
A.—Principal Heads of Revenue—<i>concl.</i>	
RS.	
XIII.—Other Taxes and Duties—	
A.—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	28,70,493
Betting Tax—	
Totalizator	6,51,278
Bookmakers	4,09,562
<i>Deduct—Refunds</i>	— 12,710
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas.	72,596
Other receipts	8,36,406
<i>Deduct—Refunds</i>	— 2,306
C.—Receipts from Tobacco Duties—	
Receipts under the Madras Tobacco (Taxation of Sales and Licensing) Act, 1939	8,65,526
Compensation received from Central Govern- ment for suspension of Provincial measures of Taxation on wholesale trade in Tobacco.	27,09,000
<i>Deduct—Refunds</i>	— 2,82,648
D.—Other items—	
Receipts under the Madras Regulation of the Sale of Cloth Act, 1937	36,135
Receipts under the Madras Sales of Motor Spirit Taxation Act, 1939	34,14,797
Receipts under the Madras General Sales Tax Act, 1939	5,28,08,908
<i>Deduct—Refunds</i>	— 8,75,327
Total ..	<u>6,35,01,710</u>
C.—Irrigation, Navigation, Embankment and Drainage Works—	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
A.—Irrigation Works—	
(1) Productive Works—	
Gross Receipts—	
Direct Receipts—	
Water-supply of towns	3,102
Sales of water	1,64,921
Plantations	97,796
Other canal produce	1,29,452
Navigation	4,28,206
Rents	26,404
Fines	56

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

Heads.	Actuals for 1944-45.
	RS.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>cont.</i>	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>cont.</i>	
A.—Irrigation Works—<i>cont.</i>	
(1) Productive Works— <i>concl.</i>	
Gross Receipts— <i>concl.</i>	
Direct Receipts— <i>concl.</i>	
Recoveries of expenditure	33,061
Miscellaneous	45,608
Portion of Land Revenue due to Works.	1,73,39,668
<i>Deduct—Refunds</i>	— 8,909
Total—Gross Receipts ..	<u>1,82,59,365</u>
<i>Deduct—Working Expenses—</i>	
Extensions and Improvements	4,08,910
Maintenance and Repairs	31,96,447
Establishment	12,84,432
Tools and Plant	49,225
<i>Deduct—Contribution from Central Government in furtherance of Food Production Campaign.</i>	— 49,014
Total—Working Expenses ..	<u>— 48,90,000</u>
Net Receipts—A. (1) Productive Works ..	<u>1,33,69,365</u>
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water-supply of towns	42,572
Sales of water	237
Plantations	10,010
Other canal produce	6,767
Navigation	229
Rents	3,715
Fines	2
Recoveries of expenditure	716
Miscellaneous	6,712
Portion of Land Revenue due to Works.	12,00,105
<i>Deduct—Refunds</i>	— 78
Total—Gross Receipts ..	<u>12,70,987</u>

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

Heads.	Actuals for 1944-45.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>cont.</i>	RS.
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>concl.</i>	
A.—Irrigation Works—<i>concl.</i>	
(2) Unproductive Works— <i>concl.</i>	
<i>Deduct—Working Expenses—</i>	
Extensions and Improvements	1,35,032
Maintenance and Repairs	7,49,052
Establishment	1,99,991
Tools and Plant	6,162
	<hr/>
Total—Working Expenses	10,90,237
	<hr/>
Net Receipts—A. (2) Unproductive Works	1,80,750
	<hr/>
Total—A. Irrigation Works	1,35,50,115
	<hr/>
B.—Navigation, Embankment and Drainage Works—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Navigation	1,28,742
Sales of water	1,905
Plantations	2,594
Rents	643
Recoveries of expenditure	225
Miscellaneous	2,186
<i>Deduct—Refunds</i>	253
	<hr/>
Total—Gross Receipts	1,36,042
	<hr/>
<i>Deduct—Working Expenses—</i>	
Extensions and Improvements	70,671
Maintenance and Repairs	5,41,631
Establishment	42,916
Tools and Plant	723
	<hr/>
Total—Working Expenses	6,55,941
	<hr/>
Net Receipts—B. (2) Unproductive Works	5,19,899
	<hr/>
Grand Total	1,30,30,216
	<hr/>

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

Heads.	Actuals for 1944-45.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i>	RS.
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
A.—Irrigation Works—	
Direct Receipts—	
Water rates	746
Water-supply of towns	217
Sales of water	22,281
Plantations	4,074
Other canal produce	5,889
Water-power	36,246
Navigation	29
Rents	900
Fines	358
Recoveries of expenditure	18,253
Miscellaneous	32,409
Receipts from Central Government in furtherance of Food Production Campaign ..	2,704
Portion of Land Revenue due to Works ..	1,09,90,332
<i>Deduct—Refunds</i>	— 5,290
Total—A. Irrigation Works ..	<u>1,11,09,148</u>
B.—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Navigation	62,300
Sales of water	10,433
Plantations	36,252
Rents	61
Recoveries of expenditure	520
Miscellaneous	24,231
<i>Deduct—Refunds</i>	— 6,429
Total—B. Navigation, etc., Works ..	<u>1,27,368</u>
Grand Total ..	<u>1,12,36,516</u>
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the Provincial Governments	20,95,668
Interest realized on investments of cash balances ..	30,03,332
Interest on arrears of revenue	37,457
Miscellaneous	2,715
<i>Deduct—Refunds</i>	— 2,765
Total ..	<u>51,36,407</u>

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

Heads.	Actuals for 1944-45. RS.
F.—Civil Administration—	
XXI.—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property.	83,734
Court-fees realized in cash	3,34,522
General fees, fines and forfeitures	41,23,724
Receipts of the Official Assignee	71,407
Miscellaneous fees and fines	1,82,577
Miscellaneous	1,81,912
Recoveries of overpayments	5,970
Collection of payments for services rendered ..	30,574
<i>Deduct—Refunds</i>	— 4,42,101
Total ..	<u>45,72,319</u>
XXII.—Jails and Convict Settlements—	
Jails	1,02,927
Jail manufactures	13,72,817
Recoveries of overpayments	3,593
Collection of payments for services rendered ..	7,619
<i>Deduct—Refunds</i>	— 700
Total ..	<u>14,86,256</u>
XXIII.—Police—	
Contribution for Railway Police	5,13,761
Police supplied to Railways	1,917
Police supplied to public departments, private companies and persons	65,287
Receipts and recoveries on account of Presidency Police	1,77,358
Cash receipts under the Arms Act	6,978
Fees, fines and forfeitures	38,540
Recoveries of overpayments	42,122
Collection of payments for services rendered ..	1,22,948
Miscellaneous	90,531
<i>Deduct—Refunds</i>	— 32,001
Total ..	<u>10,27,441</u>
XXVI.—Education—	
A.—University—	
Fees, Government Arts Colleges	5,53,609
Fees, Government Professional Colleges	2,37,647
B.—Secondary—	
Fees, Government Secondary Schools	75,815
D.—Special—	
Fees and other receipts, Government Special Schools	86,139

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

Heads.	Actuals for 1944-45. RS.
F.—Civill Administration—<i>cont.</i>	
XXVI.—Education—<i>concl.</i>	
E.—General—	
Contributions	25,410
Income from endowments	2,874
Recoveries of overpayments	75,533
Collection of payments for services rendered ..	83,317
Miscellaneous	1,06,099
<i>Deduct—Refunds</i>	— 23,809
Total ..	12,22,634
 XXVII.—Medical—	
Medical School and College fees	2,68,253
Hospital receipts	7,43,493
Mental Hospital Receipts	87,121
Sale of medicines	1,477
Contributions	46,805
Income from endowments	39,442
Recoveries of overpayments	12,507
Collection of payments for services rendered ..	2,52,156
Miscellaneous	1,64,419
Receipts in England	6
<i>Deduct—Refunds</i>	— 38,155
Total ..	15,77,524
 XXVIII.—Public Health—	
Sale-proceeds of sera and vaccines, etc.	1,70,723
Contributions	3,013
Recoveries of overpayments	4,013
Collection of payments for services rendered ..	2,21,651
Miscellaneous	38,609
<i>Deduct—Refunds</i>	— 1,807
Total ..	4,36,202
 XXIX.—Agriculture—	
Agricultural receipts	11,94,712
Recoveries of overpayments	9,469
Collection of payments for services rendered ..	7,695
<i>Deduct—Refunds</i>	— 3,663
Total ..	12,08,213

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

Heads.	Actuals for 1944-45. RS.
F.—Civil Administration—<i>concl.</i>	
XXX.—Veterinary—	
Veterinary College and School fees	34,346
Other receipts	2,76,414
Collection of payments for services rendered ..	1,520
<i>Deduct—Refunds</i>	— 886
Total ..	3,11,394
XXXI.—Co-operation—	
Audit fees	98,375
Miscellaneous receipts	4,24,315
<i>Deduct—Refunds</i>	— 10,045
Total ..	5,12,645
XXXII.—Industries—	
Industries	30,55,542
Cinchona plantations	23,31,263
Fisheries	9,19,100
Recoveries of overpayments	910
Collection of payments for services rendered ..	5,02,129
<i>Deduct—Refunds</i>	— 16,005
Total ..	67,92,939
XXXVI.—Miscellaneous Departments—	
<i>Labour and Emigration—</i>	
Fees for the registration of Trade Unions ..	771
<i>Miscellaneous—</i>	
Examination fees	8,58,488
Fees for the inspection of steam boilers ..	76,968
Administration of Indian Partnership Act, 1932	7,019
Miscellaneous	1,27,621
Fire Services	702
<i>Deduct—Refunds</i>	— 16,510
Total ..	10,55,059
H.—Civil Works and Miscellaneous Public Improve- ments—	
XXXIX.—Civil Works—	
Rents	7,83,323
Receipts from Workshops	36,889
Recoveries of expenditure	— 81,357
Transfer from Central Road Fund	11,43,868
Miscellaneous	12,83,024
<i>Deduct—Refunds</i>	— 9,89,256
Total ..	21,76,491

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

Heads.	Actuals for 1944-45. RS.
I.—Electricity Schemes—	
XLI.—Receipts from Electricity Schemes—	
I.—Hydro-Electric Schemes—	
A. Pykara Hydro-Electric Scheme—	
Gross Receipts—	
Sale of power	45,62,568
Miscellaneous Revenue	4,40,543
	<hr/>
Total—Gross Receipts ..	50,03,111
	<hr/>
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary Revenues	59,209
Maintenance proper	5,68,205
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund Rs. 7,02,687	
<i>Less—Amount to be spent from the Depre- ciation Reserve Fund .. Rs. — 9,638</i>	
Net amount transferred to the Deprecia- tion Reserve Fund	6,93,049
Renewals and Replacements from the Depreciation Reserve Fund	9,638
Provision for transfer to the Special Reserve Fund Rs. 2,81,075	
<i>Less—Amount to be spent from the Special Reserve Fund Rs. + 175</i>	
Net amount transferred to the Special Reserve Fund	2,81,250
Extraordinary Renewals and Replacements from the Special Reserve Fund	— 175
Establishment	4,02,416
Tools and Plant	21,518
Suspense	— 51,862
	<hr/>
Total—Working Expenses ..	— 19,83,248
	<hr/>
Net Receipts ..	30,19,863
	<hr/>
B.—Mettur Hydro-Electric Scheme—	
Gross Receipts—	
Sale of power	28,04,841
Miscellaneous Revenue	3,10,790
<i>Deduct—Refunds</i>	— 2,865
	<hr/>
Total—Gross Receipts ..	31,12,766
	<hr/>

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

Heads.	Actuals for 1944-45.
	RS.
I.—Electricity Schemes—<i>cont.</i>	
XLI.—Receipts from Electricity Schemes—<i>cont.</i>	
I.—Hydro-Electric Schemes—<i>cont.</i>	
B.—Mettur Hydro-Electric Scheme—<i>concl.</i>	
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary Revenues	14,028
Maintenance proper	4,10,452
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund Rs. 4,98,463	
<i>Less—Amount to be spent from the Depreciation Reserve Fund .. Rs.—4,300</i>	
Net amount transferred to the Depreciation Reserve Fund	4,94,163
Renewals and Replacements from the Depreciation Reserve Fund	4,300
Provision for transfer to the Special Reserve Fund Rs. 1,99,385	
<i>Less—Amount to be spent from the Special Reserve Fund .. Rs.— 9,523</i>	
Net amount transferred to the Special Reserve Fund	1,89,862
Extraordinary Renewals and Replacements from the Special Reserve Fund.	9,523
Establishment	5,68,814
Tools and Plant	29,384
Suspense	— 1,199
Total—Working Expenses ..	— 17,19,327
Net Receipts ..	13,93,439
C.—Papanasam Hydro-Thermal Project—	
Gross Receipts—	
Sale of power	12,29,227
Miscellaneous Revenue	75,956
<i>Deduct—Refunds.. .. .</i>	..
Total—Gross Receipts	13,05,183
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from Ordinary Revenues	5,846
Maintenance proper.. .. .	4,02,279
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund Rs. 84,990	
Net amount transferred to the Depreciation Reserve Fund	84,990

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

Heads.	Actuals for 1944-45. RS.
I.—Electricity Schemes—<i>cont.</i>	
XLI.—Receipts from Electricity Schemes—<i>cont.</i>	
I.—Hydro-Electric Schemes—<i>concl.</i>	
C.—Papanasam Hydro-Thermal Project— <i>concl.</i>	
Deduct—Working Expenses— <i>concl.</i>	
Provision for transfer to the Special Reserve Fund Rs. 33,996.	
Net amount transferred to the Special Reserve Fund	33,996
Establishment	2,27,935
Tools and Plant	7,987
Suspense	61,635
	<hr/>
Total—Working Expenses ..	—8,24,668
	<hr/>
Net Receipts ..	4,80,515
	<hr/>
II.—Thermo-Electric Schemes—	
D.—Vizagapatam Scheme—	
Gross Receipts—	
Sale of power	2,80,401
Miscellaneous Revenue	55,415
	<hr/>
Total—Gross Receipts ..	3,35,816
Deduct—Working Expenses—	
Works expenditure financed from Ordinary Revenues	
Maintenance proper	13,941
Establishment	2,15,958
Tools and Plant	1,06,073
Suspense	2,795
	<hr/>
Total—Working Expenses ..	—3,38,767
	<hr/>
Net Receipts ..	—2,951
	<hr/>
E.—Bezwada Scheme—	
Gross Receipts—	
Sale of power	4,25,865
Miscellaneous Revenue	63,155
	<hr/>
Total—Gross Receipts ..	4,89,020
Deduct—Working Expenses—	
Works expenditure financed from Ordinary Revenues	
Maintenance proper	6,091
Establishment	3,17,848
Tools and Plant	1,08,762
Suspense	4,838
	<hr/>
Total—Working Expenses ..	—4,50,169
	<hr/>
Net Receipts ..	38,851
	<hr/>

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

Heads.	Actuals for 1944-45. RS.
I.—Electricity Schemes—<i>concl.</i>	
XLI.—Receipts from Electricity Schemes—<i>concl.</i>	
II.—Thermo-Electric Schemes—<i>concl.</i>	
F.—Cocanada Scheme—	
Gross Receipts—	
Sale of power	77,779
Miscellaneous Revenue	41,685
Total—Gross Receipts ..	1,19,464
<i>Deduct—Working Expenses—</i>	
Works expenditure financed from	
Ordinary Revenues	835
Maintenance proper	95,629
Establishment	47,382
Tools and Plant	835
Total—Working Expenses ..	— 1,44,681
Net Receipts ..	— 25,217
Grand Total ..	49,04,500
J.—Miscellaneous—	
XLIV.—Receipts in aid of Superannuation—	
Contributions for pensions and gratuities ..	3,89,250
Miscellaneous	3,535
Receipts in England	2,685
Loss or gain by exchange	5
<i>Deduct—Refunds</i>	— 16,647
Total ..	3,78,828
XLV.—Stationery and Printing—	
Stationery receipts	1,63,413
Sale of gazettes and other Government publications.	1,38,015
Other press receipts	4,76,186
Receipts in England	859
Loss or gain by exchange	1
<i>Deduct—Refunds</i>	— 3,366
Total ..	7,75,108
XLVI.—Miscellaneous—	
Unclaimed deposits	5,08,169
Sale of old stores and materials	2,301
Sale of land and houses, etc.	38,844
Fees for Government audit	1,29,489
Rents, rates and taxes	5,822
Other fees, fines and forfeitures	4,17,030
Transfer from the Deposit Account of Grants for Economic Development and Improvement of Rural Areas	46,211

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

Heads.	Actuals for 1944-45.
J—Miscellaneous—<i>concl.</i>	
	RS.
XLVI.—Miscellaneous—<i>concl.</i>	
Gain by exchange on local transactions	— 448
Recoveries of overpayments	65,475
Collection of payments for services rendered ..	5,56,606
Net gain by exchange on Remittance transactions.	— 161
Miscellaneous	21,53,755
Receipts in England	2,653
Loss or gain by exchange	5
<i>Deduct—Refunds</i>	— 1,92,194
Total ..	<u>37,33,557</u>
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—	
L.—Miscellaneous adjustments between Central and Provincial Governments	17,748
Total ..	<u>17,748</u>
M.—Extraordinary items—	
LI.—Extraordinary Receipts—	
Other items	15,819
Total ..	<u>15,819</u>
LII.—B. Civil Defence—	
Section I—Receipts relating to poolable expenditure—	
Miscellaneous	8,79,087
Receipts in England	480
Loss or gain by exchange	2
<i>Deduct—Refunds</i>	— 34,644
Section II—Recoveries of expenditure subject to special allocation—Miscellaneous	
<i>Deduct—Refunds</i>	20,84,170
	— 20
Section IV—Receipts relating wholly to Provin- cial Government—Miscellaneous	
<i>Deduct—Refunds</i>	9,04,588
	— 40,448
Total ..	<u>37,93,215</u>

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
A.—Direct Demands on the Revenue.	RS.	RS.	RS.
7. Land Revenue.			
Survey, Settlement and Record Operations.	..	5,53,748	5,53,748
Land Records .. ..	..	5,48,847	5,48,847
Assignments and Compensations.	9,810	14,59,716	14,69,526
Charges in England .. ..	..	4,814	4,814
Loss or gain by exchange ..	..	8	8
Total ..	9,810	25,67,133	25,76,943
8. Provincial Excise.			
Superintendence	64,319	2,56,554	3,20,873
District Executive Establishment.	..	29,74,212	29,74,212
Distilleries .. ..	..	96,522	96,522
Cost of opium supplied to Provincial Excise Department.	..	5,42,400	5,42,400
Compensations	1,95,068	4,62,049	6,57,117
Charges in England	3,708	12,007	15,715
Loss or gain by exchange ..	6	21	27
Total ..	2,63,101	43,43,765	46,06,866
9. Stamps.			
Superintendence	1,874	43,220	45,094
A.—Non-Judicial.			
Charges for the sale of stamps.	..	7,95,027	7,95,027
Cost of stamps supplied from Central Stamp Stores.	..	2,03,388	2,03,388
B.—Judicial.			
Charges for the sale of stamps.	..	76,996	76,996
Cost of stamps supplied from Central Stamp Stores.	..	44,657	44,657
C.—General.			
Charges in England	1,000	..	1,000
Loss or gain by exchange ..	2	..	2
Total ..	2,876	11,63,288	11,66,164

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
A.—Direct Demands on the Revenue—<i>concl.</i>	RS.	RS.	RS.
10. Forest.			
General Direction	59,065	80,347	1,39,412
Conservancy and Works .. ..	..	52,35,634	52,35,634
Establishment	4,26,256	23,00,038	27,26,294
Charges in England	95,966	1,600	97,566
Loss or gain by exchange	172	..	172
Total ..	5,81,459	76,17,619	81,99,078
11. Registration			
Superintendence .. ..	..	74,437	74,437
District charges .. ..	..	34,01,085	34,01,085
Total ..	..	34,75,522	34,75,522
12. Charges on Account of Motor Vehicles Acts.			
Charges of collection .. ..	..	91,870	91,870
Inspection of motor vehicles. ..	5	85,765	85,770
Compensations to local bodies, etc. ..	59,35,737	..	59,35,737
Other charges	12,162	72,956	85,118
Charges in England	2,090	..	2,090
Loss or gain by exchange	4	..	4
Total ..	59,49,998	2,50,591	62,00,589
13. Other Taxes and Duties.			
Collection charges—			
Entertainment Tax .. ..	..	15,645	15,645
Charges under the Electricity Acts. ..	..	1,18,586	1,18,586
Charges under the Madras Regulation of the Sale of Cloth Act, 1937. ..	..	268	268
Commercial Taxes	42,378	16,31,752	16,74,130
Charges in England	3,708	14,977	18,685
Loss or gain by exchange	6	26	32
Total ..	46,092	17,81,254	18,27,346

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

Heads. (1)	Expenditure for 1944-45.		Total. (4)
	Charged. (2)	Authorized. (3)	
	RS.	RS.	RS.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.			
17. Interest on works for which capital accounts are kept.			
Irrigation Works ..	84,65,488	..	84,65,488
Navigation, Embankment and Drainage Works.	4,11,501	..	4,11,501
Total ..	88,76,989	..	88,76,989
18. Other Revenue Expendi- ture financed from Ordinary Revenues.			
A.—Irrigation Works.			
(1) Works for which no Capital accounts are kept.			
Works .. .. .	..	18,39,935	18,39,935
Extensions and Improvements ..	..	1,78,607	1,78,607
Maintenance and Repairs ..	..	36,95,389	36,95,389
Establishment	1,38,812	12,47,826	13,86,638
Tools and Plant .. ..	..	22,779	22,779
Grants-in-aid .. ..	..	1,618	1,618
Total ..	1,38,812	69,86,154	71,24,966
(2) Miscellaneous Expenditure.			
Establishment	2,080	2,17,279	2,19,359
Tools and Plant .. ..	..	12,491	12,491
Other charges .. ..	..	2,99,251	2,99,251
Grants-in-aid .. ..	..	7,500	7,500
Charges in England .. ..	..	62	62
Total ..	2,080	5,36,583	5,38,663
Total, A.—Irrigation Works.	1,40,892	75,22,737	76,63,629
B.—Navigation, Embankment and Drainage Works.			
(1) Works for which no Capital accounts are kept.			
Works .. .. .	..	4,63,408	4,63,408
Extensions and Improvements ..	..	14,356	14,356
Maintenance and Repairs ..	..	4,65,762	4,65,762
Establishment	22,796	1,23,531	1,46,327
Tools and Plant .. ..	..	8,564	8,564
Total ..	22,796	10,75,621	10,98,417

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i>	RS.	RS.	RS.
18. Other Revenue Expenditure financed from Ordinary Revenues— <i>concl.</i>			
B.—Navigation, Embankment and Drainage Works— <i>concl.</i>			
(2) Miscellaneous Expenditure.			
Establishment	17	121	138
Tools and plant .. ..	..	23	23
Other charges .. ..	..	707	707
Total ..	17	851	868
Total, B.—Navigation, Embankment and Drainage Works.	22,813	10,76,472	10,99,285
Grand Total ..	1,63,705	85,99,209	87,62,914
E.—Debt Services.			
22. Interest on Debt and other Obligations.			
A.—Interest on Ordinary Debt.			
(i) Rupee Debt.			
1. Interest on Permanent Loans—			
Madras Government 3 per cent Loan, 1952.	6,57,764	..	6,57,764
Madras Government 3 per cent Loan, 1953.	3,40,908	..	3,40,908
Madras Government 3 per cent Loan, 1955.	3,78,884	..	3,78,884
Madras Government 3 per cent Loan, 1956.	3,89,298	..	3,89,298
Madras Government 3 per cent Loan, 1959.	4,61,707	..	4,61,707
Madras Government 3 per cent Loan, 1958.	1,36,886	..	1,36,886
2. Discount on Loans—			
Madras Government 3 per cent Loan of 1956.	..	..	..

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
E.—Debt Services—<i>cont.</i>	RS.	RS.	RS.
22. Interest on Debt and other Obligations—<i>cont.</i>			
<i>A.—Interest on Ordinary Debt—concl.</i>			
(i) Rupee Debt— <i>concl.</i>			
3. <i>Floating Loans—</i>			
Discount on Treasury Bills.	14,062	..	14,062
Interest on other Floating Loans.	1,152	..	1,152
4. <i>Other Items—</i>			
Management of Debt ..	17,081	..	17,081
Expenditure connected with the issue of new loans.	72,146	..	72,146
Miscellaneous	1,308	..	1,308
5. Interest on loans taken from the Central Government.	17,97,328	..	17,97,328
<i>B.—Interest on Unfunded Debt.</i>			
1. <i>Special Loans—</i>			
Interest on other Special Loans.	14,758	..	14,758
5. <i>State Provident Funds—</i>			
Interest on General Provident Fund.	16,15,360	..	16,15,360
Interest on Indian Civil Service Provident Fund.	1,20,242	..	1,20,242
Interest on Indian Civil Service (Non-European Members) Provident Fund.	21,784	..	21,784
Interest on Contributory Provident Funds.	35,658	..	35,658
<i>C.—Interest on other Obligations.</i>			
<i>Interest on Depreciation Reserve and other Reserve Funds—</i>			
Interest on deposits of Depreciation Reserves of Government Commercial Undertakings.	14,831	..	14,831
<i>Other Items—</i>			
Miscellaneous	1,627	..	1,627

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
E.—Debt Services—<i>concl.</i>	RS.	RS.	RS.
22. Interest on Debt and other Obligations—<i>concl.</i>			
<i>D.—Transfers.</i>			
<i>Deduct—</i> (1) Interest transferred to Commercial Departments—			
Irrigation	—88,76,989	..	—88,76,989
Electricity Schemes ..	—33,85,773	..	—33,85,773
Other Government Commercial Departments and Undertakings.	— 73,061	..	— 73,061
			123 35 82 3
Total ..	—62,43,039	..	—62,43,039
23. Appropriation for Reduction or Avoidance of Debt.			
Sinking Funds	45,05,608	..	45,05,608
Other appropriations ..	4,20,226	..	4,20,226
Total ..	49,25,834	..	49,25,834
F.—Civil Administration.			
25. General Administration.			
A.—Heads of Provinces (including Governor-General, Executive Council and Ministers).			
Salary of the Governor ..	1,20,000	..	1,20,000
Secretarial Staff of Governor.	76,481	..	76,481
Staff and household of Governor.	4,05,923	..	4,05,923
Sumptuary allowance of Governor.	18,000	..	18,000
Expenditure from Contract allowance.	1,09,000	..	1,09,000
Tour Expenses	1,17,139	..	1,17,139
Advisers	2,17,415	32,057	2,49,472

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

Heads. (1)	Expenditure for 1944-45.		Total. (4)
	Charged. (2)	Authorized. (3)	
F.—Civil Administration— <i>cont.</i>	RS.	RS.	RS.
25. General Administration— <i>cont.</i>			
B.—Legislative Bodies.			
Provincial Legislative Assembly.	..	2,114	2,114
Legislative Assembly Depart- ment.	..	59,968	59,968
Provincial Legislative Coun- cil.	..	403	403
Elections for Legislatures ..	..	281	281
C.—Secretariat and Head- quarters Establishments.			
Civil Secretariats	5,28,325	15,62,696	20,91,021
Public Service Commission.	2,32,500	..	2,32,500
Board of Revenue, Financial Commissioner and establish- ments.	86,321	2,35,943	3,22,264
Agent for Government Con- signments.	..	12,355	12,355
Local Fund Audit Establish- ments.	229	4,01,899	4,02,128
E.—District Administration.			
General Establishments ..	7,93,910	26,81,315	34,75,225
Subdivisional Establishments.	4,08,624	20,85,832	24,94,456
Other Establishments ..	..	2,07,02,736	2,07,02,736
G.—Miscellaneous.			
Discretionary Grants by Heads of Provinces, etc.	957	89,277	90,234
Expenditure from Rural Re- construction Grants.	..	46,505	46,505
Miscellaneous	7,262	3,62,319	3,69,581
Deduct—Contributions recoverable from other Governments, Depart- ments, etc.	..	— 2,22,145	— 2,22,145

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
F.—Civil Administration— <i>cont.</i>	RS.	RS.	RS.
25. General Administration— <i>concl.</i>			
H.—Charges in England.			
B.—High Commissioner for India—			
Salaries and Expenses of the High Commissioner's Department.	..	59,387	59,387
Other items	1,98,359	1,952	2,00,311
Loss or gain by exchange..	350	107	457
Total ..	33,20,795	2,81,15,001	3,14,35,796
27. Administration of Justice.			
High Courts and Chief Courts.	15,26,691	..	15,26,691
Law Officers	24,237	3,68,086	3,92,323
Administrator-General and Official Trustee.	..	51,121	51,121
Official Assignee	74,417	..	74,417
Presidency Magistrate's Court.	18,987	1,49,694	1,68,681
Civil and Sessions Courts ..	5,38,156	64,50,057	69,88,213
Courts of Small Causes ..	..	1,23,509	1,23,509
Criminal Courts	12,752	19,88,596	20,01,348
Charges in England	41,867	5,576	47,443
Loss or gain by exchange ..	73	10	83
Total ..	22,37,180	91,36,649	1,13,73,829
28. Jails and Convict Settlements.			
Jails	31,840	53,15,551	53,47,391
Jail manufactures .. ..	..	8,39,132	8,39,132
Charges on account of per- sons confined or detained in jails outside the pro- vince.	..	16,122	16,122
Charges in England .. ..	..	8,375	8,375
Loss or gain by exchange ..	..	15	15
Total ..	31,840	61,79,195	62,11,035

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
F.—Civil Administration—<i>cont.</i>	RS.	RS.	RS.
29. Police.			
Presidency Police	74,765	19,54,587	20,29,352
Superintendence	1,90,699	1,63,071	3,53,770
District Executive Force ..	4,65,028	1,95,00,760	1,99,65,788
Police Training Schools ..	15,919	4,37,645	4,53,564
Village Police .. ..	..	8,708	8,708
Special Police	38,406	4,01,119	4,39,525
Railway Police	33,432	10,30,592	10,64,024
Criminal Investigation Department.	31,305	4,21,407	4,52,712
Miscellaneous .. ..	..	1,200	1,200
Charges in England	1,56,402	48,098	2,04,500
Loss or gain by exchange ..	278	84	362
Total ..	10,06,234	2,39,67,271	2,49,73,505
30. Ports and Pilotage.			
B.—Other Ports.			
Miscellaneous .. ..	..	29,640	29,640
Total ..	..	29,640	29,640
36. Scientific Departments.			
Geological Survey .. ..	..	4,531	4,531
Grants-in-aid and Donations to Scientific Societies and Institutes.	..	1,000	1,000
Museums	1,918	96,813	98,731
Charges in England .. ..	..	525	525
Loss or gain by exchange ..	..	1	1
Total ..	1,918	1,02,870	1,04,788
37. Education.			
A.—University.			
Grants to Universities .. ..	..	8,84,750	8,84,750
Government Arts Colleges ..	91,160	12,26,560	13,17,720
Grants to non-Government Arts Colleges.	..	2,61,550	2,61,550
Government Professional Colleges.	15,889	6,87,208	7,03,097
Grants to non-Government Professional Colleges.	..	18,524	18,524

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

Heads. (1)	Expenditure for 1944-45.		Total. (4)
	Charged. (2)	Authorized. (3)	
	RS.	RS.	RS.
F.—Civil Administration— <i>cont.</i>			
37. Education—<i>concl.</i>			
B.—Secondary.			
Government Secondary Schools.	..	3,70,556	3,70,556
Direct grants to non-Government Secondary Schools.	..	24,67,734	24,67,734
Grants to local bodies for secondary education.	..	8,65,046	8,65,046
C.—Primary.			
Government Primary Schools.	8,429	91,682	1,00,111
Direct grants to non-Government Primary Schools.	..	1,23,98,906	1,23,98,906
Grants to local bodies for primary education.	..	1,16,46,060	1,16,46,060
D.—Special.			
Government special schools.	..	21,11,728	21,11,728
Direct grants to non-Government Special Schools.	..	6,18,834	6,18,834
E.—General.			
Direction	35,699	1,64,685	2,00,384
Inspection	5,151	22,91,335	22,96,486
Scholarships .. .. .	..	1,99,130	1,99,130
Miscellaneous .. .. .	..	1,46,435	1,46,435
F.—Charges in England.			
B. High Commissioner ..	4,950	3,658	8,608
Loss or gain by exchange ..	8	6	14
Total ..	1,61,286	3,64,54,387	3,66,15,673
38. Medical.			
Medical Establishment ..	88,887	7,55,922	8,44,809
Hospitals and Dispensaries.	21,114	1,21,61,842	1,21,82,956
Medical Colleges and Schools.	51,404	11,84,391	12,35,795
Mental Hospital .. .. .	..	9,02,845	9,02,845
Chemical Examiner .. .. .	..	51,685	51,685
Charges in England	23,728	19,727	43,455
Loss or gain by exchange ..	42	34	76
Total ..	1,85,175	1,50,76,446	1,52,61,621

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
F.—Civil Administration— <i>cont.</i>	RS.	RS.	RS.
39. Public Health.			
Public Health Establishment.	25,112	15,81,238	16,06,350
Grants for Public Health purposes.	..	2,88,859	2,88,859
Expenditure from the Fund for Development of Rural Water-supply.	..	12,43,743	12,43,743
<i>Deduct</i> —Transfer from the Fund for Development of Rural Water-supply.	..	— 12,43,743	— 12,43,743
Transfer to the Fund for the Development of Rural Water-supply.	..	10,00,000	10,00,000
Expenses in connexion with epidemic diseases.	..	5,78,004	5,78,004
Bacteriological Laboratories.	..	6,97,753	6,97,753
Works .. .. .	..	1	1
Charges in England .. ..	..	23,331	23,331
Loss or gain by exchange ..	..	40	40
Total ..	25,112	41,69,226	41,94,338
40. Agriculture.			
Direction	9,374	1,18,220	1,27,594
Superintendence	14,045	4,02,579	4,16,624
Experimental Farms ..	..	7,17,208	7,17,208
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	1,407	23,59,928	23,61,335
Agricultural Experiments and Research.	..	8,52,709	8,52,709
Agricultural Education ..	..	2,01,965	2,01,965
Botanical and other Public Gardens.	..	40,846	40,846
Scheme for the improvement of Agricultural marketing in India.	..	66,257	66,257
Special Rural Uplift Schemes.	..	200	200
Grants-in-aid, Contributions, etc.	..	24,548	24,548
Block grant for transfer to the Deposit Account of grants for the relief of groundnut cultivators.	..	..	..
Other charges .. .. .	..	2,87,635	2,87,635

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
F.—Civil Administration— <i>cont.</i>	RS.	RS.	RS.
40. Agriculture—<i>concl.</i>			
<i>Deduct</i> —Amount met from the Deposit Account of grants for the relief of groundnut cultivators.	..	— 2,87,635	— 2,87,635
Charges in England .. ..	..	1,550	1,550
Loss or gain by exchange ..	..	3	3
Total ..	24,826	47,86,013	48,10,839
41. Veterinary.			
Superintendence	25,830	1,97,227	2,23,057
Veterinary Education and Research.	..	1,83,089	1,83,089
Subordinate establishment ..	..	3,72,602	3,72,602
Hospitals and dispensaries ..	..	4,56,595	4,56,595
Breeding Operations .. ..	..	5,52,785	5,52,785
Other charges .. ..	..	2,07,497	2,07,497
Charges in England	6,933	5,936	12,869
Loss or gain by exchange ..	12	10	22
Total ..	32,775	19,75,741	20,08,516
42. Co-operation.			
Direction	36,088	1,42,580	1,78,668
Superintendence .. ..	..	19,65,816	19,65,816
Grants-in-aid .. ..	..	59,856	59,856
Total ..	36,088	21,68,252	22,04,340
43. Industries.			
Industries	81,502	31,17,784	31,99,286
Cinchona Plantations	99,605	14,56,028	15,55,633
Fisheries .. ..	..	15,17,616	15,17,616
Grants-in-aid .. ..	..	2,32,128	2,32,128
Charges in England	4,800	4,893	9,693
Loss or gain by exchange ..	8	8	16
Total ..	1,85,915	63,28,457	65,14,372

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
F.—Civil Administration— <i>concl.</i>	RS.	RS.	RS.
47. Miscellaneous Depart- ments.			
<i>Labour and Emigration.</i>			
Inspector of Factories ..	..	1,09,191	1,09,191
Labour	35,818	27,35,057	27,70,875
<i>Inspection and Tests.</i>			
Inspector of Steam Boilers.	..	74,796	74,796
<i>Statistics.</i>			
Provincial Statistics ..	..	18,342	18,342
<i>Miscellaneous.</i>			
Examinations .. ..	..	5,14,398	5,14,398
Administration of Indian Partnership Act, 1932.	..	3,879	3,879
Miscellaneous .. ..	..	6,503	6,503
Fire Services .. ..	..	5,05,005	5,05,005
Charges in England	2,800	9,270	12,070
Loss or gain by exchange ..	5	..	5
Total ..	38,623	39,76,441	40,15,064
H.—Civil Works and Miscel- laneous Public Improve- ments.			
50. Civil Works.			
<i>Original Works—Buildings.</i>			
Land Revenue .. ..	..	1,048	1,048
Provincial Excise .. ..	..	— 23	— 23
Forest .. .. .	..	589	589
Registration .. .. .	..	18,305	18,305
General Administration ..	32,026	3,04,433	3,36,459
Administration of Justice ..	6,839	13,843	20,682
Jails and Convict Settle- ments.	— 500	1,47,586	1,47,086
Police .. .. .	..	29,061	29,061
Scientific Departments ..	..	1,532	1,532
Education .. .. .	..	1,13,258	1,13,258
Medical .. .. .	..	1,36,975	1,36,975
Public Health .. .. .	..	40,621	40,621
Agriculture .. .. .	..	38,087	38,087
Veterinary .. .. .	..	69,938	69,938
Co-operation .. .. .	..	2,016	2,016

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
H.—Civil Works and Miscellaneous Public Improvements—<i>concl.</i>	RS.	RS.	RS.
50. Civil Works— <i>concl.</i>			
Original Works—Buildings— <i>concl.</i>			
Industries .. .. .	..	65,527	65,527
Civil Works .. .. .	..	52,811	52,811
Stationery and Printing .. .. .	..	7,911	7,911
Miscellaneous Departments. .. .. .	..	49,839	49,839
Original Works—Communications. .. .. .	..	13,65,683	13,65,683
Original Works—Miscellaneous. .. .. .	..	37,998	37,998
Repairs	2,36,970	62,33,205	64,70,175
Establishment	82,009	21,68,113	22,50,122
Tools and Plant .. .. .	..	11,95,963	11,95,963
Grants-in-aid .. .. .	..	64,10,949	64,10,949
Suspense .. .. .	..	36,54,594	36,54,594
Charges in England	63,734	..	63,734
Loss or gain by exchange	111	..	111
Total	4,21,189	1,48,50,674	1,52,71,863
I.—Electricity Schemes.			
52. Interest on Capital Outlay on Electricity Schemes.			
I. Hydro-Electric Schemes.			
Pykara Hydro-Electric Scheme.	13,35,162	..	13,35,162
Mettur Hydro-Electric Scheme.	9,73,209	..	9,73,209
Papanasam Hydro-Thermal Project.	7,45,097	..	7,45,097
Machkund Hydro-Electric Scheme.	41	..	41
Total, I. Hydro-Electric Schemes.	30,53,509	..	30,53,509
II. Thermo-Electric Schemes.			
Vizagapatam Thermal Station.	1,19,231	..	1,19,231
Bezwada Thermal Station	1,76,431	..	1,76,431
Cocanada Thermal Station.	27,198	..	27,198
West Godavari District Electrification Scheme.	9,404	..	9,404
Total, II. Thermo-Electric Schemes.	3,32,264	..	3,32,264
Total	33,85,773	..	33,85,773

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
I.—Electricity Schemes <i>—concl.</i>	RS.	RS.	RS.
52-A. Other Revenue Expenditure connected with Electricity Schemes.			
Establishment charges ..	..	94,442	94,442
Miscellaneous expenditure (including surveys).	..	51,759	51,759
Charges in England .. ..	..	2,177	2,177
Loss or gain by exchange ..	..	4	4
Total ..	..	1,48,382	1,48,382
J.—Miscellaneous.			
54. Famine.			
A.—Famine Relief—			
Salaries and Establishment.	..	31,827	31,827
Relief Works .. ..	..	—12,379	—12,379
Gratuitous Relief .. ..	..	2,94,855	2,94,855
Miscellaneous .. ..	..	39,036	39,036
Total ..	..	3,53,339	3,53,339
55. Superannuation Allowances and Pensions.			
Superannuation and Retired Allowances.	7,78,889	1,00,44,741	1,08,23,630
Compassionate Allowances ..	5,572	55,304	60,876
Gratuities	703	1,38,169	1,38,872
Donations to Provident Funds.	1,349	39,316	40,665
Covenanted Civil Service Pensions.	1,24,090	..	1,24,090
Charges in England ..	20,32,023	1,22,929	21,54,952
Loss or gain by exchange ..	3,534	214	3,748
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments.	—15,954	—2,71,302	—2,87,256
Total ..	29,30,206	1,01,29,371	1,30,59,577

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
J.—Miscellaneous—<i>concl.</i>	RS.	RS.	RS.
56. Stationery and Printing.			
<i>I. Stationery.</i>			
Stationery Offices and Stores.	5,596	1,39,945	1,45,541
Purchase of Stationery Stores.	10,438	14,49,552	14,59,990
Deduct—Value of Stationery supplied to other Governments and paying departments.	..	— 24,428	— 24,428
<i>II. Printing.</i>			
Government Presses ..	3,71,986	8,06,732	11,78,718.
Printing at private presses ..	..	82,687	82,687
Charges in England ..	3,000	84,520	87,520
Loss or gain by exchange ..	5	147	152
Total ..	3,91,025	25,39,155	29,30,180
57. Miscellaneous.			
Donations for charitable purposes.	5,121	1,42,247	1,47,368
Irrecoverable temporary loans and advances written off.	..	22,274	22,274
Rents, rates and taxes ..	..	40,823	40,823
Contributions ..	..	72,31,771	72,31,771
Miscellaneous compensations.	..	1,511	1,511
Expenditure on account of State Prisoners and Detenus.	..	55,440	55,440
Miscellaneous and unforeseen charges.	..	7,21,107	7,21,107
Charges in England ..	..	284	284
Total ..	5,121	82,15,457	82,20,578
M.—Extraordinary Items.			
63. Extraordinary Charges.			
Charges in India— Madras Savings (Canvassers) Scheme.	..	17,050	17,050

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
M.—Extraordinary Items— <i>cont.</i>	RS.	RS.	RS.
63. Extraordinary Charges— <i>concl.</i>			
<i>Deduct</i> —Charges recoverable from the Central Govern- ment.	..	— 9,384	— 9,384
Small Savings Scheme ..	..	1,65,715	1,65,715
<i>Deduct</i> —Charges recoverable from the Central Govern- ment.	..	— 1,63,278	— 1,63,278
Expenditure in connexion with the Enemy Agents Ordinance, 1943.	..	11,814	11,814
<i>Deduct</i> —Recoveries from the Central Government.	..	— 9,355	— 9,355
Amount transferred from 85. A. Capital Outlay on Provincial Schemes connected with War, 1939.	21,400	3,04,22,295	3,04,43,695
Losses due to enemy action. Charges in England .. ..	.. ..	1,511 20	1,511 20
Total ..	21,400	3,04,36,388	3,04,57,788
64-A. Transfer to Rev- enue Reserve Fund ..	..	12,36,00,000	12,36,00,000
Total ..	..	12,36,00,000	12,36,00,000
64-B. Civil Defence.			
<i>Section I—Expenditure pool- able in accordance with the slab system.</i>			
Expenditure on Air Raid Precautions.	1,795	69,68,199	69,69,994
Expenditure on Refugees and Evacuees.	..	1,64,386	1,64,386
Miscellaneous	18,209	3,06,061	3,24,270
Works	1,287	4,75,792	4,77,079
Charges in England ..	19,305	55,719	75,024
Loss or gain by exchange ..	33	114	147
<i>Deduct</i> —Share payable by the Central Government.	..	— 10,000	— 10,000
Total, Section I ..	40,629	79,60,271	80,00,900

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
M.—Extraordinary Items— <i>cont.</i>	RS.	RS.	RS.
64-B. Civil Defence—<i>cont.</i>			
<i>Section II—Expenditure not covered by the slab system of pool but subject to special allocation.</i>			
Expenditure on Air Raid Precautions.	..	30,165	30,165
Works .. .. .	..	18,178	18,178
War Police	17,746	55,92,646	56,10,392
<i>Deduct—Share payable by the Central Government.</i>	..	—6,73,318	—6,73,318
Expenditure on Civic Guards.	..	1,89,058	1,89,058
<i>Deduct—Share payable by the Central Government.</i>	..	—63,700	—63,700
National War Front ..	..	18,71,500	18,71,500
<i>Deduct—Share payable by the Central Government.</i>	..	—7,54,126	—7,54,126
Motor Spirit and Tyre Rationing Schemes.	11,142	3,05,812	3,16,954
<i>Deduct—Share payable by the Central Government.</i>	—11,600	—2,36,600	—2,48,200
Charges in England ..	2,628	..	2,628
Loss or gain by exchange ..	5	..	5
Total, Section II ..	19,921	62,79,615	62,99,536
<i>Section III—Expenditure borne wholly by the Central Government but initially debited to Provincial.</i>			
Miscellaneous .. .. .	..	56,217	56,217
<i>Deduct—Share payable by the Central Government.</i>	..	—52,904	—52,904
Expenditure in connexion with interning of enemy subjects.	..	2,126	2,126
<i>Deduct—Share payable by the Central Government.</i>	..	—1,398	—1,398

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
M.—Extraordinary Items—<i>concl.</i>	RS.	RS.	RS.
64-B. Civil Defence—<i>concl.</i>			
<i>Section III—Expenditure borne wholly by the Central Government but initially debited to Provincial—concl.</i>			
Press Censor .. .. .	..	24,359	24,359
Deduct—Share payable by the Central Government.	..	— 23,532	— 23,532
Total, Section II ..	..	4,868	4,868
<i>Section IV—Expenditure borne wholly by the Provincial Government.</i>			
Expenditure on Air Raid Precautions.	777	1,45,384	1,46,161
Miscellaneous	1,69,091	51,59,884	53,28,975
Works .. .. .	..	44,044	44,044
War Committees	11,122	3,40,150	3,51,272
Charges in England	14,304	..	14,304
Loss or gain by exchange ..	25	..	25
Total, Section IV ..	1,95,319	56,89,462	58,84,781
Grand total ..	2,55,869	1,99,34,216	2,01,90,085
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works within the Revenue Account.			
19. Construction of Irrigation, Navigation, Embankment and Drainage Works.			
B.—FINANCED FROM ORDINARY REVENUES.			
<i>Irrigation Works.</i>			
(1) Productive.			
Works .. .. .	..	88,110	88,110
Establishment	3,902	26,321	30,223
Tools and Plant .. .. .	..	727	727
Total ..	3,902	1,15,158	1,19,060

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works within the Revenue Account—<i>concl.</i>	RS.	RS.	RS.
19. Construction of Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i>			
B.—FINANCED FROM ORDINARY REVENUES—<i>concl.</i>			
<i>Irrigation Works—concl.</i>			
(2) Unproductive.			
Works .. .. .	..	1,26,626	1,26,626
Establishment	4,303	38,155	42,458
Tools and Plant .. ..	..	1,788	1,788
Total ..	4,303	1,66,569	1,70,872
Total, Irrigation ..	8,205	2,81,727	2,89,932
<i>Navigation, Embankment and Drainage Works.</i>			
(2) Unproductive.			
Works .. .. .	..	50,290	50,290
Establishment	1,084	2,400	3,484
Tools and Plant .. ..	..	59	59
Total, Navigation, etc., Works.	1,084	52,749	53,833
Total ..	9,289	3,34,476	3,43,765
JJ.—Miscellaneous—Capital Account within the Revenue Account.			
55—A. Commutation of Pensions financed from ordinary revenues.			
Amount transferred from '83. Payments of commuted value of Pensions'.	68,923	1,59,015	2,27,938
Total ..	68,923	1,59,015	2,27,938

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
Capital Accounts outside the Revenue Account.	RS.	RS.	RS.
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account.			
68. Construction of Irrigation, Navigation, Embankment and Drainage Works.			
A.—IRRIGATION WORKS.			
(1) <i>Productive.</i>			
Works	20,726	1,45,059	1,65,785
Establishment	21,700	1,08,226	1,29,926
Tools and Plant .. ..	..	17,819	17,819
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	— 847	— 847
Total, (1) Productive ..	42,426	2,70,257	3,12,683
Total ..	42,426	2,70,257	3,12,683
FF.—Civil Administration—Capital Accounts outside the Revenue Account.			
72. Capital Outlay on Industrial Development.			
Cinchona Plantations .. ..	..	5,84,643	5,84,643
Manufacture of Vegetable Ghee .. .. .	..	31,530	31,530
Total ..	..	6,16,173	6,16,173
HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account.			
81. Capital Account of Civil Works outside the Revenue Account.			
<i>Original Works—Buildings.</i>			
Police	553	1,11,663	1,12,216
Medical .. .. .	..	46,277	46,277
Establishment	4,813	36,087	40,900
Tools and Plant .. ..	..	1,370	1,370
Total ..	5,366	1,95,397	2,00,763

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
Capital Accounts outside the Revenue Account—<i>cont.</i>	RS.	RS.	RS.
II.—Capital Account of Electricity Schemes outside the Revenue Account.			
81-A. Capital Outlay on Electricity Schemes.			
I. HYDRO-ELECTRIC SCHEMES.			
A. Pykara Hydro-Electric Scheme.			
Works .. .. .	..	— 23,90,546	— 23,90,546
Establishment .. .. .	..	— 95,683	— 95,683
Tools and Plant .. .. .	..	28,827	28,827
Suspense .. .. .	..	— 2,49,908	— 2,49,908
<i>Deduct</i> —Receipts and Recoveries on Capital Account.		3,957	3,957
Total ..		— 27,03,353	— 27,03,353
B. Mettur Hydro-Electric Scheme.			
Works		8,56,205	8,56,205
Establishment		55,646	55,646
Tools and Plant		— 1,444	— 1,444
Suspense		1,561	1,561
<i>Deduct</i> —Receipts and Recoveries on Capital Account.		— 103	— 103
Total ..		9,11,865	9,11,865
C. Papanasam Hydro-Thermal Project.			
Works		38,66,182	38,66,182
Establishment		3,52,596	3,52,596
Tools and Plant		10,182	10,182
Suspense		2,85,342	2,85,342
<i>Deduct</i> —Receipts and Recoveries on Capital Account.		— 86,932	— 86,932
Total ..		44,27,370	44,27,370
D. Machkund Hydro-Electric Scheme.			
Works .. .. .	..	171	171
Establishment .. .. .	..	1,738	1,738
Tools and Plant .. .. .	..	..	..
Suspense .. .. .	..	..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	..	..
Total ..	..	1,909	1,909

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
Capital Accounts outside the Revenue Account—<i>cont.</i>	RS.	RS.	RS.
II.—Capital Account of Electricity Schemes outside the Revenue Account—<i>concl.</i>			
81-A. Capital Outlay on Electricity Schemes—<i>concl.</i>			
II. THERMO-ELECTRIC SCHEMES.			
A. Vizagapatam Thermal Station.			
Works .. .. .	..	1,65,103	1,65,103
Establishment .. ..	..	21,675	21,675
Tools and Plant .. ..	..	1,828	1,828
Suspense .. .. .	..	— 9,740	— 9,740
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	— 3	— 3
Total ..	..	1,78,863	1,78,863
B. Bezwada Thermal Station.			
Works .. .. .	..	39,976	39,976
Establishment .. ..	..	10,092	10,092
Tools and Plant .. ..	..	896	896
Suspense .. .. .	..	1,17,650	1,17,650
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	— 86	— 86
Total ..	..	1,68,528	1,68,528
C. Cocanada Thermal Station.			
Works .. .. .	..	1,649	1,649
Establishment .. ..	..	208	208
Tools and Plant .. ..	..	64	64
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	— 383	— 383
Total ..	..	1,538	1,538
D. West Godavari District Electrification Scheme.			
Works .. .. .	..	— 964	— 964
Establishment .. ..	..	2,208	2,208
Tools and Plant .. ..	..	5	5
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	— 9	— 9
Total ..	..	1,240	1,240
Grand total ..	..	29,87,960	29,87,960

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

Heads.	Expenditure for 1944-45.		Total.
	Charged.	Authorized.	
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Capital Accounts outside the Revenue Account—<i>concl.</i>			
JJ.—Miscellaneous Capital Account Outside the Revenue Account.			
83. Payments of commuted value of Pensions.			
<i>Payments of commuted value of pensions.</i>			
(a) Payments in India ..	94,255	3,60,095	4,54,350
(b) Payments in England—			
Par Value .. .. .	..	..	..
Loss or Gain by Exchange ..	..	..	..
<i>Deduct—</i>			
(1) Amount financed from Ordinary Revenues.	— 68,923	— 1,59,015	— 2,27,938
(2) Amount recovered from other Governments.	— 25,332	— 2,01,080	— 2,26,412
Net expenditure outside the Revenue Account.	..	..	..
85-A. Capital Outlay on Provincial Schemes connected with the War, 1939.			
Grain Supply Schemes ..	..	4,49,25,361	4,49,25,361
Standard Cloth Schemes ..	..	— 1,78,03,802	— 1,78,03,802
Other Miscellaneous Schemes.	20,937	33,00,736	33,21,673
Charges in England	462	..	462
Loss or gain by Exchange ..	1	..	1
<i>Deduct—</i> Outlay transferred to Revenue.	— 21,400	— 3,04,22,295	— 3,04,43,695
Total ..	..	..	..

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

Nature of expenditure.	Expenditure during the year.	Expenditure to end of the year.
68. Construction of Irrigation, Navigation, Embankment and Drainage Works.	RS.	RS.
A. IRRIGATION WORKS.		
<i>(1) Productive.</i>		
1 Cauvery Delta System	1,02,404	83,86,787
2 Srivaikuntam Anicut System .. ..	..	16,67,459
3 Godavari Delta System	7,97,835	1,81,84,858
4 Mohamattur Anicut System .. ..	..	85,091
5 Thadapalli Channel .. ..	..	1,66,383
6 Kalingarayan Channel .. ..	..	1,75,980
7 Vriddhachalam Anicut System .. ..	..	1,04,144
8 Chembrambakkam Tank .. ..	..	6,51,348
9 Marudur Anicut System .. ..	..	58,721
10 Pennar River Canals System	1,869	60,44,941
11 Arkenkota Channel .. ..	..	1,40,769
12 Tirukkoyilur Anicut System .. ..	..	3,89,189
13 Shatiatope Anicut System .. ..	..	10,29,886
14 Cheyyar Anicut System .. ..	..	5,24,798
15 Cumbum Tank .. ..	..	83,985
16 Poiney Anicut System .. ..	..	2,95,106
17 Periyar System .. ..	..	1,04,64,627
18 Kistna Delta System	77,727	2,13,55,444
19 Nandyar Channel System .. ..	..	63,231
20 Lower Coleroon Anicut System .. ..	..	29,13,423
21 Kistna East Bank Canal Extension Scheme	40,011	57,41,382
22 Polavaram Island Project	3,784	16,75,572
23 Cauvery-Mettur Project	— 1,87,989	* 6,36,63,452
24 Kattalai Scheme	10,628	40,40,058
25 Tungabhadra Project	42,081	42,081
Total—A. Irrigation—(1) Productive ..	8,88,350	14,79,48,715
<i>(2) Unproductive.</i>		
1 Kurnool-Cuddapah Canal	8	2,33,27,221
2 Barur Tank .. ..	..	4,28,228
3 Vallur Anicut .. ..	..	74,366
4 Madras Water-Supply and Irrigation System .. ..	..	16,28,864
5 Pelandorai Anicut System .. ..	..	6,43,302
6 Palar Anicut System .. ..	..	23,71,791
7 Chicacole Minor River System .. ..	..	2,78,196
8 Muniyeru System .. ..	..	5,79,336
9 Dondapad Tank .. ..	..	1,24,786

*Includes Rs. 3.34 lakhs being the preliminary expenditure relating to the project.

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

Nature of expenditure.	Expenditure during the year.	Expenditure to end of the year.
68. Construction of Irrigation, Navigation, Embankment and Drainage Works <i>—cont.</i>	RS.	RS.
A. IRRIGATION WORKS—<i>concl.</i>		
(2) Unproductive—<i>concl.</i>		
10 Yerur Tank .. .. .	..	61,741
11 Sagileru Tank .. .. .	..	4,47,108
12 Atmakur Tank .. .. .	..	1,11,959
13 Jangamaheswarapuram Tank .. .. .	..	61,253
14 Anamasamudram-Beraperu Tank .. .. .	..	71,687
15 Hajipuram Tank .. .. .	..	2,78,774
16 Ponnalur Tank .. .. .	..	1,92,975
17 Markapur Tank .. .. .	..	1,24,481
18 Nagavalli River System	8,607	17,51,140
19 Venkatapuram Tank .. .. .	..	3,72,250
20 Bhavanasi Tank .. .. .	..	2,54,395
21 Yellanur Tank .. .. .	..	2,39,192
22 Panchapatti Reservoir .. .. .	..	3,27,781
23 Siddapur Tank .. .. .	..	7,91,038
24 Nagavaram Anicut and Supply Channel .. .. .	..	1,07,295
25 Mopad Reservoir System	58,356	23,09,227
26 Kanniyampalaiyam Anicut .. .. .	..	1,07,221
27 Toludur Reservoir Project .. .. .	..	23,71,023
28 Thippayapalem Project .. .. .	..	5,72,196
29 Basavannah Channel .. .. .	..	5,83,202
30 Duvvaleru Project .. .. .	..	1,46,455
31 Uduthorahalle Scheme	1,35,785	1,43,205
32 Mahadevapuram Tank Project	5,116	14,320
Total—A. Irrigation—(2) Unproductive.	2,07,872	4,08,96,008
Total—A. Irrigation Works ..	10,96,222	18,88,44,723
B. NAVIGATION, ETC., WORKS.		
(2) Unproductive.		
1 Vedaranyam Canal .. .. .	..	1,32,699
2 Buckingham Canal	53,833	90,42,908
Total—B. Navigation, etc.—(2) Unproductive Works	53,833	91,75,607
Total—Construction of Irrigation, etc., Works	11,50,055	19,80,20,330

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

Nature of expenditure.	Expenditure during the year.	Expenditure to end of the year.
68. Construction of Irrigation, Navigation, Embankment and Drainage Works	RS.	RS.
<i>—concl.</i>		
Special accelerated and widespread programme of improvements to Minor Irrigation Works classed under "68. Irrigation—(2) Unproductive" ..	..	49,61,977
Total—Irrigation, etc., Works ..	11,50,055	20,29,82,307
<i>Deduct—</i>		
1 Amount met out of Revenue ..	— 3,43,765	— 2,85,70,545
2 Amount financed from Famine Relief Fund ..	..	— 70,890
3 Contribution from the Central Government in furtherance of Food Production Campaign ..	— 4,93,607	— 4,93,607
Total ..	— 8,37,372	— 2,91,35,042
Net amount outside the Revenue Account.	3,12,683	17,38,47,265
72. Capital Outlay on Industrial Development.		
1 Cinchona Plantations ..	5,84,643	28,83,852
2 Kerala Soap Institute ..	..	1,18,396
3 Industrial Engineering Workshops ..	..	43,030
4 Manufacture of Vegetable Ghee ..	31,530	31,530
Total ..	6,16,173	30,76,808
81. Capital Account of Civil Works outside the Revenue Account ..	2,00,763	1,46,31,435
81-A. Capital Outlay on Electricity Schemes.		
<i>Pykara Hydro-Electric Project.</i>		
1 Pykara Hydro-Electric Scheme ..	— 2,28,731	1,42,23,461
2 Distribution of Power in Pykara System ..	— 3,04,815	64,59,696
3 Palghat Electric Supply Scheme ..	..	1,21,160
4 Supply of Electric Power to Devarshola ..	..	66,475
5 Supply of Electric Power to Firth Hall Tea Factory ..	..	6,165
6 Mukurti Dam ..	..	14,95,150
7 Supply of Electric Power to Madura ..	— 9,58,138	22,78,455
8 Additional Generating Machinery at Pykara ..	..	41,59,663
9 Virudunagar-Rajapalayam Extensions. (a) ..	— 8,93,984	..
10 Supply of power to Koilpatti .. (a) ..	— 5,03,085	..

(a) Differs from the expenditure to end of the previous year by Rs. 1 due to rounding.

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

Nature of expenditure.	Expenditure during the year.	Expenditure to end of the year.
81-A. Capital Outlay on Electricity Schemes—<i>cont.</i>	RS.	RS.
<i>Pykara Hydro-Electric Project—concl.</i>		
11 Supply of Electric Power to Periyakulam, Theni and Bodinayakkanur.	..	2,24,429
12 Supply of Electric Power to Gobichetti-palayam and five other villages ..	..	1,94,969
13 Supply of Electric power to Ramnad district	—4,09,116	..
14 Supply of Power to West Coast ..	5,94,516	(b) 10,47,384
Total—Pykara Hydro-Electric Project ..	— 27,03,353	3,02,76,947
<i>Mettur Hydro-Electric Project.</i>		
15 Mettur-Erode-Salem Electric Supply Scheme .. .. .	..	4,85,821
16 Erode-Trichinopoly Extensions ..	394	11,64,897
17 Mettur Main Scheme	2,78,666	1,23,55,251
18 Karur Electric Supply Scheme	—14,562	78,049
19 Trichinopoly-Negapatam Extensions.	24,327	21,55,886
20 Supply of Electric Power to Komarapalayam .. .. .	..	26,303
21 Supply of Power to Rasipuram .. ..	..	72,886
22 Extension of Mettur Electric Power to Ranipet, Kaveripakkam and Conjeeveram	—787	3,93,503
23 Distribution of Power in Mettur System	1,61,626	41,38,048
24 Supply of Power to Arkonam	3,872	2,03,713
25 Supply of Electric Power to Pakala and Tirupati	— 222	2,10,222
26 Fourth Generating Unit at Mettur ..	4,36,696	10,52,308
27 Extensions to Superintending Engineer's Office Buildings	21,855	34,169
Total—Mettur Hydro-Electric Project ..	9,11,865	2,23,71,056
<i>Papanasam Hydro-Thermal Project.</i>		
28 Papanasam Hydro-Thermal Project.	9,37,817	1,36,19,709
29 Distribution of Power in Papanasam Project	5,98,024	6,44,319
30 Supply of Power to Travancore State.	74,226	91,828
31 Supply of Power to Madura	9,58,783	9,58,783
32 Virudunagar Rajapalayam Extensions	8,93,974	(c) 8,93,973
33 Supply of Power to Koilpatti	5,16,193	(c) 5,16,192
34 Supply of Power to Ramnad district.	4,09,272	4,09,272
35 Madura Koilpatti Second circuit line.	39,081	39,081
Total—Papanasam Hydro-Thermal Project	44,27,370	1,71,73,157

(b) Includes expenditure of Rs. 21,962 incurred on the preliminary surveys of West Coast extension and met out of revenue.

(c) Differs from the expenditure during the year by Re. 1 due to rounding referred to in footnote (a) on page 76.

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

Nature of expenditure.	Expenditure during the year.	Expenditure to end of the year.
81-A. Capital Outlay on Electricity Schemes—<i>concl.</i>	RS.	RS.
<i>Machkand Hydro-Electric Scheme.</i>		
36 Machkand Hydro-Electric Scheme ..	1,909	1,909
Total—Machkand Hydro-Electric Scheme	1,909	1,909
<i>Vizagapatam Thermal Station.</i>		
37 Vizagapatam Thermal Station ..	5,774	17,44,416
38 Supply of Electric Power to Bobbili ..	..	1,02,117
39 Distribution of Power in Vizianagaram	384	1,53,078
40 Distribution of Power in Vizagapatam Thermal Area	644	1,93,089
41 Third Generating Set at Vizagapatam.	41,770	3,09,194
42 Fourth Generating Set at Vizagapatam	1,30,291	3,31,092
Total—Vizagapatam Thermal Station ..	1,78,863	28,32,986
<i>Bezwada Thermal Station.</i>		
43 Bezwada Thermal Station	1,68,621	26,93,154
44 Extension to Tenali .. .. .	..	2,00,996
45 Distribution of Power in Bezwada Thermal Area	37,272	4,78,899
46 Third Generating Set at Bezwada ..	— 37,365	7,05,017
Total—Bezwada Thermal Station ..	1,68,528	40,78,066
<i>Cocanada Thermal Station.</i>		
47 Cocanada Thermal Station	— 1,686	3,27,924
48 Distribution of Power in Cocanada Thermal Area	3,224	2,58,220
Total—Cocanada Thermal Station ..	1,538	5,86,144
49 West Godavari District Electrification Scheme	1,240	1,92,257
Total—Capital Outlay on Electricity Schemes	29,87,960	* 7,75,12,522
<i>Deduct—Amount met out of Revenue.</i>	..	* — 91,19,329
Net amount outside the Revenue Account.	29,87,960	6,83,93,193
Grand Total ..	41,17,579	25,99,48,701

* Includes expenditure of Rs. 21,962 incurred on the preliminary surveys of West Coast extension and met out of revenue.

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

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

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

REVIEW OF BALANCES.

3. The following is the general statement of balances of the Government of Madras on the 31st March 1945 :—

(All figures are in unit of rupees.)

Debit balance.	Section of the General account.	Name of Account.	Page.	Credit balance.
(1)	(2)	(3)	(4)	(5)
RS.				RS.
12,72,84,237	A to M	Government	80	..
	N ..	Public Debt	80	12,69,50,728
	O ..	Unfunded Debt	82	4,79,71,508
	P ..	Deposits and Advances—		
		(i) Deposits bearing interest—		
		Gross balance	84	4,18,651
		(ii) Deposits not bearing interest—		
		Gross balance	85	30,06,37,843
4,52,46,790	..	Investments	85	..
17,99,029	..	(iii) Advances not bearing interest ..	95	..
		(iv) Suspense—		
		Investments	98	..
23,66,67,750	..	Other items (net)	98	..
6,02,744	..			
4,94,54,260	R ..	Loans and Advances by Provincial Governments.	99	..
	S ..	Remittances—		
		I. Remittances within India (net) ..	102	16,46,185
1,65,70,105	V ..	(Closing) Cash balance	103	..
47,76,24,915		Total ..		47,76,24,915

4. It must be clearly understood that the balances of accounts shown in the statement above are not, and cannot be, regarded as a complete record of the state of affairs or the net financial position of the Government of Madras as it is not possible to take into account all the various physical assets of the province such as land, buildings, communications, etc., for which complete

statistics are not available and the exact value of which is difficult to estimate. This statement shows the balances of those accounts only for which separate running accounts are kept within the Government books.

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

SECTIONS A TO M.—GOVERNMENT ACCOUNT.

Dr. Rs. 12,72,84,237

5. This is the general closing head in the ledger. Under the system of book-keeping followed in Indian Government Accounts, all balances which are not carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counterbalancing entries which have been included elsewhere in the accounts. The balance under this head, therefore, represents the cumulative results of revenue, capital and other transactions in respect of which no separate progressive balanced accounts are kept. The account for the year is given in the following table :—

Dr.	Details.	Cr.
RS.		RS.
12,27,69,388	A.—Opening Balance .. .. .	.. .. .
41,23,17,830	B.—Revenue Receipts for 1944-45	41,23,72,993
41,17,579	C.—Expenditure on Revenue Account for 1944-45 .. .. .	.. .. .
4,52,433	D.—Capital Expenditure outside the Revenue Account for 1944-45 .. .. .	.. .. .
	E.—Miscellaneous .. .. .	.. .. .
	F.—Closing Balance, Dr.	12,72,84,237
53,96,57,230		53,96,57,230

6. The following are the details of the sum of Rs. 4,52,433 shown against 'E.—Miscellaneous' :—

	Dr.	Cr.
	RS.	RS.
(i) Adjustments in connection with Reduction or Avoidance of Debt .. .. .	.. .. .	4,20,226
(ii) Adjustment in connection with the discharge of loans through the operation of Sinking Funds .. .. .	.. .. .	5,80,000
(iii) Adjustment in connection with the recoveries in the Provincial Loan Account utilized towards the repayment of loans ..	14,52,659	..
Total ..	14,52,659	10,00,226
	Net Debit	Rs. 4,52,433

SECTION N.—PUBLIC DEBT Cr. Rs. 12,69,50,728

7. The term 'Public Debt' as used in this report is confined to regular loans raised from the public or taken from the Central Government and does not cover other obligations (whether bearing interest or not), such as Special Loans, State Provident Funds, Depreciation Reserve and other Funds, which are dealt with in Sections O and P of this report. A comparative statement showing the aggregate gross capital liabilities of the Government of Madras on the 31st March 1945 and the capital and other disbursements which are treated as a set-off against these liabilities, will be found in Statement No. 2 of this part of the report.

'Public Debt' is ordinarily divided into three categories, namely, (a) 'Permanent Debt,' (b) 'Floating Debt' and (c) 'Loans from the Central Government.' The term 'Permanent Debt' covers such of the loans borrowed by Government in the open market as are intended to have, at the time when they are raised, a currency of more than twelve months. The term 'Floating Debt' is applied to borrowings of a purely temporary nature such as treasury bills or ways and means advances from the Reserve Bank of

India, which are to be repaid within twelve months. These balances, which represent the nominal value of outstanding debt on 31st March 1945, as distinct from the cash proceeds in respect of the outstanding loans, are reviewed in the following paragraphs. Loans granted by the Central Government to the Government of Madras under section 163 (2) of the Government of India Act, 1935, are recorded under the head 'Loans from the Central Government.' The balance of the liabilities of the Government of Madras to the Provincial Loans Fund on 31st March 1937, which was left after all the adjustments had been made under the scheme for decentralization of the balances and the cancellation and consolidation of debt on the introduction of Provincial Autonomy, was transferred to this head on 1st April 1937.

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

	Cr. RS.
Permanent Debt	8,57,92,300
Loans from the Central Government	4,11,58,428
Total ..	12,69,50,728

Permanent Debt Cr. Rs. 8,57,92,300

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

(In thousands.)

Description of loan. (1)	Object of loan. (2)	When raised. (3)	When repayable. (4)
1. Madras Government Loan of 1952.	For financing Electricity Schemes, Productive Irrigation Works and grant of advances to local bodies, agriculturists, etc.	In two issues in 1937-38 and 1940-41.	(At par on) 1st September 1952.
2. Madras Government Loan of 1953.	Do.	1938-39 ..	15th September 1953.
3. Madras Government Loan of 1959.	Do.	1939-40 ..	21st June 1959.
4. Madras Government Loan of 1955.	Advance payment of a part of the consolidated debt due to the Central Government.	1942-43 ..	18th September 1955.
5. Madras Government Loan of 1956.	Do.	1943-44 ..	14th September 1956.
6. Madras Government Loan of 1958.	Do.	1944-45 ..	15th August 1958.

Description of loan.	Rate of interest.	Amount sub-scribed.	Opening balance on 1st April 1944.	Face value of bonds purchased out of Sinking Funds and cancelled during the year.	Debt Loan discharged raised during the year (-) (+).	Balance of loan outstanding on 31st March 1945.
	(5)	(6)	(7)	(8)	(9)	(10)
1. Madras Government Loan of 1952.	3 per cent	2,33,54	2,18,95	..	..	2,18,95
2. Madras Government Loan of 1953.	3 per cent	1,51,29	1,42,08	..	..	1,42,08
3. Madras Government Loan of 1959.	3 per cent	1,50,00	1,43,09	4,55	..	1,38,54
4. Madras Government Loan of 1955.	3 per cent	1,25,00	1,24,50	1,25	..	1,23,25
5. Madras Government Loan of 1956.	3 per cent	1,25,10	1,25,10	..	..	1,25,10
6. Madras Government Loan of 1958.	3 per cent	1,10,00	..	..	+ 1,10,00	1,10,00
Total ..	..	8,94,93	7,53,72	5,80	+ 1,10,00	8,57,92

The Government of Madras provides, in each financial year of the currency of the loan, a sum equal to $1\frac{1}{2}$ per cent of the total nominal amount of the loan to be used for purchasing the securities of the loan for cancellation. The Government also makes such annual contributions to a sinking fund to provide for the amortization of its open market loans as it may from time to time decide to be necessary. In respect of the amounts utilized for re-lending to local bodies, agriculturists, etc., the Government has decided that they should be amortized by annual contributions beginning with the financial year after that in which each loan is issued and continuing throughout the period of currency of the open market loan from the recoveries realized from the local bodies, etc. The contribution is calculated on a sinking fund basis, with a rate of betterment equal to the nominal rate of interest on the open market loan.

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

Loans from the Central Government Cr. Rs. 4,11,58,428

9. The debt due to the Central Government is repayable over a period of 45 years commencing from 1937-38 in the form of half-yearly equated instalments (fixed at Rs. 19,64,627) of principal and interest payable on the 15th September and 15th March of each year. With the concurrence of the Central Government an advance payment of Rs. 125 lakhs was made towards this debt in September 1942 in addition to the regular half-yearly instalment. As a result of this advance payment, the amount of half-yearly equated instalment was revised and fixed at Rs. 16,24,780 with effect from the payment made in March 1943. Consequent on another advance repayment of Rs. 1,25.10 lakhs in September 1943 in addition to the regular half-yearly instalment, the amount of half-yearly equated instalment was revised and fixed at Rs. 12,81,404 with effect from the payment made in March 1944 the total period of repayment remaining unaffected. Consequent on a third and final advance repayment of Rs. 1.10 lakhs in September 1944, in addition to the regular half-yearly instalment, the amount of half-yearly equated instalment was further revised and fixed at Rs. 9,76,423 with effect from the payment made in March 1945, the total period of repayment remaining unaffected. The instalments were duly paid to the Central Government during the year.

The Government of Madras is, however, subject to certain conditions, authorized to redeem, on a date not earlier than the 1st April 1945 and not later than the 15th October 1946 to be fixed by the Governor-General in Council, any part not exceeding one-half of the principal of the debt outstanding on the 31st March 1945 and further, on a date not earlier than the 1st April 1960 and not later than the 15th September 1961 also to be fixed by the Governor-General in Council, the whole or any part of the remainder of the principal of the debt.

SECTION O.—UNFUNDED DEBT Cr. Rs. 4,79,71,508

10. The term 'Unfunded Debt' is used to describe a number of interest-bearing obligations of Government in respect of funds deposited with it for various purposes. The principal classes of these obligations are—

	RS.
Special Loans	2,52,148
State Provident Funds	4,77,19,360
Total ..	<u>4,79,71,508</u>

Special Loans **Cr. Rs. 2,52,148**

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

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

Perpetual Loans *Cr. Rs. 1,43,500*

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

(1) Four bonds for Rs. 1,33,000 at 8 per cent interest issued between the years 1796 and 1807.

(2) Two bonds for Rs. 10,500 at 6 per cent interest issued in the years 1795 and 1817.

Endowments for Charitable and Educational

Institutions *Cr. Rs. 1,08,648*

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

(1) A perpetual agreement between Kolla Singanna Chetti and the Madras Government in 1817 that in respect of a sum of Rs. 41,770 paid by the former, the Government would pay interest at 6 per cent for the maintenance of certain choultries.

(2) A perpetual agreement between the trustees of the Native Infirmery (now Stanley Hospital) and the Madras Government that, in respect of a sum of Rs. 66,878 representing the endowment of the institution paid over to the Government, interest at 4 per cent would be paid to the trustees. The interest is now credited to Government under the head 'Medical.'

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

State Provident Funds **Cr. Rs. 4,77,19,360**

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

	RS.
General Provident Fund	4,25,08,022
Indian Civil Service Provident Fund	35,43,778
Indian Civil Service (Non-European Members) Provident Fund	6,84,962
Contributory Provident Fund (Madras)	9,82,598
Total ..	4,77,19,360

The amounts at credit of the subscribers on 31st March 1945 have been communicated to them.

General Provident Fund Cr. Rs. 4,25,08,022

15. Subscribers to this Fund include permanent Government servants in superior service except those who have been required or permitted to subscribe to a Contributory Provident Fund. They exclude members of the Indian Civil Service. Government servants in temporary superior service are also permitted to join this Fund on certain conditions. The ledger balance of this Fund on 31st March 1945 on the books of the Account Office has been compared with the sum total of the balances of the personal accounts of the subscribers to the Fund. This has disclosed a net difference of Rs. 99,415 consisting of Rs. 78 relating to 1940-41, Rs. 832 to 1941-42, Rs. 6,478 to 1942-43, Rs. 19,235 to 1943-44 and Rs. 72,792 to 1944-45.

Indian Civil Service Provident Fund Cr. Rs. 35,43,778

16. The balance under this head represents deductions made from the salaries of members of the Indian Civil Service which are funded for the benefit of the officers concerned. The balance has been verified and a net difference of Rs. 64,036 noticed is awaiting adjustment.

Indian Civil Service (Non-European Members) Provident Fund Cr. Rs. 6,84,962

17. This Fund was established on 1st January 1931. It is open only to Non-European Members of the Indian Civil Service selected for appointment after that date. The balance has been verified and a net difference of Rs. 2,945 noticed is awaiting adjustment.

Contributory Provident Fund (Madras) Cr. Rs. 9,82,598

18. This Fund which is administered by the Madras Government was started for the benefit of certain non-pensionable Government servants under the control of that Government. The balance has been verified and a difference of Rs. 5,215 noticed (Rs. 1,272 relating to 1943-44 and Rs. 3,943 to 1944-45) is awaiting adjustment.

SECTION P.—DEPOSITS AND ADVANCES $\left\{ \begin{array}{l} \text{Dr. Rs. 28,50,03,055} \\ \text{Cr. Rs. 30,17,43,236} \end{array} \right.$

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

	Dr.	Cr.
	RS.	RS.
(1) Deposits bearing interest .. .. .	..	4,18,651
(2) Deposits not bearing interest	4,52,46,790	30,06,37,843
(3) Advances not bearing interest	17,99,029	..
(4) Suspense	23,79,57,236	6,86,742
Total ..	28,50,03,055	30,17,43,236

Deposits bearing interest—

Reserve Funds Cr. Rs. 4,18,651

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

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

	RS.
Kerala Soap Institute	1,11,933
Cinchona Plantations	2,24,788
Industrial Engineering Workshops	81,930
Total ..	4,18,651

Certificates of acceptance of balances are awaited.

An account of the transactions for 1944-45 relating to this head will be found in item I of Statement No. 4.

Deposits not bearing interest	{ Cr. Rs. 30,06,37,843
	{ Dr. Rs. 4,52,46,790

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

	Cr. RS.	Dr. RS.
(1) Sinking Funds	1,56,82,930	1,41,21,966
(2) Reserve Funds	15,89,12,467	3,11,24,824
(3) Other Deposit Accounts	12,60,42,446	..
Total ..	30,06,37,843	4,52,46,790

<i>Sinking Funds</i>	{ Cr. Rs. 1,56,82,930
	{ Dr. Rs. 1,41,21,966

This consists of :

SINKING FUNDS Cr. Rs. 1,56,82,930

SINKING FUND INVESTMENT ACCOUNT Dr. Rs. 1,41,21,966

Sinking Funds **Cr. Rs. 1,56,82,930**

22. The credit balance under this head represents amounts available in the funds created by the Government of Madras to provide against the depreciation of its open market loans and for their redemption at the time of the maturity of the loans. The funds are credited with 1½ per cent of the nominal value of each loan during the currency of the loan and such other amounts as may be set apart each year by Government and are debited with the charges connected with the redemption of debt by purchase and cancellation of securities or by direct discharge. An account of the transactions relating to this head will be found in item II (a) of Statement No. 4.

Sinking Fund Investment Account **Dr. Rs. 1,41,21,966**

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

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

Reserve Funds } Cr. Rs. 15,89,12,467
 } Dr. Rs. 3,11,24,824

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

	Cr. RS.	Dr. RS.
Famine Relief Fund	77,06,158	..
Famine Relief Fund—Investment Account .. .. .	..	76,23,193
Provincial Road Funds	16,87,325	..
Fund for the development of Rural Water-supply	8,41,307	..
Revenue Reserve Fund	13,67,65,815	..
Revenue Reserve Fund—Investment Account .. .. .	..	1,31,65,801
Depreciation Reserve Fund—Electricity—		
Pykara Hydro-Electric System	47,73,582	..
Mettur Hydro-Electric System	22,52,885	..
Papanasam Hydro-Thermal System	4,91,386	..
Depreciation Reserve Fund—Electricity—Investment Account—		
Pykara Hydro-Electric System .. .. .	..	47,71,981
Mettur Hydro-Electric System .. .. .	..	22,52,814
Papanasam Hydro-Thermal System .. .. .	..	4,91,300
Special Reserve Fund—Electricity—		
Pykara Hydro-Electric System	18,99,077	..
Mettur Hydro-Electric System	7,44,458	..
Papanasam Hydro-Thermal System	1,96,530	..
Special Reserve Fund—Electricity—Investment Account—		
Pykara Hydro-Electric System .. .. .	..	18,82,806
Mettur Hydro-Electric System .. .. .	..	7,40,429
Papanasam Hydro-Thermal System .. .. .	..	1,96,500
Depreciation Reserve Fund—Government Presses	15,53,944	..
Total	15,89,12,467	3,11,24,824

FAMINE RELIEF FUND Cr. Rs. 77,06,158

FAMINE RELIEF FUND—INVESTMENT ACCOUNT Dr. Rs. 76,23,193

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

According to the Act, as amended by the Amendment Act of 1938, the assets of the fund consist of the securities of the Government of India purchased from the balance at the credit of the old Fund and the contribution from the revenues of the Province under the provisions of the Madras Famine Relief Fund Act, 1936, including securities of the Central Government or of the Government of Madras in which the balances not immediately required may be invested. Interest accruing from time to time on the investments is also credited to the fund. The Act provides that the securities belonging to the fund should be valued at their market price on the 31st March of each year. Should the valuation in any year show that the balance in the Fund at the end of such year falls short of sixty lakhs of rupees, the deficiency

has to be made up from the revenues of the Province, provided that if the deficiency exceeds five lakhs of rupees, it may be made up in annual instalments, the amount of each instalment except the last being not less than five lakhs of rupees. The balance in the fund may be expended only on relief of serious famine and distress caused by serious drought, flood or other natural calamities. If, however, the balance exceeds Rs. 40 lakhs, the excess may be utilized to meet expenditure on protective irrigation works and other works for the prevention of famine.

The account of the Fund for 1944-45 will be found in item III of Statement No. 4. The balance at the credit of the Fund on 31st March 1945 consisted of Rs. 82,965 in cash and Rs. 76,23,193 invested in securities of the Central Government. The face value of the securities held at credit of the Fund on 31st March 1945 amounted to Rs. 73,74,000 and the market value to Rs. 76,58,330. The value of the securities has been certified as correct by the Government of Madras after verification in consultation with the Reserve Bank of India, Madras. Certificate of acceptance of balance has been received.

PROVINCIAL ROAD FUNDS Cr. Rs. 16,87,325

26. Additional grants are given to local bodies from Provincial Funds not exceeding the amount by which the actual sum available for distribution under the Madras Motor Vehicles Taxation Act falls short of the maximum contribution payable under the Act. The Government have created a Provincial Road Fund to which the balance of grants left undrawn out of the amount due for a particular year may be credited so that the amount may be available for use in subsequent years. The Fund was created during 1941-42.

Certificate of acceptance of balance has been received.

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

FUND FOR THE DEVELOPMENT OF RURAL WATER-SUPPLY Cr. Rs. 8,41,307

27. The Fund was constituted during 1937-38 in order to secure that the programme for execution within a period of ten years of a comprehensive scheme of protected water-supply for household purposes in the rural areas of the Province is not held up for want of funds. The Fund receives contributions from the revenues of the Province and from local bodies from time to time. The expenditure incurred on the scheme is debited to '39. Public Health,' a corresponding amount being transferred from the Fund at the same time and adjusted in reduction of expenditure under the head '39.'

Certificate of acceptance of balance has been received.

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

REVENUE RESERVE FUND—REVENUE RESERVE FUND Cr. Rs. 13,67,65,815

REVENUE RESERVE FUND—INVESTMENT ACCOUNT .. Dr. Rs. 1,31,65,801

Revenue Reserve Fund Cr. Rs. 13,67,65,815

28. The Government decided to transfer to the Revenue Account in round lakhs so much of the net outlay commencing from 1943-44 on State Trading Schemes, initially debited to the Capital head '85 A. Capital Outlay on Provincial schemes connected with the War, 1939' as could be so transferred and still leave a surplus of part of a lakh in the Revenue Account.

They also decided that if the final accounts of 1943-44 showed a surplus of over a lakh in the Revenue Account even after transferring the entire net outlay on the State Trading Schemes to the Revenue Account, the surplus in round lakhs should be transferred to the Revenue Reserve Fund, leaving part of a lakh as surplus in the Revenue Account. A sum of Rs. 12,36 lakhs was so transferred in the accounts of 1944-45 to the Revenue Reserve Fund.

An account of the Fund for the year is given in item VI (a) of Statement No. 4.

REVENUE RESERVE FUND—INVESTMENT ACCOUNT .. DR. Rs. 1,31,65,801

29. Pending utilization of the moneys set apart in the Revenue Reserve Fund on the objects on which they will be spent, the amounts standing at credit of the fund are invested in securities of the Central Government. The amounts expended on the purchase of the securities are debited to the head 'Revenue Reserve Fund Investment Account' while the interest accruing from the investments is credited to the head 'Revenue Reserve Fund'. The debit balance of Rs. 1,31,65,801 under the former head represents the investment in the securities of the balance at credit of the latter head on 31st March 1945.

An account of the transactions under 'Revenue Reserve Fund Investment Account' is given in item VI (b) of Statement No. 4.

	Cr.	Dr.
	RS.	RS.
DEPRECIATION RESERVE FUND—ELECTRICITY—		
Pykara Hydro-Electricity System	47,73,582	..
Mettur Hydro-Electricity System	22,52,885	..
Papanasam Hydro-Thermal System	4,91,386	..
DEPRECIATION RESERVE FUND—ELECTRICITY—		
Investment Account—		
Pykara Hydro-Electricity System .. ..	..	47,71,981
Mettur Hydro-Electricity System .. ..	..	22,52,814
Papanasam Hydro-Thermal System .. ..	..	4,91,300
SPECIAL RESERVE FUND—ELECTRICITY—		
Pykara Hydro-Electricity System	18,99,077	..
Mettur Hydro-Electricity System	7,44,458	..
Papanasam Hydro-Thermal System.	1,96,530	..
SPECIAL RESERVE FUND—ELECTRICITY—		
Investment Account—		
Pykara Hydro-Electricity System .. ..	..	18,82,806
Mettur Hydro-Electricity System .. ..	..	7,40,429
Papanasam Hydro-Thermal System. .. ..	..	1,96,500

30. The balances under the heads mentioned above relate to (i) the Pykara Hydro-Electricity System, (ii) the Mettur Hydro-Electricity System and (iii) the Papanasam Hydro-Thermal System. The amounts shown under the Papanasam Hydro-Thermal System represent only the contributions made in respect of certain schemes transferred to it from the Pykara Hydro-Electricity System. The balances represent the amounts available for renewals and replacements necessitated by ordinary wear and tear or extraordinary and unforeseen circumstances. The balance at the credit of each fund is from time to time invested in the securities of the Government of Madras or of the Central Government. The interest received on the securities is taken as miscellaneous revenue of the systems. The face value of the securities has been verified and certified as correct by Government in consultation with the

Reserve Bank of India, Madras. The accounts of the funds are furnished in items VII and VIII of Statement No. 4.

DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES. Cr. Rs. 15,53,944

31. A Depreciation Reserve Fund was created for the Government Press on the introduction of a revised system of Press accounts from 1925-26. This Reserve is credited with depreciation calculated on the depreciated value of plant and machinery in use in the Press as also with the residual book value of plant and machinery disposed of during the year. Appropriations from the Reserve are made to meet the cost of replacement of the plant and machinery. In view, however, of the large balance in the Fund, Government have decided that contribution to the Fund should be suspended for the year and that no depreciation should be charged during the year. The credits and debits under the head during the year under report have been shown in item IX in Statement No. 4.

Certificate of acceptance of the balance has been received.

Other Deposit Accounts Cr. Rs. 12,60,42,446

32. This account is subdivided as follows :—

	Cr. RS.
Deposits of Local Funds	2,81,24,410
Departmental and Judicial Deposits—	
Civil Deposits	9,60,04,246
Other accounts	19,13,790
Total ..	12,60,42,446

DEPOSITS OF LOCAL FUNDS Cr. Rs. 2,81,24,410

33. The details are as follows :—

	Cr. RS.
District Funds	1,56,27,363
Municipal Funds	1,02,69,951
Port and Marine Funds	7,27,088
Education Funds	6,66,179
Other Miscellaneous Funds	8,23,514
Village Panchayat Fund	10,315
Total ..	2,81,24,410

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

In the first stage of verification, differences have been noticed under the following heads :—

	RS.	A.	P.
District Funds	4,67,093	10	8
Municipal Funds	6,83,347	10	11
Port and Marine Funds	19	1	0
Other Miscellaneous Funds	1,683	15	0
Village Panchayat Fund	7,213	0	3

The difference of Rs. 4,67,093-10-8 under District Funds is made up of Rs. 65,671-15-9 for 1943-44 and Rs. 4,01,421-10-11 for 1944-45. Out of the former, a sum of Rs. 65,227-8-0 has been adjusted. The difference of Rs. 6,83,347-10-11 under Municipal Funds is made up of plus Rs. 6,83,536-11-1 relating to 1944-45 and minus Rs. 189-0-2 relating to 1943-44. Out of the difference of Rs. 6,83,347-10-11, a sum of Rs. 26,896-5-0 has been adjusted in the current year. The difference of Rs. 19-1-0 under Port and Marine Funds is under adjustment. The difference of Rs. 1,683-15-0 under Other Miscellaneous Funds is awaiting adjustment. The difference of Rs. 7,213-0-0 under Village Panchayat Fund has been adjusted in the current year.

As regards the second stage of verification, certificates of acceptance of balances are still due in 73 cases under District Funds, 28 under Municipal Funds, 1 under Education Funds, and 14 under Village Panchayat Fund. In 64 cases under District Funds, 33 cases under Municipal Funds, 1 case under Port and Marine Funds, 3 cases under Other Miscellaneous Funds, and 1 under Village Panchayat Fund, the certificates received have not been accepted pending settlement of discrepancies.

In respect of 1943-44, 26 certificates under District Funds, 25 under Municipal Funds and 3 under Village Panchayat Fund are still under reconciliation. Three certificates are due under Village Panchayat Fund.

In respect of 1942-43, 1 certificate under Municipal Funds is under reconciliation.

CIVIL DEPOSITS Cr. Rs. 9,60,04,246

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

	RS.
Revenue Deposits	3,39,32,684
Civil Courts' Deposits	1,86,08,859
Criminal Courts' Deposits	4,30,172
Personal Deposits	3,09,12,566
Public Works Deposits	32,91,755
Trust Interest Funds	1,57,075
Deposits for work done for public bodies or individuals	4,24,864
Unclaimed General Provident Fund Deposits	59,641
Deposits of fees received by Government servants for work done for private bodies	1,930
Deposits on account of moneys received for the Viceroy's War Purposes Fund	1,06,278
Deposits on account of moneys received for Indian Red Cross Society and St. John Ambulance Association	2,64,550
Deposits on account of moneys received for St. Dunstan's Hostel for Blinded Soldiers, Sailors and Airmen	1,960
Deposits on account of collective subscriptions to Defence Savings Drive	3,733
Interest on Deposits with the Central Government .. .. .	..
Deposits on account of purchase of the Government of India Defence Bonds	78,08,179
Total ..	9,60,04,246

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

The verification of the balance on the first plan is as follows:—The receipts and payments, which are recorded in detail in deposit registers, are posted monthly by totals into a proof-sheet which provides columns for recording the repayments of deposits credited in the same year and in each of the three preceding years. At the end of the year, balances are struck upon the proof-sheet separately for the different districts for each of the four years. The balance of the first year is usually written off the deposit account, as all balances unclaimed for more than three complete account years are ordinarily credited to Government. The aggregate balance on the proof-sheet is then agreed with the balance on the general books of the class of deposits concerned and finally reconciled with the *plus* and *minus* memoranda received from treasuries or, where necessary, with the accounts received from civil and criminal courts. The verification of the ledger form of deposit accounts consists mainly in agreeing the balance with that claimed by the administrator.

Revenū Deposits Cr. Rs. 3,39,32,684

36. The verification of the ledger balance with the proof-sheet has disclosed a discrepancy of plus Rs. 3,277-4-1 as shown below:—

	RS.	A.	P.
1941-42	24	8	2
1942-43	3,586	15	5
1943-44	49,677	8	11
1944-45	50,011	12	5
	+ 3,277	4	1

It is under reconciliation.

Civil Courts' Deposits Cr. Rs. 1,86,08,859

37. The ledger balance has been verified in accordance with the prescribed rules.

Criminal Courts' Deposits Cr. Rs. 4,30,172

38. The verification of the ledger-balance with the proof-sheet has disclosed a discrepancy of Rs. 1,619-8-0 of which Rs. 383-3-7 relates to 1943-44. A sum of Rs. 562-12-5 has been adjusted in the current year.

Personal Deposits Cr. Rs. 3,09,12,566

39. The verification of the ledger balance with the proof-sheet balance has disclosed a difference of Rs. 1,21,807-2-5 which is under reconciliation.

There were altogether 338 personal ledger accounts on the 31st March 1945 and the transactions during the year are shown below:—

	RS.
Opening balance	3,14,54,229
Total credits during 1944-45	18,15,15,819
	Total .. 21,29,70,048
Total debits during 1944-45	18,20,57,482
Closing balance	3,09,12,566

No account was opened except with the sanction of competent authority. All the accounts were properly operated upon during the year. There was no debit balance in any of them. Certificates of acceptance are due from the Administrators in 30 cases and 15 certificates are under reconciliation. Certificates of acceptance in the remaining 293 cases have been accepted.

Public Works Deposits Cr. Rs. 32,91,755

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

Trust Interest Funds Cr. Rs. 1,57,075

41. The balance under this head includes interest amounting to Rs. 16,431 on the securities held in trust on account of the Sinking Funds of the loans of the Madras Corporation which remained unpaid on 31st March 1945. Of this, a sum of Rs. 5,272 has been paid to the Corporation in 1945-46. The rest of the balance represents mainly the amount at credit of Charitable Endowment Funds and other local trusts. Certificates of acceptance of balances will be obtained from the Administrators after the accounts are audited by the Examiner of Local Fund Accounts and published in the *Fort St. George Gazette*.

A net difference of Rs. 42,608 between the ledger and broadsheet balances noticed under this head will be adjusted in 1945-46.

Deposits for Work done for Public Bodies or Individuals. Cr. Rs. 4,24,864

42. These represent moneys received in advance from municipalities or other bodies financially independent of Government for payment of compensation for land acquired for public purposes, etc. A difference of Rs. 1,950 between the ledger and the proof-sheet balance, relating to 1944-45, has been noticed. Of this, a sum of Rs. 709-12-10 has been adjusted in the current year.

Unclaimed General Provident Fund Deposits Cr. Rs. 59,641

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

Deposits of fees received by Government Servants for work done for Private Bodies Cr. Rs. 1,930

44. The balance represents fees remaining unpaid to Government servants out of amounts deposited with Government in the account above. A difference of Rs. 3,017-8-0 between the ledger and the proof-sheet balance relating to 1944-45 is awaiting adjustment in the current year.

Deposits on account of moneys received for the Viceroy's War Purposes Fund Cr. Rs. 1,06,278

Deposits on account of moneys received for the Indian Red Cross Society and St. John Ambulance Association. Cr. Rs. 2,64,550

Deposits on account of moneys received for St. Dunstan's Hostel for Blinded Soldiers, Sailors and Airmen Cr. Rs. 1,960

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

Deposits on account of Collective Subscriptions to Defence Savings Drive Cr. Rs. 3,733

46. *Interest on Deposits with the Central Government.* Cr. Rs. . .

In intensification of the Savings Movement, the Government of Madras have introduced a scheme of collective subscriptions from villages. The

collections together with the accrued interest are to be utilized after the war on some beneficial work in or in the vicinity of the village concerned.

The amounts collected every month are initially credited to this special deposit head in the accounts of the Provincial Government and transferred to the credit of the Central Government in the subsequent month. The interest payable by the Central Government at the end of the year is also adjusted to the credit of this head. There is no balance on account of interest during 1944-45.

Deposits on account of purchase of the Government of India Defence Bonds Cr. Rs. 78,08,179

47. The amounts received at treasuries from the general public for purchase of the Government of India Defence bonds, in furtherance of the Savings Campaign are credited to this head. The amounts are cleared after the bonds are purchased through the Bank and issued.

OTHER ACCOUNTS Cr. Rs. 19,13,790

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

The following are the details of the balance :—

	Cr. RS.
Subventions from Central Road Fund	10,003
Deposit Account of Grants for the Economic Development and Improvement of Rural Areas	51,098
Deposit Account of Grants made by the Indian Research Fund Association	35,118
Deposit Account of the Grant made by the Indian Central Cotton Committee	910
Deposit Account of the Grant made by the Imperial Council of Agricultural Research	45,811
Deposit Account of Grant from the Central Government for the development of Sericultural Industry ..	9,491
Deposit Account of Grants from the Central Government for the development of Handloom Industries ..	7,911
Deposit Account of Contributions for Cattle Improvement	15,942
Deposit Account of the Grant for the relief of Groundnut Cultivators	4,28,688
Deposit Account of Grants from the Fund for the benefit of Cotton Growers	13,08,818
Total ..	<u>19,13,790</u>

Subventions from Central Road Fund Cr. Rs. 10,003

49. This head records subventions made from the Central Road Development Fund to Provincial Governments for expenditure on schemes of road development approved by the Central Government with the advice of the Standing Committee on Roads, and is debited with expenditure met from these grants. The balance under this head represents the unspent amount out of the allotments from the Central Road Fund to the end of 1944-45.

Certificate of acceptance of balance is awaited.

Deposit Account of Grants for the Economic Development and Improvement of Rural Areas Cr. Rs. 51,098

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

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

The balance under this head represents the unspent amount of these grants on 31st March 1945.

Certificate of acceptance of balances for 1942-43 and 1943-44 have been received.

Certificate of acceptance of balances for 1944-45 is awaited.

Deposit Account of grants made by the Indian Research Fund Association Cr. Rs. 35,118

51. Prior to 1941-42, the transactions connected with the grants made by the Indian Research Fund Association were recorded under the head 'Indian Research Fund' under 'Civil Deposits'. The outstanding balance under this head at the end of 1940-41 was transferred to the new head 'Deposit Account of grants made by the Indian Research Fund Association' which was opened in 1941-42. The grant is subject to the condition that the amount is spent on the prevention and cure of malaria for which it is sanctioned and that the Madras Government provide an equal amount for the purpose. Certificate of acceptance of the balance has been received.

Deposit Account of the Grant made by the Indian Central Cotton Committee Cr. Rs. 910

Deposit Account of the Grant made by the Imperial Council of Agricultural Research Cr. Rs. 45,811

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

Certificates of acceptance of balances have been received.

Deposit Account of Grant from the Central Government for the Development of Sericultural Industry Cr. Rs. 9,491

Deposit Account of Grants from the Central Government for the Development of Handloom Industries Cr. Rs. 7,911

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

Certificates of acceptance of balances are awaited.

Deposit Account of Contributions for Cattle Improvement .. Cr. Rs. 15,942

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

Deposit Account of the Grant for the relief of Groundnut Cultivators Cr. Rs. 4,28,688

55. A 'fund for the relief of groundnut cultivators' has been created by the Central Government and the rebates collected from shippers of groundnuts

equal to the difference between the buying price of His Majesty's Government and the current market price of groundnuts purchased in the Indian markets are credited to this central fund. Contributions made to the Provincial Government out of this fund together with an equal contribution by the Provincial Government itself from its revenues are credited to this deposit account for expenditure on approved schemes.

Certificate of acceptance of balance has been received.

Deposit Account of Grants made from the Fund for the benefit of Cotton Growers Cr. Rs. 13,08,818

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

ADVANCES NOT BEARING INTEREST Dr. Rs. 17,99,029

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

	Dr. RS.
Advances Repayable	13,22,352
Permanent Advances, Civil	4,63,532
Accounts with the Reserve Bank	13,145
Total ..	17,99,029

Advances Repayable Dr. Rs. 13,22,352

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

The details of the balance are given below :—

	Dr. RS.
Civil Advances—	
Objection Book Advances	1,81,694
Advance of Passage Money	226
Cinchona Advances	6,093
Advances of Public Health Department	— 3,012
Advances for remittance of treasure	805
Special Advances	8,08,655
Forest Advances	15,450
Revenue Advances—	
Advances for survey operations	3,12,441
Total ..	13,22,352

Objection Book Advances *Dr. Rs. 1,81,694*

59. The ledger balance under this head is agreed with the broad-sheets maintained in the Account Office and, therefore, with the aggregate of the items recorded as outstanding in the Objection Books. A difference of Rs. 72,371 has been noticed between the ledger balance and the broad-sheets.

Out of the difference, a sum of Rs. 12,173 has been adjusted leaving a balance of Rs. 60,198 consisting of Rs. 606 relating to 1941-42, Rs. 17,068 to 1942-43, Rs. 14,478 to 1943-44 and Rs. 28,046 to 1944-45 still to be reconciled. A sum of Rs. 80,787 relating to the balance outstanding on 31st March 1945 has been recovered so far.

Advance of Passage Money *Dr. Rs. 226*

60. The amount represents advance paid to an Indian Civil Service officer and is being recovered in monthly instalments. A difference of Rs. 253-9-0, noticed between the broadsheet balance and the ledger is under reconciliation.

Cinchona Advances *Dr. Rs. 6,093*

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

Advances of Public Health Department *Dr. Rs. (-) 3,012*

62. The advances relate to amounts drawn by the Public Health Department for the purchase and supply of chemicals to local bodies. They are adjusted by recoveries from the local bodies concerned. The minus balance is due to the fact that advance recoveries were made from the local bodies in respect of certain indents placed on the Supply Department for articles which could not be obtained locally.

The certificate accepting this balance has been called for from the Sanitary Engineer to Government.

Advances for Remittance of Treasure *Dr. Rs. 805*

63. Out of a difference of Rs. 315 noticed between the broad-sheet and ledger balance a sum of Rs. 174 has been adjusted.

Out of the broad-sheet balance of Rs. 1,120, a sum of Rs. 541 has been adjusted.

Special Advances *Dr. Rs. 8,08,655*

64. Under this head are recorded advances granted to Government officers and others under special orders of the Provincial Government. These consist of advances to hostels, advances for industrial and agricultural purposes, to the inmates of settlements for criminal tribes and other miscellaneous advances. A difference of Rs. 48,566 has been noticed between the broad-sheet and the ledger balances. Out of this, a sum of Rs. 44,449 has been adjusted in the current year. Certificates of acceptance of balance are still due in 215 cases and in 66 cases the certificates received are under reconciliation.

In respect of 1942-43, five certificates are under reconciliation.

A sum of Rs. 767 was written off during the year under report as irrecoverable.

Forest Advances *Dr. Rs. 15,450*

65. The outstanding amount represents balance of advance with subordinate disbursing officers in the above account. A net difference of Rs. 12-6-2 has been noticed between the ledger and broadsheet balances. This is being adjusted in the current year.

Advances for Survey Operations *Dr. Rs. 3,12,441*

66. The balance under this head represents the total of outstanding advances for survey expenditure recoverable from private parties or debitably finally to Government under service heads. The outstandings under this head are made up of (1) Revenue Survey Advances, Rs. 2,55,916 and (2) Cost of Survey Marks, Rs. 56,525. The detailed accounts of these advances are kept by Survey Officers and Collectors and the verification of the balance consists chiefly in reconciling the balances in the Treasury Accounts, which again are agreed in total with the ledger balance, with the accounts of the Administrative officers and Collectors concerned. The ledger balance has been agreed with broadsheets except for a difference of Rs. 850 under 'Cost of Survey Marks' which is awaiting adjustment.

Certificates of acceptance of the departmental officers are due in 8 cases under 'Revenue Survey Advances' and 8 cases under 'Cost of Survey Marks.' Seventeen cases under 'Revenue Survey Advances' and seventeen cases under 'Cost of Survey Marks' are under reconciliation.

As regards 1942-43, one certificate in respect of 'Cost of Survey Marks,' is under reconciliation.

As regards 1943-44, six certificates are still due and eight are under reconciliation in respect of 'Revenue Survey Advances' and twelve certificates are still due and eleven are under reconciliation in respect of 'Cost of Survey Marks.'

A sum of Rs. 8 under 'Revenue Survey Advances' was written off during the year under report as irrecoverable.

Permanent Advances **Dr. Rs. 4,63,532**

67. Permanent advances are advances granted to officers of Government who have to meet certain classes of expenditure before they can place themselves in funds by drawing bills. The ledger balance has been verified with the aggregate of the advances recorded in the Permanent Advance register maintained in the Account Office and a difference of Rs. 779-9-6 (Rs. 172-0-0 relating to 1942-43 minus Rs. 1,893-15-6 to 1943-44 and Rs. 942-6-0 to 1944-45) has been noticed. The entire difference of Rs. 172-0-0 relating to 1942-43 has been adjusted in the current year. Out of the difference of Rs. 1,893-15-6 relating to 1943-44, a sum of Rs. 1,607-5-0 has been adjusted. The balances have been acknowledged by all officers holding the advances except in 21 cases and in 100 cases the certificates are under reconciliation.

As regards 1943-44, 100 certificates are under reconciliation.

Accounts with the Reserve Bank **Dr. Rs. 13,145**

68. The receipts and payments on account of the Reserve Bank appearing in the accounts of the Government of Madras are in the first instance credited or debited to this head and the net debit or credit at the end of the month is recovered from or paid to the Bank. The balance represents the amount due from the Bank for the transactions of the last three months of the year. Out of a difference of Rs. 307-7-0 noticed between the broadsheet and ledger balance, a sum of Rs. 242-8-0 has been adjusted and the adjustment of the balance of Rs. 64-15-0 will be effected in the current year.

Suspense	Dr. Rs. 23,79,57,236
	Cr. Rs. 6,86,742

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

	Dr. RS.	Cr. RS.
Suspense Accounts	23,78,30,212	..
Cheques and Bills .. .. .	..	6,86,742
Departmental and Similar Accounts ..	1,27,024	..
Total ..	23,79,57,236	6,86,742

SUSPENSE ACCOUNTS	DR. RS. 23,78,30,212
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70. The balance comprises the following items :—

Suspense Accounts	Dr. Rs. 11,62,462
Cash Balance Investment Account ..	Dr. Rs. 23,66,67,750
Total Dr. ..	23,78,30,212

<i>Suspense Accounts</i>	<i>Dr. Rs. 11,62,462</i>
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71. The balance has been agreed with the special registers maintained in the Account Office which has revealed a net difference of Rs. 2,83,353. Of this difference, a sum of Rs. 2,73,246 has been adjusted leaving a balance of Rs. 10,107.

<i>Cash Balance Investment Account</i>	<i>Dr. Rs. 23,66,67,750</i>
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72. This head records transactions connected with the investments of cash balance both in short-term loans and securities of the Central Government.

Certificate of acceptance is awaited.

CHEQUES AND BILLS	CR. RS. 6,86,742
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73. The balance is made up of the following items :—

	CR.	RS.
(i) Pre-audit cheques	Cr.	6,65,824
(ii) Bills payable	Cr.	— 336
(iii) Departmental cheques	Cr.	21,254
Total ..	CR.	6,86,742

The balance in respect of (i) and (iii) represents the total of uncashed cheques on 31st March 1945. The outstanding cheques have all been cashed in the current year.

DEPARTMENTAL AND SIMILAR ACCOUNTS	DR. RS. 1,27,024
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74. The balance relates to the head 'Civil Departmental Balances' and represents the total of the amounts of cash in the hands of disbursing officers of the several departments detailed below and has been agreed with the closing balances of the Departmental Accounts on 31st March 1945, except

in respect of 'Commercial concerns' where a difference of Re. 0-0-3 was noticed which will be rectified in the current year.

	RS.
Public Works	1,16,722
Forest	91
Commercial concerns	10,211
Total ..	<u>1,27,024</u>

SECTION R.—LOANS AND ADVANCES BY

PROVINCIAL GOVERNMENTS

Dr. Rs. 4,94,54,260

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

(1) Loans to Municipalities, Port Funds, etc.—	RS.
(a) Loans to Presidency Corporations, Port Trusts and other Port Funds	1,36,99,078
(b) Loans to Municipalities	1,47,94,806
(c) Loans to District and other Local Fund Committees.	30,45,713
(d) Advances to Cultivators	1,24,97,473
(e) Advances under Special Laws	73,411
(f) Loans to Local Boards for Railway construction ..	6,85,470
(g) Miscellaneous Loans and Advances	46,27,299
Total ..	<u>4,94,23,250</u>
 (2) Loans to Government Servants—	
(a) Advances for purchase of motor cars	27,466
(b) Advances for the purchase of other conveyances ..	1,376
(c) Passage Advances	1,587
(d) Other Advances	581
Total ..	<u>31,010</u>
Total ..	<u>4,94,54,260</u>

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

Loans to Municipalities, Port Funds, etc. Dr. Rs. 4,94,23,250

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

Loans to Presidency Corporations, Port Trusts and Other Port Funds

Dr. Rs. 1,36,99,078

77. The balance is made up of loans to—

	RS.
(1) Madras Corporation	1,31,15,173
(2) Madras Port Trust	5,83,905
Total ..	<u>1,36,99,078</u>

Certificate for item (2) is awaited.

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

Loans to Municipalities *Dr. Rs. 1,47,94,806*

78. There is a difference of Rs. 915 between the ledger balance and that worked out in the subsidiary loan register which has been adjusted in the current year.

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

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

Loans to District and other Local Fund Committees .. *Dr. Rs. 30,45,713*

79. The conditions of the loans were fulfilled in all cases.

Certificates of acceptance of balance have been received in all cases except 1.

Advances to Cultivators *Dr. Rs. 1,24,97,473*

80. This balance consists of—

	RS.
(1) Loans under the Land Improvement Loans Act and Agriculturists' Loans Act	1,23,95,018
(2) Loans under the Special Rules	1,02,455
Total ..	1,24,97,473

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

(i) Loans under the Land Improvement and Agri- culturists' Loans Act	1,05,32,574
(ii) Loans under Agriculturists' Loans (Madras Amendment) Act of 1935	17,45,033
(iii) Loans under the Madras Agriculturists' Loans (Cultivation of fallow lands in holdings with food- crops) Rules, 1942	58,666
(iv) Loans under the Madras Agriculturists' Loans (Mulberry Cultivation) Rules, 1942	58,745
Total ..	1,23,95,018

A difference of Rs. 1,193 has been noticed between the ledger and broadsheet balances. Out of this, a sum of Rs. 1,188-14-0 has been adjusted in 1945-46. Thirty-five certificates are still due and thirteen are under reconciliation.

During the year under report, irrecoverable loans amounting to Rs. 325 were written off by competent authority.

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

	RS.
(i) Pumping installations	72,586
(ii) Agricultural implements	29,869
Total ..	1,02,455

Thirteen certificates are due and seven are under reconciliation.

Advances under Special Laws *Dr. Rs. 73,411*

81. The amount represents the balance of advances made under the Madras State Aid to Industries Act remaining unrecovered on the 31st March 1945.

Certificate of acceptance of balance has been received.

Loans to Local Boards for Railway construction *Dr. Rs. 6,85,470*

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

The conditions of the loans have been fulfilled.

Miscellaneous Loans and Advances *Dr. Rs. 46,27,299*

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

	RS.
I. Loans to Communities eligible for help by the Labour Department and Criminal Tribes Settlements	2,71,810
II. Loans to Co-operative Societies and Land Mortgage Banks	16,75,045
III. Loans to Chenchus for the purchase of bulls and agricultural implements	316
IV. Loans relating to the Fisheries Department ..	5,701
V. Advances to Local Bodies to cover deficits	13,65,191
VI. Loans to Market Committees	1,37,109
VII. Loans to Non-Agriculturists in Chicacole for rebuilding their houses damaged by cyclone ..	9,055
VIII. Loans for the purchase of Lease-Lend Vehicles ..	4,63,072
IX. Loans to Vizianagram estate	7,00,000
Total ..	46,27,299

A sum of Rs. 20,376 was written off during the year under report as irrecoverable.

I. The amount represents the balance of loans granted to individuals or co-operative societies for the acquisition of house-sites, purchase of cattle, ploughs, etc., and other ameliorative purposes. Certificates of acceptance of balances are due in respect of 11 cases. Five certificates are under reconciliation.

Four certificates relating to 1943-44 are still due and three are under reconciliation

II. Three certificates are still due and one is under reconciliation.

III. A certificate of acceptance of the balance is awaited.

IV. A difference of Rs. 3,134 noticed between the broadsheet and ledger balances is awaiting adjustment. Three certificates are under reconciliation.

V. Certificates of acceptance of balances have all been received.

A difference of Rs. 4,944 has been adjusted in the current year.

VI. One certificate is awaited.

VII. One certificate is under reconciliation.

VIII. One certificate is under reconciliation.

Loans to Government Servants *Dr. Rs. 31,010*

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

Advances for the purchase of motor cars *Dr. Rs. 27,466*

85. A difference of Rs. 145 noticed between the ledger and the broadsheet balances is awaiting adjustment. Certificates of acceptance of balances have been received in all cases except two. Recoveries of instalments are being made regularly.

Advances for the purchase of other conveyances *Dr. Rs. 1,376*

86. A difference of Rs. 228 has been noticed between the broadsheet and ledger balances. Of this, a sum of Rs. 190 has been adjusted in the current year. Certificates of acceptance of balance are due in seven cases. Recoveries of instalments are being made regularly.

Passage Advances *Dr. Rs. 1,587*

87. The balance has been agreed with the broadsheet maintained in the Account office. This represents balance of advances granted to two officers in 1944-45.

Other Advances *Dr. Rs. 581*

88. The balance relates to—	RS.
Other Miscellaneous advances	581
	581

A difference of Rs. 5 is awaiting adjustment. Certificate of acceptance of the balance is awaited from the officer.

SECTION S.—REMITTANCES—

I. Remittances within India	{	Cr. Rs. 28,17,481
	}	Dr. Rs. 11,71,296

89. This head consists of—	Cr.	Dr.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller	RS.	RS.
Reserve Bank of India Remittances	28,17,481	..
Adjusting Account between Central (Non-Railways) and Provincial Governments .. .. .	..	6,17,724
Inter-Provincial Suspense Account .. .. .	..	5,02,398
	Total ..	28,17,481 11,71,296

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller Cr. Rs. 28,17,481

90. The following are the details:—	RS.
(1) Remittances of Government Commercial Undertakings	Cr. 99,307
(2) Forest Remittances	Cr. 5,77,492
(3) Public Works Remittances	Cr. 21,49,181
(4) Miscellaneous Remittances	Dr. 8,499
	Total .. Cr. 28,17,481

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

Reserve Bank of India Remittances Dr. Rs. 6,17,724

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

The outstanding balance is the net result of a credit balance of Rs. 1,60,010 and a debit balance of Rs. 7,77,734 representing the balances of receipts and payments which could not be advised in time to the Reserve Bank of India for incorporation in the accounts of the year 1944-45 due to misclassification and the non-receipt of the relevant documents from the Treasury Officers concerned. These balances have since been cleared with the exception of a credit balance of minus Rs. 39,508-12-1 and a debit balance of Rs. 4,95,308-0-6 which are under reconciliation with the Treasury Officers concerned.

Adjusting Account between Central (Non-Railways) and Provincial Governments Dr. Rs. 5,02,398

93. The head records transactions between the Central Government and the Government of Madras requiring settlement through the Reserve Bank of India. The balance represents the outstanding amount for which settlement could not be carried out in the Reserve Bank's accounts for the year 1944-45. The monetary settlement of this balance has been carried out in the Bank's account for 1945-46.

Inter-Provincial Suspense Account Dr. Rs. 51,174

94. The head records transactions arising in the accounts of one province which are adjustable against the balance of another through the Reserve Bank of India. The balance represents the outstanding amount against Bombay and Bengal for which monetary settlement could not be carried out in the accounts of the Reserve Bank for 1944-45. The monetary settlement of this balance has been carried out in the Bank's accounts for 1945-46.

SECTION V.—CASH BALANCE Dr. Rs. 1,65,70,105

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

	RS.
Cash in Treasuries	7,51,968
Deposits with the Reserve Bank	79,45,124
Remittances in Transit	78,73,013
Total ..	<u>1,65,70,105</u>

The treasury balances have all been agreed with those in the consolidated cash balance report for March 1945 which has been verified by the Currency Officer.

The balance in deposit with the Reserve Bank agrees with that shown in the statement of balances received from the Central Accounts Section of the Reserve Bank of India except for a difference of Rs. 19,175 which has been adjusted in the current year.

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.

II.—ACCOUNTS.

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

Heads of Receipts. (1)	Actuals for 1944-45. (2)	Heads of Disbursements. (3)	Actuals for 1944-45. (4)
	RS.		RS.
N.—Public Debt incurred—		N.—Public Debt discharged—	
Permanent Debt	1,10,00,000	Permanent Debt	5,80,000
Floating Debt	1,34,00,000	Floating Debt	1,34,00,000
Loans from the Central Government	16,25,000	Loans from the Central Government	1,14,20,227
Total ..	2,60,25,000	Total ..	2,54,00,227
O.—Unfunded Debt incurred—		O.—Unfunded Debt discharged—	
State Provident Funds	68,33,992	State Provident Funds	55,13,548
Total ..	68,33,992	Total ..	55,13,548
P.—Deposits and Advances—		P.—Deposits and Advances—	
<i>Deposits bearing interest—</i>		<i>Deposits bearing interest—</i>	
Deposits of Depreciation Reserve of Government Commercial concerns.	42,702	Deposits of Depreciation Reserve of Government Commercial concerns.	2,455
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
Appropriation for Reduction or Avoidance of Debt—		Appropriation for Reduction or Avoidance of Debt—	
Sinking Funds	49,21,572	Sinking Funds	6,04,363
Other Appropriations	4,20,226	Sinking Fund Investment Account	37,16,466
Famine Relief Fund	3,16,321	Famine Relief Fund	4,30,515
Provincial Road Funds	9,83,823	Provincial Road Funds	9,21,177
Fund for Development of Rural Water-supply	10,04,072	Fund for Development of Rural Water-supply	12,43,380
Revenue Reserve Fund	12,38,15,815	Revenue Reserve Fund	73,15,801
Depreciation Reserve Fund—Electricity	12,86,200	Depreciation Reserve Fund—Electricity	13,03,938
Special Reserve Fund—Electricity	5,14,456	Special Reserve Fund—Electricity	5,09,348
Depreciation Reserve Fund—Government Presses .. .. .	..	Depreciation Reserve Fund—Government Presses	1
Deposits of Local Funds	9,08,43,553	Deposits of Local Funds	8,81,01,467
Civil Deposits	26,41,93,628	Civil Deposits	24,40,11,162
Other Accounts	28,54,957	Other Accounts	20,24,675

<i>Advances not bearing interest—</i>		
Advances Repayable	82,05,575	
Permanent Advances	62,646	
Accounts with the Government of Burma		
Accounts with the Reserve Bank	58,166	
<i>Suspense—</i>		
Suspense Accounts	12,18,42,438	
Cheques and Bills	4,04,70,847	
Departmental and Similar Accounts	3,45,027	
<i>Miscellaneous—</i>		
Miscellaneous	5,80,000	
Total ..	66,27,62,024	
R.—Loans and Advances by Provincial Governments—		
Loans to Municipalities, Port Funds, etc.	1,00,00,203	
Loans to Government Servants	19,816	
Total ..	1,00,20,019	
S.—Remittances—		
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller. Reserve Bank of India Remittances	63,39,67,902	
Adjusting Account between Central (Non-Railways) and Provincial Governments.	1,97,326	
Inter-Provincial Suspense Account	1,37,347	
	51,320	
Total ..	63,35,81,909	
Total Receipts under Debt, Deposit and Remittance Heads. 1,33,92,22,944		
Total Revenue as per Account No. 2 of Part A 41,23,72,993		
Total Receipts .. 1,75,15,95,937		
V.—(Opening) Cash balance—		
Cash in Treasuries	7,01,577	
Deposits with the Reserve Bank	57,14,236	
Remittances in Transit	77,11,348	
Total ..	1,41,27,161	
Grand Total ..	1,76,57,23,098	

<i>Advances not bearing interest—</i>		
Advances Repayable	73,11,559	
Permanent Advances	41,816	
Accounts with the Government of Burma		
Accounts with the Reserve Bank	50,819	
<i>Suspense—</i>		
Suspense Accounts	25,85,39,581	
Cheques and Bills	4,04,32,812	
Departmental and Similar Accounts	3,23,680	
<i>Miscellaneous—</i>		
Miscellaneous	14,52,659	
Total ..	65,83,37,674	
R.—Loans and Advances by Provincial Governments—		
Loans to Municipalities, Port Funds, etc.	96,63,910	
Loans to Government Servants	31,633	
Total ..	96,95,543	
S.—Remittances—		
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller. Reserve Bank of India Remittances	63,31,80,697	
Adjusting Account between Central (Non-Railways) and Provincial Governments.	5,17,915	
Inter-Provincial Suspense Account	72,126	
	146	
Total ..	63,37,70,592	
Total Disbursements under Debt, Deposit and Remittance Heads. 1,33,27,17,584		
Total Expenditure as per Account No. 2 of Part A 41,64,35,409		
Total Disbursements .. 1,74,91,52,993		
V.—(Closing) Cash balance—		
Cash in Treasuries	7,51,968	
Deposits with the Reserve Bank	79,45,124	
Remittances in Transit	78,73,013	
Total ..	1,65,70,105	
Grand Total ..	1,76,57,23,098	

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1944-45 AND THE PRINCIPAL SOURCES FROM WHICH FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

(1)	On 31st March 1944.	On 31st March 1945.	Increase + Decrease — in the year ended 31st March 1945.
(2)	(3)	(4)	(5)
Capital and Other Expenditure.	RS.	RS.	RS.
Commercial Departments—			
Irrigation	20,18,32,252	20,29,82,307	+ 11,50,055
Electricity Schemes	7,45,24,562	7,75,12,522	+ 29,87,960
Other Commercial Departments and undertakings.	24,60,635	30,76,808	+ 6,16,173
Total, Commercial Departments ..	27,88,17,449	28,35,71,637	+ 47,54,188
Other Departments—			
Other Accounts	1,44,54,059	1,46,54,822	+ 2,00,763
Total, Other Departments	1,44,54,059	1,46,54,822	+ 2,00,763
Total, Capital Expenditure	29,32,71,508	29,82,26,459	+ 49,54,951
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	4,97,59,543	4,94,23,250	— 3,36,293
Loans to Government servants	19,193	31,010	+ 11,817
Total, Loans and Advances	4,97,78,736	4,94,54,260	— 3,24,476
Total, Capital and Other Expenditure.	34,30,50,244	34,76,80,719	+ 46,30,475
Deduct—Contribution from Revenue for Capital Expenditure.	3,74,40,386	3,82,77,758	+ 8,37,372
Net Capital and Other Expenditure (outside the Revenue Account).	30,56,09,858	30,94,02,961	+ 37,93,103
Principal Sources of Funds.			
Debt—			
Permanent Debt—Nominal value	7,53,72,300	8,57,92,300	+ 1,04,20,000
Loans from the Central Government	5,09,53,655	4,11,58,428	— 97,95,227
Unfunded Debt	4,66,51,064	4,79,71,508	+ 13,20,444
Total, Outstanding Debt	17,29,77,019	17,49,22,236	+ 19,45,217
Sinking Funds and Reserve Funds	4,49,23,749	17,50,14,048	+ 13,00,90,299
Net balance under Deposits, Advances, etc., other than those shown separately.	10,05,30,537	12,36,40,673	+ 2,31,10,136
Remittances	18,34,868	16,46,185	— 1,88,683
Total, Debt and Other Obligations.. .. .	32,02,66,173	47,52,23,142	+ 15,49,56,969
Deduct—Cash balance	1,41,27,161	1,65,70,105	+ 24,42,944
" Investments	13,35,90,888	28,19,14,540	+ 14,83,23,652
Net Provision of Funds	17,25,48,124	17,67,38,497	+ 41,90,373

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

Description of debt.	Amount on 1st April 1944.	Additions during the year.	Discharges during the year.	Amount on 31st March 1945.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
I. Public Debt—				
(a) Permanent Debt—				
Loans bearing Interest—				
(i) Madras Government 3 per cent Loan, 1952.	2,18,95,000	..	..	2,18,95,000
(ii) Madras Government 3 per cent Loan, 1953.	1,42,08,300	..	..	1,42,08,300
(iii) Madras Government 3 per cent Loan, 1955.	1,24,50,000	..	1,25,000	1,23,25,000
(iv) Madras Government 3 per cent Loan, 1956.	1,25,10,000	..	..	1,25,10,000
(v) Madras Government 3 per cent Loan, 1959.	1,43,09,000	..	4,55,000	1,38,54,000
(vi) Madras Government 3 per cent Loan, 1958.	..	1,10,00,000	..	1,10,00,000
(b) Floating Debt—				
Treasury Bills .. .. .	..	1,00,00,000	1,00,00,000	..
Other Floating loans .. .. .	..	34,00,000	34,00,000	..
(c) Loans from the Central Government.	5,09,53,655	16,25,000	1,14,20,227	4,11,58,428
Total, Public Debt	12,63,25,955	2,60,25,000	2,54,00,227	12,69,50,728
II. Unfunded Debt—				
Special Loans	2,52,148	..	..	2,52,148
State Provident Funds—				
General Provident Fund	4,14,11,435	61,11,521	50,14,934	4,25,08,022
Indian Civil Service Provident Fund.	33,32,580	4,69,091	2,57,893	35,43,778
Indian Civil Service (Non-European Members) Provident Fund.	6,02,940	95,764	13,742	6,84,962
Contributory Provident Fund, Madras	10,51,961	1,57,616	2,26,979	9,82,598
Total, Unfunded Debt	4,66,51,064	68,33,992	55,13,548	4,79,71,598
Total, Debt and Other Interest-bearing Obligations.	17,29,77,019	3,28,58,992	3,09,13,775	17,49,22,236

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

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

	RS.		RS.
Balance on 1st April 1944	3,78,404	Amount expended to meet the cost of renewals and replacements.	2,455
Amount appropriated from Revenue	42,702	Balance on 31st March 1945	4,18,651
Total	4,21,106	Total	4,21,106

II (a)—SINKING FUNDS.

Balance on 1st April 1944	1,13,65,721	Amount expended on purchase of securities for cancellation and other payments	(c) 6,04,363
Amount appropriated from Revenue	(a) 45,05,607	Balance on 31st March 1945	(d) 1,56,82,930
Interest Receipts from Government Loans	4,15,965	Total	1,62,87,293
Total	1,62,87,293		
(a) Depreciation Fund, Madras Government 3 per cent loan, 1952	3,50,317	(c) 3 per cent loan of 1959	4,55,067
Do. do. 1953	2,26,940	3 per cent loan of 1955	1,24,072
Do. do. 1955	1,87,500	Advance interest paid on the purchase of securities	24,624
Do. do. 1959	2,25,000	Total	6,04,363
Do. do. 1956	1,87,650		
General Sinking Fund	33,28,200	(d) Cash	15,60,964
Total	45,05,607	Securities held by the Fund (Purchase price)	1,41,21,966
		Total	1,56,82,930

II (b)—SINKING FUND INVESTMENT ACCOUNT.

	Nominal value. RS.	Purchase price. RS.		Nominal value. RS.	Purchase price. RS.
Value of securities held by the Fund on 1st April 1944.	1,04,05,500	1,04,05,500	Value of securities sold during the year		
Value of securities purchased during the year.	37,15,000	37,16,466	Value of securities on the 31st March 1945 ..	1,41,20,500	1,41,21,966
Total	1,41,20,500	1,41,21,966	Total	1,41,20,500	1,41,21,966

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

Account of the Famine Relief Fund for the year ended 31st March 1945.

	<i>Receipts.</i>	RS.
1. Transfers from the Revenue Account	.. .. .	..
2. Interest Receipts	.. .. .	2,55,143
3. Recoveries of Famine Expenditure	.. .. .	61,178
4. Gain on realization of securities	.. .. .	..
5. Recoveries of loans to cultivators	.. .. .	..
	Total, Receipts	3,16,321
	Opening balance (a)	73,89,837
	Total	77,06,158

	<i>Payments.</i>	RS.
1. Transfers to the Revenue Account	.. .. .	..
2. Transfers to General Balance for repayment of debt.	.. .. .	..
3. Loans to cultivators, etc., under the Land Improvement Loans Act, 1883, the Agriculturists' Loans Act, 1884, or otherwise.	.. .. .	..
4. Write-off of irrecoverable loans to cultivators	.. .. .	..
5. Loss on realization of securities	.. .. .	..
6. Other payments	.. .. .	..
	Total, Payments	..
	Closing balance (b)	77,06,158
	Total	77,06,158

	RS.	RS.
(a) Cash	.. .. .	1,97,159
Securities held by the Fund	.. .. .	71,92,678
Purchase Price.		
Nominal value	.. .. .	69,61,409
Market value on 1st April 1944.	.. .. .	71,69,025
	Total	73,89,837

	RS.	RS.
(b) Cash	.. .. .	82,965
Securities held by the Fund	.. .. .	76,23,193
Purchase Price.		
Nominal value	.. .. .	73,74,000
Market value on 31st March 1945.	.. .. .	76,58,330
	Total	77,06,158

Assets of the Fund on 31st March 1945—		
Cash Balance	.. .. .	82,965
Market value of securities held by the Fund on the 31st March 1945.	.. .. .	76,58,330
	Total	77,41,295

SUBSIDIARY ACCOUNT.

Investments.

	Nominal value.	Purchase price.		Nominal value.	Purchase price.
	RS.	RS.		RS.	RS.
Value of securities held by the Fund on 1st April 1944.	69,61,400	71,92,678	Value of securities sold during the year	..	..
Value of securities purchased during the year.	4,12,600	4,30,515	Value of securities on 31st March 1945	..	73,74,000
	Total	73,74,000		Total	76,23,193
					73,74,000
					76,23,193

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

IV.—PROVINCIAL ROAD FUNDS.

	RS.		RS.
Balance on 1st April 1944	16,24,679	Amount of expenditure during the year	9,21,177
Amount contributed by the Provincial Government ..	9,83,823	Balance on 31st March 1945	16,87,325
Total ..	<u>26,08,502</u>	Total ..	<u>26,08,502</u>

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

Balance on 1st April 1944	10,80,615	Amount of expenditure during the year	(a) 12,43,380
Amount appropriated from Revenue	10,00,000	Balance on 31st March 1945	8,41,307
Contributions from Local Bodies	4,072		
Total ..	<u>20,84,687</u>	Total ..	<u>20,84,687</u>

(a) The difference of Rs. 363 between this figure and that shown in Statement No. 5 as a 'deduct' entry under the Major Head 39, Public Health on page 60 is due to the adjustment as minus debit to the Fund during 1944-45 of debits wrongly included under 39, Public Health in previous years.

VI (a).—REVENUE RESERVE FUND—REVENUE RESERVE FUND.

Balance on 1st April 1944	1,29,50,000	Amount of expenditure during the year .. .. .	..
Amount appropriated from Revenue	12,36,00,000	Balance on 31st March 1945	13,67,65,815
Interest on Investments	2,15,815		
Total ..	<u>13,67,65,815</u>	Total ..	<u>13,67,65,815</u>

VI (b).—REVENUE RESERVE FUND—INVESTMENT ACCOUNT.

	Nominal value. RS.	Purchase price. RS.		Nominal value. RS.	Purchase price. RS.
Value of securities held by the Fund on 1st April 1944.	58,50,000	58,50,000	Value of securities sold during the year ..	..	..
Value of securities purchased during the year.	73,27,400	73,15,801	Value of securities on 31st March 1945 ..	1,31,77,400	1,31,65,801
Total ..	<u>1,31,77,400</u>	<u>1,31,65,801</u>	Total ..	<u>1,31,77,400</u>	<u>1,31,65,801</u>

VII (a).—DEPRECIATION RESERVE FUND—ELECTRICITY.

(i) *Pykara Hydro-Electric System.*

	RS.	RS.		RS.	RS.
Balance on 1st April 1944—			Amount expended to meet the cost of ordinary renewals and replacements.	..	9,638
Cash	13,588		Balance on 31st March 1945—		
Purchase price of securities held in the Fund.	<u>44,73,281</u>	44,86,869	Cash	1,601	
Amount appropriated from Revenue and other receipts.	..	2,96,351	Purchase price of securities held in the Fund.	<u>47,71,981</u>	47,73,582
Total ..		<u>47,83,220</u>	Total ..		<u>47,83,220</u>

(ii) *Mettur Hydro-Electric System.*

Balance on 1st April 1944—			Amount expended to meet the cost of ordinary renewals and replacements.	..	4,300
Cash	5,908		Balance on 31st March 1945—		
Purchase price of securities held in the Fund.	<u>17,52,814</u>	17,58,722	Cash	71	
Amount appropriated from Revenue and other receipts.	..	4,98,463	Purchase price of securities held in the Fund.	<u>22,52,814</u>	22,52,885
Total ..		<u>22,57,185</u>	Total ..		<u>22,57,185</u>

(iii) *Papanasam Hydro-Thermal System.*

Balance on 1st April 1944—			Amount expended to meet the cost of ordinary renewals and replacements.	..	..
Cash .. .. .	..	..	Balance on 31st March 1945—		
Purchase price of security held in the Fund.	<u>..</u>	..	Cash	86	
Amount appropriated from Revenue and other receipts.	..	4,91,386	Purchase price of securities held in the Fund.	<u>4,91,300</u>	4,91,386
Total ..		<u>4,91,386</u>	Total ..		<u>4,91,386</u>

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

VII (b).—INVESTMENTS—DEPRECIATION RESERVE FUND—ELECTRICITY.

(i) *Pykara Hydro-Electric System.*

	Nominal value. RS.	Purchase price. RS.		Nominal value. RS.	Purchase price. RS.
Value of securities held by the Fund on the 1st April 1944.	45,91,600	44,73,281	Value of securities sold during the year.	..	..
Value of securities purchased during the year.	2,98,700	2,98,700	Value of securities on the 31st March 1945.	48,90,300	47,71,981
Total ..	<u>48,90,300</u>	<u>47,71,981</u>	Total ..	<u>48,90,300</u>	<u>47,71,981</u>

(ii) *Mettur Hydro-Electric System.*

Value of securities held by the Fund on the 1st April 1944.	18,68,000	17,52,814	Value of securities sold during the year ..	..	..
Value of securities purchased during the year.	5,00,000	5,00,000	Value of securities on the 31st March 1945.	23,08,000	22,52,814
Total ..	<u>23,08,000</u>	<u>22,52,814</u>	Total ..	<u>23,08,000</u>	<u>22,52,814</u>

(iii) *Papanasam Hydro-Thermal System.*

Value of securities held in the Fund on 1st April 1944.	..	..	Value of securities sold during the year ..	..	..
Value of securities purchased during the year.	4,91,300	4,91,300	Value of securities on the 31st March 1945.	4,91,300	4,91,300
Total ..	<u>4,91,300</u>	<u>4,91,300</u>	Total ..	<u>4,91,300</u>	<u>4,91,300</u>

VIII (a).—SPECIAL RESERVE FUND—ELECTRICITY.

(i) *Pykara Hydro-Electric System.*

	RS.	RS.		RS.	RS.
Balance on 1st April 1944—			Amount expended to meet the cost of extraordinary renewals and replacements.	..	—175
Cash	14,655	..	Balance on 31st March 1945—		
Purchase price of securities held in the Fund.	17,65,706	17,80,361	Cash	16,271	..
Amount appropriated from revenue ..	..	1,18,541	Purchase price of securities held in the Fund.	18,82,806	18,99,077
Total ..	<u>18,98,902</u>	<u>18,98,902</u>	Total ..	<u>18,98,902</u>	<u>18,98,902</u>

(ii) *Mettur Hydro-Electric System.*

Balance on 1st April 1944—			Amount expended to meet the cost of extra-ordinary renewals and replacements.	..	9,523
Cash	567	..	Balance on 31st March 1945—		
			Cash	4,029	
Purchase price of securities held in the Fund.	5,54,029	5,54,596	Purchase price of securities held in the Fund.	7,40,429	
Amount appropriated from revenue .. .. .	..	1,99,385			7,44,458
			Total ..		7,53,981
Total ..	7,53,981				

(iii) *Papanasam Hydro-Thermal System.*

Balance on 1st April 1944—			Amount expended to meet the cost of extra-ordinary renewals and replacements.	..	..
Cash .. .. .	..	..	Balance on 31st March 1945—		
Purchase price of securities held in the Fund.	..	..	Cash	30	
Amount appropriated from revenue and other receipt.	..	1,96,530	Purchase price of securities held in the Fund.	1,96,500	
			Total ..		1,96,530
Total ..	1,96,530				

VIII (b).—INVESTMENTS—SPECIAL RESERVE FUND—ELECTRICITY.

(i) *Pykara Hydro-Electric System.*

	Nominal value. RS.	Purchase price. RS.		Nominal value. RS	Purchase price. RS.
Value of securities held by the Fund on 1st April 1944.	18,11,800	17,65,706	Value of securities sold during the year ..	..	..
Value of securities purchased during the year.	1,17,100	1,17,100	Value of securities on the 31st March 1945.	19,28,900	18,82,806
Total ..	19,28,900	18,82,806	Total ..	19,28,900	18,82,806

(ii) *Mettur Hydro-Electric System.*

	Nominal value. RS.	Purchase price. RS.		Nominal value. RS.	Purchase price. RS.
Value of securities held by the Fund on 1st April 1944.	5,74,200	5,54,029	Value of securities sold during the year ..	..	..
Value of securities purchased during the year.	1,86,400	1,86,400	Value of securities on the 31st March 1945.	7,60,600	7,40,429
Total ..	7,60,600	7,40,429	Total ..	7,60,600	7,40,429

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

VIII (b).—INVESTMENTS—SPECIAL RESERVE FUND—ELECTRICITY—*concl.*

(iii) *Papanasam Hydro-Thermal System.*

	RS.	RS.		RS.	RS.
Value of securities held by the Fund on 1st April 1944.	..	..	Value of securities sold during the year ..	..	..
Value of securities purchased during the year.	1,96,500	1,96,500	Value of securities on the 31st March 1945 ..	1,96,500	1,96,500
Total ..	<u>1,96,500</u>	<u>1,96,500</u>	Total ..	<u>1,96,500</u>	<u>1,96,500</u>

IX. DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES.

Balance on 1st April 1944	15,53,945	Amount expended to meet the cost of renewals and replacements.	1
Amount appropriated from Revenue .. .. .	..	Balance on 31st March 1945	15,53,944
Total ..	<u>15,53,945</u>	Total ..	<u>15,53,945</u>

X.—SUBVENTIONS FROM CENTRAL ROAD FUND.

Balance on 1st April 1944	60,459	Amount of expenditure during the year	11,70,238
Amount allotted from the Central Road Fund	11,19,782	Balance on 31st March 1945	10,003
Total ..	<u>11,80,241</u>	Total ..	<u>11,80,241</u>

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

Balance on 1st April 1944	1,03,127	Amount expended on various schemes	58,620
Amount contributed by the Central Government .. .. .	..	Balance on 31st March 1945	51,098
Contributions and Other Receipts	6,591	Total ..	<u>1,09,718</u>
Total ..	<u>1,09,718</u>		

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

Balance on 1st April 1944	14,557	Amount of expenditure during the year	22,013
Amount contributed by the Central Government	42,574	Balance on 31st March 1945	35,118
Total ..	<u>57,131</u>	Total ..	<u>57,131</u>

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

Balance on 1st April 1944	2,459	Amount of expenditure during the year	34,829
Amount contributed by the Indian Central Cotton Committee.	33,280	Balance on 31st March 1945	910
	<hr/>		<hr/>
Total ..	35,739	Total ..	35,739

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

Balance on 1st April 1944	9,696	Amount of expenditure during the year	3,18,596
Amount contributed by the Imperial Council of Agricultural Research.	3,54,711	Balance on 31st March 1945	45,811
	<hr/>		<hr/>
Total ..	3,64,407	Total ..	3,64,407

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

Balance on 1st April 1944	7,912	Amount of expenditure during the year	27,241
Amount contributed by the Central Government	28,820	Balance on 31st March 1945	9,491
	<hr/>		<hr/>
Total ..	36,732	Total ..	36,732

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

Balance on 1st April 1944	8,730	Amount of expenditure during the year	75,099
Amount contributed by the Central Government	74,280	Balance on 31st March 1945	7,911
	<hr/>		<hr/>
Total ..	83,010	Total ..	83,010

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

XVII.—DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENT.

	RS.		RS.
Balance on 1st April 1944	13,579	Amount of expenditure during the year	20,755
Contributions received from the public	23,118	Balance on 31st March 1945	15,942
Total ..	36,697	Total ..	36,697

XVIII.—DEPOSIT ACCOUNT OF THE GRANT FOR THE RELIEF OF GROUNDNUT CULTIVATORS.

Balance on 1st April 1944	7,16,323	Amount of expenditure during the year	2,87,635
Amount contributed by the Central Government .. .. .	..	Balance on 31st March 1945	4,28,688
Do, by the Provincial Government .. .. .	..	
Total ..	7,16,323	Total ..	7,16,323

XIX.—DEPOSIT ACCOUNT OF GRANTS FROM THE FUND FOR THE BENEFIT OF COTTON GROWERS.

Balance on 1st April 1944	1,46,666	Amount of expenditure during the year	9,648
Amount contributed by the Central Government	11,71,800	Balance on 31st March 1945	13,08,818
Total ..	13,18,466	Total ..	13,18,466

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

Major and minor heads of accounts.	Balance on 1st April 1944.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1945.	Interest received and credited to revenue.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS.	RS.	RS.	RS.	RS.	RS.
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts, and other Port Funds.	1,42,75,667	3,01,300	1,45,76,967	8,77,889	1,36,99,078	5,68,426
Loans to Municipalities	1,58,15,105	2,31,190	1,60,46,295	12,51,489	1,47,94,806	6,37,914
Loans to District and other Local Fund Committees	32,32,211	44,350	32,76,561	2,30,848	30,45,713	1,32,571
Loans to Landholders and other Notabilities .. .. .	..	..	..	..	..	..
Advances to Cultivators	99,35,193	60,20,228	1,59,55,421	34,57,948	1,24,97,473	5,19,598
Advances under Special Laws	1,31,808	..	1,31,808	58,397	73,411	5,186
Loans to Local Boards for Railway construction	7,45,260	..	7,45,260	59,790	6,85,470	34,704
Miscellaneous Loans and Advances	56,24,299	30,66,842	86,91,141	40,63,842	46,27,299	1,96,048
Total ..	4,97,59,543	96,63,910	5,94,23,453	1,00,00,203	4,94,23,250	20,94,447
Loans to Government Servants—						
Advances for the purchase of Motor Cars	15,716	24,335	40,051	12,585	27,466	861
Advances for the purchase of other conveyances	2,714	5,210	7,924	6,548	1,376	92
Passage Advance .. .. .	..	2,088	2,088	501	1,587	..
Other Advances	763	..	763	182	581	268
Total ..	19,193	31,633	50,826	19,816	31,010	1,221
Grand Total ..	4,97,78,736	96,95,543	5,94,74,279	1,00,20,019	4,94,54,260	20,95,668

APPENDIX.

STATEMENT SHOWING THE DETAILS OF COMMITMENTS REFERRED TO IN PARAGRAPH 11 OF PART A OF THE REPORT.

Major head of account and name of work. (1)	Amount of sanctioned estimate. (2)	Expenditure to end of 1943-44. (3)	Expenditure during 1944-45. (4)	Further liabilities as per estimate. (5)	Total expenditure estimated [columns (3) to (5)]. (6)
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANEMENT AND DRAINAGE WORKS.	RS.	RS.	RS.	RS.	RS.
<i>Godavari Delta System.</i>					
Kalipatnam Project—Extension of irrigation of 1,050 acres	40,817	16,272	10,291	17,568	(a) 44,131
Remodelling the Bondada channel	10,780	10,098	..	682	10,780
Remodelling the Pallamkurru Nos. I and II channels	66,021	38,000	14,383	13,548	66,021
Excavating Kondapadu channel from Junction canal above Muddapuram lock	61,600	15,593	12,165	33,932	61,600
Providing irrigation facilities to Kalavapudi lands	1,57,160	29,576	58,165	69,419	1,57,160
Remodelling Kodamanchili channel of Bank canal and its branches	44,400	110	13,122	31,168	44,400
Providing irrigation facilities for high level lands at the head of Godavari Central delta	7,32,800	1,92,389	3,35,109	2,05,302	7,32,800
Extension of Sakhinetipalli weir channel and extension of Vasishtha left flood bank	94,800	108	33,930	60,762	94,800
Providing irrigation facilities to dry lands in Kothapeta, Vedapalam Khandrika, Vanapatti and Billakurru villages in Razole taluk	31,000	100	4,858	26,042	31,000
Providing irrigation facilities to certain dry lands in Palivela, Avidi and Ganti villages	24,910	..	4,019	20,891	24,910
Providing irrigation facilities to certain high level lands below Ralli and Lolla locks in Kamarajulanka, etc., villages of Razole taluk	2,26,380	..	15,049	2,11,331	2,26,380
Protecting the front and rear aprons of the Gannavaram aqueduct with reinforced concrete sheet piles	7,67,000	..	1,10,240	6,56,760	7,67,000
Providing irrigation facilities for certain dry lands in Yeditha village under Yeditha channel by improving Savaram-Bodhi channel	19,400	..	3,341	16,059	19,400
Extension of Relangi channel for the irrigation of lands in Ganagapparru, etc., villages	13,060	(b) 1,478	6,019	5,563	13,060
<i>Kistna Delta System.</i>					
Improvements to Peddalanka channel	4,28,690	4,07,796	604	20,290	4,28,690
Improvements to the new Tamarakollu channel	16,000	6,344	6,942	2,714	16,000
Provision of irrigation facilities to Bandar Fort block	18,820	12,551	2,984	3,285	18,820

Excavation of Nidamanur new channel in Bezwada taluk	13,970	11,214	1,867	889	13,970
Excavation of the new Arthanur channel in Bandar taluk	13,400	11,266	1,298	836	13,400
Extending the wharf at Bezwada	1,13,200	86,276	— 221	27,145	1,13,200
Provision of irrigation facilities to a block of about 1,500 acres in Mallavole, Rudravaram and Gudupalem villages, Bandar taluk	16,250	9,943	3,301	3,006	16,250
Excavation of Kistna High Level channel	5,82,563	5,65,766	9,013	7,784	5,82,563
Excavation of the Appapuram channel	10,75,700	8,67,559	..	2,08,141	10,75,700
Provision of irrigation facilities to Kanakavalli block	8,400	(b) 3,245	13,989	8,958	(a) 26,192
Provision of irrigation facilities to Guruzada block	7,936	..	..	22,040	(a) 22,040
<i>Kistna East Bank Canal Extension Scheme.</i>					
Kistna East Bank Canal Scheme	28,49,320	27,71,090	24,986	53,244	28,49,320
<i>Pennar River Canals System.</i>					
Fitting falling shutters over Sangam Anicut	1,79,086	1,18,691	1,746	58,649	1,79,086
<i>Kattalai Scheme.</i>					
Bed regulator across the Cauvery at Kattalai and High Level channel	24,80,000	21,74,872	8,028	92,100	(a) 22,75,000
Extension of the Uyyakondan channel in the Tanjore and Trichinopoly districts	54,100	49,265	11	4,824	54,100
<i>Cauvery Delta System.</i>					
Extensions and improvements to Orathur channel No. 3	15,500	13,139	343	2,018	15,500
Provision of a direct source of supply from the Cauvery to the Kona- kodungalar	15,000	14,076	378	546	15,000
Providing direct source of irrigation to Naduppadugai lands between Cauvery and Kodamurutty	1,82,050	1,61,778	12,692	7,580	1,82,050
Tungabhadra Project	10,00,00,000	..	42,081	9,99,57,919	10,00,00,000
Total ..	11,03,60,113	75,88,595	7,50,733	10,18,50,995	11,01,90,323
81. CAPITAL OUTLAY ON CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.					
Construction of quarters for five Head Constables and fifty-seven Constables of the Armed Reserve, Vizagapatam	61,000	45,468	11,755	4,757	(a) 61,980
Construction of quarters for one Sub-Inspector and huts for one Head Constable and six Constables at Jangareddigudem.	13,900	10,490	635	2,775	13,900
Construction of quarters for the Police Subdivisional Officer and the Circle and Prosecuting Inspectors in Nellore	20,900	3,655	..	17,245	20,900

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

(b) This was originally a minor work and so expenditure was proposed to be transferred to '19' at the end of 1943-44 and consequently was excluded from last year's statement. Consequent on the revision of estimate, work was retransferred to '68'.

STATEMENT SHOWING THE DETAILS OF COMMITMENTS REFERRED TO IN PARAGRAPH 11 OF PART A OF THE REPORT—cont.

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1943-44.	Expenditure during 1944-45.	Further liabilities as per estimate.	Total expenditure estimated [columns (3) to (5)]. (6)
(1)	(2)	(3)	(4)	(5)	(6)
81. CAPITAL OUTLAY ON CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—concl.	RS.	RS.	RS.	RS.	RS.
Construction of quarters for one Sub-Inspector, one Head Constable and eight Constables at Chandrasekharapuram	12,360	10,017	1,529	814	12,360
Construction of quarters for one Sub-Inspector, one Head Constable and eight Constables at Sitaramapuram	15,000	9,501	2,025	3,474	15,000
Construction of quarters for one Sub-Inspector and huts for one Head Constable and eight Constables at Tirumalai	18,700	104	..	18,596	18,700
Construction of quarters for one Sub-Inspector, one Head Constable and eleven Constables at Thamballapalle	12,400	813	1,166	10,421	12,400
Construction of quarters for one Sub-Inspector, one Head Constable and thirteen Constables in Tadimarri	13,600	1,619	7,081	4,900	13,600
Construction of quarters for two Head Constables and twenty-five Constables at Rayachoti	27,200	2,123	486	24,591	27,200
Construction of quarters for one Sub-Inspector and huts for one Head Constable and eight Constables at Kadathur	10,500	155	..	10,345	10,500
Digging a well 6 feet diameter, constructing two blocks of latrines and forming roads, culverts and drains for the Police staff at Kadathur ..	1,870	..	..	1,870	1,870
Construction of quarters for two Sub-Inspectors, two Head Constables and seventeen Constables at Tiruvottiyur	18,250	8,541	4,716	4,993	18,250
Construction of quarters for one Sub-Inspector, three Head Constables and twenty-one Constables at Arkonam	34,200	5,266	27,584	1,350	34,200
Construction of quarters for one Sub-Inspector, one Head Constable and seven Constables at Vembukottai	18,500	94	14,200	4,206	18,500
Construction of quarters for six Head Constables and fifty-two Constables of the Presidency General Reserve at Anantapur	58,000	50,109	— 100	7,991	58,000
Construction of quarters for one Sub-Inspector, two Head Constables and twenty-two Constables at Rajampet	25,100	20,628	1,582	2,890	25,100
Construction of quarters for one Sub-Inspector, three Head Constables and thirteen Constables at Salur	21,500	..	..	21,500	21,500
Construction of quarters for one Sub-Inspector, two Head Constables and thirteen Constables at Harpanahalle	24,400	500	..	23,900	24,400
Construction of quarters for one Sub-Inspector, two Head Constables and fourteen Constables at Jayankondam	20,500	538	..	19,962	20,500

Construction of quarters for one Sub-Inspector and huts for five Head Constables and twenty-nine Constables at Masulipatam	59,000	38,617	28,476	26,207	(b) 93,300
Construction of quarters for one Sub-Inspector one Head Constable and eight Constables at Gorantla	11,400	5,923	6,124	1,753	(b) 13,800
Construction of quarters for one Sub-Inspector, one Head Constable and twelve Constables at Tirupparankundram	17,840	15,213	1,834	793	17,840
Construction of a twin operation theatre—X-Ray block and kitchen with covered passage in the Vizagapatam Hospital	4,64,500	10,060	1,721	4,52,719	4,64,500
Construction of an out-patient block, maternity block and children's ward and extension to the Pathological block in the Vizagapatam Hospital	6,78,740	5,61,992	— 2,148	1,18,896	6,78,740
Construction of new buildings for the Headquarters Hospital at Calicut	11,46,363	1,30,075	8,865	10,07,423	11,46,363
Construction of buildings for the Headquarters Hospital at Cocanada	5,52,000	5,24,710	2	27,288	5,52,000
Construction of buildings for the Stanley Medical College on a new site	1,81,000	1,73,680	2,068	5,252	1,81,000
Construction of a septic ward of 52 beds in the Stanley Hospital, Rayapuram	1,40,000	23,161	— 4	1,16,843	1,40,000
Construction of a new Headquarters Hospital at Madura	16,11,000	15,06,670	235	1,04,095	16,11,000
Construction of a new Headquarters Hospital at Trichinopoly	7,30,750	1,91,376	1,345	5,38,029	7,30,750
Construction of new hospital buildings at Tuticorin	5,48,000	25,773	33,706	4,88,521	5,48,000
Remodelling of the General Hospital, Madras	39,42,632	35,57,190	204	3,85,238	39,42,632
Providing fuel for the cooking range in the King George Hospital, Vizagapatam	400	..	284	116	400
Total	1,05,11,505	69,34,061	1,55,371	34,59,753	1,05,49,185
81-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES.					
<i>Pykara Hydro-Electric Scheme.</i>					
Pykara Hydro-Electric Scheme	(a) 15,60,149	7,02,049	1,18,140	7,39,960	15,60,149
Additional generating machinery at Pykara	48,60,000	41,59,663	..	9,277	(b) 41,68,940
Distribution of power in Pykara System	(a) 12,98,421	7,74,481	2,33,613	2,90,327	12,98,421
Supply of power to West Coast	(c) 39,94,800	4,52,868	5,94,516	29,47,416	39,94,800
<i>Mettur Hydro-Electric Scheme.</i>					
Mettur Main Scheme	(a) 1,28,83,282	1,05,80,382	1,92,966	2,93,723	(b) 1,10,67,071
Erode-Trichinopoly Extensions	15,16,000	11,64,503	394	1,200	(b) 11,66,097
Extension of supply to Ranipet, Kaveripakkam and Conjeeveram	4,71,500	3,94,290	— 787	4,880	(b) 3,98,383
Extension of supply to Arkonam	(a) 2,21,300	1,99,841	3,872	— 2,400	(b) 2,01,313
Distribution of power in Mettur System	(a) 47,85,060	39,76,422	1,61,626	3,05,782	(b) 44,43,830
Fourth generating unit at Mettur	10,96,000	6,15,612	4,36,696	43,692	10,96,000
Extension to Superintending Engineer's Office building	25,300	12,314	21,855	600	(b) 34,769

(a) Excludes amounts on closed works and includes fresh sanctions.

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

(c) Estimate revised.

STATEMENT SHOWING THE DETAILS OF COMMITMENTS REFERRED TO IN PARAGRAPH 11 OF PART A OF THE REPORT—concl.

Major head of account and name of work. (1)	Amount of sanctioned estimate. (2)	Expenditure to end of 1943-44. (3)	Expenditure during 1944-45. (4)	Further liabilities as per estimate. (5)	Total expenditure estimated [columns (3) to (5)]. (6)
SI-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES—concl.					
	RS.	RS.	RS.	RS.	RS.
<i>Papanasam Hydro-Thermal Project.</i>					
Papanasam Hydro-Thermal Project	(a) 1,62,06,250	1,21,93,990	5,54,849	34,57,411	1,62,06,250
Supply of power to Travancore State	(d) 6,74,300	17,602	74,226	5,82,472	6,74,300
Constructing of Madura-Koilpatti second circuit line	19,39,200	..	39,081	19,00,119	19,39,200
Supply of power to Virudunagar and Rajapalayam	(c) 10,43,800	8,93,983	— 10	1,49,827	10,43,800
Supply of power to Madura	(c) 8,10,000	9,58,014	769	1,39,738	(b) 10,98,521
Supply of power to Ramnad district	(c) 5,29,000	4,09,116	156	1,19,728	5,29,000
Supply of power to Kovilpatti	(c) 5,44,900	5,03,084	13,108	28,708	5,44,900
Distribution of power in the Papanasam System	(a) 10,29,374	5,48,968	58,829	4,21,577	10,29,374
<i>Vizagapatam Thermal System.</i>					
Vizagapatam Thermal Station	(a) 20,50,520	17,38,642	15,514	2,96,364	20,50,520
Distribution of power to Vizagapatam Thermal area	(a) 2,33,808	1,92,445	644	5,000	(b) 1,98,089
Third generating set at Vizagapatam	3,32,000	2,67,424	41,770	22,806	3,32,000
Fourth generating set at Vizagapatam	10,28,000	2,00,801	1,30,291	6,96,908	10,28,000
<i>Bezwada Thermal Station.</i>					
Bezwada Thermal Station	(a) 20,62,929	19,19,495	50,971	92,463	20,62,929
Distribution of power in Bezwada area	(a) 6,45,234	4,41,627	37,272	20,001	(b) 4,98,900
Third generating set at Bezwada	8,68,000	7,42,382	— 37,365	1,62,983	8,68,000
<i>Cocanada Thermal Station.</i>					
Cocanada Thermal Station	3,93,045	3,29,610	— 1,686	65,121	3,93,045
Distribution of power in Cocanada	(a) 3,45,718	2,54,996	3,224	2,800	(b) 2,61,020
West Godavari District Electrification Scheme	8,01,770	1,91,017	1,240	6,09,513	8,01,770
Total ..	6,42,29,660	4,48,35,621	27,45,774	1,34,07,996	6,09,89,391
Total Commitments ..	18,51,01,278	5,93,58,277	36,51,878	11,87,18,744	18,17,28,899

(a) Excludes amounts on closed works and includes fresh sanctions.

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

(c) Scheme or part of the scheme transferred from Pykara System.

(d) Estimate revised.

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