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GOVERNMENT OF MADRAS

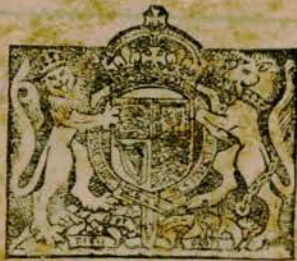
APPROPRIATION ACCOUNTS

1942-43

and the

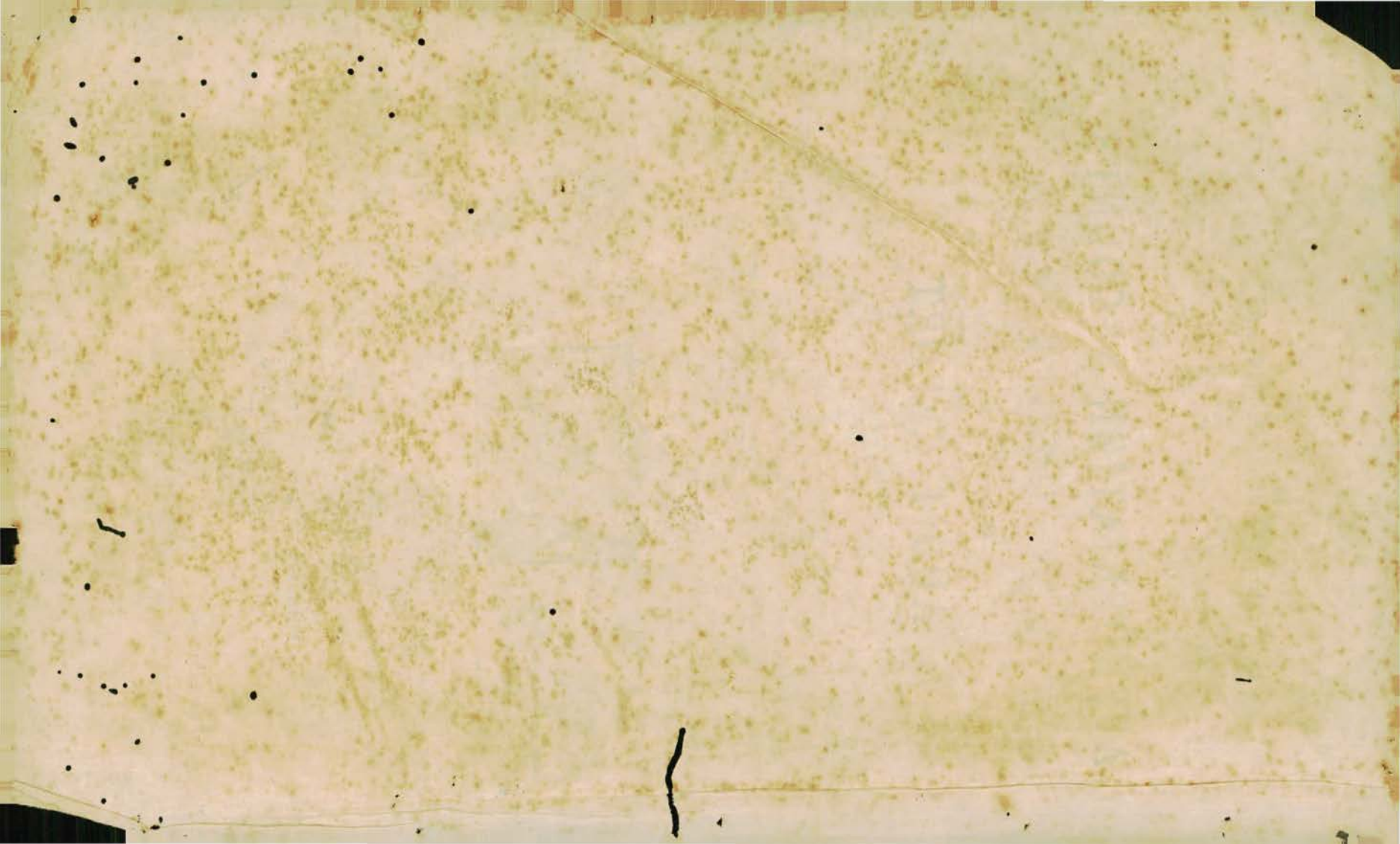
AUDIT REPORT

1944



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PREFATORY REMARKS.

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

2. His Excellency the Governor of Madras assumed to himself by Proclamation on the 30th October 1939 all powers vested in the Provincial Legislature and suspended the operation of certain sections of the Government of India Act, 1935. In pursuance of this Proclamation, the estimates for 1942-43 of expenditure which is not charged on the revenues of the Province were authorized by His Excellency the Governor. This change has not affected the usual procedure for the control of expenditure and appropriation audit save to the extent that His Excellency the Governor has taken the place of the Legislature as the proper authority competent to sanction expenditure which is otherwise votable. This expenditure has accordingly been designated as "authorized" in these accounts.

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

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

PART I.

AUDIT REPORT, 1944.

GENERAL REVIEW OF THE RESULTS OF AUDIT.

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

The annual estimate of expenditure for 1942-43 authorized by His Excellency the Governor of Madras in exercise of his powers under Section 93 of the Government of India Act, 1935, included 39 authorized grants amounting to Rs. 18,40,12,500 and 31 charged appropriations amounting to Rs. 2,95,52,400 as against 38 authorized grants and 30 charged appropriations in 1941-42. The increase in each case was due to the introduction, in the estimate of the year under report, of a separate grant (No. XXXII) for dealing with expenditure on "Civil Defence" which in the previous year was booked under 25. General Administration (Grant IX), 29. Police (Grant XIV), 57. Miscellaneous and 63. Extraordinary charges (Grant XXXI).

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

	Charged.	Authorized.
	RS.	RS.
Expenditure on revenue account	2,95,23,100	16,78,46,400
Capital expenditure	29,300	61,63,100
Disbursements under debt heads treated as expenditure.	..	1,00,03,000
Total ..	2,95,52,400	18,40,12,500

SUPPLEMENTARY GRANTS AND APPROPRIATIONS DURING THE YEAR.

2. During the year under report, two supplementary estimates of expenditure were authorized by His Excellency the Governor, under Section 93 of the Government of India Act, 1935, one for Rs. 56,100 in February 1943 and the other for Rs. 3,18,35,000 in March 1943. The first consisted of 12 supplementary authorized grants and 1 supplementary charged appropriation aggregating Rs. 56,000 and Rs. 100, respectively, the second of 34 supplementary authorized grants and 14 supplementary charged appropriations aggregating Rs. 3,11,97,800 and Rs. 6,37,200, respectively. The supplementary estimates included 97 items for token sums of Rs. 100 each to meet expenditure on new services. The amounts included in the supplementary estimates are summarized below:—

	Charged.	Authorized.
	RS.	RS.
Expenditure on revenue account	6,36,200	2,70,92,100
Capital expenditure	1,100	2,58,500
Disbursements under debt heads treated as expenditure.	..	39,05,200
Total ..	6,37,300	3,12,53,800

AUDIT REPORT

GENERAL RESULTS OF APPROPRIATION AUDIT.

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

Particulars. (1)	Charged. (2) RS.	Authorized. (3) RS.	Total. (4) RS.
1 Original estimate of authorized expenditure—			
(a) Grants authorized by His Excellency the Governor.	..	18,40,12,500	18,40,12,500
(b) Appropriation to meet expenditure charged on the revenues of the Province.	2,95,52,400	..	2,95,52,400
2 Supplementary estimates of authorized expenditure—			
(a) Grants authorized by His Excellency the Governor.	..	3,12,53,800	3,12,53,800
(b) Appropriation to meet expenditure charged on the revenues of the Province.	6,37,300	..	6,37,300
3 Net aggregate grant or appropriation.	3,01,89,700	21,52,66,300	24,54,56,000
4 Aggregate disbursements ..	2,84,26,359	20,27,16,659	23,11,43,018
5 Less (—) or more (+) than granted.	— 17,63,341	— 1,25,49,641	— 1,43,12,982
6 Percentage of 5 to 3 ..	5·8	5·8	5·8

4. *Savings on authorized grants.*—Savings occurred in 29 out of 39 authorized grants. A list of the more important cases is given below:—

Number and name of grant. (1)	Original grant. (2) RS.	Supple- mentary grant. (3) RS.	Final grant. (4) RS.	Expendi- ture. (5) RS.	Savings. (6) RS.	Percentage of savings. (7)
VI. Motor Vehicles Acts.	1,97,800	49,200	2,47,000	2,36,888	10,112	4·1
X. Legislative Bodies ..	1,37,800	..	1,37,800	71,235	66,565	48·3
XVIII. Agriculture ..	29,38,300	4,84,100	34,22,400	32,28,534	1,93,866	5·7
XIX. Veterinary ..	12,64,600	100	12,64,700	12,21,154	42,546	3·4
XXI. Industries ..	15,65,900	10,87,000	26,52,900	20,76,946	6,75,954	25·4
XXII. Cichous and Fisheries.	12,80,200	8,42,900	21,23,100	20,39,597	83,503	3·9
XXIII. Miscellaneous Departments.	25,09,700	63,600	26,73,300	25,92,344	80,956	3·0
XXV. Civil Works—Establishment and Tools and Plant.	34,05,900	400	34,06,300	30,64,509	3,41,791	10·0
XXVI. Civil Works—Grants-in-aid.	95,79,200	500	95,79,700	79,32,239	16,47,461	17·3
XXX. Stationery and Printing.	26,62,900	4,71,500	31,34,400	29,20,841	2,13,559	6·8
XXXI. Miscellaneous ..	44,75,700	500	44,76,200	41,80,751	2,95,449	6·6
XXXII. Civil Defence ..	58,97,700	1,15,01,700	1,74,99,400	1,04,93,724	70,05,676	40·0
XXXIII. Capital Outlay on Irrigation.	1,52,400	200	1,52,600	40,503	1,12,097	73·5
XXXIV. Capital Outlay on Industrial Development.	1,23,600	2,58,200	3,81,800	3,16,513	65,287	17·1
XXXV. Civil Works outside the Revenue Account.	15,42,700	100	15,42,800	4,93,249	8,49,551	55·1
XXXVI. Capital Outlay on Electricity Schemes.	45,44,300	..	45,44,300	36,49,765	8,94,535	19·7
XXXIX. Loans and Advances bearing interest.	90,59,600	..	90,59,600	67,15,662	23,43,938	25·9

Brief reasons for the savings are given below :—

Grant VI—Motor Vehicles Acts.

Mainly provision made twice for additional staff sanctioned for maintenance of motor vehicles registers.

Grant X—Legislative Bodies.

Elections to Madras Legislative Council were not held and revision of electoral rolls was not undertaken to the extent anticipated.

Grant XVIII—Agriculture.

Delay in receipt of equipment for malt factory, difficulty in obtaining gunnies and oil cakes in connection with purchase and distribution of seeds, manure, etc., and smaller expenditure on schemes financed from the grants for the relief of groundnut cultivators.

Grant XIX—Veterinary.

Suspension of production of anti-rinderpest serum and fewer purchases of cattle in connection with the livestock improvement scheme.

Grant XXI—Industries.

Difficulty and delay in obtaining raw materials, etc., for manufacture of non-textile goods and scarcity of skilled labour.

Grant XXII—Cinchona and Fisheries.

Inability of contractors to supply schooners for the transport of salt to fish-curing yards.

Grant XXIII—Miscellaneous Departments.

Retarded progress of construction of well works due mainly to want of materials, increased prices, etc., restricted manufacture of matches due to scarcity of chemicals and discontinuance of grant of subsidies to the Madras Flying Club.

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

Larger recoveries from the Defence Department for execution of works relating to that Department and changes in personnel.

Grant XXVI—Civil Works—Grants-in-aid.

Transfer of some roads to Public Works Department for maintenance and retarded progress of several works due to want of cement, iron, bitumen and scarcity of labour.

Grant XXX—Stationery and Printing.

Indents for stationery articles not complied with before the 31st March 1943.

Grant XXXI—Miscellaneous.

Post budget decision to classify expenditure on war committees under 64-B, Civil Defence and stoppage of relief to evacuees in certain districts.

Grant XXXII—Civil Defence.

Larger recoveries in respect of poolable expenditure relating to Civil Defence measures, recoveries on account of war time additional police for which provision was not made in budget, smaller grants to local bodies, etc., in connection with A.R.P. works due to difficulty in obtaining materials and savings under "War Police" and "A.R.P. Works."

Grant XXXIII—Capital Outlay on Irrigation.

Delay in land acquisition, scarcity of materials and realisation of larger credits by the sale of tools and plant in the Cauvery-Mettur Project.

Grant XXXIV—Capital Outlay on Industrial Development.

Mainly slow progress of works due to outbreak of cholera in plantations, transport difficulties, food scarcity and delays in receipt of materials.

Grant XXXV—Civil Works outside the Revenue Account.

Slow progress or postponement of works due to difficulty in obtaining iron and steel articles and delays in land acquisition.

Grant XXXVI—Capital Outlay on Electricity Schemes.

Restrictions on extension schemes due to war and stores indented for not having been received to the extent anticipated.

Grant XXXIX—Loans and Advances bearing Interest.

Less demand for loans from Co-operative Societies, Land Mortgage Banks and Building Societies due to fall in business, rise in price of materials, etc.

5. *Savings on charged appropriations.*—Savings also occurred under 25 out of 32 heads in charged appropriations. The more important of these are detailed below :—

Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Savings.	Percentage of Savings.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	rs.	rs.	rs.	rs.	rs.	
VI. Motor Vehicles Acts.	68,00,000	..	68,00,000	59,63,472	8,37,428	12.3
IX. Heads of Provinces, Ministers and Headquarters staff.	18,84,800	200	18,85,000	18,05,547	79,453	4.2
XI. District Administration, etc.	16,15,200	..	16,15,200	14,65,660	1,49,540	9.3
XIII. Jails	67,500	..	67,500	48,241	19,259	28.5
XIV. Police	9,93,100	..	9,93,100	9,41,946	51,154	5.2
XVI. Medical	1,95,000	..	1,95,000	1,71,836	23,164	11.9
XXIV. Civil Works—Works.	3,37,800	100	3,37,900	2,43,671	94,229	27.9
XXV. Civil Works—Establishment and Tools and Plant.	5,36,000	..	5,36,000	4,56,579	79,421	14.8
XXVII. Electricity ..	33,06,300	..	33,06,300	31,34,819	1,71,481	5.2
XXIX. Pensions	31,73,400	..	31,73,400	30,17,580	1,55,820	4.9
XXXII. Civil Defence.	1,11,900	1,88,500	3,00,400	2,85,006	14,794	4.9
XXXVI. Capital Outlay on Electricity Schemes.	28,700	..	28,700	12,646	16,054	55.9

Brief reasons for the savings are given below :—

Grant VI.—Motor Vehicles Acts.

Smaller payments on account of compensations to local bodies due to reduction of receipts under Provincial Motor Vehicles Taxation Act.

Grant IX—Heads of Provinces, etc.

Post budget decision to meet portion of pay of certain officers under 64-B. Civil Defence, postponement of the purchase of Government House furniture due to war conditions and savings under Body Guards and Band establishments of His Excellency the Governor.

Grant XI—District Administration, etc.

Very few I.C.S. officers were in charge of subdivisions.

Grant XIII—Jails.

Posting of a Provincial Service officer in place of an I.M.S. officer transferred to Defence Department.

Grant XIV—Police.

Mainly changes in personnel and transfer of certain items of expenditure to 64-B. Civil Defence.

Grant XVI—Medical.

Transfer of I.M.S. officers to Defence Department and changes in personnel.

Grant XXIV—Civil Works—Works.

Original as well as repair works relating to residences of the Governor were not carried out to the extent anticipated due to scarcity of materials.

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

Decrease in the number of Indian Service Engineer officers holding posts of Executive Engineers.

Grant XXVII—Electricity.

Less expenditure under Interest Charges on Capital Outlay on Electricity Schemes due mainly to decrease in Capital Outlay on account of stoppage of works, delay in receipt of machinery, etc.

Grant XXIX—Pensions.

Less payments of pensions in England and less expenditure under commuted value of pensions.

Grant XXXII—Civil Defence.

Additional provision of Rs. 13,810 under "Section I-a. A. Directive Organisation and staff" obtained under misapprehension.

Grant XXXVI—Capital Outlay on Electricity Schemes.

Appointment in Papanasam Hydro-Thermal Project of an officer whose pay was authorized in place of an officer whose pay was charged.

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

Year.	Final appropriations and grants.	Savings.	Percentage of savings.
(1)	(2)	(3)	(4)
	RS.	RS.	
<i>Charged.</i>			
1938-39	3,41,72,100	7,71,650	2.3
1939-40	2,87,24,200	10,12,728	3.5
1940-41	3,04,43,000	17,05,264	5.6
1941-42	3,21,54,700	11,68,519	3.6
1942-43	3,01,89,700	17,63,341	5.8
<i>Voted or authorized.</i>			
1938-39	16,43,84,300	49,66,754	3.0
1939-40	18,07,18,300	1,73,06,473	9.6
1940-41	17,96,06,500	1,04,45,304	5.8
1941-42	18,29,10,300	1,14,72,539	6.3
1942-43	21,52,66,300	1,25,49,641	5.8
<i>Charged and voted or authorized.</i>			
1938-39	19,85,56,400	57,38,404	2.9
1939-40	20,94,42,500	1,83,19,201	8.7
1940-41	21,00,49,500	1,21,50,568	5.8
1941-42	21,50,65,000	1,26,41,058	5.9
1942-43	24,54,56,000	1,43,12,982	5.8

In respect of charged appropriations, large savings occurred under VI. Motor Vehicles Acts, XI. District Administration and Miscellaneous, XXVII. Electricity and XXIX. Pensions. The bulk of the savings in the authorized section occurred under Grants XI, XV, XVIII, XXI, XXV, XXVI, XXIX, XXX, XXXI, XXXII, XXXIII, XXXV, XXXVI and XXXIX. The savings under grants XXVI, XXXII and XXXIX in particular, exceeded Rs. 10 lakhs in each case.

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

Serial number.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Excess.	Percentage of excess.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS.	RS.	RS.	RS.	RS.	
1	III. Stamps ..	5,50,100	1,01,000	6,59,100	7,19,490	60,390	9.2
2	VII. Other Taxes and Duties.	13,52,400	42,600	13,95,000	13,96,957	1,957	0.1
3	VIII. Irrigation ..	62,33,200	1,72,200	64,05,400	64,10,281	4,881	0.1
4	IX. Heads of Provinces, etc.	19,25,100	1,40,700	20,65,800	21,27,811	62,011	3.0
5	XIII. Jails..	29,70,700	12,36,500	42,07,200	44,10,640	2,03,440	4.8
6	XIV. Police ..	1,73,88,200	9,09,100	1,82,97,300	1,85,01,009	2,03,709	1.1
7	XXIV. Civil Works—Works.	42,26,500	700	42,27,200	62,80,527	20,53,327	48.6
8	XXVII. Electricity.	37,52,600	200	37,52,800	38,05,292	52,492	1.4
9	XXVIII. Famine ..	3,00,000	33,09,000	36,09,000	36,71,825	62,825	1.7
10	XXXVIII. Interest free advances.	9,43,400	39,03,200	48,46,600	53,27,412	4,80,812	9.9

Brief reasons for the excesses are given below :—

Item 1.—Increased sale of stamps and consequent payment of larger discounts.

Items 2 and 3.—Made up of variations under several sub-heads.

Item 4.—Travelling allowances and hill allowances of staff shifted to mufassal stations, enhanced dearness allowance, and transfer of certain items of recoveries to “64-B. Civil Defence”.

Item 5.—Increase in dietary charges due to increase in prison population and rise in cost of food-grains.

Item 6.—Made up of variations under several sub-heads.

Item 7.—Increased expenditure under “communications” and unforeseen debits under “Suspense” due to certain Defence Department Works.

Item 8.—Larger debits under “workshop suspense” due to cost of materials and labour incurred on war orders.

Item 9.—New famine works started on account of acuteness of famine in Ceded districts.

Item 10.—Balance of advances granted to Madras Handloom Weavers’ Provincial Co-operative Society for purchase of yarn and payment of wages for which funds were not provided in the Budget through oversight.

(b) The following cases of expenditure on “New Services” incurred without obtaining supplementary authorization, also require regularization :—

(1) In September 1942, Government sanctioned a scheme for the manufacture of fruit products on a commercial scale at the Government Fruit Research Station, Kodur, and expenditure was ordered to be incurred on the scheme pending supplementary authorization by His Excellency. Though an expenditure of Rs. 150 was incurred in connexion with the scheme, a supplementary grant for a token sum was not obtained under a misapprehension that no expenditure would be incurred in 1942-43.

(2) The major works noted below which were financed from the Central Road Fund were started during the year and an aggregate sum of Rs. 7,386 was also incurred on them before the end of March 1943. As the expenditure on each of the works should be treated as on a new

service it should have been met by a supplementary appropriation authorized by His Excellency the Governor (*vide* last sub-paragraph of the important comments under Grant No. XXIV. Civil Works—Works):—

Name of the work.	Estimate.	Expenditure in 1942-43.
	RS.	RS.
1 Forming a diversion road in Palladam town limits of Trichinopoly-Coimbatore Road.	15,500	970
2 Remodelling the Mangalam bridge at Cochin Frontier Road	14,100	5,243
3 Strengthening the bridge at 11/4 at Palghat-Cochin Frontier Road	Not sanctioned.	1,173

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

Serial number.	Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Excess.	Percentage of excess.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS.	RS.	RS.	RS.	RS.	
1	I. Land Revenue ..	6,900	1,000	7,900	9,802	1,902	24.1
2	II. Provincial Excise.	1,12,900	15,500	1,28,400	1,28,720	320	0.2
3	IV. Forest ..	6,00,100	7,200	6,07,300	6,11,769	4,469	0.7
4	XXII. Cinchona and Fisheries.	64,800	37,300	1,02,100	1,02,188	88	0.09
5	XXIII. Miscellaneous Departments.	33,000	11,900	44,900	46,703	1,803	4.0
6	XXVIII. Famine ..	..	..	..	113	113	..
7	XXX. Stationery and Printing.	1,84,900	61,400	2,46,300	2,46,528	228	0.09
8	Debt Charges ..	-20,90,100	2,57,400	-18,32,700	-18,30,673	2,027	0.1

Brief reasons for the excesses are given below:—

Item 1.—Increased expenditure on accounts of pensions under “Assignments and compensations.”

Items 2, 4, 6 and 7.—The excess in each case is small and calls for no remarks.

Item 3.—Changes in leave programme and recovery from Central Government in respect of an officer employed for defence requirements not having been effected in 1942-43.

Items 5 and 8.—Made up of variations under several sub-heads.

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

Year.	Voted or authorized.		Charged.	
	Number.	Total amount.	Number.	Total amount.
	(2)	(3)	(4)	(5)
		RS.		RS.
1938-39	3	5,88,062	9	10,21,756
1939-40	5	3,37,959	4	1,13,469
1940-41	5	6,03,572	6	41,484
1941-42	4	2,01,306	3	40,751
1942-43	10	31,85,844	8	10,950

It will be seen that there has been a very large increase during the year in the total number and in the amount of excesses in the authorized section as compared with the previous years. The major portion of the amount of excesses was due to increased expenditure under Grant XXIV. In the charged section, increase has occurred only in the total number of cases as compared with the previous years (excluding 1938-39) while the total amount of excess involved is very small.

GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

10. The net results set forth in paragraph 6 of the Report may be taken as indicating the degree of accuracy of budgeting attained during the year. It will be seen therefrom that the percentage of savings under each of the sections is in excess of the limit of 3 per cent. laid down by the Public Accounts Committee of 1934-35 as reasonable under normal conditions. Compared with the previous year, the percentage of savings was lower in the authorized section and appreciably higher in the charged section, while under both the sections combined, the percentage has approximated to that of the previous year.

In the authorized section, excesses over the limit of 3 per cent. occurred under 17 out of 39 grants as against 17 out of 38 in the previous year. The savings under Grants XXVI, XXXII, XXXV, XXXVI and XXXIX in particular were very large, constituting nearly 80 per cent. of the total savings during the year.

The special circumstances caused by the war such as difficulties in procuring iron and steel materials, bitumen, etc., resulted in smaller expenditure on various civil works outside the Revenue account, on grants to local bodies for road surfacing, etc., works and on various electricity extension schemes. These were mainly responsible for the large savings under Grants XXVI, XXXV and XXXVI. In respect of Grant XXXIX, the saving was mainly due to the Co-operative Societies, Land Mortgage Banks, Building Societies, etc., not utilizing the loan for which funds were provided in the budget owing to fall in their business.

The larger recoveries effected from the Central Government on account of their share of expenditure on air raid precautions and war time police on the basis of the revised estimates for 1942-43 and the smaller grants to local bodies, etc., for A.R.P. works accounted in the main, for the very large savings under Grant XXXII.

The reasons for the savings under other grants have been explained in the appropriation accounts of the respective grants and call for no special remarks.

In the charged section, savings of over 3 per cent. occurred in 19 out of 32 appropriations as against 18 out of 30 in the previous year. The savings under these grants were chiefly due to changes in personnel, and to smaller payments on account of compensations to local bodies due to reduction in receipts under Provincial Motor Vehicles Taxation Act.

CONTROL OVER EXPENDITURE.

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

(1) *Unnecessary supplementary grants—*

Serial number.	Page.	Number of grant and sub-head.	Amount of supplementary grant.	Amount of savings.
(1)	(2)	(3)	(4)	(5)
			RS.	RS.
1	40	Sub-head "d.3" in Grant No. VI.	30,000	13,447
2	91	" " "L.B.1" in Grant No. XV.	22,200	51,920
3	110	" " "d.I.3" in Grant No. XVIII.	3,45,700	91,008
4	124	" " "a.A.5" in Grant No. XXI.	5,18,100	3,47,914
5	125	" " Expansion of mulberry cultivation in Grant No. XXI.	32,500	25,111
6	127	" " "a.N.3" in Grant No. XXI.	9,90,800	2,66,454
7	174	" " "b.3" in Grant No. XXVIII.	1,76,000	1,81,486
8	174	" " "d.1" in Grant No. XXVIII.	11,000	30,942
9	174	" " "d.2" in Grant No. XXVIII.	6,50,000	4,36,811
10	179	" " "b.A." in Grant No. XXX.	3,89,200	2,00,031

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

Serial number.	Page.	Number of grant and sub-head.	Amount of reappropriation.	Amount of savings.
(1)	(2)	(3)	(4)	(5)
			RS.	RS.
1	82	Sub-head "f.C. Authorized" in Grant No. XIV.	11,800	10,585
2	83	" " "h.A.3 Authorized" in Grant No. XIV.	18,500	40,804
3	83	" " "h.A.4" in Grant No. XIV.	33,300	56,553
4	104	" " "b.A.1" in Grant No. XVII.	30,200	1,50,126
5	109	" " "c.2" in Grant No. XVIII.	50,400	31,977
6	111	" " "f.A.5" in Grant No. XVIII.	40,800	34,869
7	136	" " "a.E.1" in Grant No. XXIII.	42,000	37,252
8	233	" " "IIA-a.5" in Grant No. XXXVI.	1,78,900	25,646
9	246	" " "g.G." in Grant No. XXXIX.	26,100	22,829

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

Serial number.	Page.	Number of grant and sub-head.	Amount of reduction.	Amount of excess.
(1)	(2)	(3)	(4)	(5)
			RS.	RS.
1	105	Sub-head "f." in Grant No. XVII	2,88,800	3,31,657
2	243	" " "c. B." in Grant No. XXXVIII	2,500	5,882

(4) Cases of non-surrender of savings—

Serial number.	Page.	Number of grant and sub-head.	Amount of savings.
(1)	(2)	(3)	(4)
			RS.
1	63	Sub-head "s.C.3" in Grant No. XI	42,000
2	79	" "a.B." in Grant No. XIV	1,02,844
3	82	" "f.C. Authorized" in Grant No. XIV	10,585
4	113	" "m.A." in Grant No. XVIII	90,483
5	126	" "a.JJ. 2" in Grant No. XXI	33,663
6	131	" "c.B. 4" in Grant No. XXII	21,294
7	139	" "a.G" in Grant No. XXIV	33,199
8	184	" "d.B" in Grant No. XXXI	20,771
9	185	" "h.F.L." in Grant No. XXXI	2,33,004
10	188	" "a.A." in Grant No. XXXII	12,783

(5) Cases of unrented or uncovered excesses—

Serial number.	Page.	Number of grant and sub-head.	Amount of excess.
(1)	(2)	(3)	(4)
			RS.
1	31	Sub-head "a.A. 2" in Grant No. III	51,621
2	34	" "b.E.I." in Grant No. IV	39,558
3	58	" "j.K. 2" in Grant No. IX	37,649
4	60	" "w.II." in Grant No. IX	31,598
5	63	" "s.A. 6 Charged" in Grant No. XI	11,401
6	80	" "a.E." in Grant No. XIV	52,700
7	81	" "c.B. 2" in Grant No. XIV	12,820
8	140	" "d.C." in Grant No. XXIV	16,97,561
9	174	" "a. 2" in Grant No. XXVIII	57,370
10	243	" "c.D." in Grant No. XXXVIII	4,31,316

(6) Defective budgeting.—Grant XXVII—52-A—Other Revenue Expenditure connected with Electricity Schemes a-1. Pay of officers—Charged—See explanation against column 1 under the sub-head in the appropriation account of the grant, on page 170.

GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

12. The following table compares the expenditure incurred during 1941-42 and 1942-43 with the final modified appropriation for these years:—

	Final modified appropriation.	Actuals.	Savings (net, after deducting excesses).	Percentage.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	
1941-42.				
Charged	3,10,70,400	3,09,86,181	84,219	0.27
Authorized	17,51,00,400	17,14,37,761	36,62,639	2.09
Charged and authorized	20,61,70,800	20,24,23,942	37,46,853	1.82
1942-43.				
Charged	2,85,09,600	2,84,26,359	83,241	0.29
Authorized	20,89,40,600	20,27,16,659	62,23,941	2.98
Charged and authorized	23,74,50,200	23,11,43,018	63,07,182	2.66

A sum of Rs. 16,80,100 was surrendered to the Finance Department by the controlling officers from the total saving of Rs. 17,63,341 in the charged appropriation for the year leaving a balance of

Rs. 83,241 which works out to 0.29 per cent. of the final modified appropriation as against 0.27 per cent. in the preceding year.

In the authorized section, the percentage of variation is 0.89 more than that of the previous year. There was a total saving of Rs. 1,25,49,641 under this section for the year of which a sum of Rs. 63,25,700 was surrendered leaving a balance of Rs. 62,23,941 which works out to 2.98 per cent. of the final modified appropriation. The bulk of the savings which were not surrendered occurred under XI, XV, XVIII, XXI, XXX, XXXI and XXXII.

Taking individual grants and appropriations into consideration, there was a variation of more than 3 per cent. between the modified appropriations and the actuals in the case of 5 authorized grants and 5 charged appropriations as against 12 and 6 respectively in the previous year.

FINANCIAL IRREGULARITIES, LOSSES, ETC.

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

Number and name of grant, etc.	Total amount of losses, etc.
	RS.
I Land Revenue	2,700
II Provincial Excise	1,55,563
III Stamps	2,03,914
V Registration	19,544
VIII Irrigation	2,600
XI District Administration	25,515
XII Administration of Justice	1,21,234
XIV Police	15,438
XV Education	14,236
XVII Public Health	26,371
XXII Cinchona and Fisheries	1,494
XXIV Civil Works—Works	44,106
XXVII Electricity	27,600
XXX Stationery and Printing	6,918
XXXI Miscellaneous	89,198
XXXII Civil Defence	1,809
XXXV Civil works outside the Revenue account	8,877
XXXVI Capital Outlay on Electricity Schemes	6,763

14. *Audit of receipts.*—No serious irregularity was noticed in the course of the audit of receipts for 1942-43.

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

OTHER TOPICS OF INTEREST.

16. (i) *Local audit and inspection.*—The initial accounts of twelve treasuries, thirty-eight Public Works divisions and one hundred and forty-four other civil offices were test audited. The general state of the accounts maintained in the offices was found to be satisfactory.

(ii) *Audit of grants-in-aid.*—The Examiner of Local Fund Accounts, who conducted a detailed audit of grants-in-aid paid to local bodies, and other miscellaneous institutions has certified that the grants paid during 1941-42 were utilized properly and in accordance with the conditions prescribed by Government, except in the cases mentioned by him in his audit reports. The results of his audit, as reported by him, are indicated in the notes under the accounts of Grants XV, XVII and XXVI.

(iii) *Expenditure on Civil Defence.*—(1) The expenditure incurred in this Province during the year 1942-43 in connexion with Civil Defence was in respect of the following items, namely:—

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

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

- Section I. Expenditure poolable in accordance with the slab system (item i).
- Section II. Expenditure not covered by the slab system of pool but subject to special allocation—(items ii to vii).
- Section III. Expenditure borne wholly by the Central Government but initially debited to Provincial Government (items viii and ix).
- Section IV. Expenditure borne wholly by the Provincial Government (items x to xiv).

(3) In respect of item (i), a financial arrangement was made during 1941-42, whereby the Central Government reimbursed all non-recurring expenditure it had sanctioned before the 1st July 1941, and all recurring expenditure sanctioned and incurred before that date. Expenditure sanctioned after 30th June 1941, whether recurring or non-recurring, is distributed between the Central and the Provincial Governments. Under this arrangement, the first slab of expenditure to

the extent of Rs. 65 lakhs per annum is borne entirely by the Provincial Government and the second slab of similar amount is shared equally between the two Governments, the third slab is shared in the proportion of 75 : 25 and any expenditure beyond that in the proportion of 87½ : 12½. A list of admissible items has been prepared for the proposed allocation. The Provincial Government submits early each month a list of all the new schemes it has initiated in the preceding month for the approval of the Central Government, and to the extent that a scheme is included in the list of admissible items, the Provincial Government has full discretion to incur expenditure on that scheme. The Central Government does not however meet any part of the expenditure on Air Raid Precautions, in respect of services owned and exclusively utilized by the Provincial Government or a local body for the needs of its employees or for its structural works, etc.

(4) All "approved" items of expenditure on Air Raid Precautions are booked initially in the Provincial Section of the Accounts under "64 B. Civil Defence—Section I". Any expenditure that is incurred by the Central Government on behalf of the Province for supplies made or services rendered is also passed on to the Province for adjustment against the Provincial Government under the same head. At the close of the year, the Central Government's share of the expenditure is transferred to the Central Section of the accounts by a deduct entry under "64 B. Civil Defence." The gross poolable expenditure incurred during the year on this account was Rs. 168.15 lakhs, out of which a sum of Rs. 106.15 lakhs was provisionally recovered from the Central Government. This recovery is subject to necessary re-adjustments in the accounts of 1943-44 on the basis of the actuals of 1942-43.

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

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

(1)	In lakhs of rupees.	
	Expenditure during 1942-43.	Amount recovered from the Central Government.
	(2)	(3)
	RS.	RS.
1 War time additional Police (including the expenditure in connexion with Registration of Foreigners Act and in connexion with the examination of the activities of foreigners)	30.23	18.00
2 Civic guard;	2.01	0.95
3 National War Front	8.89	4.94
4 Motor spirit and tyre rationing schemes	1.70	1.78
5 Miscellaneous A.R.P. Schemes subject to special allocation	4.44	0.64

(7) The Provincial Organizer, National War Front, is in charge of the entire organization of National War Front and with a view to securing expedition in disbursements, he has been permitted by Government to open a personal deposit account in the Reserve Bank of India and

to credit to that account in advance, the anticipated expenditure in connexion with that organization by debit to the service head "National War Front." The total amount credited to the personal deposit account was Rs. 8.62* lakhs, out of which Rs. 1.18 lakhs was not disbursed during the year.

(8) Expenditure on items (viii) and (ix) is wholly recoverable from the Central Government on the basis of actual expenditure incurred during the financial year. Expenditure on these items is booked under Section III and recoveries made from the Central Government are adjusted by deduct entries under this section. The total charges incurred worked out to Rs. 0.87 lakh under item (viii) and to Rs. 0.28 lakh under item (ix). The total amount recovered from the Central Government was Rs. 0.36 lakh relating to the former and Rs. 0.33 lakh relating to the latter.

(9) Expenditure on items (x), (xi), (xii) and (xiii) is classified under Section IV. The total expenditure incurred on these items amounted to Rs. 1.25, 0.75, 1.18 and 2.55 lakhs respectively. The expenditure on A.R.P. subsidiary schemes including expenditure on A.R.P. works referred to in paragraph 3 is also exhibited under this section, the total expenditure involved during the year being Rs. 16.40 lakhs. The entire expenditure under all these items is wholly borne by the Provincial Government.

NOTE.—The figures relating to recoveries from the Central Government do not take into account those relating to previous years, etc., credited to the revenue heads concerned.

(iv) *State trading.*—Certain schemes pertaining to the purchase of grains, opening of cheap grain shops, etc., were undertaken by the Provincial Government during the year as a result of the conditions arising out of the war. To secure convenience in operation and simplicity in accounting, the estimated cost of these schemes was debited to "Advances Répayable—Special Advances" by credit to the Personal Deposit Accounts of the departmental authorities concerned, the actual payments being made out of those accounts. The proceeds of the sales effected are credited to the "Advance" head referred to above. In the case of advances granted to non-official agencies for the purchase of fodder, stocking of food supplies, firewood, vegetables, etc., the payments are directly debited to the "Advance" head, the recoveries as and when effected being at the same time credited to the same head of account. A statement showing the expenditure incurred by Government during the year on the more important schemes undertaken by them as well as the recoveries effected during 1942-43 is given below:—

Name of schemes.	Amount drawn to end of March 1942.	Amount drawn during 1942-43.	Recoveries effected to end of March 1943.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
1 Advances to Triplicane Urban Co-operative Society for stocking food supplies	4,09,600	4,99,000	4,58,182
2 Advances to the Madras Co-operative Milk Supply Union for the purchase of fodder, etc.	..	22,800	..
3 Advances to the Salvation Army for the opening of eating houses in the city	..	3,000	..

* The difference between the total credit of Rs. 8.62 lakhs in the "Personal Deposit Account" and the total debit of Rs. 8.89 lakhs under "National War Front" is due to certain amounts having been directly debited to the latter head during the year.

Name of schemes.	Amount drawn to end of March 1943.	Amount drawn during 1942-43.	Recoveries effected to end of March 1943.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
4 Advances to the Provincial Co-operative Marketing Society for stocking firewood and vegetables.	..	25,500	10,526
5 Advances for the sale of rice at fair price depots in Madras City.	..	1,93,344	..
6 Advances to Co-operative Stores, Kodaikanal, for stocking food stuffs	..	35,000	..
7 Advances to the Panchayat Board, Poonamallee, for opening a depot for the sale of food stuffs	..	2,000	..
8 Advances for the purchase of seeds (District Agricultural Officer, Kistna)	..	1,00,000	..
9 Advances to Kollegal Silk Filatures, Limited	..	22,500	..
0 Advances to Handloom Weavers, Co-operative Society for the purchase of yarn	49,000	4,51,000	6,000
11 Advances for the purchase of grains (Revenue Divisional Officer, Dharmapuri)	..	2,25,000	84,745
12 Advances to the Commissioner of Civil Supplies, Madras, for the purchase of grains	..	16,41,500	..

For the better exhibition of the entire expenditure connected with State Trading and for securing a single financial result in respect of all the transactions over the period during which they occur, a new major head "85-A. Capital Outlay on Provincial schemes connected with the war, 1939" with a sufficient number of minor, sub, and detailed heads to indicate expenditure on the various schemes undertaken by the Provincial Government, has been ordered to be opened with effect from the financial year 1943-44.

MADRAS;
The 14th April 1944.

M. SUBRAHMANYAN,
Accountant General.

Countersigned.

SIMLA;
The 26th April 1944.

A. C. BADENOCH,
Auditor General of India.

PART II.

Appropriation Accounts of sums expended in the year ended 31st March 1943, compared with the several sums specified in the annual estimate of expenditure authorized under Section 93 of the Government of India Act, 1935.

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

(b) In the Accounts—

'O' stands for original grant or appropriation.

'S' stands for the supplementary grant or appropriation.

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

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

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

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

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

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

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

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

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

As regards disbursements made by the High Commissioner for India on account of "Leave salaries and deputation pay" and "Sterling overseas pay," the Government forecasts, both original and revised, were built up from the leave programmes prepared in

India. Copies of the leave programmes were not, however, furnished to the High Commissioner, and in the absence of such details variations between Original and Final Grant or Appropriation have not been explained.

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

Grand Summary of Appropriation Accounts by Grants and Appropriations.

(1) Page.	(2) Number and name of grant or appropriation.	(3) Grant or appropriation.	(4) Expenditure.	Expenditure compared with grant or appropriation.	
				(5) Less than granted.	(6) More than granted.
		RS.	RS.	RS.	RS.
24	I. Land Revenue—				
	Authorized	25,87,400	25,30,940	56,460	..
	Charged	7,900	9,802	..	1,902
27	II. Provincial Excise—				
	Authorized	31,00,900	30,73,766	27,134	..
	Charged	1,28,400	1,28,720	..	320
31	III. Stamps—				
	Authorized	6,59,100	7,19,490	..	60,390
	Charged	2,900	2,867	33	..
34	IV. Forest—				
	Authorized	44,83,700	44,06,678	77,022	..
	Charged	6,07,300	6,11,769	..	4,469
38	V. Registration—				
	Authorized	30,23,500	30,12,728	10,772	..
40	VI. Motor Vehicles Act—				
	Authorized	2,47,000	2,36,888	10,112	..
	Charged	68,00,900	59,63,472	8,37,428	..
42	VII. Other Taxes and Duties—				
	Authorized	13,95,000	13,96,957	..	1,957
	Charged	84,300	83,674	626	..
44	VIII. Irrigation—				
	Authorized	64,05,400	64,10,281	..	4,881
	Charged	88,32,700	88,27,136	5,564	..
53	IX. Heads of Provinces, Ministers and Headquarters Staff—				
	Authorized	20,65,800	21,27,811	..	62,011
	Charged	18,85,000	18,05,547	79,453	..
62	X. Legislative Bodies—				
	Authorized	1,37,800	71,235	66,565	..
63	XI. District Administration and Miscellaneous—				
	Authorized	2,31,25,500	2,27,89,560	3,35,940	..
	Charged	16,15,200	14,65,660	1,49,540	..
70	XII. Administration of Justice—				
	Authorized	74,68,300	74,51,696	16,604	..
	Charged	22,35,600	21,81,401	54,199	..
74	XIII. Jails—				
	Authorized	42,07,200	44,10,640	..	2,03,440
	Charged	67,500	48,241	19,259	..
79	XIV. Police—				
	Authorized	1,82,97,300	1,85,01,009	..	2,03,709
	Charged	9,93,100	9,41,946	51,154	..
86	XV. Education—				
	Authorized	3,00,37,000	2,97,95,483	2,41,517	..
	Charged	2,19,300	2,13,762	5,538	..
95	XVI. Medical—				
	Authorized	1,09,11,500	1,08,78,479	33,021	..
	Charged	1,95,000	1,71,836	23,164	..
103	XVII. Public Health—				
	Authorized	35,14,100	34,39,537	74,563	..
	Charged	36,100	34,907	1,193	..

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

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
109	XVIII. Agriculture—				
	Authorized	34,22,400	32,28,534	1,93,866	..
	Charged	55,000	49,844	5,156	..
116	XIX. Veterinary—				
	Authorized	12,64,700	12,22,154	42,546	..
	Charged	57,700	57,580	120	..
122	XX. Co-operation—				
	Authorized	15,72,700	15,66,651	6,069	..
	Charged	36,100	34,463	1,637	..
124	XXI. Industries—				
	Authorized	35,52,900	30,76,946	4,75,954	..
	Charged	75,400	72,840	2,560	..
131	XXII. Cinchona and Fisheries—				
	Authorized	21,23,100	20,39,597	83,503	..
	Charged	1,02,100	1,02,188	..	88
135	XXIII. Miscellaneous Departments—				
	Authorized	26,73,300	25,92,344	80,956	..
	Charged	44,900	46,703	..	1,803
139	XXIV. Civil Works—Works—				
	Authorized	42,27,200	62,80,527	..	20,53,327
	Charged	3,37,900	2,43,671	94,229	..
152	XXV. Civil Works—Establishment and Tools and Plant—				
	Authorized	34,06,300	30,64,509	3,41,791	..
	Charged	5,36,000	4,56,579	79,421	..
160	XXVI. Civil Works—Grants-in-aid—				
	Authorized	95,79,700	79,32,239	16,47,461	..
164	XXVII. Electricity—				
	Authorized	37,52,800	38,05,292	..	52,492
	Charged	33,06,300	31,34,819	1,71,481	..
174	XXVIII. Famine—				
	Authorized	36,09,000	36,71,825	..	62,825
	Charged .. .. .	..	113	..	113
176	XXIX. Pensions—				
	Authorized	89,77,900	88,44,263	1,33,637	..
	Charged	31,73,400	30,17,580	1,55,820	..
179	XXX. Stationery and Printing—				
	Authorized	31,34,400	29,20,841	2,13,559	..
	Charged	2,46,300	2,46,528	..	228
184	XXXI. Miscellaneous—				
	Authorized	44,76,200	41,80,751	2,95,449	..
	Charged	9,300	4,027	5,273	..
188	XXXII. Civil Defence—				
	Authorized	1,74,99,400	1,04,93,924	70,05,476	..
	Charged	3,00,400	2,85,606	14,794	..
213	Debt Charges—				
	Charged	-18,32,700	-18,30,673	..	2,027
215	XXXIII. Capital Outlay on Irrigation—				
	Authorized	1,52,600	40,503	1,12,097	..
	Charged	600	97	503	..

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

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
220	XXXIV. Capital Outlay on Industrial Development— Authorized	3,81,800	3,16,513	65,287	..
221	XXXV. Civil Works outside the Revenue Account— Authorized Charged	13,42,800 1,100	4,93,249 1,008	8,49,551 92	....
226	XXXVI. Capital Outlay on Electricity Schemes— Authorized Charged	45,44,300 28,700	36,49,765 12,646	8,94,535 16,054	....
242	XXXVII. Commuted value of Pensions— Authorized	100	..	100	..
243	XXXVIII. Interest Free Advances— Authorized	48,46,600	53,27,412	..	4,80,812
244	XXXIX. Loans and Advances bearing interest— Authorized	90,59,600	67,15,662	23,43,938	..
	Total { Authorized Charged	21,52,66,300 3,01,89,700	20,27,16,659 2,84,26,359	1,25,49,641 17,63,341	....
	Grand total	24,54,56,000	23,11,43,018	1,43,12,982	..

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

	RS.
Authorized	31,85,844
Charged	10,950
Total	31,96,794

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

Major heads.	Actuals.		Difference + or -
	According to Appropriation Accounts.	According to the General Accounts.	
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
XVII. Irrigation, Navigation, etc., Works—			
Working Expenses	30,12,993	41,08,466	+ 10,95,473
18. Other Revenue Expenditure, etc. ..	31,59,988	36,43,473	+ 4,83,485
19. Construction of Irrigation, etc., Works.	2,50,699	2,86,558	+ 35,859
50. Civil Works	1,79,77,525	1,62,23,468	- 17,54,057
63. Construction of Irrigation, etc., Works.	40,600	80,672	+ 40,072
81. Capital Account of Civil Works, etc.	4,94,257	5,93,425	+ 99,168
Total	2,49,36,062	2,49,36,062	..

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

SIMLA ;
The 26th April 1944.

A. C. BADENOCH,
Auditor General of India.

Grant No. I—Land Revenue.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditures.	Excess +, Saving -
(1)		(2)	(3)	(4)
7. Land Revenue.				
		RS.	RS.	RS.
a. Survey, Settlement and Record Operations—				
A. Central Survey Office—				
1. Pay of officers	O. 29,900 R. 1,400	31,300	29,010	- 2,290
2. Pay of establishments.	O. 1,90,000 R. - 12,500				1,77,500	1,76,810	- 690
3. Other charges	{ O. 26,200 S. 48,200 R. 24,200	98,600	95,732	- 2,868
<i>Col. 1.—(i) Shifting of city offices to the interior, etc. (Rs. 42,100), (ii) rise in price of chemicals and other materials (Rs. 13,800), (iii) enhanced dearness allowance (Rs. 12,700) and (iv) payment of arrears of property tax (Rs. 3,800).</i>				
B. Ranges and Mobile Staff—				
1. Pay of officers	O. 40,800 R. - 900	39,900	39,845	- 55
2. Pay of establishments.	O. 1,36,300 R. - 17,800				1,18,500	1,16,669	- 1,831
<i>Col. 1.—Mainly several posts not filled up.</i>				
3. Allowances	O. 34,300 R. 15,600	49,900	48,434	- 1,466
<i>Col. 1.—Transfer travelling allowance of surveyors consequent on the redistribution of mobile and maintenance staff.</i>				
4. Contingencies	O. 9,300 R. 300	9,600	9,896	+ 296
5. Boundary pillars and hired labour.	{ O. 30,000 R. - 10,300				19,700	16,890	- 2,810
<i>Cols. 1 and 4.—Regular survey of certain items of work not taken up.</i>				
b. Land Records—				
A. Maintenance of Ryotwari Surveys—				
1. Pay of establishments.	O. 1,24,400 R. - 6,500	1,17,900	1,21,589	+ 3,689
2. Other charges	{ O. 1,00,800 S. 6,000 R. 19,500				1,26,300	1,28,661	+ 2,361
<i>Col. 1.—(i) Increased expenditure under travelling allowance due to deputation of certain staff to districts (Rs. 12,800), (ii) employment of additional chainmen in some districts (Rs. 2,300) and (iii) enhanced dearness allowance (Rs. 10,400).</i>				
B. Maintenance of Estate Surveys—				
1. Pay of officers	O. 4,400 S. 4,800	9,200	10,212	+ 1012
<i>Col. 1.—Additional staff on account of estate survey operations.</i>				
2. Pay of establishments.	O. 7,000 S. 6,500	13,500	12,124	- 1,376
<i>Col. 1.—See "b.B.1."</i>				
3. Other charges	O. 3,000 S. 2,100	5,100	6,859	+ 1,759
<i>Col. 1.—See "b.B.1."</i>				

Grant No. I—Land Revenue—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
7. Land Revenue—<i>cont.</i>		RS.	RS.	RS.
b. Land Records—<i>cont.</i>				
C. Maintenance of Municipal and Union Surveys—				
1. Pay of establishments.	O. 70,100 S. 10,700	80,800	79,042	- 1,758
<i>Col. 1.—Employment of temporary town and panchayat surveyors in different districts.</i>				
2. Other charges	O. 36,100 S. 9,000	45,100	45,504	+ 404
<i>Col. 1.—See "b.C.I."</i>				
c. Assignments and Compensations—				
A. Pensions—				
Charged	O. 8,900 S. 1,000	7,900	9,802	+ 1,902
Authorized	O. 1,32,400 S. 11,000	1,43,400	1,40,269	- 3,131
B. Compensations in lieu of beriz deductions.	O. 10,30,000 S. 2,66,800	12,96,800	12,55,382	- 41,418
<i>Col. 1.—Adoption of revised procedure for payment of compensations.</i>				
C. Other charges	O. 1,83,900 S. 12,400	1,96,300	1,90,822	- 5,478
d. Charges in England—				
I. Secretary of State for India—				
Other charges—				
(Law charges)	O. 20,000 R. 13,000	7,000	6,831	- 169
<i>Col. 1.—Postponement of certain appeals.</i>				
II. High Commissioner for India—				
Leave salaries and deputation pay	R. 1,000	1,000	355	- 645
Sterling overseas pay	O. 1,000 R. 1,000			
e. Loss or gain by exchange—				
A. Other than on stores			13	+ 13
<hr/>				
Totals	{ Charged .. 7,900 Authorized .. 25,87,400	7,900	9,802	+ 1,902
		25,30,940	25,30,940	- 56,460

Notes.

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

Grant No. I—Land Revenue—*cont.*

charges of collection of land revenue which is debited to "25. General Administration."

				In thousands of rupees.	
				Receipts.	Expen- diture.
1938-39	..	..	..	5,13,37	25,36
1939-40	..	..	..	5,16,87	23,79
1940-41	..	..	..	5,00,11	22,85
1941-42	..	..	..	5,25,39	17,39
1942-43	..	..	..	5,19,69	25,41

2. *Administration of the grant—Charged.*—The excess in the final appropriation was 24.1 per cent. as against the saving of 30.5 in the previous year. The excess occurred under the sub-head "c.A."

Authorized.—The percentage of saving in the final grant was 2.2 as against 20.5 in the previous year.

3. *Losses.*—(i) In the Survey department, leave was irregularly granted to certain officiating draughtsmen resulting in an excess payment of leave salary to the extent of Rs. 1,492. This was noticed by the departmental authorities during the course of revision of the leave accounts. The amount paid in excess was written off by Government during the year as a special case.

(ii) A municipal council permitted the construction of a cinema on a piece of Government land under the bona fide impression that the site belonged to the municipality and derived revenue from it to the extent of Rs. 1,208. The recovery of this amount from the municipality was waived by Government as a special case.

Grant No. II—Provincial Excise.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
8. Provincial Excise.				
		RS.	RS.	RS.
a. Superintendence—				
A. Excise Commissioner—				
1. Pay of officers—				
<i>Charged</i>	O. 15,900	31,200	33,067	+ 1,367
	S. 7,900			
	R. 4,400			
<i>Col. 1.—Revised allocation of charges consequent on the appointment of fourth member, Board of Revenue.</i>				
Authorized	O. 9,000	8,100	8,044	- 56
	R. - 900			
2. Pay of establishments.	O. 38,000	34,000	33,647	- 353
	R. - 4,000			
3. Other charges—				
<i>Charged</i>	O. 1,000	1,200	1,229	+ 29
	R. 200			
Authorized	O. 9,500	16,100	14,300	- 1,800
	R. 6,600			
<i>Col. 1.—Mainly shifting of office to mufassal (Rs. 3,000) and enhanced dearness allowance (Rs. 2,600).</i>				
B. Deputy and Assistant Commissioners—				
1. Pay of officers—				
<i>Charged</i>		20,800	19,696	- 1,104
Authorized	O. 57,700	56,700	54,955	- 1,745
	R. - 1,000			
2. Pay of establishments.	O. 36,000	35,000	35,174	+ 174
	R. - 1,000			
3. Allowances—				
<i>Charged</i>	O. 2,000	1,500	1,459	- 41
	R. - 500			
Authorized	O. 26,000	25,300	24,739	- 561
	R. - 700			
4. Contingencies	O. 23,400	23,500	21,209	- 2,291
	R. 100			
C. Laboratory establishments.	O. 7,100	7,300	8,010	+ 710
	R. 200			
b. District Executive Establishment—				
A. Ordinary areas—				
1. Pay of officers	O. 2,27,400	2,12,000	2,10,158	- 1,842
	R. - 15,400			
2. Pay of establishments.	O. 12,30,000	12,26,000	12,16,956	- 9,044
	R. - 4,000			
3. Allowances and hono- raria.	O. 3,82,900	4,81,700	4,77,024	- 4,676
	S. 61,900			
	R. 36,900			
<i>Col. 1.—Mainly enhanced dearness allowance.</i>				
4. Contingencies	O. 1,08,300	1,07,900	1,09,301	+ 1,401
	R. - 400			
5. Petty construction and repairs.	O. 6,800	21,800	18,757	- 3,043
	R. 15,000			
<i>Col. 1.—Mainly special repairs to office and quarters.</i>				
<i>Col. 4.—A work not executed and certain others not completed.</i>				
6. Charges recoverable from Governments, Departments, etc.		- 1,400	- 1,364	+ 36
B. Partially excluded areas—				
1. Pay of officers	O. 3,300	3,000	3,026	+ 26
	R. - 300			
2. Pay of establishments.	O. 28,000	25,000	24,401	- 599
	R. - 3,000			

Grant No. II—Provincial Excise—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
8. Provincial Excise—cont.				
		RS.	RS.	RS.
b. District Executive Establishment—cont.				
B. Partially excluded areas—cont.				
3. Allowances and hono- raria.	{ O. 12,200 R. 1,500 }	13,700	13,315	- 385
4. Other contingencies ..	{ O. 2,900 R. - 300 }	2,600	2,372	- 228
c. Distilleries—				
A. Ordinary areas—				
1. Pay of officers ..	{ O. 4,500 R. - 300 }	4,200	3,342	- 858
2. Pay of establishments.		51,000	50,477	- 523
3. Other charges ..	{ O. 15,100 R. 2,000 }	17,100	18,187	+ 1,087
<i>Col. 1.—See "b.A.3."</i>				
B. Partially excluded areas—				
Pay of establishments and other charges.		5,800	5,553	- 247
d. Cost of opium supplied to Provincial Excise Depart- ment.				
	{ O. 4,25,900 S. 1,42,800 R. - 91,400 }	4,77,300	4,77,256	- 44
<i>Col. 1.—Increased purchases.</i>				
e. Compensations—				
A. Indian States and other Governments—				
Charged	{ O. 68,200 S. 7,400 R. - 5,100 }	70,500	70,302	- 198
<i>Col. 1.—Increased export of Indian made foreign spirits to certain states.</i>				
Authorized	{ O. 55,900 S. 1,12,800 R. 60,400 }	2,29,100	2,26,916	- 2,190
<i>Col. 1.—See "e.A. Charged."</i>				
B. Miscellaneous compen- sations.				
	{ O. 13,700 R. 200 }	13,900	13,917	+ 17
f. Charges in England—High Commissioner for India—				
A. Leave salaries and deputation pay.	R. 200	200	153	- 47
B. Sterling overseas pay— Charged	{ O. 400 S. 200 R. 400 }	1,000	827	- 173
Authorized	{ O. 4,000 R. - 200 }	3,800	3,847	+ 47
C. Allotment of pay of officers—				
Charged	{ O. 1,600 R. 600 }	2,200	2,135	- 65
D. Stores for India ..				
	{ O. 200 R. - 200 }		22	+ 22
E. Other charges—Contrib- ution to International Bureau against alcoh- olism				
		200	70	- 130

Grant No. II—Provincial Excise—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
8. Provincial Excise—cont.			
	RS.	RS.	RS.
g. Loss or gain by exchange—			
Other than on stores—			
Charged .. .. .	..	5	+ 5
Authorized .. .. .	..	8	+ 8
<hr/>			
Totals			
{ Charged	1,28,400	1,28,720	+ 320
{ Authorized—			
Gross	31,02,300	30,75,130	- 27,170
Deductions	-1,400	-1,364	+ 36
Net	31,00,900	30,73,766	- 27,134

Notes.

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

	In thousands of rupees.	
	Receipts.	Expenditure.
1938-39	3,72,23	32,18
1939-40	3,36,02	30,28
1940-41	3,39,65	28,13
1941-42	3,77,99	27,06
1942-43	4,67,11	32,02

2. Administration of the grant—Charged.—The excess in the final appropriation was 0.2 per cent. as against the saving of 4.9 per cent. in 1941-42.

Authorized.—The saving in the final grant was 0.9 per cent. as against 6.2 per cent. in 1941-42.

3. Remissions of, and abandonment of claims to, revenue otherwise than by law or rule having the force of law.—During the year under report, the following items of revenue amounting to Rs. 18,904 were written off as irrecoverable :—

	RS.
(i) Rentals of shops and loss by resale of shops.	5,823
(ii) Tree taxes	12,716
(iii) Fines, etc., imposed on defaulters	329
(iv) Licence fees on denatured spirits	36
Total	18,904

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

Remissions of shop rentals and tree taxes aggregating Rs. 1,36,659 due to closure of shops in consequence of evacuation, weavers' unrest, Hindu-Muslim tension, etc., were also sanctioned during the year.

4. *Stock account.*—The stock account of opium held in the Government treasuries in the province during 1942-43 is given below :—

	SEERS.	TOLAS.		SEERS.	TOLAS.
Opening balance on the 1st April 1942	2,391	15 $\frac{2}{3}$ $\frac{8}{2}$			
Receipts during the year	25,380	40			
Total ..	27,771	55 $\frac{2}{3}$ $\frac{8}{2}$			
	SEERS.	TOLAS.	SEERS.	TOLAS.	
Sales during the year—					
(i) to the Cochin State ..	1,180	..			
(ii) to the Mysore State.	600	..			
(iii) to the Travancore State	1,800	..			
(iv) to Coorg	12	..			
(v) to the vendors in the Madras City	870	40			
(vi) at Government treasuries	20,310	49 $\frac{1}{2}$ $\frac{5}{2}$			
			24,773	91 $\frac{5}{2}$	(a)
Closing balance on the 31st March 1943 ..			2,998	46 $\frac{1}{2}$ $\frac{3}{2}$	
Total ..			27,771	55 $\frac{2}{3}$ $\frac{8}{2}$	

The closing balance has been certified by the Collectors as having been agreed with the balance on the 31st March 1943. The head of the department has stated that the balance represents partly the reserve provided for meeting an unforeseen increase in demand.

(a) Includes 1 seer and 68 $\frac{1}{2}$ tolas on account of net wastage and dryage.

Grant No. III—Stamps.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
9. Stamps.		RS.	RS.	RS.
Non-Judicial.				
a. Charges for the sale of stamps—				
A. Ordinary areas—				
1. Presidency town	O. 14,300	} 12,600	12,068	- 532
	R. - 1,700			
2. Mufassal	O. 2,91,000	} 3,88,000	4,30,621	+ 51,621
	S. 96,200			
	R. 800			
<i>Cols. 1 and 4.—Increased sale of stamps and consequent payment of larger discounts.</i>				
B. Partially excluded areas—		300	164	- 136
b. Cost of stamps supplied from Central Stamp Stores—				
A. Ordinary areas				
	O. 74,000	} 79,600	79,749	+ 149
	S. 5,600			
B. Partially excluded areas.		100	..	- 100
Judicial.				
c. Charges for the sale of stamps (honoraria)—				
A. Ordinary areas				
	O. 77,500	} 78,500	80,810	+ 2,310
	R. 1,000			
B. Partially excluded areas.		200	83	- 117
d. Cost of stamps supplied from Central Stamp Stores—				
A. Ordinary areas				
	O. 70,900	} 78,000	79,219	+ 1,219
	S. 7,100			
<i>Col. 1.—Larger demands from districts.</i>				
B. Partially excluded areas		100	..	- 100
General.				
e. Superintendence—				
A. Pay of staff and other charges—				
Charged		2,400	2,400	..
Authorized	O. 11,300	} 11,300	12,021	+ 721
	S. 100			
	R. - 100			
B. Freight charges on stamps.		10,000	15,401	+ 5,401
<i>Col. 4.—Increased charges incurred for sending stamp cases from the coastal districts to the interior for safe custody.</i>				
C. Charges payable to or recoverable from Governments, Departments and others—				
Charged		- 500	- 535	- 35
f. Charges in England—High Commissioner for India—				
A. Sterling overseas pay—				
Charged		1,000	1,000	..
B. Stores for India		400	353	- 47
g. Loss or gain by exchange—				
Charged .. .. .		..	2	+ 2
Authorized .. .. .		..	1	+ 1
Totals				
	Charged—	3,400	3,402	+ 2
	Gross			
	Deductions	- 500	- 535	- 35
	Net	2,900	2,867	- 33
	Authorized	6,59,100	7,19,490	+ 60,390

Grant No. III—Stamps—*cont.*

Notes.

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

				In thousands of rupees.	
				Receipts.	Expenditure.
1938-39	..	..	..	1,73,37	4,72
1939-40	..	..	..	1,74,26	4,69
1940-41	..	..	..	1,80,14	5,41
1941-42	..	..	..	1,89,47	5,63
1942-43	..	..	..	2,17,87	7,22

2. *Administration of the grant—Charged.*—There was a saving of 1.1 per cent. in the final appropriation which is the same as the percentage of saving in the previous year.

. *Authorized.*—There was an excess of 9.2 per cent. in the final grant as against the saving of 2.2 per cent. in 1941-42. The excess occurred under "a.A.2."

3. *Remissions of, and abandonment of claims to, revenue otherwise than by law or rule having the force of law.*—(i) Claims amounting to Rs. 1,99,611 being arrears of stamp duty awarded to Government in pauper suits were written off as irrecoverable during 1942-43 owing to the defaulters possessing no property (Rs. 1,99,260) or to their whereabouts not being known or to other reasons (Rs. 351). (ii) Claims amounting to Rs. 369 on account of arrears of stamp duty and penalty were also written off as irrecoverable owing to the defaulters being paupers or to their whereabouts not being known.

4. *Losses.*—A sum of Rs. 3,934 being the excess discount paid to certain stamp vendors between March 1937 and January 1942 due to wrong interpretation of rules by the authorities was written off by Government during the year.

5. *Stock account.*—(1) The stock account of stamps of the Madras Stamp Office for 1942-43, excluding the transactions relating to postage stamps, is given below :—

	RS.
(i) Opening balance on the 1st April 1942 ..	4,47,937
(ii) Stamps received from (a) the Controller of Stamps, Nasik (2,41,120), (b) the Tahsildar, Madras (150)	2,41,270
(iii) Stamps utilized, sold or otherwise disposed of ..	2,36,688
(iv) Closing balance on the 31st March 1943 ..	4,52,519

The stock at the close of the year was duly verified and valued by the Assistant Superintendent of Stamps and found to agree with the book balance. The verification did not disclose any surplus stock. The closing balance was however stated to be in excess of the reserve limit prescribed. The Superintendent has promised to adjust the excess by a reduction in the indent for 1943-44.

Grant No. III—Stamps—*cont.*

(2) The following statement shows the stock account of stamps including postage stamps held in the mufassal depots in charge of District Collectors during the year 1942-43 :—

	RS.
(i) Opening balance on the 1st April 1942 ..	3,81,00,562
(ii) Received from the Controller of Stamps, Nasik	5,29,64,062
(iii) Returned by deceased vendors and the public	2,475
(iv) Returned as "spoilt" by vendors ..	8,567
Total ..	<u>9,10,75,666</u>
(v) Issued for sale or returned to Central Stamp Stores, etc.	5,18,94,382
(vi) Written off	103
(vii) Closing balance on the 31st March 1943 ..	3,91,81,181
Total ..	<u>9,10,75,666</u>

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

Grant No. IV—Forest.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.	
(1)		(2)	(3)	(4)	
10. Forest.		RS.	RS.	RS.	
a. General Direction—					
A. Pay of officers—					
Charged	O. 65,300	62,200	62,297	+	
	R. - 3,100				97
B. Pay of establishments—					
Authorized	O. 38,000	36,200	36,255	+	
	R. - 1,800				55
C. Clothing and equipment.	O. 29,000	31,000	29,191	-	
	R. 2,000				1,809
D. Other charges—					
Charged	O. 7,700	6,400	5,507	-	
	R. - 1,300				892
Authorized	O. 8,000	11,100	11,633	+	
	R. 3,100				532
<i>Col. 1.—Travelling allowance of staff due to shifting of office (Rs. 2,000) and enhanced dearness allowance (Rs. 1,100).</i>					
b. Conservancy and Works—					
I. Ordinary areas—					
A. Forest produce removed by Govern-ment agency.	O. 5,33,300	16,50,000	14,98,229	-	
	S. 11,16,700				- 1,51,771
<i>Col. 1.—Increased production and supply of sleepers, etc., to the Defence Department.</i>					
B. Timber and other produce removed from the forest by consumers and purchasers.	O. 1,71,000	1,87,200	1,88,054	+	
	S. 16,200				854
C. Maintenance, repairs and renewals—					
1. Feed and upkeep of cattle.	O. 1,10,000	1,25,500	1,30,196	+	
	S. 10,600				4,696
	R. 4,900				
<i>Col. 1.—Increased cost of upkeep of elephants (Rs. 11,100) and enhanced dearness allowance (Rs. 4,400).</i>					
2. Renewals or replacements of stores and tools and plant.	O. 14,200	15,500	15,621	+	
	R. 1,300				121
D. Communications and buildings—					
1. Roads and bridges ..	O. 1,58,000	2,00,300	2,15,648	+	
	S. 42,300				15,348
<i>Col. 1.—Several road works undertaken in connection with production of timber for war purposes.</i>					
2. Buildings and other works.	O. 67,900	71,300	68,839	-	
	R. 3,400				2,461
E. Conservancy and regeneration—					
1. Regeneration	O. 88,000	1,30,700	1,70,258	+	
	S. 42,700				39,558
<i>Col. 1.—Extensive cultivation of casuarina.</i>					
<i>Col. 4.—Expenditure on Pyrethrum cultivation.</i>					
2. Fire protection	O. 27,000	29,800	27,786	-	
	R. 2,800				2,014
<i>Col. 1.—Chiefly rise in wages.</i>					
3. Other works	O. 30,100	21,800	20,295	-	
	R. - 8,300				1,505
<i>Col. 1.—Chiefly postponement of some works (Rs. 6,500) and less printing of key maps (Rs. 1,200).</i>					

Grant No. IV—Forest—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
10. Forest—cont.		RS.	RS.	RS.
b. Conservancy and Works—cont.				
I. Ordinary areas—cont.				
F. Other charges	O. 43,500 } R. -2,100 }	41,400	37,246	- 4,154
Col. 4.—Full amount of taxes due to municipality not paid and smaller expenditure on lac operations owing to want of certain ingredients.				
G. Forest panchayats	O. 20,600 } R. 1,400 }	22,000	24,027	+ 2,027
H. Suspense—Works advances.	O. 1,500 } R. 4,100 }	5,600	7,452	+ 1,852
Col. 1.—Fluctuating item.				
II. Partially excluded areas—				
A. Forest produce removed by Government agency.	O. 4,400 } S. 32,600 }	37,000	36,856	- 144
Col. 1.—Extraction and supply of sleepers, etc., to the Defence Department.				
B. Timber and other produce removed from the forest by consumers and purchasers.	O. 18,100 } R. 1,800 }	19,900	19,784	- 116
C. Maintenance, repairs and renewals—				
1. Feed and upkeep of cattle.	O. 3,700 } R. -400 }	3,300	3,428	+ 128
2. Renewals or replacements of stores and tools and plant.	O. 4,200 } R. -1,100 }	3,100	3,365	+ 265
D. Communications and buildings—				
1. Roads and bridges.	..	4,500	4,395	- 105
2. Buildings and other works.	O. 5,300 } R. 1,000 }	6,300	6,417	+ 117
E. Conservancy and regeneration—				
1. Regeneration	O. 9,600 } R. 4,900 }	14,500	14,488	- 12
Col. 1.—Chiefly regeneration operations over larger areas.				
2. Fire protection	..	3,000	3,055	+ 55
3. Other works	..	800	718	- 82
F. Other charges	O. 3,800 } R. 700 }	4,500	1,815	- 2,685
Col. 4.—Chiefly compensations paid to certain muttadars could not be adjusted in full during the year for want of particulars.				
G. Suspense—Works advances.	..	100	..	- 100
Forest Panchayats	..	..	15	+ 15
c. Establishment—				
I. Ordinary areas—				
A. Pay of officers—				
Charged	O. 3,92,000 } S. 7,200 } R. 5,200 }	4,04,400	4,07,666	+ 3,266
Authorized	O. 1,67,600 } R. -17,200 }	1,50,400	1,55,774	+ 5,374

Col. 1.—(i) Formation of the timber supply circle with effect from the 19th September 1942 (Rs. 8,900), (ii) earlier retirement of an officer (Rs. 1,500) and (iii) recovery from Central Government on account of officers employed for Defence requirements (Rs. 6,800).

Grant No. IV—Forest—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
10. Forest—<i>cont.</i>		RS.	RS.	RS.
<i>c. Establishment—<i>cont.</i></i>				
<i>I. Ordinary areas—<i>cont.</i></i>				
B. Pay of establishments.	O. 10,90,700 R. -7,700	10,83,000	10,93,685	+ 10,685
C. Allowances and honoraria— Charged	O. 59,900 R. -8,300			
		51,600	54,296	+ 2,696
<i>Col. 1.—(i) Employment of officers late in the year (Rs. 2,500) and (ii) recovery from the Central Government on account of officers employed for Defence requirements (Rs. 5,000).</i>				
Authorized	O. 2,65,800 S. 67,100	3,32,900	3,41,208	+ 8,308
<i>Col. 1.—Enhanced dearness allowance.</i>				
D. Contingencies	O. 1,19,500 R. 10,400	1,29,900	1,30,036	+ 136
<i>II. Partially excluded areas—</i>				
A. Pay of officers		6,300	6,412	+ 112
B. Pay of establishments.	O. 82,000 R. -6,200	75,800	75,478	- 322
C. Allowances and honoraria.	O. 19,200 R. 2,300			
		21,500	21,792	+ 292
<i>Col. 1.—See "c.I.C." authorised.</i>				
D. Contingencies	O. 4,400 R. 500	4,900	4,768	- 132
<i>d. Charges in England—High Commissioner for India—</i>				
A. Leave salary and deputation pay— Charged	O. 18,400 R. 1,600	20,000	19,328	- 172
B. Sterling overseas pay— Charged	O. 52,000 R. -800			
		51,200	50,633	- 567
C. Allotment of pay of officers— Charged	O. 4,800 R. 6,600	11,400	11,400	..
Authorized	O. 2,400 R. 200			
		2,600	2,454	- 146
<i>e. Loss or gain by exchange—</i>				
A. Other than on stores— Charged	R. 100	100	142	+ 42
Authorized			5	+ 5
Totals		6,07,300	6,11,769	+ 4,469
		44,83,700	44,06,678	- 77,022

Notes.

The total net receipts and expenditure of the Department for the last five years are given below. The expenditure excludes charge on account of pensions and the cost of services rendered by other

Grant No. IV—Forest—*cont.*

service departments, *e.g.*, the Public Works Department and Stationery and Printing.

	In thousands of rupees.	
	Receipts.	Expenditure.
1938-39	45,63	40,17
1939-40	44,83	38,71
1940-41	48,48	37,52
1941-42	50,95	36,75
1942-43	71,89	50,18

2. *Administration of the grant—Charged.*—The excess in the final appropriation was 0·7 per cent. as against the saving of 7·1 per cent. in 1941-42.

Authorized.—There was a saving of 1·7 per cent. in the final grant as against 0·4 per cent. in the previous year.

3. *Stock account.*—The following is the stock account of the Forest department for 1942-43 as furnished by the Chief Conservator of Forests:—

Items of stores.	Opening balance on the 1st April 1942.	Receipts during the year.	Utilized, sold or otherwise disposed of.	Written off as shortage.	Results of re-valuation of stock + or —.	Closing balance on the 31st March 1943.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS.	RS.	RS.	RS.	RS.	RS.
1 Felled timber and other forest produce.	10,49,578	70,68,635	47,36,104	95,315	+ 4,90,806	37,77,600
2 Buildings	28,46,350	17,790	19,473	10,900	+ 1,652	28,35,419
3 Livestock	3,46,357	79,623	60,350	16,297	+ 9,245	3,58,578
4 Surveying and other instruments, machinery and tramways.	1,66,881	6,667	3,067	378	+ 2	1,70,105
5 Other stores	5,47,080	48,356	64,977	4,303	+ 199	5,26,355.

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

Grant No. V—Registration—Authorized.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
11. Registration.		RS.	RS.	RS.
a. Superintendence—				
A. Pay of officers	O. 15,800	15,600	15,586	— 14
	R. — 200			
B. Pay of establishments.	O. 26,000	25,300	25,286	— 14
	R. — 700			
C. Other charges	O. 16,700	21,600	21,137	— 463
	R. 4,900			
<i>Col. 1.—Mainly shifting of office to Bellary and back.</i>				
b. District charges—				
A. Ordinary areas—				
1. Pay of officers	O. 8,600	79,000	78,944	— 56
	R. — 6,600			
2. Pay of establishments.	O. 24,40,000	24,30,100	24,25,956	— 4,144
	S. 100			
	R. — 10,000	24,400	23,478	— 922
3. Remuneration to temporary section writers.	O. 18,500			
	R. 5,900			
<i>Col. 1.—Employment of additional temporary section writers in certain districts.</i>				
4. Allowances and hono- raria.	O. 86,900	2,18,700	2,16,439	— 2,261
	S. 1,29,000			
	R. 2,800			
<i>Col. 1.—Mainly enhanced dearness allowance.</i>				
5. Other charges	O. 2,11,800	2,15,300	2,12,682	— 2,618
	R. 3,500			
6. Charges recoverable from Governments, Departments, etc.	.. .. .	— 12,000	— 12,000	.. .. .
B. Partially excluded areas—Pay of establishments and other charges.	O. 5,100	5,300	5,220	— 80
	R. 200			
c. Charges in England—				
High Commissioner for India—				
Stores for India	R. 200	200	.. .. .	— 200
Totals {				
	Gross ..	30,35,500	30,24,728	— 10,772
	Deductions ..	— 12,000	— 12,000	.. .. .
	Net ..	30,23,500	30,12,728	— 10,772

Notes.

The total net receipts and expenditure of the Department for the last five years are given below. The expenditure excludes charges on account of pensions and the cost of services rendered by other service

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

departments, *e.g.*, the Public Works Department and Stationery and Printing.

			In thousands of rupees.	
			Receipts.	Expenditure.
1938-39	..	..	32,70	29,13
1939-40	..	..	32,96	28,73
1940-41	..	..	37,14	28,70
1941-42	..	..	40,06	28,68
1942-43	..	..	49,57	30,13

2. *Administration of the grant.*—The percentage of saving in the final grant was 0·4 as against 2·1 in the previous year.

3. *Losses.*—As a result of mob violence and incendiarism in August and December 1942, furniture, stationery and other Government property to the extent of Rs. 19,544 were lost in certain Registration Offices at mufassal stations. The loss was written off by Government.

Grant No. VI—Motor Vehicles Acts.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving —.
(1)		(2)	(3)	(4)
12. Charges on account of Motor Vehicles Acts.		RS.	RS.	RS.
a. Charges of collection—				
A. City	O. 22,300	23,200	23,904	+ 704
	S. 900			
B. Mufassal	O. 38,500	44,600	47,934	+ 3,334
	S. 6,100			
<i>Col. 1.—Enhanced rate of dearness allowance.</i>				
b. Inspection of motor vehicles—				
A. Pay of establishments.	O. 46,000	53,100	54,322	+ 1,222
	S. 5,400			
	R. 1,700			
<i>Col. 1.—Appointment of Motor Vehicles Inspectors for all districts.</i>				
B. Other charges—				
<i>Charged</i>	O. 4,000	100	161	+ 61
	R. - 3,900			
<i>Col. 1.—Less expenditure under honoraria to District Superintendents of Police for inspection of motor vehicles due to appointment of separate staff for that work.</i>				
Authorized	O. 11,900	12,900	11,486	- 1,414
	S. 2,700			
	R. - 1,700			
<i>Col. 1.—Chiefly grant of travelling allowance in lieu of conveyance allowance to Motor Vehicles Inspectors.</i>				
c. Compensations to local bodies—				
A. For loss of income from fees for licences granted to motor vehicles—				
<i>Charged</i>	O. 21,91,400	21,96,500	21,94,248	- 2,252
	R. 5,100			
B. For loss of income from tolls and taxation of motor vehicles—				
<i>Charged</i>	O. 45,82,100	37,51,000	37,50,952	- 48
	R. - 8,31,100			
<i>Col. 1.—Smaller payments due to reduction of receipts under Provincial Motor Vehicles Taxation Act.</i>				
d. Other charges—Administrative charges.				
1. Central Road Traffic Board—				
<i>Charged</i>	O. 18,600	16,700	17,150	+ 480
	R. - 1,900			
Authorized	O. 14,600	17,200	16,924	- 276
	S. 2,600			
<i>Col. 1.—(i) Additional staff (Rs. 1,600), (ii) shifting of office (Rs. 500) and (iii) enhanced rates of dearness allowance (Rs. 500).</i>				
2. Road Traffic Board—	O. 3,100	4,600	4,365	- 235
City..	S. 1,500			
3. Road Traffic Boards—	O. 61,400	91,400	77,953	- 13,447
Mufassal.	S. 30,000			
<i>Col. 1.—(i) Adjustment of cost of forms supplied in 1941-42 (Rs. 8,100), (ii) increase in establishment charges due to temporary staff, etc. (Rs. 16,200), (iii) arrear claims for erection of sign boards (Rs. 2,800) and (iv) enhanced rates of dearness allowance (Rs. 2,800).</i>				
<i>Col. 4.—(i) Mainly provision for additional staff sanctioned for maintenance of registers made twice (Rs. 6,000), (ii) adjustment of cost of Angle Iron posts was not effected within the year (Rs. 2,200) and (iii) debit of certain expenditure to Central Government (Rs. 2,200).</i>				

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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
12. Charges on account of Motor Vehicles Acts—<i>cont.</i>			
e. Charges in England—High Commissioner for India—Sterling overseas pay—			
<i>Charged</i>	O. 4,800 R. - 3,800	1,000	929 - 71
f. Loss or gain by exchange—			
<i>Charged</i>		2	+ 2
Surrenders or withdrawals within grant or appropriation—			
<i>Charged</i>	R. 8,35,600	8,35,600	.. - 8,35,600
Totals	{ <i>Charged</i> .. 68,00,900 <i>Authorized</i> .. 2,47,000	59,63,472 2,36,888	- 8,37,428 - 10,112

Notes.

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

	In thousands of rupees.	
	Receipts.	Expenditure.
1938-39	81,22	75,06
1939-40	80,50	74,87
1940-41	79,87	71,52
1941-42	77,06	70,72
1942-43	64,58	62,00

2. *Administration of the grant—Charged.*—There was a saving of 12·3 per cent. in the final appropriation as against a saving of 1·3 per cent. in 1941-42. The saving mainly occurred under “c.B.” The saving in the modified appropriation was 0·3 per cent. as against 0·1 per cent. in the previous year.

Authorized.—The saving in the final grant was 4·1 per cent. as against 1·5 per cent. in the previous year and it occurred mainly under ‘d. 3.’

Grant No. VII—Other Taxes and Duties.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
13. Other Taxes and Duties.				
		RS.	RS.	RS.
a. Charges on account of the Madras Regulation of the Sale of Cloth Act, 1937—				
A. Other charges .. O. 4,200 }				
	R. 1,000 }	5,200	5,212	+ 12
b. Charges under the Electricity Acts—				
A. Chief Electrical Inspector—				
1. Pay of officers—				
<i>Charged.. .. O. 14,000 }</i>				
	S. 7,600 }	21,600	21,657	+ 57
<i>Col. 1.—Appointment of an officer whose pay was charged.</i>				
<i>Authorized O. 9,000 }</i>				
	S. 6,800 }	15,800	15,648	- 152
<i>Col. 1.—Entertainment of additional staff to cope with increased work.</i>				
2. Pay of establishments. O. 21,400 }				
	S. 3,000 }	24,400	24,677	+ 277
<i>Col. 1.—See "b.A.I. Authorized."</i>				
3. Other charges—				
<i>Charged O. 1,700 }</i>				
	S. 500 }	2,200	2,191	- 9
<i>Authorized O. 26,900 }</i>				
	S. 15,100 }	43,300	42,637	- 663
	R. 1,300 }			
<i>Col. 1.—Shifting of office from Madras to Mettur and back and improvements to Electrical Laboratory.</i>				
B. Charges for collection of electricity duty—				
1. Pay of officers .. O. 2,600 }				
	R. - 500 }	2,100	2,048	- 52
2. Pay of establishments. O. 600 }				
	R. 100 }	700	656	- 44
3. Other charges .. O. 1,900 }				
	R. - 900 }	1,000	910	- 90
c. Entertainments Tax—				
1. Commission payable to local authorities. O. 82,200 }				
	R. 12,300 }	94,500	93,346	- 1,154
<i>Col. 1.—Increased payment of commission due to more collection of taxes.</i>				
2. Other charges .. O. 16,300 }				
	R. - 11,300 }	5,000	1,566	- 3,434
<i>Cols. 1 and 4.—Fluctuating item.</i>				
d. Commercial Taxes—				
A. Tobacco and Sales Taxes—				
1. Pay of officers—				
<i>Charged O. 32,900 }</i>				
	S. 17,600 }	49,900	46,744	- 3,156
	R. - 600 }			
<i>Col. 1.—Appointment of Fourth Member, Board of Revenue, from July 1942.</i>				
<i>Authorized O. 1,08,200 }</i>				
	S. 3,000 }	1,12,800	1,08,277	- 4,523
	R. 1,600 }			
2. Pay of establishments. O. 7,82,800 }				
	R. - 14,500 }	7,68,300	7,68,527	+ 227

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
18. Other Taxes and Duties—<i>cont.</i>		RS.	RS.	RS.
d. Commercial Taxes—<i>cont.</i>				
A. Tobacco and Sales Taxes—<i>cont.</i>				
3. Allowances and honoraria—				
<i>Charged</i>	O. 2,000 } S. 2,000 }	4,000	3,588	- 412
<i>Col. 1.—More tours by Commissioner of Commercial Taxes and Commercial Tax Officers.</i>				
Authorized	O. 1,87,900 } S. 14,700 }	2,02,600	2,16,114	+ 13,514
4. Contingencies	O. 1,07,000 } R. 10,900 }	1,17,900	1,16,247	- 1,653
<i>Col. 1.—(i) Purchase of furniture (Rs. 4,700), (ii) payment of rent (Rs. 2,400), (iii) dearness allowance to penmenials (Rs. 2,500) and (iv) increased expenditure under postage and telegram charges (Rs. 1,300).</i>				
B. Motor Spirits Tax—				
1. Pay of establishment and other charges.		1,400	1,092	- 308
e. Charges in England—				
High Commissioner for India—				
A. Leave salaries and deputation pay—				
<i>Charged</i>			787	+ 787
B. Sterling overseas pay—				
<i>Charged</i>		4,400	6,556	+ 2,156
C. Allotment of pay of officers—				
<i>Charged</i>	O. 1,600 } R. 600 }	2,200	2,135	- 65
f. Loss or gain by exchange—				
<i>Charged</i>			16	+ 16
Totals		{ <i>Charged</i> .. 84,300 <i>Authorized</i> .. 13,95,000	83,674 13,96,957	- 626 + 1,957

Notes.

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

	In thousands of rupees.	
	Receipts.	Expenditure.
1938-39	3,19	64
1939-40	79,28	9,09
1940-41	1,30,02	13,55
1941-42	1,20,35	13,91
1942-43	1,45,48	14,81

2. *Administration of the grant—Charged.*—The percentage of saving in the final appropriation was 0·7 as against 16·0 in the previous year.

Authorized.—There was an excess of 0·1 per cent. in the final grant as against the saving of 1·9 per cent. in 1941-42.

Grant No. VIII—Irrigation.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working expenses.		RS.	RS.	RS.
Irrigation Works—Productive Works.				
a. Extensions and Improvements—				
Charged	R.	200	142	58
Authorized	O.	1,96,200		
	S.	200		
	R.	11,800	2,08,200	2,09,341
				+ 1,141
b. Maintenance and Repairs—				
Charged			142	142
Authorized	O.	18,90,100		
	R.	1,59,700	20,49,800	20,74,532
				+ 24,732
c. Establishment—				
A. Special establishment		900	831	69
Irrigation Works—Unproductive Works.				
d. Extensions and Improvements.	{ O. 12,800 } R. - 10,800	2,000	388	- 1,612
<i>Col. 1.—(i) Revision of estimate for a work (Rs. 8,000) and (ii) reclassification of another work under "19. Construction of Navigation, etc." (Rs. 2,200).</i>				
e. Maintenance and Repairs.	{ O. 2,45,200 } R. 29,700	2,74,900	2,69,007	- 5,893
<i>Col. 1.—Execution of more repairs on account of flood.</i>				
Navigation, Embankment and Drainage Works—Unproductive Works.				
f. Extensions and Improvements.	{ O. 49,400 } R. 1,47,900	1,97,300	1,99,465	+ 2,165
<i>Col. 1.—(i) Improvements to the Buckingham Canal by deepening its bed (Rs. 1,25,400) and (ii) construction of a masonry lock near Pulicat Lake (Rs. 22,500).</i>				
g. Maintenance and Repairs.	{ O. 1,90,700 } R. - 30,300	1,60,400	1,68,666	+ 8,266
<i>Col. 1.—Repairs to the Buckingham Canal were not found necessary to the extent anticipated.</i>				
Pension charges—				
Charged	O. 13,400 } R. - 900	12,500	11,395	- 1,105
Authorized	O. 74,300 } R. 2,600	76,900	79,368	+ 2,468
Provision for flood repairs.	{ O. 1,91,500 } R. - 1,91,500			
<i>Col. 1.—Reappropriated to the respective irrigation systems in which flood repairs were found necessary.</i>				

Grant No. VIII—Irrigation—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
17. Interest on Works for which Capital Accounts are kept.		RS.	RS.	RS.
a. Irrigation Works—				
1. Productive—				
Charged O. 67,15,000 } R. - 1,28,000 }		65,87,000	65,87,476	+ 476
2. Unproductive—				
Charged O. 17,07,000 } R. 1,19,000 }		18,26,000	18,25,647	- 353
b. Navigation, Embankment and Drainage Works—				
Unproductive—				
Charged O. 3,94,000 } S. 2,000 } R. 9,000 }		4,05,000	4,00,614	- 4,386
18. Other Revenue Expenditure financed from Ordinary Revenues.				
Irrigation Works—Works for which no capital accounts are kept.				
Public Works Department.				
a. Works—				
Charged R. 100		100	100	
Authorized O. 41,100 } S. 6,600 } R. - 300 }		47,400	46,912	- 488
Col. 1.—See detailed statement of expenditure on important new works.				
b. Extensions and Improve-ments.	O. 1,07,300 } R. - 29,900 }	77,400	78,757	+ 1,357
Col. 1.—(i) Delay in land acquisition (Rs. 8,900), (ii) scarcity of labour (Rs. 4,900) and (iii) postponement of works, etc. (Rs. 16,100).				
c. Maintenance and Repairs.	O. 12,32,400 } R. - 24,600 }	12,07,800	12,37,329	+ 29,529
Miscellaneous expenditure.				
d. Establishments—				
A. Pay of officers and establishments—				
Charged S. 1,300		1,300	1,275	- 25
Authorized O. 15,800 } S. 12,800 } R. 2,000 }		30,600	30,488	- 112
Col. 1.—Establishment sanctioned for investigation and preparation of estimates and plans for the construction of reservoir on the Godavari and Sabari.				
B. Other charges—				
Charged			109	+ 109
Authorized O. 3,600 } S. 4,200 } R. 4,400 }		12,200	11,528	- 672
Col. 1.—See "d.A."				
e. Tools and Plant	R. - 18,400	- 18,400	- 19,631	- 1,231
Col. 1.—Write-back of expenditure on the "Purchase of Calyx drills" to "f. Other charges."				

Grant No. VIII—Irrigation—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
18. Other Revenue Expenditure financed from Ordinary Revenues—cont.		RS.	RS.	RS.
Irrigation Works—Works for which no capital accounts are kept—cont.				
Miscellaneous expenditure—cont.				
f. Other charges—				
Other projects	O. 20,500 } R. 34,700 }	55,200	54,333	- 867
<i>Col. 1.—(i) See explanation under 'e' (Rs. 18,400), (ii) special division sanctioned in October 1942 (Rs. 8,300) and (iii) trial borings in the bed of the Godavari (Rs. 5,600) and in the line of the proposed dam across the Sabari (Rs. 1,900).</i>				
l. Grants-in-aid		7,500	7,500	..
Minor Irrigation—Revenue Department.				
g. Works—				
A. Ordinary areas	O. 18,500 } R. - 6,100 }	12,400	11,073	- 1,327
<i>Col. 1.—Execution of smaller number of works owing to the presence of water in the tanks.</i>				
B. Partially excluded areas.	{ O. 1,000 } R. - 900 }	100	43	- 57
h. Maintenance and repairs—				
A. Ordinary areas	O. 8,51,100 } R. - 1,40,100 }	7,11,000	6,89,561	- 21,439
<i>Col. 1.—Reappropriated to the sub-head "h.C."</i>				
B. Partially excluded areas.	{ O. 7,000 } R. - 900 }	6,100	6,966	+ 866
C. Provision for flood repairs.	{ O. 26,600 } R. 1,55,700 }	1,82,300	1,75,199	- 7,101
<i>Col. 1.—More repairs due to flood</i>				
j. Establishment—				
A. Ordinary areas—				
1. Pay of establishments.		1,91,800	1,79,590	- 12,210
2. Other charges	O. 52,400 } R. 1,300 }	53,700	57,130	+ 3,430
B. Partially excluded areas—				
1. Pay of establishments and other charges.	{ O. 6,300 } R. - 300 }	6,000	6,169	+ 169
k. Tools and plant—				
A. Ordinary areas	O. 300 } R. 100 }	400	304	- 96
Miscellaneous expenditure.				
l. Grants-in-aid	O. 1,400 } R. 300 }	1,700	1,633	- 67
Navigation, Embankment and Drainage Works—Works for which no capital accounts are kept.				
Public Works Department.				
m. Works	O. 9,200 } R. - 5,300 }	3,900	2,856	- 1,044
<i>See detailed statement of expenditure on important new works.</i>				
n. Extensions and improvements.	O. 1,52,900 } R. 2,900 }	1,55,800	1,55,420	- 380
o. Maintenance and repairs ..	O. 4,70,400 } R. - 31,200 }	4,39,200	4,27,068	- 12,132

Grant No. VIII—Irrigation—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
18. Other Revenue Expenditure financed from Ordinary Revenues—cont.	RS.	RS.	RS.
Navigation, Embankment and Drainage Works—Works for which no capital accounts are kept—cont.			
Miscellaneous expenditure.			
Establishment—			
Other charges .. .. .	.. .. .	58	+ 58
r. Other charges	O. 2,100 } R. - 3,900 }	- 1,800	- 1,782
			+ 18
<i>Col. 1.—Write-back of outlay on the work of trial borings in the bed of the Godavari to the head "f. Other charges."</i>			
Lump addition for regrant of lapses.	O. 200 } R. - 200 }	.. .. .	.. .. .
Lump deduction for probable savings.	O. - 800 } R. 800 }	.. .. .	.. .. .
Provision for flood repairs	O. 1,55,500 } R. - 1,55,500 }	.. .. .	.. .. .
<i>Col. 1.—See "XVII. Provision for flood repairs."</i>			
19. Construction of Irrigation, Navigation, Embankment and Drainage Works.			
A. Financed from ordinary revenues—			
Irrigation Works—Productive.			
a. Works	O. 700 } R. - 200 }	500	445
			- 55
Unproductive.			
b. Works	O. 7,000 } R. - 4,000 }	3,000	3,067
			+ 67
Navigation Works.			
Unproductive.			
c. Works	S. 1,48,400 } R. 94,600 }	2,43,000	2,44,267
			+ 1,267
<i>a, b and c.—See detailed statement of expenditure on important new works.</i>			
Pension charges—			
Charged	R. 1,000	1,000	520
Authorized	O. 200 } R. 6,000 }	6,200	2,400
			- 480
			- 3,800
<i>Col. 1.—Based on probable requirements.</i>			
<i>Col. 4.—Decrease in establishment charges.</i>			
Lump addition for regrant of lapses.	O. 200 } R. - 200 }	.. .. .	.. .. .
Lump deduction for probable savings.	O. - 100 } R. 100 }	.. .. .	.. .. .
Totals { Charged	88,32,700	88,27,136	- 5,564
{ Authorized	64,05,400	64,10,281	+ 4,881

Grant No. VIII—Irrigation—*cont.*

Notes.

Administration of the grant—Charged.—The saving in the final appropriation was 0·06 per cent. as against 0·1 per cent. in 1941-42.

Authorized.—The percentage of excess in the final grant was ·08 as against the saving of 3·4 in the previous year.

2. *Losses.*—The floods in August 1942 caused damages to the river banks in the Godavari Headworks division to the extent of about Rs. 2,600. The work is proposed to be reconstructed at a cost of Rs. 9,900.

3. Detailed statement of expenditure on important new works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, Less —.	Modified appropriation. More +, Less —.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—IRRIGATION WORKS—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—					

CHARGED.

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

Construction of a surplus weir at the head Chali-vagu breach in Yerracalva.	..	100	100	+ 100	..
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Estimate Rs. 27,000; expenditure to end of March 1943, Rs. 16,568; balance Rs. 10,432; work in progress.

AUTHORISED.

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

Excavating a direct irrigation channel from the right bank of the Pennar to irrigate certain villages in Siddhout taluk.	5,000	500	507	- 4,493	+ 7
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Estimate Rs. 1,15,500; expenditure to end of March 1943, Rs. 507; balance Rs. 1,14,993; work in progress.

Col. 3.—Delay in preparation of estimates.

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

(Collectively)	30,100	30,300	30,306	+ 206	+ 6
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III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—

1. Excavating a supply channel to the Gottur Mali Devaroya Cheruvu.	..	500	501	+ 501	+ 1
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Estimate not sanctioned; expenditure to end of March 1943, Rs. 501; work in progress.

Grant No. VIII—Irrigation—cont.

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

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

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

AUTHORISED—cont.

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

2. Excavating a channel from the right bank of the Pennar to irrigate lands in Gangavaram and Vibravaram villages, Cuddapah district.	..	500	509	+ 509	+ 9
Estimate Rs. 15,200; expenditure to end of March 1943, Rs. 509; balance Rs. 14,691; work in progress.					
3. Formation of a new tank in Motur Chintalapalli village, Anantapur district.	..	500	492	+ 492	- 8
Estimate Rs. 21,011; expenditure to end of March 1943, Rs. 492; balance Rs. 20,519; work in progress.					
4. Restoration of the Beera-peruvu cheruvu, Chittoor district.	..	500	471	+ 471	- 29
Estimate Rs. 89,000; expenditure to end of March 1943, Rs. 471; balance Rs. 88,529; work in progress.					
5. Construction of a reservoir across Kuttalavanka or restoration of Gazulapalli tank.	..	100	98	+ 98	- 2
Estimate not sanctioned, expenditure to end of March 1943, Rs. 98; work in progress.					
6. Constructing a reservoir across Chinna Tekkur vagu, Kurnool district.	..	500	554	+ 554	+ 54
Estimate not sanctioned, expenditure to end of March 1943, Rs. 554; work in progress.					
7. Constructing a reservoir across Gangayapuram vagu, Kurnool district.	..	500	620	+ 620	+ 120
Estimate not sanctioned, expenditure to end of March 1943, Rs. 620; work in progress.					
8. Constructing a reservoir across Paleru at Owk.	..	3,000	3,272	+ 3,272	+ 272
Estimate not sanctioned, expenditure to end of March 1943, Rs. 3,272; work in progress. Col. 3.—Work sanctioned late as a part of grow more food campaign.					
9. Restoration of the ancient and supply channel to Reed Kovathatai tank, Trichinopoly district.	..	100	100	+ 100	..
Estimate not sanctioned, expenditure to end of March 1943, Rs. 100; work in progress.					

Grant No. VIII—Irrigation—cont.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, Less —.	Modified appropriation. More +, Less —.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
18. OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—IRRIGATION WORKS—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—cont.					

AUTHORISED—cont.

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

10. Constructing an aicut across Pillaperu and excavating a new channel to improve supply to Mopad main channel.	..	100	100	+ 100	..
Estimate not sanctioned, expenditure to end of March 1943, Rs. 100 ; work in progress.					
11. Formation of a new tank in Mogali Cherla village.	..	100	100	+ 100	..
Estimate not sanctioned, expenditure to end of March 1943, Rs. 100 ; work in progress.					
12. Restoration of the Ponneri tank, Udaiyarpalayam taluk, Trichinopoly district.	..	100	103	+ 103	+ 3
Estimate not sanctioned, expenditure to end of March 1943, Rs. 103 ; work in progress.					
13. Provision of irrigation facilities for the Padugai lands between the Cauvery and the Kodamurthi rivers, Tanjore district.	..	100	..	..	- 100
Estimate not sanctioned.					
IV.—MINOR WORKS (COLLECTIVELY).	6,000	10,000	9,179	+ 3,179	- 821
Col. 3.—Work sanctioned late in September 1942.					

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

IV.—MINOR WORKS (COLLECTIVELY).	9,200	3,900	2,856	- 6,344	- 1,044
Col. 3.—Delay in land acquisition.					

Totals	{ Charged ..	100	100	+ 100	..
	{ Authorized ..	50,300	51,300	49,768	- 532 - 1,532

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

Productive.

IV.—MINOR WORKS (COLLECTIVELY).	700	500	445	- 255	- 85
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Grant No. VIII—Irrigation—cont.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, Less -.	Modified appropriation. More +, Less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—FINANCED FROM ORDINARY REVENUES—cont.					
Unproductive.					
I.—MAJOR WORKS COSTING ABOVE RS. 1,00,000 FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—					
Duvvaleru project	2,000	2,900	2,967	+ 967	+ 67
Estimate Rs. 1,16,500; expenditure to end of March 1943, Rs. 1,01,365; balance Rs. 15,135; work in progress.					
Col. 3.—Late sanction to estimate.					
II.—OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—(COLLECTIVELY)					
	5,000	100	100	- 4,900	..
Col. 3.—Late sanction to estimates.					
Navigation works unproductive.					
III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—					
1. Improvements to the Madras wharf at Basin Bridge.		1,03,000	1,04,293	+1,04,293	+ 1,293
Estimate Rs. 1,38,000; expenditure to end of March 1943, Rs. 1,12,897; balance Rs. 25,103; work in progress.					
Col. 3.—Urgent works.					
2. Provision of wharf between Trevelyan Basin and Basin Bridge.		1,40,000	1,39,939	+1,39,939	- 61
Estimate Rs. 2,25,000; expenditure to end of March 1943, Rs. 1,40,040; balance Rs. 84,960; work in progress.					
Col. 3.—See item 1 above.					
3. Re-constructing the Kothapatnam bridge across the Buckingham Canal.			35	+ 35	+ 35
Estimate Rs. 25,644; expenditure to end of March 1943, Rs. 18,958; work completed.					
Total ..	7,700	2,46,500	2,47,779	+2,40,079	+ 1,279

Important comments.

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

	RS.
	LAKHS.
Original appropriation	58
Modified appropriation	2.98
Expenditure	2.98

Grant No. VIII--Irrigation--*cont.*

Modifications in the original appropriation amounting to a net increase of Rs. 2.4 lakhs, i.e., more than 400 per cent of the original appropriation, were made during the year. This was due to two urgent navigation works which were introduced late in the year 1941-42. Only two works estimated to cost above Rs. 1 lakh were originally provided in the budget estimates. The net amount resumed on these two works was Rs. .04 lakh due chiefly to delay in the preparation of the estimate for one of them.

The actual expenditure as compared with the modified appropriation showed a very small saving of Rs. 253 which is negligible.

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

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
25. General Administration—		RS.	RS.	RS.
Heads of Provinces, Ministers and Secretariat and Headquarters Establishments.				
Heads of Provinces and Ministers.				
a. Salary of the Governor—				
Charged		1,20,000	1,20,000	—
b. Sumptuary allowance—				
Charged		18,000	18,000	—
c. Secretarial staff of the Governor—				
1. Pay of officers—				
Charged	O. 31,800	29,700	29,076	— 26
	R. — 2,100			
2. Other charges—				
Charged	O. 44,700	53,800	53,490	— 310
	R. 9,100			
Col. 1.—Increased expenditure under contingencies due to increase in telephone, trunk telephone and telegram charges, cables and railway freight.				
d. Staff and household of the Governor—				
A. Military Secretary, Aides-de-Camp and office establishment—				
1. Pay of officers—				
Charged	O. 58,100	56,500	55,466	— 1,034
	R. — 1,600			
2. Pay of establishments—				
Charged	O. 22,200	22,100	21,977	— 123
	R. — 100			
3. Allowances—				
Charged	O. 15,800	17,100	16,024	— 1,075
	R. 1,300			
4. Contingencies—				
Charged	O. 9,000	10,700	12,110	+ 1,410
	R. 1,700			
6. Stationery and printing for Government House—				
Charged	O. 7,300	8,300	5,198	— 102
	R. — 2,000			
Col. 1.—Chiefly economies effected.				
B. Band establishments—				
1. Pay of establishments—				
Charged	O. 25,900	12,600	13,593	— 7
	R. — 12,300			
Col. 1.—Militarization of the Band.				
2. Other charges—				
Charged	O. 16,600	10,800	10,782	— 18
	R. — 5,800			
Col. 1.—See “d.B.I.”				
C. Maintenance of Furnishings of Official Residences—				
1. Government House furniture—Inauguration grant—				
Charged	O. 21,500	2,700	2,730	+ 30
	R. — 18,800			
Col. 1.—Postponement of purchase of furniture due to war conditions.				
2. Government House furniture—Maintenance grant—				
Charged		21,500	21,490	— 10

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

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving - (4)
25. General Administration, etc.—cont.	RS.	RS.	RS.
Heads of Provinces and Ministers—cont.			
d. Staff and Household of the Governor—cont.			
D. His Excellency the Governor's Body Guard—			
1. Pay and allowance of officers—			
Charged			
O. 14,500	} 12,700	} 12,623	} - 77
R. - 1,800			
2. Pay and allowances of establishments—			
Charged			
O. 38,900	} 40,800	} 38,435	} - 2,365
R. 1,900			
3. Other charges—			
Charged			
O. 69,400	} 48,400	} 44,846	} - 3,554
R. - 21,000			
<i>Col. 1.—(i) Savings under fuel, petrol, light stores, equipment, etc., owing to their supply by Defence Department (Rs. 13,600), (ii) horses and clothing were not purchased to the extent anticipated (Rs. 7,400).</i>			
E. Medical establishments—			
Charged			
O. 31,200	} 25,600	} 25,196	} - 404
R. - 5,600			
<i>Col. 1.—Full-time Surgeon not appointed (Rs. 10,200) counterbalanced by the excess due to increased cost of medicines, etc., and payment of Health Inspector's salary not anticipated at budget stage (Rs. 4,600).</i>			
F. Maintenance of gardens in Government Houses—			
1. Pay of establishment and other charges—			
Charged			
	7,400	7,022	- 378
2. Maintenance charges—			
Charged			
O. 41,600	} 46,600	} 46,806	} + 206
R. 5,000			
<i>Col. 1.—Mainly dearness allowance to establishment.</i>			
g. Expenditure from contract allowance—			
Charged			
O. 90,000	} 92,000	} 92,000	} ..
R. 2,000			
f. Tour expenses—			
A. Special Train for His Excellency's own use and haulage of his saloon carriages—			
Charged			
O. 25,000	} 16,000	} 14,835	} - 1,165
R. - 9,000			
<i>Col. 1.—Fluctuating item.</i>			
B. Reserved accommodation for the members of His Excellency's family and payments and presents for services rendered on tour—			
Charged			
	5,000	3,462	- 1,538
C. Other miscellaneous charges—			
Charged			
O. 71,000	} 73,400	} 75,857	} + 2,457
R. 2,400			
D. Purchase and upkeep of motor cars and motor lorries—			
Charged			
O. 12,000	} 10,500	} 10,843	} + 343
R. - 1,500			
E. Maintenance of State saloons—			
Charged			
O. 18,000	} 17,500	} 17,452	} - 48
R. - 500			
Miscellaneous.			
g. Discretionary grants by Heads of Provinces—			
Discretionary grants by His Excellency the Governor.	15,000	25,000	

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
25. General Administration, etc.—<i>cont.</i>		RS.	RS.	RS.
Miscellaneous—<i>cont.</i>				
h. Ministers—				
A. Pay of officers—				
Charged		100		- 100
Authorized		100		- 100
B. Pay of establishments				
		100		- 100
C. Other charges—				
Charged		100		- 100
Authorized		100		- 100
hh. Advisers—				
A. Pay of officers—				
Charged	O. 1,85,600	1,92,100	1,98,603	+ 6,503
	R. 6,500			
B. Pay of establishments	O. 16,600	18,700	18,706	+ 6
	R. 2,100			
<i>Col. 1.—Based on actuals.</i>				
C. Other charges—				
Charged	O. 16,000	18,500	21,231	+ 2,731
	R. 2,500			
<i>Cols. 1 and 4.—Larger number of tours than anticipated.</i>				
Authorized	O. 16,200	9,600	11,226	+ 1,626
	R. - 6,600			
<i>Col. 1.—Minimum number of staff taken on tours and decrease in bill allowance due to restricted stay at Ootacamund.</i>				
Secretariat and Headquarters Establishments.				
j. Civil Secretariats—				
A. Chief Secretariat—				
1. Pay of officers—				
Charged	O. 87,700	58,100	60,872	+ 2,772
	R. - 29,600			
<i>Col. 1.—Post budget decision to meet the pay of the Additional Secretary, Public and Director of War Publicity under '64. B. Civil Defence.'</i>				
Authorized	O. 26,900	15,300	14,203	- 1,097
	R. - 11,600			
<i>Col. 1.—Post budget decision to meet the pay of Information Officer and Special Press Adviser under '64. B. Civil Defence.'</i>				
2. Pay of establishments.				
	O. 81,200	47,800	49,060	+ 1,260
	R. - 33,400			
<i>Col. 1.—Transfer of the cost of the part of the establishments to '64. B. Civil Defence.'</i>				
3. Other charges—				
Charged	O. 3,000	2,100	2,009	- 91
	R. - 900			
Authorized	O. 10,700	25,700	23,747	- 1,953
	R. 15,000			
<i>Col. 1.—(i) Shifting of office from Madras to Madanapalle and back (Rs. 3,500), (ii) bill allowance to staff sanctioned at Ootacamund (Rs. 9,500) and (iii) enhanced dearness allowance (Rs. 2,000).</i>				
B. Finance Secretariat—				
1. Pay of officers—				
Charged	O. 52,800	47,500	47,515	+ 15
	R. - 5,300			
Authorized	O. 24,100	20,500	20,431	- 69
	R. - 3,600			

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving —.
(1)		(2)	(3)	(4)
25. General Administration, etc.—cont.		RS.	RS.	RS.
Secretariat and Headquarters Establishments—cont.				
j. Civil Secretariats—cont.				
B. Finance Secretariat—cont.				
2. Pay of establishments.	O. 1,04,300 S. 100 R. — 4,000	1,00,400	99,735	— 665
3. Other charges—				
Charged	O.	900	797	— 103
Authorized	O. 4,600 R. 17,900	22,500	22,060	— 440
<i>Col. 1.—(i) Move of part of office to Madanapalle and back and part to Ootacamund (Rs. 6,200), (ii) hill allowance (Rs. 2,900) and (iii) enhanced dearness allowance (Rs. 1,800).</i>				
C. Revenue Department—				
1. Pay of officers—				
Charged	O. 48,600 R. — 200	48,400	48,430	+ 30
Authorized	O. 6,500 R. 700	7,200	7,303	+ 103
2. Pay of establishments.	O. 57,600 R. — 2,200	55,400	55,778	+ 378
3. Other charges—				
Charged	O. 2,000 R. — 400	1,600	1,659	+ 59
Authorized	O. 2,800 R. 16,000	18,800	18,939	+ 139
<i>Col. 1.—(i) Travelling allowances to staff shifted to Ootacamund and Madanapalle and grant of hill allowances (Rs. 14,800) and (ii) dearness allowance (Rs. 1,200).</i>				
D. Development Department—				
1. Pay of officers—				
Charged	O. 61,700 R. — 6,500	55,200	54,694	— 506
<i>Col. 1.—Post budget decision to debit to "64. B. Civil Defence" a portion of the pay of Under Secretary for doing work connected with control of prices.</i>				
Authorized	O. 5,300 R. — 400	4,900	4,763	— 137
2. Pay of establishments.	O. 52,500 S. 100 R. — 5,200	47,400	41,490	— 5,910
<i>Col. 4.—See "j. D. 1. Charged."</i>				
3. Other charges—				
Charged	O. 1,100 R. 900	2,000	2,619	+ 619
Authorized	O. 5,300 S. 11,300 R. 5,600	22,200	22,654	+ 454
<i>Col. 1.—(i) Increased expenditure on travelling allowance due to move of part of staff to Mufassal stations (Rs. 5,000), (ii) hill allowance (Rs. 10,400) and (iii) enhanced dearness allowance (Rs. 1,500).</i>				
E. Education and Public Health Department—				
1. Pay of officers—				
Charged	O. 52,800 R. — 1,000	51,800	51,765	— 35
Authorized	O. 11,900 S. 100 R. 1,400	13,400	13,573	+ 173
2. Pay of establishments.	O. 84,900 R. — 1,700	83,200	83,028	— 172

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
25. General Administration, etc.—<i>cont.</i>		RS.	RS.	RS.
Secretariat and Headquarters Establishments—<i>cont.</i>				
j. Civil Secretariats—<i>cont.</i>				
E. Education and Public Health Department—<i>cont.</i>				
3. Other charges—				
<i>Charged</i>	O.	800		
	R.	- 300	500	500
<i>Authorized</i>	O.	6,500		
	S.	21,600	28,400	29,434
	R.	300		+ 1,034
<i>Col. 1.—(i) Hill allowance (Rs. 14,800), (ii) enhanced dearness allowance (Rs. 2,000) and (iii) travelling allowance on account of shifting of office (Rs. 5,100).</i>				
F. Public Works Department—				
1. Pay of officers—				
<i>Charged</i>	O.	43,000	47,600	47,803
	R.	4,600		+ 2
<i>Col. 1.—Increase in the pay of Under Secretary due to promotion to senior scale and debit to this head of half of the pay of Secretary, Madras Board of Transport for 3 months.</i>				
<i>Authorized</i>	O.	6,400	6,700	6,641
	R.	300		- 59
2. Pay of establishments.	O.	64,000	68,800	68,535
	S.	500		- 265
	R.	4,300		
3. Other charges—				
<i>Charged</i>	O.	600	1,000	1,131
	R.	400		+ 131
<i>Authorized</i>	O.	2,900	19,300	19,114
	S.	10,900		- 186
	R.	5,500		
<i>Col. 1.—Mainly (i) hill allowance (Rs. 10,600), (ii) enhanced dearness allowance (Rs. 1,400) and (iii) travelling allowance, etc., on account of shifting of office (Rs. 4,400).</i>				
G. Home Department—				
1. Pay of officers—				
<i>Charged</i>	O.	42,700	62,400	62,203
	S.	100		- 193
	R.	19,600		
<i>Col. 1.—Creation of additional post of Joint Secretary to cope with the increased work.</i>				
<i>Authorized</i>	O.	6,000	5,600	5,602
	R.	400		+ 2
2. Pay of establishments.	O.	67,700	65,100	66,300
	R.	- 2,600		+ 1,200
3. Other charges—				
<i>Charged</i>	O.	700	1,300	1,667
	R.	600		+ 367
<i>Authorized</i>	O.	3,600	19,700	21,215
	S.	13,100		+ 1,515
	R.	3,000		
<i>Col. 1.—Mainly move of non-essential staff to Ootacamund and grant of hill allowance.</i>				
H. Legal Department—				
1. Pay of officers				
	O.	39,300	40,100	40,147
	R.	800		+ 47
2. Pay of establishments.				
	O.	20,800	17,800	17,775
	R.	- 3,000		- 25
3. Other charges				
	O.	3,400	3,900	3,978
	R.	500		+ 78

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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
25. General Administration, etc.—<i>cont.</i>	RS.	RS.	RS.
Secretariat and Headquarters Establishments—<i>cont.</i>			
j. Civil Secretariats—<i>cont.</i>			
J. Local Administration Department—			
1. Pay of officers—			
<i>Charged</i>	O. 32,600 } R. 200 }	32,800	32,800
<i>Authorized</i>	O. 20,000 } R. 300 }	20,300	20,269 - 31
2. Pay of establishments.	O. 68,200 } R. - 5,000 }	63,200	63,238 + 38
3. Other charges—			
<i>Charged</i>	O. 1,000 } R. - 600 }	400	324 - 76
<i>Authorized</i>	O. 3,200 } R. 22,300 }	25,500	28,767 + 3,267
<i>Col. 1.—(i) Move of part of office to Madanapalle and Ootacamund (Rs. 20,000) and (ii) enhanced dearness allowance (Rs. 2,000).</i>			
<i>Col. 4.—Payment of travelling allowance to members of Panchayat Bill Advisory Committee.</i>			
K. Charges common to all Civil Secretariats—			
1. Pay of establishments.	O. 75,700 } R. 4,600 }	80,300	81,604 + 1,304
2. Other charges	O. 85,100 } S. 54,200 } R. 29,900 }	1,69,200	2,06,849 + 37,649
<i>Col. 1.—(i) Additional menials (Rs. 2,100), (ii) reinstatement of telephones (Rs. 1,100), (iii) increased postage and telegram charges (Rs. 30,000), (iv) enhanced dearness allowance (Rs. 5,000) and (v) shifting of a portion of Secretariat to mufasal and back (Rs. 45,900).</i>			
<i>Col. 4.—Chiefly shifting of part of Secretariat to Madanapalle and back and to Ootacamund.</i>			
L. Saluting battery		1,900	2,146 + 246
M. Madras Record Office	O. 83,100 } R. 9,600 }	92,700	91,624 - 1,076
<i>Col. 1.—(i) Transport of racks and records from Madras to the interior for safe custody (Rs. 7,600) and (ii) construction of a temporary shed (Rs. 2,000).</i>			
N. Translators—			
<i>Charged</i>		200	200
<i>Authorized</i>	O. 52,000 } R. 4,600 }	56,600	56,609 + 9
O. Inspector of Municipal Councils and Local Boards—			
1. Pay of officers—			
<i>Charged</i>	O. 33,800 } R. - 8,300 }	25,500	25,490 - 10
<i>Authorized</i>	O. 37,700 } R. 4,300 }	42,000	41,837 - 163
<i>Col. 1.—Changes in personnel.</i>			
2. Pay of establishments.	O. 32,000 } R. - 800 }	31,200	31,398 + 198
3. Other charges—			
<i>Charged</i>	O. 2,400 } R. 100 }	2,500	2,355 - 145
<i>Authorized</i>	O. 27,500 } R. 4,500 }	32,000	31,631 - 369
<i>Col. 1.—(i) Shifting of office to Tanjore and back (Rs. 1,800), (ii) enhanced dearness allowance (Rs. 1,600), (iii) increased touring (Rs. 600) and (iv) payment of presidency allowance to temporary staff (Rs. 500).</i>			

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
25. General Administration, etc.—cont.		RS.	RS.	RS.
Secretariat and Headquarters Establishments—cont.				
j. Civil Secretariats—cont.				
P. 1. Elections to Local Boards and Municipalities.	{ O. 87,500 R. - 83,200 }	4,300	4,339	+ 39
Col. 1.—Postponement of elections.				
2. Charges recoverable from Governments, Departments, etc.	{ O. - 87,500 R. 83,200 }	- 4,300	- 4,339	- 39
Col. 1.—See "j.P.I."				
Q. Elections to Non-Union Panchayats.	{ O. 55,100 R. - 53,700 }	1,400	1,257	- 143
Col. 1.—See "j.P.I."				
R. Subsidy to District Boards towards the cost of Accountants (Partially excluded areas).	..	500	504	+ 4
k. Public Service Commission—				
A. Pay of officers—				
Charged	{ O. 1,00,100 R. 2,000 }	1,02,100	1,02,069	- 31
B. Other charges—				
Charged	{ O. 83,000 R. 6,700 }	89,700	89,610	- 90
l. Board of Revenue, Financial Commissioner and Establishments—				
A. Pay of officers—				
Charged	{ O. 1,16,200 S. 100 R. 2,400 }	1,18,700	1,18,843	+ 143
Authorized	{ O. 35,800 S. 8,700 }	44,300	33,365	- 10,935
Col. 1.—Appointment of an additional Joint Secretary to the Board from July 1942.				
Col. 4.—Debit to "64-B. Civil Defence" of a portion of the pay of an officer.				
B. Pay of establishments.	{ O. 1,50,000 R. - 9,000 }	1,41,000	1,41,050	+ 50
C. Other charges—				
Charged	{ O. 6,000 R. 3,500 }	9,500	9,555	+ 55
Col. 1.—Appointment of Fourth Member Board of Revenue.				
Authorized	{ O. 27,800 S. 20,100 R. 9,000 }	56,900	58,093	+ 1,193
Col. 1.—Chiefly shifting of portion of office to Salem and back (Rs. 17,600) and enhanced dearness allowance (Rs. 6,500).				
m. Local Fund Audit Establishments—				
A. Examiner's office—				
1. Pay of officers	{ O. 18,300 R. 5,300 }	23,600	23,444	- 156
Col. 1.—Leave salary of an officer not anticipated.				
2. Pay of establishments.	{ O. 58,900 R. - 7,200 }	51,700	52,360	+ 660

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

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, saving -. (4)
25. General Administration, etc.— <i>cont.</i>	RS.	RS.	RS.
Secretariat and Headquarters Establishments—<i>cont.</i>			
m. Local Fund Audit Establishments—<i>cont.</i>			
A. Examiner's office—<i>cont.</i>			
3. Other charges—			
Charged	300		- 300
Authorized	O. 17,700 R. 3,900	21,600	22,686 + 1,086
Col. 1.—Shifting of office and enhanced dearness allowance.			
B. District staff—			
1. Pay of officers	O. 17,200 R. - 700	16,500	16,470 - 30
2. Pay of establishments.	O. 2,46,300 R. - 11,400	2,34,900	2,34,847 - 53
2. Allowances	O. 26,700 R. 5,000	31,700	32,002 + 302
Col. 1.—Enhanced dearness allowance.			
4. Contingencies	O. 13,700 R. - 900	12,800	13,263 + 463
n. Agent for Government Consignments—			
A. Contribution	O. 10,700 R. 1,700	12,400	12,437 + 37
Miscellaneous.			
w. II. Deduct—Contributions recoverable from other Departments, etc. }	O. - 61,100 R. - 6,900	- 68,000	- 36,402 + 31,598
Col. 1.—More recoveries than anticipated.			
Col. 4.—Necessary plus appropriation was not obtained by oversight to provide for recoveries, credited direct to "64 B. Civil Defence."			
Charges in England—			
A. Secretary of State for India—			
Charged	R. 800	800	707 - 93
x. Other items—			
Cost of passages—			
B. High Commissioner for India—			
v. Salaries and expenses of the High Commissioner's department—			
Share of the cost of the establishments debitable to Provincial Governments. }	O. 63,600 R. - 8,800	54,800	54,073 + 173
Col. 1.—Decrease in total expenditure in respect of leave salaries and of the cost of Education department.			
yy. Other items—			
1. Leave salaries and deputation pay—			
Charged	O. 6,600 R. - 6,600		
2. Allotment of pay of officers—			
Charged	O. 19,200 R. - 11,400	7,800	8,566 + 766
3. Sterling overseas pay—			
Charged	O. 46,300 R. - 2,800	44,000	41,602 - 2,398
4. Stores for India	R. 800	800	760 - 40

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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
25. General Administration, etc.— <i>cont.</i>	RS.	RS.	RS.
Miscellaneous—<i>cont.</i>			
Charges in England— <i>cont.</i>			
B. High Commissioner for India— <i>cont.</i>			
yy. Other items— <i>cont.</i>			
5. Cost of Publications supplied to India—			
(ii) Others .. O. 400	200	195	- 5
.. R. - 200			
z. Loss or gain by exchange—Other than on stores—			
Charged R. 100	100	88	- 12
Authorized R. 100	100	98	- 2
Surrenders or withdrawals within grant or appropriation—			
Charged R. 81,700	81,700	..	- 81,700
Authorized—			
Gross R. 76,300	76,300	..	- 76,300
Deductions R. - 76,300	- 76,300	..	+ 76,300
<hr/>			
Totals	{		
Charged ..	18,85,000	18,05,547	- 79,453
Authorized—			
Gross ..	22,14,400	21,68,552	- 45,848
Deductions. -	1,48,600	- 40,741	+ 1,07,859
Net ..	20,65,800	21,27,811	+ 62,011

Notes.

Administration of the grant—Charged.—There was a saving of 4.2 per cent. in the final appropriation as against 1.6 per cent. in 1941-42. The saving occurred chiefly under "d.C. 1", "d.D. 3" and "j. A.I." There was an excess of 0.1 per cent. over the modified appropriation.

Authorized.—The percentage of excess over the final grant was 3.0 as against the saving of 1.2 in previous year. The excess occurred under "j.K. 2" and "w.II."

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Grant No. X—Legislative Bodies—Authorized.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
25. General Administration—Legislative Bodies.		RS.	RS.	RS.
o. Provincial Legislative Assembly—				
D. Other charges	O. 3,700 R. - 1,200	2,500	2,546	+ 46
p. Legislative Assembly Department—				
A. Pay of officers		3,500	3,480	- 20
B. Pay of establishments	O. 54,500 R. 2,700	57,200	57,392	+ 192
C. Allowances and honoraria.	O. 800 R. 4,600	5,400	4,804	- 596
Col. 1.—(i) Increased expenditure under travelling allowance due to shifting of office from Madras (Rs. 2,700) and enhanced dearness allowance (Rs. 1,600).				
D. Other charges	O. 1,300 R. - 300	1,000	927	- 73
q. Provincial Legislative Council—				
D. Other charges	O. 800 R. - 200	600	619	+ 19
r. Elections for Legislatures—				
A. Elections—				
1. Pay of special officers and establishments.	O. 55,000 R. - 54,300	700	815	+ 115
Col. 1.—(i) Revision of electoral rolls not undertaken to the extent anticipated (Rs. 40,000) and (ii) elections to Madras Legislative Council not held (Rs. 14,300).				
2. Travelling allowances and honoraria.	O. 14,000 R. - 13,700	300	297	- 3
Col. 1.—See "r.A. 1—item (i) (Rs. 11,000) and (ii) (Rs. 2,700)."				
3. Other charges	O. 5,000 R. - 4,600	400	291	- 109
Col. 1.—See "r.A. 1—item (i) (Rs. 3,200) and item (ii) (Rs. 1,400)."				
v. II. Deduct—Contributions recoverable from other Governments, Departments, etc.	O. - 1,000 R. 1,000	..	..	..
Charges in England—				
B. High Commissioner for India—				
y. Other items—				
Cost of publications supplied to India.	O. 200 R. - 200	..	64	+ 64
Surpluses or withdrawals within grant or appropriation—				
Gross	R. 67,200	67,200	..	- 67,200
Deductions	R. - 1,000	- 1,000	..	+ 1,000
Totals	{ Authorized— Gross Deductions Net	1,38,800 - 1,000 1,37,800	71,235 .. 71,235	- 67,565 + 1,000 - 66,565

Notes.

Administration of the grant.—The saving in the final grant was 48.3 per cent. as against 70.6 per cent. in the previous year and it occurred under the minor head 'r'. The percentage of saving in the modified appropriation was 0.5 as in 1941-42.

Grant No. XI—District Administration and Miscellaneous.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
25. General Administration—District Administration and Miscellaneous.		RS.	RS.	RS.
District Administration.				
s. General establishments—				
A. Collectors and Magistrates—				
1. Pay of officers—				
Charged	O. 6,55,000	6,72,600	6,60,222	- 12,378
	R. 17,600			
Authorized	O. 30,600	21,000	18,553	- 2,447
	R. - 9,600			
2. Pay of establishments.	O. 6,73,000	6,88,500	6,92,266	+ 3,766
	S. 15,500			
3. Allowances and honoraria—				
Charged	O. 45,500	44,300	43,332	- 968
	R. - 1,200			
Authorized	O. 79,600	1,31,200	1,27,855	- 3,345
	R. 51,600			
<i>Col. 1.—Chiefly enhanced dearness allowance.</i>				
4. Petty construction and repairs.	O. 12,400	12,700	12,816	+ 116
	R. 300			
5. Plague charges	O. 5,700	5,000	268	- 4,732
	R. - 700			
<i>Col. 4.—Fluctuating item.</i>				
6. Contingencies—				
Charged	O. 12,000	14,000	25,401	+ 11,401
	R. 2,000			
<i>Cols. 1 and 4.—Increased expenditure under Law charges.</i>				
Authorized	O. 3,34,800	4,37,000	4,35,862	- 1,138
	S. 33,700			
	R. 68,500			
<i>Col. 4.—(i) Increase in postal rates (Rs. 38,000), (ii) arrears of property tax due to revaluation (Rs. 26,900), (iii) enhanced dearness allowance (Rs. 2,300) and (iv) expenditure in connection with the guarding of railway lines (Rs. 35,000).</i>				
B. Court of Wards establishments.				
	O. 8,600	11,700	11,654	- 46
	R. 3,100			
<i>Col. 1.—Based on the progress of actuals.</i>				
C. Laccadive and Aminidivi establishments (excluded areas)—				
1. Pay and allowances of officers and establishments—				
Charged	O. 18,800	19,300	20,087	+ 787
	R. 500			
2. Other charges—				
Charged	O. 78,300	1,76,500	1,80,755	+ 4,255
	R. 98,200			
<i>Col. 1.—Chiefly rise in the price of rice supplied to islanders.</i>				
3. Charges payable to Governments, Departments and others—				
Charged		45,000	3,000	- 42,000
<i>Col. 4.—Hire charges of steamer engaged for the inspection of Islands were less than anticipated.</i>				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
25. General Administration—District Administration and Miscellaneous—cont.		RS.	RS.	RS.
District Administration—cont.				
s. General establishments—cont.				
D. Treasury establishments—				
1. Pay of officers				
O.	2,32,000	2,20,800	2,13,663	- 7,137
R.	- 11,200			
2. Pay of establishments.				
O.	5,46,000	5,43,900	5,48,827	+ 4,927
S.	100			
R.	- 2,200			
3. Allowances				
O.	23,600	65,900	66,306	+ 406
R.	42,300			
<i>Col. 1.—Chiefly enhanced dearness allowance.</i>				
4. Contingencies				
O.	42,000	48,300	47,564	- 736
R.	6,300			
<i>Col. 1.—(i) Service postage and telegram charges due to rise in postal rates, etc., (Rs. 5,200) and (ii) enhanced dearness allowance to menials (Rs. 1,100).</i>				
t. Subdivisional establishments—				
A. Subdivisional establishments (excluding Rural Debt Redemption Scheme and Debt Conciliation Boards)—				
1. Pay of officers—				
<i>Charged</i>				
O.	5,50,000	3,80,000	3,72,865	- 7,135
R.	- 1,70,000			
<i>Col. 1.—Larger number of Provincial Service Officers in charge of subdivisions.</i>				
Authorized				
O.	4,43,200	5,03,300	5,12,452	+ 9,152
S.	60,100			
<i>Col. 1.—Chiefly employment of Personal Assistants to Collectors.</i>				
2. Pay of establishments				
O.	5,14,700	5,40,000	5,34,311	- 5,689
S.	25,300			
3. Allowances—				
<i>Charged</i>				
O.	72,000	64,300	59,275	- 5,025
R.	- 7,700			
<i>Col. 1.—See "t.A.I. Charged."</i>				
Authorized				
O.	1,73,100	2,19,600	2,26,533	+ 6,933
R.	46,500			
<i>Col. 1.—Chiefly enhanced dearness allowance.</i>				
4. Honoraria				
O.	64,000	74,000	74,222	+ 222
R.	10,000			
<i>Col. 1.—Larger expenditure under remuneration to copyists and examiners.</i>				
5. Petty construction and repairs.				
O.	6,000	5,600	5,696	+ 96
R.	- 400			
6. Contingencies.				
O.	2,08,400	2,29,800	2,25,623	- 4,177
R.	21,400			
<i>Col. 1.—Fluctuating item.</i>				
B. Debt Conciliation Boards—				
Pay of establishments and other charges.				
O.	76,600	49,100	45,834	- 3,266
R.	- 27,500			
<i>Col. 1.—Only one Board functioned throughout the year.</i>				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
25. General Administration—District Administration and Miscellaneous—cont.		RS.	RS.	RS.
District Administration—cont.				
u. Other establishments—				
A. Taluk establishments—				
I. Ordinary areas—				
1. Pay of establishments.	O. 43,18,800	42,83,100	42,45,235	- 37,865
	S. 100			
	R. - 35,800			
2. Allowances	O. 8,51,700	11,23,700	11,50,854	+ 27,154
	S. 2,27,200			
	R. 44,800			
Col. 1.—Mainly enhanced dearness allowance.				
3. Honoraria	O. 1,40,000	1,46,000	1,48,065	+ 2,065
	R. 6,000			
4. Petty construction and repairs.	O. 36,000	33,000	34,201	+ 1,201
	R. 3,000			
5. Contingencies	O. 5,14,200	5,87,900	5,82,275	- 5,625
	S. 73,700			
Col. 1.—(i) Enhanced dearness allowance (Rs. 10,000), (ii) increase in postal rates (Rs. 34,000), and (iii) Office expenses, diet and road money, cost of survey, etc. (Rs. 29,700).				
II. Partially excluded areas—				
Petty construction and repairs.	O. 50,000	50,300	48,712	- 1,588
	R. 300			
B. Ryotwari village service—				
I. Ordinary areas—				
1. Pay of establishments.	O. 92,38,000	93,70,000	93,44,277	- 25,722
	S. 1,32,000			
2. Allowances	O. 24,000	28,000	50,651	+ 22,651
	R. 4,000			
Col. 1.—Increase in travelling and jamabandi allowances.				
Col. 4.—See "t. A. 6, col. 1."				
3. Other charges	O. 1,02,700	3,75,500	2,68,551	- 1,06,949
	S. 2,72,800			
Col. 1.—Chiefly additional expenditure for guarding railway lines.				
Col. 4.—Smaller expenditure on guarding railway lines in the latter part of the year.				
II. Partially excluded areas—				
1. Pay of establishments.	O. 28,700	30,000	29,938	- 62
	R. 1,300			
2. Allowances	O. 100	2,600	2,434	- 166
	R. 2,500			
Col. 1.—See "u. B.I. 2, col. 1."				
3. Other charges		500	100	- 400
C. Proprietary Estates Village Service—				
I. Ordinary areas—				
1. Pay of establishments.	O. 22,10,000	22,40,000	22,28,868	- 11,132
	S. 30,000			
2. Other charges	O. 12,600	93,100	64,585	- 28,515
	S. 76,800			
	R. 3,900			
Col. 1.—See "u. B.I. 3."				
Col. 4.—Expenditure on guarding railway lines was less than anticipated.				

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

Major head and sub-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
25. General Administration—District Administration and Miscellaneous— <i>cont.</i>		RS.	RS.	RS.
District Administration— <i>cont.</i>				
u. Other establishments— <i>cont.</i>				
C. Proprietary Estates Village Service— <i>cont.</i>				
II. Partially excluded areas—				
1. Pay of establishments.	O. 19,600 R. 1,900	21,500	17,211	- 4,289
Col. 4.—Expenditure was not incurred to the extent anticipated.				
2. Other charges		1,500	107	- 1,393
D. Cattle Pounds—				
I. Ordinary areas—				
1. Pay and allowances of establishments.	O. 1,12,000 R. - 3,100	1,08,900	1,02,265	- 6,635
2. Contingencies	O. 1,30,300 R. - 4,300	1,26,000	1,14,581	- 11,419
II. Partially excluded areas—				
1. Pay and allowances of establishment.		2,000	1,509	- 491
2. Contingencies		1,900	1,716	- 184
E. Charges on account of revenue processes.	O. 1,06,500 R. 35,000	1,41,500	1,49,996	+ 8,496
Col. 1.—(i) Increased work in connexion with Estates Land Act (Rs. 26,000) and (ii) enhanced dearness allowance (Rs. 9,000).				
F. Establishment for stamp- ing weights and measures.	O. 27,900 R. 2,800	30,700	30,082	- 618
Col. 1.—Enhanced dearness allowance.				
Miscellaneous.				
v. Discretionary Grants by Heads of Provinces, etc.—				
Discretionary grants by Collectors—				
Charged	R. 2,200	2,200	2,145	- 55
Authorized	O. 36,000 R. 11,700	47,700	39,010	- 8,690
Cols. 1 and 4.—Fluctuating item.				
w. Miscellaneous—				
A. Provincial Broadcasting—				
1. Pay of officers and establishment.	O. 34,700 S. 100 R. - 2,500	32,300	32,168	- 132
2. Allowances and contingencies.	O. 1,14,300 R. 25,800	1,40,100	1,34,268	- 5,832
Col. 1.—(i) Purchase and installation of receiver and connected equipment (Rs. 18,200), (ii) increased expenditure under travelling and compensatory allowances and other charges due to additional staff (Rs. 5,500) and (iii) enhanced dearness allowance (Rs. 2,100).				
B. District Conferences		1,000	742	- 258
C. Rural Recreation Scheme, pay of officers, establishments and other charges.	O. 52,100 R. - 16,900	35,200	39,433	+ 4,233
Col. 1.—Late appointment of rural recreation organizers.				
Col. 4.—See "v."				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
25. General Administration—District Administration and Miscellaneous—cont.		RS.	RS.	RS.
Miscellaneous—cont.				
w. Miscellaneous—cont.				
D. Estates Land Act Tribunal—				
1. Pay of officers—				
Charged	R.	15,600	15,645	+ 45
Col. 1.—Pay of the president of the special tribunal was treated as "charged".				
Authorized	O.	27,600		
	R.	-17,900	9,700	9,689
Col. 1.—See "Charged."				
2. Pay of establishments.				
	O.	3,800		
	R.	1,300	4,100	4,312
Col. 1.—See "Charged."				
3. Other charges—				
Charged	R.	3,000	3,000	1,344
Col. 1.—See "w. D.1. Charged."				
Authorized	O.	6,800		
	R.	2,800	9,600	6,728
Col. 1.—Based on requirements of special tribunal.				
Col. 4.—Provision for travelling allowance and house rent was not utilised to the extent anticipated.				
E. Miscellaneous—				
Charged	O.	17,600		
	R.	-7,000	10,600	15,088
Col. 1.—Smaller number of I.C.S. probationers allotted to the province.				
Col. 4.—Expenditure could not be estimated accurately.				
F. Buckingham Canal				
Transport—				
Pay of officers, establishment and other charges.	S.	17,000	17,000	16,408
Col. 1.—Creation of a special establishment to organize movement of boats in Buckingham canal.				
w. I. Expenditure from Rural Reconstruction grants.				
	O.	4,95,700		
	R.	-2,59,700	2,36,000	1,27,425
Col. 1.—Based on revised requirements of Collectors.				
Col. 4.—Inability of Collectors to push through works at minimum cost.				
w. II. Deduct—Contribution recoverable from other Governments, Departments, etc.				
	O.	-13,000		
	R.	700	-12,300	-37,141
Col. 4.—Recoveries from Defence department on account of special staff employed for Defence purposes.				
Charges in England—				
A. High Commissioner for India—				
yy. Other items—				
1. Leave salaries and deputation pay—				
Charged	O.	66,600		
	R.	-48,600	18,000	17,951
Col. 1.—See "Charged."				
2. Sterling overseas pay—				
Charged	O.	54,400		
	R.	-7,800	46,600	47,571
Col. 1.—See "Charged."				

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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)	(2)	(3)	(4)
25. General Administration—	RS.	RS.	RS.
District Administration and Miscellaneous— <i>cont.</i>			
Charges in England— <i>cont.</i>			
A. High Commissioner for India— <i>cont.</i>			
yy. Other items— <i>cont.</i>			
3. Allotment of pay of officers—			
Charged R. 400	400	97	-303
4. Other charges (allowances to I.C.S., etc.)—			
Charged R. 800	800	764	-36
z. Loss or gain by exchange—			
Charged R. 100	100	118	+18
Surrenders or withdrawals within grant or appropriation—			
Charged R. 1,01,900	1,01,900	..	-1,01,900
Authorized—			
Gross R. 700	700	..	-700
Deductions R. -700	-700	..	+700
Totals			
Charged	16,15,200	14,65,660	-1,49,540
Authorized—			
Gross	2,31,38,500	2,28,26,701	-3,11,799
Deductions	-13,000	-37,141	-24,141
Net	2,31,25,500	2,27,89,560	-3,35,940

Notes.

Administration of the grant—Charged.—There was a saving of 9·3 per cent. in the final appropriation as against 13·4 per cent. in 1941-42 and the saving occurred chiefly under the sub-head "t.A. 1." The saving in the modified appropriation was 3·1 per cent. as against 1·6 per cent. in the previous year. The saving occurred chiefly under, "s.A. 1," "t.A. 1" and "t.A. 3."

Authorized.—There was a saving of 1·5 per cent. in the final grant as against an excess of 0·4 per cent. in 1941-42.

2. *Unprofitable outlay—Grant for rural reconstruction—Rural water-supply.*—Several well works financed from the grant mentioned above proved abortive due mostly to the following causes:—

- Water could not be tapped even at a great depth;
- the strata found in the course of boring consisted of hard rock; and
- even at great depths, only very little brackish water unfit for domestic use could be got.

In such cases, the works had to be abandoned and the expenditure already incurred written off as unprofitable. The total unprofitable outlay thus written off during the year was Rs. 3,746.

3. *Losses.*—(i) A house belonging to an assessee was attached and sold in auction in connection with the realization of a tax payable by him to Government. After crediting the amount due to Government, the balance of the sale proceeds was refunded to him. It was, however, subsequently found that the individual had no saleable interest in the

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

house, as it had already been sold by a Civil Court to another individual. The sale was thereafter cancelled and the auction-purchaser was paid Rs. 3,100 in full satisfaction of his claim. A suit was instituted against the defaulter for the recovery of the surplus purchase money refunded to him and a decree for a total sum of Rs. 5,399 was obtained from the Court against him. As he did not, however, possess sufficient properties for effecting the recovery and as the amount realized out of the available properties sold worked out only to Rs. 1,487, the balance of the decretal amount, viz., Rs. 3,912 together with the costs of execution amounting to Rs. 180 was written off by the competent authority as irrecoverable.

(ii) A sum of Rs. 17,677 representing the total value of cash, stamps, stationery articles and furniture lost as a result of looting in a sub-treasury in August 1942 was written off by Government.

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

A progressive account of the transactions to the end of the year 1942-43 is given below :—

Name of the scheme.	Receipts during the year (1942-43).	Receipts to the end of the year (1942-43).	Expenditure during the year (1942-43).	Expenditure to the end of the year (1942-43).	Unexpended balance at the end of the year (1942-43).
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
1. Rural water-supply (including establishment charges).			(c) 32,848	12,68,941	
2. Rural sanitation			(d) 11,155	3,57,753	
3. Village communications	(a)	(b)	65,105	12,11,270	1,36,371
4. Co-operative loan and sale societies.	1,96,937	32,26,138	9,742	1,14,029	
5. Co-operative societies for consolidation of holdings.			252	12,945	
6. Poonamallee Health Unit			822	1,24,829	
Total	1,96,937	32,26,138	1,19,924	30,89,767	1,36,371

	RS.
(a) Made up of—	
Grants from the Central Government	1,91,050
Contributions and other receipts	5,887
(b) Made up of—	
Grants from the Central Government	28,26,070
Contributions and other receipts	4,00,068
(c) Represents net expenditure, after deducting a sum of Rs. 8,251 being recovery of expenditure in previous years.	
(d) Represents net expenditure after deducting a sum of Rs. 9 being recovery of expenditure in previous years.	
(e) Represents net expenditure after deducting a sum of Rs. 63 being recovery of expenditure in previous years.	

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

Grant No. XII—Administration of Justice.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
27. Administration of Justice.		RS.	RS.	RS.
a. High Court—				
A. Judges and Registrar—				
1. Pay of officers—				
Charged		3,47,200	3,47,094	- 106
2. Pay of establishments—				
Charged	O. 3,88,000	3,56,200	3,55,248	- 952
	R. - 31,800			
3. Other charges—				
Charged	O. 1,05,400	1,78,500	1,76,561	- 1,939
	R. 73,100			
<i>Col. 1.—(1) Shifting of office from Madras to mufassal stations and back (Rs. 49,100), (2) payment of rent (Rs. 7,100), and (3) enhanced dearness allowance (Rs. 16,900).</i>				
B. Translation and Printing Department—				
1. Pay of establishments—				
Charged	O. 98,200	87,000	89,103	+ 2,103
	R. - 8,200			
2. Other charges—				
Charged	O. 10,600	13,000	14,820	+ 1,820
	R. 2,400			
<i>Col. 1.—Enhanced dearness allowances.</i>				
C. Sheriff and Madras Law Reports—				
1. Pay of editor and reporters—				
Charged	O. 11,000	10,900	10,920	+ 20
	R. - 100			
2. Pay of establishments and other charges—				
Charged	O. 10,300	11,500	11,823	+ 323
	R. 1,200			
b. Law Officers—				
A. Pay of officers—				
Charged		21,600	21,600	
Authorized	O. 56,200	45,200	41,534	- 3,666
	R. - 11,000			
<i>Col. 1.—Abolition of retainers' fee to Public Prosecutors, etc.</i>				
B. Pay of establishments				
	O. 12,300	13,100	13,111	+ 11
	R. 800			
C. Allowances and honoraria—				
Charged	O. 10,300	18,700	18,335	- 365
	R. 8,400			
<i>Col. 1.—Travelling allowances and fees to Advocate-General for appearing in Federal Court on behalf of Government.</i>				
Authorized				
	O. 2,11,700	2,13,200	2,28,161	+ 14,961
	R. 1,500			
D. Contingencies				
	O. 79,500	86,100	90,474	+ 4,374
	R. 6,600			
a. Administrator-General—				
A. Pay of officers				
	O. 28,100	33,900	33,904	+ 4
	R. 5,800			
<i>Col. 1.—Changes in leave programme.</i>				
B. Pay of establishments and other charges				
	O. 13,200	15,400	15,620	+ 20
	R. 2,400			
<i>Col. 1.—Mainly shifting of office from Madras and back.</i>				

Grant No. XII—Administration of Justice—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
27. Administration of Justice—cont.		RS.	RS.	RS.
d. Presidency Magistrates' Courts—				
A. Pay of officers—				
Charged	O. 17,400	} 20,500	20,500	..
	R. 3,100			
<i>Col. 1.—Grant of special pay to Chief Presidency Magistrate.</i>				
Authorized	O. 29,800	} 24,500	24,842	+ 42
	R. — 5,000			
B. Pay of establishments ..	O. 42,500	} 40,400	40,063	- 337
	R. — 2,100			
C. Compensation	O. 26,700	} 32,600	32,450	- 150
	R. 5,900			
<i>Col. 1.—More compensations to Madras Corporation consequent on larger realization of fines.</i>				
D. Other charges	O. 22,200	} 26,900	26,270	- 630.
	R. 4,700			
<i>Col. 1.—See "a.B.2."</i>				
e. Civil and Sessions Courts—				
A. City Civil Court—				
1. Pay of officers	O. 23,700	} 19,300	19,474	+ 174
	R. — 4,400			
<i>Col. 1.—Post of an Additional Judge not filled up.</i>				
2. Pay of establishments and other charges.	O. 32,800	} 32,000	32,420	- 180
	R. — 200			
B. Mufassal Civil and Sessions Courts—				
Regular establishments—				
1. Pay of officers—				
Charged	O. 6,50,000	} 5,49,700	5,51,133	+ 1,433
	R. — 1,00,300			
<i>Col. 1.—Some posts of District Judges were not permanently filled up and classification of the pay of temporary District Judges under "authorized."</i>				
Authorized	O. 11,96,300	} 11,15,000	11,13,641	- 1,359
	R. — 81,300			
2. Pay of establishments.	O. 16,19,200	} 15,97,600	15,99,233	+ 1,633
	R. — 21,600			
3. Allowances—				
Charged	O. 9,000	} 8,000	7,808	- 192
	R. — 1,000			
Authorized	O. 52,800	} 1,60,100	1,52,681	- 7,419
	S. 30,000			
	R. 77,300			
<i>Col. 1.—See "a.B.2."</i>				
4. Petty construction and repairs				
	O. 15,000	} 20,000	19,153	- 842
	R. 5,000			
<i>Col. 1.—Purchase of fire-fighting appliances.</i>				
5. Contingencies				
	O. 3,20,300	} 3,58,800	3,50,242	- 8,558
	S. 1,100			
	R. 37,400			
<i>Col. 1.—(i) Enhanced dearness allowance (Rs. 6,500), (ii) shifting of records from coastal towns to the interior (Rs. 12,300), (iii) increase in office expenses (Rs. 5,500), (iv) diet and road money to prosecutors and witnesses (Rs. 10,000) and (v) purchase and repair of office furniture (Rs. 4,200).</i>				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
27. Administration of Justice—<i>cont.</i>		RS.	RS.	RS.
e. Civil and Sessions Courts—<i>cont.</i>				
C. Copyists' establishments—				
1. Pay of establishments.	O. 2,54,800 R. - 13,500	2,41,300	2,44,705	+ 3,405
2. Extra remuneration for additional copyists' work and other charges.	O. 74,000 S. 6,500 R. 38,200			
Col. 1.—(i) Enhanced dearness allowance (Rs. 27,800) and (ii) increase in the volume of copying work (Rs. 16,900).				
D. Process Service establishments—				
1. Pay of establishments.	O. 15,60,000 R. - 35,700	15,24,300	15,21,608	- 2,692
2. Allowances	O. 1,02,800 S. 1,74,500			
Col. 1.—See "a.B.2."				
3. Contingencies .. .	O. 4,000 R. 1,000	5,000	4,334	- 666
f. Courts of Small Causes—				
A. Presidency—				
1. Pay of officers—	O. 37,800 R. - 3,800	34,000	33,768	- 232
2. Pay of establishments.	O. 58,000 R. - 700			
3. Other charges .. .	O. 20,300 R. 7,000	27,300	27,959	+ 659
Col. 1.—(i) Enhanced dearness allowance (Rs. 3,700) and (ii) shifting of office from Madras and back (Rs. 3,300).				
g. Criminal Courts—				
A. Pay of officers—				
Charged		13,400	13,693	+ 293
Authorized	O. 6,100 R. - 2,700	3,400	3,400	..
Col. 1.—Fewer appointments of special magistrates during the year.				
B. Pay of establishments ..	O. 8,73,300 R. - 1,01,000	7,72,300	7,72,147	- 153
Col. 1.—Delay in giving effect to scheme of appointing Additional First-class Magistrates.				
C. Allowances—				
Charged		200	134	- 66
Authorized	O. 64,000 R. 36,900	1,00,900	1,11,522	+ 10,622
Col. 1.—See "a.B.2."				
Col. 4.—Appointment of Additional First-class Magistrates in certain districts during the last quarter of the year.				
D. Petty construction and repairs.	O. 1,300 R. 200	1,500	1,890	+ 390
E. Contingencies	O. 1,46,900 R. 49,300	1,96,200	2,06,222	+ 10,022
Col. 1.—Appointment of Additional First-class Magistrates.				
F. Compensations	O. 2,67,600 R. 2,600	2,70,200	2,44,887	- 25,313

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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
27. Administration of Justice— <i>cont.</i>	RS.	RS.	RS.
h. Charges in England—			
I. Secretary of State for India—			
A. Other charges (Law charges)—			
Charged O. 600	200	95	- 105
.. .. . R. - 400			
Authorized O. 2,800	2,800	3,723	+ 923
II. High Commissioner for India—			
A. Leave salaries and deputation pay—			
Charged O. 13,400	1,000	946	- 54
.. .. . R. - 12,400			
B. Sterling overseas pay—			
Charged O. 19,200	14,000	14,047	+ 47
.. .. . R. - 5,200			
C. Allotment of pay of officers—			
Charged O. 12,800	27,400	27,467	+ 67
.. .. . R. 14,600			
D. Stores for India O. ..	200	..	- 200
E. Other charges—			
Cost of publications O. ..	..	257	+ 257
Miscellaneous R. 400	400	414	+ 14
j. Loss or gain by exchange—			
A. Other than on stores—			
Charged R. 100	100	74	- 26
Authorized .. .. . ..	..	8	+ 8
Surrenders or withdrawals within grant or appropriation—			
Charged R. 56,500	56,500	..	- 56,500
Totals			
{ Charged	22,35,600	21,81,401	- 54,199
{ Authorized	74,68,300	74,51,696	- 16,604

Notes.

Administration of the grant—Charged.—The saving in the final appropriation was 2·4 per cent. as against 4·3 per cent. in the previous year. There was a small excess of 0·1 per cent. over the modified appropriation as in the previous year.

Authorized.—There was a saving of 0·2 per cent. in the final grant as against an excess of 0·3 per cent. in the previous year.

2. *Remissions of, and abandonment of claims to, revenue otherwise than by law or rule having the force of law.*—(i) The recovery of magisterial fines amounting to Rs. 1,04,485 was waived under the discretionary powers vested in the local officers.

(ii) Sums aggregating Rs. 2,440 being balance of costs awarded to Government in suits filed *in forma pauperis* in the High Court were written off by Government during the year.

3. *Losses.*—As a result of mob violence and incendiarism in August 1942, cash and other Government property to the extent of Rs. 14,309 were lost in two Government Offices at a mufassal station. The loss was written off by Government.

Grant No. XIII—Jails.

See also the Audit Report and the Appendix.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
28. Jails and Convict Settlements.		RS.	RS.	RS.
a. Jails—				
A. Superintendence—				
1. Pay and allowances of officers and establishments—				
<i>Charged</i>	O. 31,000 R. 400	31,400	30,385	- 1,015
Authorized	O. 38,100 S. 2,600			
2. Other charges		32,000	30,824	- 1,176
B. Presidency Jails—				
1. Pay of officers and allowances.	O. 6,000 R. - 200	5,800	5,991	+ 191
2. Pay of establishments and allowances.		52,700	46,170	- 6,530
	<i>Col. 4.—</i> Chiefly changes in leave programme (Rs. 3,000) and decreased expenditure under dearness, house rent and travelling allowances (Rs. 3,500).			
3. Dietary charges	O. 55,000 S. 1,800 R. 8,200	65,000	74,062	+ 9,062
	<i>Col. 1.—</i> Increase in prison population and rise in cost of foodgrains, etc. <i>Col. 4.—</i> Compensation paid to contractors on the basis of the market rates was more than anticipated.			
4. Medical and sanitary	O. 11,000 S. 3,000	14,000	14,432	+ 432
	<i>Col. 1.—</i> Chiefly increase in prison population and rise in cost of medicines, etc.			
5. Other charges	O. 47,500 S. 1,000 R. - 500	48,000	38,004	- 9,996
	<i>Col. 4.—</i> (i) Enhanced taxes on Penitentiary Buildings, etc., not paid (Rs. 5,000), (ii) purchase of civil stores, ammunition, etc., not made to the extent anticipated (Rs. 2,500) and (iii) partial utilisation of the provision for transport, etc., of prisoners (Rs. 2,400).			
C. Central Jails—				
1. Pay of officers—				
<i>Charged</i>	O. 30,200 R. - 17,000	13,200	13,533	+ 333
	<i>Col. 1.—</i> Posting of Provincial Service Officer in place of an I.M.S. Officer transferred to Defence Department.			
Authorized	O. 63,000 S. 10,000	73,000	73,648	+ 648
	<i>Col. 1.—</i> See "Charged."			
2. Pay of establishments.	O. 3,85,200 S. 100 R. - 15,000	3,70,300	3,58,646	- 11,654
3. Allowances—				
<i>Charged</i>		1,000		- 1,000
Authorized	O. 32,900 S. 30,000	62,900	62,449	- 451
	<i>Col. 1.—</i> Chiefly enhanced dearness allowance.			

Grant No. XIII—Jails—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
23. Jails and Convict Settlements—cont.		RS.	RS.	RS.
a. Jails—cont.				
C. Central Jails—cont.				
4. Contingencies ..	O. 1,52,700 S. 76,000 }	2,28,700	2,25,852	- 2,848
<i>Col. 1.—(i) Transport of prisoners (Rs. 25,000), (ii) payment to Central Government for certain materials, etc., transferred to Jail Department (Rs. 14,000); (iii) purchase of stores for detenus (Rs. 16,000), and (iv) increases under telephone charges, service postage and telegrams, etc., (Rs. 21,000).</i>				
5. Petty construction and repairs.	{ O. 23,300 S. 4,000 R. 5,000 }	32,300	30,383	- 1,917
<i>Col. 1.—Mainly purchase of iron palisading for two jails.</i>				
6. Dietary charges ..	O. 4,20,000 S. 4,80,000 }	9,00,000	10,49,406	+ 1,49,406
<i>Col. 1.—See "a.B.3."</i>				
<i>Col. 4.—See "a.B.3."</i>				
7. Medical and sanitary.	O. 55,000 S. 30,000 }	85,000	1,04,101	+ 19,101
<i>Cols. 1 and 4.—See "a.B.4."</i>				
8. Clothing and bedding.	O. 60,000 S. 30,000 }	90,000	91,314	+ 1,314
<i>Col. 1.—Increase in prison population (Rs. 15,000), (ii) periodical renewal of clothing and bedding (Rs. 8,000) and (iii) allowances for clothing and bedding sanctioned for Security Prisoners (Rs. 7,000).</i>				
D. District and Special Jails—				
1. Pay of officers—				
Charged ..		1,200	237	- 963
Authorized ..		35,500	34,668	- 832
2. Pay of establishments.	O. 1,40,000 R. - 3,500 }	1,36,500	1,35,962	- 538
3. Petty construction and repairs.	{ O. 8,900 R. - 1,500 }	7,400	9,120	+ 1,720
4. Dietary charges ..	O. 1,00,000 S. 1,34,000 }	2,34,000	2,49,870	+ 15,870
<i>Col. 1.—See "a.B.3."</i>				
5. Medical and sanitary.	O. 22,000 S. 8,000 }	30,000	35,748	+ 5,748
<i>Col. 1.—See "a.B.4."</i>				
<i>Col. 4.—Increase in supply of medicines.</i>				
6. Clothing and bedding.	O. 13,000 S. 9,000 }	22,000	19,437	- 2,563
<i>Col. 1.—See "a.C.8" item (i) (Rs. 3,500), item (ii) (Rs. 4,500), item (iii) (Rs. 1,000).</i>				
<i>Col. 4.—Some clothing indents were not complied with in time.</i>				
7. Other charges ..	O. 64,500 S. 13,500 }	78,000	82,270	+ 4,270
<i>Col. 1.—See "a.C.3."</i>				
E. Sub-Jails—				
I. Ordinary areas—				
1. Pay of establishments and allowances.	{ O. 56,000 S. 5,500 }	61,500	62,124	+ 624
2. Dietary charges ..	O. 2,70,000 S. 1,30,000 }	4,00,000	4,92,295	+ 92,295
<i>Col. 1.—See "a.B.3."</i>				
<i>Col. 4.—See "a.B.3."</i>				

APPROPRIATION ACCOUNTS

Grant No. XIII—Jails—cont.

Particulars.	Ration articles.	Civil stores.	Clothing and bedding.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
2. Stock account of the Jail Department for 1942-43—cont.			
No. I.—Maintenance Department—cont.			
Issues—			
(i) On indents	14,15,280	1,066	1,15,218
(ii) Written off as shortage	529	361	
(iii) Written off as unserviceable .. .. .	..	10,373	1,803
(iv) Sold in auction .. .. .	..	990	82
(v) Depreciation .. .. .	..	17,006	..
Total, Issues	14,15,809	29,796	1,17,103
Closing balance on the 31st March 1943.	91,115	2,76,071	44,288

No. II.—Manufactory Department.

Particulars.	Tools and plant.	Raw materials.	Finished articles.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Opening balance on the 1st April 1942.	2,46,744	1,95,754	93,513
Receipts—			
(i) From contractors and by local purchase.	13,126	6,51,333	212
(ii) From Government departments.	972	1,13,366	71,455
(iii) From overseas .. .. .	..	17,197	8
(iv) Excess in stock-taking	33	250	12,05,174
Total	2,60,875	9,77,900	13,70,362
Issues—			
(i) On indents	7,358	7,47,771	12,25,773
(ii) Written off as shortage .. .. .	..	1,001	214
(iii) Written off as unserviceable	2,228	..	..
(iv) Sold in auction	50	271	24,640
(v) Depreciation	17,846	..	..
Total, Issues	27,482	7,49,043	12,50,627
Closing balance on the 31st March 1943.	2,33,393	2,28,857	1,19,735

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

Grant No. XIV—Police.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
29. Police.		RS.	RS.	RS.
a. Presidency Police—				
A. Superintendence—				
1. Pay of officers—				
Charged	O. 66,300	} 64,800	64,805	+ 5
	R. - 1,500			
Authorized	O. 17,400			
	S. 12,800	30,200	30,323	+ 123
<i>Col. 1.—Employment of temporary Assistant Commissioner to cope with increased work on account of War, A.R.P., etc.</i>				
2. Pay of establishments.	O. 39,200	} 41,500	39,899	- 1,601
	S. 2,300			
3. Other charges—				
Charged .. .. .	.. .. .	5,900	6,146	+ 246
Authorized	O. 54,000	} 83,800	83,407	- 393
	S. 29,800			
<i>Col. 1.—(i) Payment of arrears of property tax due to quinquennial revision (Rs. 14,000), (ii) allowances and honoraria to additional temporary staff (Rs. 7,800), (iii) enhanced dearness allowance (Rs. 2,900), (iv) installation of additional telephones (Rs. 2,700) and (v) increased expenditure under other contingencies (Rs. 2,400).</i>				
4. Charges recoverable from Governments, Departments, etc.	.. .. .	- 3,900	- 1,990	+ 1,910
B. City executive force—				
1. Pay of establishments.	O. 9,21,000	} 9,75,000	8,72,156	- 1,02,844
	S. 54,000			
<i>Col. 4.—Provision for expenditure on War Police which was initially debited to this head not surrendered when obtaining re-appropriation of funds for meeting the same expenditure under "64-B. Civil Defence."</i>				
2. Allowances and honoraria.	O. 1,65,300	} 1,77,700	1,73,695	- 4,005
	S. 12,400			
3. Contingencies	O. 1,76,500	} 3,93,900	4,29,976	+ 36,076
	S. 2,17,400			
<i>Col. 1.—Mainly (i) increased expenditure under property tax, electric current charges, rent, telephone and motor transport charges (Rs. 32,300) and (ii) feeding charges of Police (Rs. 1,79,400).</i>				
4. Clothing, arms and equipment.	O. 67,800	} 55,800	36,651	- 19,149
	R. - 12,000			
<i>Col. 1.—Post budget decision to debit expenditure on War Police to "64-B. Civil Defence."</i>				
<i>Col. 4.—Delay in the supply of shoes by a firm.</i>				
C. Harbour Police—				
1. Pay and allowances of establishments.	O. 81,600	} 91,200	91,583	+ 383
	S. 1,300			
	R. 8,300			
<i>Col. 1.—Grant of (i) temporary additional pay (Rs. 5,600) and (ii) other allowances (Rs. 4,000).</i>				
2. Contingencies	O. 17,800	} 17,900	17,787	- 113
	R. 100			
D. Quarantine, cattle pounds and hospital charges—				
1. Quarantine staff .. .. .	.. .. .	7,500	7,436	- 64
2. Cattle pounds	O. 3,300	} 1,600	1,651	+ 51
	R. - 1,700			
3. Hospital charges	O. 12,800			
	R. 300	13,100	12,801	- 796

Grant No. XIV—Police—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
29. Police—cont.				
		RS.	RS.	RS.
a. Presidency Police—cont.				
E. Charges recoverable from Governments, Departments, etc.				
		- 57,700	- 5,000	+ 52,700
<i>Col. 4.—See "a.B. 1, col. 4."</i>				
b. Superintendence—				
A. Inspector-General of Police—				
1. Pay of officers—				
<i>Charged</i>		43,800		
	O.	12,000		
	R.	55,800	54,972	- 828
<i>Col. 1.—Changes in personnel.</i>				
Authorized		6,300	6,302	+ 2
2. Pay of establishments.		75,800	69,910	- 5,890
3. Other charges—				
<i>Charged</i>		2,000		
	O.	- 300		
	R.	1,700	1,265	- 435
Authorized		31,800		
	O.	4,800		
	R.	36,600	44,086	+ 7,486
<i>Col. 1.—(i) Enhanced dearness allowance (Rs. 2,600), (ii) increase in number of trunk telephone calls (Rs. 900) and (iii) shifting of office to mufassal (Rs. 1,300).</i>				
<i>Col. 4.—Increased commission charges on railway warrants in February and March 1943.</i>				
B. Deputy Inspectors-General of Police—				
1. Pay of officers and establishments—				
<i>Charged</i>		87,600		
	O.	22,300		
	R.	1,09,900	1,06,784	- 3,116
<i>Col. 1.—Mainly changes in personnel.</i>				
Authorized		9,500		
	O.	- 1,000		
	R.	8,500	8,339	- 161
2. Other charges—				
<i>Charged</i>		12,600		
	O.	3,500		
	R.	16,100	14,141	- 1,959
<i>Col. 2.—More touring due to political disturbances and travelling allowance in connexion with a conference.</i>				
Authorized		9,700		
	O.	2,100		
	R.	11,800	12,155	+ 355
<i>Col. 1.—(i) Enhanced dearness allowance (Rs. 600), (ii) service postage stamps (Rs. 800) and (iii) contingencies (Rs. 700).</i>				
C. Charges payable to or recoverable from Governments, etc.				
	O.	- 1,100		
	R.	1,100		
c. District Executive Force—				
A. District Police—				
I. Ordinary areas—				
1. Pay of officers—				
<i>Charged</i>		3,24,600		
	O.	- 36,000		
	R.	3,58,600	3,61,421	+ 2,821
Authorized		2,34,800		
	O.	- 30,100		
	R.	2,04,700	2,17,369	+ 12,669
2. Pay of office establishments.				
	O.	4,00,000		
	S.	100		
	R.	- 8,800		
	O.	3,91,300	3,81,918	- 9,382
3. Pay of police force.				
	O.	76,90,500		
	R.	- 6,06,100		
	O.	70,84,400	75,42,952	+ 4,58,552

Grant No. XIV—Police—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
29. Police—cont.				
		RS.	RS.	RS.
c. District Executive Force—cont.				
A. District Police—cont.				
I. Ordinary areas—cont.				
4. Allowances and honoraria—				
Charged	O. 78,200	63,300	59,795	- 3,505
	R. - 14,900			
Col. 1.—Normal tours not undertaken during the last two months of the year due to political situation.				
Authorized	O. 28,93,500	35,95,100	35,84,495	- 10,605
	S. 2,00,000			
	R. 5,01,600			
Col. 1.—Increase under travelling allowance due to war conditions and political disturbances (Rs. 87,000), (ii) enhanced dearness allowance (Rs. 5,67,000) and (iii) increase under other compensatory allowance due to increase in staff (Rs. 47,600).				
5. Contingencies	O. 12,30,900	17,95,400	16,93,003	- 1,02,397
	S. 3,64,700			
	R. 1,99,800			
Col. 1.—(i) Transport charges (Rs. 4,00,000), (ii) service postage and telegrams (Rs. 57,000), (iii) other charges (Rs. 41,000), (iv) rates and taxes (Rs. 25,000), (v) Rewards (Rs. 14,500), (vi) office expenses (Rs. 14,000) and (vii) telephone charges (Rs. 13,000).				
6. Petty construction and repairs.	O. 3,90,000	3,44,000	2,71,378	- 72,622
	R. - 46,000			
Cols. 1 and 4.—Transfer of certain items of expenditure to "64-B. Civil Defence."				
7. Clothing, arms and equipment.	O. 7,67,900	7,85,500	8,96,341	+ 1,10,841
	R. 17,600			
Col. 4.—Mainly payment for bills not expected to be made in 1942-43.				
II. Partially excluded areas—				
1. Pay of officers	O. 5,300	4,000	3,510	- 490
	R. - 1,300			
2. Pay of police force.	O. 99,500	91,500	92,279	+ 779
	R. - 8,000			
3. Allowances and honoraria—				
Charged			8	+ 8
Authorized	O. 39,300	44,200	44,124	- 76
	R. 4,900			
Col. 1.—Enhanced dearness allowance.				
4. Contingencies	O. 14,500	13,300	12,676	- 624
	R. - 1,200			
5. Petty construction and repairs.	O. 8,000	3,000	2,899	- 101
	R. - 5,000			
Col. 1.—Smaller expenditure on works than anticipated.				
6. Clothing, arms and equipment.	O. 2,800	4,000	5,789	+ 1,789
	R. 1,200			
B. Other miscellaneous police establishments—				
1. Plague establishment charges.	O. 9,200	8,900	11,465	+ 2,565
	R. - 300			
Col. 4.—Fluctuating item.				
2. Hospital charges	O. 33,200	30,900	43,720	+ 12,820
	R. - 2,300			
Col. 4.—Increase in cost of medicines.				
3. Vizagapatam harbour police.	O. 11,600	13,200	12,429	- 771
	R. 1,600			

Grant No. XIV—Police—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
	RS.	RS.	RS.
29. Police—cont.			
f. Criminal Investigation Department—cont.			
D. Other charges	O. 75,800 R. 19,000 } 94,800	90,902	- 3,898
Col. 1.—(i) Shifting of offices to mufassal and location of a portion of office at Madras (Rs. 5,100), and (ii) special rewards (Rs. 13,900).			
E. Charges payable or recoverable from Governments, Departments, etc.	O. - 28,100 R. 28,100 } .. .. .	..	..
Col. 1.—See "c.C., col. 1."			
g. Railway Police—			
A. Pay of officers—			
Charged	O. 24,900 R. 5,300 } 30,200	30,162	- 38
Col. 1.—Changes in personnel.			
B. Pay of establishments.	O. 5,11,800 R. - 2,800 } 5,09,000	5,04,084	- 4,916
C. Allowances and honoraria—			
Charged	O. 3,700 R. 1,600 } 5,300	4,539	- 761
Authorized	O. 1,54,800 R. 55,400 } 2,10,200	2,00,252	- 9,948
Col. 1.—(i) More tours (Rs. 16,400) and (ii) enhanced dearness allowance (Rs. 35,400).			
D. Other charges	O. 1,07,200 S. 400 R. 58,300 } 1,65,900	1,71,338	+ 5,438
Col. 1.—Increase in expenditure under rents, petty contingencies, water-supply, scavenging and other charges due to war conditions.			
h. Special Police—			
A. Malabar Police Force—			
1. Pay of officers—			
Charged	O. 40,600 R. - 2,500 } 38,100	38,023	- 77
Authorized .. .. .	.. .. .	5	+ 5
2. Pay of establishments.	O. 4,44,500 R. - 2,07,000 } 2,37,500	2,37,560	+ 60
Col. 1.—See "a.B.4, col. 1."			
3. Allowances—			
Charged	O. 5,600 R. - 100 } 5,500	5,193	- 307
Authorized	O. 71,300 R. 18,500 } 89,800	48,996	- 40,804
Col. 1.—Mainly enhanced dearness allowance.			
Col. 4.—Transfer of certain items of expenditure to "64-B. Civil Defence"			
4. Contingencies	O. 63,400 R. 33,300 } 96,700	40,147	- 56,552
Col. 1.—Increase in the number of companies of the Malabar Special Police.			
Col. 4.—See "h.A.3, col. 4."			
5. Hospital staff	O. 17,000 R. 500 } 17,500	17,613	+ 113
6. Charges payable to Governments, Departments, etc.—			
Charged	R. 300 } 300	305	+ 5
Authorized .. .. .	.. .. .	2,300	553 - 1,747

Grant No. XIV—Police—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving -.
(1)		(2)	(3)	(4)
29. Police—cont.		RS.	RS.	RS.
h. Special Police—cont.				
B. Coastal Special Force—				
1. Pay of establishments.	O. 82,400 } R. - 82,400 }	..	..	..
2. Allowances	O. 14,600 } R. - 14,600 }	..	..	..
3. Contingencies	O. 8,900 } R. - 8,900 }	..	..	..
4. Charges recoverable from Governments, Departments and others.	O. - 1,05,900 } R. 1,05,900 }	..	..	..
C. Special Emergency Force—				
1. Pay of officers—				
Charged	O. 11,400 } R. - 1,400 }	..	..	..
2. Pay of establishments.	O. 1,44,700 } R. - 1,44,700 }	..	..	..
3. Allowances—				
Charged	O. 2,200 } R. - 2,200 }	..	..	..
Authorized	O. 32,800 } R. - 32,800 }	..	..	..
4. Other charges	O. 15,200 } R. - 15,200 }	..	..	..
5. Charges payable to or recoverable from Governments, Departments and others.	O. - 15,900 } R. 15,900 }	..	..	..
<i>h. B. 1 to 4 and C. 1 to 5, col. 1.—See "a. B. 4, col. 1."</i>				
j. Miscellaneous—				
A. Contribution to the Band of the Police Training School, Vellore.	..	1,200	1,200	..
k. Charges in England—High Commissioner for India—				
A. Leave salaries and deputation pay—				
Charged	O. 13,400 } R. - 7,400 }	6,000	6,362	+ 362
Authorized	S. 2,800	2,800	2,740	- 60
B. Sterling Overseas pay—				
Charged	O. 1,25,300 } R. - 19,400 }	1,06,400	1,05,560	- 840
C. Stores for India	O. 13,200 } S. 10,600 }	23,800	23,729	- 71
Col. 1. Increase in prices.				
D. Other charges	S. 400	400	351	- 49
E. Allotment of pay of officers—				
Charged	O. 19,600 } R. - 5,800 }	13,800	13,630	- 170
l. Loss or gain by exchange—				
A. Other than on stores—				
Charged	R. ..	200	219	+ 19
Authorized .. .. .	..	..	17	+ 11
B. Stores	S. 100	100	25	- 65

Grant No. XIV—Police—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
29. Police—cont.				
		RS.	RS.	RS.
Surrenders or withdrawals within grant or appropriation—				
Charged	R.	39,000	39,000	- 39,000
Authorized—				
Gross	R.	2,66,900	2,66,900	- 2,66,900
Deductions	R.	- 2,66,900	- 2,66,900	+ 2,66,900
Totals				
	{ Charged	9,93,100	9,41,946	- 51,154
	{ Authorized—			
	Gross	1,86,54,700	1,85,64,617	- 90,083
	Deductions	- 3,57,400	- 63,608	+ 2,93,792
	Net	1,82,97,300	1,85,01,009	+ 2,03,709

Notes.

Administration of the grant—Charged.—The percentage of saving in the final appropriation was 5·2 as against 12·2 in the previous year and was due chiefly to the savings under the sub-heads “c.A. I.” and “h.c.1.” The saving in the modified appropriation was 1·3 per cent. as against 1·6 per cent. in 1941-42.

Authorized.—There was an excess of 1·1 per cent. over the final grant as against an excess of 0·2 per cent. in the previous year.

2. *Losses.*—As a result of civil disturbances which occurred during the year, Government property to the extent of about Rs. 15,438 was damaged. The loss was written off by the competent authority.

Grant No. XV—Education.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
36. Scientific Departments.				
		RS.	RS.	RS.
a. Museums—				
A. Museum—				
1. Pay of officers		4,300	4,340	+ 40
2. Pay of establishments .. .	O. 29,800	} 26,900	} 26,871	- 29
	R. - 2,700			
3. Other charges	O. 29,000	} 28,000	} 25,624	- 2,376
	R. - 1,000			
B. Connemara Public Library—				
1. Pay of officers		8,900	6,887	- 13
2. Pay of establishments. .. .	O. 11,100	} 10,800	} 10,589	- 11
	R. - 500			
3. Other charges	O. 7,900	} 8,600	} 8,643	+ 43
	R. 700			
b. Geological Survey—Contributions.				
	O. 4,300	} 19,400	} 16,983	- 2,417
	R. 15,100			
Col. 1.—Additional staff for investigation of mineral resources.				
c. Grants-in-aid and Donations to Scientific Societies and Institutes—				
Grants-in-aid		1,000	1,000	..
d. Charges in England—				
High Commissioner for India—				
C. Stores for India		400	207	- 193
D. Cost of publications supplied to .. .		200	36	- 164
India.				
37. Education.				
A. University.				
a. Grants to Universities—				
A. Madras University		3,15,500	3,15,500	..
B. Andhra University .. .	O. 3,76,400	} 2,71,400	} 2,71,367	- 33
	R. - 1,05,000			
Col. 1.—Payment of portion of grant due to stoppage of certain works on account of war.				
C. Annamalai University .. .	O. 3,40,000	} 1,94,200	} 1,95,387	+ 1,187
	R. - 1,45,800			
Col. 1.—Grants for certain building works were not paid owing to postponement of construction for want of materials.				
Government Arts Colleges—				
A. Arts Colleges—Men—				
1. Pay of officers—				
Charged	O. 83,400	} 98,500	} 98,893	+ 393
	R. 15,100			
Col. 1.—Changes in personnel.				
Authorized	O. 2,64,500	} 2,46,000	} 2,51,478	+ 5,478
	R. - 18,500			
2. Pay of establishments. .. .	O. 4,46,300	} 4,30,300	} 4,27,758	- 2,542
	R. - 16,000			
3. Allowances and Honoraria—				
Charged	O. 300	} 700	} 613	- 87
	R. 400			
Authorized	O. 29,000	} 40,000	} 40,548	+ 548
	R. 11,000			
Col. 1.—Enhanced dearness allowance.				

Grant No. XV—Education—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
37. Education—cont.		RS.	RS.	• RS.
A. University—cont.				
b. Government Arts Colleges—cont.				
A. Arts Colleges—Men—cont.				
4. Laboratory charges .. O.	1,00,000	84,200	92,341	+ 8,141
R.	- 15,800			
<i>Col. 1.—Equipment could not be obtained to the extent anticipated.</i>				
5. Books and periodicals ..		17,500	17,835	+ 335
6. Other contingencies .. O.	88,800	1,03,000	1,10,698	+ 7,698
R.	14,400			
<i>Col. 1.—Additional rates and taxes to Madras Corporation.</i>				
B. Queen Mary's College—				
1. Pay of officers—				
Charged O.	15,600	14,900	14,893	- 7
R.	- 700			
Authorized O.	44,400	43,500	43,234	- 266
R.	- 900			
2. Pay of establishments. O.	46,700	46,300	46,613	+ 313
R.	- 400			
3. Other charges		46,900	46,453	- 447
c. Grants to non-Government Arts Colleges—				
A. Teaching O.	1,76,900	1,92,200	1,92,211	+ 11
R.	15,300			
C. Equipment O.	23,000	16,800	12,503	- 4,297
R.	- 6,200			
<i>Cols. 1 and 4.—Chiefly certain articles could not be purchased due to war conditions.</i>				
D. Other grants O.	10,000	11,500	7,425	- 4,075
R.	1,500			
<i>Col. 4.—Grants for educational concessions to children and dependants of soldiers and contribution towards provident fund of teachers were smaller than anticipated.</i>				
d. Government Professional Colleges—				
A. Law College—				
1. Pay of officers .. O.	53,200	52,600	52,703	+ 103
R.	- 600			
2. Other charges .. O.	16,600	15,600	16,313	+ 713
R.	- 1,000			
B. Engineering College—				
1. Pay of officers—				
Charged O.	19,500	200	199	- 1
R.	- 19,300			
Authorized O.	82,600	78,700	77,300	- 1,400
R.	- 3,900			
2. Pay of establishments. O.	94,800	95,400	96,739	+ 1,339
S.	600			
3. Workshop maintenance. O.	65,000	88,400	83,332	- 5,068
S.	9,900			
R.	13,500			
<i>Col. 1.—(i) Purchase of additional machinery (Rs. 9,400), (ii) increased cost of stores purchased (Rs. 4,100), and (iii) expenditure on certain tests relating to use of groundnut oil (Rs. 9,900).</i>				
4. Other charges—				
Charged O.	100	22,100	23,453	+ 1,353
R.	- 100			
Authorized O.	16,800	22,100	23,453	+ 1,353
R.	5,300			
<i>Col. 1.—See "b. A. 3."</i>				

Grant No. XV—Education—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
37. Education—cont.		RS.	RS.	RS.
A. University—cont.				
d. Government Professional Colleges—cont.				
B. Engineering College—cont.				
5. Charges recoverable from Governments and Departments.	..	-20,000	-23,635	-3,635
<i>Col. 4.—Larger recoveries due to increased consumption of electric current by some of the consuming departments.</i>				
C. Teachers' Colleges—				
1. Pay of officers—				
Charged .. .. .	..	14,100	14,133	+ 33
Authorized .. .. .	..	77,200	75,869	- 1,331
2. Pay of establishments.	O. 96,000 } R. - 4,000 }	92,000	89,027	- 2,973
3. Other charges—				
Charged .. .. .	..	1,200	1,189	- 11
Authorized	O. 18,500 } R. 3,500 }	22,000	22,374	+ 374
<i>Col. 1.—See "b.A.3."</i>				
D. Training College for Women—				
1. Pay of officers—				
Charged .. .. .	..	15,600	15,600	..
Authorized .. .. .	..	26,100	26,120	+ 20
2. Pay of establishments.	..	49,000	48,845	- 155
3. Other charges	O. 35,600 } R. 3,600 }	39,200	37,960	- 1,240
<i>Col. 1.—See "b.A.3."</i>				
e. Grants to Non-Government Professional Colleges.		12,900	12,267	- 633
Secondary.				
f. Government Secondary Schools—				
A. European—				
1. Special Staff—Boys' schools	O. 6,900 } R. - 100 }	6,800	6,725	- 75
2. Special Staff—Girls' schools.	O. 11,800 } R. 600 }	12,400	11,733	- 667
B. Non-European—				
I. Government Secondary Schools for boys—				
Ordinary areas—				
1. Pay of establishments.	O. 71,500 } R. - 9,000 }	62,500	65,460	+ 2,960
<i>Col. 1.—Post budget decision to exhibit expenditure on inspecting staff employed for development of Physical Education under "p.E.1." and "p.E.2."</i>				
2. Contingencies	O. 13,100 } R. - 1,500 }	11,600	11,115	- 485
3. Other charges .. .. .	..	7,600	9,527	+ 1,927
Partially excluded areas—				
Pay of establishment and other charges.	R. 6,500	6,500	4,614	- 1,886
<i>Col. 1.—One Board High School, was taken under Government Control.</i>				

Grant No. XV—Education—cont

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
37. Education—cont.	RS.	RS.	RS.
Secondary—cont.			
f. Government Secondary Schools—cont.			
B. Non-European—cont.			
II. Government Secondary Schools for girls—			
1. Pay of officers and establishments.	O. 1,40,200 R. -6,000	1,34,200	1,32,905 - 1,295
2. Other charges	O. 32,900 R. 2,500		
		35,400	35,085 - 316
g. Direct grants to Non-Government Secondary Schools—			
A. European—			
1. Teaching	O. 2,97,300 R. 4,800	3,02,100	3,01,817 - 283
2. Boarding	O. 3,56,700 R. 5,300		
		3,62,000	3,50,326 - 11,674
3. Buildings	O. 49,600 R. -2,400	47,200	42,762 - 4,438
4. Other grants	O. 80,900 R. -2,400		
		78,500	78,224 - 276
B. Non-European—			
1. Teaching	O. 10,47,200 S. 2,30,500 R. 33,800	13,11,500	13,07,243 - 4,257
<i>Col. 1.—Special compensatory grants to schools in certain coastal towns for loss of the income due to fall in strength.</i>			
2. Provident fund	O. 55,000 R. 8,000	63,000	60,848 - 2,152
<i>Col. 1.—Larger retirements of teachers.</i>			
3. Buildings	O. 2,03,800 R. -88,500	1,15,300	1,11,764 - 3,536
<i>Col. 1.—Chiefly delay in completion of buildings works for want of materials.</i>			
4. Equipment	O. 36,000 R. -6,000	30,000	28,947 - 1,053
<i>Col. 1.—Less purchases due to war conditions.</i>			
5. Miscellaneous grants.	O. 24,800 R. 11,000	35,800	38,395 + 2,595
<i>Col. 1.—Grant of educational concessions to children and dependants of soldiers serving in war.</i>			
h. Grants to Local Bodies for Secondary Education—			
A. Ordinary areas—			
1. Teaching	O. 7,89,600 R. 200	7,89,800	7,89,377 - 423
2. Buildings	O. 47,000 R. -22,000		
		25,000	23,062 - 1,938
<i>Col. 1.—Delay in execution of works for want of steel, wood, etc.</i>			
3. Equipment		22,200	17,618 - 4,582
<i>Col. 4.—Inability of suppliers to comply with indents of local bodies in full.</i>			
4. Other grants	O. 5,100 R. 3,300	8,400	9,133 + 733
<i>Col. 1.—See "g.B.5."</i>			
B. Partially excluded areas—			
Teaching	O. 20,400 R. -1,400	19,000	18,975 - 25

Grant No. XV—Education—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure
(1)		(2)	(3)
37. Education—<i>cont.</i>		RS.	RS.
Primary.			
j. Government Primary Schools—			
A. Partially excluded areas—			
1. Pay of establishments.	O. 29,700 R. 17,000	46,700	40,729
Col. 1.—Control of elementary schools maintained by Agency Board was taken over by Government.			
Col. 4.—Arrears of pay not fully drawn.			
2. Petty construction and repairs.	O. 4,600 R. — 1,500	3,100	2,826
3. Other charges	O. 4,900 R. 4,100	9,000	7,784
Col. 1.—See "b.A.3."			
B. Excluded areas—			
Charged	O. 7,100 R. 500	7,600	6,829
k. Direct grants to Non-Government Primary Schools—			
A. European—			
1. Teaching	O. 20,600 R. 4,400	25,000	22,717
Col. 1.—Mainly conversion of a secondary school into a primary school			
2. Other grants	O. 9,900 R. 3,900	13,800	14,227
Col. 1.—Mainly (i) conversion of a secondary school into a primary school (Rs. 2,000) and (ii) educational concessions to children and dependants of soldiers (Rs. 1,200).			
B. Non-European—			
I. Ordinary areas—			
1. Teaching	O. 80,00,200 S. 3,45,100 R. 1,00,000	84,45,300	83,92,596
2. Buildings	O. 45,700 R. — 19,200	26,500	26,827
Col. 1.—Inability of a management to complete a work.			
3. Equipment	O. 11,000 R. — 3,600	7,400	6,861
Col. 1.—Pre-vocational courses were not introduced to the anticipated.			
4. Boarding	O. 4,28,500 S. 10,100 R. 52,900	4,91,500	4,90,027
Col. 1.—Special aid to certain mission orphanages (Rs. 44,000) increase in the maximum rate of grant to other orphanages (Rs. 19,000)			
5. Other grants	O. 33,900 R. 13,000	46,900	37,713
Col. 1.—(i) Increased expenditure under Provident Fund due to retirements (Rs. 7,000), (ii) additional grants on account of loss of income due to free admission of poor pupils (Rs. 2,400) and (iii) educational concessions to children and dependants of soldiers (Rs. 3,600).			
Col. 4.—Fewer retirements of teachers.			
II. Partially excluded areas.			
	O. 53,600 S. 2,300 R. 8,700	64,600	63,623
Col. 1.—Increased grants to cover payment of dearness allowance to teachers.			

Grant No. XV—Education—cont

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
37. Education—cont.		RS.	RS.	RS.
Secondary—cont.				
f. Government Secondary Schools—cont.				
B. Non-European—cont.				
II. Government Secondary Schools for girls—				
1. Pay of officers and establishments.	O. 1,40,200 R. -6,000	1,34,200	1,32,905	- 1,295
2. Other charges	O. 32,900 R. 2,500			
		35,400	35,085	- 315
g. Direct grants to Non-Government Secondary Schools—				
A. European—				
1. Teaching	O. 2,97,300 R. 4,800	3,02,100	3,01,817	- 283
2. Boarding	O. 3,56,700 R. 5,300			
3. Buildings	O. 49,600 R. -2,400	47,200	42,762	- 4,438
4. Other grants	O. 80,900 R. -2,400	78,500	78,224	- 276
B. Non-European—				
1. Teaching	O. 10,47,200 S. 2,30,500 R. 33,800	13,11,500	13,07,243	- 4,257
<i>Col. 1.—Special compensatory grants to schools in certain coastal towns for loss of the income due to fall in strength.</i>				
2. Provident fund	O. 55,000 R. 8,000	63,000	60,848	- 2,152
<i>Col. 1.—Larger retirements of teachers.</i>				
3. Buildings	O. 2,03,800 R. -88,500	1,15,300	1,11,764	- 3,536
<i>Col. 1.—Chiefly delay in completion of buildings works for want of materials.</i>				
4. Equipment	O. 36,000 R. -6,000	30,000	28,947	- 1,053
<i>Col. 1.—Less purchases due to war conditions.</i>				
5. Miscellaneous grants.	O. 24,800 R. 11,000	35,800	38,395	+ 2,595
<i>Col. 1.—Grant of educational concessions to children and dependants of soldiers serving in war.</i>				
h. Grants to Local Bodies for Secondary Education—				
A. Ordinary areas—				
1. Teaching	O. 7,89,600 R. 200	7,89,800	7,89,377	- 423
2. Buildings	O. 47,000 R. -22,000			
		25,000	23,062	- 1,938
<i>Col. 1.—Delay in execution of works for want of steel, wood, etc.</i>				
3. Equipment		22,200	17,618	- 4,582
<i>Col. 4.—Inability of suppliers to comply with indents of local bodies in full.</i>				
4. Other grants	O. 5,100 R. 3,300	8,400	9,133	+ 733
<i>Col. 1.—See "g.B.5."</i>				
B. Partially excluded areas—				
Teaching	O. 20,400 R. -1,400	19,000	18,975	- 25

Grant No. XV—Education—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
37. Education—cont.		RS.	RS.	RS.
Primary.				
j. Government Primary Schools—				
A. Partially excluded areas—				
1. Pay of establishments.	O. 29,700 R. 17,000	46,700	40,729	- 5,971
<i>Col. 1.—Control of elementary schools maintained by Agency District Board was taken over by Government.</i>				
<i>Col. 4.—Arrears of pay not fully drawn.</i>				
2. Petty construction and repairs.	O. 4,600 R. - 1,500	3,100	2,826	- 274
3. Other charges	O. 4,900 R. 4,100	9,000	7,784	- 1,216
<i>Col. 1.—See "b.A.3."</i>				
B. Excluded areas—				
Charged	O. 7,100 R. 500	7,600	6,829	- 771
k. Direct grants to Non-Government Primary Schools—				
A. European—				
1. Teaching	O. 20,600 R. 4,400	25,000	22,717	- 2,283
<i>Col. 1.—Mainly conversion of a secondary school into a primary school.</i>				
2. Other grants	O. 9,900 R. 3,900	13,800	14,227	+ 427
<i>Col. 1.—Mainly (i) conversion of a secondary school into a primary school (Rs. 2,000) and (ii) educational concessions to children and dependants of soldiers (Rs. 1,200).</i>				
B. Non-European—				
I. Ordinary areas—				
1. Teaching	O. 80,00,200 S. 3,45,100 R. 1,00,000	84,45,300	83,92,596	- 52,704
2. Buildings	O. 45,700 R. - 19,200	26,500	26,827	+ 327
<i>Col. 1.—Inability of a management to complete a work.</i>				
3. Equipment	O. 11,000 R. - 3,600	7,400	6,861	- 539
<i>Col. 1.—Pre-vocational courses were not introduced to the extent anticipated.</i>				
4. Boarding	O. 4,28,500 S. 10,100 R. 52,900	4,91,500	4,90,027	- 1,473
<i>Col. 1.—Special aid to certain mission orphanages (Rs. 44,000) and increase in the maximum rate of grant to other orphanages (Rs. 19,000).</i>				
5. Other grants	O. 33,900 R. 13,000	46,900	37,713	- 9,187
<i>Col. 1.—(i) Increased expenditure under Provident Fund due to more retirements (Rs. 7,000), (ii) additional grants on account of loss of fee income due to free admission of poor pupils (Rs. 2,400) and (iii) educational concessions to children and dependants of soldiers (Rs. 3,600).</i>				
<i>Col. 4.—Fewer retirements of teachers.</i>				
II. Partially excluded areas.	O. 53,600 S. 2,300 R. 8,700	64,600	63,623	- 977
<i>Col. 1.—Increased grants to cover payment of dearness allowance to teachers.</i>				

Grant No. XV—Education—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
37. Education—cont.				
		RS.	RS.	RS.
Primary—cont.				
1. Grants to Local Bodies for Primary Education—				
A. Local bodies—				
I. Ordinary areas—				
1. Grants under section 37 of the Act VIII of 1920.	O. 27,78,300 } R. 79,400 }	28,57,700	28,58,606	+ 906
2. Grants under proviso to section 37 of the Act VIII of 1920.		27,70,000	27,69,970	- 30
3. Teaching	O. 35,22,000 } R. - 22,000 }	35,00,000	34,99,259	- 741
5. Buildings and equipment.	O. 53,600 } R. - 25,100 }	28,500	20,635	- 7,865
<i>Col. 1.—Slow progress of certain building works and consequent payment of smaller grant.</i>				
<i>Col. 4.—Failure of certain local bodies to draw grants.</i>				
6. Other grants	O. 1,36,900 } R. 11,100 }	1,48,000	1,47,716	- 284
II. Partially excluded areas—				
1. Teaching	O. 46,300 } R. - 8,100 }	38,200	38,221	+ 21
<i>Col. 1.—Transfers of certain Board Schools to the control of Government.</i>				
2. Equipment	O. 400 } R. - 300 }	100	..	- 100
B. Panchayats—				
1. Teaching	O. 4,07,000 } S. 22,200 }	4,29,200	3,77,280	- 51,920
<i>Col. 4.—See "I.A.5., col. 4."</i>				
2. Buildings	O. 500 } R. - 500 }	..	..	..
Special.				
m. Government Special Schools—				
A. Training Schools—Masters—				
1. Pay and allowances of establishment.	O. 4,94,200 } R. 10,000 }	5,04,200	4,96,172	- 8,028
2. Stipends	O. 3,70,000 } R. - 31,000 }	3,39,000	3,33,063	- 5,937
3. Apparatus and materials.	O. 13,100 } R. - 2,000 }	11,100	10,547	- 553
<i>Col. 1.—Difficulty in obtaining equipments due to war conditions.</i>				
4. Other contingencies ..	O. 67,900 } R. 3,500 }	71,400	66,436	- 4,964
B. Training Schools—Mistresses—				
1. Pay of officers	O. 33,700 } R. - 1,100 }	32,600	34,513	+ 1,913
2. Pay of establishments.	O. 5,81,400 } R. - 3,000 }	5,72,400	5,70,679	- 1,721
3. Allowances and honoraria.	O. 18,500 } R. 18,000 }	36,500	37,814	+ 1,314
<i>Col. 1.—See "b.A.3."</i>				
4. Stipends	O. 1,58,500 } R. - 1,000 }	1,57,500	1,56,380	- 1,120
5. Contingencies	O. 92,300 } R. 3,000 }	95,300	93,369	- 931

Grant No. XV—Education—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
37. Education—cont.				
		RS.	RS.	RS.
Special—cont.				
n. Direct grants to Non-Government Special Schools—				
A. European—				
1. Teaching and equipment		11,500	11,543	+ 43
B. Non-European—				
1. Teaching	O. 2,02,600	2,09,400	2,10,367	+ 967
	R. 6,800			
2. Stipendiary	O. 2,22,200	2,26,200	2,22,310	- 3,890
	R. 4,000			
4. Other grants		39,600	33,413	- 6,187
<i>Col. 4.—(i) Contributions towards Provident Fund of teachers were smaller than anticipated (Rs. 2,400), (ii) grants for education of defective children (Rs. 2,400), and (iii) educational concessions to children and dependants of soldiers (Rs. 1,300).</i>				
General.				
o. Direction—				
A. Pay of officers—				
Charged		36,000	36,000	
Authorized	O. 25,500	41,800	36,905	- 4,895
	R. 16,300			
<i>Col. 1.—Revision of pay of Deputy Directors.</i>				
<i>Col. 4.—Lapse of provision for salary of an officer made under this head instead of under the sub-head "p.B.I.I."</i>				
B. Pay of establishments	O. 67,900	67,000	66,888	- 112
	R. - 900			
C. Other charges—				
Charged	O. 2,400	3,200	3,039	- 161
	R. 800			
Authorized	O. 49,700	73,400	62,085	- 11,315
	R. 23,700			
<i>Col. 1.—(i) Mainly shifting of office from Madras and back (Rs. 10,800), (ii) additional customs duty on imported stores due to large indents (Rs. 8,000), (iii) enhanced dearness allowance (Rs. 2,600), and (iv) increased property tax to Corporation of Madras (Rs. 2,300).</i>				
<i>Col. 4.—European stores not received due to shipping difficulties.</i>				
p. Inspection—				
A. European				
	O. 17,700	20,000	20,293	+ 293
	R. 2,300			
<i>Col. 1.—See item (1) under "o.C., col. 1."</i>				
B. Non-European—Men's branch—				
I. Ordinary areas—				
1. Pay of officers	O. 1,85,200	1,75,200	1,76,934	+ 1,734
	R. - 10,000			
2. Pay of establishments	O. 10,23,200	10,20,000	10,01,922	- 18,078
	R. - 3,200			
3. Allowances	O. 1,93,200	2,43,200	2,39,029	- 4,171
	R. 50,000			
<i>Col. 1.—See "b.A.3."</i>				
4. Contingencies	O. 1,32,100	1,43,100	1,37,589	- 5,511
	R. 11,000			
II. Partially excluded areas—				
1. Pay of establishments	O. 10,400	12,000	11,548	- 452
	R. 1,600			
2. Other charges	O. 4,600	5,000	5,035	+ 35
	R. 600			

Grant No. XV—Education—cont.

Major head and sub-head.		Final grant of appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
37. Education—cont.		RS.	RS.	RS.
General—cont.				
p. Inspection—cont.				
C. Women's branch—				
1. Pay of officers—				
Charged		12,000	12,000	..
Authorized		28,700	30,943	+ 2,243
2. Pay of establishments.	O. 1,94,300	1,95,300	1,96,478	+ 1,178
	R. 1,000			
3. Allowances—				
Charged	O. 1,800	1,600	1,159	- 441
	R. - 200			
Authorized	O. 48,200	57,700	56,407	- 1,293
	R. 9,500			
<i>Col. 1.—See "p.B.I. 3."</i>				
4. Other charges	O. 36,800	38,800	38,695	- 105
	R. 2,000			
D. Superintendent of Sanskrit Schools.				
		6,900	7,262	+ 362
E. Physical Education—				
1. Men's Branch	R. 13,500	13,500	12,669	- 831
<i>Col. 1.—See "f.B.I. 1."</i>				
2. Women's Branch	R. 9,400	9,400	9,057	- 343
<i>Col. 1.—See "f.B.I. 1."</i>				
q. Scholarships—				
A. European				
		14,200	13,664	- 536
B. Non-European—				
I. Ordinary areas				
	O. 1,85,300	1,75,000	1,79,727	+ 4,727
	R. - 10,300			
II. Partially excluded areas.				
		5,100	4,961	- 139
r. Miscellaneous—				
A. European				
	O. 15,200	14,900	14,878	- 22
	R. - 300			
B. Non-European—				
1. Oriental manuscripts.				
	O. 13,000	17,500	17,358	- 142
	R. 4,500			
<i>Col. 1.—Increased expenditure due to removal of manuscripts from Madras.</i>				
2. Text-Book Committee.	O. 27,100	15,100	15,093	- 7
	R. - 12,000			
<i>Col. 1.—Mainly decrease in number of books scrutinized.</i>				
3. Registration of books	O. 6,500	7,800	7,458	- 342
	R. 1,300			
4. Grants for Boy Scout and Girl Guide Movement.		14,300	14,250	- 50
5. Charges payable to other Governments, Departments and others.	R. 100	100	85	- 15
6. Grants to local bodies for public libraries.		25,000	22,231	- 2,769
<i>Col. 4.—Failure of certain local bodies to draw the sanctioned grants.</i>				
7. Grants to panchayats for public libraries.	O. 10,000	10,600	9,025	- 1,575
	R. 600			
8. Other grants	O. 9,800	12,800	13,205	+ 405
	R. 3,000			
<i>Col. 1.—Payment of S.S.L.C. Examination fees on behalf of children and dependants of soldiers.</i>				

Grant No. XVI—Medical.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving —.
(1)		(2)	(3)	(4)
38. Medical.		RS.	RS.	RS.
a. Medical Establishment—				
A. All-India Medical Council. O. 4,200				
	R. - 2,700	1,500	1,557	+ 57
<i>Col. 1.—Less expenditure under travelling allowance and stoppage of grant to Madras Medical Council.</i>				
B. Superintendence—				
1. Pay of officers—				
<i>Charged</i>				
	O. 36,000	36,400	36,250	- 50
	R. 300			
<i>Authorized</i>				
	O. 20,300	25,500	25,503	+ 3
	R. 5,200			
<i>Col. 1.—Appointment of an additional officer.</i>				
2. Pay of establishments. O. 56,900				
	S. 100	56,100	56,181	+ 81
	R. - 900			
3. Other charges—				
<i>Charged</i>				
	O. 3,600	4,000	3,980	- 20
	R. 400			
<i>Authorized</i>				
	O. 20,100	37,800	35,929	- 1,871
	R. 17,700			
<i>Col. 1.—(i) Shifting of office (Rs. 15,300) and (ii) enhanced dearness allowance (Rs. 2,400).</i>				
4. Customs duty on imported stores. O. 8,500				
	R. - 1,100	7,400	4,345	- 3,055
<i>Col. 4.—Stores indented for were not received.</i>				
5. Charges recoverable from Government, Departments and others. O. - 4,100				
	R. 3,400	- 700		+ 700
<i>Col. 1.—Less recovery consequent on debit of certain charges to 64-B. Civil Defence.</i>				
C. District Medical Officers—				
1. Pay of officers—				
<i>Charged</i>				
	O. 33,800	27,000	26,892	- 108
	R. - 6,800			
<i>Col. 1.—Transfer of an I.M.S. officer to Defence Department.</i>				
<i>Authorized</i>				
	O. 3,67,000	3,29,000	3,37,097	+ 8,097
	R. - 38,000			
<i>Col. 1.—Retirement of Senior Medical Officers and re-employment of retired officers.</i>				
2. Pay of establishments. O. 1,66,500				
	R. - 13,300	1,53,200	1,59,299	+ 6,099
3. Allowances—				
<i>Charged</i>				
	O. 3,400	1,400	1,354	- 46
	R. - 2,000			
<i>Col. 1.—See "a.C.1 charged."</i>				
<i>Authorized</i>				
	O. 28,900	34,100	34,419	+ 319
	R. 5,200			
<i>Col. 1.—Enhanced dearness allowance.</i>				
4. Contingencies O. 23,900				
	R. 900	24,800	24,202	- 598

Grant No. XVI—Medical—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
38. Medical—cont.		RS.	RS.	RS.
a. Medical Establishment—cont.				
D. Administration of the Drugs Act, 1940—				
1. Pay of officers..	O. 2,000 R. - 2,000	..	..	..
Col. 1.—Scheme was not introduced during the year.				
2. Pay of establishments.	O. 2,300 R. - 2,300	..	..	..
Col. 1.—See "a.D.1."				
3. Allowances ..	O. 1,300 R. - 1,300	..	..	..
4. Other charges ..	O. 3,200 R. - 3,200	..	..	..
Col. 1.—See "a.D.1."				
b. Hospitals and dispensaries—				
A. Presidency Hospitals (excluding the Hospital of Indian Medicine)—				
1. Pay of officers—				
Charged ..	O. 15,000 R. - 6,400	8,600	8,772	+ 172
Col. 1.—Transfer of an officer to Medical College.				
Authorized ..	O. 1,69,100 S. 100 R. - 18,600	1,50,600	1,50,288	- 312
2. Pay of establishments.	O. 4,47,400 R. 700	4,48,100	4,59,957	+ 11,857
3. Allowances and honoraria—				
Charged ..	O. 2,200 R. - 1,200	1,000	1,054	+ 54
Authorized ..	O. 2,33,700 S. 78,400 R. 40,500	3,52,600	3,56,568	+ 3,968
Col. 1.—(1) Honoraria to Honorary Medical Officers (Rs. 88,000), (2) revised rate of subsistence allowance to House Surgeons and House Physicians (Rs. 2,600) and (3) enhanced dearness allowance (Rs. 26,300).				
4. Contingencies ..	O. 3,05,200 R. - 27,700	2,77,500	2,76,775	- 725
5. Diet ..	O. 3,70,500 R. 26,800	3,97,300	4,14,814	+ 17,514
6. Medicines and hospital necessities.	O. 7,21,700 R. - 6,600	7,15,100	6,89,081	- 26,019
7. Stipends to nursing and midwifery pupils.	O. 64,500 S. 22,400 R. - 19,100	67,800	69,479	+ 1,679
Col. 1.—Increased stipends to nurse pupils (Rs. 25,700) partly offset by decreased expenditure owing to the posting of lesser number of pupils for midwifery training (Rs. 22,400).				
8. Other charges ..	O. 20,700 R. 11,300	32,000	24,955	- 7,085
Col. 1.—Mainly (1) dearness allowance to menials (Rs. 2,600) and (2) cost of motor ambulance car (Rs. 7,400).				
Col. 4.—Motor ambulance car not purchased.				
B. Mufassal hospitals and dispensaries—				
I. Ordinary areas—				
1. Pay of officers ..	O. 2,31,900 R. 19,000	2,50,900	2,48,730	- 2,170
2. Pay of establishments.	O. 12,61,900 R. 9,300	12,71,200	12,69,939	- 1,261

Grant No. XVI—Medical—cont.

Major head and sub-head.		Final grant of appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
38. Medical—cont.				
b. Hospital and dispensaries—cont.				
D. Government medical officers employed in institutions under the control of local bodies—				
Taluk headquarters institutions—				
I. Ordinary areas—				
1. Pay of officers	O. 28,500 R. - 1,100	27,400	27,498	+ 98
2. Pay of establishments.	O. 1,80,000 R. - 12,000	1,68,000	1,68,697	+ 697
3. Allowances	O. 10,800 R. - 2,200	8,600	8,621	+ 21
<i>Col. 1.—Provincialisation of certain taluk headquarters hospitals.</i>				
II. Partially excluded areas—				
Pay of officers and other charges.	O. 9,100 R. - 2,000	7,100	7,570	+ 470
<i>Col. 1.—See "b. D.I. 3."</i>				
E. Government medical officers employed in institutions under the control of local bodies—				
Other institutions—				
I. Ordinary areas—				
Other institutions.	O. 1,61,300 R. 1,900	1,63,200	1,61,888	- 1,312
II. Partially excluded areas—				
Other institutions	O. 4,400 R. - 500	3,900	3,506	- 394
F. Grants to local bodies for medical purposes—				
I. Ordinary areas—				
1. Maintenance grants.	O. 1,53,900 R. 8,500	1,62,400	1,61,352	- 1,048
2. Buildings and equipment grants.	O. 46,700 R. - 44,300	2,400	1,431	- 969
<i>Col. 1.—Inability of certain grantees to complete works and claim payments.</i>				
II. Partially excluded areas—				
Grants to local bodies.	O. 11,300 R. - 800	10,500	10,456	- 44
G. Grants to private medical institutions—				
I. Ordinary areas—				
1. Maintenance grants.	O. 1,19,900 S. 100 R. - 3,500	1,16,500	1,16,900	+ 400
2. Capitation grants to leper asylums.	O. 1,45,300 R. 11,200	1,56,500	1,56,648	+ 148
3. Buildings and equipment grants.	O. 69,700 S. 100 R. - 47,900	21,900	22,009	+ 109
<i>Col. 1.—See "b.F.I. 2."</i>				
H. Subsidies to medical practitioners and midwives for the maintenance of rural dispensaries—				
I. Ordinary areas				
	O. 4,05,300 R. - 32,000	3,73,300	3,65,495	- 7,805
II. Partially excluded areas.				
	O. 9,300 R. - 2,700	6,600	4,998	- 1,602
<i>Col. 2.—Some rural dispensaries were not opened.</i>				
J. Other charges				
	O. 23,000 R. - 2,000	21,000	21,535	+ 535

Grant No. XVI—Medical—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
33. Medical—cont.				
o. Medical colleges and schools—				
A. Medical colleges other than Stanley Medical College—				
1. Pay of officers—				
Charged	O. 55,500	53,700	53,079	- 21
	R. - 1,800			
Authorized	O. 5,80,300	5,36,900	5,29,108	- 7,792
	R. - 43,400			
2. Pay of establishment.				
	O. 87,400	83,000	82,680	- 320
	R. - 4,400			
3. Allowances and honoraria—				
Charged	O. 1,500	1,900	1,514	- 386
	R. 400			
Authorized	O. 36,500	37,700	36,547	- 1,153
	S. 800			
	R. 400			
4. Apparatus and materials.				
	O. 65,000	49,000	42,539	- 6,461
	R. - 16,000			
<i>Cols. 1 and 4.—Stores from Europe were not received before the close of the year due to war conditions.</i>				
5. Books and periodicals.				
	O. 15,700	14,200	10,341	- 3,859
	R. - 1,500			
<i>Col. 4.—See "c.A.4."</i>				
6. Contingencies				
	O. 66,500	80,600	80,753	+ 153
	R. 14,100			
<i>Col. 1.—Payment of arrears of property tax due to revaluation.</i>				
B. Stanley Medical College and School—				
1. Pay of officers				
	O. 1,02,300	1,07,500	1,08,973	+ 1,473
	R. 5,200			
2. Pay of establishments.				
	O. 28,700	29,500	29,468	- 32
	R. 800			
3. Allowances and honoraria.				
	O. 16,500	14,300	17,104	+ 2,804
	R. - 2,200			
<i>Cols. 1 and 4.—Anticipated payment of house allowance to certain officers at lower rates did not materialise.</i>				
4. Scholarships and stipends.				
	O. 3,000	2,200	1,888	- 312
	R. - 800			
5. Laboratory charges and books and periodicals.				
		26,100	29,029	+ 2,929
<i>Col. 4.—Increase in price of laboratory articles.</i>				
6. Contingencies				
	O. 18,700	20,400	22,636	+ 2,236
	R. 1,700			
<i>Col. 4.—Mainly dearness allowance to menials.</i>				
7. Grants-in-aid				
	O. 1,700	2,000	2,043	+ 43
	R. 300			
C. School of Indian Medicine—				
1. Pay of officers				
	O. 5,000	4,000	4,120	+ 120
	R. - 1,000			
2. Pay of establishments				
	O. 39,000	38,000	38,044	+ 44
	R. - 1,000			
3. Contingencies				
	O. 11,200	10,700	10,100	- 600
	R. - 500			
4. Other charges				
	O. 20,300	17,000	18,556	+ 1,556
	R. - 3,300			
<i>Col. 1.—Post budget decision to meet examination charges under "47, Miscellaneous Departments"</i>				

Grant No. XVI—Medical—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
38. Medical—cont.				
c. Medical colleges and schools—cont.				
D. Scheme for research into the indigenous drugs of India—				
1. Pay of officers		2,500	2,466	- 34
2. Pay of establishments.		3,200	3,065	- 135
3. Other charges		3,500	2,487	- 1,013
	O. 3,400			
	R. - 200			
	O. 6,000			
	R. - 2,500			
<i>Col. 1.—Certain articles indented for were not received and drawal of lower rate of Madras House Allowance by an officer.</i>				
E. Grants to private Medical Institutions.	S. 100	5,000	5,000	
	R. 4,900			
<i>Col. 1.—Grant to a college to cover the anticipated deficit in working.</i>				
d. Mental Hospitals—				
A. Pay of officers	O. 30,500	32,300	30,583	- 1,717
	R. 2,800			
B. Pay of establishments	O. 1,48,100	1,42,900	1,43,890	+ 990
	R. - 5,200			
C. Allowances and honoraria.	O. 20,800	32,200	32,147	- 53
	R. 11,400			
<i>Col. 1.—Mainly enhanced dearness allowance.</i>				
D. Contingencies	O. 35,600	35,800	34,807	- 1,493
	R. 200			
E. Diet	O. 2,04,000	2,54,400	2,62,525	+ 8,125
	S. 47,400			
	R. 3,000			
<i>Col. 1.—Mainly rise in price of food-stuffs.</i>				
F. Medicines and hospital necessities.	O. 33,400	41,100	38,710	- 2,390
	R. 7,700			
<i>Col. 1.—Rise in price of hospital necessities and drugs and payment at higher rates to contractors.</i>				
G. Other charges	O. 14,900	24,700	25,231	+ 531
	R. 9,800			
<i>Col. 1.—(1) Cost of repatriation of a retired I.C.S. officer (5,000), (2) payment of more stipends (3,000), (3) high cost of raw materials required for weaving department (2,000) and (4) enhanced dearness allowance (800).</i>				
e. Chemical Examiner—				
A. Pay of officers	O. 21,000	19,500	19,307	- 193
	R. - 1,500			
B. Pay of establishment	O. 5,200	4,900	4,546	- 354
	R. - 300			
C. Other charges	O. 6,200	7,200	6,457	- 743
	R. 1,000			
D. Charges payable to Governments, departments, etc.	O. 18,000	24,000	23,560	- 440
	R. 6,000			
<i>Col. 1.—Increase in number of bloodstain cases sent to Imperial Serologist.</i>				
f. Charges in England—				
11. High Commissioner for India—				
A. Leave salaries and deputation pay—				
Charged	R. 1,600	1,600	1,469	- 131
B. Sterling overseas pay—				
Charged	O. 29,400	26,000	23,691	- 2,309
	R. - 6,400			

Grant No. XVI—Medical—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
38. Medical—<i>cont.</i>	RS.	RS.	RS.
f. Charges in England— <i>cont.</i>			
II. High Commissioner for India— <i>cont.</i>			
C. Stores for India .. O. 40,400	21,600	18,539	- 3,061
R. - 18,800			
<i>Cols. 1 and 4.—Liabilities carried forward (Rs. 17,500) and decrease in indents (Rs. 4,400.)</i>			
D. Allotment of pay of officers.			
Charged		40	+ 40
Authorized	400	440	+ 40
E. Other charges—			
i. Contribution for Tropical Diseases Bureau	300	300	
g. Loss or gain by exchange—			
A. Other than on stores—			
Charged		44	+ 44
B. Stores R. 100	100	33	- 67
Surrenders or withdrawals within grant or appropriation—			
Charged R. 20,000	20,000		- 20,000
Authorized—			
Gross R. - 2,700	- 2,700		+ 2,700
Deductions R. 2,700	2,700		- 2,700
Totals {			
Charged	1,95,000	1,71,836	- 23,164
Authorized—			
Gross	1,09,15,600	1,08,84,154	- 31,446
Deductions	- 4,100	- 5,675	- 1,575
Net	1,09,11,500	1,08,78,479	- 33,021

Notes.

Administration of the grant—Charged.—The saving in the final appropriation was 11·9 per cent. as against 47·0 per cent. in the previous year. The savings occurred chiefly under “a.C.1,” “b.A.1,” “c.A.1,” and “f.II.B.” The saving in the modified appropriation was 1·8 per cent. as against 0·3 per cent. in 1941–42.

Authorized.—The percentage of saving in the final grant was ·03 as against 1·6 in the previous year.

2. *Grants made by the Imperial Council of Agricultural Research.*—Sub-head “c.D.” exhibits the expenditure on the scheme for research into the indigenous drugs of India, financed by the Imperial Council of Agricultural Research. The procedure for the accounting of the expenditure is the same as that described in paragraph 2 of the notes under Grant XVIII.

An account of the transactions during 1942–43 under the deposit head is given below :—

	RS.
·Opening balance	3,401
·Grant received during 1942–43	7,087
·Charges debited to the grant	6,018
·Balance on 31st March 1943	2,470

Grant No. XVI—Medical—cont.

3. *Stock account.*—The stock account of stores in the Presidency Headquarters and Mental hospitals for 1942-43 is given below :—

Particulars. (1)	Instruments and appliances. (2)	Medicines and dressings. (3)	Bedding and clothing. (4)	Crockery. (5)	Miscellaneous stores. (6)
	RS.	RS.	RS.	RS.	RS.
Opening balance on 1st April 1942.	22,42,178	4,10,153	4,32,002	85,439	4,76,060
Receipts—					
(a) From overseas ..	13,063				850
(b) From other Gov- ernment depart- ments.	49,081	3,93,996	77,850	2,011	42,136
(c) Local purchase ..	2,05,385	3,26,706	24,060	11,461	4,50,125
(d) Other sources ..	25,505	6,941	23,131		53,558
Total ..	25,35,212	11,37,796	5,57,043	98,911	10,22,759
Utilized during the year.	1,01,487	6,39,850	46,993	1,140	4,53,621
Written off due to loss, breakage and fair wear and tear.	33,648		28,200	2,751	23,866
Closing balance on 31st March 1943.	24,00,077	4,97,946	4,81,850	95,020	5,45,272

The Surgeon-General has certified that the closing balances of the various groups of stores represent approximately the value of stock on the 31st March 1943, and that the stock was actually verified and found to agree with the stock registers maintained under paragraph 447 of the Civil Medical Code, Volume I. He has further certified that the stock on hand on the 31st March 1943 was not in excess of the requirements of the hospitals and that it did not include any surplus stores.

Grant No. XVII—Public Health.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
39. Public Health.				
a. Public Health Establishment—				
A. Direction—				
1. Pay of officers	O. 71,100	75,500	73,205	- 2,295
	R. 4,400			
2. Pay of establishments.	O. 50,900	52,100	52,341	+ 241
	R. 1,200			
3. Allowances	O. 22,200	35,200	33,322	+ 3,122
	S. 12,800			
	R. 200			
<i>Col. 1.—(i) Shifting of office to mufassal station (Rs. 7,000), (ii) enhanced dearness allowance (Rs. 3,000) and (iii) heavy touring due to outbreak of cholera (Rs. 3,000).</i>				
4. Contingencies	O. 15,200	25,500	25,628	+ 128
	R. 10,300			
<i>Col. 1.—See item 1 under "a. A. 3s"</i>				
B. Establishment—Mufassal—				
I. Ordinary areas—				
1. Pay of officers	O. 2,95,000	2,95,100	2,95,245	+ 145
	S. 100			
2. Pay of establishments.	O. 5,04,100	5,01,600	5,00,770	- 830
	S. 100			
	R. - 2,600			
3. Allowances	O. 1,17,400	1,40,400	1,42,945	+ 2,545
	S. 1,100			
	R. 21,900			
<i>Col. 1.—(i) Enhanced dearness allowance (Rs. 10,000), (ii) concentration of health staff for cholera work (Rs. 7,700), (iii) increase in fixed travelling allowance (Rs. 3,000) and (iv) allowances to staff employed for supervision of labour camps (Rs. 2,300).</i>				
4. Contingencies	O. 38,300	51,300	55,601	+ 4,301
	R. 13,000			
<i>Col. 1.—Sanitary arrangements for labour camps attached to aerodrome works.</i>				
5. Charges recoverable from Government and other departments.	R. -28,000	-28,000	- 21,925	+ 6,075
<i>Cols. 1 and 4.—Recovery of expenditure connected with execution of certain aerodrome works for which provision was made, was not effected from the Defence Department during the year.</i>				
II. Partially excluded areas—				
1. Pay of establishments.		24,000	23,168	- 832
2. Other charges	O. 13,500	12,300	11,725	- 575
	R. - 1,200			
C. Sanitary and Deputy Sanitary Engineers—				
1. Pay of officers—				
Charged	O. 16,500	33,400	32,329	- 1,071
	S. 16,900			
<i>Col. 1.—Changes in leave programme.</i>				
Authorized	O. 15,800	18,700	18,657	- 43
	R. 2,900			
<i>Col. 1.—Chiefly (i) grant of extension of service to an officer (Rs. 1,100) and (ii) changes in leave programme (Rs. 1,300).</i>				

Grant No. XVII—Public Health—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
39. Public Health—cont.		RS.	RS.	RS.
a. Public Health Establishment—cont.				
C. Sanitary and Deputy Sanitary Engineers—cont.				
3. Pay of establishments.	O. 64,000 R. - 9,500	54,500	54,320	- 180
Col. 1.—(i) Deputation of 3 supervisors (Rs. 2,100) and (ii) certain posts left unfilled for want of qualified hands (Rs. 7,400).				
3. Other charges—				
Charged		2,700	2,573	- 127
Authorized	O. 13,400 R. 4,000	17,400	17,265	- 135
Col. 1.—(i) Shifting of office to mufassal (Rs. 2,000) and (ii) enhanced dearness allowance (Rs. 2,000).				
4. Centage charges recoverable for work done for local bodies.	O. - 60,000 S. 22,600 R. 2,600	- 34,800	- 31,512	+ 3,288
Col. 1.—Smaller recovery on account of short outlay on water-supply and drainage schemes.				
D. Town planning—				
1. Pay of officers	O. 8,400 R. - 1,400	7,000	7,039	+ 39
2. Pay of establishment and other charges.	O. 18,100 R. 800	18,900	18,913	+ 13
E. Rural sanitation campaign—				
1. Pay of officers and establishment.	O. 20,400 R. - 6,600	13,800	13,554	- 246
Col. 1.—Post budget decision to meet expenditure on "Poonamallee Health Unit" under "a.E.2."				
2. Other charges	O. 15,600 R. 900	16,500	16,810	+ 310
F. Research work	O. 25,800 R. - 9,000	16,800	16,267	- 533
Col. 1.—(i) Plague Hospital was not constructed (Rs. 4,000), (ii) less touring (Rs. 2,500) and (iii) changes in personnel (Rs. 2,500).				
b. Grants for Public Health Purposes—				
A. Ordinary areas—				
Grants and contributions—				
1. Grants for water-supply and drainage purposes.	O. 2,48,700 S. 12,800 R. 30,200	2,91,700	1,41,574	- 1,50,126
Col. 1.—Additional grants for three new schemes.				
Col. 4.—Inability of Corporation of Madras to utilize the grant in full due to wholesale evacuation of city during certain months and scarcity of building materials, contractors, etc., due to war conditions.				
2. Miscellaneous grants.	O. 88,900 R. - 6,900	82,000	80,760	- 1,240
B. Partially excluded areas—				
Grants for public health purposes.		6,100	6,076	- 24
c. Expenses in connexion with Epidemic Diseases—				
A. Bubonic plague—				
1. Pay of officers and establishments.	O. 23,100 R. 4,700	27,800	25,850	+ 1,950
Col. 1.—Additional staff for intensive anti-plague measures.				
2. Other charges	O. 98,300 R. - 2,600	95,700	1,13,510	+ 17,810
Col. 4.—Increased purchase of "anti-plague vaccine" due to plague epidemic.				

Grant No. XVII—Public Health—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
	RS.	RS.	RS.
39. Public Health—cont.			
c. Expenses in connexion with Epidemic Diseases—cont.			
B. Other epidemics—Malaria—			
I. Ordinary areas			
O. 54,900	46,500	49,429	+ 2,929
R. - 8,400			
<i>Col. 1.—Less purchase of quinine.</i>			
II. Partially excluded areas	13,300	16,118	+ 1,818
C. Anti-malarial operations partly financed by contributions from the Indian Research Fund Association—			
1. Pay and allowances of officers and establishments.			
O. 25,000	31,300	32,144	+ 844
R. 6,300			
<i>Col. 1.—Expansion of the schemes relating to anti-malarial measures.</i>			
2. Other charges	48,000	50,090	+ 2,090
d. Bacteriological Laboratories (King Institute, Guindy)—			
A. Pay of officers			
O. 1,04,000	1,02,100	1,00,107	- 1,993
S. 100			
R. - 2,000			
B. Pay of establishments			
O. 82,600	82,100	82,754	+ 654
R. - 500			
C. Allowances and hono- raria.			
O. 7,900	14,600	15,711	+ 1,111
S. 4,200			
R. 2,500			
<i>Col. 1.—Enhanced dearness allowance.</i>			
D. Contingencies			
O. 3,13,800	3,52,400	3,85,888	+ 33,488
S. 38,600			
<i>Col. 1.—Chiefly (i) larger purchase of laboratory articles at increased prices (Rs. 32,300), (ii) enhanced dearness allowance (Rs. 3,100) and (iii) additional staff for production and supply of cholera vaccine (Rs. 2,200).</i>			
E. Experimental station.			
filter O. 5,400	5,600	5,432	- 168
S. 200			
e. Transfer to the fund for development of rural water-supply.			
O. 100	10,00,000	10,00,000	
S. 9,99,900			
<i>Col. 1.—Post budget decision to transfer for Rs. 10,00,000 to the fund.</i>			
f. Expenditure from the fund for development of rural water-supply.			
O. 10,10,900	7,22,100	10,53,757	+ 3,31,657
R. - 2,88,800			
<i>Cols. 1 and 4.—Instead of obtaining additional appropriation for execution of certain new works, a surrender was made which resulted in excess in col. 4.</i>			
Deduct—Transfer from the fund for the development of rural water-supply.			
O. - 10,10,900	- 7,22,100	- 10,53,757	- 3,31,657
R. 2,88,800			
<i>Cols. 1 and 4.—See "f."</i>			
g. Works—			
A. Sanitary works	100	2,772	+ 2,672
<i>Col. 4.—Expenditure connected with an investigation of a work not provided for.</i>			

Grant No. XVII—Public Health—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
39. Public Health—cont.				
h. Charges in England—				
High Commissioner for India—				
C. Stores for India	O. 28,200	1,000	973	- 27
	R. - 27,200			
Col. 1.—Mainly decrease in indents.				
j. Loss or gain by exchange—				
B. Stores			2	+ 2
Surrenders or withdrawals within grant or appropriation—				
Gross	R. 2,63,400	2,63,400		- 2,63,400
Deductions	R. - 2,63,400	- 2,63,400		+ 2,63,400
<hr/>				
Totals	{ Charged	35,100	34,907	- 1,193
	{ Authorized—			
	{ Gross	45,62,400	45,46,731	- 15,669
	{ Deductions	- 10,48,300	- 11,07,194	- 58,894
	{ Net	35,14,100	34,39,537	- 74,563

Notes.

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

Lump sum deductions for Rs. 58,900 and Rs. 35,900 for probable savings were made in the budget under the items mentioned above. There was a further saving of Rs. 1,55,710 under the first item while an excess of Rs. 12,684 occurred over the gross provision under the latter head.

2. Administration of the grant—Charged.—The saving in the final appropriation was 3.3 per cent. as against 30.1 per cent. in 1941-42 and was mainly under the sub-head "a.C.1."

Authorized.—The saving in the final grant was 2.1 per cent. as against 1.7 per cent. in the previous year.

3. Grants-in-aid.—The Examiner of Local Fund Accounts has reported that grants aggregating Rs. 24,069 were irregularly drawn from Government by local bodies during 1941-42. Of this amount a sum of Rs. 16,307 was refunded by the local body concerned and items amounting to Rs. 2,578 were either admitted in audit or their recovery waived. The balance still outstanding is Rs. 5,184.

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

Year of payment of grant.	Balance reported as outstanding.
	RS.
1939-40	31,769
1940-41	5,385

Grant No. XVII—Public Health—*cont.*

4. *Unprofitable Outlay—Rural Water-supply Scheme.*—Several well works executed in 1941-42 under the scheme for the development of rural water-supply proved abortive due to one or the other of the following causes:—

- (i) Water could not be tapped even at great depths.
- (ii) Water tapped was not drinkable.
- (iii) Springs tapped were very feeble.
- (iv) Hard rock was found in the course of execution and its blasting was not attempted as it was considered dangerous to do so.

Consequently, an amount of Rs. 26,371 representing expenditure already incurred on works which were abandoned had to be written off during the year as unprofitable outlay.

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

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

	RS.
Balance on 1st April 1942	21,36,510
Contributions received from local bodies during the year	6,111
Amount appropriated from the revenues of the Province during 1942-43	10,00,000
Other Receipts	1,250
Total ..	31,43,871
Expenditure during the year	10,51,964*
Balance on 31st March 1943	20,91,907*

* Excludes a sum of Rs. 1,793 erroneously included in the accounts of the previous years.

6. *Grants made by the Indian Research Fund Association.*—The Indian Research Fund Association has agreed to give a contribution of Rs. 2 lakhs, spread over a period of five years, for approved anti-malarial operations on condition that an equal amount is contributed from Provincial funds. The Association's contribution is credited to a deposit account on receipt. The expenditure on the operations is debited to "39. Public Health—Expenses in connexion with Epidemic Diseases, Anti-malarial operations partly financed by contributions from the Indian Research Fund Association" (Sub-head "c. C.") and an amount

Grant No. XVII—Public Health—*cont.*

equal to half the expenditure, representing the Association's contribution, is transferred from the deposit account to "XXVIII. Public Health."

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

		RS.
Balance on 1st April 1942	.. ..	73,062
Receipts during the year	.. ..	5
		<hr/>
	Total ..	73,067
Expenditure during the year	.. ..	41,093*
		<hr/>
Balance on 31st March 1943	.. . . .	31,974
		<hr/>

* Includes a sum of Re. 1 short-adjusted in 1941-42 and excludes Rs. 25 adjusted in 1943-44.

Grant No. XVIII—Agriculture.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
40. Agriculture.				
a. Direction—				
1. Pay of officers—				
Charged		26,700	26,675	- 25
Authorized	O. 18,300	14,000	14,204	+ 204
	R. - 4,300			
<i>Col. 1.—Abolition of post of Headquarters Deputy Director.</i>				
2. Pay of establishments ..	O. 28,500	28,700	28,895	+ 195
	R. 200			
3. Allowances—				
Charged	O. 3,800	5,500	5,215	- 285
	R. 1,700			
Authorized	O. 6,800	8,700	9,254	+ 554
	R. 1,900			
4. Contingencies	O. 12,400	15,600	12,688	- 2,912
	R. 3,200			
<i>Col. 1.—Move of portion of office to Coimbatore.</i>				
<i>Col. 4.—Foreign books and publications could not be procured due to war conditions.</i>				
b. Superintendence—				
1. Pay of officers—				
Charged	O. 15,000	13,000	12,025	+ 25
	R. - 3,000			
<i>Col. 1.—Change in leave programme.</i>				
Authorized	O. 1,35,000	1,32,100	1,38,930	+ 6,830
	S. 100			
	R. - 3,000			
2. Pay of establishments ..	O. 45,000	47,400	46,584	- 816
	R. 2,400			
3. Allowances—				
Charged	O. 2,700	1,400	1,314	- 86
	R. - 1,300			
Authorized	O. 37,100	42,400	41,408	- 992
	R. 5,300			
<i>Col. 1.—Dearness allowance (3,700) and additional staff (Rs. 1,000).</i>				
4. Contingencies	O. 47,400	51,100	51,258	+ 158
	R. 3,700			
5. Charges recoverable from Governments, Departments and others.		- 2,000	- 1,976	+ 24
c. Experimental Farms—Agricultural Research Stations—				
1. Pay and allowances of staff.	O. 1,75,800	1,75,800	1,74,748	- 1,052
	S. 100			
	R. - 100			
2. Contingencies	O. 2,09,500	2,59,900	2,27,922	- 31,977
	R. 50,400			
<i>Col. 1.—Chiefly (i) Purchase of land and animals for a station (Rs. 1,200) and (ii) rise in cost of articles (Rs. 3,000).</i>				
<i>Col. 4.—Delays in acquisition of lands.</i>				
d. Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs—				
I. Ordinary areas—				
1. Pay of establishments	O. 4,31,000	4,28,400	4,26,790	- 1,610
	R. - 2,600			
2. Allowances	O. 95,700	1,08,800	1,09,416	+ 616
	R. 13,100			
<i>Col. 1.—Dearness allowance.</i>				

Grant No. XVIII—Agriculture—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
40. Agriculture—cont.				
		RS.	RS.	RS.
d. Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs—cont.				
I. Ordinary areas—cont.				
3. Purchase and distribution of seeds, manure, etc.	O. 1,99,200 S. 3,45,700	5,44,900	4,53,892	- 91,008
<i>Col. 1.—Larger purchase and distribution of groundnut cakes, improved paddy seeds, manures, etc.</i>				
<i>Col. 4.—Chiefly (i) insects for gunnies not complied with (Rs. 40,000) and (ii) oil cakes could not be purchased due to restricted permits (Rs. 41,200).</i>				
4. Experimental cultivation.	O. 1,01,900 R. 3,400	1,05,300	1,03,552	- 1,748
5. Public exhibition and fairs.	O. 6,400 R. - 3,600	2,800	2,516	- 284
<i>Col. 1.—Some exhibitions not conducted owing to abandonment of festivals.</i>				
6. Other charges	O. 8,000 R. - 800	7,200	7,166	- 34
7. Charges in connection with the relief of groundnut cultivators.	O. 45,100 R. 1,590	46,600	42,112	- 4,488
II. Partially excluded areas—				
Demonstration...	O. 14,300 R. 3,200	17,500	16,819	- 681
<i>Col. 1.—Posting of additional Agricultural Demonstrators.</i>				
III. Excluded areas—				
Demonstration—				
Charged	O. 1,300 R. 100	1,400	1,027	- 373
e. Agricultural Education—				
A. Agricultural college—				
1. Pay of officers—				
Charged	O. 1,800 R. - 1,700	100	44	- 56
Authorized	O. 6,500 R. 600	7,100	7,028	- 72
2. Pay of establishments.	O. 11,500 R. - 100	11,400	11,305	- 95
3. Other charges	O. 8,900 R. - 100	8,800	8,867	+ 67
B. Central farm and college estate—				
1. Pay and allowances	O. 47,300 R. - 6,900	40,400	42,127	+ 1,727
2. Petty construction and repairs.		8,800	5,145	- 3,655
<i>Col. 4.—A work postponed and another not completed.</i>				
3. Other charges	O. 44,200 R. 1,600	45,800	45,671	- 129
C. Agricultural schools—				
Pay and allowances of establishment and other charges.	O. 1,000 R. 800	1,800	1,527	- 273

Grant No. XVIII—Agriculture—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
40. Agriculture—cont.				
f. Agricultural Experiments and Research—				
A. Research Institute—				
1. Pay of officers—				
Charged	O. 3,400	3,500	3,544	+ 44
	R. 100			
Authorized	O. 98,400	1,00,900	1,03,087	+ 2,187
	S. 2,000			
	R. 500			
2. Pay of establishments	O. 1,92,200	1,75,700	1,73,699	- 2,001
	R. - 16,500			
3. Allowances—				
Charged	O. 300	23,600	23,505	- 95
	R. - 300			
Authorized	O. 17,600			
	R. 6,000			
Col. 1.—Dearness allowance (Rs. 4,700) and travelling allowance of additional staff. (Rs. 1,300).				
4. Apparatus and materials and capital outlay.	O. 21,800	1,31,500	64,554	- 66,946
	S. 1,09,700			
Col. 1.—Installation of a malt extract factory and its extension.				
Col. 4.—Equipment of factory not received in time.				
5. Working expenses	O. 42,200	83,000	48,131	- 34,869
	R. 40,800			
Col. 1.—Mainly purchase of grains, shark liver oil, malt, etc., for malt extract factory.				
Col. 4.—Purchase of articles and materials could not be effected due to war conditions.				
6. Other charges	O. 23,700	32,900	27,164	- 6,736
	R. 9,200			
Col. 1.—Construction of workshop and buildings for Serum Institute.				
Col. 4.—Works not completed for want of materials, etc.				
B. Cotton research—				
1. Pempheres scheme	O. 2,700	2,900	2,825	- 75
	R. 200			
3. Mungari cotton scheme.	O. 800	6,600	6,089	- 511
	S. 100			
	R. 5,700			
Col. 1.—Expenditure on improvement of scheme sanctioned during the year.				
4. Scheme for the improvement of Cocanada cotton.	O. 5,800	7,300	7,045	- 255
	R. 1,500			
5. Other miscellaneous schemes.	O. 51,400	3,200	2,781	- 419
	S. 100			
	R. -48,300			
Col. 1.—Post budget decision to meet expenditure on cotton multiplication scheme under "Agricultural Demonstration and Propaganda."				
6. Seed distribution scheme.	O. 8,900	4,300	4,316	+ 16
	R. -4,600			
Col. 1.—Being the first year of working, ginning, purchase of seeds and sale by co-operative societies could not be completed by the end of the year.				
C. Sugarcane stations—				
1. Pay and allowances of establishments.		11,000	11,020	+ 20
2. Contingencies	O. 7,800	9,000	8,918	- 82
	R. 1,200			

Grant No. XVIII—Agriculture—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.			
(1)		(2)	(3)	(4)			
40. Agriculture—cont.							
		RS.	RS.	RS.			
f. Agricultural Experiments and Research—cont.							
D. Scheme for extension of work on sugar-cane insects in the Province—							
1. Pay and allowances of establishments.	{ O. 7,800 R. 900 }	6,900	6,780	- 120			
2. Contingencies	{ O. 1,300 R. 400 }						
E. Dry farming scheme—							
1. Pay and allowances of establishments.	{ O. 12,000 R. 1,800 }	10,200	10,044	- 156			
2. Contingencies	{ O. 2,400 R. 100 }						
F. Fruit research station—							
Expenses	{ O. 10,400 R. 200 }	10,600	10,389	- 211			
G. Scheme of research on groundnut—							
Expenses	{ O. 9,000 R. 200 }	9,200	9,073	- 127			
H. Animal nutrition—							
Expenses	{ O. 10,500 R. 1,300 }	9,200	9,330	+ 130			
J. Scheme of research on sunnhemp—expenses.							
Jowar	R. 1,700	1,700	1,702	+ 2			
K. Scheme of research on coconuts—							
Expenses	{ O. 13,900 R. 900 }	14,800	14,458	- 342			
L. Scheme of subsidized trials of sugarcane varieties—							
Expenses	{ O. 4,600 R. 200 }	4,800	4,552	- 248			
g. Botanical and other Public Gardens—							
1. Pay and allowances of staff.	{ O. 11,700 R. 1,400 }	10,300	10,453	+ 153			
2. Contingencies	{ O. 18,000 R. 100 }						
h. Scheme for the Improvement of Agricultural Marketing in India—							
A. Direction—							
1. Pay of officers	{ O. 10,400 R. 1,500 }	11,900	11,770	- 130			
2. Pay of establishments.	{ O. 11,900 R. 1,100 }						
3. Allowances		10,900	9,989	- 911			
4. Contingencies	{ O. 1,600 R. 700 }	2,300	2,172	- 128			
B. Marketing scheme—							
Expenses	{ O. 17,800 R. 700 }	17,100	16,421	- 679			
j. Special Rural Uplift Schemes—							
Partially excluded areas—							
A. Other charges		100	100				
*k. Grants-in-aid, Contributions, etc.—							
A. Grants-in-aid	{ O. 8,500 S. 26,100 R. 2,900 }	27,500	39,908	+ 3,408			
Col. 1.—Subsidies to market committees for improving their financial position.							
B. Contributions	{ O. 16,500 S. 100 R. 700 }				17,300	17,235	- 65

(Grant No. XVIII—Agriculture—cont.)

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
40. Agriculture—cont.	RS.	RS.	RS.
l. Block grants for transfer to the Deposit Account of grants for the relief of groundnut cultivators.	O. 5,76,200 R. - 66,400	5,09,800	5,09,888 + 88
<i>Col. 1.—Smaller expenditure on schemes financed from the grant.</i>			
m. Other charges—			
A. Charges in connection with the relief of groundnut cultivators.	O. 5,31,000 S. 100 R. - 4,39,300	91,800	1,317 - 90,483
<i>Col. 1.—Less expenditure consequent on reduction in grant from the Central Government.</i>			
<i>Col. 4.—Mainly delay in acquisition proceedings by revenue authorities.</i>			
n. Amount met from the Deposit Account of grants for the relief of groundnut cultivators.	O. - 5,76,100 R. + 4,37,800	- 1,38,300	- 1,317 + 1,36,983
<i>Cols. 1 and 4.—See "m".</i>			
o. Charges in England—High Commissioner for India—			
Other charges		26	+ 26
Surrenders or withdrawals within grant or appropriation—			
Charged	R. 4,400	4,400	- 4,400
Totals	Charged .. 55,000 Authorized— Gross .. 34,24,400 Deductions .. - 2,000 Net .. 34,22,400	49,844 32,30,510 - 1,976 32,28,534	- 5,156 - 1,93,890 + 24 - 1,93,866

Notes.

Administration of the grant—Charged.—The saving in the final appropriation was 9·4 per cent as against 2·4 per cent in the previous year. The saving occurred chiefly under "b.1 and b.3". There was a saving of 1·5 per cent in the modified appropriation.

Authorized.—The saving in the final grant was 5·7 per cent as against 2·1 per cent in 1941-42. The saving occurred chiefly under the sub-heads "d. I 3, f. A 4 and l."

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

Grant No. XVIII—Agriculture—cont.

An account of the transactions under the deposit head for the year 1942-43 is given below :—

Name of the scheme.	Sub-head under which accounted for.	Opening balance.	Receipts.	Charges.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
(i) Sugarcane stations	f. C. 1 ..	7,112	4,008	11,020	100
(ii) Scheme for extension of work on sugarcane insect pests.	f. D ..	20	8,606	8,556	70
(iii) Dry farming scheme	f. E ..	1,037	12,197	12,482	752
(iv) Fruit research station	f. F ..	..	7,521	6,926 (a)	595
(v) Scheme of research on groundnuts.	f. G ..	..	5,832	4,695 (b)	1,137
(vi) Animal nutrition	f. H ..	16	10,789	9,330	1,475
(vii) Scheme of research on sunnhemp.	f. J ..	3	..	.. (c)	2
(viii) Scheme of research on coconuts.	f. K ..	161	7,842	8,003 (d)	..
(ix) Potato research	..	1	- 1	..	..
(x) Rice improvement scheme.	..	..	7,650	..	7,650
(xi) Jowar storage scheme	f. J ..	..	800	800 (e)	..
(xii) Marketing scheme	h. B ..	..	10,500	10,500 (f)	..
Total	..	8,350	75,744	72,312	11,782

- (i) (a) Excludes Rs. 3,463 met from Provincial Funds.
 (b) Includes Rs. 158 relating to 1941-42.
 (c) Excludes Rs. 190 to be taken against the grant for 1943-44.
 (d) Excludes Rs. 6,455 to be taken against the grant for 1943-44.
 (e) Excludes Rs. 51 to be taken against the grant for 1943-44.
 (f) Excludes Rs. 5,921 met from Provincial Funds.
 (ii) Items (v) and (xi) are partly financed from the grant.

3. Grants made by the Indian Central Cotton Committee. The procedure for the accounting of these grants is similar to that adopted for the grants received from the Imperial Council of Agricultural Research—vide paragraph 2 above. The expenditure on the schemes detailed below has been included under sub-head "f.B" of this grant.

An account of the transactions under the deposit head relating to the grants for 1942-43 is given below :—

Name of the scheme.	Opening balance.	Receipts.	Charges.	Closing balance.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
(i) Pempheres and physiological scheme.	62	3,927	2,776 (a)	213
(ii) Nadam cotton scheme	228	- 228	..	..
(iii) Mungari cotton scheme	..	5,120	5,120 (b)	..
(iv) Scheme for the improvement of Cocanada cotton.	259	6,828	7,045	42
(v) Other miscellaneous schemes.	7	6,502	3,281 (c)	3,028
Total	556	21,149	18,422	3,283

- (a) Excludes Rs. 49 being the write back of erroneous debit in 1941-42.
 (b) Includes Rs. 480 relating to 1941-42, and excludes Rs. 1,440 to be adjusted against the grant for 1943-44.
 (c) Excludes Rs. 3,616 to be adjusted against the grant for 1943-44.

Grant No. XVIII—Agriculture—cont.

4. *Contributions for the relief of groundnut cultivators.*—A fund for the relief of groundnut cultivators has been created by the Central Government and the contribution from the fund to the Provincial Government is credited under "XXIX. Agriculture—Contributions from the Central Government for the relief of groundnut cultivators." This amount together with an equivalent contribution from the provincial revenues is credited to the deposit account by debit to "(1) Block grant for transfer to the Deposit Account of grants for relief of groundnut cultivators." The actual expenditure incurred in connection with the assistance rendered to the cultivators is accounted for under "m. Other charges" and at the end of the year an equivalent amount is transferred from the deposit head and credited to "n. Amount met from the deposit account of grants for the relief of groundnut cultivators" under "40. Agriculture."

An account of the transactions under the deposit head for the year 1942-43 is given below:—

	RS.
Opening balance	Nil.
Receipts	5,09,888
Charges	1,317
Closing balance	5,08,571

5. *Stock account.*—The following is the stock account of the Agricultural Department for 1942-43:—

Particulars.	Livestock.	Tools and plant, machinery and implements.	Seeds.	Manures.	Miscellaneous (dead stock, chemicals, cattle- food and miscellaneous).
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
Opening balance on 1st April 1942.	33,620	2,73,920	1,48,356	6,108	4,53,029
Receipts during the year	10,721	36,310	6,57,481	2,40,271	1,95,019
Appreciation as a result of re-valuation.	4,379	..	..	..	..
Total ..	48,720	3,10,230	8,05,837	2,46,379	6,48,048
Issues—					
(a) Sold, utilized or otherwise disposed of.	3,623	35,479	5,29,532	60,473	1,38,494
(b) Written off	1,761	1,333	13,356	37	6,744
(c) Depreciation as a result of revaluation.	968	..	..	..	..
Total, Issues ..	6,352	36,812	5,42,888	60,510	1,45,238
Balance on 31st March 1943.	42,368	2,73,418	2,62,949	1,85,869	5,02,810

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

Grant No. XIX—Veterinary.

See also the Audit Report and the Appendix.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
41. Veterinary.				
		RS.	RS.	RS.
a. Superintendence—				
A. Direction—				
1. Pay of officers—				
<i>Charged</i>				
Authorized	O. 3,600	3,400	3,420	+ 20
	R. - 200			
2. Pay of establishments.	O. 18,900	19,300	19,249	- 51
	R. 400			
3. Allowances—				
<i>Charged</i>				
Authorized	O. 4,900	4,100	3,951	- 119
	R. - 800			
Authorized	O. 2,800	5,200	5,229	+ 29
	R. 2,400			
<i>Col. 1.—Shifting of office to Hosur and back (Rs. 1,300) and enhanced dearness allowance (Rs. 1,100).</i>				
4. Other charges	O. 10,600	12,600	10,528	- 2,072
	R. 2,000			
<i>Col. 1.—See "a.A.3" (Rs. 1,500) and also purchase of books and periodicals (Rs. 500).</i>				
<i>Col. 4.—Chiefly stores indented for, not received.</i>				
B. Circle officers—				
1. Pay of officers				
	O. 40,000	41,100	40,512	- 588
	R. 1,100			
2. Pay of establishments.	O. 32,500	31,100	31,468	+ 368
	R. - 1,400			
3. Allowances	O. 26,400	29,100	28,324	- 776
	R. 2,700			
<i>Col. 1.—Mainly enhanced dearness allowance.</i>				
4. Other charges		18,300	17,798	- 502
b. Subordinate Establishment—				
I. Ordinary areas—				
1. Pay of establishments.				
	O. 2,19,500	1,97,800	1,97,355	- 445
	R. - 21,700			
2. Allowances	O. 64,300	69,400	69,444	+ 44
	R. 5,100			
3. Contingencies	O. 25,500	18,600	19,283	+ 683
	R. - 6,900			
<i>Col. 1.—Utilization of some of the motor exhibition vans for A.R.P. and other purposes.</i>				
4. Purchase of sera including freight.	O. 8,400	15,500	9,984	- 5,516
	R. 7,100			
<i>Col. 1.—Chiefly purchase of serum from Mysore and increased cost of stores and instruments.</i>				
<i>Col. 4.—Chiefly some instruments and appliances not available (2,100) and a portion of cost of serum purchased not adjusted (3,400).</i>				
II. Partially excluded areas—				
Pay of establishments and other charges.				
	O. 5,300	6,700	6,466	- 234
	R. 1,400			
e. Hospitals and Dispensaries—				
I. Ordinary areas—				
1. Pay of establishments.				
	O. 1,81,500	1,83,200	1,84,293	+ 1,093
	R. 1,700			
2. Other charges	O. 1,35,900	1,40,700	1,38,171	- 2,529
	R. 4,800			
II. Partially excluded areas—				
Pay of establishments and other charges.				
	O. 7,100	6,400	6,160	- 240
	R. - 700			

Grant No. XIX—Veterinary—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving - (4)
	RS.	RS.	RS.
41. Veterinary—cont.			
d. Veterinary Education and Research—			
A. Veterinary college—			
1. Pay of officers .. O. 52,500 } R. - 5,800 }	46,700	46,743	+ 43
2. Pay of establishments. O. 34,000 } R. - 1,300 }	32,700	32,065	- 635
3. Allowances and honoraria— Charged .. O. 1,000 } R. - 1,000 }	..	..	..
Authorized .. O. 7,000 } R. 600 }	7,600	7,014	- 586
4. Contingencies .. O. 42,100 } R. 15,100 }	57,200	45,747	- 11,453
<i>Col. 1.—Mainly apparatus and materials purchased (Rs. 9,500), enhanced property tax including arrears (Rs. 4,500) and enhanced dearness allowance (Rs. 900).</i>			
<i>Col. 4.—See "a.A.4, col. 4."</i>			
B. Veterinary investigation—			
Pay of staff and other charges. O. 13,000 } R. - 1,300 }	11,700	11,589	- 111
C. Enquiry into the helminthiasis of cattle—			
1. Pay of establishments and allowances. O. 3,200 } R. 300 }	3,500	3,327	- 173
2. Other charges .. O. 800 } R. - 400 }	400	292	- 108
D. Investigation into the diseases of poultry—			
1. Pay of establishments and allowances. O. 2,900 } R. 400 }	3,300	3,298	- 2
2. Other charges	500	509	+ 9
E. Preparation of a monograph on the anatomy of ox—			
1. Pay of establishments and allowances. O. 2,300 } R. 100 }	2,400	2,424	+ 24
2. Other charges	600	604	+ 4
F. Model dairy farm—			
Contingencies .. O. 4,000 } R. - 4,000 }	..	..	..
<i>Col. 1.—Farm not opened during the year.</i>			
e. Other charges (Serum Institute)—			
1. Pay of officers .. O. 7,600 } R. - 4,400 }	3,200	3,180	- 20
2. Pay of establishments .. O. 22,000 } R. - 6,200 }	15,800	15,718	- 82
<i>Col. 1.—Some posts were vacant.</i>			
3. Other charges .. O. 80,200 } R. - 24,500 }	55,700	52,217	- 3,483
<i>Col. 1.—(i) Suspension of production of anti-rinderpest serum and consequent purchase of smaller number of animals (Rs. 14,200), (ii) employment of smaller number of menials (Rs. 5,600) and (iii) some costly apparatus and materials not purchased (Rs. 4,700).</i>			
f. Breeding Operations—			
A. Superintendence—			
1. Pay of officers— Charged	18,000	18,822	+ 822
2. Pay of establishments. O. 3,500 } R. - 200 }	3,300	3,341	+ 41
3. Other charges— Charged	3,000	3,072	+ 72
Authorized .. O. 1,700 } R. 900 }	2,600	2,159	- 441

Grant No. XIX—Veterinary—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
41. Veterinary—cont.			
	RS.	RS.	RS.
h. Loss or gain by exchange—			
Other than on stores—			
Charged		21	+ 21
Stores		1	+ 1
Surrenders or withdrawals within grant or appropriation—			
Charged R. 800	800		- 800
Authorized R. 5,200	5,200		- 5,200
Totals			
{ Charged	57,700	57,580	- 120
{ Authorized	12,64,700	12,22,154	- 42,546

Notes.

Administration of the grant—Charged.—The percentage of saving in the final appropriation was 0.2 as against 0.1 in the previous year. There was however an excess of 1.2 per cent. over the modified appropriation.

Authorized.—There was a saving of 3.4 per cent. in the final grant as against 1.4 per cent. in the previous year. The saving occurred chiefly under “b.I.1,” and “e.3.” There was also a saving of 3 per cent. in the modified appropriation which occurred mainly under “d.A.4” and “f.C.3.”

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

An account of the transactions for 1942-43 under the deposit head relating to the schemes financed from these grants is given below:—

Name of scheme.	Sub-head under which accounted for.	Opening balance.	Receipts.	Charges.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	
(i) Veterinary investigation scheme.	d.B.	507	- 301	206 (a)	..
(ii) Enquiry into helminthiasis of cattle.	d.C.	105	10	115 (b)	..
(iii) Scheme for the preparation of a monograph on the anatomy of the ox.	d.E.	594	..	594 (c)	..
(iv) Sheep-breeding scheme	f. C.(2)	421	778	1,199 (d)	..
(v) Investigation into the diseases of poultry.	d.D.	..	..	.. (e)	..
(vi) Scheme for the improvement of Kangayam breed of cattle.	f.C.(3)	1,179	..	1,179 (f)	..
Total		2,806	487	3,293	..

(a) Excludes Rs. 5,588 to be adjusted against the grant for 1943-44.
 (b) Do. Rs. 1,694 do. do.
 (c) Do. Rs. 2,434 do. do.
 (d) Do. Rs. 2,519 do. do.
 (e) Do. Rs. 1,903 do. do.
 (f) Do. Rs. 2,702 do. do.

Grant No. XIX—Veterinary—cont.

Items (iii), (iv) and (vi) are financed wholly from the grant made by the council while items (i), (ii) and (v) are financed partly from the grant.

3. (a) *Deposit account of grants for economic development and improvement of rural areas.*—An amount of Rs 50,000 was set apart from the grant for rural development made by the Government of India to form the nucleus of the Provincial Livestock Improvement Fund.

The accounting procedure is the same as that described in paragraph 4 of the notes under Grant XI.

An account of the transactions is given below :—

	RS.
Opening balance	Nil.
Receipts	50,000
Charges—	
Expenditure incurred in 1941-42 = Rs. 49,716.	
Portion of the expenditure incurred in 1942-43 = Rs. 284.*	50,000
Closing balance	Nil.

* Merged in the figure under the sub-head "f.C.3."

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

(ii) As the contribution from the Government of India grant referred to at (a) above had been fully spent, the Provincial Government decided to contribute from the Provincial revenues to the Provincial Livestock Improvement Fund for a period of two years, viz., 1942-43 and 1943-44.

The contribution is debited to "f.C.4.—Grant for transfer to the deposit account of contributions for livestock improvements" by credit to the deposit head "Deposit account of contributions for cattle (livestock) improvement." The expenditure on the purchase and transport of bulls and rams is debited to "f. C.3.—Livestock Improvement Scheme—Other charges" and the grant to cattle shows to "f.D.1.—Other charges—Grants-in-aid." At the end of the year credit for a sum equivalent to the actual expenditure incurred is taken under the sub-head "f. C. 5.—Amount met from the deposit account of contributions for Livestock Improvement."

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

	RS.
Opening balance	1,195
Receipts	23,175
Charges	14,193
Closing balance	10,177

Grant No. XIX—Veterinary—cont.

4. *Stock account.*—The following is the stock account of the Livestock section of the Veterinary department for 1942-43 :—

Particulars.	Livestock.	Tools and plant and machinery.	Cattle food.	Miscellaneous (dead stock, manure, chemicals, seeds and miscellaneous stores).
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
Opening balance on 1st April 1942 ..	47,513	33,030	39,106	21,747
Receipts during the year	11,376	2,005	72,621	12,616
Appreciation as a result of revaluation.	19,270	..	..	..
Total ..	78,159	35,035	1,11,727	34,363
Issues—				
Utilised or otherwise disposed of ..	9,879	736	75,232	9,527
Written off	1,112	24	16	187
Depreciation as a result of revaluation.	1,983	..	..	..
Total issues ..	12,974	760	75,248	9,714
Closing balance on 31st March 1943 ..	65,185	34,275	36,479	24,649

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

Grant No. XX—Co-operation—cont.

Notes.

Administration of the grant—Charged.—There was a saving of 4.5 per cent. in the final appropriation as against 0.4 per cent. in 1941-42. The savings chiefly occurred under 'a.1.' There was also a saving of 0.7 per cent. in the modified appropriation.

Authorized.—The percentage of saving in the final grant was 0.4 as against 3.6 in 1941-42.

2. *Grants for the economic development and improvement of rural areas.*—The accounting procedure is the same as that described in paragraph 4 of the notes under Grant XI.

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

Name of the scheme.	Receipts during the year 1942-43.	Receipts to the end of the year 1942-43.	Expenditure during the year 1942-43.	Expenditure to the end of the year 1942-43.	Unexpended balance at the end of the year 1942-43.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	
Co-operative Training and Education	2,93,071	* 18,868	2,93,071	..

* Excludes Rs. 3,992 met from Provincial Funds.

The expenditure on the scheme during 1942-43 was in accordance with the conditions laid down by the Central Government.

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

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

	RS.
Opening balance	7,262
Receipts	1,500
Charges	8,762 (a)
Closing balance	Nil.
	RS.
(a) Made up of—	
Subsidy to sugarcane growers' societies accounted for under this Grant 'c.1'	4,210 *
Scheme for subsidized trials of sugarcane varieties accounted for under Grant XVIII 'f. L.'	4,552

* Included in Rs. 24,252.

Grant No. XXI—Industries.

See also the Audit Report and the Appendix.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
43. Industries.		RS.	RS.	RS.
a. Industries—				
A. Direction—				
1. Pay of officers—				
Charged	O. 33,400 S. 100 R. -13,200	25,300	25,169	- 131
	Col. 1.—Appointment of an officer whose pay is "authorized" in place of an officer whose pay was "charged."			
Authorized	O. 9,700 R. 9,300	19,000	17,413	- 1,587
	Col. 1.—See "charged."			
2. Pay of establishments		48,200	43,764	- 4,436
3. Allowances and honoraria—				
Charged	O. 7,200 R. -3,700	3,500	2,027	- 1,473
	Col. 1.—See "a. A-1. Charged."			
Authorized	O. 8,800 R. 3,800	12,600	12,752	+ 152
	Col. 1.—See "a. A-1. Charged."			
4. Other charges	O. 11,400 R. 2,400	13,800	10,111	- 3,689
	Col. 1.—Shifting of office to Bellary and back.			
	Col. 4.—(i) Stores not received from Europe (Rs. 3,100) and (ii) transfer of statistical section to the control of Board of Revenue (Rs. 500).			
5. War Supplies (Non-Textile goods).	S. 5,18,100	5,13,100	1,70,186	- 3,47,914
	Col. 1.—Purchases of materials and equipment, etc., in connexion with production of articles for war purposes.			
	Col. 4.—Difficulty and delay in obtaining raw materials, etc. (Rs. 2,47,500), (ii) less purchases due to prohibitive prices (Rs. 81,990), and (iii) difficulty in obtaining skilled labour, etc. (Rs. 18,500).			
B. District Engineering—				
1. Pay of officers	O. 11,000 R. - 700	10,300	10,205	- 95
2. Pay of establishments	O. 1,59,700 R. -11,200	1,48,500	1,47,418	- 1,082
3. Allowances and honoraria.	O. 32,600 R. 7,700	40,300	39,669	- 631
	Col. 1.—Enhanced dearness allowance.			
4. Pumping and boring	O. 1,06,100 R. -14,200	91,900	79,325	- 12,575
	Col. 1.—Wire ropes, pipes and couplings not purchased (Rs. 12,700), and freight charges (Rs. 1,500).			
	Col. 4.—Wire ropes indented for, not received before the end of the year.			
5. Other charges	O. 12,300 R. 2,300	14,600	13,538	- 1,062
	Col. 1.—Improvements to buildings in connexion with safe custody of departmental records.			
C. Industrial scholarships	O. 17,400 R. -2,200	15,200	14,404	- 796
	Col. 1.—Some scholarships were relinquished owing to scholarship holders joining War Technician's course (Rs. 1,600) and (ii) one scholarship was not awarded (Rs. 600).			

Grant No. XXI—Industries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
43. Industries—cont.		RS.	RS.	RS.
A. Industries—cont.				
D. Industrial schools—				
1. Pay of establishments		33,100	31,002	- 2,098
2. Scholarships and wages.	O. 16,500 R. -3,300	13,200	11,961	- 1,239
<i>Col. 1.—Fall in strength due to apprentices joining War Technician's course.</i>				
3. Other charges	O. 67,100 S. 5,200 R. 19,500	91,800	89,897	- 1,903
<i>Col. 1.—Chiefly rise in cost of materials and additional purchases in connexion with War Technician's course.</i>				
E. School of Technology—				
1. Pay of officers	O. 12,700 R. - 5,200	7,500	7,526	+ 26
2. Pay of establishments.	O. 37,700 R. -4,000	33,700	33,385	- 315
<i>Col. 1.—Changes in personnel (Rs. 2,800) and late starting of classes (Rs. 1,200).</i>				
3. Other charges	O. 37,600 R. 9,200	46,800	45,052	- 1,748
<i>Col. 1.—Rise in cost of materials (Rs. 7,000) and increases in house and dearness allowances (Rs. 2,200).</i>				
F. Leather Trades Institute.	O. 18,500 R. -2,400	16,100	16,908	+ 808
<i>Col. 1.—Post of Tanning Expert not filled up.</i>				
G. School of Arts and Crafts—				
1. Pay of officers and establishments.	O. 31,800 R. - 700	31,100	31,063	- 37
2. Other charges	O. 21,800 R. 4,000	25,800	26,208	+ 408
<i>Col. 1.—Chiefly enhanced dearness allowance (Rs. 3,200) and arrear property tax (Rs. 800).</i>				
H. Textile Institute—				
1. Pay of officers and establishments—				
Charged		12,000	11,706	- 294
Authorized	O. 18,200 S. 1,300	19,500	19,574	+ 74
2. Other charges—				
Charged	O. 1,400 R. -800	600	928	+ 328
Authorized	O. 15,800 S. 12,100	27,900	24,743	- 3,157
<i>Col. 1.—Chiefly (i) purchase of power looms (Rs. 4,700), (ii) arrears of tax to Corporation (Rs. 4,400) and (iii) dearness allowance (Rs. 1,700).</i>				
<i>Col. 4.—Less expenditure on repairs and purchase of power looms and savings in rates and taxes due to revised assessment.</i>				
J. Sericulture—				
1. Sericulture (excluding expansion of mulberry cultivation).	O. 62,100 R. -1,000	61,100	59,218	- 1,882
Expansion of mulberry cultivation.	S. 32,500	32,500	7,389	- 25,111
<i>Col. 1.—Extension of acreage under mulberry cultivation for production and supply of silk required for war purposes.</i>				
<i>Col. 4.—(i) Late entertainment of staff (Rs. 500), (ii) microscopes indented for were not received (Rs. 10,000) and (iii) less expenditure on payments of bonus to aided grainages, etc., (Rs. 10,400) and (iv) less purchase of tin cans, trays, etc., for certain grainages and cross breed centres Rs. 4,300,</i>				

Grant No. XXI—Industries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +. Saving—.
(1)		(2)	(3)	(4)
43. Industries—cont.		RS.	RS.	RS.
JJ. Industries—cont.				
JJ. Sericulture Silk filature factory, Kollegal—				
1. Pay and Allowances of officers and establishment.	S. 100 R. 300 }	400	719	+ 319
2. Capital expenditure ..	R. 2,73,100	2,73,100	2,39,437	- 33,663
<i>Col. 1.—Expenditure on construction of building for factory not contemplated at budget stage.</i>				
<i>Col. 4.—Slow progress of work due to difficulty in obtaining materials.</i>				
3. Deduct charges recoverable from Governments, Departments, etc.	R. - 2,73,100	- 2,73,100	..	+ 2,73,100
<i>Cols. 1 and 4.—Anticipated recovery not effected pending completion of work.</i>				
Kollegal Silk filature ..	..	..	315	+ 315
K. Kerala Soap Institute—				
1. Pay of officers and establishments.	..	24,500	24,756	+ 256
2. Other charges ..	O. 1,87,600 S. 2,17,400 }	4,05,000	3,95,311	- 9,689
<i>Col. 1.—Expansion of business of the institute due to scarcity of imported soaps.</i>				
3. Interest on capital outlay—				
<i>Charged</i>	O. 4,000 R. -1,000 }	3,000	4,031	+ 1,031
4. Instruction, Experiments and Miscellaneous.	O. 9,700 S. 100 R. 2,100 }	11,900	8,056	- 3,844
<i>Cols. 1 and 4.—Anticipated manufacture of Pyrethrum extract did not materialise for want of the required flowers.</i>				
L. Industrial Engineering Workshops—				
1. Pay of officers and establishments.	O. 5,200 R. -1,000 }	4,200	5,109	+ 909
2. Other charges ..	O. 59,200 S. 23,200 }	82,400	84,114	+ 1,714
<i>Col. 1.—(i) Purchase of pipes for war purposes (Rs. 18,800) and (ii) rise in price of articles (Rs. 4,200).</i>				
3. Interest on capital outlay—				
<i>Charged</i>	O. 4,600 R. - 400 }	4,200	4,513	+ 313
M. Miscellaneous Experiments—				
1. Coir retting	O. 2,500 R. 600 }	3,100	3,010	- 90
2. Leather goods manufacture.	..	4,900	4,583	- 317
3. Casting and metal working.	..	3,200	3,444	+ 244
4. Woollen industry ..	..	2,900	3,036	+ 136
5. Grants for Sericultural industry.	O. 40,100 R. -9,300 }	30,800	29,671	- 1,129
<i>Col. 1.—Restriction of expenditure to the grant sanctioned by the Central Government.</i>				
6. Fish liver oil industry.	O. 58,600 S. 80,300 }	1,38,900	1,38,663	- 237
<i>Col. 1.—Chiefly (i) Purchase of equipment and larger quantity of groundnut oil (Rs. 76,100) and (ii) advertisement charges (Rs. 3,800).</i>				

Grant No. XXI—Industries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
43. Industries—cont.		RS.	RS.	RS.
a. Industries—cont.				
M. Miscellaneous Experiments—cont.				
7. Tanning industry .. O.	3,600	2,300	2,191	- 109
R.	- 1,300			
8. Development of Cotta- } Industries in } Ceded districts. } O.	4,100	1,000	499	- 501
R.	- 3,100			
Col. 1.—Changes in leave programme.				
9. Hand paper industry. O.	4,200	4,300	2,397	- 1,903
S.	100			
10. Production of alumina } and manufacture of } aluminium. } S.	100	500	451	- 49
R.	400			
11. Investigation of coal } deposits. } S.	5,000	5,000	9,318	+ 4,318
Col. 1.—Purchase of certain items of equipment.				
Col. 4.—Contingent, etc., charges connected with investigation not provided for under misapprehension.				
12. Development of pot- } tery. } O.	1,600	2,100	1,829	- 271
R.	500			
13. Jaggery manufacture } in the Ceded districts. } O.	1,900	1,200	1,134	- 66
R.	- 700			
N. Yarn Commissioner—				
1. Pay of officers—				
Charged S.	3,700	22,800	22,560	- 240
R.	19,100			
Col. 1.—Entertainment of additional staff for control of yarn and manufacture of textiles required for war purposes.				
2. Pay of establishments. S.	30,000	30,000	28,070	- 1,930
Col. 1.—See "a.N.I. Charged."				
3. Supply of handloom } cloth. } S.	9,90,800	9,94,000	7,27,546	- 2,66,454
R.	3,200			
Col. 1.—Provision for (i) cost of yarn (Rs. 7,72,000), (ii) payment of wages in collective weaving centres (Rs. 82,000) and (iii) payments to Master Weavers for goods supplied (Rs. 1,40,000).				
Col. 4.—Anticipated payments did not materialize.				
4. Other charges—				
Charged S.	4,000	4,000	1,849	- 2,151
Col. 1.—See "a.N.I. Charged."				
Col. 4.—Less tours.				
Authorized S.	18,000	18,000	19,657	+ 1,657
Col. 1.—See "a.N.I. Charged."				
b. Grants-in-aid—				
A. Grants-in-aid to Industrial Schools—				
1. Maintenance		1,02,900	1,01,921	- 979
2. Buildings O.	27,900	10,800	10,557	- 243
R.	- 17,100			
Col. 1.—Lack of essential materials such as iron and timber and consequent reduction in the amounts of grant claimed.				
3. Equipment O.	18,100	15,500	13,937	- 1,563
R.	- 2,600			
Col. 1.—See "b.A.2."				
4. Other grants O.	10,100	10,600	10,005	- 595
R.	500			

Grant No. XXI—Industries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
43. Industries—cont.		RS.	RS.	RS.
b. Grants-in-aid—cont.				
B. Grants for Handloom industry.	{ O. 68,800 S. 35,800 R. 18,100 }	1,22,700	1,19,972	- 2,728
<i>Col. 1.—Payment of additional grants under the scheme of relief of distress among handloom weavers.</i>				
C. Grants for the Hand-spinning movement.	{ O. 99,200 S. 16,900 }	1,16,100	1,16,085	- 15
<i>Col. 1.—Additional grant towards purchase of machinery and accessories required for a workshop in each of the Kerala and Andhra branches of the All-India Spinners' Association.</i>				
D. Grants for Woollen Industry.		9,000	8,355	- 645
e. Charges in England—High Commissioner for India—				
Stores for India	{ O. 25,000 R. - 4,000 }	22,000	90	- 21,910
<i>Col. 1.—Decrease in indents.</i>				
<i>Col. 4.—Liabilities carried forward.</i>				
f. Loss or gain by exchange—				
Stores	R. 100.	100	1	- 99
Surrenders or withdrawals within grant or appropriation—				
Gross	R. - 2,73,100	- 2,73,100		+ 2,73,100
Deductions	R. 2,73,100	2,73,100		- 2,73,100
Totals	{ Charged .. 75,400 Authorized .. 35,52,900 }	75,400	72,840	- 2,560
		35,52,900	30,76,946	- 4,75,954

Notes.

Sub-heads "a.C." and "b.A.2".—Deductions of Rs. 1,900 and Rs. 9,300 were made in the budget under these sub-heads for probable savings while savings realised were Rs. 4,896 and Rs. 26,643 respectively.

2. Administration of the grant—Charged.—The saving in the final appropriation was 3.4 per cent. as against 6.5 per cent. in 1941-42. The saving was mainly under the sub-head "a.A.1."

Authorized.—The saving in the final grant was 13.4 per cent. as against 1.6 in the previous year. The saving was mainly under the sub-head "a.A.5."

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

	RS.
(1) Opening balance of raw materials, tools and manufactured articles on the 1st April 1942.	28,970
(2) Receipts during the year	10,325
(3) Utilized, sold or otherwise disposed of	12,487
(4) Written-off	456
(5) Closing balance on the 31st March 1943	26,352

The stock was verified by the Assistant Industrial Engineer, Government Industrial Engineering Workshops, Madras, and the Principal, School of Arts and Crafts, Madras, and found to agree with the book balances. It has been stated by the Principal that the stock at the close of the year was not in excess of requirements and that it did not include any surplus or unserviceable stores.

Grant No. XXI—Industries—cont.

4. Grants from the Central Government for the development of the handloom industry and the sericultural industry.—(i) Grants for the handloom industry.—A scheme of grants from Central Revenues to Provincial Governments for the development of co-operative buying and selling by handloom weavers and for the better organization and improvement of the handloom industry was introduced by the Central Government with effect from the 1st November 1934 and will be in force till the end of March 1944.

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

(ii) Grants for the sericultural industry.—To assist the sericultural industry, the Central Government distribute annually grants to the Provinces and Indian States to be devoted principally to the increased production and distribution of disease-free "cellular" seeds and for conducting research on silkworm disease. The grants will be available up to the 31st March 1944. They are being utilized by the Madras Government for increasing the seed production in certain Government farms, the running of a peripatetic rearing party and the opening of silk farms. The expenditure from both the grants (i) and (ii) above is booked under sub-heads "b.B." and "a.M.5," respectively, of this grant and at the end of the year an equivalent amount is transferred from the deposit head to which the grants are credited to the revenue head concerned.

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

	During 1942-43.	To end of 1942-43.
	RS.	RS.
(i) Grants for handloom industry—		
Opening balance	33,104	..
Receipts	1,29,196	6,37,702
Expenditure	1,00,000	5,75,402
Closing balance	62,300	62,300
(ii) Grants for the sericultural industry—		
Opening balance	2,029	..
Receipts	28,820	1,55,323
Expenditure	29,531	1,54,005
Closing balance	1,318	1,318

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

Grant No. XXI—Industries—cont.

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

Name of the Scheme.	Receipts during the year (1942-43).	Receipts to the end of the year (1942-43).	Expenditure during the year (1942-43).	Expenditure to the end of the year (1942-43).	Unexpended balance at the end of the year (1942-43).
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
Cottage and small scale woollen industry	9,236	66,331	10,125 *	62,226	4,105

* Made up of—

(i) Rs. 3,036 under "a.M.4."

(ii) Rs. 7,104 included in Rs. 8,355 under "b.D." excluding Rs. 15 relating to 1941-42.

6. *Grants for the hand-spinning movement.*—The grant and subsidy disbursed to the All-India Spinners' Association for 1942-43 on the basis of the preliminary proposals submitted by the association amounted to Rs. 95,860. The amount found admissible as a result of test audit conducted in 1943-44 was Rs. 85,882. The excess paid will be recovered in cash as the grant-in-aid and subsidy have been discontinued from 1943-44. The test audit did not disclose any important irregularities in the accounts of the association.

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

An account of the transactions relating to the Depreciation Reserves of Government commercial undertakings for the year 1942-43 is given below :—

Name of the undertaking.	Sub-head under which accounted.	Opening balance.	Receipts.	Charges.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
(i) Kerala Soap Institute	a.K.2	1,03,419	3,527	..	1,06,946
(ii) Cinchona Plantations	*	1,50,901	15,588	26	1,66,463
(iii) Industrial Engineering Workshops.	a.L.2	70,673	3,705	..	74,378
Total		3,24,993	22,820	26	3,47,787

* See sub-head "c.A.2" of Grant No. XXII.

Grant No. XXII—Cinchona and Fisheries.

See also the Audit Report and the Appendix.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
43. Industries.				
		RS.	RS.	RS.
c. Cinchona Plantations—				
A. Direction—				
1. Pay of officers and establishments—				
Charged	O. 15,000	15,500	15,500	..
	S. 500			
Authorized	O. 6,300	6,400	6,388	- 12
	R. 100			
2. Other charges—				
Charged	O. 1,800	2,600	2,647	+ 47
	S. 800			
Authorized	O. 21,800	24,600	24,662	+ 162
	R. 2,700			
<i>Col. 1.—Dearness allowance (Rs. 600), purchase of furniture, etc. (Rs. 800), special repairs to certain buildings (Rs. 500) and increase in cost of stationery, etc. (Rs. 800).</i>				
B. Quinine Factory—				
1. Pay of officers		5,000	4,980	- 20
2. Pay of establishments.	O. 6,000	6,300	6,293	- 7
	R. 300			
3. Purchase of cinchona bark and quinine.	O. 2,50,000	6,40,000	6,36,061	- 3,339
	S. 3,90,000			
<i>Col. 1.—Chiefly purchases of Java quinine sulphate (Rs. 3,72,700) and larger quantities of bark from planters (Rs. 17,300).</i>				
4. Other charges	O. 1,00,000	1,63,300	1,42,006	- 21,294
	S. 63,300			
<i>Col. 1.—(i) Larger output of quinine sulphate at factory (Rs. 38,500), (ii) rise in price of chemicals (Rs. 15,300), (iii) enhanced dearness allowance (Rs. 1,300) and (iv) shifting expenses of quinine section to Bellary and Coimbatore (Rs. 8,200).</i>				
<i>Col. 4.—Chiefly value of caustic soda and tin sheets not adjusted in 1942-43.</i>				
C. Dodabetta and Naduvattam Plantations—				
1. Pay of officers and establishments.	O. 15,700	14,900	14,805	- 95
	R. - 800			
2. Other charges	O. 1,27,600	1,79,900	1,71,072	- 8,828
	S. 52,300			
<i>Col. 1.—(i) More bark harvested (Rs. 8,800), (ii) intensive cultivation of existing plantations (Rs. 11,300), (iii) expansion of planting, etc., operation (Rs. 11,000), (iv) enhanced dearness allowance (Rs. 17,900) and (v) purchase and upkeep of bulls (Rs. 3,300).</i>				
D. Anamalais Plantations—				
1. Pay of officers and establishments.	O. 17,200	18,100	18,120	+ 20
	R. 900			
2. Other charges	O. 80,900	1,66,200	1,59,297	- 6,903
	S. 85,300			
<i>Col. 1.—See "c.c.2" item (i) Rs. 9,200, item (ii) Rs. 14,100, item (iii) Rs. 8,000, item (iv) Rs. 22,300 and increased cost of stores, medical aid, etc. (Rs. 31,700).</i>				
E. Interest on capital outlay—				
Charged	O. 43,200	79,200	79,233	+ 33
	S. 36,000			
<i>Col. 1.—Increased capital outlay on cinchona plantations and on construction of quarters for employees.</i>				

Grant No. XXII—Cinchona and Fisheries—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.			
(1)		(2)	(3)	(4)			
43. Industries—cont.		RS.	RS.	RS.			
d. Fisheries—cont.							
L. Fish-curing yards—							
1. Pay and allowances of staff.	O. 1,01,600 S. 600 R. 3,500	1,05,700	1,06,348	+ 648			
2. Petty construction and repairs.	O. 15,000 R. -2,300				12,700	12,297	- 403
Col. 1.—Postponement of repairs to some fences and buildings.							
3. Other charges..	O. 1,44,000 S. 1,81,100	3,25,100	2,94,711	- 30,389			
Col. 1.—Chiefly larger purchase of salt due to larger demand (Rs. 1,02,900) and high rate of transport charges on salt bags (Rs. 78,200).							
e. Charges in England—High Commissioner for India—							
A. Sterling overseas pay—							
Cinchona—							
Charged		4,800	4,800	..			
B. Stores for India—							
Cinchona	O. 20,600 R. -7,600	13,000	11,688	- 1,312			
Col. 1.—Decrease in indents (Rs. 5,400) and liabilities carried forward (Rs. 2,200).							
Col. 3.—Includes Rs. 3,386 relating the sub-head "Losses due to enemy action."							
Col. 4.—Further carry forward of liabilities.							
Fisheries		1,000	916	- 84			
Losses due to enemy action—							
Cinchona	R. 3,400	3,400	..	- 3,400			
C. Cost of publications supplied to India—							
Fisheries	O. 200 R. -200	..	5	+ 5			
Other charges—							
Fisheries .. .. .		..	5	+ 5	
f. Loss or gain by exchange—							
Cinchona—Other than on stores—							
Charged .. .. .		..	8	+ 8	
Stores—							
Cinchona .. .. .		..	19	+ 19	
Fisheries .. .. .		..	2	+ 2	
Totals	{ Charged .. Authorized ..	1,02,100 21,23,100	1,02,138 20,39,597	+ 88 - 83,503			

Notes.

Administration of the grant—Charged.—There was an excess of 09 per cent. over the final appropriation as against a saving of 5.8 per cent. in the previous year.

Authorized.—The saving in the final grant was 3.9 per cent. as against 1.1 per cent. in the previous year. The saving occurred chiefly under "d.L.3."

Losses.—Property valued at Rs. 1,494 was lost by fire in a Fisheries School in June 1942 and the loss was written off by Government during the year.

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

3. *Rural Pisciculture Scheme.*—The Imperial Council of Agricultural Research sanctioned a scheme of rural pisciculture at a cost of Rs. 78,610 spread over 5 years and the Provincial Government's share was fixed at Rs. 31,040. The scheme was started with effect from 1st July 1942. The expenditure on the scheme is accounted for under 'd.H'.—"Fresh water Biological Station, Madras". The grant received from the Imperial Council is credited to the deposit account of grant made by the Imperial Council of Agricultural Research while the expenditure met from the grant is adjusted at the end of the year by debit to the deposit account and credit to "XXXII. Industries—Fisheries—Transfer from the deposit account of grant made by the Imperial Council of Agricultural Research."

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

	RS.
Opening balance on 1st April 1942 .. .. .	..
Receipts during the year	8,000
Expenditure during the year	7,316*
Balance on 31st March 1943.	684

* Included in Rs. 8,705 (sub-head d.H.).

4. *Depreciation Reserve Fund of Cinchona Plantations.*—See paragraph 7 under Grant XXI.

Grant No. XXIII—Miscellaneous Departments.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
44. Aviation.		RS.	RS.	RS.
a. Grants for Aviation purposes—				
Grants to the Madras Flying Club.	{ O. 20,000 R. - 20,000 }			
<i>Col. 1.—Subsidies to Madras Flying Club were not sanctioned due to discontinuance of certain flying schemes.</i>				
b. Works—				
Maintenance of landing grounds.		1,000	86	- 914
c. Special Services and Miscellaneous Expenditure—				
Miscellaneous	{ O. 1,000 R. - 900 }	100	153	+ 53
44-A. Capital outlay on Civil Aviation.				
a. Capital expenditure financed from ordinary revenues.				
	R. 1,000	1,000	1,034	+ 34
47. Miscellaneous Departments				
a. Labour—				
A. Direction—				
1. Pay of officers—				
Charged	{ O. 30,000 R. - 1,800 }	28,200	28,770	+ 570
Authorized	{ O. 7,900 S. 100 R. - 2,800 }	5,200	5,356	+ 156
2. Pay of establishments.	{ O. 24,400 R. - 700 }	23,700	24,778	+ 1,078
3. Other charges—				
Charged	{ O. 3,000 R. 1,800 }	4,800	5,066	+ 266
Authorized	{ O. 18,000 R. 4,300 }	22,300	20,758	- 1,542
<i>Col. 1.—Chiefly shifting of office from Madras and back (Rs. 3,000) and enhanced dearness allowance (Rs. 1,300).</i>				
4. Charges recoverable from other Governments, Departments, etc.		- 2,700	- 2,700	
B. District staffs—				
1. Pay of Establishments.	{ O. 75,700 S. 100 R. - 400 }	75,400	75,088	- 312
2. Allowances	{ O. 24,700 R. 3,500 }	28,200	27,654	- 546
<i>Col. 1.—Enhanced dearness allowance.</i>				
3. Contingencies	{ O. 15,200 R. 3,700 }	18,900	18,583	- 317
<i>Col. 1.—(i) Increase in postal rates and in correspondence, etc. (Rs. 800), (ii) purchase of furniture for an office (Rs. 2,400) and (iii) enhanced dearness allowance (Rs. 500).</i>				
C. Court of enquiry under the Trade Disputes Act, 1929—				
Pay of officers and establishments and other charges.	{ O. 500 R. - 500 }			

Grant No. XXIII—Miscellaneous Departments—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
47. Miscellaneous Departments—cont.				
a. Labour—cont.				
D. Communities eligible for help by the Labour				
Department—				
Education—				
1. Pay of establishments.	{ O. 6,13,100 R. 2,500 }	6,15,600	6,09,513	- 6,087
2. Construction and repair of school buildings.	{ O. 33,600 R. 400 }	34,000	34,318	+ 318
3. Allowances and contingencies.	{ O. 97,400 S. 6,500 R. 23,700 }	1,27,000	1,21,364	- 5,636
<i>Col. 1.—Mainly enhanced dearness allowance.</i>				
4. Scholarships and schooling charges.		1,32,100	1,38,028	+ 5,928
5. Equipment for schools.	{ O. 16,000 R. 700 }	16,700	15,877	- 823
6. Maintenance of hostels.	{ O. 36,000 S. 7,000 R. - 7,300 }	35,700	35,040	- 660
<i>Col. 1.—Abolition of Paddison Hostel partly offset by increased expenditure due to rise in price of foodstuffs.</i>				
7. Grants-in-aid	{ O. 1,05,100 S. 29,100 }	1,34,200	1,34,784	- 9,416
<i>Col. 1.—Increased rates of boarding grants.</i>				
E. Communities eligible for help by the Labour				
Department—				
Public Health—				
1. Construction and repair of wells, paths, burial grounds, etc.—				
Charged .. S.	700	700	1,047	+ 947
Authorized .. O.	1,70,000			
	R. 42,000 }	2,12,000	1,74,743	- 37,253
<i>Col. 1.—Based on estimates received from Collectors. Requirements were underestimated in the Budget.</i>				
<i>Col. 4.—Retarded progress due mainly to want of materials, increased prices and encountering of granite rocks in the course of construction of certain well works.</i>				
2. Grants towards half the cost of acquisition of house-sites for Adi-Dravidas.	{ O. 18,900 R. - 8,400 }	10,500	8,669	- 1,831
<i>Col. 1.—Land acquisition cases did not pass the stage of passing awards.</i>				
F. Reclamation of Kallars and Koravars—				
1. Pay of establishments.	{ O. 1,87,100 R. 1,000 }	1,88,100	1,87,639	- 461
2. Construction and repair of school buildings.	{ O. 21,100 R. - 1,800 }	19,300	18,075	- 1,225
3. Scholarships, schooling charges and contingencies.	{ O. 45,500 S. 12,400 R. 200 }	58,100	57,026	- 1,074
<i>Col. 1.—Mainly enhanced dearness allowance.</i>				
4. Grants-in-aid	{ O. 58,600 S. 8,400 R. 800 }	67,800	64,460	- 3,340
<i>Col. 1.—Increase in boarding charges due to rise in price of foodstuffs and consequent increase in the rate of boarding grants.</i>				

Grant No. XXIII—Miscellaneous Departments—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
47. Miscellaneous Departments—cont.		RS.	RS.	RS.
a. Labour—cont.				
G. Criminal tribes settlements—				
1. Aziznagar settlement.	O. 46,400 } R. 12,800 }	59,200	57,079	- 1,521
<i>Col. 1.—Increased supply of cotton dhurries to the Police Department.</i>				
2. Siddhapuram settlement	O. 11,900 } R. 1,200 }	13,100	12,223	- 877
3. Sitanagram settle- ment.	O. 26,700 } R. - 16,700 }	10,000	9,273	- 727
<i>Col. 1.—Mainly stoppage of quarry industry.</i>				
4. Bitragunta settlement.	O. 18,600 } R. 1,000 }	19,600	19,004	- 596
5. Chintaladevi settle- ment.	O. 86,100 } R. - 33,400 }	52,700	47,817	- 4,883
<i>Col. 1.—Restricted manufacture of matches for want of chemicals.</i>				
6. Yanadis settlement ..	O. 19,300 } R. - 1,300 }	18,500	11,630	- 6,870
<i>Col. 4.—Proposal for acquisition of house-sites dropped for duration of war.</i>				
7. Payments to Salva- tion Army for super- vision of Stuartpuram settlement.	O. 18,000 } R. 500 }	18,500	18,362	- 138
8. Payments to Bombay Government in charge of Donga Dasaris.	O. 6,000 } R. - 1,200 }	4,800	4,801	+ 1
9. General	O. 12,800 } R. - 2,400 }	10,400	8,439	- 1,961
<i>Col. 1.—Fewer number of new settlers and less transfers from one settlement to another.</i>				
b. Inspector of Factories—				
A. Pay of officers	O. 46,900 } R. - 7,000 }	39,900	40,668	+ 768
<i>Col. 1.—(i) Mainly delay in appointment of two Assistant Inspectors (Rs. 2,700) and (ii) changes in personnel (Rs. 4,300).</i>				
B. Pay of establishments ..	O. 24,400 } R. - 1,900 }	22,500	22,019	- 481
C. Other charges .. .. .	.. .. .	24,600	24,404	- 196
D. Charges recoverable from Governments, Depart- ments, etc.	.. .. .	- 1,000	- 1,008	- 8
c. Inspector of Steam Boilers—				
A. Pay of officers	O. 36,100 } R. - 9,800 }	26,300	25,700	- 600
<i>Col. 1.—Deputation of some officers to Defence Department.</i>				
B. Pay of establishments ..	.. .. .	12,300	11,846	- 454
C. Other charges	O. 14,500 } R. 5,300 }	19,800	19,783	- 17
<i>Col. 1.—(i) Shifting of office from Madras and back (Rs. 1,600), (ii) more inspection tours (Rs. 2,600) and (iii) enhanced dearness allowance (Rs. 1,100).</i>				
d. Examinations—				
A. Village officers' special tests.	O. 5,700 } R. 600 }	6,300	5,938	- 362
C. Government Examinations by the Commissioner—				
1. Pay of officers and establishments.	O. 25,500 } R. - 1,000 }	24,500	24,429	- 71
2. Travelling Allow- ances.	O. 29,500 } R. 1,700 }	31,200	31,087	- 113
3. Remuneration to examiners, superin- tendents and clerks.	O. 2,54,600 } R. - 3,900 }	2,50,700	2,50,873	+ 173

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
47. Miscellaneous Departments—<i>cont.</i>		RS.	RS.	RS.
d. Examinations—<i>cont.</i>				
C. Government Examinations by the Commissioner—<i>cont.</i>				
4. Other charges	O. 1,37,800 R. 19,900	1,57,700	1,58,757	+ 1,057
<i>Col. 1.</i> —Mainly increase in the number of candidates for the S.S.L.C. Examination and the shifting of office to Anantapur and back.				
e. Provincial statistics—Registration of Births and Deaths—				
A. Registrar-General of Births, Deaths and Marriages.	O. 2,700 R. 1,000	3,700	4,007	+ 307
B. Compilation of vital statistics.		9,900	11,629	+ 1,729
f. Administration of Indian Partnership Act of 1932—				
A. Pay of establishment and other charges.		3,200	3,109	- 91
g. Miscellaneous—				
Ceded Districts Economic Development Board—				
1. Pay of officers		6,000	6,000	..
2. Pay of establishments.		1,700	1,740	+ 40
3. Other charges	O. 8,200 R. - 6,200	2,000	1,798	- 202
<i>Col. 1.</i> —Mainly less tours (Rs. 4,000) and less expenditure under propaganda (Rs. 1,000).				
h. Charges in England—				
High Commissioner for India—Stores for India.	O. 600 R. - 200	400	6	- 394
Sterling overseas pay—				
Charged	S. 4,800	4,800	4,800	..
Allotment of pay of officers—				
Charged	S. 6,400	6,400	6,400	..
j. Loss or gain by exchange—				
Charged			20	+ 20
Totals		Charged .. 44,900 Authorized— Gross .. 26,77,000 Deductions .. - 3,700 Net .. 26,73,300	46,703 25,96,052 - 3,708 25,92,344	+ 1,803 - 80,948 - 8 - 80,956

Notes.

Sub-heads "a.E.1" and "a.E.2".—The budget provided for deductions of Rs. 56,600 and Rs. 6,300 respectively for probable savings under these sub-heads, while the savings actually realized amounted to Rs. 51,852 and Rs. 16,531 respectively.

2. Administration of the grant—Charged.—There was an excess of 4.0 per cent. over the final appropriation as against a saving of 9.1 per cent. in the previous year. The excess occurred chiefly under the sub-head "a.E.1."

Authorized.—The saving in the final grant was 3 per cent. as against 2.2 per cent. in 1941-42. The saving occurred chiefly under "44.a.", "47.a.E.1." and "47.a.G.5."

Grant No. XXIV—Civil Works—Works.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
		rs.	rs.	rs.
50. Civil Works—Works.				
a. Original Works—Buildings—				
I. Ordinary areas—				
A. Land Revenue	O. 2,000	..	..	..
	R. 2,000			
B. Excise..	O. 100	200	175	- 25
	R. 100			
C. Forest ..	O. 1,000	600	505	- 95
	R. 400			
D. Registration ..	O. 40,000	23,600	23,072	- 528
	R. 16,400			
E. General Administration—				
1. Residences of the Governor—				
Charged ..	O. 57,500	23,400	23,227	- 173
	R. 34,100			
2. Other Works—				
Authorized ..	O. 1,75,000	3,27,500	3,26,366	- 1,134
	S. 200			
	R. 1,52,800			
F. Administration of Justice—				
1. High Court—				
Charged ..	O. 40,300	27,200	27,613	+ 413
	S. 100			
	R. 13,200			
2. Excluding High Court.				
	O. 62,000	38,300	34,759	- 3,541
	R. 23,700			
G. Jails and Convict Settlements.	O. 72,000	59,700	26,501	- 33,199
	S. 200			
	R. 12,500			
H. Police ..	O. 1,01,500	70,700	65,782	- 4,918
	R. 30,800			
J. Scientific Departments.	O. 5,000	400	68	- 332
	R. 4,600			
K. Education ..	O. 2,37,000	94,100	79,922	- 14,178
	S. 100			
	R. 1,43,000			
L. Medical ..	O. 7,82,200	3,04,100	2,92,066	- 12,034
	S. 100			
	R. 4,78,200			
M. Public Health..	O. 5,000	4,900	4,505	- 395
	R. 100			
N. Agriculture ..	O. 10,000	3,000	2,921	- 79
	R. 7,000			
O. Veterinary ..	O. 1,92,700	18,500	17,857	- 643
	R. 1,74,200			
P. Co-operation ..	O. 4,000	200	53	- 147
	R. 3,800			
Q. Industries ..	O. 15,500	10,600	9,809	- 791
	R. 4,900			
R. Civil Works ..	O. 63,000	38,000	32,519	- 5,481
	R. 25,000			
S. Stationery and Printing.	O. 10,500	62,300	64,731	+ 2,431
	R. 51,800			
T. Miscellaneous Departments.	O. 10,000	1,500	1,265	- 235
	R. 8,500			
II. Partially excluded areas—				
E. General Administration.	R. 800	800	707	- 93
H. Police ..	R. 4,200	4,200	4,039	- 161
K. Education ..	O. 3,000	700	538	- 162
	R. 2,300			
L. Medical ..	O. 12,000	3,600	3,677	+ 77
	R. 8,400			
M. Public Health ..	..	..	25	+ 25
O. Veterinary ..	R. 200	200	150	- 70

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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.	
(1)	(2)	(3)	(4)	
50. Civil Works—Works—<i>cont.</i>	RS.	RS.	RS.	
a. Original Works—Buildings—<i>cont.</i>				
II. Partially excluded areas—<i>cont.</i>				
R. Civil Works	O. 6,500 } R. 6,400 }	100	70	- 21
<i>a. I. A to T, II E to R.</i> —See detailed statement of expenditure on important new works.				
b. Original Works—Communications—				
I. Ordinary areas	O. 5,25,500 } S. 100 } R. 51,200 }	5,87,800	7,69,853	+ 1,62,053
See detailed statement of expenditure on important new works.				
II. Partially excluded areas. O. 1,00,000 } R. - 79,800 }	30,400	16,990	- 3,410	
<i>Cols. 1 and 4.</i> —See "b.I".				
c. Original Works—Miscellaneous—				
A-1. Air Raid Precaution works financed partly by the Government of India and partly by the Provincial Governments.	O. 11,17,600 } R. - 11,17,600 }
A-2. Deduct—Transfer to the head 64-B. Civil Defence—Expenditure on Air Raid Precautions, etc.	O. - 11,17,600 } R. 11,17,600 }
A-3. Air Raids Precautions works financed entirely by the Provincial Government.	O. 1,00,000 } R. - 1,00,000 }
<i>A-1 to A-3; col. 1.</i> —Post budget decision to classify expenditure on A.R.P. works under "64. B. Civil Defence."				
B. Miscellaneous works financed by the Provincial Government.	..	7,000	4,685	- 2,315
<i>Col. 4.</i> —Payment to a contractor for a work could not be made pending settlement of his claim.				
Lump sum deduction for probable savings—				
I. Ordinary areas	O. - 1,24,600 } R. 1,24,600 }
II. Partially excluded areas. O. - 6,100 } R. 6,100 }
<i>I and II, col. 1.</i> —Reappropriated from sub-heads where savings occurred.				
d. Repairs—				
I. Ordinary areas—				
A. Residences of the Governor—				
Charged	O. 2,26,000 } R. - 45,200 }	1,79,800	1,79,040	- 760
<i>Col. 1.</i> —Repairs could not be carried out to the extent anticipated due to difficulty in obtaining building materials such as iron, steel, teakwood, etc.				
B. Buildings—				
1. High Court—				
Charged	O. 14,000 } R. - 600 }	13,400	13,791	+ 391
2. Excluding High Court—				
Authorized	O. 11,40,000 } R. - 52,200 }	10,87,800	10,79,654	- 8,146
C. Communications	O. 4,43,000 } R. 19,800 }	4,62,800	21,80,361	+ 18,97,561
<i>Col. 4.</i> —Mainly expenditure on special road works the allocation of which between the Civil and Defence Departments was under correspondence till the end of the year.				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
50. Civil Works—Works—cont.		RS.	RS.	RS.
d. Repairs—cont.				
I. Ordinary areas—cont.				
D. Miscellaneous	O. 12,000 } R. - 4,700 }	7,300	7,335	+ 35
<i>Col. 1.—Expenditure restricted to actual requirements.</i>				
II. Partially excluded areas.	O. 2,32,700 } R. - 17,700 }	2,15,000	1,95,195	- 19,805
h. Suspense—				
B. Other suspense accounts.	O. - 24,000 } R. - 2,03,800 }	- 2,27,800	10,54,383	+ 12,82,183
<i>Col. 1.—Fluctuating item of expenditure. Based on anticipated requirements of departmental officers.</i>				
<i>Col. 4.—Mainly unforeseen and unexpected debits on account of Naval camp works at Coimbatore, etc.</i>				
Lump addition for regrant of lapses.	O. 10,000 } R. - 10,000 }	..	..	..
<i>Col. 1.—Reappropriated for incomplete works of previous year.</i>				
Surrenders or withdrawals within grant or appropriation—				
Charged	R. 94,100	94,100	..	- 94,100
Authorised—Gross	R. 21,16,700	21,16,700	..	- 21,16,700
Deductions	R. - 11,17,800	- 11,17,800	..	+ 11,17,800
Totals	{ Charged 3,37,900 Authorized— Gross 53,44,800 Deductions - 11,17,800 Net 42,27,200	2,43,671	62,80,527	- 94,229 + 9,35,727 + 11,17,600 + 20,53,327

Notes.

Administration of the Grant—Charged.—The saving in the final appropriation was 27.9 per cent. as against a saving of 0.6 per cent. in 1941-42. It occurred mainly under "a.E.1" and "d.I.A." There was a small saving of 0.05 per cent. in the modified appropriation.

Authorized.—The excess both in the final grant and in the modified appropriation was 48.6 per cent. and 94.6 per cent. respectively, while in 1941-42 the saving both in the final grant and in modified appropriation was 3 per cent. The excess occurred mainly under "d.C." and "h. B."

2. *Losses.*—(a) As a result of mob attack and violence in August 1942 several Government Public Works Department buildings were damaged to the extent of about Rs. 36,005. The estimated cost of reconstructing the damaged portions was reported to be Rs. 43,190.

(b) The tower room in a sub-court building collapsed on account of heavy rains in June 1942 and its value of Rs. 1,451 was written off by Government.

3. *Unprofitable outlay.*—A sum of Rs. 1,028 being the expenditure incurred on the construction of buildings for an Air Raid Precaution Depot was written off by Government as unprofitable as the work had to be abandoned during construction for want of accommodation in the neighbourhood for the Depot personnel.

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

4. *Stock account for 1942-43.*—The stock account for 1942-43, exclusive of the sub-heads "Land and Kilns" and "Manufacture" is given below :—

Sub-heads.	Opening balance.	Receipts during the year.	Utilization, sales, etc.	Depreciation, shortages, etc.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
1 Small stores ..	47,052	32,744	27,805	..	51,991
2 Building materials ..	13,832	2,02,497	2,02,604	..	13,725
3 Timber ..	55,412	1,72,578	1,97,384	..	30,606
4 Metals ..	99,031	1,90,876	1,70,826	..	1,19,081
5 Fuel ..	8,745	41,620	44,290	..	6,066
6 Painter's stores ..	6,996	19,264	18,529	..	7,731
7 House fittings ..	20	..	..	..	20
8 Miscellaneous ..	3,11,228	2,22,016	1,86,340	..	3,43,904
Total ..	5,42,316	8,81,595	8,50,787	..	5,73,124

NOTE.—The total value of stock held on 31st March 1943 was distributed as follows :—

	RS.
Public Works Workshops and Stores Division ..	3,30,142
Other Public Works Divisions ..	2,42,982
Total ..	5,73,124

The closing balance of stock in the Public Works and Workshops Division includes Rs. 1,63,531 being the value of surplus stock and this is being gradually disposed of. The reserve limit of stock in all the divisions was Rs. 10,98,050 and the stock held was within the reserve limit. In the Public Works Workshops and Stores Division, the Godavari Head Works Division and the Kistna Central Divisions, the stock is verified by a Stock Verifier appointed and controlled by the Accountant-General. The stock in the Godavari Head Works and Kistna Central Divisions was verified in October and December 1942, respectively. The stock in the Public Works Workshops and Stores Division was verified in December 1943. In the case of the other Divisions, the officers in charge have certified in the Stock Registers that the stock was verified in the course of the year in accordance with the departmental rules and that the balances are correct. No important irregularity was reported in any of the divisions.

5. *Loss on stock.*—A sum of Rs. 5,622 being the loss in the working of the plant and machinery in the Public Works Workshops and Stores division was adjusted in the final accounts of the year as loss on stock as required by the rules.

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

Sub-heads.	Balance on 1st April 1942.	Debits during 1942-43.	Credits during 1942-43.	Balance at the close of the year 1942-43.
(1)	(2)	(3)	(4)	(5)
(In thousands of rupees.)				
1 Purchasea ..	— 3,80	39,79	45,97	— 9,98
2 Workshop suspense ..	— 4	9,44	9,47	— 7
3 Stock ..	5,44	9,87	9,54	5,77
4 Miscellaneous Public Works Advances ..	1,64	18,88	2,45	18,07
Total ..	3,24	77,98	67,43	13,79

The minus balance under the head "Purchase" represents the value of materials for which payments were not made during the year. The increase in the closing balance is due to large supplies received from the

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

Indian Stores Department by the Special Divisions doing war work for which payments were not made during the year.

The closing balance under item (2) shows a slight increase as compared with that for the previous year. This is due to the wages of a larger number of workmen employed in the workshops on war works remaining unpaid at the end of 1942-43.

Item 4 is composed of (1) Sales on credit, (2) Expenditure on Deposit Works incurred in anticipation of the contribution or in excess of deposits received, and (3) other items awaiting adjustment. The large closing balance represents the cost of work done on behalf of the Superintending Civil Engineer, Colombo, by the Special Works Division, Coimbatore. A bulk of the amount due from him was recovered in June 1943 and the balance is awaiting adjustment in the current year.

Particulars regarding the closing balance under item 3 are furnished separately in the paragraph under "Stock Account" and the closing balance of 577 includes 4 under "Land and Kilns".

7. *Workshop accounts.*—As a measure of war economy, it was decided by Government that the pro-forma accounts of Public Works Workshops should be reviewed once in two years instead of every year. The accounts of the workshops for the years 1942-43 and 1943-44 together with a review of the financial results of the working of the shops for these years will be included in the Appropriation Accounts for 1943-44.

8. Detailed statement of expenditure on important new works.

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

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

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

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

1. Reconstruction of the tenements in the left wing of the Indian Infantry lines, Perambur 75,000 — 75,000
 Estimate, Rs. 2,09,000; expenditure to end of March 1943, Rs. —1,091;
 balance, Rs. 2,10,091; work in progress.
Col. 3.—Work postponed.
2. Acquisition of a site and construction of a hostel for the Government Secondary School for Mappillas, Malappuram.. . . . 12,000 — 12,000
 Estimate not sanctioned.
Col. 3.—Delay in land acquisition.
3. Comprehensive drainage scheme for the Government Mental Hospital, Madras 80,000 30,000 30,087 — 49,913 + 87
 Estimate, Rs. 1,84,000; expenditure to end of March 1943, Rs. 33,763;
 balance, Rs. 1,50,237; work in progress.
Col. 3.—Difficulty in procuring materials.

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

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

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

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

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

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

4. Remodelling of the Government Press, Mint Buildings

Electrical	7,500	59,000	60,613	+ 53,113	+ 1,613
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Estimate, Rs. 6,02,050; expenditure to end of March 1943, Rs. 5,99,903; work completed.

Col. 3.—(Electrical.) Purchase of individual drive motors.

5. Construction of quarters for the nursing staff in the Victoria Caste and Gosha Hospital, Madras..

Electrical	80,000	..	..	- 80,000	..
.. .. .	3,500	..	..	- 3,500	..

Estimate, Rs. 1,45,000; expenditure to end of March 1943, Rs. 110; balance, Rs. 1,44,890; work in progress.

Col. 3.—Work postponed.

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

.. .. .	7,63,400	1,53,000	1,25,044	- 6,38,356	- 27,956
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Cols. 3 and 6.—Postponement of works and difficulty in procuring teakwood, steel and other building materials.

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

1. Construction of quarters for 50 clerks at Ootacamund.

.. .. .	2,34,600	2,32,234	+ 2,32,234	- 2,366	
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Estimate, Rs. 2,35,000, expenditure to end of March 1943, Rs. 2,32,234; balance, Rs. 2,766; work in progress.

Col. 3.—Work sanctioned late.

2. Improvements and special repairs to Plassey Barracks.

Electrical .. .. .	..	- 6,500	- 6,374	- 6,374	+ 126
.. .. .	..	300	1	+ 1	- 299

Estimate, Rs. 2,72,100; expenditure to end of March 1943, Rs. 1,23,085; balance, Rs. 1,49,015; work in progress.

Col. 3.—Credit due to transfer of iron articles to other works.

3. Improvements to the water-supply to the Central Jail at Trichinopoly

..	- 5,000	- 4,984	- 4,984	+ 36
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Estimate, Rs. 13,530; expenditure to end of March 1943, Rs. 7,310; work completed.

Col. 3.—Credit due to the municipal share of the works expenditure.

Special repairs and improvements to the Police lines at Vallipalayam

..	- 6,600	- 6,578	- 6,578	+ 22
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Estimate, Rs. 13,000; expenditure to end of March 1943, Rs. 3,744; balance, Rs. 9,256; work in progress.

Col. 3.—Transfer of a part of the expenditure to the head "Repairs."

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

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

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

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

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

5. Construction of additional buildings for the Lady Willingdon Training College, Madras	1,900	1,915	+ 1,915	+ 15
Estimate, Rs. 2,72,000; expenditure to end of March 1943, Rs. 2,64,578; balance, Rs. 7,422; work in progress.				
6. Construction of an X-Ray block in the Women and Children Hospital, Calicut	2,500	2,455	+ 2,455	- 45
Estimate, Rs. 29,400; expenditure to end of March 1943, Rs. 29,423; work in progress.				
Col. 3.—Decision to complete the work during the year.				
7. Provision of a second bore-well with a pump set and square motor for the Medical College and King George Hospital, Vizagapatam	2,600	2,638	+ 2,638	+ 38
Estimate, Rs. 20,000; expenditure to end of March 1943, Rs. 18,462; balance, Rs. 1,538; work in progress.				
Col. 3.—Provision for an additional oil engine.				
8. Provision of a duplicate ice-plant and mortuary cooling plant in the Pathology block of the King George Hospital, Vizagapatam	5,300	5,222	+ 5,222	- 78
Estimate, Rs. 13,250; expenditure to end of March 1943, Rs. 12,822; balance, Rs. 428; work in progress.				
Col. 3.—Provision to meet cost of articles purchased from United States of America.				
9. Construction of radium wards and a temporary shed in the Government Pentland Hospital, Vellore. .. .	10,500	10,609	+ 10,609	+ 109
Estimate, Rs. 21,600; expenditure to end of March 1943, Rs. 10,609; balance, Rs. 10,991; work in progress.				
Col. 3.—Work sanctioned late.				
10. Extension of the Municipal water supply for the Presidency Jail for Women, Vellore	30,000	8,285	+ 8,285	- 21,715
Estimate, Rs. 42,000; expenditure to end of March 1943, Rs. 8,285; balance, Rs. 33,715; work in progress.				
Col. 3.—Work sanctioned late.				
Col. 6.—Supply of pipes was not made in full by a firm.				
11. Construction of additional cattle-sheds and bleeding rooms in the Serum Institute, Perambur, Madras	100	47	+ 47	- 53
Estimate, Rs. 27,930; expenditure to end of March 1943, Rs. 25,636; work completed.				

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

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, less -.	Modified appropriation. More +, less -.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
50. Civil Works—Original Works—Buildings—Authorized—cont.					
III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—cont.					
12. Alterations to the Arts block of the Pachaiyappa's College to locate the Secretariat		11,200	11,134	+ 11,134	- 66
Estimate, Rs. 12,150; expenditure to end of March 1943, Rs. 11,134; balance, Rs. 1,016; work in progress.					
Col. 3.—Work sanctioned late.					
13. Acquisition of site for the playground of the Government College, Mangalore .. .		19,100	19,149	+ 19,149	+ 49
Estimate, Rs. 19,149; expenditure to end of March 1943, Rs. 19,149; work in progress.					
Col. 3.—Provision to meet cost of land transferred from Railway.					
14. Acquisition of a bungalow with compound in Mangalore for use as residence of the District Collector		- 7,000	- 129	- 129	+ 6,871
Estimate, Rs. 48,560; expenditure to end of March 1943, Rs. 97,167; work in progress.					
Cols. 3 and 6.—Refund of excess compensation charges deposited in Court was not made available to Government to the extent anticipated.					
15. Construction of a factory for the manufacture of shark liver oil in Calicut .. .		800	696	+ 696	- 104
Estimate, Rs. 14,000; expenditure to end of March 1943, Rs. 11,867; balance Rs. 2,133; work in progress.					
16. Improvements and extensions to District Jail at Madura		200	101	+ 101	- 99
Estimate, Rs. 1,20,000 (Administrative approval); expenditure to end of March 1943, Rs. 101; balance Rs. 1,19,899; work in progress.					
17. Converting the District Jail at Cuddalore into a special institution for mental defectives and criminal lunatics .. .			13	+ 13	+ 13
Estimate, Rs. 82,000; expenditure to end of March 1943, Rs. 65,945; balance Rs. 16,055; work in progress.					
18. Construction of a maternity ward of ten beds in the Government Hospital, Tinavarur			870	+ 870	+ 870
Estimate, Rs. 13,123; expenditure to end of March 1943, Rs. 2,704; balance Rs. 10,419; work in progress.					
19. Remodelling the Penitentiary, Madras .. .		1,500	356	+ 356	- 1,144
Estimate, Rs. 7,92,740; expenditure to end of March 1943, Rs. 5,26,346; balance Rs. 2,66,394; work in progress.					

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

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

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

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

IV. MINOR WORKS * (COLLECTIVELY)	7,88,600	5,30,000	4,98,380	- 2,90,220	- 31,620
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Col. 3.—Scarcity of building materials.

Col. 6.—Chiefly (1) postponement of works (Rs. 5,100); (2) difficulty in obtaining materials (Rs. 8,400); (3) delay in land acquisition (Rs. 6,400); (4) certain works not executed due to high tenders (Rs. 5,000) and; (5) slow progress of work by contractors (Rs. 2,000).

Communications—Authorized.

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

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

1. Constructing a subway at the northern level-crossing south of the Bezwada Railway Station	3,000	3,000	2,954	- 46	- 46
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Estimate, Rs. 2,34,000; expenditure to end of March 1943, Rs. 1,38,069; balance Rs. 95,931; work in progress.

2. Special repairs and improvements to Calicut-Vayitri-Gudalur road	1,45,000	2,00,000	1,76,343	+ 31,343	- 23,657
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Estimate, Rs. 4,23,000; expenditure to end of March 1943, Rs. 2,05,397; balance Rs. 2,17,603; work in progress.
Col. 3 and 6.—Provision for land compensation charges not fully utilized due to disputes.

3. Special repairs and improvements to Nadaghari Ghat road	50,000	35,000	30,683	- 19,317	- 4,317
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Estimate, Rs. 1,02,500; expenditure to end of March 1943, Rs. 32,237; balance Rs. 70,263; work in progress.
Col. 3.—Late acceptance of the contract.
Col. 6.—Retarded progress of work due to scarcity of labour.

4. Special repairs and improvements to Ootacamund-Gudalur-Mysore Road in the Nilgiris District	1,50,000	2,34,000	2,33,984	+ 83,984	- 16
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Estimate, Rs. 4,94,700; expenditure to end of March 1943, Rs. 4,55,877; balance Rs. 38,823; work in progress.
Col. 3.—Rapid progress of work and payment of land charges.

5. Improvements to the Ramnath-Klasi road in Malabar	60,000	24,000	22,193	- 37,807	- 1,807
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Estimate, Rs. 2,00,000; expenditure to end of March 1943, Rs. 25,692; balance Rs. 1,74,308; work in progress.
Col. 3.—Slow progress due to delay in accepting tenders.

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

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

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

Communications—Authorized—cont.

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

.. .. .	1,72,500	38,100	33,626	- 1,38,874	- 4,474
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Col. 3.—Slow progress of works and postponement of a work.
Col. 6.—Unexpected stoppage of a work for want of adequate labour.

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

- Improvements to the Nilambur-Kalikavu-Karuvarakundu road 1,000 981 + 981 - 19
Estimate, Rs. 3,15,000; expenditure to end of March 1943, Rs. 2,59,951; balance Rs. 55,049; work in progress.
- Reconstructing the bridge at mile 5/7 of the Ootacamund-Gudalur-Mysore road. 11,000 10,844 + 10,844 - 156
Estimate, Rs. 13,400; expenditure to end of March 1943, Rs. 11,941; balance Rs. 1,459; work in progress.
Col. 3.—Provision for lapsed grant of the previous year.
- Widening the Ootacamund-Mettupalaiyam road between miles 27/5 and 28. 300 13 + 13 - 287
Estimate, Rs. 13,100; expenditure to end of March 1943, Rs. 10,754; balance Rs. 2,346; work in progress.
- Formation of a road between Chodavaram and Viravaram 1,600 1,796 + 1,796 + 196
Estimate, Rs. 94,600; expenditure to end of March 1943, Rs. 83,767; balance Rs. 10,833; work in progress.
- Cement concreting 6 furlongs of the Madras-Calicut trunk road passing through the regimental lines at Madukkarai 100 - 100
Estimate not sanctioned; work not begun.
- Forming a diversion road in Palladam town limits of Trichinopoly-Coimbatore road 970 + 970 + 970
Estimate, Rs. 15,500; expenditure to end of March 1943, Rs. 970; balance Rs. 14,530; work in progress.
- Remodelling the Mangalam bridge at Cochin Frontier road 5,243 + 5,243 + 5,243
Estimate, Rs. 14,100; expenditure to end of March 1943, Rs. 5,243; balance Rs. 8,857; work in progress.
Col. 6.—Late receipt of orders regarding the sharing of the cost of work between Civil and the Defence Department.

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

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

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

Communications—Authorized—*cont.*

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

8. Strengthening the bridge at 11/4 of Palghat-Cochin Frontier road 1,173 + 1,173 + 1,173
 Estimate not sanctioned; expenditure to end of March 1943, Rs. 1,173; work in progress.

9. Forming a gravelled earthen tank from Goshen road near Berjam to connect with the existing road system in Travancore 1,70,149 + 1,70,149 + 1,70,149
 Estimate, Rs. 2,50,000; expenditure to end of March 1943, Rs. 1,70,149; balance, Rs. 79,851; work in progress.
 Col. 6.—Post-budget decision to transfer expenditure on the work from "64-B. Civil Defence" (vide item 85 below Section I of the statement of new works under Grant No. XXXII).

IV. MINOR WORKS (COLLECTIVELY) 46,000 60,100 95,891 + 49,891 + 35,791

Col. 3.—Based on actual requirements.

Col. 6.—Expenditure on special road works executed at the instance of Defence Department—See also explanation against Col. 6 under item 7.

Miscellaneous.

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

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

1. Construction of slit trenches in Government and Corporation lands . . . 5,50,000 - 5,50,000
 Col. 3.—Post-budget decision to transfer expenditure to "64-B. Civil Defence".
2. Constructing 13 fire engine stations 1,85,000 - 1,85,000
 Col. 3.—See item 1 above.
3. Constructing shelters at combined depots 1,85,000 - 1,85,000
 Col. 3.—See item 1 above.
4. Erecting decontamination sheds at four centres. 1,85,600 - 1,85,600
 Col. 3.—See item 1 above.

II OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION HAS BEEN MADE IN THE BUDGET (COLLECTIVELY) 71,000 7,000 4,685 - 66,315 - 2,315

Cols. 3 and 6.—Transfer of expenditure on A.R.P. works to "64-B. Civil Defence".

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

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

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

Miscellaneous—cont.

IV. MINOR WORKS (COLLECTIVELY)	48,000	- 48,000	..
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Col. 3.—See item II above.

Buildings—Charged.

II. OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION HAS BEEN MADE IN THE BUDGET (COLLECTIVELY) ..	35,500	10,300	9,887	- 25,613	- 413
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Col. 3.—Postponement of a work due to scarcity of building materials.

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

1. Alterations to the Holy Angels Convent to accommodate the High Court .. .. .	..	10,900	10,885	+ 10,885	- 15
Electrical .. .. .	..	5,500	5,706	+ 5,706	+ 206

Estimate, Rs. 15,265 (building portion) and Rs. 12,765 (electrical), expenditure to end of March 1943, Rs. 16,591 (including electrical expenditure); balance, Rs. 11,439; work in progress.

Col. 3.—Work sanctioned late.

IV. MINOR WORKS (COLLECTIVELY)	62,300	23,900	24,362	- 37,938	+ 462
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Col. 3.—Based on anticipated requirements.

Totals	{ Charged ..	97,800	50,600	50,840	- 46,960	+ 240
	{ Authorized ..	36,61,100	16,83,000	17,83,599	- 18,77,501	+ 1,00,599

Important comments.

The total figures of original and final appropriations and expenditure in respect of work detailed individually and collectively in the statement above are indicated below :—

	LAKHS.	
	RS.	
Original appropriation	37	59
Modified appropriation	17	34
Expenditure	18	34

Modifications to the extent of Rs. 20.25 lakhs were made in the original appropriation due mostly to the transfer of expenditure on A.R.P. works to "64-B. Civil Defence" during the course of the year (Rs. 12.18 lakhs).

In respect of the non-A.R.P. works detailed individually in the statement and included in the budget estimates, the total surrender amounted to Rs. 0.81 lakh due chiefly to postponement of works in

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

some cases and to retarded progress of works on account of scarcity of building materials (e.g., cement, steel, etc.) in other cases.

A sum of Rs. 1.31 lakhs representing about 5 per cent. of the original appropriation (excluding the appropriation for A.R.P. works, the expenditure on which was poolable under the slab system and for which a minus appropriation was provided for transfer to Section I—Expenditure poolable in accordance with slab system under 64-B. Civil Defence) was provided in the budget as lump sum deduction for probable savings. The actual surrender made was however 9.07 lakhs. The lump sum provision consequently proved to be very inadequate.

The actual expenditure as compared with the modified appropriation showed an excess of Rs. 1.01 lakhs which was about 6 per cent of the latter spread over a number of works.

The number of major works included in the statement for which provision was not made in the budget was 28 excluding one charged item. Of these, 17 works were incomplete works of the previous year of which two were completed in the year, and the others are in progress. Of the balance of 11, only 10 were started during the year and no estimate was sanctioned nor was any expenditure incurred on the eleventh work. Token grants were obtained for 8 works. The works for which token grants were not obtained but on which expenditure was incurred during the year are given below. These works were financed from the Central Road Fund—

- (1) Forming a diversion road in Palladam town limits of Trichinopoly-Coimbatore Road.
- (2) Re-modelling the Mangalam Bridge at Cochin Frontier Road.
- (3) Strengthening the bridge at 11/4 of Palghat-Cochin Frontier Road.

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

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
50. Civil Works.				
		RS.	RS.	RS.
e. Establishment—				
A. Chief Engineers—				
1. Pay of officers—				
Charged	O. 93,300	1,24,100	1,25,275	+ 1,175
	R. 30,800			
Col. 1.—Chiefly additional post of a Chief Engineer for Communications sanctioned during the year.				
Authorized	O. 20,000	19,500	19,666	+ 66
	R. — 400			
2. Pay of establishments.				
	O. 1,67,800	1,69,800	1,67,910	— 1,890
	R. 2,000			
3. Allowances—				
Charged	O. 4,700	8,300	9,923	+ 1,633
	R. 3,600			
Col. 1.—See “e.A.1 Charged.”				
Authorized	O. 11,500	20,100	21,286	+ 1,186
	R. 8,600			
Col. 1.—Enhanced dearness allowance.				
4. Contingencies				
		27,700	31,473	+ 3,773
Col. 4.—Purchase of instruments for the Cauvery Gauging Sub-division.				
5. Charges recoverable from Governments, departments and others.				
	O. — 16,600	— 4,000	— 4,316	— 316
	R. 12,600			
Col. 1.—Less expenditure on water-supply and drainage schemes due to difficulty in obtaining pipes, etc., and consequent short recovery.				
B. Government Architects—				
1. Pay and allowances of officers.				
	O. 7,400	7,000	6,997	— 3
	R. — 400			
2. Pay and allowances of establishments.				
	O. 18,700	19,300	19,479	+ 179
	R. 600			
3. Other charges				
	R. 1,300	1,300	1,300	..
C. Electrical Engineer—				
1. Pay of officers				
	O. 18,100	17,000	18,084	+ 1,084
	R. — 1,100			
2. Pay of establishments.				
	O. 32,200	31,200	30,747	— 453
	R. — 1,000			
3. Other charges				
	O. 15,600	16,800	18,171	+ 1,371
	R. 1,200			
D. Superintending Engineers—Regular P.W.D. Circle.				
1. Pay of officers—				
Charged	O. 1,51,900	1,47,700	1,53,838	+ 6,138
	R. — 4,200			
Authorized	O. 24,600	25,200	23,966	— 1,234
	R. 600			
2. Pay of establishments.				
	O. 1,68,100	1,66,000	1,63,360	— 2,640
	R. — 2,100			
3. Allowances—				
Charged	O. 18,500	16,000	15,610	— 390
	R. — 2,500			
Col. 1.—Restricted tours by the Superintending Engineers in view of the need for economy.				
Authorized	O. 6,200	16,560	17,447	+ 947
	R. 10,300			
Col. 1.—See “e. A. 3 Authorised.”				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving—.
(1)		(2)	(3)	(4)
50. Civil Works—cont.		RS.	RS.	RS.
e. Establishment—cont.				
D. Superintending Engineers—Regular P.W.D. Circle—cont.				
4. Contingencies	O. 17,700 R. 2,300	20,000	21,062	+ 1,062
Col. 1.—Enhanced dearness allowance and increased postal charges.				
5. Charges recoverable from Governments and departments, etc.	O. — 12,400 R. — 11,600	— 24,000	— 81,334	— 57,334
Cols. 1 and 4.—Larger recoveries on account of execution of famine works.				
D. Superintending Engineers—Special P.W.D. Circle—				
1. Pay of officers	S. 100 R. 3,800	3,900		— 3,900
Col. 1.—Sanction during the year of a special P.W.D. circle with four divisions and staff for the efficient maintenance of roads taken over from local bodies, the cost of the establishment being finally recoverable from the Defence department.				
Col. 4.—Pay of the Superintending Engineer for January and February 1943 not drawn.				
2. Pay of establishments.	R. 1,700	1,700	2,239	+ 539
3. Allowances	R. 1,700	1,700	1,530	— 170
4. Contingencies	R. 2,500	2,500	1,643	— 857
Col. 1.—See "D.1."				
5. Charges recoverable from Governments and departments.	R. — 9,800	— 9,800	— 6,504	+ 3,296
Col. 1.—See "D.1. col. 1."				
Col. 4.—See "D.1. col. 4."				
E. Executive establishments—				
I. Ordinary areas—Regular P.W.D. Division—				
1. Pay of officers—Charged	O. 2,10,600 R. — 92,600	1,18,000	1,10,337	— 7,363
Col. 1.—Chiefly decrease in the number of Indian Service Engineers Officers holding the posts of Executive Engineers.				
Authorized	O. 5,85,500 S. 200 R. — 29,600	5,56,100	5,25,018	— 31,082
2. Pay of establishments—Permanent	O. 13,27,000 R. — 2,34,000	10,93,000	10,62,145	— 30,855
Col. 1.—Promotion of a large number of supervisors as Assistant Engineers.				
3. Pay of establishments—Temporary	O. 3,24,900 R. 1,33,900	4,58,800	4,10,920	— 47,880
Col. 1.—More establishments sanctioned during the year.				
Col. 4.—Transfer of expenditure connected with establishments sanctioned for special road works, etc., under the sub-head "Special P.W.D. Division."				
4. Allowances—Charged	O. 25,800 R. — 10,800	15,000	14,896	— 104
Col. 1.—See "e. E. I.1 Charged."				

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
50. Civil Works—cont.		RS.	RS.	RS.
e. Establishment—cont.				
E. Executive establishments—				
I. Ordinary areas—Regular				
P.W.D. Division—cont.				
4. Allowances—cont.				
Authorized O. 3,46,300 } R. 79,200 }		4,25,500	4,36,246	+ 10,746
Col. 1.—Mainly enhanced dearness allowance.				
5. Contingencies O. 1,38,800 } R. 14,500 }		1,53,300	1,55,254	+ 1,954
Col. 1.—Chiefly larger expenditure on service postage and enhanced dearness allowance to menials.				
6. Charges recoverable from Governments, departments, etc.—				
Authorized O. - 28,600 } R. 8,300 }		- 20,300	- 26,193	- 5,893
Col. 1.—Less expenditure on works in the Partially Excluded Areas due to war conditions and consequent less recovery anticipated.				
Col. 4.—Chiefly recoveries on account of centage charges from local bodies.				
E. Executive establishment—I. Ordinary areas—				
Special P.W.D. Divisions.				
1. Pay of officers—				
Charged R. 3,200		3,200	2,115	- 1,085
Col. 1.—See "D.1" under Special P.W.D. circle.				
Authorized R. 38,700		38,700	33,467	- 5,233
Col. 1.—See "E. 1" above.				
Col. 4.—Extra staff could not be entertained for want of suitable hands.				
2. Pay of establishments. R. 60,700		60,700	54,603	- 6,097
Col. 1.—See "E. 1" above.				
Col. 4.—See "E. 1."				
3. Allowances—				
Charged R. 900		900	298	- 602
Authorized R. 36,400		36,400	23,934	- 12,466
Col. 1.—See "E.1" above.				
Col. 4.—(i) Full sanctioned strength could not be utilized (Rs. 5,000), (ii) reduced scale of allowances granted to some Supervisors (Rs. 3,000), (iii) fewer tours (Rs. 2,500) and savings under travelling allowance due to delay in encashment of bills (Rs. 1,900).				
4. Contingencies R. 11,300		11,300	7,075	- 4,225
Col. 1.—See "E.1" above.				
Col. 4.—Fluctuating item as some road subdivisions were created and abolished from time to time.				
5. Charges recoverable from Governments, departments, etc.—				
Charged R. - 4,100		- 4,100		+ 4,100
Col. 1.—See "E.1" above.				
Col. 4.—Accurate data not available for effecting recovery in time.				
Authorized R. - 1,47,100		- 1,47,100	- 1,45,746	+ 1,354
Col. 1.—See "E.1" above.				
E. Executive establishment—II. Partially excluded areas—				
1. Pay of officers O. 3,800 } R. 200 }		4,000	4,001	+ 1
2. Pay of establishments. O. 24,400 } R. - 4,400 }		30,000	30,530	+ 530
Col. 1.—Smaller expenditure under temporary establishment.				

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

Major head and sub-head, (1)	Final grant or appropriation, (2)	Actual expenditure, (3)	Excess +, Saving -, (4)
50. Civil Works—cont.			
	RS.	RS.	RS.
e. Establishment—cont.			
E. Executive Establishment—cont.			
II. Partially Excluded areas—cont.			
3. Allowances O. 10,500 } R. - 400 }	10,100	10,155	+ 55
4. Contingencies .. O. 1,900 } R. - 100 }	1,800	1,763	- 37
5. Charges payable to Governments, departments and others. { O. 35,900 } R. - 10,600 }	25,300	26,891	+ 1,591
Col. 1.—Decrease in works outlay due to difficulty in obtaining materials and labour.			
F. Medical establishment .. O. 3,200 } R. - 500 }	2,700	3,054	+ 354
G. Establishment for Communications—			
1. Pay of officers .. O. 2,16,200 } R. - 12,000 }	2,04,200	2,02,025	- 2,175
2. Pay of establishment of Superintending Engineers. { O. 32,200 } R. - 2,800 }	29,400	31,437	+ 2,037
3. Other Charges .. O. 24,800 } R. 8,400 }	33,200	34,216	+ 1,016
Col. 1.—Shifting of office to mufassal and back (Rs. 1,600), (ii) travelling allowance for inspection of trunk road (Rs. 4,000), (iii) purchase of maps, and increased expenditure under contingencies, etc. (Rs. 2,100), consequent on the appointment of Chief Engineer (Communications).			
H. Establishment and other charges for Air Raid Precautions Work—			
1. Establishment and other charges—			
A.R.P. Special division—			
Charged O. 18,100 } R. - 18,100 }	..	..	..
Authorized .. O. 44,800 } R. - 44,800 }	..	..	..
2. Establishment and other Charges—			
Regional Camouflage Officer. O. 11,600 } R. - 11,600 }	..	..	..
3. Deduct—Transfer to "64. B. Civil Defence" Expenditure on Air Raid Precautions, etc.—			
Charged .. O. -18,100 } R. 18,100 }	..	..	..
Authorized .. O. -56,400 } R. 56,400 }	..	..	..
H.1 to 3, col. 1.—Post-budget decision to exhibit the expenditure under "64. B. Civil Defence."			
J. Poondi Reservoir Scheme—			
1. Pay of officers—			
Charged O. 12,600 } R. - 5,800 }	6,800	6,823	+ 23
Col. 1.—Appointment for a portion of the year of an officer whose pay was "Authorized".			
Authorized O. 6,000 } R. 5,300 }	11,300	11,497	- 197
Col. 1.—See "Charged."			

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
50. Civil Works—<i>cont.</i>				
RS. RS. RS.				
e. Establishment—<i>cont.</i>				
J. Poondi Reservoir Scheme—<i>cont.</i>				
2. Pay of establishments.	O. 17,700 R. 10,700	} 28,400	27,575	- 825
<i>Col. 1.</i> —Sanction of additional temporary establishments during the year.				
3. Allowances—				
Charged	O. 600 R. 700	} 1,300	1,268	- 32
Authorized	O. 1,800 R. 3,400	} 5,200	4,661	- 539
<i>Col. 1.</i> —Enhanced dearness allowance and transfer travelling allowance of some officers.				
4. Contingencies .. .	O. 1,700 R. 300	} 2,000	1,522	- 478
5. Charges recoverable from Governments, departments, etc.—				
Charged	O. - 13,200 R. 5,100	} - 8,100	- 8,091	+ 9
<i>Col. 1.</i> —Less recovery due to the posting of an officer of the Madras Engineering Service to the Poondi Scheme.				
Authorized	O. - 27,200 R. - 19,700	} - 46,900	- 44,955	+ 1,945
<i>Col. 1.</i> —See “Charged” and also recovery on account of appointment of an Assistant Engineer.				
K. Charges payable to or recoverable from Governments, departments, etc.—				
Ordinary areas .. .	O. - 2,27,400 R. - 1,01,600	} - 3,29,000	- 4,04,061	- 75,061
<i>Cols. 1 and 4.</i> —Larger recoveries from the Defence Department for execution of works relating to Defence Department.				
L. Special establishment sanctioned in connection with works for military purposes (excluding road works)—				
1. Pay of officers—				
Charged	R. 9,100	9,100	..	- 9,100
Authorized	R. 38,800 S. 100	} 38,900	42,255	+ 3,355
2. Pay of establishments.	R. 63,900	63,900	83,130	+ 19,230
3. Allowances—				
Charged	R. 1,600	1,600	56	- 1,544
Authorized	R. 18,400	18,400	19,019	+ 619
4. Contingencies .. .	R. 5,500	5,500	11,900	+ 6,400
5. Charges recoverable from Governments, Departments, etc.—				
Charged	R. - 10,700	- 10,700	..	+ 10,700
Authorized	R. - 1,26,700	- 1,26,700	- 1,10,147	+ 16,553

L.1 to L.5, cols. 1 and 4.—The sub-heads were opened during the year for the accounting of expenditure on special establishment employed on war works undertaken on behalf of Central Government. Final decision of Government regarding the accounting and recovery of expenditure from the Defence Department was received late in the year.

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
50. Civil Works— <i>cont.</i>		RS.	RS.	RS.
f. Tools and plant—				
A. New supplies—				
I. Ordinary areas	O. 32,100	32,200	33,608	+ 1,408
	R. 100			
II. Partially excluded areas.	O. 300	200	245	+ 45
	R. - 100			
B. Repairs and carriage—				
I. Ordinary areas	O. 38,200	35,900	33,862	- 2,038
	R. - 2,300			
II. Partially excluded areas	.. ..	300	309	+ 9
C. Charges payable to or recoverable from Governments and others—				
I. Ordinary areas	.. ..	- 1,000	- 612	+ 388
j. Charges in England—High Commissioner for India—Ordinary areas—				
A. Leave salaries and deputation pay—				
Charged	O. 4,000	1,800	2,314	+ 514
	R. - 2,200			
B. Sterling overseas pay—				
Charged	O. 22,400	16,000	14,033	- 1,967
	R. - 6,400			
C. Allotment of pay of officers—				
Charged	O. 4,800	7,600	7,533	- 67
	R. 2,800			
k. Loss or gain by exchange—				
Charged	.. ..	..	41	+ 41
Surrenders or withdrawals within grant or appropriation—				
Charged—				
Gross	.. .. R. 89,900	89,900	..	- 89,900
Deductions	.. .. R. - 8,400	- 8,400	..	+ 8,400
Authorized—				
Gross	.. .. R. - 3,39,200	- 3,39,200	..	+ 3,39,200
Deductions	.. .. R. 4,70,300	4,70,300	..	- 4,70,300
Totals				
Charged—				
Gross	.. ..	5,67,300	4,64,670	- 1,02,630
Deductions	.. ..	- 31,300	- 8,091	+ 23,209
Net	.. ..	5,36,000	4,56,579	- 79,421
Authorized—				
Gross	.. ..	37,75,900	38,88,377	+ 1,12,477
Deductions	.. ..	- 3,69,600	- 8,23,868	- 4,54,268
Net	.. ..	34,06,300	30,64,509	- 3,41,791

Notes.

Administration of the grant—Charged.—The saving in the final appropriation was 14·8 per cent. as against 15·9 per cent. in 1941-42. This occurred chiefly under the sub-head "e.E.1."

There was an excess of 0·2 per cent. over the modified appropriation as against the saving of 0·1 per cent. in 1941-42.

Authorized.—The saving in the final grant was 10 per cent. as against 7·4 per cent. in the previous year and this occurred chiefly under the sub-heads "e.E.2." and "e.K." There was also a saving of 6·4

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

per cent. in the modified appropriation. The saving occurred chiefly under the sub heads "e.E.1", "e.E.2" and "e.K."

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

Serial number.	Heads of account.	Gross outlay on which distribution is based.		Establishment charges excluding pensionary liabilities.		Tools and plant charges.	
		Grant.	Actuals.	Grant.	Actuals.	Grant.	Actuals.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(In lakhs of rupees.)							
1	XVII. Irrigation, etc.— Charged .. .. .	..	..	1.44	1.39	..	..
	Authorized	28.92	29.21	8.84	9.65	0.24	—0.08
2	18. Irrigation, etc., works— Charged .. .. .	..	..	0.69	0.98	..	..
	Authorized	19.85	19.63	4.27	3.89	0.17	—0.04
3	19. Irrigation, etc., works— Charged .. .. .	..	..	0.12	0.06	..	..
	Authorized	2.47	2.48	0.72	0.29	0.03	..
4	68. Irrigation, etc., works— Charged .. .. .	..	..	0.03	0.03	..	..
	Authorized	0.44	0.63	0.18	0.36	0.01	0.02
	Totals { Charged .. .. .	..	..	2.28	2.46	..	..
	{ Authorized	51.68	51.95	14.01	* 14.19	0.45	— 0.10
5	50. Civil Works— Ordinary areas— Charged	2.44	2.44	2.04	1.86	..	..
	Authorized	32.11	50.05	13.31	† 11.63	0.18	0.80
6	50. Civil Works— Partially excluded areas (by establishment in ordinary areas)— Authorized	0.18	0.18	0.05	0.05	..	..
7	81. Civil Works— Ordinary and partially excluded areas— Charged	0.01	0.01	0.22	0.23	..	..
	Authorized	4.99	4.93	1.37	0.79	0.05	— 0.03
	Total of Nos. 5 to 7 ..	39.73	57.61	16.99	14.56	0.23	0.77

* Includes Rs. 3.53 lakhs on account of water regulation establishment and excludes special establishment charges of Rs. 0.51 lakh.

† Includes Rs. 5.99 lakhs on account of inspection of buildings.

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

Serial number.	Heads of account.	Gross outlay on which distribution is based.		Establishment charges excluding pensionary liabilities.		Tools and plant charges.	
		Grant.	Actuals.	Grant.	Actuals.	Grant.	Actuals.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(In lakhs of rupees.)							
8	50. Civil Works— Partially excluded areas (by establishment employed in the partially excluded areas)— Charged Authorized	2.27	2.03	0.01	0.01	..	..
	Total of Nos. 1 to 8 ..	93.68	111.59	33.95	31.86	0.68	0.67
9	District board establishment, etc., not taken into account for <i>pro-rata</i> purposes.	..	..	2.67	2.68	..	..
	Grand total ..	93.68	111.59	36.62	34.54	0.68	0.67

As fore-casted in the budget. Actuals.

- NOTE 1.—Percentage of cost of establishment to the works outlay in respect of Irrigation Works (items 1 to 4). 31.52 32.05
- NOTE 2.—Percentage of cost of establishments to the works outlay in respect of Civil Works (items 5 to 7). 42.76 25.27
- NOTE 3.—Percentage of cost of establishment to the works outlay in respect of all Provincial Works (items 1 to 8). 36.24 28.55

Items 1 to 4 relate to Irrigation, excluding special projects or divisions. Under Civil Works, item 5 (Civil Works—Ordinary areas) represents the bulk of the works outlay of the department. The percentages of the establishment charges to the works outlay in the case of Irrigation and Civil Works (Ordinary areas) for the years 1940-41, 1941-42 and 1942-43 are compared below :—

Class of works.	Works outlay.	Establishment charges.	Percentage.	
(1)	(2)	(3)	(4)	
(In lakhs of rupees.)				
Irrigation (items 1 to 4)	1940-41 ..	48.88	18.91	39
	1941-42 ..	46.64	16.51	35
	1942-43 ..	51.95	16.65	32
Civil Works—Ordinary areas (item 5).	1940-41 ..	30.78	14.01	46
	1941-42 ..	35.69	14.14	40
	1942-43 ..	52.49	13.49	26

There were decreases in the percentages of establishment charges to works outlay as compared with the previous year both under Irrigation and Civil Works. While the decrease under the former head was not very appreciable, the decrease under the latter was considerable. The recoveries effected from the Defence Department of the Central Government for works executed on their behalf accounted for the large decrease referred to above.

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

2. *Administration of the grant.*—The percentage of saving in the final grant was 17.2 as against 17.6 in the previous year. The saving was chiefly under the sub-heads "g.D", and "g.G".

The saving in the modified appropriation was 2.0 per cent as against 4.4 per cent in 1941-42.

3. *Grants-in-aid.*—The Examiner of Local Fund Accounts has reported that grants aggregating Rs. 4,92,910 were irregularly drawn. Of this amount a sum of Rs. 22,678 was refunded by the local bodies and items amounting to Rs. 1,19,523 were either admitted in audit or their recovery waived. The balance still outstanding is Rs. 3,50,709.

The outstanding items pertaining to the grants-in-aid irregularly drawn in 1940-41 and in respect of whose recovery the orders of Government are awaited, amount to Rs. 43,419.

4. *Provincial Road Fund.*—The Motor Vehicles Taxation Act provides for the payment to local bodies from the proceeds of the Provincial Motor Vehicles Tax of sums equivalent to their average income from tolls or vehicles tax during the three years preceding the passing of the Act. Actually, however, the amounts available for distribution to local bodies had, ever since the commencement of the Act, fallen considerably short of the income from tolls and taxes previously realised. Additional grants to make good the difference between these amounts and the maximum contribution payable under the Act were granted to the local bodies during the year. To enable them to get the full benefit of the additional grants, a Provincial Road Fund has been created to which will be credited the balance of grants left undrawn out of the amount due in any particular year. From the accumulations in the Fund, grants will be allotted in subsequent years to local bodies when expenditure on approved schemes is actually incurred.

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

An account of the deposit head to the end of the year 1942-43 is given below :—

	RS.
Balance on 1st April 1942	9,33,000
Amount credited to the Fund during the year.	11,24,020
Total ..	<u>20,57,020</u>
Grants paid to local bodies during the year towards expenditure on approved schemes, etc.	7,72,581
Balance on 31st March 1943 ..	<u>12,84,439</u>

5. *Subventions from Central Road Fund (sub-head "g.G").*—The amounts allotted from time to time to the Province from the Central

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

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

An account of the deposit head to the end of the year 1942-43 is given below :—

(1)	To end of 1941-42. (2)	During 1942-43. (3)	Total. (4)
	RS.	RS.	RS.
Opening balance .. ..	..	4,54,715	..
Allotments from Central Road Fund—			
(i) Ordinary	1,51,39,274	8,22,000	1,59,61,274
(ii) Special grant from the Reserve.	4,82,122	7,051	4,89,173
Total ..	1,56,21,396	8,29,051	1,64,50,447
Expenditure on projects financed from subventions from Central Road Fund—			
(i) Ordinary	1,46,84,559	12,66,929	1,59,51,488
(ii) Special grant from the Reserve.	4,82,122	7,051	4,89,173
Total expenditure ..	1,51,66,681	12,73,980	1,64,40,661
Closing balance ..	4,54,715	9,786	9,786

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

Of the schemes approved by the Central Government, with the concurrence of the Standing Road Committee of the Central Legislature, 704 schemes involving an outlay of Rs. 2,02,55,009 have been taken up for execution to end of 1942-43. A statement of expenditure on important works financed from the Central Road Fund during the year is given in the succeeding paragraph.

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

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

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

(1) Anantapur—Constructing a bridge across the Pennar on the Cuddapah-Bellary road near the Tadpatri Municipality.—Estimate Rs. 3,00,000; expenditure to end of March 1943, Rs. 3,10,062; excess within 10 per cent; work in progress.

(2) North Arcot—Constructing a bridge across the Ponnai river at mile 76 of the Madras-Bombay trunk road.—Estimate Rs. 3,65,500; expenditure to end of March 1943, Rs. 3,32,148; balance Rs. 33,352; work in progress.

(3) North Arcot—Special improvements to Tiruvalam-Katpadi road to bring it up to the trunk road standard.—Estimate Rs. 1,13,000; expenditure to end of March 1943, Rs. 1,09,454; balance Rs. 3,546; work in progress.

(4) Chingleput—Providing improved surfacings for about 40 miles of trunk roads in the Chingleput district.—Estimate Rs. 4,37,000; expenditure to end of March 1943, Rs. 1,93,110; balance Rs. 2,43,890; work in progress.

(5) Coimbatore—Formation of a pucca road from Hasanur to Bailur.—Estimate Rs. 1,97,270; expenditure to end of March 1943, Rs. 1,92,292; balance Rs. 4,978; work in progress.

(6) Coimbatore—Madras-Calicut road, cement concreting miles 330/6 to 331/1, 331/1 to 333/0, 333/0 to 336/0 and 325/2 to 326/6.—Estimate Rs. 1,00,800; expenditure to end of March 1943, Rs. 47,244; balance Rs. 53,556; work in progress.

(7) South Kanara—Reconstructing the superstructure of the Nelliadi bridge in mile 43/2 of road No. 2.—Estimate Rs. 1,20,435; expenditure to end of March 1943, Rs. 9,000; balance Rs. 1,11,435; work in progress.

(8) Malabar—Comprehensive improvements to road No. A. 4, section VIII—5 miles (Mongom to Kutilangudi).—Estimate Rs. 1,88,000; expenditure to end of March 1943, Rs. 1,67,547; balance Rs. 20,453; work in progress.

(ii) Special grant from the Reserve—

(1) North Arcot—Constructing a bridge across the Ponnai river at mile 76 of the Madras-Bombay trunk road (financed partly from the ordinary allotment and partly from the special allotment).—Estimate Rs. 3,65,500; expenditure to end of March 1943, Rs. 3,32,148; balance Rs. 33,352; work in progress.

Grant No. XXVII—Electricity.

See also the Audit Report.

Major head and sub-head.		Final grant of appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
*XLI. Receipts from Electricity Schemes—Working Expenses.				
I. HYDRO-ELECTRIC SCHEMES.				
A. PYKARA HYDRO-ELECTRIC SCHEME.				
a. Works expenditure financed from ordinary revenues.	{ O. 27,000 } { R. - 2,000 }	25,000	24,404	- 596
b. Maintenance proper—Maintenance and other charges.	{ O. 3,54,800 } { R. 81,300 }	4,36,100	4,50,974	+ 14,874
<i>Col. 1.—(1) Increase in cost of work-charged establishment sanctioned late in 1941-42, additional establishment required for new lines brought into service, and more renewals and replacements, etc. (Rs. 34,200), (2) purchase of power from Meltur System to conserve water in Mukerti Reservoir (Rs. 21,000), (3) provision made for write off of original erection charges etc. (Rs. 11,000), (4) enhanced dearness allowance (Rs. 14,500), (5) depreciation on free transformer (Rs. 2,000) and (6) offset by savings due to certain materials not having been received from England (Rs. 1,400).</i>				
a. Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	{ O. 7,63,500 } { R. - 5,800 }	7,63,700	7,64,194	+ 494
<i>Less—Amount to be spent from the Depreciation Reserve Fund.</i>	{ O. - 20,000 } { R. 12,800 }	- 7,200	- 6,279	+ 921
<i>Col. 1.—See col. 1, item below.</i>				
Renewals and replacements from the Depreciation Reserve Fund.	{ O. 20,000 } { R. - 12,800 }	7,200	6,279	- 921
<i>Col. 1.—(i) Reduction in depreciation on released equipment (Rs. 7,200), (ii) transfer of provision made for the write back of establishment charges on released equipment to maintenance (Rs. 2,200), (iii) lump sum provision made for unforeseen items could not be utilised (Rs. 2,100) and (iv) one 100 K.V.A. transformer not released from Sattur (Rs. 1,300).</i>				
d. Provision for transfer to the Special Reserve Fund.	{ O. 3,07,800 } { R. - 2,100 }	3,05,700	3,05,678	- 22
<i>Less—Amount to be spent from the Special Reserve Fund.</i>	{ O. - 10,000 } { R. - 1,700 }	- 11,700	- 11,568	+ 132
Extraordinary renewals and replacements from the Special Reserve Fund.	{ O. 10,000 } { R. 1,700 }	11,700	11,568	- 132
e. Establishments—				
1. Pay of officers	O. 82,100	82,100	83,963	+ 1,863
2. Pay of establishments.	{ S. 100 } { R. - 6,100 }	1,62,900	1,63,961	+ 1,061
3. Allowances	{ O. 43,600 } { R. 5,500 }	49,100	49,431	+ 331
<i>Col. 1.—Enhanced dearness allowance.</i>				
4. Other charges	{ O. 68,300 } { R. 4,400 }	69,700	67,904	- 1,796

Grant No. XXVII—Electricity—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
XLII. Receipts from Electricity Schemes—Working Expenses—cont.				
I. HYDRO-ELECTRIC SCHEMES—cont.				
A. PYKARA HYDRO-ELECTRIC SCHEME—cont.				
e. Establishments—cont.				
5. Charges payable to or recoverable from Governments, departments and others.	O. — 26,800 } R. 35,300 }	8,700	8,967	+ 267
Col. 1.—Mainly (i) Change in the basis for effecting recoveries (Rs. 9,100) and (ii) reduction in capital outlay relating to distribution of power owing to restriction on extensions (Rs. 25,800).				
f. Tools and Plant	O. 15,000 } R. 7,200 }	22,200	22,213	+ 13
Col. 1.—Mainly purchase and renewals of more tools and plant for operation and maintenance.				
Deduct—Percentage recoveries from Works.	re- } coveries } from Capital } O. — 7,000 } R. 2,500 }	- 4,500	- 3,944	+ 556
Col. 1.—Reduction in works outlay on certain schemes.				
g. Suspense—				
Other suspense accounts	O. — 88,700 } R. — 9,900 }	- 98,600	- 1,34,836	- 26,236
Col. 1.—Less provision for hire purchase loans owing to curtailment of extension schemes compensated by increase under "Billing Suspense."				
Col. 4.—Chiefly more credits under "Billing Suspense" due to consumers having paid bills normally due for payment in 1943-44.				
B. METTUR HYDRO-ELECTRIC SCHEME.				
a. Works expenditure financed from ordinary revenues.	O. 14,000 } R. — 4,000 }	10,000	10,549	+ 549
Col. 1.—Fewer number of works executed.				
b. Maintenance proper—				
1. Maintenance and other charges.	O. 3,02,100 } R. 9,800 }	3,11,700	3,12,049	+ 349
c. Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	O. 4,99,800 } R. — 18,500 }	4,81,300	4,81,863	+ 563
Less—Amount to be spent from the Depreciation Reserve Fund.	O. — 16,000 } R. 20,500 }	4,500	4,537	+ 37
Col. 1.—See col. 1, item below.				
Renewals and replacements from the Depreciation Reserve Fund.	O. 16,000 } R. — 20,500 }	- 4,500	- 4,537	- 37
Col. 1.—Adjustment of Depreciation charges consequent on transfer of transformers from another system.				
d. Provision for transfer to the Special Reserve Fund.	O. 1,99,900 } R. — 7,300 }	1,92,600	1,92,688	+ 88
Less—Amount to be spent from the Special Reserve Fund.	O. — 25,800 } R. 17,800 }	- 6,000	- 2,230	+ 3,770
Col. 1.—See col. 1, item below.				
Col. 4.—See col. 4, item below.				

Grant No. XXVII—Electricity—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
XLI. Receipts from Electricity Schemes— Working Expenses—cont.		Rs.	Rs.	Rs.
I. HYDRO-ELECTRIC SCHEMES—cont.				
B. METTUR HYDRO-ELECTRIC SCHEME—cont.				
d. Provision for transfer to the Special Reserve Fund—cont.				
Extraordinary renewals and replacements from the Special Reserve Fund.	O. 23,800 R. - 17,800	6,000	2,230	- 3,770
<i>Col. 1.</i> —Delay in completion of a work due to non-receipt of 'replace windings' for a transformer.				
<i>Col. 4.</i> —Unanticipated credit due to supply of high tension cables to the Executive Engineer, Aligarh.				
e. Establishments—				
1. Pay of officers	O. 74,000 R. - 3,000	71,000	72,451	+ 1,451
2. Pay of establishments .. .. .	.. .. .	1,42,500	1,39,769	- 2,731
3. Allowances	O. 32,800 R. - 200	32,600	36,201	+ 3,601
<i>Col. 4.</i> —Increased tours (Rs. 2,900) and enhanced dearness allowance (Rs. 700).				
4. Other charges	O. 66,200 R. 5,700	71,900	73,607	+ 1,707
5. Charges payable to or recoverable from Governments, departments and others.	O. - 11,800 R. 33,400	21,600	22,052	+ 452
<i>Col. 1.</i> —Less recoveries due to (i) smaller outlay on distribution of power in the system (Rs. 16,200) and less expenditure under Mettur Main Scheme (Rs. 2,300), (2) handing over of a distribution scheme to a Municipality from 1st April 1942 (Rs. 6,200) and (3) less outturn in Mettur Workshops and consequent less recovery of establishment charges (Rs. 8,700).				
f. Tools and plant	O. 15,000 R. 2,000	17,000	18,124	+ 1,124
<i>Col. 1.</i> —More tools and plants required for operation and maintenance.				
Deduct—Percentage recoveries from Capital Works.	O. - 8,300 R. 6,000	- 2,300	- 2,493	- 193
<i>Col. 1.</i> —Mainly smaller receipts from workshops due to smaller outturn.				
g. Suspense—				
1. Other suspense accounts.	O. 53,000 R. - 74,600	- 21,600	29,463	+ 51,063
<i>Col. 1.</i> —Less expenditure under hire purchase advances (Rs. 83,200) partly set off by increase under billing suspense (Rs. 8,600).				
<i>Col. 4.</i> —Larger debits under workshop suspense due to cost of materials and labour incurred on war orders.				
II. THERMO-ELECTRIC SCHEMES.				
A. VIZAGAPATAM SCHEME.				
a. Works expenditure financed from ordinary revenues—				
1. Works	O. 1,000 R. 700	1,700	1,934	+ 234

Grant No. XXVII—Electricity—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
XLI. Receipts from Electricity Schemes—Working Expenses—cont.		RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES—cont.				
A. VIZAGAPATAM SCHEME—cont.				
a. Works expenditure financed from ordinary revenues—cont.				
2. Expenditure on A.R.P.	O. 300 R. - 200		- 29	- 29
3. Deduct—Amount transferred to 57. Miscellaneous—Expenditure on A.R.P.	O. - 100 R. 100			
b. Maintenance proper—Maintenance and other charges.	O. 1,25,000 R. - 29,200	95,800	95,915	+ 115
Col. 1.—Less consumption of coal on account of A.R.P. restrictions, ban on load, etc.				
e. Establishments—				
1. Pay of officers	O. 12,900 R. - 1,500	11,400	12,196	+ 796
2. Pay of establishments	O. 26,900 R. 100	27,000	27,774	+ 774
3. Allowances	O. 4,300 R. 1,300	5,600	5,659	+ 59
4. Other charges	O. 7,100 R. 6,300	13,400	14,591	+ 1,191
Col. 1.—(i) Enhanced pension charges (Rs. 2,400), (ii) increase in the cost of stationery and forms (Rs. 2,700) and (iii) hire of building and necessary amenities for the Central Office (Rs. 1,200).				
5. Charges payable to or recoverable from Governments, departments and others.	O. - 13,400 R. 23,900	10,500	10,171	- 329
Col. 1.—Centage charges on account of Vizagapatam IV Unit not recovered due to non-receipt of machinery.				
6. Deduct—Amount transferred to 57. Miscellaneous—Expenditure on Air Raid Precautions.		- 200		+ 200
d. Tools and plant—				
1. Ordinary expenditure	O. 2,000 R. - 500	1,500	977	- 523
2. Expenditure on Air Raid Precautions.	O. 200 R. - 200			
Deduct—Amount transferred to 57. Miscellaneous—Expenditure on Air Raid Precautions.	O. - 100 R. 100			
B. BEZWADA SCHEME.				
a. Works expenditure financed from ordinary revenues.		1,000	1,290	+ 290
Deduct—Amount transferred to 64-B. Civil Defence Expenditure on Air Raid Precautions.	R. - 300	- 300	- 292	+ 8

Grant No. XXVII—Electricity—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
XLI. Receipts from Electricity Schemes—				
Working Expenses—cont.				
II. THERMO-ELECTRIC SCHEMES—cont.				
B. BEZWADA SCHEME—cont.				
b. Maintenance proper—				
Maintenance and other charges.	{ O. 1,50,000 R. 23,000 }	1,73,000	1,75,559	+ 2,559
Col. 1.—Greater consumption of coal purchased at higher prices.				
c. Establishments—				
1. Pay of officers	{ O. 11,700 R. 2,700 }	14,400	14,501	+ 101
Col. 1.—Mainly leave salary of an Executive Engineer and an Assistant Engineer not provided in Budget (Rs. 1,900), increased rate of pay and increments of certain officers (Rs. 800).				
2. Pay of establishments ..	{ O. 32,600 S. .100 R. - 5,200 }	27,500	29,062	+ 1,562
Col. 1.—Late receipt of sanction for establishment, low rate of pay of Divisional Accountant and certain appointments not having been made in the first half of the year.				
3. Allowances	{ O. 4,300 R. 4,200 }	8,500	8,918	+ 418
Col. 1.—(i) Enhanced dearness allowance (Rs. 3,100) and (ii) increased travelling allowance due to transfer of staff (Rs. 1,100).				
4. Other charges	{ O. 11,000 R. 6,600 }	17,600	18,656	+ 1,056
Col. 1.—See "II. A. c. 4." Item (i) Rs. 2,100, (ii) Rs. 2,800 and (iii) Rs. 1,700.				
5. Charges payable to or recoverable from Governments, departments and others.	{ O. - 400 R. 10,100 }	9,700	11,033	+ 1,333
Col. 1.—(i) Curtailment of expenditure on extension schemes (Rs. 4,200) and (ii) less expenditure on a capital work (Bezwada III Unit) (Rs. 5,900).				
d. Tools and plant	{ O. 1,000 R. 3,800 }	4,800	5,860	+ 1,060
Col. 1.—Mainly purchase of additional tools and plant and furniture for additional staff.				
e. Suspense	{ O. 69,000 R. - 1,16,300 }	- 47,200	- 43,504	+ 3,796
Col. 1.—Decrease under Billing Suspense and clearance of certain out-standings.				
C. COCANADA SCHEME.				
a. Works expenditure financed from ordinary revenues.	{ O. 500 R. - 800 }	- 300	88	+ 388
A.R.P. Works .. .. .	.. .. .	.. .. .	- 309	- 309
b. Maintenance proper—				
Maintenance and other charges.	{ O. 55,000 R. 1,400 }	56,400	61,536	+ 5,136

Grant No. XXVII—Electricity—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
XLI. Receipts from Electricity Schemes—Working Expenses—cont.		RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES—cont.				
C. COCANADA SCHEME—cont.				
c. Establishments—				
1. Pay of officers	O. 6,800	5,500	6,136	+ 636
	R. - 1,300			
2. Pay of establishments ..	O. 14,300	12,200	11,857	- 243
	R. - 2,100			
Col. 1.—See "H.B.c.2."				
3. Allowances	O. 2,900	3,100	2,974	- 126
	R. 200			
4. Other charges	O. 5,300	6,900	7,551	+ 651
	R. 1,600			
5. Charges payable to or recoverable from Governments, departments and others.	O. 1,100	4,700	4,383	- 317
	R. 3,600			
Col. 1.—Budget provision is a net figure after taking into account charges payable (Rs. 4,300) and charges recoverable (Rs. 3,200). Addition due to less recovery under the latter due to curtailment of extension schemes.				
d. Tools and plant	O. 500	1,000	1,538	+ 538
	R. 500			
D. WEST GODAVARI SCHEME.				
a. Works expenditure financed from ordinary revenues.	O. 200	..	..	..
	R. - 200	..	..	..
b. Maintenance proper—Maintenance and other charges.	O. 25,000	..	..	..
	R. - 25,000	..	..	..
c. Establishments—				
1. Pay of officers	O. 6,300	..	..	..
	R. - 6,300			
2. Pay of establishments ..	O. 12,000	..	..	..
	R. - 12,000			
3. Allowances	O. 3,100	..	..	..
	R. - 3,100			
4. Other charges	O. 4,600	..	..	..
	R. - 4,600			
5. Charges payable to or recoverable from Governments, departments and others.	O. 800	..	..	..
	R. 800			
d. Tools and plant	O. 100	..	..	..
	R. - 100			
a,b,c. 1 to c. 5 and d.—Col. 1.—Scheme stopped.				
52. Interest on Capital Outlay on Electricity Schemes—Charged.				
I. HYDRO-ELECTRIC SCHEMES.				
a. Pykara Hydro-Electric Scheme—				
Charged.	O. 14,47,700	14,42,800	14,38,567	- 4,233
	R. - 4,900			

Grant No. XXVII—Electricity—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving -.
(1)		(2)	(3)	(4)
52. Interest on Capital Outlay on Electricity Schemes—Charged—cont.		RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES—cont.				
b. Mettur Hydro-Electric Scheme—				
Charged	O. 9,56,300 R. 17,100	2,39,200	2,30,692	- 8,508
c. Papanasam Hydro-Electric Project—				
Charged	O. 5,30,900 R. 45,500	4,85,400	4,73,713	- 11,687
II. THERMO-ELECTRIC SCHEMES.				
a. Vizagapatam Thermal Station—				
Charged	O. 1,25,300 R. 23,900	1,01,400	99,811	- 1,589
Col. 1.—Decrease in capital outlay due chiefly to the machinery for the 4th generating unit not having been received.				
b. Bezwada Thermal Station—				
Charged	O. 1,50,900 R. 500	1,50,400	1,50,780	+ 380
c. Cocanada Thermal Station—				
Charged	O. 28,300 R. 1,000	27,300	27,305	+ 5
d. West Godavari Thermal Station—				
Charged	O. 30,500 R. 18,600	11,900	12,087	+ 187
Col. 1.—Decrease in capital outlay due to stoppage of works and to sale of machinery to the Defence Department.				
52-A. Other Revenue Expenditure connected with Electricity Schemes.				
a. Establishment charges—				
1. Pay of officers—				
Charged	O. 30,600 R. 29,000	1,600	1,662	+ 62
Col. 1.—Provision for the pay of Chief Engineer for Electricity erroneously made both under 'charged' and 'Authorized'.				
Authorized	O. 74,500 R. 24,400	98,900	97,543	- 1,357
Col. 1.—Chiefly (i) extension of term of contract of the Consulting Engineer to Government (Rs. 22,500) and (ii) arrears of increment to Chief Engineer (Rs. 1,500).				
2. Pay of establishments ..	O. 75,300 R. 4,300	71,000	71,172	+ 172
3. Allowances—				
Charged	O. 5,800 R. 5,600	200	202	+ 2
Col. 1.—" See a. 1. charged."				
Authorized	O. 17,400 R. 15,400	32,800	32,379	- 421
Col. 1.—Chiefly travelling allowance of the Consulting Engineer and staff, due to the shifting of office (Rs. 13,500).				
4. Charges payable to or recoverable from Governments, departments, etc.	O. 1,81,700 R. 49,500	1,32,200	1,30,819	+ 1,381
Col. 1.—Smaller recoveries due to stoppage of certain schemes.				

Grant No. XXVII—Electricity—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving --.
(1)		(2)	(3)	(4)
52-A. Other Revenue Expenditure connected with Electricity Schemes—cont.		RS.	RS.	RS.
b. Miscellaneous expenditure (including surveys)—				
1. Hydro-Electric works.	Survey { O. 45,000 } { R. - 6,900 }	38,100	39,996	+ 1,896
Col. 1.—Slow progress of work due to weather conditions.				
2. Miscellaneous charges	{ O. 13,500 } { R. 1,700 }	15,200	16,883	+ 1,683
c. Charges in England—				
High Commissioner for India—				
A. Leave salaries and deputation pay.	{ O. 31,200 } { R. - 31,200 }	..	..	..
B. Sterling overseas pay..	..	2,200	2,132	- 67
C. Stores	{ O. 1,400 } { R. - 600 }	800	666	- 134
d. Loss or gain by exchange ..	..	..	5	+ 5
Surrenders or withdrawals within grant or appropriation—				
Charged	R. 1,46,100	1,46,100	..	- 1,46,100
Authorized—				
Gross	R. 2,21,300	2,21,300	..	- 2,21,300
Deductions	R. - 2,10,800	- 2,10,800	..	+ 2,10,800
<hr/>				
Totals	{ Charged .. 33,06,300 } { Authorized— } { Gross .. 40,73,000 } { Deductions .. - 3,20,200 } { Net .. 37,52,800 }	31,24,819	39,06,090	- 1,71,481
			- 1,00,798	+ 2,19,402
				+ 52,492

Notes.

1. Administration of the Grant—Charged.—There was a saving of 5.2 per cent. in the final appropriation as against 3.4 per cent. in 1941-42 and it occurred chiefly under the sub-heads, "52. I. b, 52. I. c; 52. II. a. and 52. II. d." The saving in the modified appropriation was 0.8 per cent. as against 1.9 per cent. in the previous year.

Authorized.—There was an excess of 1.4 per cent. over the final grant as against the saving of 0.2 in 1941-42. There was also an excess of 1.7 per cent. over the modified grant.

2. Remission of guaranteed revenue.—Under the agreements entered into between the Government Electricity Department and some consumers, the latter undertook to guarantee certain annual minimum revenue to Government. The consumers were, however, unable to pay the guaranteed amount due to conditions created by the War or to other conditions beyond their reasonable control. Government therefore modified the original minimum guarantee resulting in an estimated

Grant No. XXVII—Electricity—cont.

loss of Rs. 9,600 for a period of eight years commencing from 1940-41 in one case, and an actual loss of Rs. 18,000 for a period of four years ending with 1942-43 in the other case. Full particulars of the guaranteed revenue, the reduced scale of guarantee, and the consequent loss to Government are given below :—

Items.	Annual minimum guaranteed revenue from consumers as per original agreement.	Reduced scale of guarantee.	Loss.
(1)	(2)	(3)	(4)
1.	Rs. 70,000 for the first eight years from 1940-41.	Rs. 60,400 for the first eight years from 1940-41.	Rs. 9,600 for the first eight years from 1940-41.
2.	Rs. 12,000 in the first year. Rs. 16,000 each in the next three years and Rs. 18,000 for each year thereafter.	Rs. 30,000 for the first three years, and Rs. 12,000 for each year thereafter for the duration of the war.	Rs. 18,000 for the first four years ended 1942-43.

3. *Suspense accounts.*—The suspense transactions of this year relate only to Miscellaneous Public Works Advances. The figures in respect of each of the systems as well as the nature of the balances outstanding at the end of 1942-43 are indicated below :—

Particulars of schemes.	Miscellaneous Public Works Advances.				Closing balance.
	Opening balance.	Debits.	Total.	Credits.	
	(2)	(3)	(4)	(5)	
(1)	RS.	RS.	RS.	RS.	RS.
Pykara Hydro-Electric System.	4,16,473	52,19,545	56,36,018	53,54,381	2,81,637
Mettur Hydro-Electric System.	2,97,613	25,28,446	28,26,059	24,98,983	3,27,076
Andhra Power System.	1,27,661	7,06,894	8,34,555	7,50,398	84,157

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

Particulars.	Pykara System.	Mettur System.	Andhra System.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
(a) Current consumption charges pending recovery.	1,61,113	1,21,848	49,042
(b) Value of machinery, etc., supplied to consumers.	42,568	56,352	9,534
(c) Miscellaneous items	77,956	1,48,876	25,581
Total	2,81,637	3,27,076	84,157

Item (a) represents the amounts billed for to end of March 1943 and recoverable mostly in 1943-44.

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

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

4. *Depreciation Reserve Funds and Special Reserve Funds of Electricity Schemes.*—These funds are created out of the revenues of the schemes to provide reserves sufficient to meet, as required (a) the

Grant No. XXVII—Electricity—*cont.*

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

The transactions of the funds for the year 1942-43 are as shown below—

— (1)	Pykara Hydro- Electric Scheme. (2)	Mettur Hydro- Electric Scheme. (3)	Total. (4)
	RS.	RS.	RS.
<i>Depreciation Reserve Fund—</i>			
Opening balance on 1st April 1942 ..	29,58,691	7,95,960	37,54,651
Receipts	7,64,737*	4,81,863	12,46,600*
Disbursements	6,279	-4,537	1,742
Closing balance on 31st March 1943 ..	37,17,149	12,82,360	49,99,509
<i>Special Reserve Fund—</i>			
Opening balance on 1st April 1942 ..	11,75,802	1,89,830	13,65,632
Receipts	3,05,678	1,92,688	4,98,366
Disbursements	11,568	2,230	13,798
Closing balance on 31st March 1943 ..	14,69,912	3,80,288	18,50,200

* Includes a sum of Rs. 543 credited to the fund on account of depreciation of an electrical equipment transferred from another system.

Grant No. XXVIII—Famine.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
54. Famine.		RS.	RS.	RS.
A. Famine Relief.				
a. Salaries and Establishments—				
1. Pay of officers	O. 2,000 R. 7,000	9,000	4,908	- 4,092
<i>Col. 1.—Additional staff for new famine works started on account of acuteness of famine in certain districts.</i>				
<i>Col. 4.—Late appointment of staff.</i>				
2. Pay of establishments .. .	O. 10,000 S. 44,000 R. 2,000	56,000	1,13,370	+ 57,370
<i>Col. 1.—See "A.a.1."</i>				
<i>Col. 4.—Mainly supervision charges on famine relief works.</i>				
3. Allowances and honoraria—				
Charged			113	+ 113
Authorized	O. 3,000 R. 5,000	8,000	9,590	+ 1,590
<i>Col. 1.—See "A.a.1."</i>				
b. Relief works—				
1. Communications .. .	O. 1,65,000 S. 23,34,000	24,99,000	31,73,578	+ 6,74,578
<i>Col. 1.—See "A.a.1."</i>				
<i>Col. 4.—Fluctuating item.</i>				
2. Irrigation works .. .	O. 24,000 R. - 24,000			
<i>Col. 1.—No irrigation relief works were undertaken.</i>				
3. Other works	O. 6,000 S. 1,76,000	1,82,000	514	- 1,81,486
<i>Col. 1.—See "A.a.1."</i>				
<i>Col. 4.—Closure of weavers' relief centres early in the year.</i>				
c. Gratuitous relief .. .				
	O. 30,000 S. 94,000	1,24,000	1,06,618	- 17,382
<i>Col. 1.—See "A.a.1."</i>				
<i>Col. 4.—See "b.1."</i>				
d. Miscellaneous—				
1. Measures for the protec- tion of cattle.	O. 20,000 S. 11,000	31,000	58	- 30,942
<i>Col. 1.—Purchase of "hill grass" to meet fodder scarcity in famine-stricken areas.</i>				
<i>Col. 4.—Fodder operations did not commence practically till the end of the year.</i>				
2. Other expenditure .. .	O. 40,000 S. 6,50,000 R. 10,000	7,00,000	2,63,189	- 4,36,811
<i>Col. 1.—Purchase of food-grains in other provinces, etc., for supply to famine-stricken areas.</i>				
<i>Col. 4.—Expenditure towards relief of distress did not come up to anticipations.</i>				
Totals .. .		<i>Charged</i> .. .	113	+ 113
		<i>Authorized</i> .. .	36,09,000	36,71,825 + 62,825

Grant No. XXVIII—Famine—cont.

Notes.

Administration of the grant.—There was an excess of 1·7 per cent. over the final grant as against the saving of 3·8 per cent. in the previous year.

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

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

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

The balance in the fund may be expended only—

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

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

The account of the fund for 1942-43 was as shown below :—

	RS.
Balance on 1st April 1942 ..	68,81,680
Receipts during the year—	
Interest on	
investments ..	2,39,711
Other receipts ..	8,568
	2,48,279
	71,29,959
Expenditure during the year ..	..
	71,29,959
Balance on 31st March 1943 ..	71,29,959

APPROPRIATION ACCOUNTS

Grant No. XXIX—Pensions.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
55. Superannuation Allowances and Pensions.		RS.	RS.	RS.
a. Superannuation and Retired Allowances—				
Payments to Madras Government Pensioners—				
Charged	O. 7,30,000	4,80,000	6,73,370	- 6,630
	R. - 50,000			
Authorized	O. 87,00,000	87,80,000	86,20,679	- 1,59,321
	R. 80,000			
c. Compassionate Allowances—				
1. Compassionate Allowances—				
Charged	O. 6,000	5,700	5,884	+ 184
	R. - 300			
Authorized	O. 41,000	38,000	37,433	- 567
	R. - 3,000			
2. War Injury Pensions ..	R. 200	200	43	- 157
d. Gratuities—				
A. Gratuities—				
Charged		500	475	- 25
Authorized	O. 35,000	20,000	18,288	- 1,712
	R. - 15,000			
Col. 1.—Fewer payments.				
B. Compassionate gratuities—				
Charged	O. 600	3,400	989	- 2,491
	R. 2,800			
Col. 1.—Based on progress of actuals.				
Col. 4.—Fluctuating item.				
Authorized		50,000	53,223	+ 3,223
C. War Injury Gratuities ..	R. 100	100	80	- 20
e. Donations to Provident Funds—				
(i) Non-pensionable staff paid from Local Funds administered by Government.				
	O. 700	1,000	892	- 108
	R. 300			
(ii) Non-pensionable staff paid from Provincial Funds—				
Charged	O. 5,000	4,000	3,306	- 694
	R. - 1,000			
Authorized	O. 25,000	26,000	24,638	- 1,362
	R. 1,000			
(iii) Government contribution payable under the Indian Civil Service (Non-European Members) Provident Fund Rules—				
Charged	O. 500			
	R. - 500			
Government contribution payable under the Indian Civil Service Family Pension Rules—				
Charged		1,600	1,677	- 77
g. Covenanted Civil Service Pensions (Annuities)—				
Charged	O. 29,200	1,20,000	1,15,253	- 4,747
	R. 20,800			
Col. 1.—Increase in number of officers drawing annuities in India.				
h. Concession grants in respect of past contributions to annuities—				
Charged	O. 1,000	609	532	- 67
	R. - 400			

Grant No. XXIX—Pensions—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
55. Superannuation Allowances and Pensions	RS.	RS.	RS.
—cont.			
j. Charges in England—			
I. Secretary of State for India—			
Pensions of Military officers in respect of civil employment—			
Charged O.	2,12,000		
.. .. R.	- 20,000	1,92,000	1,92,718
			+ 718
II. High Commissioner for India—			
A. Superannuation and Retired Allowances (General Pensions and Indian Civil Service Annuities)—			
Charged O.	19,40,000		
.. .. R.	- 80,000	18,60,000	18,76,044
			+ 16,044
Authorized O.	1,60,000		
.. .. R.	- 80,000	80,000	1,34,228
			+ 54,228
Cols. 1 and 4.—£1,800 (Rs. 24,000) only was offered for surrender by the High Commissioner but owing to mutilation in transmission of telegram the amount was received as £6,000 (Rs. 80,000) by the Government.			
B. Indian Civil Service Family Pension—			
Charged		9,600	9,857
			+ 257
C. Compassionate Allowances—			
Charged		18,800	18,155
			- 645
k. Loss or gain by exchange—			
Charged R.	3,700	3,700	3,647
Authorized R.	200	200	233
			+ 33
l. Deduct—Pensionary charges transferred to commercial departments—			
Charged O.	- 16,400		
.. .. R.	1,600	- 14,800	- 13,217
			+ 1,583
Authorized O.	- 1,52,100		
.. .. R.	- 7,500	- 1,59,600	- 1,66,475
			- 6,875
55-A. Commutation of Pensions financed from ordinary revenues.			
a. Amount transferred from "83. Payments of commuted value of pensions"—			
Charged O.	1,65,000		
.. .. R.	- 52,100	1,12,900	1,29,069
			+ 16,169
Col. 1.—Variation in the net expenditure under "83. Payment of commuted value of pensions."			
Col. 4.—See "d.B".			
Authorized O.	- 25,000		
.. .. S.	1,43,300	1,42,000	1,21,001
.. .. R.	23,700		- 20,999
Col. 1.—Larger payment on account of commutation of pensions.			
Col. 4.—See "d.B".			
Surrenders or withdrawals within grant or appropriation—			
Charged—			
Gross R.	1,77,000	1,77,000	- 1,77,000
Deductions R.	- 1,600	- 1,600	+ 1,600
Authorized—			
Gross R.	- 7,500	- 7,500	+ 7,500
Deductions R.	7,500	7,500	- 7,500
Totals			
Charged—			
Gross	31,89,800	30,30,797	- 1,59,003
Deductions	- 16,400	- 13,217	+ 3,183
Net	31,73,400	30,17,580	- 1,55,820
Authorized—			
Gross	91,30,000	90,10,738	- 1,19,262
Deductions	- 1,52,100	- 1,66,475	- 14,375
Net	89,77,900	88,44,263	- 1,33,637

Grant No. XXIX.—Pensions—*cont.*

Notes.

Administration of the grant—Charged.—There was a saving of 4·9 per cent. in the final appropriation as against 1·6 per cent. in the previous year. The saving occurred under the sub-heads “55.a. and 55. j.II.A.” There was, however, an excess of 0·7 per cent. over the modified appropriation as against 1·0 per cent. in the previous year.

Authorized.—There was a saving of 1·5 per cent. in the final grant as against the excess of 0·8 per cent. over the final grant in the previous year.

Grant No. XXX—Stationery and Printing.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.	
(1)	(2)	(3)	(4)	
56. Stationery and Printing.	RS.	RS.	RS.	
I. Stationery.				
a. Stationery office—				
A. Pay of officers—				
Charged	5,600	5,596	- 4	
Authorized	700	450	- 250	
	600 } 100 }			
B. Pay of establishments	22,000	21,733	- 267	
C. Packing and carriage of stationery. {	22,000 } 38,000 }	60,000	56,419	- 3,581
<i>Col. 1.—Increased transport charges due chiefly to removal of stationery stores to buildings in the interior of the town.</i>				
D. Other charges	30,400 } 24,300 }	54,700	48,598	- 6,102
<i>Col. 1.—Mainly (i) extra coolie charges (Rs. 2,600), (ii) increased payment of rents (Rs. 9,400), (iii) purchase of equipment (Rs. 4,500) and (iv) enhanced dearness allowance (Rs. 4,500).</i>				
<i>Col. 4.—Chiefly rent for building not paid.</i>				
b. Purchase of Stationery Stores—				
A. Stationery purchased in India. {	14,50,000 } 3,89,200 } 1,85,800 }	20,25,000	18,24,969	- 2,00,031
<i>Col. 1.—(i) Rise in price of stationery articles (Rs. 2,33,000), (ii) purchase of news printing paper (Rs. 1,42,000) and (iii) supplies due in 1941-42 but paid for in 1942-43 (Rs. 2,00,000).</i>				
<i>Col. 4.—Indents for stationery were not complied with to the extent anticipated.</i>				
B. Deduct—Cost of Stationery supplied to Government House. {	- 5,400 } 4,200 }	- 1,200	- 1,053	+ 147
<i>Col. 1.—Stationery was not indented for to the extent anticipated.</i>				
C. Customs duty on imported stores. {	3,200 } 3,300 }	6,500	2,257	- 4,243
<i>Cols. 1 and 4.—Anticipated increase due to larger purchase of paper did not materialise.</i>				
D. Deduct—Cost of stationery supplied to the Secretarial staff of the Governor and the High Court. {	- 7,200 } - 500 }	- 7,700	- 7,724	- 24
E. Stationery supplied to the Secretarial staff of the Governor and the High Court—				
Charged	7,200 } 500 }	7,700	7,724	+ 24
F. Deduct—Cost of stationery supplied to Motor Spirit Rationing Offices and A.R.P. Offices. {	- 4,300 } - 42,900 }	- 47,200	- 41,777	+ 5,423
<i>Col. 1.—Increase in supply of stationery articles to A.R.P. Offices and consequent increase in recoveries.</i>				
<i>Col. 4.—Chiefly less consumption of stationery by A.R.P. Offices.</i>				
Deduct—Value of stationery supplied to other Governments and paying departments—				
Paying departments		- 15,000	- 12,345	+ 2,655
<i>Col. 4.—Certain recoveries were effected in April 1943 instead of in 1942-43 due to late receipt of bills.</i>				

Grant No. XXX—Stationery and Printing—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
66. Stationery and Printing—cont.		RS.	RS.	RS.
II. Printing.				
d. Government Presses, Madras—				
A. General overhead charges—				
1. Pay of officers	O. 31,100 R. -1,200	29,900	30,652	+ 752
2. Pay of establishments.	O. 60,600 S. 100			
3. Electric current	O. 29,000 R. 3,000	32,000	31,842	- 158
Col. 1.—Surcharge levied by Madras Electric Supply Corporation.				
4. Charges payable to Governments, departments and others.	O. 18,600 R. - 200	18,400	17,786	- 614
5. Other charges	O. 60,400 R. 25,300			
Col. 1.—(i) General increase in postal rates and heavy despatch of weekly bulletins of War Review (Rs. 9,000), (ii) arrears of property tax due to revaluation (Rs. 7,600), (iii) repairs to plant and machinery (Rs. 2,000) and (iv) enhanced dearness allowance, etc. (Rs. 6,700).				
B. Productive branches—				
1. Pay of officers	O. 5,700 R. - 200	5,500	5,457	- 43
2. Pay of establishments.	O. 5,14,000 R. - 29,800			
3. Other charges	O. 37,700 R. 41,700	79,400	84,036	+ 4,636
Col. 1.—Mainly enhanced dearness allowance.				
C. Mechanical branch	O. 17,100 R. 900	18,000	18,408	+ 408
D. Type foundry—				
1. Pay of establishments.	O. 17,100 R. - 1,700	15,400	15,148	- 252
2. Other charges	O. 3,200 R. 1,700			
E. Publication branch	O. 7,900 R. 400	8,300	8,320	+ 20
F. Other expenditure—				
1. Pay of establishments.	O. 30,800 R. - 1,600	29,200	30,000	+ 800
3. Renewals and replacements from depreciation reserve fund.	O. 25,200 R. - 22,400			
Col. 1.—Suspension of contribution to the fund and consequent decision that no expenditure should be incurred from it for renewals, etc.				
4. Stores purchased in India.	O. 59,000 R. 4,500	63,500	66,665	+ 3,165
5. Carriage of gazettes and forms and cost of blocks and maps.	O. 94,800 R. - 29,800			
Col. 1.—Maps for inclusion in the Madras War Review were not printed.				
6. Other charges	O. 18,300 R. 12,600	30,900	30,134	- 766
Col. 1.—(i) Increased purchases of teakwood racks (Rs. 9,100), (ii) purchase of a producer gas lorry (Rs. 4,800), (iii) enhanced dearness allowance (Rs. 2,900) and (iv) partly counterbalanced by savings under customs duty (Rs. 4,200).				

Grant No. XXX—Stationery and Printing—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
56. Stationery and Printing—cont.		RS.	RS.	RS.
II. Printing—cont.				
d. Government Presses, Madras—cont.				
F. Other expenditure—cont.				
7. Deduct—Charges	O. - 25,200 R. 22,400 }	- 2,800	- 1,623	+ 1,177
<i>Col. 1.—See "d.F.3."</i>				
G. Deduct—Cost of printing work done for the Secretarial staff of the Governor and the High Court.	O. - 1,69,100 R. - 60,900 }	- 2,30,000	- 2,30,058	- 58
<i>Col. 1.—See "d.J." below.</i>				
H. Deduct—Cost of printing work done for Motor Spirit Rationing Offices and A.R.P. Offices.	O. - 9,000 R. - 53,600 }	- 62,600	- 63,975	- 1,375
<i>Col. 1.—Larger amount of printing work done for A.R.P., etc., offices.</i>				
J. Printing work done for the Secretarial staff of the Governor and the High Court—				
Charged	O. 1,69,100 S. 60,900 }	2,30,000	2,30,203	+ 203
<i>Col. 1.—Larger amount of printing work done for the High Court.</i>				
e. Printing at Private Presses.	O. 2,61,000 R. - 95,000 }	1,66,000	1,67,686	+ 1,686
<i>Col. 1.—Electoral rolls of provincial legislatures were not printed.</i>				
f. Charges in England—High Commissioner for India—				
A. Leave salaries and deputation pay—				
Printing	O. 5,400 R. - 5,400 }	..	..	..
B. Sterling overseas pay—Stationery—				
Charged	.. .. .	3,000	3,000	..
Printing—				
Authorized	O. 2,600 R. 1,400 }	4,000	4,000	..
C. Stores for India—				
Stationery	O. 18,200 S. 82,200 }	1,00,400	1,00,441	+ 41
<i>Col. 1.—Increase in indents.</i>				
Printing—				
(i) Cost of stores	O. 52,200 R. - 25,000 }	27,200	24,313	- 2,887
<i>Col. 1.—(i) Decrease in indents (Rs. 20,200), (ii) reduction in prices (Rs. 3,600) and (iii) liabilities carried forward (Rs. 1,200).</i>				
(ii) Cost of stores purchased from the Depreciation Reserve Fund.	O. 6,000 R. - 800 }	5,200	5,083	- 117
Deduct—Probable savings.				
	O. - 600 R. 600 }	..	..	..
Deduct—Amount transferred from the Depreciation Fund.	O. - 5,400 R. 200 }	- 5,200	- 5,083	+ 117
g. Loss or gain by exchange—				
A. Other than on stores—				
Charged	.. .. .	..	5	+ 5
Authorized	.. .. .	..	7	+ 7
B. Stores—				
Stationery	.. .. R. 500	500	174	- 326
Printing	.. .. R. 100	100	52	- 48

Grant No. XXX—Stationery and Printing—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
56. Stationery and Printing—cont.			
	RS.	RS.	RS.
Surrenders or withdrawals within grant or appropriation—			
Gross R. - 1,31,100	- 1,31,100	..	+ 1,31,100
Deductions R. 1,31,100	1,31,100	..	- 1,31,100
Totals			
{ Charged	2,46,300	2,46,528	+ 228
{ Authorized—			
{ Gross	33,75,000	32,84,479	- 90,521
{ Deductions	- 2,40,600	- 3,63,638	+ 1,23,038
{ Net	31,34,400	29,20,841	- 2,13,559

Notes.

Administration of the grant—Charged.—There was a small excess of Rs. 228 (less than 0·1 per cent.) in the final appropriation as against Rs. 56 in the previous year.

Authorized.—The percentage of savings in the final grant was 6·8 as against 13·8 in 1941-42. The saving was chiefly under the sub-head "b. A."

2. *Loss.*—A sum of Rs. 6,918 being the net book value of a number of superseded and old publications was written off by Government during the year.

3. *Stock account.*—The stock account of stationery stores for the year 1942-43 is given below :—

	RS.
(1) Opening balance on the 1st April 1942	6,87,759
(2) Receipts—	
(a) From the Director-General of Stores (with percentage charges and customs duty).	1,08,829
(b) Contractors' supplies in India including agents for foreign supplies.	18,35,868
(c) Excess in stock taking	2,355
(d) Other charges on receipts	7,608
(e) Gain by revaluation	94,172
Total	27,36,591
(3) Issues	15,54,978
(4) Closing balance on 31st March 1943	11,81,613
Total	27,36,591

The stock was verified by a special officer from 1st February 1943 to 14th March 1943. He certified that he had personally verified by actual counting the stock of stationery in the Stationery Office with reference to the balances appearing on the dates of verification of the several items in the stock registers maintained in the stores section of that office and in accordance with the relevant rules in the Stationery Manual. He further certified that there were no other articles in the store-rooms which had not been examined by him and that the list of

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

excesses and deficiencies submitted by him were true and complete. It was stated by the head of the office that the closing balance being smaller than the issues of the year, called for no remarks.

The closing balance consisted of the following categories:—

	RS.
(i) Paper and boards	10,50,975
(ii) Envelopes and blank books	11,400
(iii) Cloth (binding, etc.)	31,767
(iv) Inks, pencils, pens, etc.	26,691
(v) Miscellaneous	60,780
Total ..	<u>11,81,613</u>

4. *Depreciation Reservè Fund of the Government Press, Madras.*—The transactions of the fund for the year 1942-43 are shown below:—

	RS.
Opening balance	15,60,350
Receipts	— 2,050 (A)
Total ..	<u>15,58,300</u>
Disbursements	4,020 (B)
Closing balance ..	<u>15,54,280</u>

The amounts provided annually for the depreciation of plant and machinery in the Press and the residual book value of the plant and machinery disposed of during the year are usually credited to the accounts of the fund while the ordinary expenditure on renewals and replacements is debited to the account. No interest is allowed on the balance at credit of this fund. In view, however, of the large balance in the fund, Government have decided that the contribution to the fund should be suspended for 1942-43 and that no depreciation should be charged during the year.

The Superintendent, Government Press, has furnished a certificate that the debits and credits to the fund were for the amounts authorized by the rules of the fund and that there was no diversion from the fund.

(A) Represents the write-back of a wrong credit in 1941-42 accounts.

(B) Includes Rs. 2,686 pertaining to the write-back of wrong debits in 1941-42 accounts.

Grant No. XXXI--Miscellaneous.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
57. Miscellaneous.		RS.	RS.	RS.
a. Expenditure on account of State Prisoners and Detenus.	O. 3,800 R. 10,700	14,500	13,825	- 674
Col. 1.—Family allowances to detenus.				
b. Cost of books and periodicals.		200	39	- 161
c. Donations for Charitable Purposes—				
A. Charitable institutions ..		25,700	25,786	+ 86
B. Lungarkhanas ..		13,500	13,446	- 54
C. Charges on account of European vagrants.	O. 200 R. 100	300	126	- 174
D. Indian choultries and other items controlled by the Education and Public Health Department.	O. 39,900 R. - 1,300	38,600	35,739	- 2,861
E. Madras Vigilance Association and other items controlled by the Home Department.	O. 17,600 S. 100 R. - 200	17,500	15,738	- 1,762
F. Muhammadan Gosha Women's Aid Society and other items controlled by the Public Department.	O. 9,700 S. 100 R. 5,100	14,900	14,636	- 264
Col. 1.—Maintenance of a new institution.				
G. Compensations in lieu of resumed lands and other items controlled by the Board of Revenue—				
Charged ..		4,600	4,026	- 574
Authorized ..	O. 3,700 R. - 500	3,200	3,364	+ 164
H. Orphanage for evacees and other children who had temporarily lost their parents overseas (controlled by Public Works Department).	S. 100 R. 4,900	5,000	3,444	- 1,556
Col. 1.—Increase in the rate of maintenance grants.				
d. Irrecoverable Temporary Loans and Advances written off—				
A. Advances to cultivators and revenue advances.	O. 7,000 R. 1,100	8,100	8,536	+ 436
B. Loans to communities eligible for help by the Labour department for the purchase of house-sites.	O. 1,11,000 R. - 1,400	1,09,600	88,829	- 20,771
Col. 4.—Mainly inclusion of provision for interest on irrecoverable loans under misapprehension.				
C. Miscellaneous ..	O. 2,000 R. - 1,300	700	552	- 148
e. Rents, Rates and Taxes ..	O. 20,800 R. 11,800	32,600	29,910	- 2,690
Col. 1.—Arrears of tax due to revaluation.				
f. Contributions—				
A. Telegraph lines and Postal Services—				
Maintenance ..	O. 11,100 R. 1,600	12,700	12,896	+ 196

Grant No. XXXI—Miscellaneous—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
57. Miscellaneous—cont.				
		RS.	RS.	RS.
f. Contributions—cont.				
B. Guarantee for unremunerative Railway lines.	{ O. 68,000 } R. - 44,900 }	23,100	23,100	...
<i>Col. 1.—Closure of a railway line.</i>				
C. Contributions to local and municipal bodies in aid of general balances.	{ O. 87,500 } R. - 4,300 }	83,200	83,220	+ 20
D. Contributions to local bodies for loss of income from entertainment tax.	{ O. 1,70,600 } R. 800 }	1,71,400	1,63,517	- 7,883
E. Contribution to local bodies for loss of income from tolls.	{ O. 15,00,000 } R. 5,41,000 }	20,41,000	20,40,978	- 22
<i>Col. 1.—Post budget decision to pay to local bodies certain additional grants.</i>				
F. Contributions to local bodies for loss of income from Profession Tax.	{ O. 6,67,000 } R. 3,42,700 }	10,09,700	10,00,412	- 9,288
<i>Col. 1.—Based on figures furnished by local bodies. Contribution payable was underestimated in Budget.</i>				
g. Miscellaneous Compensations—				
A. Miscellaneous Compensations.	{ O. 500 } R. - 100 }	400	422	+ 22
B. Compensations paid out of collective fines.	R. 6,200	6,200	5,362	- 838
<i>Col. 1.—New sub-head opened to meet payment to Government servants whose property was damaged by internal disturbances.</i>				
h. Miscellaneous and Unforeseen Charges—				
A. Charges in connection with the visit of High Personages.	{ O. 1,000 } R. - 1,900 }	..	..	..
B. Rewards for the destruction of wild animals.	..	3,000	3,564	+ 564
C. Miscellaneous charges for the treatment of patients at the Pasteur Institute.	..	100	30	- 70
D. War Committees—				
1. Madras Provincial War Committee and its Sub-Committees.	{ O. 1,71,500 } R. - 1,71,500 }	..	..	..
<i>Col. 1.—Post budget decision to classify expenditure under "64. B. Civil Defence."</i>				
2. District War Committees and their Sub-Committees.	{ O. 46,600 } R. - 46,600 }	..	..	..
<i>Col. 1.—See "h.D.I."</i>				
E. Demarcation of boundaries.	{ O. 1,700 } R. 700 }	2,400	2,176	- 224
F. Relief Measures—				
1. Relief of unemployment among weavers.	{ O. 15,00,000 } R. - 11,23,000 }	3,77,000	1,43,996	- 2,33,004
<i>Col. 1.—Stoppage of relief in certain districts.</i>				
<i>Col. 4.—(i) Expenditure on relief was on a smaller scale than anticipated (Rs. 34,300) and (ii) unanticipated credits from supply of yarn to famine areas and Yarn Commissioner, etc. (Rs. 1,98,700).</i>				
2. Test works for War Evacuees.	{ S. 100 } R. 4,38,300 }	4,38,400	4,37,535	- 865
<i>Col. 1.—Opening of new test works to relieve unemployment.</i>				

Grant No. XXXI—Miscellaneous—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess Saving—
(1)		(2)	(3)	(4)
57. Miscellaneous—cont.				
		RS.	RS.	RS.
h. Miscellaneous and Unforeseen Charges—cont.				
G. Miscellaneous				
	O.	800		
	S.	100		
	R.	11,800		
		12,700	6,012	— 6,688
Cols. 1 and 4.—Chiefly expenditure on arrangements for accommodation of evacuees did not materialize to the extent anticipated.				
j. Charges in England—High Commissioner for India—				
A. Sterling overseas pay—				
<i>Charged</i>				
	O.	4,800		
	R.	— 4,800		
B. Other charges (Books and Periodicals).				
	R.	200	188	— 12
k. Loss or gain by exchange—				
<i>Charged</i>				
			1	+ 1

63. Extraordinary charges.**a. Charges in India (charges incurred as a direct result of the war)—****A. Expenditure incurred in connexion with interned enemy subjects—**

1. Allowances and other charges	O.	1,000		
	R.	— 1,000		
2. Charges recoverable from Governments Departments and others.	O.	— 2,500		
	R.	2,500		

Col. 1.—Post budget decision to reclassify the charges under 64 B, Civil Defence.

B. Motor Spirit Rationing Scheme—**1. Pay of officers—**

<i>Charged</i>	O.	19,800		
	R.	— 19,800		

Col. 1.—See "a.A. 2".

Authorized	O.	66,500		
	R.	— 66,500		

Col. 1.—See "a.A. 2".

2. Pay of establishments.	O.	63,000		
	R.	— 63,000		

Col. 1.—See "a.A. 2".

3. Other charges—

<i>Charged</i>	O.	3,300		
	R.	— 3,300		

Col. 1.—See "a.A. 2".

Authorized	O.	74,800		
	R.	— 74,800		

Col. 1.—See "a.A. 2".

Grant No. XXXI—Miscellaneous—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
63. Extraordinary charges—cont.			
a. Charges in India (charges incurred as a direct result of the war)—cont.			
B. Motor Spirit Rationing Scheme—cont.			
4. Deduct—Recoveries from the Central Government—			
Charged	O. - 23,200		
	R. 23,200		
Col. 1.—See 'a.A. 2'.			
Authorized	O. - 2,11,400		
	R. 2,11,400		
Col. 1.—See 'a.A. 2'.			
b. Losses due to enemy action. R.	10,300	10,300	3,372 - 6,928
Cols. 1 and 4.—Fluctuating item.			
Surrenders or withdrawals within grant or appropriation—			
Charged—			
Gross	R. 27,900	27,900	- 27,900
Deductions	R. - 23,200	- 23,200	+ 23,200
Authorized—			
Gross	R. 2,13,900	2,13,900	- 2,13,900
Deductions	R. - 2,13,900	- 2,13,900	+ 2,13,900
Totals			
Charged—			
Gross	32,500	4,027	- 28,473
Deductions	- 23,200		+ 23,200
Net	9,300	4,027	- 5,273
Authorized—			
Gross	46,90,100	41,80,751	- 5,09,349
Deductions	- 2,13,900		+ 2,13,900
Net	44,76,200	41,80,751	- 2,95,449

Notes.

1. Administration of the grant—Charged.—The saving in the final appropriation was 56.7 per cent. as against 12.5 per cent. in 1941-42. The savings occurred under "57. j. A." There was also a saving of 12.5 per cent. in the modified appropriation. The savings occurred under "57. c.G."

Authorized.—The saving in the final grant was 6.6 per cent. as against 18.5 per cent. in 1941-42. It occurred mainly under "f.B, h.D and h.F 1".

2. Irrecoverable temporary loans and advances written off—A. Advances to cultivators and Revenue Advances (sub-head "d. A.").—The actuals booked under the head include the sums of Rs. 1,000, Rs. 1,330 Rs. 1,262 and Rs. 525 written off by Government as irrecoverable.

3. Irrecoverable temporary loans and advances, written off—B. Loans to communities eligible for help by the Labour Department for the purchase of house-sites (sub-head "d.B.").—The actuals booked under this head include a sum of Rs. 85,081 representing irrecoverable arrears of loans and advances written off by Government.

Grant No. XXXII—Civil Defence.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
64. B. Civil Defence.				
		RS.	RS.	RS.
a. Expenditure on Air Raid Precautions—				
I. Measures financed partly by the Government of India and partly by the Provincial Government—				
1. Pay of officers—				
Charged	O. 47,900 } R. - 47,900 }	..	..	..
Authorized	O. 16,000 } R. - 16,000 }	..	..	..
2. Pay of establishments.	O. 1,44,600 } R. - 1,44,600 }	..	..	..
3. Allowances and other charges—				
Charged	O. 16,200 } R. - 16,200 }	..	..	..
Authorized	O. 15,75,300 } R. - 15,75,300 }	..	..	..
4. Stationery and Printing.	O. 5,300 } R. - 5,300 }	..	..	..
5. Electrical Works ..	O. 400 } R. - 400 }	..	..	..
6. Other miscellaneous items.	O. 4,800 } R. - 4,800 }	..	..	..
7. Civil Works—				
Charged	O. 18,100 } R. - 18,100 }	..	..	..
Authorized	O. 1,17,400 } R. - 1,17,400 }	..	..	..
8. Fire Services—				
Charged	O. 20,100 } R. - 20,100 }	..	..	..
Authorized	O. 1,37,600 } R. - 1,37,600 }	..	..	..
9. Deduct—				
Recoveries from the Corporation of Madras on account of Fire Brigade.	O. - 6,400 } R. 6,400 }	..	..	..
II. Measures • financed entirely by the Provincial Government—				
2. Other charges	O. 1,86,000 } R. - 1,86,000 }	..	..	..
III. Lump sum provision for further probable expenditure.				
	O. 26,60,100 } R. - 26,60,100 }	..	..	..
<i>I to III, col. 1.—See paragraph 1 of the notes.</i>				
Section I.				
Expenditure poolable in accordance with the slab system.				
a. Expenditure on A.R.P.—				
A. Directive Organization and staff—				
Charged	S. 100 } R. 60,900 }	61,000	48,217	- 12,783
<i>Col. 4.—Provision obtained by a District Magistrate under misapprehension (Rs. 13,810) offset by excess expenditure under travelling allowance, etc. (Rs. 1,027)</i>				
Authorized	S. 27,35,300 } R. 7,08,100 }	34,43,400	33,39,729	1,03,671

Grant No. XXXII—Civil Defence—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Savings —.
(1)		(2)	(3)	(4)
64. B. Civil Defence—cont.				
		RS.	RS.	RS.
Section I—cont.				
Expenditure poolable in accordance with the slab system—cont.				
a. Expenditure on A.R.P.—cont.				
B. Training and Education of public—				
(i) A.R.P. Training School—				
Charged	S. 5,600	9,400	7,775	- 1,625
	R. 3,800			
Authorized	S. 1,11,600	1,11,600	1,74,334	+ 62,734
Col. 4.—Fluctuating item.				
(ii) A.R.P. Publicity .. .	S. 84,600	84,600	60,802	- 23,798
Col. 4.—See "a. B (1), col. 4."				
C. Warning and Control Centre—				
Charged	S. 10,600	10,600	7,273	- 3,327
Col. 4.—See "a. B (1), col. 4."				
Authorized	S. 27,66,200	27,66,200	24,48,640	- 3,17,560
Col. 4.—Mainly abandonment of purchase of motor vehicles for transport service, etc., and inability to utilise in full provision for appointment of messengers, telephone operators, first aiders, etc.				
D. Fire-fighting—				
Charged	S. 4,600	4,600	4,593	- 7
Authorized	S. 26,81,000	26,81,000	23,64,464	- 3,16,536
Col. 4.—Provision for payment of rent, purchase of cycles, mobile tank units and hose trucks could not be utilised and full sanctioned strength of establishment could not be entertained.				
E. A.R.P. for Public Utility undertakings—				
Charged			1,175	+ 1,175
Authorized	S. 2,25,200	2,25,200	43,604	- 1,81,596
Col. 4.—Transfer to Section IV of an item of expenditure declared to be non-poolable.				
F. First Aid, Casualty clearing hospital for medical aid including ambulance service and anti-gas measures.				
	S. 11,75,600	14,04,300	14,21,618	+ 17,318
	R. 2,28,700			
G. Requisitioning of motor vehicles for A.R.P. work. S. 8,38,300 8,38,300 9,11,611 + 73,311				
H. Grants to the Madras Corporation, Local Bodies, Madras Electric Supply Corporation and others for A.R.P. measures S. 23,07,000 23,07,000 9,78,685 - 13,28,315				
Col. 4.—Delay in reimbursement of grants to local bodies, difficulty in procuring pipes and other materials and retarded progress of works relating to electrical undertakings.				
J. Rescue work, Clearance of debris, salvage, repair of slightly damaged buildings, extensive demolitions involving the use of explosives S. 6,21,500 6,21,500 6,01,157 - 20,343				

Grant No. XXXII—Civil Defence—*cont.*

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Savings -. (4)
64. B. Civil Defence— <i>cont.</i>	RS.	RS.	RS.
Section I— <i>cont.</i>			
Expenditure poolable in accordance with the slab system— <i>cont.</i>			
b. Expenditure on refugees and evacuees—			
Evacuations, care of persons rendered homeless by air attack and prevention of spread of epidemics arising out of damage by air raid.	S. 4,35,600 R. 3,44,700	7,80,300	5,75,577 - 2,04,723
Col. 4.—Anticipated expenditure in respect of evacuation camps did not materialize in certain districts due to abolition of certain camps, transfer of qualified hands for other emergent work, etc.			
c. Miscellaneous—			
A. Organization of food supplies, fuel, etc. .. S.	2,55,300	2,55,300	- 2,55,300
Col. 4.—See "a.E."			
B. Civilian war deaths, organization and recording and notification of casualties, Corpse disposal.	S. 5,200 R. 400	5,600	2,802 - 2,798
Col. 4.—Anticipated expenditure did not materialize.			
C. General Direction (Public Civil Defence Department)—			
Charged S.	21,100	21,100	21,493 + 393
Authorized S.	1,13,900	1,13,900	1,11,584 - 2,316
D. Other charges S.	64,200	64,200	1,73,577 + 1,09,377
Col. 4.—Fluctuating item.			
E. A.R.P. for animals .. S.	5,900	5,900	7,699 + 1,799
d. Works—			
A. Works (including provision of shelters and provision of aids to movement in darkened streets)—			
Charged S.	24,100	24,100	27,104 + 3,004
Col. 4.—Expenditure was more than anticipated.			
Authorized S.	38,28,300	38,28,300	33,81,660 - 4,46,640
Col. 4.—(i) Transfer of cost of Electrical Engineer (Special) Division to Section IV and savings under minor works, etc. (Rs. 2,60,100), and (ii) see detailed statement of expenditure on important new works (Rs. 1,86,500).			
B. Camouflage—			
Charged S.	13,000	13,000	11,775 - 1,225
Authorized S.	69,200	69,200	42,557 - 26,643
Col. 4.—See "a.E."			
e. Charges in England—High Commissioner for India Sterling overseas pay—			
Charged O.	9,600	18,400	21,770 + 3,379
.. .. S.	8,800	15,200	21,786 + 6,586
Allotment of pay of officers. S.	15,200	15,200	21,786 + 6,586
Appointment to Indian Services S.	3,800	3,800	1,829 - 1,971
Col. 1.—Cost of Outfit Allowances and passages of newly appointed A.R.P. and Fire Officers.			
o. Loss or gain by exchange—			
Charged		39	+ 39
Authorized		40	+ 40

Grant No. XXXII—Civil Defence—cont.

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

64. B. Civil Defence—cont.

Section I—cont.

Expenditure poolable in accordance with the slab system—cont.

f. Deduct—Share payable by the Central Government .. S. — 83,76,100 — 83,76,100 — 1,06,15,000 — 22,38,900

Col. 4.—Orders relating to recovery of poolable expenditure received late in the year.

a. to f of Section I, col. 1.—See paragraph 1 of the notes.

Total, Section I	{ Charged ..	1,62,200	1,51,223	— 10,977
	{ Authorized ..	1,12,48,700	60,48,755	— 51,99,945

Section II.

Expenditure not covered by the slab system of pool but subject to special allocation.

a. Expenditure on A.R.P.—

(i) A. Installation of a thermal electric station at Perambur	S.	2,59,800	2,59,800	2,59,789	— 11
(ii) B. Deduct recoveries from the Central Government	S.	— 65,000	— 65,000	— 63,857	+ 1,143
(iii) C. A.R.P. for Public Utility undertakings—A.R.P. works	S.	3,77,600	3,77,600	3,67,802	— 9,798
(iv) Deduct amount transferred to Section I. a E... .. .	S.	— 1,88,800	{ — 1,88,800	— 1,83,901	+ 4,899
(v) Amount payable to the Central Government on account of charges for A.R.P. works for Public Utility undertakings previously debited to Central. .. .	S.	28,100	28,100	..	— 28,100

Col. 4.—Expenditure could not be adjusted due to the question of allocation of expenditure between Central and Provincial Governments having been under consideration.

g. War Police—

A. City Police	S.	100	1,61,400	1,68,113	+ 6,713
	R.	1,61,300			
B. District Executive Force. .. .	S.	100	23,18,600	16,60,024	— 6,58,576
	R.	23,18,500			

Col. 4.—(i) Full quota of clothing could not be supplied due to scarcity of articles like khaki, drill, etc. (Rs. 2,48,200) and (ii) retarded progress of construction of certain huts for additional war police (Rs. 4,10,300).

C. Criminal investigation department. .. .	{ S.	100	50,100	70,817	+ 20,717
	{ R.	50,000			

Col. 4.—Post budget decision to meet the cost of special branch staff appointed for preventing smuggling of food stuffs previously debited to "29. Police."

D. Special Police—

Charged	S.	100	6,700	6,400	— 800
	R.	6,600			
Authorized	S.	100	9,80,300	11,17,666	+ 1,37,366
	R.	9,80,200			

Col. 4.—Expenditure could not be gauged accurately.

Grant No. XXXII—Civil Defence—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Savings -.
(1)		(2)	(3)	(4)
64-B. Civil Defence—cont.		RS.	RS.	RS.
Section II—cont.				
Expenditure not covered by the slab system of pool but subject to special allocation—cont.				
g. War Police—cont.				
E. Deduct—Lump sum recovery from Central Government.			- 18,59,700	- 18,59,700
Col. 4.—Orders from the Central Government regarding recovery of the cost of war time additional police were received late.				
h. Civic guards—				
A. Clothing and equipment.	S. 100 R. 66,900	67,000	41,625	- 25,375
Col. 4.—Chiefly scarcity of materials.				
B. Other charges	S. 100 R. 1,55,000	1,55,100	1,59,489	+ 4,389
C. Deduct—Recovery from the Central Government.	R. - 94,900	- 94,900	- 94,900	..
j. National War Front	S. 300 R. 8,82,100	8,82,400	8,89,015	+ 6,615
Deduct—Contribution from the Central Government.	R. - 4,94,000	- 4,94,000	- 4,93,940	+ 60
k. Motor spirit and tyre rationing schemes—				
A. General Direction—				
1. Pay of establishments.	R. 4,400	4,400	3,995	- 405
2. Allowances and other charges.	R. 300	300	218	- 82
B. Motor spirit and tyre rationing schemes—				
1. Pay of officers—				
Charged	R. 20,300	20,300	14,389	- 5,911
Col. 4.—Late receipt of orders from the Central Government regarding the allocation of pay of the Provincial Rationing Officer.				
Authorized	R. 36,300	36,300	37,931	+ 1,631
2. Pay of establishment..	S. 100 R. 54,000	54,100	49,623	- 4,477
3. Other charges—				
Charged	R. 1,500	1,500	853	- 647
Authorized	S. 100 R. 76,300	76,400	61,880	- 14,520
Col. 4.—Special drive for economy in stationery paper and printing.				
C. Control of motor transport—				
2. Pay of establishment..	S. 100 R. 800	900	650	- 250
3. Other charges	R. 1,100	1,100	479	- 621
D. Deduct—Recoveries from the Central Government—				
1. General direction	R. - 4,800	- 4,800	..	+ 4,800
Col. 4.—See "k. D. 3."				
2. Motor spirit and tyre rationing schemes—				
Charged	R. - 16,500	- 16,500	- 8,227	+ 8,273
Col. 4.—See "k. D. 3."				
Authorized	R. - 1,84,600	- 1,84,600	- 1,70,238	+ 14,362
3. Control of motor transport—				
Charged	R. - 2,600	- 2,600	..	+ 2,600
Col. 4.—Out of Rs. 2,10,400 expected to be recovered from the Central Government, only a sum of Rs. 1,78,465 was sanctioned. The sum of Rs. 1,78,465 is distributed between the two sub-heads under "k. D. 2."				
Authorized	R. - 1,900	- 1,900	..	+ 1,900

Grant No. XXXII—Civil Defence—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
64-B. Civil Defence—<i>cont.</i>	RS.	RS.	RS.
Section II—<i>cont.</i>			
Expenditure not covered by the slab system of pool but subject to special allocation—<i>cont.</i>			
b. Charges in England—			
High Commissioner for India—			
Sterling overseas pay—			
Charged	R. 2,400	2,417	+ 17
<i>a, e, g, h, j, k of Section II, col. 1.—See paragraph 1 of the notes.</i>			
Total—Section II	{ Charged .. 11,800 { Authorised. 44,19,900	15,832 20,22,580	+ 4,032 - 23,97,320
Section III.			
Expenditure borne wholly by the Central Government but initially debited to Provincial.			
a. Expenditure on A.R.P.—			
A. Non-recurring expenditure sanctioned before 1st July 1941.	R. 8,100	8,065	- 35
c. Miscellaneous—			
A. War Injuries Scheme .. .	S. 100		
	R. 11,900 }	12,000	10,012
B. Public (War) Department.		16,400	14,408
			- 1,988
			- 1,992
l. Expenditure in connexion with enemy subjects—			
A. Allowances and other charges		22,700	86,816
			+ 64,116
<i>Col. 4.—Increased expenditure on transfer of certain enemy aliens from this province to the internment camps.</i>			
m. Press Censor—			
A. Information Officer and Special Press Advisor and Secretariat staff—			
1. Pay of officers .. .	R. 12,000	12,000	12,781
2. Pay of establishments.	R. 10,400	10,400	10,349
3. Allowances .. .	R. 3,400	3,400	3,372
4. Other charges .. .	R. 1,500	1,500	1,374
			- 126
<i>Deduct—Share payable by the Central Government—</i>			
1. Expenditure on A.R.P.	R. - 8,100	- 8,100	- 8,700
			- 600
2. War injuries scheme.	R. - 12,000	- 12,000	- 13,200
			- 1,200
3. Public (War) Department.	R. - 16,400	- 16,400	- 17,428
			- 1,028
4. Expenditure in connexion with enemy subjects.	R. - 36,100	- 36,100	- 36,100
5. Press Censor .. .	R. - 27,300	- 27,300	- 33,406
			- 6,106
<i>Col. 4.—Larger recoveries due to change over in the basis of recovery from calendar year to financial year.</i>			
<i>a, c, l and m of Section III, col. 1.—See paragraph 1 of the notes.</i>			
Total—Section III—Authorised.	- 13,400	38,343	+ 51,743

Grant No. XXXII—Civil Defence—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
64-B. Civil Defence—cont.		RS.	RS.	RS.
Section IV.				
Expenditure borne wholly by the Provincial Government.				
a. Expenditure on A.R.P. subsidiary scheme in departments, under the control of—				
A. Development Department.	{ S. 100 R. 20,200 }	20,300	17,881	- 2,419
Col. 4.—See "c.B." under Section I.				
B. Education and Public Health Department.	{ S. 100 R. 1,76,500 }	1,76,600	1,70,288	- 6,312
C. Finance Department.	{ S. 100 R. 500 }	600	131	- 469
D. Home Department—				
Charged	{ S. 100 R. 12,900 }	13,000	11,297	- 1,703
Authorised	{ S. 100 R. 98,300 }	98,400	70,721	- 27,679
Col. 4.—Tear smoke squad materials and equipment indented for were not received and delay in execution of certain works.				
E. Local Administration Department.	S. 100	100	35	- 65
F. Public Works Department.	{ S. 100 R. 2,700 }	2,800	30,224	+ 27,424
Col. 4.—Post budget decision to meet the cost of the Electrical Engineer, Special Division, and his staff under this head.				
G. Public Department—				
Charged	{ S. 100 R. 2,900 }	3,000	1,723	- 1,277
Authorised	{ S. 100 R. 7,000 }	7,100	9,099	+ 1,999
H. Revenue Department.	{ S. 100 R. 65,300 }	65,400	17,118	- 48,282
Col. 4.—Delay in execution and postponement of certain works and payment not made for certain other works.				
Grants to the Madras Corporation, Local bodies, Madras Electric Supply Corporation and others for protection of vital services.			1,04,694	+ 1,04,694
Col. 4.—Transfer of an item of expenditure from Section I.				
c. Miscellaneous—				
A. Establishment for price control—				
1. Pay of officers—				
Charged	S. 15,100	15,100	16,616	+ 1,516
Authorised	S. 31,400	31,400	30,516	- 884
2. Pay of establishments.	S. 29,600	29,600	36,377	+ 6,777
Col. 4.—Additional temporary staff.				
3. Other charges—				
Charged	S. 4,900	4,900	4,692	- 208
Authorised	S. 36,400	36,400	36,600	+ 200
B. Cadet Training School—				
1. Pay of officers	S. 10,900	10,900	10,996	+ 96
2. Pay of establishments.	S. 4,500	4,500	4,369	- 131
3. Other charges	S. 61,600	61,600	59,610	- 1,990

Grant No. XXXII—Civil Defence—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
64-B. Civil Defence—cont.	RS.	RS.	RS.
Section IV—cont.			
Expenditure borne wholly by the Provincial Government—cont.			
c. Miscellaneous—cont.			
C. Civil representatives with the army—			
1. Pay of officers—			
Charged S. 52,000	52,000	48,085	- 3,915
Authorised		400	+ 400
2. Pay of establishments. . S. 53,500			
	53,500	45,315	- 8,185
Col. 4.—Fluctuating item as the expenditure depends on the movement of troops.			
3. Other charges—			
Charged S. 5,700	5,700	6,694	+ 994
Authorised S. 13,500	13,500	17,075	+ 3,575
Col. 4.—See "c.C.2."			
D. General Direction—Development Department—			
Charged S. 7,500	7,500	7,539	+ 39
Authorised S. 7,500	7,500	7,252	- 248
E. Organization of food supplies.			
		2,75,871	+ 2,75,871
Col. 4.—See "Section I c.A., col. 4."			
d. Works—Major—			
Charged S. 10,400	10,400	12,357	+ 1,957
Authorised S. 2,98,500	2,98,500	2,17,863	- 80,637
Col. 4.—See detailed statement of expenditure on important new works.			
Works—Minor—			
Authorised S. 6,73,500	6,73,500	7,66,090	+ 92,590
Col. 4.—See detailed statement of expenditure on important new works.			
Works—Camouflage—			
A.R.P. factories		26,572	+ 26,572
Col. 4.—See "Section I a. E."			
Works—A.R.P. for public utility undertakings—			
A.R.P. Works		1,83,901	+ 1,83,901
Col. 4.—See "Section I a. E."			
e. Charges in England—			
High Commissioner for India—Sterling overseas pay—			
Charged S. 4,600	4,600		- 4,600
n. War Committees—			
A. Madras Provincial War Committee and its Sub-Committees—			
Charged S. 100	10,200	9,548	- 652
.. .. R. 10,100			
Authorised S. 100	1,87,400	1,87,406	+ 6
.. .. R. 1,87,300			
B. District War Committees and their Sub-Committees			
.. .. S. 100	64,600	57,842	- 6,758
.. .. R. 64,500			
Col. 4.—Expenditure was less than anticipated.			
a, c, d, e and n, col. 1.—See paragraph 1 of the notes.			
Total—Section IV	Charged .. 1,26,400	1,18,551	- 7,849
	Authorised. 18,44,200	23,84,206	+ 5,40,046

Grant No. XXXII—Civil Defence—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving.—
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
64-B. Civil Defence—<i>cont.</i>			
Section IV—<i>cont.</i>			
Expenditure borne wholly by the Provincial Government—<i>cont.</i>			
Surrenders or withdrawals within grant or appropriation—			
Authorised—			
Gross	R. 6,400	6,400	— 6,400
Net	R. — 6,400	— 6,400	+ 6,400
Totals			
Charged—			
Gross	3,00,400	2,93,833	— 6,567
Deductions		— 8,227	— 8,227
Net	3,00,400	2,85,606	— 14,794
Authorised—			
Gross	2,61,35,700	2,40,84,294	— 20,51,406
Deductions	— 86,36,300	— 1,35,90,370	— 49,54,070
Net	1,74,99,400	1,04,93,924	— 70,05,476

Notes.

Classification of expenditure connected with War and Civil Defence.—The expenditure on A.R.P. and Civil Defence measures was prior to the 1st April 1942 recorded under 57. Miscellaneous—Expenditure on A.R.P. When the budget estimates for 1942-43 were framed the expenditure was exhibited under “64-B. Civil Defence—a. Expenditure on A.R.P.” under the following sections:—

I. Measures financed partly by the Government of India and partly by the Provincial Government.

II. Measures financed entirely by the Provincial Government. Under this scheme of classification, provision for the various kinds of expenditure borne in full by the Madras Government was made under the various departmental budgets also. In order to bring all items of charges connected with War and Civil Defence as far as possible under a single major head, Government decided in the course of the year to classify the entire expenditure under four distinct sections, viz.:—

- (i) Expenditure poolable in accordance with the slab system;
 - (ii) Expenditure subject to special allocation but not coming under the pool;
 - (iii) Expenditure borne entirely by the Central Government;
- and
- (iv) Expenditure borne entirely by the Provincial Government.

It was also decided by Government about the middle of the year to accelerate and intensify A.R.P. measures both in the City of Madras and in other important towns in the Province. This meant the employment of a large paid staff in the various services, purchase of large quantities of equipment, construction of large number of shelters, slit trenches, blast proof walls, etc., reorganization of fire fighting

Grant No. XXXII—Civil Defence—*cont.*

service, and large expenditure in connexion with the organization of food supplies, fuel, etc. After the budget estimate for 1942-43, the Central Government introduced in consultation with Provincial Government a revised arrangement for allocating the cost of certain A.R.P. measures.

The regrouping of sub-heads under the four main sections and the large increase of expenditure due to the development of A.R.P. measures on an extensive scale necessitated the resumption of the entire budget provision of Rs. 60,09,600 (excluding the provision under Charges in England) and re-appropriation of the amount to the revised sub-heads under the four sections as well as the supplementary authorization of Rs. 1,17,90,200 by His Excellency the Governor. These explain the variations in column 1 of the appropriation account relating to this grant.

2. *Administration of the grant—Charged.*—The percentage of saving in the final appropriation was 4.9. The saving occurred chiefly under the sub-head "a.A."

Authorised.—The percentage of saving in the final grant was 40.0. The saving occurred chiefly under the sub-heads "a.H," "d.A," "f," "g.B" and "g.E."

3. *Losses.*—A sum of Rs. 1,809 being the total value of the articles lost or damaged by fire which broke out accidentally in a Government Office in the Madras City in October 1942, was written off by Government.

4. Detailed statement of expenditure on important new works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.

64-B. Civil Defence—Section I.

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

1. Construction of a double unit fire station and rooms in the District Judge's compound at Rajahmundry. .. 10,200 8,028 + 8,028 - 2,172

Estimate Rs. 11,800; expenditure to end of March 1943, Rs. 8,028; balance Rs. 3,772; work in progress.
Col. 6.—Delay in selection of sites.

2. Constructing a No. 2 double unit fire station and rooms in the Government Arts College Compound, Rajahmundry. .. 13,000 5,431 + 5,431 - 7,569

Estimate Rs. 12,900; expenditure to end of March 1943, Rs. 5,431; balance Rs. 7,469; work in progress.
Col. 6.—Delay in starting the work due to delay in location of site and receipt of timber.

Grant No. XXXII—Civil Defence—*cont.*4. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.

64-B. Civil Defence—Section I—*cont.*III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—*cont.*

3. Constructing a double unit fire station and rooms in Kummireddi Vari compound.	..	12,000	7,430	+ 7,430	- 4,570
Estimate Rs. 8,900; expenditure to end of March 1943, Rs. 7,430; balance Rs. 1,470; work in progress.					
Col. 6.—Mainly delay in receipt of timber.					
4. Excavating slit trenches for A.R.P. in Vizagapatam.	..	42,800	40,678	+ 40,678	- 2,122
Estimate Rs. 30,270; expenditure to end of March 1943, Rs. 44,743; work in progress.					
5. Constructing 22 underground reservoirs for A.R.P. in Vizagapatam.	..	2,100	2,071	+ 2,071	- 29
Estimate Rs. 22,550; expenditure to end of March 1943, Rs. 18,032; balance Rs. 4,518; work in progress.					
6. Excavating slit trenches for A.R.P. in Vizianagram.	..	9,000	5,076	+ 5,076	- 3,924
Estimate Rs. 23,400; expenditure to end of March 1943, Rs. 5,076; balance Rs. 18,324; work in progress.					
Col. 6.—Some items of this work were transferred to Minor.					
7. Constructing a further set of underground reservoirs for A.R.P. in Vizagapatam.	..	3,000	4,477	+ 4,477	+ 1,477
Estimate Rs. 68,000; expenditure to end of March 1943, Rs. 4,477; balance Rs. 63,523; work in progress.					
8. Constructing fire sub-stations in Vizagapatam.	..	10,000	..	..	- 10,000
Estimate not sanctioned.					
Col. 6.—Third sub station could not be started. Expenditure on other sub-stations was accounted for under 'minor.'					
9. Constructing quarters (four blocks) for fire fighting personnel in Suryabagh Compound in Vizagapatam.	..	12,000	14,034	+ 14,034	+ 2,034
Estimate Rs. 14,200; expenditure to end of March 1943, Rs. 14,034; balance Rs. 166; work in progress.					
Col. 6.—Accelerated progress of a work in the latter part of the year.					
10. Constructing a hospital for convalescent patients in the Tuberculosis Sanatorium, Tambaram.	..	5,900	5,897	+ 5,897	- 3
Estimate Rs. 13,570; expenditure to end of March 1943, Rs. 12,378; balance Rs. 1,192; work in progress.					
11. Constructing huts for labourers in Kodambakkam.	..	49,200	49,236	+ 49,236	+ 36
Estimate Rs. 63,000; expenditure to end of March 1943, Rs. 55,886; balance Rs. 7,114; work in progress.					

Grant No. XXXII—Civil Defence—*cont.*

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
				(5)	(6)
(1)	(2)	(3)	(4)	RS.	RS.

64-B. Civil Defence—Section I—*cont.*

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

12. Constructing quarters for upper class families at Ambattur.	..	56,100	56,465	+ 56,465	+ 365
Estimate Rs. 60,000; expenditure to end of March 1943, Rs. 56,465; balance Rs. 3,535; work in progress.					
13. Constructing huts for labourers at Ambattur village.	..	1,55,900	1,55,840	+1,55,840	- 60
Estimate Rs. 1,65,000; expenditure to end of March 1943, Rs. 1,55,840; balance Rs. 9,160; work in progress.					
14. Constructing huts for scavengers at Ambattur village.	..	43,100	43,186	+43,186	+ 86
Estimate Rs. 49,000; expenditure to end of March 1943, Rs. 43,186; balance Rs. 5,814; work in progress.					
15. Constructing huts for scavengers at Chromepet.	..	42,200	42,189	+42,189	- 11
Estimate Rs. 46,800; expenditure to end of March 1943, Rs. 42,189; balance Rs. 4,611; work in progress.					
16. Constructing huts for labourers at Padi.	..	54,000	53,977	+53,977	- 23
Estimate Rs. 61,100; expenditure to end of March 1943, Rs. 53,977; balance Rs. 7,123; work in progress.					
17. Constructing huts for labourers at Tambaram.	..	18,200	18,230	+18,230	+ 30
Estimate Rs. 20,900; expenditure to end of March 1943, Rs. 18,230; balance Rs. 2,670; work in progress.					
18. Constructing huts for labourers at Minjur and Valluru.	..	49,600	+49,607	+49,607	+ 7
Estimate Rs. 59,500; expenditure to end of March 1943, Rs. 49,607; balance Rs. 9,893; work in progress.					
19. Constructing a treble unit fire station in the compound of the Wallajah Road Police station.	..	16,300	16,298	+16,298	- 2
Estimate Rs. 23,300; expenditure to end of March 1943, Rs. 22,073; balance Rs. 1,227; work in progress.					
20. Constructing a treble unit fire station in the High Court compound.	..	21,200	20,750	+20,750	- 450
Estimate Rs. 24,000; expenditure to end of March 1943, Rs. 24,810; work in progress.					
21. Constructing a four unit fire station in the Pudupet Maidan.	..	38,900	39,683	+39,683	+ 783
Estimate Rs. 46,000; expenditure to end of March 1943, Rs. 49,357; work in progress.					

Grant No. XXXII—Civil Defence—*cont.*4. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
64-B. Civil Defence—Section I—<i>cont.</i>					
III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—<i>cont.</i>					
22. Constructing a double unit fire station in the compound of the Government School of Indian Medicine.	..	17,600	17,122	+17,122	- 478
Estimate Rs. 21,000; expenditure to end of March 1943, Rs. 20,990; balance Rs. 10; work in progress.					
23. Constructing a treble unit fire station in the compound of the Public Works Workshops.	..	18,600	19,107	+19,107	+ 507
Estimate Rs. 24,750; expenditure to end of March 1943, Rs. 23,538; balance Rs. 1,212; work in progress.					
24. Constructing a treble unit fire station in the Kondithope Police lines.	..	18,400	18,382	+18,382	- 18
Estimate Rs. 24,750; expenditure to end of March 1943, Rs. 22,931; balance Rs. 1,819; work in progress.					
25. Constructing a double unit fire station in the compound of the Inspector-General of Police.	..	14,600	14,586	+14,586	- 14
Estimate Rs. 21,000; expenditure to end of March 1943, Rs. 18,161; balance Rs. 2,839; work in progress.					
26. Constructing a treble unit fire station in the compound of the Vepery Police station.	..	14,600	16,183	+16,183	+ 1,583
Estimate Rs. 23,000; expenditure to end of March 1943, Rs. 19,568; balance Rs. 3,432; work in progress.					
27. Constructing a double unit fire station in the compound of the Tondiyarpet Police lines.	..	13,600	13,590	+13,590	- 10
Estimate Rs. 21,000; expenditure to end of March 1943, Rs. 18,735; balance Rs. 2,265; work in progress.					
28. Constructing a treble unit fire station in the compound of the Salt and Abkari Department.	..	17,800	17,868	+ 17,868	+ 68
Estimate Rs. 23,800; expenditure to end of March 1943, Rs. 20,886; balance Rs. 2,914; work in progress.					
29. Constructing a double unit fire station in the compound of the Surgeon-General's Office.	..	14,800	14,832	+ 14,832	+ 32
Estimate Rs. 19,700; expenditure to end of March 1943, Rs. 18,717; balance Rs. 983; work in progress.					

Grant No. XXXII—Civil Defence—*cont.*

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.

64-B. Civil Defence—Section I—*cont.*

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

30. Constructing three underground storage tanks of capacity of 90,000 gallons in the open ground north of Robinson Park.		11,500	11,469	+ 11,469	- 31
Estimate Rs. 19,050; expenditure to end of March 1943, Rs. 11,469; work completed.					
31. Constructing two static storage tanks Gunited type in Government House compound, Wallajah Road.		19,800	19,705	+ 19,705	- 95.
Estimate Rs. 21,000; expenditure to end of March 1943, Rs. 19,705; work completed.					
32. Constructing brick-lined slit trenches for A.R.P. in the playground of Government School of Technology.		1,400	1,352	+ 1,352	- 48
Estimate Rs. 12,660; expenditure to end of March 1943, Rs. 10,175; work completed.					
33. Constructing masonry slit trenches for A.R.P. in the compound of P.W. Department offices, Chepauk.		700	650	+ 650	- 50
Estimate Rs. 21,600; expenditure to end of March 1943, Rs. 14,177; work completed.					
34. Constructing masonry slit trenches for A.R.P. in the vacant land between Beach Road and fishermen's huts near Lady Willingdon Training College.		6,800	6,753	+ 6,753	- 47
Estimate Rs. 12,600; expenditure to end of March 1943, Rs. 6,905; work completed.					
35. Constructing masonry slit trenches for A.R.P. in the compound adjoining Burma Shell.		5,700	6,831	+ 6,831	+ 1,131.
Estimate Rs. 19,930; expenditure to end of March 1943, Rs. 18,729; work completed.					
36. Constructing masonry slit trenches for A.R.P. in the old Engineering College playground.		4,300	4,295	+ 4,295	- 5
Estimate Rs. 31,420; expenditure to end of March 1943, Rs. 26,397; balance Rs. 5,023; work in progress.					
37. Constructing masonry slit trenches for A.R.P. in the compound of the High Court.		14,400	13,037	+ 13,037	- 1,363
Estimate Rs. 38,180; expenditure to end of March 1943, Rs. 32,769; work completed.					

Grant No. XXXII—Civil Defence—*cont.*4. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
64-B. Civil Defence—Section I—<i>cont.</i>					
III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—<i>cont.</i>					
38. Constructing masonry slit trenches for A.R.P. in Fraser Bridge road in the Madras United Club and Pachayappa's College playground.		2,500	2,667	+ 2,667	+ 167
Estimate Rs. 23,380; expenditure to end of March 1943, Rs. 21,417; work completed.					
39. Constructing masonry slit trenches for A.R.P. in the compound of the Manual Training School, Vepery.		5,600	5,606	+ 5,606	+ 6
Estimate Rs. 14,600; expenditure to end of March 1943, Rs. 5,606; work completed.					
40. Constructing masonry slit trenches for A.R.P. in the vacant site in rear of Warden's line, Rayapuram.		6,500	6,481	+ 6,481	- 19
Estimate Rs. 11,200; expenditure to end of March 1943, Rs. 6,481; work completed.					
41. Constructing brick lined slit trenches in vacant site of Government Leather Trade Institute, Washer-manpet.		10,900	10,214	+ 10,214	- 686
Estimate Rs. 20,675; expenditure to end of March 1943, Rs. 10,214; balance Rs. 10,461; work in progress.					
42. Constructing eleven street shelters along Choolai and Purasawalkam High Road.		15,900	16,073	+ 16,073	+ 173
Estimate Rs. 18,410; expenditure to end of March 1943, Rs. 16,073; balance Rs. 2,337; work in progress.					
43. Constructing nine shelters along Mannarswami Koil Street and Tiruvottiyur High Road.		12,800	12,747	+ 12,747	- 53
Estimate Rs. 16,200; expenditure to end of March 1943, Rs. 12,747; work completed.					
44. Constructing seven shelters along Mint Street and 5 along Wall Tax Road.		13,200	11,730	+ 11,730	- 1,470
Estimate Rs. 13,790; expenditure to end of March 1943, Rs. 11,730; work completed.					
45. Constructing seven shelters along Poonamallee High Road and General Hospital Road along tram line.		12,300	11,704	+ 11,704	- 596
Estimate Rs. 13,790; expenditure to end of March 1943, Rs. 11,704; work completed.					

Grant No. XXXII—Civil Defence—*cont.*

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
				(5)	(6)
(1)	(2)	(3)	(4)	RS.	RS.

64-B. Civil Defence—Section I—*cont.*

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

46. Constructing 4 shelters along Mount Road and 2 along Royapetta Tram Road.	..	9,800	9,774	+ 9,774	- 26
Estimate Rs. 11,450; expenditure to end of March 1943, Rs. 9,774; work completed.					
47. Constructing 5 shelters along Wallajah Road and 3 along General Patters Road.	..	13,100	13,314	+ 13,314	+ 214
Estimate Rs. 15,760; expenditure to end of March 1943, Rs. 13,314; work completed.					
48. Constructing 10 shelters for 50 persons each and 1 for 30 persons along Triplicane High Road and Pycrofts Road.	..	19,100	19,480	+ 19,480	+ 380
Estimate Rs. 21,000; expenditure to end of March 1943, Rs. 19,480; work completed.					
49. Constructing 7 shelters along Ellis Road and 3 along Mount Road.	..	15,200	14,326	+ 14,326	- 874
Estimate Rs. 19,700; expenditure to end of March 1943, Rs. 14,326; work completed.					
50. Constructing 6 shelters for 50 persons each in Nungambakham Area.	..	9,400	9,438	+ 9,438	+ 38
Estimate Rs. 10,020; expenditure to end of March 1943, Rs. 9,438; work completed.					
51. Constructing 11 shelters in Ice House Road, Edward Elliotts Road Ward's Road.	..	15,500	15,291	+ 15,291	- 209
Estimate Rs. 18,025; expenditure to end of March 1943, Rs. 15,291; balance Rs. 2,734; work in progress.					
52. Constructing 10 shelters along Basin Bridge Road, Pantheon Road, etc.	..	11,800	13,638	+ 13,638	+ 1,838
Estimate Rs. 16,700; expenditure to end of March 1943, Rs. 13,638; work completed.					
53. Constructing 10 shelters in Wall Tax Road, Mint Street, China Bazaar Road, etc.	..	10,000	9,279	+ 9,279	- 721
Estimate Rs. 15,000; expenditure to end of March 1943, Rs. 9,279; balance Rs. 5,721; work in progress.					
54. Constructing 8 shelters in Poonamallee High Road and Mount Road.	..	12,300	12,908	+ 12,908	+ 608
Estimate Rs. 13,100; expenditure to end of March 1943, Rs. 12,908; work completed.					

Grant No. XXXII—Civil Defence—*cont.*4. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
64-B. Civil Defence—Section I—<i>cont.</i>					
III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—<i>cont.</i>					
55. Constructing 9 shelters in Mylapore and Thyagaroyanagar area.		9,100	9,172	+ 9,172	+ 72
Estimate Rs. 14,850; expenditure to end of March 1943, Rs. 9,172; balance Rs. 5,678; work in progress.					
56. Constructing 20 incendiary bomb sheds for demonstrative purposes.		5,500	5,550	+ 5,550	+ 50
Estimate Rs. 10,700; expenditure to end of March 1943, Rs. 6,515; balance Rs. 4,185; work in progress.					
57. Constructing shelters and other subsidiary buildings for the A.R.P. combined depot in the Government School of Indian Medicine.		20,500	20,291	+ 20,291	- 209
Estimate Rs. 35,000; expenditure to end of March 1943, Rs. 33,256; balance Rs. 1,744; work in progress.					
58. Constructing shelters and other subsidiary buildings for the A.R.P. combined depot in the compound of the Chingleput Collector's office.		23,100	22,967	+ 22,967	- 133
Estimate Rs. 34,600; expenditure to end of March 1943, Rs. 41,538; work completed.					
59. Constructing shelters in the compound of the Surgeon-General's office.		19,900	19,941	+ 19,941	+ 41
Estimate Rs. 35,500; expenditure to end of March 1943, Rs. 40,311; work completed.					
60. Constructing shelters in the compound (playground) of Government School of Technology.		20,700	20,866	+ 20,866	+ 166
Estimate Rs. 37,000; expenditure to end of March 1943, Rs. 35,643; balance Rs. 1,357; work in progress.					
61. Constructing shelters in the compound of the High Court.		25,000	24,967	+ 24,967	- 33
Estimate Rs. 39,450; expenditure to end of March 1943, Rs. 44,982; work completed.					
62. Constructing shelters and other subsidiary buildings for the combined depot in the compound of the office of the Inspector-General of Police.		29,400	29,480	+ 29,480	+ 80
Estimate Rs. 34,900; expenditure to end of March 1943, Rs. 40,391; work completed.					

Grant No. XXXII—Civil Defence—*cont.*

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
64-B. Civil Defence—Section I—<i>cont.</i>					
III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—<i>cont.</i>					
63. Constructing shelters and other subsidiary buildings for the combined depot in the compound of the Madras Medical College.	..	28,700	28,656	+ 28,656	- 44
Estimate Rs. 37,700; expenditure to end of March 1943, Rs. 44,613; work completed.					
64. Constructing shelters and other subsidiary buildings for the combined depot in the compound of the Stanley Medical College Hospital, Rayapuram.	..	36,900	36,001	+ 36,001	- 899
Estimate Rs. 42,500; expenditure to end of March 1943, Rs. 44,993; work in progress.					
65. Constructing shelters and other subsidiary buildings for the combined depot in the compound of the Public Works Offices, Chepauk.	..	34,000	34,061	+ 34,061	+ 61
Estimate Rs. 39,000; expenditure to end of March 1943, Rs. 44,949; work completed.					
66. Constructing shelters and other subsidiary buildings in the Tondiarpet Police line.	..	200	164	+ 164	- 36
Estimate Rs. 35,000; expenditure to end of March 1943, Rs. 1,025; work abandoned.					
67. Constructing a report centre in Mount Road—D-2 Police Station.	..	13,300	13,171	+ 13,171	- 129
Estimate Rs. 17,500; expenditure to end of March 1943, Rs. 18,441; work completed.					
68. Constructing garages 9 units and 3 units in depot V—Jamalaya Hostel, Perambur.	..	10,200	10,276	+ 10,276	+ 76
Estimate Rs. 10,700; expenditure to end of March 1943, Rs. 10,276; work completed.					
69. Providing temporary barracks for housing the A.R.P. personnel attached to Depot No. XII in the compound of Queen Mary's College, Madras.	..	16,500	16,459	+ 16,459	- 41
Estimate Rs. 11,800; expenditure to end of March 1943, Rs. 16,459; work completed.					

Grant No: XXXII—Civil Defence—cont.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
64-B. Civil Defence—Section I—cont.					
III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—cont.					
70. Constructing a police report centre in the Police Commissioner's Office, Egmore.	..	15,800	14,404	+ 14,404	- 1,396
Estimate Rs. 16,000; expenditure to end of March 1943, Rs. 14,404; balance Rs. 1,596; work in progress.					
71. Constructing an A.R.P. depot at British Cochin.	..	11,100	11,068	+ 11,068	- 32
Estimate Rs. 11,070; expenditure to end of March 1943, Rs. 11,068; balance Rs. 2; work in progress.					
72. Constructing slit trenches for 2,600 people in British Cochin.	..	11,300	11,299	+ 11,299	- 1
Estimate Rs. 19,998; expenditure to end of March 1943, Rs. 11,299; balance Rs. 8,699; work in progress.					
73. Constructing surface shelters at Cochin.	..	19,000	21,751	+ 21,751	+ 2,751
Estimate Rs. 28,000; expenditure to end of March 1943, Rs. 21,751; balance Rs. 6,249; work in progress. Col. 6.—Execution of additional items of work.					
74. Constructing 12 garages in blocks in British Cochin.	..	18,500	18,588	+ 18,588	+ 88
Estimate Rs. 20,000; expenditure to end of March 1943, Rs. 18,588; balance Rs. 1,412; work in progress.					
75. Constructing A.R.P. report centre, warden's post and latrine at Cochin.	..	16,600	16,532	+ 16,532	- 68
Estimate Rs. 18,630; expenditure to end of March 1943, Rs. 16,532; balance Rs. 2,098; work in progress.					
76. Constructing a block of 2 garages in the A.R.P. Office compound, Coimbatore.	..	14,400	13,230	+ 13,230	- 1,170
Estimate Rs. 15,440; expenditure to end of March 1943, Rs. 13,230; balance Rs. 2,210; work in progress.					
77. Constructing a block of 2 garages in R. S. Puram Middle School compound, Coimbatore.	..	14,400	13,537	+ 13,537	- 863
Estimate Rs. 15,440; expenditure to end of March 1943, Rs. 13,537; balance Rs. 1,903; work in progress.					
78. Constructing a block of 2 garages in the Public Works Department Office compound, Coimbatore.	..	13,500	10,290	+ 10,290	- 3,210
Estimate Rs. 16,075; expenditure to end of March 1943, Rs. 10,290; balance Rs. 5,785; work in progress. Col. 6.—Bills could not be drawn and paid in time.					

Grant No. XXXII—Civil Defence—*cont.*4. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
64-B. Civil Defence—Section I—<i>cont.</i>					
III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET— <i>cont.</i>					
79. Constructing 3 A.R.P. shelters in the A.R.P. Office compound, Coimbatore.		14,300	15,707	+ 15,707	+ 1,407
Estimate Rs. 19,200; expenditure to end of March 1943, Rs. 15,707; balance Rs. 3,493; work in progress.					
80. Constructing 2 Air Raid shelters in the Public Works Department Office compound, Coimbatore.		9,900	9,085	+ 9,085	- 815
Estimate Rs. 13,435; expenditure to end of March 1943, Rs. 9,085; balance Rs. 4,350; work in progress.					
81. Constructing 2 Air Raid shelters in R. S. Puram Middle School, Coimbatore.		9,800	11,724	+ 11,724	+ 1,924
Estimate Rs. 12,800; expenditure to end of March 1943, Rs. 11,724; balance, Rs. 1,076; work in progress.					
82. Providing electrical fittings to the A.R.P. buildings at Coimbatore.		6,100			- 6,100
Estimate not sanctioned. Col. 6.—Distribution of expenditure under various works.					
83. Construction of garages and formation of roads near the A.R.P. Headquarters, Salem.		10,600	10,573	+ 10,573	- 27
Estimate Rs. 12,160; expenditure to end of March 1943, Rs. 10,573; work completed.					
84. Constructing 4 blocks of 3 garages each for housing A.R.P. cars in the S.P.G. College grounds, Trichinopoly.		11,500	11,420	+ 11,420	- 80
Estimate Rs. 13,800; expenditure to end of March 1943, Rs. 11,420; balance Rs. 2,380; work in progress.					
85. Forming a gravelled earthen tank from Goschen road near Berijam to connect with the existing road system in Travancore.		1,70,000			- 1,70,000
Estimate Rs. 2,50,000; expenditure to end of March 1943, Rs. 1,70,149 (incurred under 50. Civil Works), balance, Rs. 79,851; work in progress. Col. 6.—Post-budget decision to incur expenditure under "50. Civil Works."					
86. Storing water for A.R.P. fire fighting in the Pantheon road drain and its tributaries.		100	826	+ 826	+ 726
Estimate Rs. 14,500; expenditure to end of March 1943, Rs. 826; balance Rs. 13,674; work in progress.					

Grant No. XXXII—Civil Defence—*cont.*4. Detailed statement of expenditure on important new works—*cont.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
				(5)	(6)
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
64-B. Civil Defence—Section I—<i>cont.</i>					
III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET— <i>cont.</i>					
87. Storing water for A.R.P. fire-fighting in the Kalmandapam road drain.	..	100	991	+ 991	+ 891
Estimate Rs. 15,400; expenditure to end of March 1943, Rs. 991; balance Rs. 14,409; work in progress.					
88. Storing water for A.R.P. fire-fighting in the Ice-house road drain.	..	100	759	+ 759	+ 659
Estimate Rs. 19,200; expenditure to end of March 1943, Rs. 759; balance Rs. 18,441; work in progress.					
89. Storing water for A.R.P. fire-fighting in the Wallajah road storm water drain.	..	100	17	+ 17	- 83
Estimate Rs. 18,000; expenditure to end of March 1943, Rs. 17; balance Rs. 17,983; work in progress.					
90. Storing water for A.R.P. fire-fighting in the Poona-mallee High Road storm water drain.	..	100	..	..	- 100
Estimate not sanctioned.					
91. Constructing static tanks at Salem.	..	100	..	..	- 100
Estimate not sanctioned.					
92. Constructing kitchen for crew and offices, Madras Fire Services at Mylapore, Kilpauk, etc.	..	100	..	..	- 100
Estimate not sanctioned.					
93. Construction of a static water tank for fire-fighting in the Madras Harbour area.	..	10,125	..	..	- 10,125
Estimate not sanctioned. Col. 6.—Work not executed.					
94. Providing blast and splinter proof screen walls for verandah shelters in Trichinopoly and Srirangam.	2,019	+ 2,019	+ 2,019
Estimate Rs. 12,500; expenditure to end of March 1943, Rs. 2,019; balance Rs. 10,481; work in progress. Col. 6.—Provision could not be obtained in time due to belated decision to treat the work as major.					
95. Constructing double arch surface shelters in Trichinopoly and Srirangam area.	17,941	+ 17,941	+ 17,941
Estimate Rs. 17,950; expenditure to end of March 1943, Rs. 17,941; balance Rs. 9; work in progress. Col. 6.—See item 94; col. (6).					

Grant No. XXXII—Civil Defence—cont.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
				(5)	(6)
(1)	(2)	(3)	(4)	(5)	(6)
			RS.	RS.	RS.

64-B. Civil Defence—Section I—cont.

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

90. Constructing a double-unit fire-station and rooms at St. McLazarius High School compound, Cocanada. 6,509 + 6,509 + 6,509

Estimate Rs. 8,500; expenditure to end of March 1943, Rs. 6,509, balance Rs. 1,991, work in progress.

Col. 6.—See item 91, Col. 6.

Col. 3, items 1 to 89 and item 93.—Post-budget decision to classify A.R.P. works under 64-B. Civil Defence.

Total—Section I—Major 17,25,825 15,39,307 + 15,39,307 - 1,86,518

64-B. Civil Defence—Section IV.

1. A.R.P. Scheme for the Mental Hospital Buildings, Waltair. 5,000 6,379 + 6,379 + 1,379

Estimate Rs. 11,700; expenditure to end of March 1943, Rs. 6,447, balance Rs. 5,253, work in progress.

2. Construction of a fire-station garage to hold four vehicles in the compound of the Armed Police at Vizagapatam. 2,000 1,134 + 1,134 - 866

Estimate Rs. 11,250; expenditure to end of March 1943, Rs. 1,134, balance Rs. 10,116, work in progress.

3. Construction of blast and splinter proof walls to King George Hospital, Vizagapatam. 13,000 11,312 + 11,312 - 1,688

Estimate Rs. 29,000; expenditure to end of March 1943, Rs. 17,675, balance Rs. 2,325, work in progress.

4. Further precautions to the King George Hospital, Vizagapatam. 1,000 - 1,000

Estimate not sanctioned.

5. Construction of quarters for the menial staff of the Government Victoria Caste and Gosha Hospital. 12,200 12,274 + 12,274 + 74

Estimate Rs. 13,300; expenditure to end of March 1943, Rs. 12,274, balance Rs. 1,026, work in progress.

6. Provision of sand bags walls to the ground floor verandahs, General Hospital. 900 938 + 938 + 38

Estimate Rs. 13,740; expenditure to end of March 1943, Rs. 938, balance Rs. 12,802, work in progress.

Grant No. XXXII—Civil Defence—cont.

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

Description of work. (1)	Original appropriation. (2)	Modified appropriation. (3)	Expenditure. (4)	Expenditure as compared with	
				Original appropriation. (5)	Modified appropriation. (6)
	Rs.	Rs.	Rs.	Rs.	
64-B. Civil Defence—Section IV—cont.					
7. Provision of sand bags walls in Government Mental Hospital.		2,100	2,123	+ 2,123	+ 23
Estimate Rs. 13,740; expenditure to end of March 1943, Rs. 12,394, balance Rs. 1,346, work in progress.					
8. Provision of independent water-supply to old High Court buildings.		12,200	10,199	+ 10,199	- 2,001
Estimate Rs. 23,500; expenditure to end of March 1943, Rs. 19,011, balance Rs. 4,489, work in progress.					
Col. 6.—Expenditure could not be gauged accurately.					
9. Construction of storage tank in the compound of the Government Museum.		9,400	9,478	+ 9,478	+ 78
Estimate Rs. 11,000; expenditure to end of March 1943, Rs. 11,066, work completed.					
10. Construction of underground storage tanks in the Government Hospital for Women and Children.		15,500	13,365	+ 13,365	- 2,135
Estimate Rs. 15,500; expenditure to end of March 1943, Rs. 13,366, work completed.					
Col. 6.—Write back of a portion of expenditure to '50. Civil Works.'					
11. Construction of storage tanks in the Stanley Hospital, Rayapuram.		13,000	11,553	+ 11,553	- 1,447
Estimate Rs. 12,500; expenditure to end of March 1943, Rs. 20,493, work completed.					
12. A.R.P. works in the Presidency College, Madras.		10,500	10,475	+ 10,475	- 25
Estimate, Rs. 11,770; expenditure to end of March 1943, Rs. 10,475; work completed.					
13. A.R.P. works in the Penitentiary, Madras.		10,700	10,657	+ 10,657	- 43
Estimate, Rs. 10,800; expenditure to end of March 1943, Rs. 10,657; work completed.					
14. A.R.P. works in the General Hospital, Madras.		32,000	31,963	+ 31,963	- 37
Estimate, Rs. 30,800; expenditure to end of March 1943, Rs. 31,963; work completed.					
15. A.R.P. works in the Stanley Hospital, Rayapuram.		30,500	12,188	+ 12,188	- 8,312
Estimate, Rs. 33,900; expenditure to end of March 1943, Rs. 20,493; work completed.					
Col. 6.—See item 10.					
16. A.R.P. works in the Mental Hospital, Kilpauk.		20,500	20,494	+ 20,494	- 6
Estimate, Rs. 20,000; expenditure to end of March 1943, Rs. 20,494; work completed.					

Grant No. XXXII—Civil Defence—cont.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with	
				Original appropriation.	Modified appropriation.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
64-B. Civil Defence—Section I V—cont.					
17. A.R.P. works in the Government Hospital for Women and Children.		17,900	17,923	+ 17,923	+ 23
Estimate Rs. 19,400; expenditure to end of March 1943, Rs. 17,923; work completed.					
18. A.R.P. works in the Government Ophthalmic Hospital.		11,100	11,055	+ 11,055	- 45
Estimate Rs. 13,500; expenditure to end of March 1943, Rs. 11,055; balance Rs. 2,445; work in progress.					
19. Construction of an Emergency Ward at Cochin.		13,100	12,975	+ 12,975	- 125
Estimate Rs. 13,100; expenditure to end of March 1943, Rs. 12,975; balance Rs. 125; work in progress.					
20. Constructing quarters for the menial staff in the Government General Hospital, Madras.		1,000	1,025	+ 1,025	+ 25
Estimate Rs. 30,000; expenditure to end of March 1943, Rs. 1,025; balance Rs. 28,975; work in progress.					
21. A.R.P. works for the Government Hospital at Tanjore.		48,000			- 48,000
Estimate not sanctioned. Col. 6.—Postponement of execution of works.					
22. A.R.P. works for the Borstal School at Tanjore.		16,600			- 16,600
Estimate not sanctioned. Col. 6.—See item 21, Col. 6.					
23. Constructing a foot bridge across the Buckingham Canal near Central Station.		10,200	9,956	+ 9,956	- 244
Estimate Rs. 10,200; expenditure to end of March 1943, Rs. 9,956; balance Rs. 244; work in progress.					
24. Construction of quarters for 14 nursing orderlies in the Erskine Hospital, Madura.		100	107	+ 107	+ 7
Estimate not sanctioned; expenditure to end of March 1943, Rs. 107; work in progress.					
25. Providing protective measures for the refugee rooms in the Central Jail, Rajahmundry.			290	+ 290	+ 290
Estimate Rs. 16,500; expenditure to end of March 1943, Rs. 290; balance Rs. 16,210; work in progress.					
Col. 3, items 1 to 3, 5, 7 to 23.—See note under Section I,					

Grant No. XXXII—Civil Defence—cont.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Expenditure as compared with		
				Original appropriation.	Modified appropriation.	
				(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.	
64-B. Civil Defence—Section IV—cont.						
IV. MINOR WORKS (COLLECTIVELY).		6,73,500	7,66,090	+ 7,66,090	+ 92,590	
Col. 3.—See note above.						
Col. 6.—Transfer of a non-poolable item from the divisible pool.						
Total—Section IV—Authorized		9,72,000	9,83,953	+ 9,83,953	+ 11,953	
Charged—						
1. Provision of independent water-supply to High Court buildings.		10,400	12,357	+ 12,357	+ 1,957	
Col. 3.—See note under Section I.						
Estimate Rs. 17,250, expenditure to end of March 1943. Rs. 14,929; work completed.						
Total	{ Charged	10,400	12,357	+ 12,357	+ 1,957	
	{ Authorized	20,97,825	25,23,260	+ 25,23,260	- 1,74,565	

Important comments.

The expenditure on the works included under Section I, is merged in the expenditure shown under "d. A. Works" as the latter head includes also detailed heads other than "Works". The total figures of final appropriations and expenditure in respect of works detailed individually or collectively in the statement above are indicated below—

	LAKHS	
	RS.	
Modified appropriation	27.08	
Expenditure	25.36	

As the expenditure on the works was originally intended to be debited to "50. Civil Works—Original Works—Miscellaneous" no provision was made for these works under "64-B. Civil Defence" in the budget estimates.

The actual expenditure as compared with the modified appropriation showed a net saving of Rs. 1,72,608 which is 6.4 per cent of the latter spread over a number of works. Provision was made in the supplementary estimates of expenditure for 118 major works including 1 under "charged". Expenditure was incurred during the year only on 109 works, the appropriation sanctioned for the other 9 works not having been utilized. It was, however, explained by the Departmental Officers that in two of these cases, the expenditure was incurred under "minor works" even though funds were provided under "Major". In one case the electrical expenditure incurred on the work was allocated among other works. Besides the above, there were four other new works included in the statement for which provision was stated to have been made under "Minor".

Debt Charges—Charged—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
22. Interest on Debt and Other Obligations—		RS.	RS.	RS.
<i>cont.</i>				
C. Interest on other Obligations—				
Interest on Depreciation Reserve and other Reserve Funds—				
Interest on Deposits of Depreciation Reserve of Government Commercial undertakings.	O. 15,800 } R. - 1,100 }	14,700	14,134	- 566
Other items—Miscellaneous.	R. 4,000	4,000	138	- 3,862
Col. 1.—Based on figures furnished by Collectors.				
Col. 4.—Payment of interest less than anticipated.				
D. Transfers—				
<i>Deduct—</i>				
Interest transferred to Commercial Departments—				
(i) Irrigation, Navigation, etc., works.	O. - 88,16,000 } R. - 2,000 }	- 88,18,000	- 88,18,737	+ 4,263
(ii) Electricity schemes.	O. - 32,69,900 } R. 1,11,500 }	- 31,58,400	- 31,32,955	+ 25,445
(iii) Commercial undertakings.	O. - 51,800 } R. - 34,600 }	- 86,400	- 87,777	- 1,377
Col. 1.—Recalculation of interest charges with reference to revised estimate of capital outlay.				
23. Appropriation for Reduction or Avoidance of Debt.				
a. Sinking Funds—Provincial Loans—				
A. Depreciation Fund—				
1. Madras Government 3 per cent Loan of 1952.		3,50,300	3,50,318	+ 18
2. Madras Government 3 per cent Loan of 1953.		2,27,000	2,26,939	- 61
3. Madras Government 3 per cent Loan of 1959.		2,25,000	2,25,000	..
B. General Sinking Fund ..	O. 19,41,000 } R. 100 }	19,41,100	19,41,100	..
b. Other Appropriations—				
Repayment of Loans taken from the Central Government.	O. 6,70,000 } R. - 58,600 }	6,11,400	6,11,446	+ 46
Surrenders or withdrawals within grant or appropriation—				
<i>Gross</i> R.	74,900	74,900	..	- 74,900
<i>Deductions</i> R.	- 74,900	- 74,900	..	+ 74,900
Totals	<i>Charged—</i> Gross Deductions Net	1,03,05,000 - 1,21,37,700 - 18,32,700	1,02,03,796 - 1,20,34,469 - 18,30,673	- 1,01,204 + 1,03,231 + 2,027

Notes.

Administration of the grant.—There was an excess of 0.1 per cent. over the final appropriation as against an excess of 310.4 per cent. over the final appropriation in 1941-42.

Grant No. XXXIII—Capital Outlay on Irrigation.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
68. Construction of Irrigation, Navigation, Embankment and Drainage Works—Irrigation Works.		RS.	RS.	RS.
Productive.				
a. Works—				
Charged R.	— 100	— 100	— 124	— 24
Authorized O.	1,55,900	79,000	63,250	— 15,750
.. .. S.	200			
.. .. R.	— 77,100			
See detailed statement of expenditure on important new works.				
Lump addition for regrant of lapses.	{ O. 1,000 } { R. — 1,000 }	..	..	..
Lump deduction for probable savings.	{ O. — 2,000 } { R. 2,000 }	..	..	..
Col. 1.—Re-appropriated from works where savings occurred.				
b. Establishment—				
A. Special establishment—				
II. Kattali Schemes .. ..	.. ..	.. ..	388	+ 388
III. Cauvery-Mettur Project .. R.	2,800	2,800	6,107	+ 3,307
Cols. 1 and 4.—Leave salaries of special establishments employed on the project were more than anticipated.				
B. Pension charges—				
Charged { O. 600 } { R. — 300 }		300	221	— 79
Authorized { O. 3,200 } { R. — 1,600 }		1,600	3,073	+ 1,473
d. Deduct—Receipts and Recoveries on capital account.	{ O. — 5,700 } { R. — 29,300 }	— 35,000	— 32,315	+ 2,685
Col. 1.—Chiefly credits realized in the Cauvery-Mettur Project.				
Unproductive.				
g. Establishment—				
Special establishment—				
Improvement to Minor Irrigation Works. } R.	— 200	— 200	..	+ 200
Surrenders or withdrawals within grant or appropriation—				
Charged R.	400	400	..	— 400
Authorized—				
Gross R.	75,100	75,100	..	— 75,100
Deductions .. R.	29,300	29,300	..	— 29,300
Totals	{ Charged 600 } { Authorized— Gross 1,58,300 } Deductions — 5,700 } Net 1,52,600 }		97	— 503
			72,818	85,482
			— 32,315	26,675
			40,503	— 1,12,097

Grant No. XXXIII—Capital Outlay on Irrigation—cont.

Notes.

Administration of the grant—Charged.—The saving in the final appropriation was 83·8 per cent. (Rs. 503) as against 423·8 per cent. in 1941-42. The saving was chiefly under the sub-head "b. B." There was also a saving of 51·5 per cent. in the modified appropriation which occurred mainly under "b. B."

Authorized.—The percentage of savings in the final grant was 73·5 as against 336·4 in the previous year. The saving occurred mainly under the sub-heads "a" and "d".

There was, however, a saving of 16 per cent in the modified appropriation as against an excess of 27·1 per cent. in 1941-42. The excess occurred mainly under the sub-head "a".

2. *Disposal of Surplus Stores, etc.—Cauvery-Mettur Project.*—(a) In statement II in paragraph 10 (i) of the report on the Appropriation Accounts for 1932-33, a list of probable surplus assets of the Cauvery-Mettur Project was furnished. The assets which have since been disposed of and the amounts credited to the project so far on this account are shown below:—

Nature of assets.	Original value.	Estimated, depreciated or present value.	Amount realized or credited.	Remarks.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	
1 Special tools and plant.	87,86,000	19,01,440 2,37,294	13,30,362 2,37,294	Head works. Canals.
Total ..		21,38,734 (A)	15,67,656	
2 Buildings	21,71,000	..	5,58,486	..
3 Bridges	8,19,000	..	3,60,300	..
4 Lands	3,18,000	3,00,000	35,848	..

(A) Value according to re-valuation made by the department recently.

(b) The book value of surplus stores (charged off to works) disposed of during 1942-43 was Rs. 9,630 and the full amount was realized and credited to the capital account of the project during the year.

3. Detailed statement of expenditure on important new works.

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

68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—PRODUCTIVE—AUTHORIZED.

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

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

1 Improvements to Pedda- Manka channel.	30,000	12,200	12,159	- 17,841	- 41
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Estimate Rs. 4,28,690; expenditure to end of March 1943, Rs. 4,06,241; balance Rs. 22,449; work in progress.

Col. 3.—Certain items of work were found unnecessary during execution.

Grant No. XXXIII—Capital Outlay on Irrigation—cont.

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

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

68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—PRODUCTIVE—AUTHORIZED—cont.

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

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

2	Excavation of the Kistna High Level Channel.	15,500	10,000	9,997	- 5,503	- 3
	Estimate Rs. 5,82,563; expenditure to end of March 1943, Rs. 5,57,097; balance Rs. 25,466; work in progress. Col. 3.—Land acquisition could not be proceeded with owing to estimates for two sets of works having undergone alterations.					
3	Kistna East Bank Canal Scheme.	4,900	4,700	4,733	- 167	+ 33
	Estimate Rs. 28,49,320; expenditure to end of March 1943, Rs. 27,63,564; balance Rs. 85,756; work in progress.					
4	Bed regulator across the Cauvery at Kattalai and High Level Channel.	15,700	13,900	13,894	- 1,806	- 6
	Estimate Rs. 24,80,000; expenditure to end of March 1943, Rs. 21,73,073; balance Rs. 3,06,927; work in progress.					
5	Cauvery-Mettur Project.	-19,300	- 98,700	- 1,11,077	- 91,777	- 12,377
	Estimate Rs. 6,13,55,000; expenditure to end of March 1943, Rs. 5,99,04,587; construction estimate of the project has been closed. Cols. 3 and 6.—See important comments.					

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

		88,900	88,900	86,138	- 2,762	- 2,762
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III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—

1	Excavating of a channel for Vemuladevi village.	..	- 1,800	- 2,005	- 2,005	- 205
	Estimate Rs. 1,18,630; expenditure to end of March 1943, Rs. 1,06,714; balance Rs. 11,916; work in progress.					
2	Excavation of a channel to Losariguntlapadu village.	..	- 100	- 105	- 105	- 5
	Estimate Rs. 1,02,431; expenditure to end of March 1943, Rs. 94,293; balance Rs. 8,138; work in progress.					
3	Excavation of the Appapuram Channel.	..	1,700	1,694	+ 1,694	- 6
	Estimate Rs. 10,75,700; expenditure to end of March 1943, Rs. 8,62,439; balance Rs. 2,13,261; work in progress.					
4	Fitting falling shutters over Sangam Anicut.	..	1,500	1,526	+ 1,526	+ 26
	Estimate Rs. 1,79,086; expenditure to end of March 1943, Rs. 1,18,461; balance Rs. 62,625; work in progress.					

Grant No. XXXIII—Capital Outlay on Irrigation—*cont.*3. Detailed statement of expenditure on important new works—*cont.*

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

68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—PRODUCTIVE—AUTHORIZED—*cont.*III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—*cont.*

5 Providing a direct source of supply from the Cauvery to Konakadungalur.	..	700	704	+ 704	+ 4
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Estimate Rs. 14,000; expenditure to end of March 1943, Rs. 704; balance Rs. 13,296; work in progress.

6 Construction of a wharf wall between 1/4 and 1/6 of main canal at Tadepalli.	..	22,000	32,424	+ 32,424	+ 424
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Estimate Rs. 37,900; expenditure to end of March 1943, Rs. 32,424; balance Rs. 5,476; work in progress.
Col. 3.—Work sanctioned late.

7 Provision of irrigation facilities to a block of about 1,500 acres in Mellavolu, Rudravaram, etc., villages.	..	5,100	5,009	+ 5,009	- 91
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Estimate Rs. 15,000; expenditure to end of March 1943, Rs. 5,009; balance Rs. 9,991; work in progress.
Col. 3.—Work sanctioned late.

8 Excavating the Tumuleru and Duvvuleru channels and Kollipara New Channel.	2	+ 2	+ 2
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Estimate Rs. 51,198; expenditure to end of March 1943, Rs. 45,487; balance Rs. 5,711; work in progress.

IV.—MINOR WORKS (COLLECTIVELY).	20,200	8,900	8,157	- 12,043	- 743
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Col. 3.—Delay in land acquisition and retarded progress due to scarcity of cement.

68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—CHARGED.

IV.—MINOR WORKS (COLLECTIVELY).	..	- 100	- 124	- 124	- 24
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Totals	{ Charged ..	- 100	- 124	- 124	- 24
	{ Authorized. 1,55,900	79,000	63,250	92,650	15,750

Grant No. XXXIII—Capital Outlay on Irrigation—*cont.*3. Detailed statement of expenditure on important new works—*cont.**Important comments.*

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

	LAKHS.
	RS.
Original appropriation	1.56
Modified appropriation .. ..	.79
Expenditure .. ..	.63

Modifications in the original appropriation involving a net surrender of Rs. .77 lakh, i.e., nearly 50 per cent of the original appropriation were made during the year.

The actual expenditure as compared with the modified appropriation showed a net saving of Rs. .16 lakh, i.e., 20 per cent of the latter spread over several works. The savings were chiefly due to realization of larger credits by sale of special tools and plant in the Cauvery-Mettur Project.

Grant No. XXXIV—Capital Outlay on Industrial Development—
Authorized.

See also the Audit Report and the Appendix.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
72. Capital Outlay on Industrial Development.				
		RS.	RS.	RS.
a. Cinchona	O. 1,23,600 } S. 2,58,200 }	3,81,800	3,16,513	- 65,287
<i>Col. 1.</i> —Chiefly (i) nurseries and plantation expansion (Rs. 1,42,300), (ii) construction of quarters, coolie lines, cattle-shed and bridges (Rs. 74,000), and (iii) dearness allowance (Rs. 12,600). <i>Col. 4.</i> —Mainly slow progress of works due to (i) outbreak of cholera in plantations (Rs. 51,700), (ii) transport difficulties and food scarcity (Rs. 9,700) and (iii) delays in receipt of materials (Rs. 3,800).				
72-A. Capital Outlay on Civil Aviation.				
a. Works	R.	1,000	1,034	+ 34
Deduct—Capital expenditure financed from ordinary revenues.	R.	- 1,000	- 1,034	- 34
Total ..		3,81,800	3,16,513	- 65,287

Notes.

Administration of the grant.—There was a saving of 17·1 per cent. in the final grant as against 3·2 per cent. in the previous year. The saving occurred chiefly under the sub-head "72. a."

Grant No. XXXV—Civil Works outside the Revenue Account.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
		RS.	RS.	RS.
81. Capital Account of Civil Works outside the Revenue Account.				
a. Original Works—				
Buildings—				
B. Police—				
I. Ordinary areas—				
Charged	S. 1,100	1,100	1,008	- 92
Authorized	S. 3,76,400	2,61,200	2,56,291	- 4,909
	S. 100			
	R. - 1,15,300			
Col. 1.—See detailed statement of expenditure on important new works.				
II. Partially excluded areas.				
	O. 10,000	8,300	8,394	+ 94
	R. - 1,700			
C. Medical				
	O. 10,26,300	2,29,200	2,28,564	- 636
	R. - 7,97,100			
Col. 1.—See "a.B.I."				
Lump-sum deduction for probable savings.				
	O. - 75,000			
	R. 75,000			
Col. 1.—Reappropriated from sub-heads where savings occurred.				
Lump-sum addition for re-grant of lapses.				
	O. 5,000			
	R. - 5,000			
Col. 1.—Reappropriated to incomplete works of the previous year.				
Surrenders or withdrawals within grant or appropriation.				
	R. 8,44,100	8,44,100		- 8,44,100
Totals				
	Charged 1,100	1,100	1,008	- 92
	Authorized 13,42,800	13,42,800	4,93,249	- 8,49,551

Notes.

Administration of the grant—Charged.—There was a saving of 8.4 per cent. over the final appropriation as against an excess of 9.5 per cent. in the previous year. The amount of saving was very small.

Authorized.—The percentage of saving in the final grant was 63.3 as against 42.5 in the previous year. The saving occurred, chiefly under "a.C.". The saving in the modified appropriation was 1.1 per cent. as against 0.3 per cent. in 1941-42.

2. Unprofitable Outlay.—In a Public Works Division, the work of construction of quarters for Police staff which was started in January 1939 was, in view of the objections raised to the construction of the quarters at the site selected, suspended in April 1939 pending enquiry into the matter. It was resumed in March 1940 partly on the original site and partly on another. The temporary stoppage of work and the subsequent change of site resulted in a total unprofitable outlay of Rs. 8,877 to Government made up of as under :—

(a) Expenditure on the quarters, the construction on which was stopped due to change of site	RS.	2,095
(b) Compensation to the contractor for the extra expenses incurred by him during the period of suspension of the work		6,782
Total		8,877

Grant No. XXXV—Civil Works outside the Revenue Account—cont.

3. Detailed statement of expenditure on important new works.

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

31. Capital Account of Civil Works outside the Revenue Account—Authorized.

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

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

1. Construction of buildings for the Headquarters Hospital, Coacanada.	3,600	2,300	2,306	- 1,294	+ 6
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Estimate Rs. 5,79,700; expenditure to end of March 1943, Rs. 5,24,007; balance Rs. 55,693; work in progress.

2. Construction of an out-patient block, Maternity block, and Children's ward and extension to the Pathological block in the Vizagapatam Hospital.	1,11,000	49,300	49,373	- 61,627	+ 73
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Estimate Rs. 6,78,740; expenditure to end of March 1943, Rs. 5,57,594; balance Rs. 1,21,146; work in progress.

Col. 3.—Retarded progress of work due to scarcity of steel.

3. Construction of a twin operation theatre, X-Ray block and kitchen with covered passage in the King George Hospital, Vizagapatam.	2,64,000	7,200	7,140	- 2,56,860	- 60
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Electrical 2,000 - 2,000

Estimate Rs. 4,00,200; expenditure to end of March 1943, Rs. 9,127;

balance Rs. 3,91,073; work in progress.

Col. 3.—Cement and other materials required for the work including the electrical portion were not available.

4. Construction of new buildings for the Headquarters Hospital at Calicut.	2,00,000	90,000	89,975	- 1,10,025	- 25
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Estimate Rs. 10,56,700; expenditure to end of March 1943, Rs. 90,070;

balance Rs. 9,66,630; work in progress.

Col. 3.—Delay in land acquisition.

5. Construction of buildings for the Stanley Medical College on a new site.	14,000	14,000	13,962	- 28	- 28
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Estimate Rs. 1,81,000; expenditure to end of March 1943, Rs. 1,64,377;

balance Rs. 16,623; work in progress.

6. Remodelling of the General Hospital, Madras.	26,700	4,300	4,209	- 22,491	- 91
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Estimate Rs. 39,42,632; expenditure to end of March 1943, Rs. 34,84,537; balance Rs. 4,58,095; work in progress.

Col. 3.—Postponement of a sub-work.

7. Construction of a new Headquarter Hospital at Madura.	1,35,000	500	510	- 1,34,490	+ 40
Electrical		500	461	+ 461	- 39

Estimate Rs. 19,10,000; expenditure to end of March 1943, Rs. 13,05,019; balance Rs. 4,04,981; work in progress.

Col. 3.—Postponement of sub-works.

Grant No. XXXV—Civil Works outside the Revenue Account—*cont.*

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

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

81. Capital Account of Civil Works outside the Revenue Account—Authorized—*cont.*

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

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

8. Construction of a new Headquarter Hospital at Trichinopoly. 2,20,000 39,600 39,177 - 1,80,823 - 423

Estimate Rs. 7,30,750; expenditure to end of March 1943, Rs. 1,90,155; balance Rs. 5,40,595; work in progress.

Col. 3.—Postponement of work due to scarcity of teak wood.

9. Construction of new Hospital buildings at Tuticorin. 50,000 100 99 - 49,901 - 1

Estimate not yet sanctioned; expenditure to end of March 1943, Rs. 99; work in progress.

Col. 3.—Alteration in foundations rendered necessary by the presence of sub-soil water.

10. Construction of quarters for four Sub-Inspectors and huts for 15 head constables and 91 constables at Rajahmundry. 12,000 24,900 24,965 + 12,965 + 65

Estimate Rs. 1,15,000; expenditure to end of March 1943, Rs. 1,02,702; balance Rs. 12,298; work in progress.

Col. 3.—Provision for completing the work during the year.

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

3,69,400 2,03,900 1,99,292 - 1,70,108 - 4,608

Col. 3.—Mainly slow progress of works due to non-availability of materials and transport difficulties.

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

1. Construction of quarters for one Deputy Superintendent of Police and two Inspectors of Police at Tanjore. 1,400 1,412 + 1,412 + 12

Estimate Rs. 22,800; expenditure to end of March 1943, Rs. 23,104; excess over the estimate, Rs. 304; work in progress.

f. Construction of quarters for one Sub-Inspector, three head constables and 28 constables of the Railway Police staff at Mayavaram. 400 369 + 369 - 31

Estimate Rs. 25,450; expenditure to end of March 1943, Rs. 26,068; work completed.

Grant No. XXXV—Civil Works outside the Revenue Account—*cont.*3. Detailed statement of expenditure on important new works—*cont.*

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

81. Capital Account of Civil Works outside the Revenue Account—Authorized—*cont.*III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—*cont.*

3. Construction of a septic ward of 52 beds in the Stanley Hospital, Rayapuram.	21,400	21,361	+ 21,361	- 39
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Estimate Rs. 1,40,000; expenditure to end of March 1943, Rs. 21,361; balance Rs. 1,18,639; work in progress.

Col. 3.—Provision for completing the work and for meeting electric charges.

4. Construction of huts for 96 constables and eight head constables of the Armed Reserve at Coimbatore.	37,200	36,982	+ 36,982	- 218
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Estimate Rs. 37,200; expenditure to end of March 1943, Rs. 36,982; balance Rs. 218; work in progress.

Col. 3.—Provision for completing the work required to be carried out very urgently.

IV. MINOR WORKS—

(Collectively)	5,000	1,700	1,656	- 3,344	- 44
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Col. 3.—Expenditure on the construction of certain police quarters not incurred to the extent anticipated.

81. Capital Account of Civil Works outside the Revenue Account—Charged.

Charged.

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

1. Construction of quarters for one Sub-Inspector, one head constable and 12 constables at Tirupparankunram.	1,100	979	+ 979	- 121
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Estimate Rs. 13,000; expenditure to end of March 1943, Rs. 13,899; excess over estimate, Rs. 899; work in progress.

2. Construction of quarters for one Sub-Inspector and ten constables at Kaumudhi.			29	+ 29	+ 29
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Estimate Rs. 11,100; expenditure to end of March 1943, Rs. 9,803; balance Rs. 1,297; work in progress.

Totals	{ Charged	1,100	1,008	+ 1,008	- 92
	{ Authorized	14,12,700	4,98,700	4,93,249	- 9,19,451

Grant No. XXXV—Civil works outside the Revenue Account—*cont.**Important comments.*

The total figures of original and modified appropriations and expenditure in respect of works detailed individually or collectively in the statement above are furnished below :—

	LAKHS. RS.
Original appropriation	14·13
Modified appropriation	5·00
Expenditure	4·94

Modifications in the original appropriation involving a net surrender of Rs. 9·13 lakhs, i.e., 65 per cent of the original appropriation were made during the year against a lump-sum deduction for probable savings originally provided in the budget, *viz.*, Rs. 75 lakh.

In respect of the works provided in the budget which are detailed individually in the statement the total amount resumed was Rs. 8·06 lakhs due chiefly to scarcity of building materials and delay in land acquisition.

The actual expenditure as compared with the modified appropriation showed a very small saving of Rs. 5,543. The saving was spread over several works.

There were six major works for which provision was not made in the budget. Five of these were incomplete works of previous years, one of which was completed during the year. One work was started during the year for which a token grant was also obtained.

Grant No. XXXVI—Capital Outlay on Electricity Schemes.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
81-A. Capital Outlay on Electricity Schemes.				
		RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES—				
A. PYKARA HYDRO-ELECTRIC SCHEME—				
a. Works—				
1. Pykara Hydro-Electric Scheme.	{ O. 2,44,400 } R. 19,700 }	2,64,100	2,62,987	- 1,113
2. Additional generating machinery at Pykara.	R. 58,800	58,800	55,951	- 2,849
<i>Col. 1.—Mainly refund of penalty levied on contractors for late deliveries.</i>				
3. Distribution of power in the Pykara System—	{ O. 2,33,800 } R. - 1,20,500 }	1,13,300	1,11,254	- 2,046
<i>Col. 1.—Chiefly restriction on extension schemes.</i>				
4. Supply of power to Virudunagar and Rajapalaiyam.	.....	1,000	194	- 806
5. Supply of electric power to Madura.	{ O. 14,700 } R. - 4,400 }	10,300	8,883	- 1,417
<i>Col. 1.—(i) Late deliveries of materials (Rs. 2,200) and (ii) devolution of spares and sale of materials (Rs. 6,300) partly off-set by additional expenditure on War Risk Insurance and by other miscellaneous charges (Rs. 4,100).</i>				
6. Supply of power to Kovilpatti.	{ O. 3,000 } R. - 5,400 }	- 2,400	- 2,420	- 20
<i>Col. 1.—(i) Delay in receipt of earth testing kits (Rs. 3,000) and (ii) devolution of materials (Rs. 2,400).</i>				
7. Supply of electric power to Periyakulam, Theni and Bodinayakanur.	R. - 2,100	- 2,100	- 1,972	+ 128
<i>Col. 1.—Adjustment of dismantling charges, etc., of released equipments.</i>				
8. Supply of electric power to Gobichettipalaiyam, and five other villages.	{ O. 1,000 } R. 1,500 }	2,500	2,449	- 51
9. Supply of electric power to Ramnad district.	{ O. 500 } R. 2,700 }	3,200	2,205	- 995
<i>Col. 1.—Execution of works pertaining to the arrangement for connecting up a spare transformer to the Madura Sub-station not originally anticipated.</i>				
10. Supply of power to the West Coast.	{ O. 2,00,000 } R. - 9,200 }	1,90,800	1,90,723	- 77
11. Construction of transmission lines and other works for supply of power to intending consumers.	{ O. 2,00,000 } R. - 2,00,000 }	..	..	..
<i>Col. 1.—See "I.A. 2."</i>				

Grant No. XXXVI—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
81-A. Capital Outlay on Electricity Schemes—cont.		RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES—cont.				
A. PYKARA HYDRO-ELECTRIC SCHEME—cont.				
b. Establishment—				
1. Pykara Hydro-Elec- tric Scheme.	{ O. 24,800 } { R. - 7,800 }	17,000	16,278	- 722
Col. 1.—Adoption of reduced centage charges on certain works sanctioned with reduced establishment charges.				
2. Additional genera- ting machinery at Pykara.	R. 600	600	314	- 286
3. Distribution of power in the Pykara system.	{ O. 22,300 } { R. - 13,600 }	8,700	8,151	- 549
Col. 1.—See "I.A.a. 3."				
4. Supply of power to Virudunagar and Rajapalayam.	....	100	21	- 79
5. Supply of electric power to Madura.	{ O. 1,600 } { R. - 500 }	1,100	944	- 156
6. Supply of power to Kovilpatti.	{ O. 300 } { R. - 500 }	- 200	- 257	- 57
7. Supply of electric power to Periya- kulam, Theni and Bodinayakkanur.	R. - 200	- 200	- 209	- 9
8. Supply of electric power to Gobichetti- palaiyam and five other villages.	{ O. 100 } { R. 100 }	200	260	+ 60
9. Supply of electric power to Ramnad district.	{ O. 100 } { R. 300 }	400	234	- 166
10. Supply of power to the West Coast.	{ O. 3,000 } { R. 2,900 }	5,900	5,995	+ 95
Col. 1.—Transfer to this head of expenditure incurred on the "Supply of power to Madras."				
11. Pension charges	{ O. 6,800 } { R. - 4,100 }	2,700	2,506	- 194
Col. 1.—Decrease under establishment charges.				
c. Tools and Plant—				
1. Pykara Hydro-Elec- tric Scheme.	{ O. 2,900 } { R. 100 }	3,000	2,724	- 276
2. Additional genera- ting machinery at Pykara.	R. 100	100	30	- 70
3. Distribution of power in the Pykara System.	{ O. 2,300 } { R. - 900 }	1,400	1,097	- 303
4. Supply of power to Virudunagar and Rajapalayam.	....	..	2	+ 2
5. Supply of power to Madura.	....	100	89	- 11
6. Supply of electric power to Kovilpatti.	....	..	- 24	- 24
7. Supply of electric power to Periya- kulam, Theni and Bodinayakkanur.	....	..	- 20	- 20

Grant No. XXXVI—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
31-A. Capital Outlay on Electricity Schemes—cont.	RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES—cont.			
A. PYKARA HYDRO-ELECTRIC SCHEME—cont.			
c. Tools and Plant—cont.			
8. Supply of electric power to Gobichetti-palayam and five other villages.	....	24	+ 24
9. Supply of electric power to Ramnad district.	....	22	+ 22
10. Supply of power to the West Coast.	{ O. 500 } R. - 400 }	100	41 - 59
d. Suspense—			
Other suspense accounts.	{ O. 7,200 } R. 68,000 }	75,200	87,791 + 12,591
Col. 1.—(i) Less issues from stock on account of restriction on extension schemes (Rs. 32,000), (ii) less credits under purchases (Rs. 36,000).			
Col. 4.—Payment to contractors not anticipated (Rs. 20,600) set off by less receipts under stock owing to some orders not having been complied with by suppliers (Rs. 8,100).			
e. Deduct—Receipts and Recoveries on Capital Account—			
1. Pykara Hydro-electric Scheme.	{ O. - 1,100 } R. - 9,900 }	- 11,000	- 12,892 - 1,892
Col. 1.—Increased credits mainly due to devolution of "spares from construction works."			
2. Supply of power to Madura.	R. - 100	- 100	- 121 - 21
3. Supply of power to Periyakulam, Theni and Bodinayakkanur.	R. 500	500	500 ..
4. Supply of power to West Coast.	....	- 100	- 30 + 70
5. Supply of power to Ramnad district.	R. - 200	- 200	- 151 + 49
6. Supply of power to Kovilpatti.	....	..	- 7 - 7
B. METTUR HYDRO-ELECTRIC SCHEME—			
a. Works—			
1. Mettur main scheme.	{ O. 5,000 } R. 8,000 }	13,000	12,641 - 359
Col. 1.—(i) Reallocation of charges on "increasing transformer capacities at certain sub-stations" and payments for cables not originally anticipated (Rs. 1,01,300), (ii) non-release of a transformer from a sub-station (Rs. 41,800), (iii) partly off set by credit on account of the transfer of cost of spares to "stock" (Rs. 1,25,200) and by savings due to the stoppage of a work (Rs. 9,900).			
2. Erode-Trichinopoly extension.	{ O. 4,200 } R. - 22,200 }	- 18,000	- 19,360 - 1,360
Col. 1.—Larger credits due to transfer of Cost of spares to 'stock.'			
3. Trichinopoly-Negapatam Extension.	{ O. - 25,000 } R. - 5,000 }	- 30,000	- 27,105 + 2,895
Col. 4.—See "I. B.a. 2."			

Grant No. XXXVI—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
81-A. Capital Outlay on Electricity Schemes—cont.		RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES—cont.				
B. METTUR HYDRO-ELECTRIC SCHEME—cont.				
a. Works—cont.				
4. Extension of supply to Ranipet, Kaveripakkam and Conjeeveram—				
Charged			4	+ 4
Authorized .. R. — 8,000		— 8,000	— 7,947	+ 53
Col. 1.—See “I. B.a. 2.”				
5. Extension of supply to Arkonam.	R. — 1,800	— 1,800	— 1,834	— 34
6. Distribution of power in Mettur system—				
Charged R. 500		500	257	— 243
Authorized O. 86,000		92,000	92,515	+ 515
	R. 6,000			
7. Fourth generating Unit at Mettur.	{ O. 2,03,700 R. — 5,100	1,98,600	1,87,158	— 11,442
8. Supply of electric power to Pakala and Tirupati.	R. — 3,600			
Col. 1.—See “I.B.a. 2.”				
9. Construction of transmission lines and other works for supply of power to intending consumers.	{ O. 1,50,000 R. — 1,50,000	..	..	..
Col. 1.—See “I.A.a. 3.”				
10. Extension to the Superintending Engineer's Office buildings.	R. 5,700	5,700	5,674	— 26
Col. 1.—Late starting of work in 1941-42 and consequent carry over of expenditure to 1942-43.				
11. Karur Electric Supply Scheme.	R. 13,400	13,400	11,595	— 1,805
Col. 1.—Installation of 500 K.V.A. transformer.				
12. Minor Works—				
Construction of quarters for the line and operation staff at Ammapet, Sankari and Chingleput Sub-stations.	{ O. 11,300 R. — 2,900	8,400	1,463	— 6,934
Col. 1 and 4.—Late commencement of work.				
13. Mettur-Erode-Salem line.	....	..	121	+ 121
14. Supply of power to Raipuram.	....	..	36	+ 36
15. Supply of power to Madras.	....	..	— 443	— 443
b. Establishment—				
1. Mettur Main Scheme.	{ O. 600 R. — 800	— 200	— 283	— 83
2. Erode-Trichinopoly extension.	{ O. 500 R. — 2,400	— 1,900	— 2,056	— 156
Col. 1.—See “I.B.a.2.”				

Grant No. XXXVI—Capital Outlay on Electricity Schemes—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
81-A. Capital Outlay on Electricity Schemes—<i>cont.</i>		RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES—<i>cont.</i>				
B. METTUR HYDRO-ELECTRIC SCHEME—<i>cont.</i>				
b. Establishment—<i>cont.</i>				
3. Trichinopoly-Negapatam Extension.	O. - 3,100 R. - 6,900	- 10,000	- 9,185	+ 815
<i>Col. 1.—See "I. B.a.2."</i>				
4. Extension of supply to Ranipet, Kaveripakkam and Conjeeveram.	R. - 900	- 900	- 844	+ 56
5. Extension of supply to Arkonam.	R. - 200	- 200	- 195	+ 5
6. Distribution of power in the Mettur System.	{ O. 10,100 R. - 4,200 }	5,900	5,342	- 558
<i>Col. 1.—See "I.A.a.3." and write back of excess establishment charges in previous years.</i>				
7. Fourth generating Unit at Mettur.	{ O. 11,400 R. - 10,000 }	1,400	984	- 416
<i>Col. 1.—Reduction in works outlay.</i>				
8. Supply of power to Pakala and Tirupati.	R. - 400	- 400	- 378	+ 22
9. Extension to the Superintending Engineer's office buildings.	R. 600	600	605	+ 5
10. Karur Electricity Supply Scheme.	R. 1,400	1,400	1,231	- 169
11. Pension charges	O. 4,100 R. - 3,900	200	- 494	- 694
<i>Col. 1.—See "I.A.b.11."</i>				
12. Minor works	R. 900	900	155	- 745
13. Supply of power to Madras.	....	..	- 2,602	- 2,602
<i>Col. 4.—See "I.A.b.10."</i>				
14. Mettur-Erode-Salem line.	....	..	40	+ 40
15. Supply of power to Rasipuram.	....	..	89	+ 89
c. Tools and Plant—				
1. Mettur Main Scheme.	O. 100 R. - 100	..	- 465	- 465
2. Erode-Trichinopoly extension.	R. - 200	- 200	- 193	+ 7
3. Trichinopoly-Negapatam extension.	R. - 800	- 800	- 756	+ 44
4. Extension of supply to Ranipet, Kaveripakkam and Conjeeveram.	R. - 100	- 100	- 80	+ 20
5. Extension of supply to Arkonam.	....	..	- 142	- 142
6. Distribution of power in the Mettur System.	....	900	1,072	+ 172

Grant No. XXXVI—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
81-A. Capital Outlay on Electricity Schemes—cont.		RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES—cont.				
B. METTUR HYDRO-ELECTRIC SCHEME—cont.				
c. Tools and Plant—cont.				
7. Supply of electric power to Pakala and Tirupati.	.....	..	- 283	- 283
8. Fourth genera- } ting Unit at Mettur. } R. - 3,900	O. 4,000	100	..	- 100
Col. 1.—Postponement of erection due to delay in receipt of materials.				
9. Extension to the Superintending Engineer's Office buildings	R. 100	100	56	- 44
10. Karur electric supply scheme.	R. 100	100	116	+ 16
11. Minor works ..	R. 100	100	15	- 85
12. Supply of power to Madras.	.....	..	- 41	- 41
13. Mettur-Erode-Salem line.	.....	..	2	+ 2
14. Supply of power to Rasipuram.	.....	..	7	+ 7
d. Suspense—				
1. London Stores.	R. 1,32,000	1,32,000	80,490	- 51,510
Col. 1.—Payment for English stores not expected to be received.				
Col. 4.—Mainly less purchases by the High Commissioner and carry over of certain items of expenditure to 1943-44.				
2. Other suspense accounts.	O. - 70,400 } R. 2,33,600 }	1,63,200	1,57,788	- 5,412
Col. 1.—Reallocation of "spares" from works to stock.				
e. Deduct—Receipts and Recoveries on Capital Account—				
2. Supply of power to Madras.	O. - 100 } R. 100 }	..	..	..
C. PAPANASAM HYDRO-THERMAL PROJECT—				
a. Works—				
1. Papanasam Hydro-Thermal project.	O. 13,92,600 } R. 1,47,100 }	15,39,700	15,41,578	+ 1,878
Col. 1.—(i) Purchase of materials (Rs. 2,98,400), (ii) losses due to enemy action (Rs. 6,200), (iii) partly offset by savings due to delay in delivery of materials (Rs. 1,57,500).				
2. Distribution of power in the Papanasam system.	O. 1,59,000 } R. - 1,56,300 }	2,700	1,828	- 872
Col. 1.—See "I.A.3."				
b. Establishment—				
1. Papanasam Hydro-Thermal project—				
Charged ..	O. 21,500 } R. - 12,400 }	9,100	9,275	+ 175
Col. 1.—Appointment of an officer whose pay was authorized.				
Authorized ..	O. 1,18,900 } R. 49,300 }	1,68,200	1,68,131	- 69
Col. 1.—Mainly continuance of the construction work and consequent extension of sanctions to establishments.				

Grant No. XXXVI—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess + Saving -
(1)		(2)	(3)	(4)
81-A. Capital Outlay on Electricity Schemes—cont.		RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES—cont.				
C. PAPANASAM HYDRO-THERMAL PROJECT—cont.				
b. Establishment—cont.				
2. Distribution of power in the Papanasam system.	{ O. 15,800 } { R. - 7,500 }	8,100	8,402	+ 302
Col. 1.—See "I.A.a.3."				
3. Pension charges—				
Charged	{ O. 2,400 } { R. - 1,400 }	1,000	1,081	+ 81
Authorized	{ O. 5,400 } { R. 3,700 }	9,100	9,772	+ 672
Col. 1.—Increase in establishment charges.				
c. Tools and Plant—				
1. Papanasam Hydro-Thermal project.	{ O. 24,800 } { R. 31,900 }	56,700	59,208	+ 2,508.
Col. 1.—Transfer of cost of crushers and spares from works (Rs. 65,200) partly offset by savings due to sale of certain engines from the system (Rs. 26,400) and transfer of certain items of tools and plant to other systems (Rs. 6,900).				
2. Distribution of power in the Papanasam system.	{ O. 1,500 } { R. - 2,100 }	- 600	* - 603	- 3
Col. 1.—Devolution of materials to stock on completion of the extension.				
d. Suspense—				
1. London Stores .. R.	4,05,500	4,05,500	3,09,929	- 95,571
Col. 1.—See "I.B.d. 1, col. 1."				
Col. 4.—See "I.B.d. 1, col. 4."				
2. Other suspense accounts.	{ O. - 22,000 } { R. 57,000 }	35,000	37,678	+ 2,678
Col. 1.—Smaller issue of materials to works owing to restriction on extension schemes and general increase in the cost of materials purchased.				
e. Deduct.—Receipts and Recoveries on Capital Account—				
1. Papanasam Hydro-Thermal project.	{ O. - 8,700 } { R. - 48,200 }	- 56,900	- 55,469	+ 1,431
Col. 1.—Credit by sale of oil engine sets (Rs. 7,600) and increased revenue by sale of power (Rs. 40,600).				
2. Distribution of power in the Papanasam system.	{ O. - 42,200 } { R. - 9,600 }	- 51,800	- 52,619	- 819
Col. 1.—Greater revenue from distribution schemes.				
f. Charges in England—High Commissioner for India—				
Sterling pay—				
Charged	{ O. 4,800 } { R. - 2,600 }	2,200	2,026	- 174
g. Loss or gain by exchange—				
Charged			3	+ 3
Lump sum deduction for probable savings.	{ O. - 1,37,300 } { R. 1,37,300 }			
Col. 1.—Reappropriated from sub-heads under which savings occurred.				

Grant No. XXXVI—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
81-A. Capital Outlay on Electricity Schemes—cont.		RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES—				
A. VIZAGAPATAM THERMAL STATION—				
a. Works—				
1. Vizagapatam Thermal station.	{ O. 3,300 R. - 7,400 }	- 4,100	- 3,751	+ 349
Col. 1.—Mainly credit for a transformer transferred to another work and devolution of "spares to stock."				
3. Distribution of electric power in Vizianagram.	{ O. 100 R. - 1,600 }	- 1,500	- 900	+ 600
4. Distribution of power in Vizagapatam Thermal station.	{ O. 50,000 R. - 50,300 }	- 300	- 1,702	- 1,402
Col. 1.—See "I.A.a.3."				
5. Third generating set at Vizagapatam.	{ O. 23,000 R. 1,78,900 }	2,01,900	1,76,254	- 25,646
Col. 1.—(i) Carry over of expenditure on English Stores from 1941-42 to 1942-43 (Rs. 31,900) and (ii) provision to meet payment for English Stores expected to be received during the year (Rs. 1,47,000).				
Col. 4.—Savings due to a provision of Rs. 23,000 stated to have been made erroneously.				
6. Fourth generating set at Vizagapatam.	{ O. 8,00,000 R. - 7,99,900 }	100	112	+ 12
Col. 1.—Plant and machinery were not received on account of war.				
b. Establishment—				
1. Vizagapatam Thermal station.	{ O. 100 R. - 300 }	- 200	- 209	- 9
2. Distribution of electric power in Vizianagram.	R. - 200	- 200	- 91	+ 109
3. Distribution of power in the Vizagapatam area.	{ O. 5,000 R. - 5,000 }		- 217	- 217
Col. 1.—See "I.A.a.3."				
4. Third generating set at Vizagapatam.	{ O. 11,500 R. - 5,500 }	6,000	5,289	- 711
Col. 1.—Chiefly special staff not employed to the full sanctioned strength.				
5. Fourth generating set at Vizagapatam.	{ O. 31,600 R. - 31,600 }		4	+ 4
Col. 1.—See "II.A.a.6."				
6. Pension charges	{ O. 2,600 R. - 2,200 }	400	355	- 45
Col. 1.—See "I.A.b.11."				
c. Tools and plant—				
1. Vizagapatam Thermal station.			1	+ 1
2. Distribution of electric power in Vizianagram.			- 9	- 9
3. Distribution of power in the Vizagapatam area.	{ O. 500 R. - 500 }		- 13	- 13

Grant No. XXXVI—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
81-A. Capital Outlay on Electricity Schemes—cont.		RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES—cont.				
A. VIZAGAPATAM THERMAL STATION—cont.				
c. Tools and plant—cont.				
4. Third generating set at Vizagapatam.	{ O. 3,000 } { R. - 3,000 }	..	..	..
Col. 1.—See "I.B.c.8."				
5. Fourth generating set at Vizagapatam.	{ O. 4,000 } { R. - 4,000 }	..	..	..
Col. 1.—Plant not received.				
e. Deduct—Receipts and Recoveries on Capital Account.	..	..	- 623	- 623
B. BEZWADA THERMAL STATION—				
a. Works—				
1. Bezwada Thermal station.	{ O. 1,300 } { R. - 6,300 }	- 5,000	- 3,428	+ 1,572
Col. 1.—Credit on account of (i) transfer of oil engine sets to Defence Department (Rs. 30,000), (ii) refund of cost of land acquired for a sub-station (Rs. 4,000), (iii) devolution of spares and materials (Rs. 7,500), (iv) partly offset by increased expenditure under certain works of improvement, etc. (Rs. 35,200).				
2. Extension to Tenali.	R. - 500	- 500	- 474	+ 26
3. Distribution of power in the Bezwada area.	{ O. 50,000 } { R. - 26,500 }	23,500	21,194	- 2,306
Col. 1.—See "I.A.a. 3."				
4. Third generating set at Bezwada.	{ O. 5,87,000 } { R. - 2,40,700 }	3,46,300	3,39,788	- 6,512
Col. 1.—Turbo generator and alternator not received.				
b. Establishment—				
1. Bezwada Thermal station.	{ O. 100 } { R. - 400 }	- 300	- 138	+ 162
2. Extension to Tenali	..	..	- 27	- 27
3. Distribution of power in the Bezwada area.	{ O. 5,000 } { R. - 2,600 }	2,400	2,155	- 245
Col. 1.—Decrease in works outlay.				
4. Third generating set at Bezwada.	{ O. 26,500 } { R. - 11,500 }	15,000	13,800	- 1,200
Col. 1.—See "II.B.b.3."				
5. Pension charges	{ O. 2,000 } { R. - 700 }	1,300	1,293	- 7
a. Tools and plant—				
1. Bezwada Thermal station.	..	..	- 72	- 72
2. Distribution of power in the Bezwada area.	{ O. 500 } { R. - 300 }	200	155	- 45
3. Third generating set at Bezwada.	{ O. 3,000 } { R. - 2,500 }	500	891	+ 391
Col. 1.—Postponement of erection to 1943-44.				

Grant No. XXXVI—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
8j-A. Capital Outlay on Electricity Schemes—cont.	RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES—cont.			
B. BEZWADA THERMAL STATION—cont.			
d. Suspense—			
1. London Stores—			
Deduct—Credits by R. transfer to work on stock.	— 23,000	— 23,000	— 2,778
Col. 1.—Provision for adjustment of value of materials received at site.			
Col. 4.—More purchases in England than anticipated.			
2. Other suspense accounts.	{ O. — 52,000 } { R. 22,000 }	— 30,000	— 19,201
Col. 1.—Chiefly excess debit under "Purchases" due to larger payments to suppliers.			+ 10,799
Col. 4.—The materials could not be despatched to the Mettur system and Defence Department due to transport difficulties.			
e. Deduct—Receipts and recoveries on Capital account.	.. ..	.. ..	— 149
			— 149
C. COCANADA THERMAL STATION—			
a. Works—			
1. Cocanada Thermal station.	{ O. 600 } { R. 1,100 }	1,700	1,750
			+ 50
2. Distribution of power in Cocanada area.	{ O. 20,000 } { R. — 24,900 }	— 4,900	— 4,244
			+ 656
Col. 1.—Restriction on extension schemes and devolution of spares to stock.			
b. Establishment—			
1. Cocanada Thermal station.	R. 100	100	98
			— 2
2. Distribution of power in Cocanada area.	{ O. 2,000 } { R. — 2,500 }	— 500	— 431
			+ 69
Col. 1.—See "II.B.b.3."			
3. Pension charges	{ O. 300 } { R. — 300 }	..	— 27
			— 27
c. Tools and Plant—			
1. Cocanada Thermal station.	..	..	5
			+ 5
2. Distribution of power in Cocanada area.	..	200	40
			— 160
e. Deduct—Receipts and recoveries on Capital account.			
	..	..	— 39
			— 39
D. WEST GODAVARI DISTRICT ELECTRIFICATION SCHEME—			
a. Works—			
West Godavari District Electrification Scheme.	{ O. 1,66,000 } { R. — 2,79,000 }	— 1,13,000	— 1,08,963
			+ 4,937.
Col. 1.—Stoppage of work (Rs. 1,66,000), transfer of engines to the Defence Department and devolutions of materials to stock (Rs. 1,13,000).			
b. Establishment—			
1. West Godavari District Electrification Scheme.	{ O. 13,000 } { R. — 2,800 }	10,200	10,886
			+ 686
Col. 1.—Stoppage of work.			
2. Pension charges.	{ O. 1,000 } { R. — 200 }	800	868.
			+ 68

Grant No. XXXVI—Capital Outlay on Electricity Schemes—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
81-A. Capital Outlay on Electricity Schemes— <i>cont.</i>		RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES—<i>cont.</i>				
D. WEST GODAVARI DISTRICT ELECTRIIFICATION SCHEME—<i>cont.</i>				
c. Tools and Plant—				
West Godavari district Electrification Scheme.	O. 1,000 R. - 8,800	- 7,800	- 8,067	- 267
Col. 1.—Transfer of tools and plant to stock consequent on stoppage of work on the scheme.				
e. <i>Deduct</i> —Receipts and Recoveries on Capital Account.			126	+ 126
Lump sum deduction for probable savings.	O. - 88,100 R. 88,100			
Col. 1.—Re-appropriated from sub-heads under which savings occurred.				
Surrenders or withdrawals within grant or appropriation—				
Charged	R. 15,900	15,900		- 15,900
Authorised—				
Gross	R. 6,35,000	6,35,000		- 6,35,000
Deductions	R. 67,600	67,600		- 67,600
<hr/>				
Totals				
Charged		28,700	12,646	- 16,054
Authorised—				
Gross		45,96,500	37,71,239	- 8,25,261
Deductions		- 52,200	- 1,21,474	- 69,274
Net		45,44,300	36,49,765	- 8,94,535

Notes.

Administration of the grant—Charged.—There was a saving of 55.9 per cent. in the final appropriation as against a small saving of Rs. 4 in 1941-42 and this occurred mainly under "C.b.1." There was also a saving of 13.5 per cent. in the modified appropriation. The saving was mainly under "C.f."

Authorised.—The percentage of saving in the final grant was 19.7 as against 90.4 in the previous year and the saving occurred mainly under the sub-heads "H.A.a.", and "H.D.a." The saving in the modified appropriation was 5.0 per cent. as against 55.9 per cent. in the previous year. The saving occurred chiefly under the sub-heads "I.B.d." and "I.C.d."

2. *Losses.*—(i) A lump sum payment of Rs. 4,750 was made with the sanction of Government to a contractor in March 1943 in settlement of his claim for the losses incurred by him in connexion with the cancellation of his contract for a work. The work had to be stopped after commencement as its execution was considered to be not absolutely essential in war time. The amount includes a sum of Rs. 1,514 representing the cost of girders, etc., taken over by the department from the contractor.

(ii) Two electricity extension schemes were abandoned during the year due to scarcity of iron and steel caused by war conditions. A sum of Rs. 2,013 being the charges incurred by the department for collecting and stacking the materials required for these schemes was consequently written off by Government.

Grant No. XXXVI—Capital Outlay on Electricity Schemes—*cont.*3. *Suspense accounts.*—The transactions are as follows:—

Particulars.	Opening balance.	Debits.	Total.	Credits.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
<i>I. Pykara Hydro-Electric System.</i>					
	RS.	RS.	RS.	RS.	RS.
(a) Purchases	- 1,31,425	4,23,871	2,92,446	3,64,972	- 72,526
(b) Stock	15,18,747	7,01,293	22,20,040	6,72,959	15,47,081
(c) London stores ..	- 200	871	671	313	358
<i>II. Mettur Hydro-Electric System.</i>					
(a) Purchases	- 51,480	2,22,013	1,70,533	2,64,695	- 94,162
(b) Stock	14,85,990	7,83,528	22,69,918	5,83,586	16,86,332
(c) London stores ..	- 9,821	2,18,933	2,09,112	1,38,315	70,797
(d) Workshop suspense.		1,99,368	1,99,368	1,99,368	
<i>III. Andhra Power System.</i>					
(a) Purchases	- 72,853	4,00,725	3,27,872	3,75,772	- 47,900
(b) Stock	7,11,953	7,49,406	14,61,359	7,93,559	6,67,800
(c) London stores ..	41,976	1,22,386	1,64,362	1,48,165	16,197
<i>IV. Construction Branch.</i>					
(a) Purchases	- 45,242	3,26,261	2,81,019	2,99,434	- 18,415
(b) Stock	1,75,862	9,19,083	10,94,945	9,20,907	1,74,038
(c) Miscellaneous Public Works advances.	46,825	2,27,515	2,74,340	2,14,840	59,500
(d) London stores ..	1,55,821	8,02,232	9,58,053	4,92,393	4,65,750

Purchases.—The minus balances in column (6) represent the value of materials supplied by other Public Works Divisions and firms for which payment was not made in 1942-43.

Stock.—(i) The closing balance is within the prescribed reserve limit in all the Systems.

(ii) There are eleven store depots in System I, eight in System II, four in System III, and three in System IV. The verification of stores by the departmental stock verifier was not done in System I during 1942-43. An amount of Rs. 14,404 was written off by Government on account of the discrepancies and shortages noticed during previous verification. In System II the verification in two depots was carried out during the year and the verification reports are stated to be under scrutiny. The verification of stores in the four depots in System III was also carried out by the departmental stock verifier and the discrepancies noticed by him are reported to be under investigation. In the case of System IV, the verification of the stores was completed for one depot and is in progress in the remaining two depots. The results of verification are reported to be under scrutiny.

Miscellaneous Public Works advances.—The balance represents mainly—

(i) cost of materials and tools and plant issued to contractors and subordinates pending their return or recovery of cost as the case may be, and

(ii) current consumption charges billed for to end of March 1943 and recoverable mostly in 1943-44.

London Stores.—The balance in all the Systems represents the value of stores paid for but not received at site of works.

Grant No. XXXVI—Capital Outlay on Electricity Schemes—cont.

4. Pro forma *Commercial Accounts*.—The following is a summary of the *pro forma* Commercial Accounts maintained by the department :—

(a) PYKARA HYDRO-ELECTRIC SYSTEM.

(i) *General Balance Sheet as on the 31st March 1943.*

Capital and liabilities.		Amount.	Property and assets.		Amount.
(1)		(2)	(3)		(4)
		RS.			RS.
Government Account	Capital		Fixed assets		3,30,18,369
Sundry creditors	.. ..	2,59,92,715	Stores and Tools and Plant on hand	.. ..	15,47,080
Other sundry liabilities including security and deposits from consumers, employees, etc.	.. ..	1,31,287	Sundry debtors—		
Depreciation Reserve Fund	.. ..	3,01,445	Consumption of current.	6,14,778	
	RS.		Advances to consumers.	42,568	
Less—Renewals and replacements from the Depreciation Reserve Fund.	98,854		Other items.	67,789	
		37,17,149			7,25,135
Special Reserve Fund.	15,26,184		Works in progress	.. ..	1,691
Less—Extraordinary renewals and replacements from the Special Reserve Fund.	56,271		Securities held at Post Offices, etc.	.. ..	1,68,360
		14,69,913	Investments—		
Balance from Net Surplus Account	.. ..	90,20,123	Depreciation Reserve Fund	.. ..	36,92,710
		4,06,32,612	Special Reserve Fund	.. ..	14,65,788
			Cash on hand	.. ..	13,479
					4,06,32,612

(ii) *Revenue Account for the year ending 31st March 1943.*

Particulars.		Amount.	Particulars.		Amount.
(1)		(2)	(3)		(4)
		RS.			RS.
Dr.			Gross receipts—		
To Generation expenses	.. ..	1,12,725	By Sale of power	.. ..	50,69,669
.. Power purchased	.. ..	26,761	.. Miscellaneous Revenue.	.. ..	2,75,784
.. Management expenses	.. ..	3,40,087			
.. Distribution expenses	.. ..	4,02,354			
.. Special charges	.. ..	12,604			
.. Net Revenue Account	.. ..	44,50,922			
		53,45,453			53,45,453

Grant No. XXXVI—Capital Outlay on Electricity Schemes—cont.

(a) PYKARA HYDRO-ELECTRIC SYSTEM—cont.

(iii) Net Revenue Account for the year ending 31st March 1943.

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr.	RS.		Cr.
To Interest on Capital ..	14,21,837	By Balance from Revenue Account ..	44,50,922
„ Audit fees ..	4,932		
„ Depreciation Reserve Fund ..	7,64,194		
„ Special Reserve Fund ..	3,05,678		
„ Net Surplus Account ..	19,54,281		
	<u>44,50,922</u>		<u>44,50,922</u>

(iv) Net Surplus Account for the year ending 31st March 1943.

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr.	RS.		Cr.
To Depreciation on free transformers ..	798	By Balance from last Balance Sheet, Net Surplus Account ..	70,66,640
„ Balance carried over to Balance Sheet ..	90,20,123	„ Balance from Net Revenue Account ..	19,54,281
	<u>90,20,921</u>		<u>90,20,921</u>

(b) METTUR HYDRO-ELECTRIC SYSTEM.

(i) General Balance Sheet as on the 31st March 1943.

Capital and liabilities.	Amount.	Property and assets.	Amount.
(1)	(2)	(3)	(4)
	RS.		RS.
Government Capital Account ..	2,19,19,913	Fixed assets ..	2,11,13,217
Sundry creditors ..	2,08,574	Stores and Tools and Plant on hand ..	17,75,149
Securities held in deposit ..	1,20,513	Sundry debtors—	
Depreciation Reserve Fund ..	13,19,913	Consumption of current ..	2,53,851
Less Renewals and replacements from the Depreciation Reserve Fund ..	37,553	Advances to consumers ..	56,352
	<u>12,82,360</u>	Other items ..	4,49,759
Special Reserve Fund ..	4,32,563		<u>5,59,962</u>
Less Extraordinary renewals and replacements from the Special Reserve Fund ..	52,275	Securities held in deposit ..	1,20,513
	<u>3,80,288</u>	Investments—	
Balance from the Net Surplus Account ..	12,73,183	Depreciation Reserve Fund—Investment Account ..	12,62,880
	<u>2,51,84,831</u>	Special Reserve Fund—Investment Account ..	-3,34,048
		Cash on hand ..	19,062
			<u>2,51,84,831</u>

Grant No. XXXVI—Capital Outlay on Electricity Schemes—*cont.*(b) METTUR HYDRO-ELECTRIC SYSTEM—*cont.*

(ii) Revenue Account for the year ending 31st March 1943.

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr.	RS.		RS.
To Generation expenses ..	2,34,297	By Sale of Power	22,97,752
„ Distribution expenses ..	2,06,697	„ Miscellaneous Revenue	
„ Management expenses ..	2,14,421	(rents of buildings,	
„ Special charges	26,999	etc.)	1,58,362
„ Balance transferred to			
Net Revenue Account.	17,73,700		
	<u>24,56,114</u>		<u>24,56,114</u>

(iii) Net Revenue Account for the year ending 31st March 1943.

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr.	RS.		RS.
To Interest on Capital ..	9,19,865	By Balance from Revenue	
„ Audit fees	3,202	Account	17,73,700
„ Depreciation Reserve			
Fund	4,81,863		
„ Special Reserve Fund ..	1,92,688		
„ Net Surplus Account ..	1,76,082		
	<u>17,73,700</u>		<u>17,73,700</u>

(iv) Net Surplus Account for the year ending 31st March 1943.

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr.	RS.		RS.
To Balance transferred to		By Balance brought for-	
Balance Sheet	12,73,183	ward from the account	
		of 1941-42	10,97,101
		„ Balance transferred	
		from Net Revenue	1,76,082
		Account	
	<u>12,73,183</u>		<u>12,73,183</u>

Grant No. XXXVII—Commutated Value of Pensions.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
83. Payments of Commuted Value of Pensions.		RS.	RS.	RS.
a. Payments of commuted value of pensions—				
I. Payments in India—				
(i) Payments to pensioners—				
Charged	O. 1,00,000 R. 56,900 }	1,56,900	1,66,040	+ 9,140
Col. 1.—Fresh sanctions.				
(ii) Payments to other Governments—				
Charged	O. 1,000 R. - 1,000 }		647	+ 647
Authorized	O. 1,25,000 R. 45,000 }	1,70,000	1,67,431	- 2,569
Col. 1.—Payments were more than anticipated.				
II. Payments in England—				
(i) Par value—				
Charged	O. 80,000 R. - 76,000 }	4,000	3,847	- 153
Col. 1.—Only one application for commutation.				
(ii) Loss or gain by exchange—				
Charged	R.		7	+ 7
b. Deductions—				
(i) Amount financed from ordinary revenues—				
Charged	O. - 1,65,000 R. 52,100 }	- 1,12,900	- 1,29,069	- 16,169
Col. 1.—Reduction in net expenditure on commutation of pensions.				
Col. 4.—Fluctuating item.				
Authorized	O. 25,000 R. - 1,67,000 }	- 1,42,000	- 1,21,001	+ 20,999
Col. 1.—Increase in the net expenditure due to more payments on commutations.				
Col. 4.—Fluctuating item.				
(ii) Amount recovered from other Governments—				
Charged	O. - 16,000 R. - 32,000 }	- 48,000	- 41,472	+ 6,528
Col. 1.—See " b (1), col. 4."				
Col. 4.—Recoveries did not materialise to the extent anticipated.				
Authorized	O. - 1,50,000 R. 1,22,000 }	- 28,000	- 46,430	- 18,430
Col. 1.—See "Charged col. 4."				
Col. 4.—See "Charged col. 1."				
Token grant		100		- 100
Surrenders or withdrawals within grant or appropriation—				
Charged—				
Gross	R. 20,100	20,100		- 20,100
Deductions	R. - 20,100	- 20,100		+ 20,100
Authorized—				
Gross	R. - 45,000	- 45,000		+ 45,000
Deductions	R. 45,000	45,000		- 45,000
Totals	Charged—			
	Gross	1,31,000	1,70,541	- 10,459
	Deductions	- 1,31,000	- 1,70,541	+ 10,459
	Net			
	Authorized—			
	Gross	1,25,400	1,67,431	+ 42,331
	Deductions	- 1,25,000	- 1,67,431	- 42,431
	Net	100		- 100

Grant No. XXXVIII—Interest-free Advances—Authorized.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.	
(1)		(2)	(3)	(4)	
Advances Repayable.		RS.	RS.	RS.	
Deposits and Advances—					
Advances not bearing interest.					
a. Civil Advances—					
A. Objection book advances.	O. 8,35,000 S. 6,84,200	15,19,200	15,53,460	+ 34,260	
	<i>Col. 1.—Shifting of city offices to mufassal stations and return of portion of staff to Madras.</i>				
B. Advances to Junior Civilians.	..	2,000	1,000	- 1,000	
C. Advances to I.C.S. Probationers.	{ O. 400 R. - 400 }	..	..	..
D. Advances for remittance of treasure.	{ O. 3,500 R. 1,200 }	4,700	4,670	- 30	
E. Advances for passage money.	S. 600	600	576	- 24	
b. Revenue Advances—					
Cost of survey marks—					
A. Collectors ..	O. 56,000 R. 3,500	59,500	59,688	+ 188	
B. Survey officers ..	O. 22,000 R. - 20,800	1,200	1,602	+ 402	
	<i>Col. 1.—Progress of surveys did not come up to anticipations.</i>				
c. Special advances—					
A. Advances to hostels ..	R. 17,100	17,100	28,300	+ 11,200	
	<i>Col. 1.—Based on demands during the year.</i>				
	<i>Col. 4.—Write-back of advances sanctioned to certain companies of the Malabar Special Police from "Permanent Advances."</i>				
B. Advances for the settlement of criminal gangs.	{ O. 12,000 R. - 9,500 }	2,500	8,382	+ 5,882	
	<i>Cols. 1 and 4.—Provision for expenditure on provision shop at Bitragunta surrendered under misapprehension resulting in excess in Col. 4.</i>				
C. Advances for the destruction of agricultural pests.	{ O. 11,000 R. - 2,000 }	9,000	7,618	- 1,382	
	<i>Col. 1.—Smaller demands.</i>				
D. Other advances ..	O. 1,500 S. 32,18,400 R. 10,900	32,30,800	36,62,116	+ 4,31,316	
	<i>Col. 1.—Due to advances (i) to Government servants for evacuation of families (Rs. 2,53,500), (ii) to co-operative and other societies for purchase of additional quantities of food-stuffs, fuel, vegetables, etc. (Rs. 7,49,500), (iii) for the opening of fair price depots (Rs. 2,00,000), (iv) to petrol pump dealers for stocking of petrol to meet A.R.P. requirements (Rs. 45,000), (v) for purchase of milch cows, stocking of fodder, etc. (Rs. 50,000), (vi) for importing dry grains from other provinces to be utilized in Ceded districts and other deficit areas (Rs. 17,65,000), (vii) for purchase of and sale to ryots of improved paddy seeds (Rs. 1,00,000) and (viii) for other miscellaneous purposes (Rs. 66,300).</i>				
	<i>Col. 4.—Balance of advances to Madras Hand-loom Weavers' Provincial Co-operative Society for purchase of yarn and payment of wages for which funds were not provided through oversight.</i>				
		Total ..	48,46,600	53,27,412	+ 4,80,812

Notes.

Administration of the grant.—There was an excess of 9.9 per cent. in the final grant as against a saving of 10.6 per cent. in the previous year and it occurred chiefly under the sub-head "c.D."

**Grant No. XXXIX—Loans and Advances bearing Interest—
Authorized.**

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
Loans and Advances by Provincial Governments.	RS.	RS.	RS.
Loans to Municipalities, Port Funds, etc.			
a. Loans to Presidency Corporations, Port Trusts and other Port Funds—			
A. Presidency Corporation (Madras)—			
(ii) Loans for Water-supply and Drainage Schemes and for other Public Health purposes.	O. 13,07,000 R. 6,64,800	19,71,800	19,71,800
<i>Col. 1.—</i> (i) Additional loan for Poondi Reservoir Scheme (Rs. 2,69,100) and (ii) anticipated probable savings not realized (Rs. 3,95,700).			
(iv) Advances to cover deficits.	R. 7,57,000	7,57,000	7,57,000
<i>Col. 1.—</i> (i) Advances to Corporation of Madras to cover deficit caused by reduction in income from property tax for the first half of 1942-43 (Rs. 5,00,000) and (ii) payment of dearness allowance (Rs. 2,57,000).			
b. Loans to District and other Local Fund Committees—			
A. Loans for the construction of Roads, Bridges, Markets and Buildings, Electric Lighting, etc., sanctioned by the Local Administration Department.	O. 1,16,100 R. - 42,300	73,800	73,800
<i>Col. 1.—</i> Chiefly inability of local bodies to utilize in full the amount originally provided for.			
B. Loans for Water-supply and Drainage Schemes and for other Public Health purposes.	O. 1,300 R. - 1,300		
C. Loans for Educational purposes.	O. 39,000 R. 4,300	43,300	43,300
<i>Col. 1.—</i> Anticipated probable savings did not materialise.			
c. Loans to Municipalities—			
A. Loans for the construction of Roads, Bridges, Markets and Buildings, Electric Lighting, etc., sanctioned by the Local Administration Department.	O. 2,52,400 R. 32,800	2,85,200	2,85,215 + 15
<i>Col. 1.—</i> Chiefly additional loans to municipalities.			
B. Loans for Water-supply and Drainage Schemes and other Public Health purposes.	O. 3,70,200 R. - 1,01,400	2,68,800	2,72,425 + 3,625
<i>Col. 1.—</i> Postponement of several water-supply and drainage schemes owing to shortage of certain materials.			
C. Loans for Educational purposes.	O. 1,800 R. 200	2,000	1,950 - 50

Grant No. XXXIX—Loans and Advances bearing Interest—
Authorized—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
Loans and Advances by Provincial Governments —cont.		RS.	RS.	RS.
Loans to Municipalities, Port Funds, etc.—cont.				
e. Advances to cultivators—				
A-1. Loans under the Land Improvement Loans Act and Agriculturists' Loans Act.	O. 8,50,000 R. 1,23,500	9,73,500	9,39,933	- 33,567
Col. 1.—Larger demands due to encouragement of increased cultivation of crops.				
A-2. Loans under the Agriculturists' Loans (Madras Amendment) Act, 1935.	O. 2,00,000 R. -1,81,400	18,600	14,935	- 3,665
Col. 1 and 4.—Suspension of the scheme of advances for the relief of rural indebtedness.				
A-3. Loans under the Madras Agriculturists' Loans (Cultivation of Fallow Lands in Holdings with Foodcrops) Rules, 1942.	R. 1,94,000	1,94,000	69,167	- 1,24,833
Col. 1.—New sub-head for recording expenditure on loans towards the cultivation of foodcrops.				
Col. 4.—Demands less than anticipated.				
Loans under the Madras Agriculturists' Loans (Mulberry Cultivation) Rules, 1942.	..	..	210	+ 210
B. Loans under the Special Rules for Pumping Installations.	O. 4,000 R. - 4,000	..	..	..
Col. 1.—No demand due to high cost of iron materials.				
C. Loans under the Special Rules for Agricultural Implements.	O. 20,000 R. - 3,900	16,100	12,610	- 3,490
Col. 1 and 4.—Smaller demands due to high cost of implements.				
f. Advances under Special Laws (State aid to Industries)—				
(i) Advances made by the Director of Industries and Commerce.	..	20,000	20,200	+ 200
(ii) Advances sanctioned by the Revenue Department.	O. 2,000 R. - 2,000	..	..	..
Col. 1.—No demand.				
Deduct—Probable savings.	O. - 2,000 R. 2,000	..	..	..
Col. 1.—Savings anticipated under "f (i)" not realized.				
g. Miscellaneous Loans and Advances—				
A. Loans to communities eligible for help by the Labour Department.	O. 69,700 R. - 14,900	54,800	52,325	- 2,475
Col. 1.—Less demand due to several land acquisition cases not reaching the stage of award.				

Grant No. XXXIX—Loans and Advances bearing Interest—
Authorized—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
Loans and Advances by Provincial Governments		RS.	RS.	RS.
<i>—cont.</i>				
Loans to Municipalities, Port Funds, etc.—<i>cont.</i>				
g. Miscellaneous Loans and Advances—<i>cont.</i>				
B. Loans to Co-operative Societies and Land Mortgage Banks.	O. 55,48,000 R. — 36,45,400	19,02,600	17,53,328	— 1,49,272
<i>Col. 1.</i> —Less demand (i) from Central Land Mortgage Bank for short-term loans owing to fall in business (Rs. 34,00,000), (ii) from Building Societies due to rise in price of materials (Rs. 2,40,900) and (iii) from Agricultural Societies on account of late starting of some of the schemes (Rs. 4,500).				
C. Loans to Chenchus, Kurumbars and Sholagas.	O. 1,000 R. — 900	100	120	+ 20
D. Loans relating to the Fisheries Department.		100	100	..
F. Advances to Local Bodies to cover deficits.	O. 2,00,000 R. 2,10,000	4,10,000	3,80,000	— 30,000
<i>Col. 1.</i> —Larger demands.				
G. Loans to Market Committees.	O. 30,000 R. 26,100	56,100	33,271	— 22,829
<i>Col. 1.</i> —Additional appropriation obtained under a misapprehension. <i>Col. 4.</i> —Surrender not made under a misapprehension.				
J. Loan for the construction of a Machva.		..	2,500	+ 2,500
<i>Col. 4.</i> —Payment of the loan late in the year.				
K. Loans to Kothali estate.	R. 22,000	22,000	22,000	..
<i>Col. 1.</i> —Payment of loan sanctioned in 1941-42.				
Loans to Government Servants.				
a. Advances for the purchase of motor cars.	O. 21,000 R. — 14,000	7,000	5,650	— 1,350
<i>Col. 1.</i> —Less demand.				
b. Advances for the purchase of other conveyances.	O. 5,000 R. — 900	4,100	3,823	— 277
c. Passage advances	O. 1,000 R. — 1,000	..	..	..
d. Other advances	O. 2,000 R. — 2,000	..	..	..
<i>Col. 1.</i> —No demands.				
Surrenders or withdrawals within grant or appropriation.	R. 19,78,700	19,78,700	..	— 19,78,700
Total—Authorized		90,59,600	67,15,662	— 23,43,938

Grant No. XXXIX—Loans and Advances bearing Interest—
Authorized—*cont.*

Notes.

Deductions for probable savings provided in the budget and the savings actually realized under certain heads are compared below :—

Sub-head.	Savings provided.	Savings realized.
	RS.	RS.
b.A	12,900	55,200
b.C	4,300	..
c.B	95,000	1,92,775
g.A	9,400	26,775

In the case of the sub-heads "a.A." and "c.A." there was an excess of Rs. 2,39,100 and Rs. 4,815, respectively over the gross budget provision as against deduction of Rs. 4,25,700 and Rs. 28,000 in the budget.

2. *Administration of the grant.*—There was a saving of 25.9 per cent. in the final grant as against 16.7 per cent in the previous year. The saving occurred chiefly under the sub-head "g.B." The saving in the modified appropriation was 5.2 per cent as against 1.9 in 1941-42 and this occurred mainly under the sub-head noted above.

APPENDIX TO THE APPROPRIATION ACCOUNTS OF THE
GOVERNMENT OF MADRAS FOR THE YEAR 1942-43
CONTAINING REVIEWS OF GOVERNMENT COMMERCIAL
CONCERNS.

The details relating to the balance sheets and profit and loss accounts of Government Commercial concerns, have, with effect from the accounts of 1931-32, been excluded from the reviews, as these details are included in the Annual Audit or Administration Reports of the respective concerns, which are supplied to the Public Accounts Committee, and can be referred to by them, if necessary in connection with cases of financial irregularity and other points of importance mentioned in the reviews.

2. The following table gives a list of commercial concerns under the control of the Government of Madras and compares the net trading results for the year under review with those relating to the preceding year :—

Serial number and name of concern.	Turnover.		Net profit or surplus of income over expenditure.	
	1941-42.	1942-43.	1941-42.	1942-43.
	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
1 Cinchona Department	13,50,170	5,84,344	5,66,493	3,36,431
2 Kerala Soap Institute	1,91,133	4,59,437	30,052	1,26,322
3 Industrial Engineering Work-shops, Madras.	80,766	92,214	12,409	12,732
4 Pearl Fisheries (a) .. ..	.. ..	.. ..	.. ..	.. ..
5 Chank Fisheries (b)	99,549	2,27,126	66,350	1,31,729
6 Fish-curing Yards (b)	2,98,885	4,84,092	30,239	15,310
7 Central Jail, Coimbatore (c)	4,39,746	4,95,585	58,249	72,922
8 Central Jail, Vellore (c)	1,02,396	1,86,529	19,009	42,182

(a) There was no pearl fishery operation during the year.

(b) The results shown against these concerns relate to the year ended 30th June 1942 and 30th June 1943.

(c) The results shown against these concerns relate to the calendar years 1941 and 1942.

Commercial system of accounts in these jails have been abolished from 30th June 1943.

The ordinary Government accounting system was in force in all these concerns during the year under review and the gross receipts and the gross expenditure were budgeted and accounted for directly under the revenue and expenditure heads concerned, the *pro forma* accounts being compiled outside the regular Government accounts. In respect of concerns (1), (2) and (3) which were working previously under the rules contained in Chapter 2 of the old Account Code, Government have decided to continue the system of adjustments in the regular Government accounts of "Interest on Capital", "Interest on Depreciation Reserve Fund" and "Provision for Depreciation".

Pro forma cost accounts are maintained in the Serum Institute, Madras.

The total capital invested by Government in all the concerns to the end of the year under review amounted to Rs. 59,12,929 as against Rs. 43,90,047 at the end of the previous year.

Under the budgeting system followed in regard to these concerns, all withdrawals from the treasury and debit book adjustments go to increase the capital invested and correspondingly all remittances into the treasury and credit adjustments go to decrease the capital.

The financial results of the working of the several concerns, based on the audited accounts are reviewed in detail in the following paragraphs.

CINCHONA DEPARTMENT.

3. The working of the department during the year under review showed a net profit of Rs. 3,36,431 as against Rs. 5,66,493. The decrease of Rs. 2,30,062 in profit was mainly due to lesser sales during the year and to increase in the cost price of quinine supplied by the Government of India.

Stock of manufactured products.—The quantities of the more important products manufactured, sold and stocked in the last three years are given in the following table:—

Name of product.	Opening balance.	Quantity produced.	Other receipts.	Quantity sold.	Other issues.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	LB.	LB.	LB.	LB.	LB.	LB.
1. <i>Quinine Sulphate</i> —						
1940-41 ..	1,725	22,677	18,750 (a)	29,636	229	13,287
1941-42 ..	13,287	18,227	8,750 (a)	30,797	294	9,173
1942-43 ..	9,173	61,882	8,750 (a)	13,778	59 (b)	65,968
2. <i>Quinine Bihydrochloride</i> —						
1940-41 ..	20	9,350	..	9,290	..	80
1941-42 ..	80	9,691	..	9,761	..	10
1942-43 ..	10	1,351	..	1,346	..	15
3. <i>Cinchona Febrifuge</i> —						
1940-41 ..	5,050	6,843	3	11,218	..	678
1941-42 ..	678	6,307	4	3,339	..	3,650
1942-43 ..	3,650	6,055	1	6,493	..	3,213
4. <i>Tota Quina</i> —						
1940-41 ..	2,283	6,236	..	7,375	..	1,144
1941-42 ..	1,144	2,450	..	2,362	2	1,230
1942-43 ..	1,230	1,370	..	2,070	..	530

(a) Purchased from Central Government.

(b) Includes dryage 19 lb.

The manufacture of quinine hydrobromide, bihydrobromide and quinine bisulphate was discontinued during the year 1942-43 as these salts were not required by the Medical Store Depot.

The closing stocks of all drugs except quinine sulphate and quinine bihydrochloride were lower than those at the end of 1941-42.

The increase in the closing stock of quinine sulphate was due to larger output and less sales during the year.

The value at cost price of the closing stocks of all manufactured products on 31st March 1943 amounted to Rs. 13,93,396 as against Rs. 2,51,696 in the previous year.

The net amount recoverable from the Public Health Department for 1942-43 on account of the loss due to the sale at concessional rates of pice packets through the Post Office was Rs. 4,515 as against Rs. 3,039 in the previous year.

KERALA SOAP INSTITUTE, CALICUT.

4. The working of the Institute for the year disclosed a net profit of Rs. 1,23,165 excluding the profit on essential oils, as against Rs. 30,052 in the previous year. The increase was due to appreciably larger sales in the year. The output of soaps also increased from 203 tons in 1941-42 to 325 tons during the year 1942-43.

The distillation of essential oils was taken up during the year as an integral part of the commercial activities of the Institute and this yielded an additional profit of Rs. 3,157.

INDUSTRIAL ENGINEERING WORKSHOP, MADRAS.

5. The working of the concern during the year under review showed a profit of Rs. 12,732 as against Rs. 12,409 in the previous year. The slight increase in profit was on account of fees received from the Central Government towards the training of war technicians.

PEARL FISHERIES.

6. In this department no active fishing has been done for some time. The operations have been confined since February 1928 to the survey of pearl banks and examination of the growth of pearl oysters. The expenditure during 1942-43 amounted to Rs. 22,896 as against Rs. 26,379 in the previous year. The receipts amounted to Rs. 19 as against Rs. 2,522 in 1941-42.

On a review of the operations of the department up to date, it has been observed that during the period from 1909-10 to 1927-28 a net profit of Rs. 4,45,773 was realized. Of this amount the largest portion was realized between April 1925 and February 1928. During the period from February 1928 to March 1943 there was an excess expenditure over receipts amounting to Rs. 2,89,676. Interest on capital has been included in the expenditure for 1936-37.

CHANK FISHERIES.

7. In addition to the five chank fisheries at Tinnevely, Tanjore, South Arcot, Chingleput and Nellore already owned by Government, the chank fisheries off the coast of Ramnad belonging to the Ramnad estate have been taken on lease for a period of five years commencing from 1st July 1941 on a rental of Rs. 6,500 per annum. Of these, only the Tinnevely and Ramnad fisheries were worked departmentally while the others were leased out to private contractors.

The working of the Tinnevely fishery during the year resulted in a total catch of 535,497 shells (including undersized and wormed shells), as against 561,893 in the previous year. The operation charges amounted to Rs. 47,604 as against Rs. 46,242 in 1941-42. The increase was mainly due to the rise in the prices for the shells purchased during 1942-43 and also to the payment of dearness allowance.

The cost of collecting full sized shells increased from Rs. 93 per thousand in 1941-42 to Rs. 104 per thousand in 1942-43 due chiefly to the decrease in outturn.

The working of the Ramnad fishery resulted in a catch of 217,492 shells (including undersized and wormed shells) as against

558,767 in the previous year. The operation charges amounted to Rs. 36,220 as against Rs. 54,417 in 1941-42. The decrease was mainly due to smaller catches during the year. The cost of production of Rs. 1,000 full sized shells increased from Rs. 112 in 1941-42 to Rs. 185 in 1942-43 due to decrease in catches and increase in the expenses.

During the year under review, the fisheries taken as a whole yielded a net profit of Rs. 1,31,729 as against Rs. 66,350 in the previous year. The increase in the profits was due to larger sales during the year at better prices.

FISH-CURING YARDS.

8. The Income and Expenditure Account of the Fish-curing Yards for the year ended 30th June 1943 showed a surplus of Rs. 15,550 as against Rs. 30,239 in the previous year. The decrease in the surplus was due to the increase in the cost price of salt and in the cost of its transport and also to the increased dearness allowance paid to the yard staff during the year.

In calculating the surplus, no account has been taken of the excise duty foregone by the Central Government on the salt issued to fish-curers which amounted to Rs. 6,05,683 as against Rs. 3,73,220 in the previous year.

CENTRAL JAIL, COIMBATORE.

9. The results of the working of the manufactory in the Central Jail, Coimbatore, for the calendar years 1940, 1941 and 1942 are compared below :—

Year.	Turnover.	Net profit.	Percentage of net profit to turnover.
(1)	(2)	(3)	(4)
	RS.	RS.	
1940	3,97,459	82,268	20.61
1941	4,39,746	58,249	13.25
1942 — ..	4,95,565	72,922	14.71

The figures above show an increase in both turnover and profit during 1942, and this is due mainly to increased production and sales.

CENTRAL JAIL, VELLORE.

10. The results of the working of the manufactory in the Central Jail, Vellore, for the calendar years 1940, 1941 and 1942 are compared below :—

Year.	Turnover.	Net profit.	Percentage of net profit to turnover.
(1)	(2)	(3)	(4)
	RS.	RS.	
1940	1,04,917	15,788	15.5
1941	1,02,396	19,009	18.5
1942	1,86,529	42,182	22.6

The increase in profit, as compared with the previous year was due to greater outturn, and increase in sales due to the large demand made by the Police department for boots and sandals for the additional temporary police force.

SERUM INSTITUTE, MADRAS.

11. Due to the shifting of the Institute from Madras to Coimbatore, there was a break in production during the first half of the year. Sera and vaccines were continued to be manufactured under four sections, viz., (1) Anti-Rinderpest Serum, (2) Hæmorrhagic Septicæmia Vaccine, (3) Blackquarter Vaccine and (4) Rinderpest Bull and Goat Virus. The following table compares the quantities of sera, etc. produced and their cost of production during the year with those of the previous year:—

Name of product.	Quantity produced.		Total cost of production.		Cost per dose.		Selling price of corresponding dose at the Mukteswar Institute.
	1941-42.	1942-43.	1941-42.	1942-43.	1941-42.	1942-43.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	DOSMS.	DOSMS.	RS.	RS.			
Anti-rinderpest serum ..	1,395,050	488,200	48,835	30,779	6'72 ps.	12'1 ps.	2 annas.
	of	of					
	5 c.c.	5 c.c.					
Hæmorrhagic septicæmia vaccine.	296,950	117,300	7,681	5,807	4'97 ps.	9'51 ps.	2 annas.
	of	of					
	5 c.c.	5 c.c.					
Blackquarter vaccine ..	168,850	179,150	8,701	7,005	9'89 ps.	7'51 ps.	3 annas and 6 pies.
	of	of					
	5 c.c.	5 c.c.					
Virus products ..	547,925	412,925	15,716	14,664	5'51 ps.	6'82 ps.	Rinderpest bull virus, 2 annas.
	of	of					Rinderpest goat virus, 3 annas 8'8 pies.
	1 c.c.	1 c.c.					

Excepting in blackquarter vaccine there was an all round increase in the cost of all sera and vaccines produced. The increase has been attributed to the following reasons:—

- (1) Non-availability of live-stock and fodder in the new headquarters necessitating their purchase at very high rates outside.
- (2) General increase in cost of stores, etc., due to war conditions.
- (3) Increase under proportionate debit of overheads as a result of limited output.

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