

12/14/43
GOVERNMENT OF MADRAS

APPROPRIATION ACCOUNTS

1941-42

and the

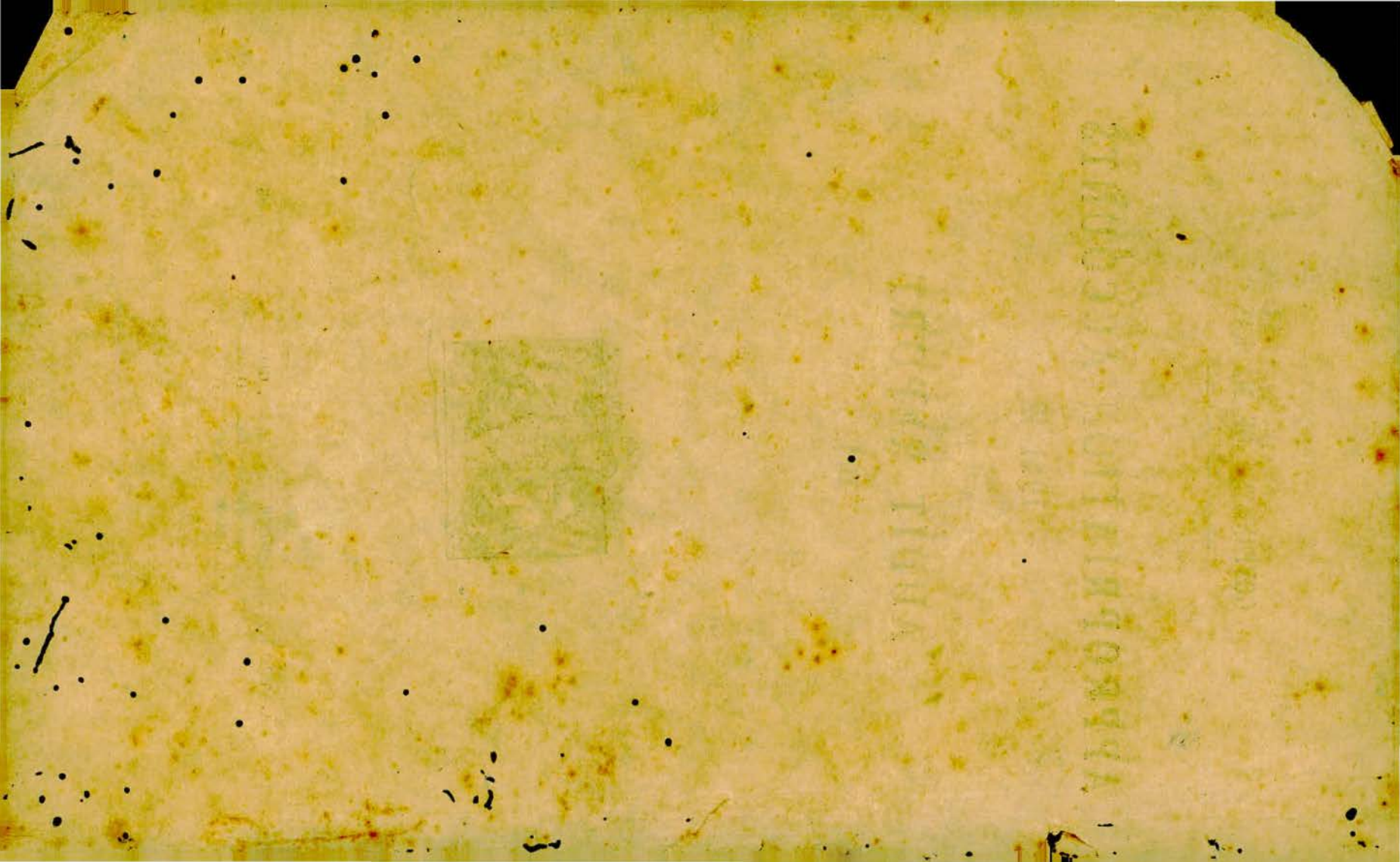
AUDIT REPORT

1943



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

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2. Описание местности
3. Описание населения
4. Описание хозяйства
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ОБЩАЯ ХАРАКТЕРИСТИКА РАЙОНА

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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 1941-42 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.



The first part of the document is a list of names and titles, including:

 Mr. J. H. [Name], Secretary

 Mr. [Name], Treasurer

 Mr. [Name], [Title]

 The second part of the document is a report on the activities of the organization during the year. It begins with a statement of the purpose of the organization and then describes the various projects and programs that were carried out. The report concludes with a statement of the financial condition of the organization and a list of the names of the members who have contributed to the success of the organization.

(7) Increase or decrease in the number of charged appropriations should also be explained as directed in the Budgetary Rules No 114 - P. 1/65 dated 27-11-43 in the 4th part of the report.

PART I.

AUDIT REPORT, 1943.

GENERAL REVIEW OF THE RESULTS OF AUDIT.

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

The annual estimate of expenditure for 1941-42 authorized by His Excellency the Governor of Madras in exercise of his powers under Section 93 of the Government of India Act, 1935, included 38 authorized grants amounting to Rs. 17,44,07,000 and 30 charged appropriations amounting to Rs. 2,91,50,000. (x)

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

	Charged.	Authorized.
	RS.	RS.
Expenditure on revenue account	2,91,19,800	15,82,64,700
Capital expenditure	30,200	50,58,200
Disbursements under debt heads treated as expenditure.	..	1,10,84,100
Total ..	2,91,50,000	17,44,07,000

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. 1,600 in December 1941 and the other for Rs. 1,15,06,400 in March 1942. The first consisted of 10 supplementary authorized grants and 2 supplementary charged appropriations aggregating Rs. 1,400 and Rs. 200, respectively; the second of 31 supplementary authorized grants and 12 supplementary charged appropriations aggregating Rs. 85,01,900 and Rs. 30,04,500, respectively. The supplementary estimates included 61 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	30,04,300	75,01,100
Capital expenditure	400	31,800
Disbursements under debt heads treated as expenditure.	..	9,70,400
Total ..	30,04,700	85,03,300

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.	..	17,44,07,000	17,44,07,000
(b) Appropriation to meet expenditure charged on the revenues of the Province.	2,91,50,000	..	2,91,50,000
2 Supplementary estimates of authorized expenditure—			
(a) Grants authorized by His Excellency the Governor.	..	85,03,300	85,03,300
(b) Appropriation to meet expenditure charged on the revenues of the Province.	30,04,700	..	30,04,700
3 Net aggregate grant or appropriation.	3,21,54,700	18,29,10,300	21,50,65,000
4 Aggregate disbursements ..	3,09,86,181	17,14,37,761	20,24,23,942
5 Less (—) or more (+) than granted.	— 11,68,519	— 1,14,72,539	— 1,26,41,058
6 Percentage of 5 to 3 ..	3.6	6.3	5.9

4. *Savings on authorized grants.*—Savings occurred in 34 out of 38 authorized grants. A list of the more important cases is given below :—

Number and name of grant. (1)	Original grant. (2) RS.	Supplementary grant. (3) RS.	Final grant. (4) RS.	Expenditure. (5) RS.	Savings. (6) RS.	Percentage of savings. (7)
I. Land Revenue ..	21,78,700	..	21,78,700	17,32,986	4,45,714	20.5
II. Provincial Excise ..	27,28,400	23,800	27,52,200	25,81,623	1,70,577	6.2
VIII. Irrigation ..	58,38,300	4,06,100	62,44,400	60,32,998	2,11,402	3.4
X. Legislative Bodies ..	6,31,000	..	6,31,000	1,85,648	4,45,352	70.6
XXIV. Civil Works— Works.	38,64,900	1,200	38,66,100	37,48,731	1,17,369	3.0
XXV. Civil Works— Establishment and Tools and Plant.	33,01,100	85,100	33,86,200	31,36,987	2,49,213	7.4
XXVI. Civil Works— Grants-in-aid.	97,94,200	200	97,94,400	80,71,998	17,22,402	17.6
XXX. Stationery and Printing.	20,95,600	5,22,500	26,18,100	22,55,529	3,62,571	13.8
XXXI. Miscellaneous ..	41,45,700	22,53,000	63,98,700	52,16,240	11,82,460	18.5
XXXII. Capital Outlay on Irrigation.	1,15,900	..	1,15,900	— 2,74,003	3,89,903	336.4
XXXIV. Civil Works outside the Revenue Account.	12,45,200	..	12,45,200	7,15,604	5,29,596	42.5
XXXV. Capital Outlay on Electricity Schemes.	36,06,800	200	36,07,000	3,45,992	32,61,008	90.4
XXXVII. Interest free advances.	9,39,800	9,70,200	19,10,000	17,06,963	2,03,037	10.6
XXXVIII. Loans and Advances bearing interest.	1,01,44,300	200	1,01,44,500	84,49,895	16,94,605	16.7

Brief reasons for the savings are given below :—

Grant I—Land Revenue.

Adoption of revised procedure for payment of assignments and compensations.

Grant II—Provincial Excise.

Fall in purchase of opium and late receipt of supplies.

Grant VIII—Irrigation.

Slow progress of silt clearance and deepening in the Buckingham Canal, minor irrigation tank works not carried out owing to presence of water, delay in execution of certain works due to poor response to tenders and diversion of labour to A.R.P. and famine relief works, and late acceptance of agreements in some cases.

Grant X—Legislative Bodies.

General elections to Legislatures were not held.

Grant XXIV—Civil Works—Works.

Postponement of works, delay in sanctioning detailed estimates, difficulty in obtaining materials and war economy.

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

Smaller expenditure under "Pay of Establishment" due to the abolition of certain subdivisions, etc., and larger recoveries on account of deposit works.

Grant XXVI—Civil Works—Grants-in-aid.

Difficulties in obtaining materials such as iron, steel, bitumen, etc., for road surfacing and culvert works.

Grant XXX—Stationery and Printing.

Failure of mills to supply paper, etc., according to contract, less expenditure under purchases of stores in England, and printing at private presses.

Grant XXXI—Miscellaneous.

Post-budget decision to discontinue contributions to the Revenue Reserve Fund.

Grant XXXII—Capital outlay on Irrigation.

Larger realization by the sale of tools and plant of the Cauvery-Mettur Project and transfer of surplus stock to 'Civil Works.'

Grant XXXIV—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 XXXV—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 XXXVII—Interest free advances.

Savings under advances to Government servants for evacuation of families, smaller expenditure on replacement of missing boundary marks and slow progress of certain surveys.

Grant XXXVIII—Loans and Advances bearing Interest.

Less demand for short term loans by the Central Land Mortgage Bank.

5. *Savings on charged appropriations.*—Savings also occurred under 29 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.	
IV. Forest	6,63,400	..	6,63,400	6,16,111	47,289	7.1
VII. Other Taxes and Duties.	84,200	..	84,200	70,706	13,494	16.0
XI. District Administration and Miscellaneous.	16,70,300	..	16,70,300	14,47,223	2,23,077	13.4
XII. Administration of Justice.	22,28,000	100	22,28,100	21,31,400	96,610	4.3
XIII. Jails	1,35,000	..	1,35,000	80,530	54,470	40.3
XIV. Police	11,16,300	..	11,16,300	9,80,400	1,35,900	12.2
XVI. Medical	4,10,500	..	4,10,500	2,17,577	1,92,923	47.0
XVII. Public Health ..	69,400	..	69,400	48,476	20,924	30.1
XXV. Civil Works—Establishment and Tools and Plant.	6,48,500	..	6,48,500	5,45,637	1,02,863	15.9
XXVII. Electricity ..	30,01,200	..	30,01,200	28,99,991	1,01,209	3.4

Brief reasons for the savings are given below :—

Grant IV—Forest.

Absence of some officers on other duty under the Central Government, changes in personnel and less expenditure under leave salaries drawn in England.

Grant VII—Other Taxes and Duties.

Revised allocation of charges consequent on the abolition of the post of Fourth Member, Board of Revenue.

*Grant XI—District Administration and Miscellaneous and**Grant XII—Administration of Justice.*

Smaller expenditure on leave salaries drawn in England.

Grant XIII—Jails.

Transfer of I.M.S. Officers to Defence Department and changes in leave programme.

Grant XIV—Police.

Changes in personnel and smaller expenditure on leave salaries drawn in England.

Grant XVI—Medical.

Transfer of I.M.S. officers to Defence Department and consequent savings under "Sterling Overseas Pay" and in the allotment of pay of officers in England.

Grant XVII—Public Health.

Appointment of non-I.M.S. officers in the place of I.M.S. Director.

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

Fewer officers in the Indian Service of Engineers due to their deputation to Defence Department and less expenditure under leave salaries drawn in England.

Grant XXVII—Electricity.

Less expenditure under Interest Charges on Capital Outlay on the Papanasam Hydro-Electric Project due mainly to the restrictions on Extension Schemes on account of war.

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

Year.	Final appropriations and grants.	Savings.	Percentage of savings.
(1)	(2)	(3)	(4)
	RS.	RS.	
<i>Charged.</i>			
1937-38	2,94,15,800	10,43,334	3.5
1938-39	3,41,72,100	7,71,650	2.3
1939-40	2,87,24,200	10,12,728	3.5
1940-41	3,04,43,000	17,05,264	5.6
1941-42	3,21,54,700	11,68,519	3.6
<i>Voted or authorized.</i>			
1937-38	16,45,55,500	85,35,129	5.2
1938-39	16,43,84,300	49,66,754	3.0
1939-40	18,07,18,300	1,73,06,473	9.6
1940-41	17,96,06,500	1,04,45,304	5.8
1941-42	18,29,10,300	1,14,72,539	6.3
<i>Charged and voted or authorized.</i>			
1937-38	19,39,71,300	95,78,463	4.9
1938-39	19,85,56,400	57,38,404	2.9
1939-40	20,94,42,500	1,83,19,201	8.7
1940-41	21,00,49,500	1,21,50,568	5.8
1941-42	21,50,65,000	1,26,41,058	5.9

In respect of charged appropriations, large savings occurred under XI. District Administration, XIV. Police, XVI. Medical, XXV. Civil Works—Establishment and Tools and Plant and XXVII. Electricity. The bulk of the savings in the authorized section occurred under Grants I, X, XXVI, XXXI, XXXIV, XXXV and XXXVIII. The savings under grants XXVI, XXXI, XXXV and XXXVIII in particular, exceeded Rs. 10 lakhs in each case.

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

Serial number.	Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Excess.	Percentage of excess.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS.	RS.	RS.	RS.	RS.	
1	XI. District Administration and Miscellaneous.	2,19,52,500	2,28,800	2,21,81,300	2,22,69,021	87,721	0.4
2	XII. Administration of Justice.	68,59,800	14,400	68,74,200	68,94,152	19,952	0.3
3	XIV. Police ..	1,59,55,800	7,21,600	1,66,77,400	1,67,03,985	26,585	0.2
4	XXIX. Pensions ..	83,49,600	100	83,49,700	84,16,748	67,048	0.8

Brief reasons for the excesses are given below :—

Item 1.—Mainly general acceleration of works financed from the grants for the economic development and improvement of rural areas.

Item 2.—Mainly extension to some districts of the scheme of recruitment of Public Prosecutors from the Bar and grant of dearness allowance to low paid Government servants.

Item 3.—Made up of variations under several sub-heads.

Item 4.—More retirements.

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	XXX. Stationery and Printing.	1,79,800	46,400	2,26,200	2,26,256	56	0.02
2	Debt Charges ..	-26,78,100	26,91,200	13,100	53,737	40,637	310.4
3	XXXIV. Civil Works Outside the Revenue Account.	..	400	400	438	38	9.5

Brief reasons for the excesses are given below :—

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

Item 2.—Reduction in interest transferred to Commercial Departments owing to less capital outlay on Electricity Schemes, Irrigation works, etc.

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

Year.	Voted or authorized.		Charged.	
	Number.	Total amount.	Number.	Total amount.
(1)	(2)	(3)	(4)	(5)
		RS.		RS.
1937-38	4	2,67,371	3	4,123
1938-39	3	5,88,062	9	10,21,756
1939-40	5	3,37,959	4	1,13,469
1940-41	5	6,03,572	6	41,484
1941-42	4	2,01,306	3	40,751

It will be seen that there has been a large decrease during the year in the total amount of excesses in the authorized section. In the charged section, decrease has occurred both in the number and in the total amount of excesses as compared with the previous year. But for the large savings under the head "Floating Loans" a portion of which was reappropriated to meet the increased expenditure towards contributions to the Sinking Fund, the amount of excess in this section would have been considerably higher than in 1940-41.

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 considerably higher in the authorized section and appreciably lower 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 38 grants as against 18 out of 38 in the previous year. The savings under Grants XXVI, XXXI, XXXV and XXXVIII in particular were very large, constituting nearly 68 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., led to curtailment of expenditure on road surfacing and culvert works and on various electricity extension schemes. These were mainly responsible for the large savings under Grants XXVI and XXXV. In the case of Grant XXXI, the saving was more apparent than real as an excess of Rs. 24,17,540 would have actually occurred under it but for the post budget decision of Government to discontinue the contribution to the Revenue Reserve Fund of the sum of Rs. 36 lakhs provided in the budget. This excess expenditure of nearly Rs. 24 lakhs was necessitated by the extension of A.R.P. measures, contribution to local bodies for loss of income from tolls, and increased expenditure on Provincial War Committees. In respect of Grant XXXVIII, the saving was mainly due to the Central Land Mortgage Bank not utilizing the loan for which funds were provided in the budget.

The high percentage of savings under Grant XXXII was, as in the preceding two years, the result mainly of unanticipated realizations by the sale of special tools and plant purchased for the Cauvery-Mettur Project. 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 18 out of 30 appropriations as against 15 out of 32 in the previous year. The savings under these grants were chiefly due to the changes in personnel and to smaller expenditure on leave salaries drawn in England.

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 appropriations, whichever is greater, the object being to enable the Committee to concentrate attention on matters of major importance. Important cases of defective control noticed during the year are mentioned below :—

(1) Unnecessary supplementary grants—

Serial number.	Page.	Number of grant and sub-head.	Amount of supplementary grant.	Amount of saving.
(1)	(2)	(3)	(4)	(5)
			Rs.	Rs.
1	26	Sub-head "d.A" in Grant No. III ..	28,600	22,925
2	41	.. "XVII-f" in Grant No. VIII.	2,19,800	83,330
3	108	.. "f.A. 4" in Grant No. XVIII.	16,800	12,720
4	156	.. "e.J. I" in Grant No. XXV.	84,700	1,98,909
5	178	.. "c" in Grant No. XXVIII.	19,600	22,346
6	183	.. "b.A" in Grant No. XXX.	4,45,900	2,43,987

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

Serial number.	Page.	Number of grant and sub-head.	Amount of reappropriation.	Savings.
(1)	(2)	(3)	(4)	(5)
			RS.	RS.
1	102	Sub-head "f" in Grant No. XVII	73,700	99,118
2	132	" " 47. a.G. 5" in Grant No. XXIII.	11,600	10,308
3	185	" " e.F. 5" in Grant No. XXX.	25,800	13,863
4	189	" " 57. h.D. 1" in Grant No. XXXI.	2,55,400	97,097
5	190	" " 57. h.F." in Grant No. XXXI.	2,64,900	33,256
6	231	" " g. Loan to Koothali Estate" in Grant No. XXXVIII.	26,900	27,000

(3) *Injudicious re-appropriations and surrenders causing excesses over allotments—*

Serial number.	Page.	Number of grant and sub-head.	Amount of reduction.	Excess.
(1)	(2)	(3)	(4)	(5)
			RS.	RS.
1	189	Sub-head "57. f.B" in Grant No. XXXI ..	41,000	14,498

(4) *Cases of non-surrender of savings—*

Serial number.	Page.	Number of grant and sub-head.	Amount of savings.
(1)	(2)	(3)	(4)
			RS.
J	22	Sub-head "d" in Grant No. II	1,39,756
2	36	" " d.C" in Grant No. VI	11,491
3	71	" " a.C. 8" in Grant No. XIII	13,424
4	135	" " a.I. S. " in Grant No. XXIV	46,794
5	137	" " h.B" in Grant No. XXIV	98,702
6	161	" " g.D" in Grant No. XXVI	2,85,115
7	178	" " a.3" in Grant No. XXVIII	12,359
8	212	" " I. B.a. 6" in Grant No. XXXV	32,301
9	231	" " e.A. 2" in Grant No. XXXVIII	32,499

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

Serial number.	Page.	Number of grant and sub-head.	Amount of excess.
(1)	(2)	(3)	(4)
			RS.
1	63	Sub-head "w.I" in Grant No. XI	98,420
2	72	" " a.D. 7" in Grant No. XIII	10,265
3	178	" " b.1" in Grant No. XXVIII	34,926
4	189	" " 57 f.E." in Grant No. XXXI	3,22,036

GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

12. The following table compares the expenditure incurred during 1940-41 and 1941-42 with the final modified appropriation for these years:—

— (1)	Final modified appropriation. (2) RS.	Actuals. (3) RS.	Savings (net, after deducting excesses). (4) RS.	Percentage. (5)
1940-41.				
Charged	2,87,89,800	2,87,37,786	52,064	0.18
Authorized	17,06,19,900	16,91,61,196	14,58,704	0.85
Charged and authorized	19,94,09,700	19,78,98,932	15,10,768	0.76
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	37,46,858	1.82

A sum of Rs. 10,84,300 was surrendered to the Finance Department by the controlling officers from the total saving of Rs. 11,68,519 in the charged appropriation for the year leaving a balance of Rs. 84,219 which works out to 0.27 per cent. of the final modified appropriation as against 0.18 per cent. in the preceding year.

In the authorized section, the percentage of variation is 1.24 more than that of the previous year. There was a total saving of Rs. 1,14,72,539 under this section for the year of which a sum of Rs. 78,09,900 was surrendered leaving a balance of Rs. 36,62,639 which works out to 2.09 per cent. of the final modified appropriation. The bulk of the savings which were not surrendered occurred under Grants II, VIII, XXV, XXVI, XXX, XXXI, XXXV and XXXVIII.

Taking individual grants and appropriations into consideration, there was a variation of more than 3 per cent. between the modified appropriations and the actuals in the case of 12 authorized grants and 6 charged appropriations as against 8 and 7 respectively in the previous year.

FINANCIAL IRREGULARITIES, LOSSES, ETC.

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

Description.	Reference to number and name of grant, etc.	Total number of irregu- larities.	Amount.
(1)	(2)	(3)	(4)
			RS.
Losses	IV. Forest	1	8,720
Do.	VIII. Irrigation	1	1,08,722
Do.	XII. Administration of Justice	2	6,920
Do.	XIV. Polies	1	3,610
Do.	XV. Education	1	1,387
Do.	XVIII. Agriculture	1	1,280
Do.	XXIV. Civil Works—Works	1	35,802

(2) The expenditure on item (i) is apportioned between the Central and Provincial Governments in the proportion of 1 : 2 as some of the duties performed by the Civic Guards are the concern of the Central Government. The total expenditure incurred on this item during the year was Rs. 0.59 lakh out of which Rs. 0.18 lakh was recovered from the Central Government. Under items (ii), (iii) and (iv), the total expenditure was† Rs. 5.20 lakhs, Rs. 0.07 lakh and Rs. 0.38 lakh, out of which Rs. 0.56 lakh, Rs. 0.07 lakh and Rs. 0.41 lakh respectively were reimbursed by the Central Government. The expenditure on items (v), (vi) and (vii) is wholly recoverable from the Central Government on the basis of expenditure incurred during the calendar year. Out of the total expenditure of Rs. 0.20 lakh, Rs. 1.35 lakhs and Rs. 0.24 lakh incurred in the financial year on these three items, the amounts recovered from the Central Government were Rs. 0.07 lakh, Rs. 0.60 lakh and Rs. 0.24 lakh respectively. The expenditure incurred on item (viii) was Rs. 2.34 lakhs and was wholly borne by the Provincial Government. The expenditure on the items mentioned above was booked under * "29. Police" in respect of items (i) to (iv), under * "63. Extraordinary charges" in respect of items (v) and (vi), under * "25. General Administration" in respect of item (vii) and under * "57. Miscellaneous" in respect of items (viii) and (ix) and the recoveries made from the Central Government were adjusted by deduct entries under these heads.

(3) In respect of item (ix), 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 utilised 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. 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

* Grants XIV, IX and XXXI.

† Based on the figures furnished by Government.

under the head "57. Miscellaneous—Expenditure on Air Raid Precautions." 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 in the Provincial Section of the accounts under the service heads concerned. The gross expenditure incurred during the year on this account was Rs. 30.09 lakhs, out of which no portion was transferred to the Central Government as the amount was below the limit prescribed for purposes of allocation. A sum of Rs. 3.38 lakhs relating to expenditure incurred up to or sanctioned prior to the 30th June 1941 (including expenditure incurred in the previous year) was recovered from the Central Government.

(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. The Provincial Government has passed orders for the proper maintenance of stock registers and for the departmental verification of stock by an officer not connected with the A.R.P. Organization. The question of arranging for a systematic local audit of expenditure on Air Raid Precautions is under consideration.

BANGALORE ;

The 9th February 1943.

T. R. SADASIVAM,

Accountant General.

Countersigned.

SIMLA ;

The 22nd February 1943.

A. C. BADENOCH,

Auditor General of India.

PART II.

Appropriation Accounts of sums expended in the year ended 31st March 1942, 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. 5.95d. 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 (4) ;

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

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

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

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

Grand Summary of Appropriation Accounts by Grants and Appropriations.

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
19	I. Land Revenue—				
	Authorized	21,78,700	17,32,986	4,45,714	..
	Charged	8,300	5,769	2,531	..
21	II. Provincial Excise—				
	Authorized	27,52,200	25,81,623	1,70,577	..
	Charged	1,30,800	1,24,326	6,474	..
26	III. Stamps—				
	Authorized	5,73,200	5,60,866	12,334	..
	Charged	2,900	2,868	32	..
	IV. Forest—				
	Authorized	30,71,700	30,59,176	12,524	..
	Charged	6,63,400	6,16,111	47,289	..
34	V. Registration—				
	Authorized	29,28,900	28,68,132	60,768	..
36	VI. Motor Vehicles Acts—				
	Authorized	2,17,500	2,14,187	3,313	..
	Charged	69,46,400	68,57,468	88,932	..
38	VII. Other Taxes and Duties—				
	Authorized	13,46,100	13,20,177	25,923	..
	Charged	84,200	70,706	13,494	..
41	VIII. Irrigation—				
	Authorized	62,44,400	60,32,998	2,11,402	..
	Charged	88,65,700	88,58,400	7,300	..
49	IX. Heads of Provinces, Ministers and Headquarters Staff—				
	Authorized	18,92,800	18,70,523	22,277	..
	Charged	19,09,500	18,79,379	30,121	..
58	X. Legislative Bodies—				
	Authorized	6,31,000	1,85,648	4,45,352	..
60	XI. District Administration and Miscellaneous—				
	Authorized	2,21,81,300	2,22,69,021	..	87,721
	Charged	16,70,300	14,47,223	2,23,077	..
65	XII. Administration of Justice—				
	Authorized	68,74,200	68,94,152	..	19,952
	Charged	22,28,100	21,31,490	96,610	..
70	XIII. Jails—				
	Authorized	33,36,300	33,11,957	24,343	..
	Charged	1,35,000	80,530	54,470	..

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

Page. (1)	Number and name of grant or appropriation. (2)	Grant or appropriation. (3)	Expenditure. (4)	Expenditure compared with grant or appropriation.	
				Less than granted. (5)	More than granted. (6)
		RS.	RS.	RS.	RS.
76	XIV. Police—				
	Authorized	1,66,77,400	1,67,03,985	..	26,585
	Charged	11,16,300	9,80,400	1,35,900	..
83	XV. Education—				
	Authorized	2,86,50,800	2,85,88,902	61,898	..
	Charged	2,41,700	2,36,311	5,389	..
92	XVI. Medical—				
	Authorized	1,02,13,600	1,00,47,193	1,66,407	..
	Charged	4,10,500	2,17,577	1,92,923	..
100	XVII. Public Health—				
	Authorized	33,33,500	32,75,737	57,763	..
	Charged	69,400	48,476	20,924	..
106	XVIII. Agriculture—				
	Authorized	22,07,900	21,60,635	47,265	..
	Charged	90,200	88,014	2,186	..
113	XIX. Veterinary—				
	Authorized	12,16,600	11,99,208	17,392	..
	Charged	54,800	54,736	64	..
118	XX. Co-operation—				
	Authorized	14,86,300	14,32,494	53,806	..
	Charged	35,900	35,766	134	..
120	XXI. Industries—				
	Authorized	15,54,300	15,29,825	24,475	..
	Charged	70,400	65,806	4,594	..
127	XXII. Cinchona and Fisheries—				
	Authorized	12,95,300	12,80,631	14,669	..
	Charged	86,300	81,329	4,971	..
130	XXIII. Miscellaneous Departments—				
	Authorized	24,12,500	23,60,369	52,131	..
	Charged	33,000	29,984	3,016	..
135	XXIV. Civil Works—Works—				
	Authorized	38,66,100	37,48,731	1,17,369	..
	Charged	3,07,700	3,05,796	1,904	..
154	XXV. Civil Works—Establishment and Tools and Plant—				
	Authorized	33,86,200	31,36,987	2,49,213	..
	Charged	6,48,500	5,45,637	1,02,863	..
161	XXVI. Civil Works—Grants-in-aid—				
	Authorized	97,94,400	80,71,998	17,22,402	..
166	XXVII. Electricity—				
	Authorized	78,26,100	78,08,096	18,004	..
	Charged	30,01,200	28,99,991	1,01,209	..
178	XXVIII. Famine—				
	Authorized	2,50,000	2,40,621	9,379	..
	Charged	11,000	8,655	2,345	..

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

Page. (1)	Number and name of grant or appropriation. (2)	Grant or appropriation. (3)	Expenditure. (4)	Expenditure compared with grant or appropriation.	
				Less than granted. (5)	More than granted. (6)
		RS.	RS.	RS.	RS.
180	XXIX. Pensions—				
	Authorized	83,49,700	84,16,748		67,048
	Charged	29,72,000	29,24,998	47,002	..
183	XXX. Stationery and Printing—				
	Authorized	26,18,100	22,55,529	3,62,571	..
	Charged	2,26,200	2,26,256	..	56
188	XXXI. Miscellaneous—				
	Authorized	63,98,700	52,16,240	11,82,460	..
	Charged	91,300	79,907	11,393	..
195	Debt Charges—				
	Charged	13,100	53,757	..	40,657
198	XXXII. Capital Outlay on Irrigation—				
	Authorized	1,15,900	— 2,74,003	3,89,903	..
	Charged	500	— 1,619	2,119	..
203	XXXIII. Capital Outlay on Industrial Development—				
	Authorized	1,21,800	1,17,845	3,955	..
204	XXXIV. Civil Works outside the Revenue Account—				
	Authorized	12,45,200	7,15,694	5,29,506	..
	Charged	400	438	..	38
209	XXXV. Capital Outlay on Electricity Schemes—				
	Authorized	36,07,000	3,45,992	32,61,008	..
	Charged	29,700	29,696	4	..
226	XXXVI. Commuted value of Pensions—				
	Authorized	100	..	100	..
228	XXXVII. Interest Free Advances—				
	Authorized	19,10,000	17,06,963	2,03,037	..
230	XXXVIII. Loans and Advances bearing interest—				
	Authorized	1,01,44,500	84,49,895	16,94,605	..
	Total { Authorized ..	18,29,10,300	17,14,37,761	1,14,72,539	..
	{ Charged ..	3,21,54,700	3,09,86,181	11,68,519	..
	Grand total ..	21,50,65,000	20,24,23,942	1,26,41,058	..

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

	RS.
Authorized	2,01,306
Charged	40,751
Total ..	2,42,057

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	30,16,715	41,81,266	+ 11,64,551
18. Other Revenue Expenditure, etc. . .	30,18,597	35,63,103	+ 5,44,506
19. Construction of Irrigation, etc., Works.	44,219	53,666	+ 9,447
50. Civil Works	1,58,09,149	1,39,25,115	- 18,84,034
68. Construction of Irrigation, etc., Works.	- 2,75,622	- 3,22,811	- 47,189
81. Capital Account of Civil Works, etc.	7,16,132	9,28,851	+ 2,12,719
Total ..	<u>2,23,29,190</u>	<u>2,23,29,190</u>	..

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 22nd February 1943.

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 expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
7. Land Revenue.				
		RS.	RS.	RS.
b. Survey, Settlement and Record Operations—				
A. Central Survey Office—				
1. Pay of officers	O. 30,000 R. 900	30,900	30,586	- 314
2. Pay of establishments.	O. 1,87,000 R. - 4,900			
3. Other charges	O. 20,700 R. 3,600	24,300	23,049	- 1,251
<i>Col. 1.—Chiefly (i) cost of living allowance sanctioned after budget (Rs. 2,700) and (ii) transfer travelling allowance (Rs. 600).</i>				
B. Ranges and Mobile Staff—				
1. Pay of officers	O. 42,000 R. 800	42,800	42,430	- 370
2. Pay of establishments.	O. 1,24,500 R. - 3,700			
3. Allowances	O. 36,400 R. 2,200	38,600	38,671	+ 71
4. Contingencies	O. 9,300 R. 300	9,600	9,873	+ 273
5. Boundary pillars and hired labour.	O. 24,500 R. - 6,000	18,500	17,715	- 785
<i>Col. 1.—(i) Certain surveys not taken up during the year (Rs. 2,500) and (ii) postponement of adjustment of Government share of demarcation charges for certain localities (Rs. 3,500).</i>				
c. Land Records—				
A. Maintenance of Ryotwari Surveys—				
1. Pay of establishments.	O. 1,28,900 R. - 8,300	1,20,600	1,21,934	+ 1,334
2. Other charges	O. 50,600 R. 40,900			
<i>Col. 1.—Pay of measurers (Rs. 24,000) and increased expenditure under "allowances and contingencies" (Rs. 16,900).</i>				
B. Maintenance of Estate Surveys—				
1. Pay of officers	O. 13,600 R. 1,700	15,300	15,173	- 127
2. Pay of establishments.	O. 24,500 R. 4,600			
<i>Col. 1.—Additional establishment for preparation and issue of revised pattas, etc.</i>				
3. Other charges	O. 8,000 R. 2,400	10,400	10,538	+ 138
<i>Col. 1.—See "c.B.2."</i>				
C. Maintenance of Municipal and Union Surveys—				
1. Pay of establishments.	O. 75,800 R. 1,300	77,100	77,192	+ 92
2. Other charges	O. 32,700 R. 2,400			
d. Assignments and Compensations—				
A. Pensions—				
Charged		8,300	5,756	- 2,544
<i>Col. 4.—Pension partly withheld under orders from Court.</i>				
Authorized	O. 1,34,000 R. 6,000	1,40,000	1,27,998	- 12,002

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.
d. Assignments and Compensations— <i>cont.</i>				
B. Compensations in lieu of beriz deductions.	{ O. 10,50,000 R. - 5,50,000 }	5,00,000	5,07,593	+ 7,593
<i>Col. 1.—Adoption of revised procedure for payment of beriz deductions.</i>				
C. Other charges	{ O. 1,82,600 R. 35,000 }	2,17,600	2,01,501	- 16,099
<i>Col. 1.—Larger payments to local bodies on account of fishery rentals.</i>				
e. Charges in England—				
I. Secretary of State for India—				
Other charges	R. 40,000	40,000	42,394	+ 2,394
(Law charges).				
II. High Commissioner for India—				
B. Sterling overseas pay—				
Charged .. .. .	.. .. .	.. .. .	12	+ 12
Authorized .. .. .	.. .. .	3,200	3,200	.. .. .
D. Stores for India	{ O. 400 R. 200 }	600	536	- 64
f. Loss or gain by exchange—				
A. Other than stores—				
Charged .. .. .	.. .. .	.. .. .	1	+ 1
Authorized	R. 200	200	87	- 113
B. Stores .. .. .	.. .. .	.. .. .	1	+ 1
Surrenders or withdrawals within grant or appropriation	R. 4,30,400	4,30,400	.. .. .	- 4,30,400
Totals { Charged		8,300	5,769	- 2,531
{ Authorized		21,78,700	17,32,986	- 4,45,714

Notes.

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

In thousands of rupees.

	Receipts.	Expenditure.
1937-38	4,95,90	26,31
1938-39	5,13,37	25,36
1939-40	5,16,87	23,79
1940-41	5,00,11	22,85
1941-42	5,25,39	17,39

2. Administration of the grant—Charged.—The saving in the final appropriation was 30.5 per cent. as against 17.7 in the previous year. The saving occurred under the sub-head "d. A."

Authorized.—The percentage of saving in the final grant was 20.5 against 4.3 in the previous year. The saving occurred mainly under the sub-head "d. B." The saving in the modified appropriation was 0.9 per cent. as against 4.0 per cent. in 1940-41.

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. 37,400	} 27,300	27,328	+ 28
	R. - 10,100			
<i>Col. 1.—Revised allocation of charges consequent on abolition of post of Fourth Member of the Board of Revenue.</i>				
Authorized	O. 8,400	} 10,300	10,210	- 90
	R. 1,900			
2. Pay of establishments.	O. 37,500	} 38,400	37,543	- 857
	R. 900			
3. Other charges—	O. 1,700	} 1,200	1,135	- 65
<i>Charged</i>	R. - 500			
Authorized		9,400	9,934	+ 534
B. Deputy and Assistant Commissioners—				
1. Pay of officers—				
<i>Charged</i>		19,600	19,600	..
Authorized	O. 57,100	} 56,400	56,426	+ 26
	R. - 700			
2. Pay of establishments.	O. 35,500	} 35,200	34,837	- 363
	R. - 300			
3. Allowances—	O. 2,200	} 2,000	1,588	- 412
<i>Charged</i>	R. - 200			
Authorized	O. 31,400	} 24,000	21,687	- 2,313
	R. - 7,400			
<i>Col. 1.—(i) A passage not availed of (Rs. 3,400) and (ii) smaller expenditure under "travelling allowance" (Rs. 4,000).</i>				
4. Contingencies	O. 24,900	} 23,800	22,122	- 1,678
	R. - 1,100			
C. Laboratory establishments.		7,400	7,089	- 311
b. District Executive Establishment—				
A. Ordinary areas—				
1. Pay of officers	O. 2,30,300	} 2,20,300	2,08,436	- 11,864
	R. - 10,000			
2. Pay of establishments.	O. 12,18,400	} 12,28,400	12,29,395	+ 995
	R. 10,000			
3. Allowances and hono- raria.	O. 3,41,000	} 3,61,100	3,56,164	- 4,936
	R. 20,100			
4. Contingencies	O. 1,06,900	} 1,14,000	1,09,716	- 4,284
	R. 7,100			
5. Petty construction and repairs.	O. 6,100	} 8,500	7,081	- 1,419
	R. 2,400			
<i>Col. 1.—Urgent repairs to quarters of an inspector.</i>				
6. Charges recoverable from Governments, Departments, etc.		- 1,400	- 1,364	+ 36
B. Partially excluded areas—				
1. Pay of officers	O. 4,500	} 3,500	3,366	- 134
	R. - 1,000			
2. Pay of establishments.	O. 28,500	} 26,600	25,620	- 980
	R. - 1,900			

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—<i>cont.</i>				
		RS.	RS.	RS.
b. District Executive Establishment—<i>cont.</i>				
B. Partially excluded areas— <i>cont.</i>				
3. Allowances and hono- raria.	{ O. 10,700 R. 800 }	11,500	11,738	+ 238
4. Other contingencies ..	{ O. 3,000 R. 100 }	3,100	2,251	- 849
c. Distilleries—				
A. Ordinary areas—				
1. Pay of officers ..	{ O. 3,500 R. 1,000 }	4,500	4,619	+ 119
2. Pay of establishments.	{ O. 53,400 R. 900 }	54,300	54,197	- 103
3. Other charges ..	{ O. 13,300 R. 1,700 }	15,000	14,792	- 208
B. Partially excluded areas—				
Pay of establishments and other charges.	{ O. 5,200 R. 300 }	5,500	5,285	- 215
d. Cost of opium supplied to Provincial Excise Depart- ment.	{ O. 4,35,700 R. -52,100 }	3,83,600	2,43,844	- 1,39,756
<i>Col. 1.</i> —Anticipated fall in purchase of opium.				
<i>Col. 4.</i> —Mainly adjustment of cost of opium supplied by Ghazipur factory in 1942-43 instead of in 1941-42 (Rs. 83,100) and late receipt of supplies expected in March 1942 (Rs. 54,200).				
e. Compensations—				
A. Indian States and other Governments—				
Charged	{ O. 66,500 R. 5,800 }	72,300	72,390	+ 90
Authorized	{ O. 48,600 S. 23,800 R. 17,700 }	90,100	88,258	- 1,842
<i>Col. 1.</i> —Larger compensations payable to other Governments due to increase in export of Indian-made foreign liquor.				
B. Miscellaneous compen- sations.	{ O. 100 R. 13,600 }	13,700	13,702	+ 2
<i>Col. 1.</i> —Compensation to Madras Corporation for withholding levy of tax by the Corporation on places used for retail sale of liquor.				
f. Charges in England—High Commissioner for India—				
A. Leave salaries and deputation pay.	{ O. 6,800 R. -6,800 }	..	..	..
B. Sterling overseas pay—				
Charged	{ O. 1,000 R. -400 }	600	580	- 20
Authorized	{ O. 2,000 R. 2,000 }	4,000	4,000	..
C. Allotment of pay of officers—				
Charged	{ O. 2,400 R. -600 }	1,800	1,698	- 102
D. Stores for India ..	R. 800	800	593	- 207

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—<i>cont.</i>			
	RS.	RS.	RS.
f. Charges in England—High Commissioner for India— <i>cont.</i>			
E. Other charges—Contribution to the International Bureau against alcoholism	200	70	- 130
g. Loss or gain by exchange—			
Other than on stores—			
Charged .. .. .	..	7	+ 7
Authorized .. .. .	..	11	+ 11
Stores for India .. .. .	..	1	+ 1
Surrenders or withdrawals within grant or appropriation—			
Charged R. 6,000	6,000	..	- 6,000
Totals			
Charged	1,30,800	1,24,326	- 6,474
Authorized—			
Gross	27,53,600	25,82,987	- 1,70,613
Deductions	-1,400	-1,364	+ 36
Net	27,52,200	25,81,623	- 1,70,577

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.
1937-38	4,03,07	33,68
1938-39	3,72,23	32,18
1939-40	3,36,02	30,28
1940-41	3,39,65	28,13
1941-42	3,77,99	27,06

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

2. *Administration of the grant—Charged.*—The saving in the final appropriation was 4.9 per cent. as against 26.3 per cent. in 1940-41 and this occurred mainly under the sub-head "a.A. 1." There was a saving of 0.4 per cent. in the modified appropriation as against 12.9 per cent. in the previous year.

Authorized.—The saving in the final grant was 6.2 per cent. as against ~~the~~ 3.8 per cent. in 1940-41. The saving was mainly under the sub-head "d".

3. *Remissions of, and abandonment of claims to, revenue otherwise than by law or rule having the force of law.*—During the year under report, the following items of revenue amounting to Rs. 29,414 were written off as irrecoverable :—

	RS.
(i) Rentals of shops and loss by resale of shops.	14,018
(ii) Tree taxes	14,522
(iii) Fines, etc., imposed on defaulters	787
(iv) Licence fees on denatured spirits	87
Total ..	<u>29,414</u>

The following remissions and refunds aggregating Rs. 19,513 were also sanctioned :—

	RS.
(i) Remission of shop rentals and tree taxes on account of closure of shops in consequence of Hindu-Muslim tension	19,489
(ii) Refund of proportionate kist of shops opened late	24
Total ..	<u>19,513</u>

4. *Stock account.*—The stock account of opium held in the Government treasuries in the province during 1941-42 is given below :—

	SEERS.	TOLAS.
Opening balance on the 1st April 1941	12,783	37 $\frac{28}{32}$
Receipts during the year	14,262	43 $\frac{1}{8}$
Total ..	<u>27,046</u>	<u>1</u>

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

	SEERS.	TOLAS.	SEERS.	TOLAS.
Sales during the year—				
(i) to the Cochin State ..	1,300	..		
(ii) to the Mysore State.	600	..		
(iii) to the Travancore State	1,800	..		
(iv) to Coorg	5	..		
(v) to the vendors in the Madras City	814	40		
(vi) at Government treasuries	20,135	25 $\frac{4}{32}$	24,654	65 $\frac{4}{32}$ (a)
Closing balance on the 31st March 1942			2,391	15 $\frac{8}{32}$
			<u>27,046</u>	<u>1</u>
			Total ..	

The closing balance has been certified by the Collectors as having been agreed with the stock on the 31st March 1942. The head of the department has stated that the balance represents partly the reserve provided for meeting any unforeseen increase in demand.

(a) Includes 1 seer and 60 $\frac{8}{32}$ tolas on account of net wastage and dryage.

Grant No. III—Stamps.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.	
(1)		(2)	(3)	(4)	
9. Stamps.					
Non-Judicial.					
a. Charges for the sale of stamps—					
A. Ordinary areas—					
1. Presidency town	.. O.	13,600	14,300	13,781	- 519
	.. R.	700			
2. Mufassal	.. O.	2,75,000	2,91,000	3,10,641	+ 19,641
	.. S.	14,300			
	.. R.	1,700			
B. Partially excluded areas— Mufassal.	..	300	280	- 20	
b. Cost of stamps supplied from Central Stamp Stores—					
A. Ordinary areas	.. O.	63,000	87,000	75,686	- 11,314
	.. S.	24,000			
Col. 1.—Increase in manufacturing rates of certain kinds of stamps (Rs. 7,700) and increased demand from district offices (Rs. 16,300).					
Col. 4.—Chiefly adjustment of cost of stamps supplied in the accounts of May 1942 instead of in 1941-42.					
B. Partially excluded areas.	..	100	..	- 100	
Judicial.					
c. Charges for the sale of stamps (honoraria)—					
A. Ordinary areas	.. O.	80,600	78,600	78,862	+ 262
	.. R.	- 2,000			
B. Partially excluded areas.	..	200	125	- 75	
d. Cost of stamps supplied from Central Stamp Stores—					
A. Ordinary areas	.. O.	53,000	81,600	58,675	- 22,925
	.. S.	28,600			
Col. 1.—Increase in manufacturing rates of certain kinds of stamps (Rs. 13,200) and increased demand from district offices (Rs. 15,400).					
Col. 4.—See "b.A," col. 4.					
B. Partially excluded areas	..	100	..	- 100	
General.					
e. Superintendence—					
A. Pay of staff and other charges—					
Charged	..	..	2,400	2,400	..
Authorized	.. O.	11,400	11,000	11,195	+ 195
	.. R.	- 400			
B. Freight charges on stamps.	..	..	9,000	11,621	+ 2,621
Col. 4.—Mainly adjustment of freight and packing charges intimated by railway late in the year.					
C. Charges payable to or recoverable from Governments, Departments and others—					
Charged	..	..	- 500	- 535	- 35

Grant No. III—Stamps—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
9. Stamps—<i>cont.</i>			
	RS.	RS.	RS*
f. Charges in England—High Commissioner for India—			
B. Sterling overseas pay—			
<i>Charged</i>	1,000	1,000	..
g. Loss or gain by exchange—			
<i>Charged</i> .. .. .	..	3	+ 3
Totals			
{ <i>Charged—</i>			
<i>Gross</i> ..	3,400	3,403	+ 3
<i>Deductions</i> ..	- 500	- 535	- 35
<i>Net</i> ..	2,900	2,868	- 32
<i>Authorized</i> ..	5,73,200	5,60,866	-12,334

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.
1937-38	..	..	..	1,92,69	5,55
1938-39	..	..	..	1,73,37	4,72
1939-40	..	..	..	1,74,26	4,69
1940-41	..	..	..	1,80,14	5,41
1941-42	..	..	..	1,89,47	5,63

2. *Administration of the grant—Charged.*—There was a saving of 1.1 per cent. in the final appropriation as against an excess of 0.9 per cent. in the previous year.

Authorized.—There was a saving of 2.2 per cent. in the final grant as against an excess of 0.4 per cent. in 1940-41.

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. 1,88,914 being arrears of stamp duty awarded to Government in pauper suits were written off as irrecoverable during 1941-42 owing to the defaulters possessing no property (Rs. 1,88,342) or their whereabouts not being known or other reasons (Rs. 572). (ii) Claims amounting to Rs. 4,508 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.

Grant No. III—Stamps—*cont.*

4. *Stock account.*—(1) The stock account of stamps of the Madras Stamp Office for 1941-42, excluding the transactions relating to postage stamps, is given below :—

	RS.
(i) Opening balance on the 1st April 1941 ..	5,13,888
(ii) Stamps received from the Controller of Stamps, Nasik.	2,89,816
(iii) Stamps utilized, sold or otherwise disposed of.	3,55,767
(iv) Closing balance on the 31st March 1942 ..	4,47,937

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.

(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 1941-42 :—

	RS.
(i) Opening balance on the 1st April 1941 ..	3,18,85,463
(ii) Received from the Controller of Stamps, Nasik, etc.	4,09,01,570
(iii) Returned by deceased vendors and the public	2,343
(iv) Returned as "spoilt" by vendors ..	7,437
Total ..	<u>7,27,96,813</u>
(v) Issued for sale or returned to Central Stamp Stores, etc.	3,46,93,608
(vi) Written off	2,643
(vii) Closing balance on the 31st March 1942 ..	3,81,00,562
Total ..	<u>7,27,96,813</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 five 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. 63,000	62,600	62,402	- 198
	R. - 400			
B. Pay of establishments ..				
	O. 37,500	36,700	36,608	- 92
	R. - 800			
C. Clothing and equipment.				
	O. 25,500	33,400	26,078	- 7,322
	R. 7,900			
<i>Col. 1.—Rise in price of cotton, woollen, etc., goods and adjustment of value of jerseys purchased for 1940-41.</i>				
<i>Col. 4.—Late supply of woollen jerseys.</i>				
D. Other charges—				
Charged	O. 8,000	7,000	6,748	- 252
	R. - 1,000			
Authorized	O. 7,900	7,400	6,785	- 615
	R. - 500			
b. Conservancy and Works—				
I. Ordinary areas—				
A. Forest produce removed by Government agency.				
	O. 5,51,000	5,42,000	5,05,883	- 36,117
	R. - 9,000			
B. Timber and other produce removed from the forest by consumers and purchasers.				
	O. 1,52,100	1,57,600	1,57,711	+ 111
	S. 4,100			
	R. 1,400			
C. Maintenance, repairs and renewals—				
1. Feed and upkeep of cattle.				
		1,06,800	1,05,116	- 1,684
2. Renewals or replacements of stores and tools and plant.				
	O. 13,000	18,500	16,914	- 1,586
	R. 5,500			
<i>Col. 1.—Mainly (i) rise in price of elephant chains (Rs. 2,300) and (ii) repairs, etc., of tram trucks (Rs. 1,600).</i>				
D. Communications and buildings—				
1. Roads and bridges ..				
	O. 1,19,200	1,35,000	1,46,431	+ 11,431
	R. 15,800			
<i>Col. 1.—Special repairs to roads and bridges damaged by rains (Rs. 10,000) and construction of certain roads (Rs. 5,800).</i>				
2. Buildings and other works.				
	O. 66,800	67,700	65,589	- 2,111
	R. 900			
E. Conservancy and regeneration—				
1. Regeneration ..				
	O. 73,000	82,000	85,285	+ 3,285
	R. 9,000			
<i>Col. 1.—Chiefly increased expenditure on wattle cultivation and casuarina plantations.</i>				
2. Fire protection ..				
	O. 27,500	27,800	27,495	- 305
	R. 300			
3. Other works ..				
	O. 29,300	27,000	25,973	- 1,027
	R. - 2,300			
F. Other charges ..				
	O. 36,400	34,900	35,384	+ 484
	R. - 1,500			

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.
b. Conservancy and Works—<i>cont.</i>				
I. Ordinary areas—<i>cont.</i>				
G. Forest panchayats	O. 21,200	} 20,400	19,710	- 690
	R. - 800			
H. Suspense—Works advances.	O. 800	} 2,300	2,840	+ 540
	R. 1,500			
II. Partially excluded areas—				
A. Forest produce removed by Government agency.	O. 7,400	} 4,700	4,425	- 275
	R. - 2,700			
<i>Col. 1.—</i> Certain coupes not worked departmentally due to sale.				
B. Timber and other produce removed from the forest by consumers and purchasers.	O. 13,300	} 15,500	14,752	- 748
	R. 2,200			
<i>Col. 1.—</i> (i) Employment of additional watchers for a new range and lay-out of charcoal coupes in a division as an emergency measure (Rs. 1,200) and (ii) dearness allowance (Rs. 1,000).				
C. Maintenance, repairs and renewals—				
1. Feed and upkeep of cattle.	O. 3,300	} 3,900	3,790	- 110
	R. 600			
2. Renewals or replacements of stores and tools and plant.	O. 5,100	} 4,800	4,817	+ 17
	R. - 300			
D. Communications and buildings—				
1. Roads and bridges..	..	4,500	4,471	- 29
2. Buildings and other works.	O. 3,800	} 5,700	5,484	- 216
	R. 1,900			
E. Conservancy and regeneration—				
1. Regeneration	O. 9,700	} 10,800	10,767	- 33
	R. 1,100			
2. Fire protection	..	3,000	2,961	- 39
3. Other works	O. 1,100	} 1,500	1,463	- 37
	R. 400			
F. Other charges	O. 3,800	} 4,100	3,353	- 747
	R. 300			
G. Suspense—Works advances.	..	100	..	- 100
c. Establishment—				
I. Ordinary areas—				
A. Pay of officers—				
Charged	O. 4,03,000	} 3,97,700	4,14,042	+ 16,342
	R. - 5,300			
Authorized	O. 1,77,000	} 1,58,300	1,71,124	+ 12,824
	R. - 18,700			
<i>Col. 1.—</i> (i) Recoveries of pay of officers employed on passing timber for army requirements (Rs. 12,800) and (ii) smaller expenditure due to deputation of an officer to Defence Department and increased family allotment (Rs. 5,900).				
B. Pay of establishments.	O. 10,92,500	} 10,85,000	10,98,269	+ 13,269
	R. - 7,500			

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.
c. Establishment—cont.				
I. Ordinary—cont.				
C. Allowances and honoraria—				
Charged	O. 76,400	} 58,100	62,022	+ 3,922
	R. -18,300			
Col. 1.—Absence of three officers on other duty under Central Government.				
Authorized	O. 2,31,800	} 2,43,900	2,47,530	+ 3,630
	S. 12,100			
D. Contingencies	O. 1,21,300	} 1,21,200	1,18,084	- 3,116
	R. - 100			
II. Partially excluded areas—				
A. Pay of officers—				
Charged	O. 19,800	} 1,400	1,331	- 69
	R. - 18,400			
Col. 1.—Posting of provincial service officer in the place of I.F.S. Officer.				
Authorized .. .. .	.. .. .	6,000	5,982	- 18
B. Pay of establishments.	O. 76,000	} 75,900	75,069	- 831
	R. - 100			
C. Allowances and honoraria—				
Charged	O. 2,200	} 300	241	- 59
	R. - 1,900			
Authorized	O. 15,100	} 16,500	16,496	- 4
	R. 1,400			
D. Contingencies	O. 3,500	} 4,400	4,064	- 336
	R. 900			
d. Charges in England—High Commissioner for India—				
A. Leave salaries and deputation pay—				
Charged	O. 23,200	} 11,200	11,084	- 116
	R. - 12,000			
Authorized	O. 7,600	} ..	..	..
	R. - 7,600			
B. Sterling overseas pay—				
Charged	O. 57,800	} 53,400	53,365	- 35
	R. - 4,400			
C. Allotments of pay of officers—				
Charged	O. 10,000	} 4,800	4,694	- 106
	R. - 5,200			
Authorized	O. 1,600	} 2,400	2,467	+ 67
	R. 800			
e. Loss or gain by exchange—				
A. Other than on stores—				
Charged .. .. .	.. .. . R. 200	200	182	- 18
Authorized .. .. .	.. .. .	..	6	+ 6
Surrenders or withdrawals within grant or appropriation—				
Charged .. .. .	.. .. . R. 66,700	66,700	..	-66,700
Totals				
	{ Charged ..	6,63,400	6,16,111	- 47,289
	{ Authorized ..	30,71,700	30,59,176	- 12,524

Grant No. IV—Forest—cont.

Notes.

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

				In thousands of rupees.	
				Receipts.	Expenditure.
1937-38	..	..	..	50,46	41,18
1938-39	..	..	..	45,63	40,17
1939-40	..	..	..	44,83	38,71
1940-41	..	..	..	48,48	37,52
1941-42	..	..	..	50,95	36,75

2. *Administration of the grant—Charged.*—The saving in the final appropriation was 7.1 per cent. as against 6.1 per cent. in 1940-41. This occurred mainly under the sub-heads "c.I.C.," "c.I.A." and "d.A." There was however an excess of 3.3 per cent. over the modified appropriation as against an excess of 1.1 per cent. in the previous year. The excess was mainly under the sub-heads "c.I.A." and "c.I.C."

Authorized.—There was a saving of 0.4 per cent. in the final grant as against an excess of 0.3 per cent. in the previous year.

3. *Losses.*—(i) In a Forest Division, certain quantities of timber were sold in auction to the highest bidder for Rs. 3,976. As the bidder did not comply with the conditions of sale, these were resold in lots for a sum of Rs. 1,870 resulting in a net loss of Rs. 2,006 to the department after forfeiting and deducting his earnest money deposit of Rs. 100. It was not found possible to recover this amount from the party and it was consequently written off by Government as irrecoverable.

(ii) In a certain Forest Division, a Forester misappropriated, during 1937-38 and 1938-39, a sum of Rs. 726 representing the value of grazing permits sold to the public but not brought to account. In the monthly return of stock of permits rendered to the Range Officer, these permits were shown as unsold and on hand. The head of the department reported that this misappropriation was facilitated by the failure of Range Officers to exercise the quarterly check of the stock of unsold permits with the accounts as prescribed by the rules. The Forester was prosecuted in a court of law and was convicted and sentenced to rigorous imprisonment for six months. Suitable disciplinary action was also taken against the other officers concerned and a sum of Rs. 100 was recovered from some of them. The net loss of Rs. 626 was written off by the Conservator of Forests.

In the same division, grazing permits of the value of Rs. 1,368 were reported to have been lost in July 1940 due to the negligence of a Forester. Subsequent investigation showed that some of these permits

Grant No. IV—Forest—cont.

had been sold to the public and a sum of Rs. 366 had been misappropriated by the Forester. For this, he was convicted in a court of law and sentenced to rigorous imprisonment for three months and a fine of Rs. 375. The amount misappropriated was made good to Government out of the fine. The balance of Rs. 1,002 was written off by the head of the department.

(iii) Timber valued at Rs. 2,386, felled departmentally and left in the forest pending a decision whether to cart it to a depot or not, was burnt in a forest fire in March 1942. The loss was written off by the Chief Conservator of Forests.

(iv) About 17,000 wooden poles, valued at Rs. 2,700, were destroyed by fire in the forest. The loss was written off by Government.

4. *Stock account.*—The following is the stock account of the Forest department for 1941-42 as furnished by the Chief Conservator of Forests:—

Items of stores.	Opening balance on the 1st April 1941.	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 1942.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS.	RS.	RS.	RS.	RS.	RS.
1 Felled timber and other forest produce.	8,24,549	18,40,878	24,41,164	1,49,040	+9,74,355	10,49,578
2 Buildings	28,83,138	14,782	42,926	8,216	— 428	28,46,350
3 Livestock	2,72,476	64,700	37,970	11,314	+ 58,465	3,46,357
4 Surveying and other instruments, machinery and tramways.	1,70,069	2,143	4,313	911	— 107	1,66,881
5 Other stores	5,21,691	40,570	9,496	5,133	— 552	5,47,080

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.

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. 21,200	23,100	23,101	+ 1
	R. - 1,100			
B. Pay of establishments.	O. 27,800	24,200	24,107	- 93
	R. - 3,600			
C. Other charges	O. 18,500	19,500	17,707	- 1,793
	R. 1,000			
b. District charges—				
A. Ordinary areas—				
1. Pay of officers	O. 93,700	86,600	86,587	- 13
	R. - 7,100			
2. Pay of establishments.	O. 24,60,000	24,23,000	24,17,332	- 5,668
	R. - 37,000			
3. Remuneration to temporary section writers.	O. 17,000	18,500	18,492	- 8
	R. 1,500			
4. Allowances and honoraria.	O. 56,100	75,100	73,728	- 1,372
	R. 19,000			
<i>Col. 1.—Chiefly increased expenditure under travelling allowance (Rs. 5,900) and (ii) grant of dearness allowance (Rs. 12,700).</i>				
5. Other charges	O. 2,24,900	2,05,100	2,03,159	- 1,941
	R. - 19,800			
6. Charges recoverable from Governments, departments, etc.	.. ..	- 12,000	- 12,000	.
B. Partially excluded areas—Pay of establishments and other charges.				
	O. 4,700	5,200	5,160	- 40
	R. 500			
c. Charges in England— High Commissioner for India—				
Stores for India	O. 14,000	11,000	10,737	- 263
	R. - 3,000			
<i>Col. 1—Decrease in indents.</i>				
d. Loss or gain by exchange .. ..	.. ..	..	22	+ 22
Surrenders or withdrawals within grant or appropriation.	R. 49,600	49,600	..	- 49,600
Totals		{ Gross .. 29,40,900	28,80,132	- 60,768
		{ Deductions. - 12,000	- 12,000	..
		{ Net .. 29,28,900	28,68,132	- 60,768

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.
1937-38	..	..	..	33,29	29,19
1938-39	..	..	..	32,70	29,13
1939-40	..	..	..	32,96	28,73
1940-41	..	..	..	37,14	28,70
1941-42	..	..	..	40,06	28,68

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

Grant No. VI—Motor Vehicles Acts.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving—.
(1)		(2)	(3)	(4)
12. Charges on account of Motor Vehicles Acts.				
		RS.	RS.	RS.
a. Charges of collection—				
A. City	O. 20,900 } R. - 2,200 }	18,700	22,480	+ 3,780
<i>Col. 1.—Changes in personnel.</i>				
<i>Col. 4.—Provision not made for adjustment of expenditure on account of (i) pay of the Superintendent and cashier (Rs. 2,600), (ii) clothing arms and equipment (Rs. 400) and (iii) service postage and electric charges (Rs. 700) initially incurred under "29. Police."</i>				
B. Mufassal	O. 41,000 } R. - 1,800 }	39,200	39,271	+ 71
b. Inspection of motor vehicles—				
A. Pay of establishments.	O. 42,000 } S. 100 } R. 2,900 }	45,000	45,053	+ 53
B. Other charges—				
Charged	O. 3,600 } R. 900 }	4,500	3,846	- 654
Authorized	O. 9,100 } R. 800 }	9,900	12,526	+ 2,626
<i>Col. 4.—Chiefly travelling allowance of Inspectors of motor vehicles deputed for producer gas training not anticipated.</i>				
e. Compensations to local bodies—				
A. For loss of income from fees for licences granted to motor vehicles—				
Charged	O. 21,91,400 } R. 8,000 }	21,99,400	21,93,473	- 5,927
B. For loss of income from tolls and taxation of motor vehicles—				
Charged	O. 47,29,800 } R. - 89,300 }	46,40,500	46,37,936	- 2,564
d. Other charges—				
A. Central Road Traffic Board—				
Charged	O. 17,600 } R. - 200 }	17,400	17,400	..
Authorized	O. 8,300 } S. 2,500 } R. 2,800 }	13,600	14,042	+ 442
<i>Col. 1.—Appointment of a Special Officer for the contrl of producer gas plants.</i>				
B. Road Traffic Board—	O. 6,300 } R. - 300 }	6,000	7,206	+ 1,206
City				
C. Road Traffic Boards—	O. 87,300 } R. - 2,200 }	85,100	73,609	- 11,491
Mufassal				
<i>Col. 4.—(i) Delay in adjustment of bills for purchase of certain materials (Rs. 5,100) and (ii) postponement of certain works on account of difficulty in procuring iron and steel (Rs. 5,300).</i>				
e. Charges in England—High Commissioner for India—Sterling overseas pay—				
Charged	O. 4,000 } R. 800 }	4,800	4,800	..

Grant No. VI—Motor Vehicles Acts—cont.

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—cont.	RS.	RS.	RS.
f. Loss or gain by exchange—			
Charged .. .. .	.. .. .	13	+ 13
Surrenders or withdrawals within grant or appropriation—			
Charged	R. 79,800	79,800	.. - 79,800
Totals			
{ Charged	69,46,400	68,57,468	- 88,932
{ Authorized	2,17,500	2,14,187	- 3,313

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.
• 1937-38	53,95	44,12
1938-39	81,22	75,06
1939-40	80,50	74,87
1940-41	79,87	71,52
1941-42	77,06	70,72

2. Administration of the grant—Charged.—There was a saving of 1·3 per cent. in the final appropriation as against a saving of 4 per cent. in 1940-41. The saving in the modified appropriation was 0·1 per cent. as in the previous year.

Authorized.—The saving in the final grant was 1·5 per cent. as against 3·1 per cent. in the previous year.

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—			
B. Other charges .. O. 3,200 } 5,100 4,058 - 1,042			
	R. 1,900 }		
b. Charges under the Electricity Acts—			
A. Chief Electrical Inspector—			
1. Pay of officers—			
Charged O. 16,500 }			
	R. 1,200 }	17,700	17,655 - 45
Authorized O. 6,600 }			
	R. 3,500 }	10,100	10,075 - 25
Col. 1.—Pay of officiating incumbent of post of Chief Electrical Inspector.			
2. Pay of establishments. O. 20,200 }			
	R. 1,900 }	22,100	22,080 - 20
3. Other charges—			
Charged O. 2,400 }			
	R. - 300 }	2,100	2,170 + 70
Authorized O. 22,000 }			
	R. 1,800 }	23,800	23,756 - 44
B. Charges for collection of electricity duty—			
1. Pay of officers .. O. 2,500 }			
	R. - 100 }	2,400	2,494 + 94
2. Pay of establishments. .. 600 586 - 14			
3. Other charges .. O. 1,900 }			
	R. - 400 }	1,500	1,404 - 96
c. Entertainments Tax—			
1. Commission payable to local authorities .. 82,500 84,454 + 1,954			
2. Other charges .. O. 50,000 }			
	R. - 36,200 }	13,800	10,738 - 3,062
Col. 1.—Decrease in demand for Entertainment Tax Stamps owing to popular preference for paying taxes in cash.			
Col. 4.—Fluctuating item.			
d. Commercial Taxes—			
A. Tobacco and Sales Taxes—			
1. Pay of officers—			
Charged O. 53,900 }			
	R. - 10,000 }	43,900	42,498 - 1,402
Col. 1.—Revised allocation of charges consequent on abolition of post of Fourth Member, Board of Revenue.			
Authorized O. 1,30,000 }			
	S. 100 }	1,10,800	1,10,872 + 72
	R. - 19,300 }		
Col. 1.—Retrenchment in number of officers.			
2. Pay of establishments. O. 7,64,400 }			
	S. 100 }	7,60,200	7,68,508 + 8,308
	R. - 4,300 }		

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

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

				In thousands of rupees.	
				Receipts.	Expen- diture.
1937-38	..	..	..	2,87	66
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

2. *Administration of the grant—Charged.*—The percentage of saving in the final appropriation was 16·0 as against 9·5 in the previous year. The saving occurred chiefly under the sub-heads "d.A.1." and "d.A.3." The saving in the modified appropriation was 2·1 per cent. as against an excess of 1·6 per cent. in 1940-41.

Authorized.—There was a saving of 1·9 per cent. in the final grant as against 14·5 per cent. in 1940-41. There was, however, an excess of 0·3 per cent. over the modified appropriation as against a saving of 1·6 per cent. in the previous year.

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.	100	100	125	+ 25
Authorized O.	1,58,900	2,02,550	1,92,645	- 9,905
	S. 55,800			
	R. - 12,150			
Col. 1.—Urgent works.				
b. Maintenance and Repairs ..	O. 19,12,200	20,57,900	20,58,968	+ 1,068
	S. 1,800			
	R. 1,43,900			
c. Establishment—				
A. Special establishment.		900	893	- 7
Irrigation Works—Unproductive Works.				
d. Extensions and Improve-ments.	{ O. 800 } R. - 4,050	- 3,250	- 3,534	- 284
Col. 1.—(Budget provision is a net figure after deducting old maintenance charges.) Gross provision was reduced owing to delay in sanction of an estimate.				
e. Maintenance and Repairs.	O. 2,03,500 } R. 55,700 }	2,59,200	2,58,060	- 1,140
* Col. 1.—Transfer of certain works from productive to unproductive class (Rs. 45,000) and repairs to flood damages (Rs. 11,700) offset by savings on a work (Rs. 1,000).				
Navigation, Embankment and Drainage Works				
—Unproductive Works.				
f. Extensions and Improve-ments.	{ O. 10,500 } S. 2,19,800 }	2,30,300	1,46,970	- 83,330
Col. 1.—Improvements to, and silt clearance in the Buckingham Canal.				
Col. 4.—Slow progress of silt clearance and deepening the canal.				
g. Maintenance and Repairs.	O. 1,85,900 } S. 1,18,600 }	3,04,500	2,73,410	- 31,090
Col. 1.—See "f," col. 1.				
Col. 4.—See "f," col. 4.				
Pension charges—				
Charged O.	16,200	15,400	13,031	- 2,369
	R. - 800			
Col. 4.—Decrease in establishment charges.				
Authorized O.	71,600	80,600	76,147	- 4,453
	R. 9,000			
Col. 1.—Based on anticipated requirements.				
Provision for flood repairs.	O. 89,500 } R. - 89,500 }			
Col. 1.—Reappropriated to the respective irrigation systems in which flood repairs were found necessary.				

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. 67,27,000 R. - 11,000	} 67,16,000	65,93,271	- 1,22,729			
2. Unproductive—							
Charged .. .. .	.. .. .	17,06,000	18,25,083	+ 1,19,083		
b. Navigation, Embankment and Drainage Works—							
Unproductive—							
Charged	O. 3,93,000 R. 1,000	} 3,94,000	3,93,513	- 487			
18. Other Revenue expenditure financed from Ordinary Revenues.							
Irrigation Works—Works for which no capital accounts are kept.							
Public Works Department.							
a. Works—							
Charged	O. 11,000 R. 4,600	} 15,600	15,459	- 141			
Authorized	O. 50,300 R. - 19,100				31,200	30,416	- 784
Charged and Authorized.—See detailed statement of expenditure on important new works.							
b. Extensions and Improve-ments.	{ O. 1,15,900 R. - 11,200 }	1,94,700	1,07,107	+ 2,407			
c. Maintenance and Repairs.	{ O. 12,35,000 R. 53,100 }	12,88,100	12,75,307	- 12,793			
Miscellaneous expenditure.							
d. Establishments—							
A. Pay of officers and establishments—							
Charged	O. 6,400 S. 5,100 R. 4,400	} 15,900	15,300	- 600			
Col. 1.—Continuance of the Special Division for Tungabhadra Project.							
Authorized	O. 29,300 R. 20,300				49,600	47,938	- 1,662
Col. 1.—See "Charged."							
B. Other charges—							
Charged	O. 900 R. 1,800	} 2,700	2,590	- 110			
Authorized	O. 8,100 R. 8,600				16,700	16,362	- 338
Col. 1.—See "d. A. Charged," col. 1.							

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.
Miscellaneous expenditure—cont.			
e. Tools and Plant O. - 14,500 } R. 900 }	- 13,600	- 10,087	+ 3,513
<i>Col. 4.—Smaller credits than anticipated.</i>			
f. Other charges— Other projects O. 33,700 } R. 10,400 }	44,100	34,391	- 9,709
<i>Col. 1.—Execution of additional items of work.</i>			
<i>Col. 4.—Unanticipated credit on account of special tools and plant obtained for a work.</i>			
1. Grants-in-aid	7,500	7,500	..
Minor Irrigation—Revenue Department.			
g. Works—			
A. Ordinary areas O. 17,200 } R. - 3,600 }	13,600	10,445	- 3,155
<i>Cols. 1 and 4.—Works in certain districts were not executed due to the presence of water in minor irrigation tanks.</i>			
B. Partially excluded areas. • { O. 1,700 } R. - 1,700 }	..	..	..
h. Maintenance and repairs—			
A. Ordinary areas O. 8,29,400 } R. - 57,500 }	7,71,900	7,52,679	- 19,221
B. Partially excluded areas. • { O. 7,000 } R. 1,100 }	8,100	4,453	- 3,647
<i>Col. 4.—Repairs to a tank could not be carried out.</i>			
C. Provision for flood repairs. { O. 50,000 } R. - 10,400 }	39,600	37,008	- 2,592
<i>Col. 1.—See "g.A."</i>			
j. Establishment—			
A. Ordinary areas—			
1. Pay of establishments. ..	1,91,600	1,85,769	- 5,831
2. Other charges .. O. 50,100 } R. 1,700 }	51,800	49,830	- 1,970
B. Partially excluded areas—			
1. Pay of establishments and other charges. { O. 5,600 } R. 200 }	5,800	5,806	+ 6
k. Tools and plant—			
A. Ordinary areas	200	129	- 71
Miscellaneous expenditure.			
1. Grants-in-aid O. 1,400 } R. 700 }	2,100	2,158	+ 58

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—<i>cont.</i>		RS.	RS.	RS.
Navigation, Embankment and Drainage Works— Works for which no capital accounts are kept.				
Public Works Department.				
m. Works	O. 4,900 R. - 3,800	1,100	476	- 624
See detailed statement of expenditure on important new works.				
n. Extensions and improvements—				
Charged	R. - 100	- 100	- 127	- 27
Authorized	O. 52,000 S. 100 R. 5,400	57,500	58,512	+ 1,012
<i>Col. 1.—Improvements to "Poora-paramba-cut" and restoration of the "Conolly Canal."</i>				
o. Maintenance and repairs ..	O. 4,36,700 R. - 66,700	3,70,000	3,65,220	- 4,780
<i>Col. 1.—(i) Write-back of outlay to "XVII" (Rs. 22,100), (ii) delay in execution of works due to poor response to tenders and diversion of labour to A.R.P. and famine relief works (Rs. 32,600), and (iii) late acceptance of agreement for conveyance of materials (Rs. 12,000).</i>				
Miscellaneous expenditure.				
r. Other charges	O. 1,100 R. 2,700	3,800	3,956	+ 156
<i>Col. 1.—Charges of printing Survey Registers.</i>				
Lump addition for regnant lapses.	O. 200 R. - 200	..	..	..
Lump deduction for probable savings.	O. - 800 R. 800	..	..	..
Provision for flood repairs ..	O. 56,200 R. - 56,200	..	..	..
<i>Col. 1.—See "XVII—Provision for flood repairs."</i>				
19. Construction of Irrigation, Navigation, Embankment and Drainage Works.				
B. Financed from ordinary revenues— Irrigation Works—Productive.				
a. Works	O. 1,400 R. 200	1,600	1,457	- 143
Unproductive.				
b. Works	O. 16,000 R. - 900	15,100	15,056	- 44
Navigation Works.				
Unproductive.				
c. Works	O. 17,000 S. 10,000 R. 3,200	30,200	26,990	- 3,210
a, b and c. Works—See detailed statement of expenditure on important new works.				

Grant No. VIII—Irrigation—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
19. Construction of Irrigation, Navigation, Embankment and Drainage Works—<i>cont.</i>		RS.	RS.	RS.
Pension charges—				
Charged		100	155	+ 55
Authorized	O. 600	700	561	- 139
	R. 100			
Lump addition for regrant of lapses.	{ O. 500	..	..	..
	{ R. - 500			
Lump deduction for probable savings.	{ O. - 800	..	..	..
	{ R. 800			
Surrenders or withdrawals within grant or appropriation.	R. 18,700	18,700	..	- 18,700
<hr/>				
Totals	{ Charged	88,65,700	88,58,400	- 7,300
	{ Authorized	62,44,400	60,32,998	- 2,11,402

Notes.

Administration of the grant—Charged.—The saving in the final appropriation was 0·1 per cent. as against 0·05 per cent. in 1940-41.

Authorized.—The percentage of saving in the final grant was 3·4 as against 4·4 in the previous year. The saving occurred chiefly under the sub-heads “XVII-f and g” and “18-h and o”. The saving in the modified appropriation was 3·1 per cent. as against 0·8 per cent. in 1940-41.

2. *Losses.*—(a) Heavy rains in 1939 caused damages to the Vellatur Channel and its branches in the Kistna Western Division to the extent of Rs. 11,958. The works are proposed to be reconstructed at an estimated cost of Rs. 14,205.

(b) Damages by floods occurred during 1941 to a number of irrigation works of which the more important are mentioned below :

Coimbatore Division—Kaniyampalayam and Odderpalayam canals.

Vizagapatam Division—Flood banks of the Bahuda and Gokivadagedda channels.

The total loss involved in all the cases amounted to Rs. 96,764. It is proposed to reconstruct the works at a cost of Rs. 1,27,690.

Grant No. VIII—Irrigation—*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.	
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—IRRIGATION WORKS—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—CHARGED—						
II.—OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—						
(Collectively)	11,000	15,600	15,459	+ 4,459	- 141	
Col. 3.—Based on actual requirements.						
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—IRRIGATION WORKS—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—AUTHORIZED—						
II.—OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION HAS BEEN MADE IN THE BUDGET—						
(Collectively)	37,700	21,000	20,742	- 16,958	- 258	
Col. 3.—Substitution of surki for cement in executing a work owing to high cost of cement.						
IV.—MINOR WORKS (COLLECTIVELY).	12,600	10,200	9,674	- 2,926	• 526	
Col. 3.—Retarded progress of works due to heavy rains.						
NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.						
IV.—MINOR WORKS (COLLECTIVELY).	4,900	1,100	476	- 4,424	- 624	
Col. 3.—Postponement of purchase of a motor-boat.						
<hr/>						
Totals {	Charged ..	11,000	15,600	15,459	+ 4,459	- 141
	Authorized ..	55,200	32,300	30,892	- 24,308	- 1,408
<hr/>						
19.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—IRRIGATION WORKS—FINANCED FROM ORDINARY REVENUES—						
Productive.						
III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—						
Scheme for fitting up falling shutters over the Nellore Anicut.	..	500	452	+ 452	- 48	
Estimate Rs. 31,000; expenditure to end of March 1942, Rs. 19,886; work completed.						
IV.—MINOR WORKS (COLLECTIVELY).	1,400	1,100	1,005	- 395	- 95	

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—					
<i>(a) Estimated to cost above Rs. 1,00,000—</i>					
Duvvaleru project	16,000	15,000	14,989	- 1,011	- 11
Estimate Rs. 1,16,500; expenditure to end of March 1942, Rs. 98,398; balance Rs. 18,102; work in progress.					
III.—MAJOR WORKS FOR WHICH PROVISION WAS NOT MADE IN THE BUDGET—					
Construction of a storage reservoir across Rollavagu near Thippayapalem.	..	100	67	+ 67	- 33
Estimate Rs. 4,67,600; expenditure to end of March 1942, Rs. 4,42,383; work completed.					
NAVIGATION WORKS.					
Unproductive.					
II.—OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—					
(Collectively)	17,000	20,200	18,285	+ 1,285	- 1,915
<i>Col. 3.—For completing a work during the year.</i>					
III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—					
1. Improvements to the Madras wharf on the North Buckingham Canal at Basin Bridge in order to provide more wharf space with dry dock, godowns, etc., to cope with the anticipated increase in boat traffic.	..	9,000	8,604	+ 8,604	- 396
Estimate Rs. 1,38,000; expenditure to end of March 1942, Rs. 8,604; balance Rs. 1,29,396; work in progress.					
<i>Col. 3.—Urgent works.</i>					
2. Providing wharf space between Trivelyan Basin and Basin Bridge on the east side of the Buckingham Canal.	..	1,000	101	+ 101	- 899
Estimate Rs. 2,25,000; expenditure to end of March 1942, Rs. 101; balance Rs. 2,24,899; work in progress.					
Total ..	34,400	46,900	43,503	+ 9,103	- 3,397

Grant No. VIII—Irrigation—*cont.**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	..	..	1.01
Modified appropriation	..	..	.95
Expenditure	..	..	.90

Modifications in the original appropriation amounting to a net surrender of Rs. .06 lakh, i.e., about 6 per cent. of the original appropriation, were made during the year.

Only one work estimated to cost above Rs. 1 lakh was originally provided for in the budget estimates. There was a small surrender of Rs. 1,000 on this work during the year.

The actual expenditure as compared with the modified appropriation showed a saving of Rs. 4,946 which is about 5 per cent. of the latter. This saving was spread over several works.

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. 17,400	} 28,100	} 28,074	} - 26
S. 10,700			
Col. 1.—Creation of post of Assistant Private Secretary to His Excellency the Governor.			
2. Other charges—			
Charged O. 42,500	} 47,700	} 46,432	} - 1,268
S. 5,200			
Col. 1.—(i) Entertainment of additional staff for Assistant Private Secretary (Rs. 1,000), (ii) increased expenditure under "Contingencies" due to installation of additional telephones, etc. (Rs. 2,400) and more extensive tours of His Excellency the Governor (Rs. 1,800).			
d. Staff and household of the Governor—			
A. Military Secretary, Aides-de-Camp and office establishment—			
1. Pay of officers—			
Charged O. 59,200	} 59,500	} 59,463	} - 37
R. 300			
2. Pay of establishments—			
Charged O. 23,900	} 22,700	} 22,713	} + 13
R. - 1,200			
3. Allowances—			
Charged O. 17,500	} 19,600	} 19,587	} - 13
R. 2,100			
Col. 1.—Chiefly extensive tours of His Excellency the Governor and transfer travelling allowance to officers on the personal staff (Rs. 4,600), offset partly by savings under passage contribution (Rs. 2,000) and hill allowance (Rs. 500).			
4. Contingencies—			
Charged O. 9,000	} 9,600	} 9,193	} - 407
R. 600			
5. Stationery and printing for Government House—			
Charged	7,300	6,329	- 971
6. Charges payable to other Governments, etc.—			
Charged R. 9,600	9,600	9,555	- 45
Col. 1.—Pension contribution on behalf of Military officers on the personal staff.			

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.
Heads of Provinces and Ministers—<i>cont.</i>			
d. Staff and household of the Governor—<i>cont.</i>			
B. Band establishments—			
1. Pay of establishments—			
<i>Charged</i> O. 25,900	} 26,100	25,993	- 107
R. 200			
2. Other charges—			
<i>Charged</i> O. 17,100	} 16,400	16,256	- 144
R. - 700			
C. Maintenance of Furnishings of Official Residences—			
1. Government House furniture—Inauguration grant—			
<i>Charged</i> O. 30,000	} 4,000	1,473	- 2,527
R. - 26,000			
<i>Col. 1.</i> —Postponement of purchase of new furniture owing to war conditions and high prices.			
<i>Col. 4.</i> —Cost of linen supplied by a firm in London was adjusted only in April 1942.			
2. Government House furniture—Maintenance grant—			
<i>Charged</i>	21,500	21,469	- 31
D. His Excellency the Governor's Body Guard—			
1. Pay and allowances of officers—			
<i>Charged</i> O. 19,100	} 13,900	13,903	+ 3
R. - 5,200			
<i>Col. 1.</i> —Savings chiefly under pay (Rs. 3,500), passage contribution (Rs. 600) and house-rent allowance (Rs. 600) of the Commandant.			
2. Pay and allowances of establishments—			
<i>Charged</i> O. 36,900	} 35,400	34,314	- 1,086
R. - 1,500			
3. Other charges—			
<i>Charged</i> O. 68,000	} 71,900	61,639	- 10,261
R. 3,900			
<i>Col. 4.</i> —Chiefly delay in the raising of debits for Rs. 8,800 on account of feed of animals, harness and saddlery, etc., and Rs. 1,200 for freight charges, by the Accounts Officers concerned.			
E. Medical establishments—			
<i>Charged</i> O. 31,200	} 29,700	28,887	- 813
R. - 1,500			
F. Maintenance of gardens in Government Houses—			
1. Pay of establishments and other charges—			
<i>Charged</i> O. 7,200	} 7,400	7,918	+ 518
R. 200			
2. Maintenance charges—			
<i>Charged</i> O. 41,800	} 40,600	41,14*	+ 547
R. - 1,200			
G. Purchase of accessories to motor cars of the Governor—			
<i>Charged</i> R. 1,400	1,400	1,310	- 90
e. Expenditure from contract allowance—			
<i>Charged</i> O. 90,000	} 92,000	92,000	..
R. 2,000			

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.
Heads of Provinces and Ministers—<i>cont.</i>			
f. Tour expenses—			
A. Special Train for His Excellency's own use and haulage of his saloon carriages—			
Charged O. 25,000	} 45,300	40,216	- 5,084
.. .. S. 3,900			
.. .. R. 16,400			
<i>Col. 1.—Extensive tours.</i>			
<i>Col. 4.—Changes in the tour programme of His Excellency and the procedure adopted of debiting cost of tours in March to subsequent year's account.</i>			
B. Reserved accommodation for the members of His Excellency's family and payments and presents for services rendered on tour—			
Charged O. 5,000	} 4,000	4,251	+ 251
.. .. R. 1,000			
C. Other miscellaneous charges—			
Charged O. 76,000	} 80,800	73,138	- 7,662
.. .. R. 4,800			
D. Purchase and upkeep of motor cars and motor lorries—			
Charged O. 7,000	} 11,200	11,124	- 76
.. .. R. 4,200			
<i>Col. 1.—Rise in prices of spare parts and tyres.</i>			
E. Maintenance of State saloons—			
Charged O. 18,000	} 18,400	18,199	- 201
.. .. R. 400			
Miscellaneous.			
g. Discretionary grants by Heads of Provinces—			
Discretionary grants by His Excellency the Governor.	25,000	25,000	..
hh. Advisers—			
A. Pay of officers—			
Charged O. 1,37,600	} 1,84,700	1,84,745	+ 45
.. .. S. 47,100			
<i>Col. 1.—Appointment of a fourth Adviser to His Excellency the Governor from March 1941.</i>			
B. Pay of establishments .. O. 15,200			
.. .. R. 2,200	} 17,400	17,332	- 68
<i>Col. 1.—See "hh. A."</i>			
C. Other charges—			
Charged O. 20,000	} 29,400	25,773	- 3,627
.. .. S. 8,000			
.. .. R. 1,400			
<i>Col. 1.—See "hh. A."</i>			
<i>Col. 4.—Expenditure did not come up to anticipations.</i>			
Authorized O. 13,100	} 16,800	16,733	- 67
.. .. S. 700			
.. .. R. 3,000			
<i>Col. 1.—Mainly larger number of tours.</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.—<i>cont.</i>	RS.	RS.	RS.
Secretariat and Headquarters Establishments.			
j. Civil Secretariats—			
A. Chief Secretariat—			
1. Pay of officers—			
<i>Charged</i>	O. 61,500 } S. 15,300 }	76,800	77,476 + 676
<i>Col. 1.—Mainly creation of additional posts to cope with increase of work connected with war and Civil Defence.</i>			
Authorized	O. 20,000 } S. 14,000 }	34,000	34,039 + 39
<i>Col. 1.—(i) Appointment of three additional officers for revision and re-issue of Service Rules and to cope with increase of work connected with war (Rs. 12,200) and (ii) increase in the pay of Special Press Adviser (Rs. 1,800).</i>			
2. Pay of establishments.	O. 68,400 } S. 18,400 }	86,800	87,882 + 1,082
<i>Col. 1.—Entertainment of additional staff to cope with increase of work on account of war.</i>			
3. Other charges—			
<i>Charged</i>	O. 1,200 } S. 2,400 }	3,600	5,495 + 1,895
<i>Col. 1.—See "j.A.1. Charged."</i>			
Authorized	O. 8,300 } S. 4,400 } R. 1,000 }	13,700	12,438 - 1,262
<i>Col. 1.—(i) Increased travelling allowance due to additional staff taken to Ootacamund, etc. (Rs. 1,400), (ii) additional telephones and increased telephone calls (Rs. 900), (iii) cost of living allowance (Rs. 1,400) and (iv) general increase in other charges due to war (Rs. 1,700).</i>			
B. Finance Secretariat—			
1. Pay of officers—			
<i>Charged</i> .. .. .	.. .. .	51,900	51,916 + 16
Authorized	O. 24,100 } R. - 600 }	23,500	23,495 - 5
2. Pay of establishments.	O. 1,04,000 } R. 4,100 }	1,08,100	1,08,069 - 31
3. Other charges—			
<i>Charged</i> .. .. .	.. .. .	900	755 - 145
Authorized	O. 3,000 } R. 1,600 }	4,600	4,276 - 324
C. Revenue Department—			
1. Pay of officers—			
<i>Charged</i>	O. 47,700 } R. - 1,600 }	46,100	48,956 - 2,144
Authorized .. .. .	.. .. .	6,000	6,000 ..
2. Pay of establishments.	.. .. .	58,000	58,161 + 161
3. Other charges—			
<i>Charged</i> .. .. .	.. .. .	600	552 - 48
Authorized	O. 2,600 } R. 400 }	3,000	2,904 - 96

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

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
25. General Administration, etc.—<i>cont.</i>		RS.	RS.	RS.
Secretariat and Headquarters Establishments—<i>cont.</i>				
j. Civil Secretariats—<i>cont.</i>				
D. Development Department—				
1. Pay of officers—				
<i>Charged</i>	O. 34,900 } S. 18,700 }	53,600	55,710	+ 2,110
<i>Col. 1.—Creation of a temporary post of Deputy Secretary to attend to work connected with control of prices, trade and industries.</i>				
<i>Authorized</i>	O. 9,600 } R. 2,300 }	7,300	7,214	- 86
2. Pay of establishments.	O. 58,100 } R. 400 }	58,500	58,401	- 99
3. Other charges—				
<i>Charged</i>	O. 600 } R. 300 }	900	877	- 23
<i>Authorized</i>	O. 3,700 } R. 600 }	4,300	4,487	+ 187
E. Education and Public Health Department—				
1. Pay of officers—				
<i>Charged</i>	O. 55,000 } S. 5,000 }	60,000	60,045	+ 45
<i>Authorized</i>	O. 15,800 } R. 1,200 }	14,600	14,551	- 49
2. Pay of establishments.	O. 89,000 } S. 100 } R. 2,700 }	86,400	86,332	- 68
3. Other charges—				
<i>Charged</i>	O. 600 } R. 900 }	1,500	1,489	- 11
<i>Authorized</i>	O. 6,100 } R. 1,100 }	7,200	7,080	- 120
F. Public Works Department—				
1. Pay of officers—				
<i>Charged</i>	O. 42,100 } R. 900 }	43,000	43,028	+ 28
<i>Authorized</i>		5,300	5,280	- 20
2. Pay of establishments.	O. 70,600 } R. 5,000 }	65,600	65,643	+ 43
3. Other charges—				
<i>Charged</i>	O. 600 } R. 900 }	1,500	1,460	- 40
<i>Authorized</i>	O. 2,200 } R. 1,500 }	3,700	3,587	- 113
G. Home Department—				
1. Pay of officers—				
<i>Charged</i>	O. 45,400 } R. 100 }	45,300	45,319	+ 19
<i>Authorized</i>	O. 10,100 } R. 300 }	9,800	9,752	- 48
2. Pay of establishments.	O. 65,700 } R. 4,300 }	61,400	61,578	+ 178
3. Other charges—				
<i>Charged</i>	O. 700 } R. 300 }	1,000	1,256	+ 256
<i>Authorized</i>	O. 2,700 } R. 1,400 }	4,100	4,225	+ 125

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>				
H. Legal Department—				
1. Pay of officers	O. 37,800 R. - 3,000	} 34,800	34,759	- 41
2. Pay of establishments.	O. 20,200 R. - 800			
3. Other charges	O. 3,000 R. - 200	} 2,800	2,650	- 150
J. Local Administration Department—				
1. Pay of officers—				
Charged	O. 33,000 R. - 200	} 32,800	32,770	- 30
Authorized	O. 14,100 R. 4,600			
Col. 1.—(i) Pay of temporary Assistant Secretary for 2 months (Rs. 900), (ii) arrears of increment to an Assistant Secretary (Rs. 900) and (iii) rever- sion to the Department of a permanent Assistant Secretary on higher pay (Rs. 2,800).				
2. Pay of establishments.	O. 60,900 R. 7,300	} 68,200	68,220	+ 20
Col. 1.—(i) Additional establishment for revision of manuals (Rs. 700) and budget work (Rs. 3,400), (ii) continuance of a special section for dealing with Panchayat bill (Rs. 2,700) and (iii) payment of arrears of increment to a clerk (Rs. 500).				
3. Other charges—				
Charged	O. 1,000 R. - 300	} 700	650	- 50
Authorized	O. 4,300 R. - 1,200			
K. Charges common to all Secretariats—				
1. Pay of establishments.	O. 77,800 R. - 1,500	} 76,300	78,195	+ 1,895
2. Other charges	O. 88,400 R. 13,400			
Col. 1.—Increase in expenditure on account of additional staff and war.				
L. Saluting battery	O. 1,900 R. - 100	} 1,800	1,782	- 18
M. Madras Record Office	O. 69,900 S. 8,000 R. 9,300	} 87,200	84,940	- 2,260
Col. 1.—Chiefly transport of records to places outside Madras (Rs. 8,400) and payment of arrears of property tax on certain buildings (Rs. 8,300).				
N. Translators—				
Charged	.. .. .	200	240	+ 40
Authorized	.. .. .	49,400	49,589	+ 189
O. Inspector of Municipal Councils and Local Boards—				
1. Pay of officers—				
Charged	O. 35,400 R. - 8,000	} 27,400	27,370	- 30
Authorized	O. 39,100 R. 200			
		} 39,300	39,324	+ 24

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>			
l. Board of Revenue, Financial Commissioner and Establishments—<i>cont.</i>			
C. Other charges—			
<i>Charged</i>	O. 5,000	5,400	5,863
	R. 400		
Authorized	O. 25,400	27,900	26,181
	R. 2,500		
m. Local Fund Audit Establishments—			
A. Examiner's office—			
1. Pay of officers		17,100	17,053
2. Pay of establishments. O. 55,000	} 54,000	54,000	53,876
3. Other charges—			
<i>Charged</i>		500	135
Authorized	O. 17,300	17,500	17,030
	R. 200		
B. District staff—			
1. Pay of officers		15,300	15,300
2. Pay of establishments. O. 240,000	} 230,500	2,30,500	2,28,750
3. Allowances	O. 25,500	25,200	23,682
	R. - 300		
4. Contingencies	O. 13,200	12,800	12,559
	R. - 400		
n. Agent for Government Consignments—			
A. Contributions		10,400	10,590
Miscellaneous.			
w. II. <i>Deduct</i> —Contributions recoverable from other Governments, Departments, etc. } O. - 58,500	} - 64,200	- 64,200	- 66,507
Charges in England—			
B. High Commissioner for India—			
y. Salaries and expenses of the High Commissioner's department—Share of the cost of the High Commissioner's establishments debitable to Provincial Governments. } O. 63,600	} 67,400	67,400	65,907
yy. Other items—			
1. Leave salaries and deputation pay— <i>Charged</i>	O. 30,600	400	307
	R. - 30,200		
2. Allotment of pay of officers— <i>Charged</i>	O. 11,200	15,400	15,858
	R. 4,200		
3. Sterling overseas pay— <i>Charged</i>	O. 48,800	52,200	52,966
	R. 3,400		
4. Stores for India		400	- 400

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.
Charges in England— <i>cont.</i>			
B. High Commissioner for India— <i>cont.</i>			
yy. Other items— <i>cont.</i>			
6. Cost of Publications supplied to India—			
(ii) Others	400	306	- 94
z. Loss or gain by exchange—			
Charged R.	200	189	- 11
Authorized R.	200	115	- 85
Surrenders or withdrawals within grant or appropriation—			
Authorized—			
Gross R.	82,300	82,300	- 82,300
Deductions R.	- 82,300	- 82,300	+ 82,300
Totals			
Charged	19,09,500	18,79,379	- 30,121
Authorized—			
Gross	20,48,800	19,42,166	- 1,06,634
Deductions	- 1,56,000	- 71,643	+ 84,357
Net	18,92,800	18,70,523	- 22,277

Notes.

Administration of the grant—Charged.—There was a saving of 1·6 per cent. in the final appropriation as against 1·1 per cent. in 1940-41.

Authorized.—The percentage of saving in the final grant was 1·2 as against 6·6 in the previous year.

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. 6,200 } R. - 3,800 }	2,400	2,387	- 13
<i>Col. 1.</i> —Inability of suppliers to comply with orders for books and periodicals due to shipping difficulties.				
p. Legislative Assembly Department—				
A. Pay of officers	O. 22,900 } R. - 10,600 }	12,300	12,240	- 60
<i>Col. 1.</i> —Posts of Secretary and Deputy Secretary were held in abeyance from the middle of August 1941 and throughout the year respectively.				
B. Pay of establishments .. .	O. 66,800 } R. - 12,800 }	54,000	54,102	+ 102
<i>Col. 1.</i> —Transfer of some members of staff to other offices for a portion of the year.				
C. Allowances and hono- raria.	{ O. 800 } { R. 200 }	1,000	1,226	+ 226
D. Other charges .. .. .	.. .. .	1,000	984	- 16
q. Provincial Legislative Council—				
B. Pay of members .. .. .	.. .. .	200	225	+ 25
D. Other charges	O. 800 } R. - 300 }	500	499	- 1
r. Elections for Legislatures—				
A. Elections—				
1. Pay of special officers and establishments.	{ O. 3,15,000 } { R. - 2,13,000 }	1,02,000	1,03,367	+ 1,367
<i>Col. 1.</i> —Elections to Madras Legislative Assembly and Central Legislative Assembly were not held.				
2. Travelling allowances and honoraria.	{ O. 92,500 } { R. - 68,500 }	24,000	23,459	- 541
<i>Col. 1.</i> —See “r.A. 1.”				
3. Other charges .. .	O. 1,56,000 } R. - 1,51,000 }	5,000	3,118	- 1,882
<i>Col. 1.</i> —See “r.A. 1.”				
B. Election courts	O. 2,000 } R. - 2,000 }	..	..	..
<i>Col. 1.</i> —No occasion to constitute Election Courts.				
w. II. Deduct—Contributions recoverable from other Governments, Departments, etc.	O. - 33,200 } R. 17,200 }	- 16,000	- 16,010	- 10
<i>Col. 1.</i> —Decrease in contribution recoverable from Central Government due mainly to elections to Central Legislature not having been held, to employment of smaller additional staff for preparation of electoral rolls and to postponement of certain recoveries.				

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

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving —. (4)
25. General Administration—Legislative Bodies—<i>cont.</i>	RS.	RS.	RS.
Charges in England—			
B. High Commissioner for India—			
y. Other items—			
Cost of publications supplied to India.	200	51	— 149
Surrenders or withdrawals within grant or appropriation—			
Gross R. 4,61,600	4,61,600	..	— 4,61,600
Deductions R. — 17,200	— 17,200	..	+ 17,200
Totals {			
Authorized—			
Gross	6,64,200	2,01,658	— 4,62,542
Deductions	— 33,200	— 16,010	+ 17,190
Net	6,31,000	1,85,648	— 4,45,352

Notes.

Administration of the grant.—The saving in the final grant was 70·6 per cent. as against 70·7 per cent. in the previous year and it occurred under almost all the sub-heads. The percentage of saving in the modified appropriation was 0·5 as against 0·9 in 1940-41.

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.		RS.	RS.	RS.
s. General establishments—				
A. Collectors and Magistrates—				
1. Pay of officers—				
Charged O. 6,03,600	}	6,10,000	6,05,202	- 4,798
R. 6,400				
Authorized O. 15,300	}	24,400	29,884	+ 5,484
S. 9,100				
<i>Cols. 1 and 4.—Chiefly more provincial service officers officiating as Collectors.</i>				
2. Pay of establishments. O. 6,65,000	}	6,74,000	6,75,990	+ 1,990
R. 9,000				
3. Allowances and honoraria—				
Charged O. 64,500	}	47,000	49,885	+ 2,885
R. -17,500				
<i>Col. 1.—Smaller expenditure under (i) cost of passages (Rs. 12,500) and (ii) travelling allowance (Rs. 5,000) on account of the postponement of the Collectors' conference.</i>				
Authorized O. 64,600	}	70,800	71,698	+ 898
R. 6,200				
4. Petty construction and repairs. { O. 11,800	}	13,800	13,403	- 397
{ R. 2,000				
<i>Col. 1.—More repair works done.</i>				
5. Plague charges		5,600	1,561	- 4,039
<i>Col. 4.—Expenditure anticipated in the last four months did not materialize.</i>				
6. Contingencies—				
Charged O. 10,000	}	22,600	15,124	- 7,476
R. 12,600				
<i>Col. 1.—More law charges.</i>				
<i>Col. 4.—Expenditure fell short of anticipation.</i>				
Authorized O. 3,41,100	}	3,42,000	3,46,537	+ 4,537
S. 300				
R. 600				
B. Court of Wards establishments. { O. 7,400	}	11,600	11,971	+ 371
{ R. 4,200				
<i>Col. 1.—Additional establishment (Rs. 2,800) and other charges (Rs. 1,400).</i>				
C. Laccadive and Aminidivi establishments (excluded areas)—				
1. Pay and allowances of officers and establishments—				
Charged O. 15,400	}	16,500	15,500	- 1,000
R. 1,100				
2. Other charges—				
Charged O. 58,800	}	1,29,100	1,27,740	- 1,360
R. 70,300				
<i>Col. 1.—Mainly larger purchase of rice at increased prices for supply to persons affected by cyclone.</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—cont.		RS.	RS.	RS.
s. General establishments—cont.				
D. Treasury establishments—				
1. Pay of officers .. O. 2,23,600	}	2,28,600	2,21,953	- 6,647
.. R. 5,000				
2. Pay of establishments. O. 5,45,000	}	5,47,000	5,44,638	- 2,362
.. R. 2,000				
3. Allowances .. O. 19,300	}	22,200	22,390	+ 190
.. R. 2,900				
<i>Col. 1.—Dearness allowance.</i>				
4. Contingencies .. O. 41,400	}	42,800	42,334	- 466
.. R. 1,400				
t. Subdivisional establishments—				
A. Subdivisional establishments (excluding Rural Debt Redemption Scheme and Debt Conciliation Boards)—				
1. Pay of officers—				
Charged .. O. 5,00,000	}	4,70,000	4,60,020	- 9,980
.. R. - 30,000				
Authorized .. O. 5,05,100	}	4,45,100	4,51,667	+ 6,567
.. R. - 60,000				
2. Pay of establishments O. 5,16,300	}	5,31,300	5,28,817	- 2,483
.. R. 15,000				
3. Allowances—				
Charged .. O. 72,700	}	69,400	70,926	+ 1,526
.. R. - 3,300				
Authorized .. O. 1,61,300	}	1,71,500	1,75,328	+ 3,828
.. R. 10,200				
4. Honoraria		66,000	66,959	+ 959
5. Petty construction and repairs .. O. 6,000	}	7,500	6,609	- 891
.. R. 1,500				
6. Contingencies .. O. 2,09,400	}	2,21,300	2,17,450	- 3,850
.. R. 11,900				
C. Debt Conciliation Boards—				
Pay of establishments and other charges. O. 88,300	}	73,700	71,039	- 2,661
.. R. - 14,600				
<i>Col. 1.—Abolition of some debt conciliation boards and smaller expenditure under travelling allowances and contingencies.</i>				
D. Special Development Officers—				
Pay of officers and establishments and other charges.		33,300	32,982	- 318
u. Other establishments—				
A. Taluk establishments—				
I. Ordinary areas—				
1. Pay of establishments. O. 43,16,000	}	42,66,000	42,63,878	- 2,122
.. R. - 50,000				
2. Allowances .. O. 7,55,200	}	8,12,700	8,33,330	+ 20,630
.. S. 39,600				
.. R. 17,900	}	1,41,000	1,37,161	- 3,839
3. Honoraria .. O. 1,44,000				
.. R. - 3,000	}	35,000	32,994	- 2,006
4. Petty construction and repairs. O. 36,000				
.. R. - 1,000	}	5,54,800	5,42,715	- 12,085
5. Contingencies .. O. 5,13,700				
.. R. 41,100				
II. Partially excluded areas—				
Petty construction and repairs. O. 50,000	}	47,000	47,548	+ 548
.. R. - 3,000				

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—<i>cont.</i>		RS	RS	RS.
u. Other establishments—<i>cont.</i>				
B. Ryotwari village service—				
I. Ordinary areas—				
1. Pay of establishments.	O. 92,50,000	92,40,000	92,34,202	- 5,798
	R. - 10,000			
2. Allowances	O. 22,500	32,300	32,813	+ 513
	R. 9,800			
<i>Col. 1.—More travelling and jamabandi allowances.</i>				
3. Other charges .. .	O. 1,03,500	98,800	93,859	- 4,941
	R. - 4,700			
II. Partially excluded areas—				
1. Pay of establishments.	.. .. .	28,700	29,739	+ 1,039
2. Allowances	O. 100	200	70	- 130
	R. 100			
3. Other charges .. .	O. 1,700	1,600	1,432	- 168
	R. - 100			
C. Proprietary Estates Village Service—				
I. Ordinary areas—				
1. Pay of establishments.	O. 22,06,000	22,10,000	22,05,766	- 4,234
	R. 4,000			
2. Other charges .. .	O. 9,900	7,700	10,009	+ 2,309
	R. - 2,200			
<i>Col. 1.—Based on the progress of expenditure.</i>				
<i>Col. 4.—Fluctuating item.</i>				
II. Partially excluded areas—				
1. Pay of establishments.	.. .. .	20,200	19,922	- 278
2. Other charges .. .. .	.. .. .	800	756	- 44
D. Cattle Pounds—				
I. Ordinary areas—				
1. Pay and allowances of establishments.	O. 1,17,000	1,07,000	1,03,819	- 3,181
	R. - 10,000			
2. Contingencies .. .	O. 1,34,300	1,26,500	1,25,275	- 1,225
	R. - 7,800			
II. Partially excluded areas—				
1. Pay and allowances of establishments.	.. .. .	2,000	1,963	- 37
2. Contingencies .. .. .	.. .. .	1,900	1,750	- 150
E. Charges on account of revenue processes.	O. 88,500	1,08,500	1,19,933	+ 11,433
	R. 20,000			
<i>Col. 1.—Mainly dearness allowance.</i>				
<i>Col. 4.—Vigorous collection work.</i>				
F. Establishments for stamping weights and measures.	O. 26,700	29,300	26,510	- 2,790
	R. 2,600			
Miscellaneous.				
v. Discretionary Grants by Heads of Provinces, etc.—				
Discretionary grants by Collectors—				
Charged .. .. .	.. .. . R. 400	400	442	+ 42
Authorized .. .. .	.. .. . O. 36,000	34,700	30,434	- 4,266
	R. - 1,300			
<i>Col. 4.—Fluctuating item.</i>				
w. Miscellaneous—				
A. Provincial Broadcasting—				
1. Pay of officers and establishments.	O. 17,500	23,500	23,480	- 20
	S. 6,000			
<i>Col. 1.—Additional staff for Radio Engineer.</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—Miscellaneous—<i>cont.</i>		RS.	RS.	RS.
w. Miscellaneous— <i>cont.</i>				
A. Provincial Broadcasting— <i>cont.</i>				
2. Allowances and contingencies.	O. 70,700 S. 73,500	1,44,200	1,44,153	- 47
<i>Col. 1.—(i) Purchase of radio sets, etc. (Rs. 62,000), (ii) travelling and compensatory allowances to staff (Rs. 2,500) and (iii) other contingent charges (Rs. 9,000).</i>				
B. District Conferences	O. 1,000 R. 300	1,300	911	- 389
C. Miscellaneous—Charged	O. 22,900 R. 3,200	26,100	23,793	- 2,307
<i>Col. 1.—Allowances to I.C.S. probationers.</i>				
w. I. Expenditure from Rural Reconstruction grants.	O. 4,99,700 S. 1,00,300	6,00,000	6,98,420	+ 98,420
<i>Cols. 1 and 4.—Rapid progress of work as compared to previous years.</i>				
w. II. Deduct—Contributions recoverable from other Governments, Departments, etc.		- 26,900	- 27,031	- 131
Charges in England—				
B. High Commissioner for India—				
yy. Other items—				
1. Leave salaries and deputation pay—				
Charged	O. 2,43,000 R. - 2,20,400	22,600	23,399	+ 799
2. Sterling overseas pay—				
Charged	O. 72,000 R. - 23,200	48,800	46,616	- 2,184
3. Allotment of pay of officers—				
Charged	O. 6,400 R. - 6,400	..	..	..
4. Other charges (allowances to the I.C.S. candidates)—				
Charged	O. 1,000 R. 7,400	8,400	8,360	- 40
<i>Col. 1.—Additional provision for settlement of belated passage claims.</i>				
z. Loss or gain by exchange—				
Charged	R. 300	300	216	- 84
Surrenders or withdrawals within grant or appropriation—				
Charged	R. 1,99,100	1,99,100	..	- 1,99,100
Totals	Charged Authorized— Gross Deductions Net	16,70,300 2,22,08,200 - 26,900 2,21,81,300	14,47,223 2,22,96,052 - 27,031 2,22,69,021	- 2,23,077 + 87,852 - 131 + 87,721

Notes.

Administration of the grant—Charged.—There was a saving of 13.4 per cent. in the final appropriation as against 2.1 per cent. in 1940-41 and the saving occurred chiefly under the sub-head "yy. 1." The saving in the modified appropriation was 1.6 per cent. as against an excess of 1.2 per cent. in the previous year.

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

Authorized.—There was an excess of 0·4 per cent. in the final grant as against a saving of 2·0 per cent. in 1940-41.

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

- (a) Water could not be tapped even at a great depth;
- (b) the strata found in the course of boring consisted of hard rock; and
- (c) even at great depths, there was a very poor supply of brackish water unfit for domestic use.

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. 2,962.

3. *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 1941-42 is given below:—

Name of the scheme.	Receipts during the year (1941-42).	Receipts to the end of the year (1941-42).	Expenditure during the year (1941-42).	Expenditure to the end of the year (1941-42).	Unexpended balance at the end of the year (1941-42).
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
1. Rural water-supply (including establishment charges).			(c) 2,88,283	12,36,093	
2. Rural sanitation			(d) 42,719	3,46,598	
3. Village communications ..			(e) 3,14,626	11,46,165	
4. Co-operative loan and sale societies.	6,43,048	30,29,201	48,231	1,04,287	59,358
5. Co-operative societies for consolidation of holdings.			4,186	12,693	
6. Poonamallee Health Unit ..			14,225	1,24,007	
Total ..	6,43,048	30,29,201	7,12,270	29,69,843		59,358

(a) Made up of—

Grants from the Central Government	.. .. .	5,89,850
Contributions and other receipts	.. .. .	53,198

(b) Made up of—

Grants from the Central Government	.. .. .	26,35,020
Contributions and other receipts	.. .. .	3,94,181

(c) Represents net expenditure, after deducting a sum of Rs. 372 being recovery of expenditure in previous years.

(d) Includes a debit of Rs. 5 adjusted through the deposit head during the year.

(e) Represents net expenditure after deducting a sum of Rs. 8 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	O. 8,31,200	} 8,10,800	8,10,162	- 638
	R. - 20,400			
2. Pay of establishments—				
Charged	O. 3,63,600	} 3,70,000	3,69,807	- 193
	S. 100			
	R. 6,300			
3. Other charges—				
Charged	O. 96,800	} 99,600	1,00,715	+ 1,115
	R. 2,800			
B. Translation and Printing Department—				
1. Pay of establishments—				
Charged	O. 91,600	} 98,200	98,855	+ 655
	R. 6,600			
2. Other charges—				
Charged	O. 4,900	} 4,300	4,283	- 17
	R. - 600			
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. 9,300	} 10,200	10,071	- 129
	R. 900			
b. Law Officers—				
A. Pay of officers—				
Charged .. ..	.. ..	} 21,600	21,600	..
Authorized	O. 56,600			
	R. - 400	} 56,200	56,042	- 158
	O. 12,500			
B. Pay of establishments				
	R. - 600	} 11,900	11,950	+ 50
	O. 12,500			
C. Allowances and honoraria—				
Charged	O. 7,200	} 17,800	14,797	- 3,003
	R. 10,600			
<i>Col. 1.—Travelling allowances and fees to Advocate-General for appearing in Federal Court on behalf of Government.</i>				
<i>Col. 4.—Some of the cases in which the Advocate-General was engaged were not disposed of before the close of the year.</i>				
Authorized	O. 2,29,200	} 1,97,500	1,99,948	+ 2,448
	R. - 31,700			
<i>Col. 1.—Fewer Government cases came up for disposal than anticipated.</i>				
D. Contingencies				
	O. 80,300	} 87,900	91,406	+ 3,506
	R. 7,600			
c. Administrator-General—				
A. Pay of officers				
	O. 27,500	} 27,800	27,794	- 6
	R. 300			
B. Pay of establishments and other charges.				
	O. 13,600	} 12,300	12,293	- 7
	R. - 1,300			

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	R.	5,300	5,313	+ 13
Col. 1.—Appointment of an I.C.S. Officer as Chief Presidency Magistrate.				
Authorized	O.	40,200	41,200	41,181
	R.	1,000		
B. Pay of establishments ..	O.	43,200	41,600	41,245
	R.	1,600		
C. Compensation	O.	27,900	40,400	36,851
	R.	12,500		
Col. 1.—Payment of fees and taxes due to the Corporation of Madras for 1940-41.				
D. Other charges—				
Charged	R.	500	496	- 4
Authorized	O.	21,700	21,200	20,215
	R.	500		
e. Civil and Sessions Courts—				
A. City Civil Court—				
1. Pay of officers	O.	21,400	20,000	19,954
	R.	1,400		
2. Pay of establishments and other charges.	O.	30,700	27,800	27,197
	R.	2,900		
B. Mufassal Civil and Sessions Courts—				
Regular establishments—				
1. Pay of officers—				
Charged	O.	6,37,500	6,19,500	6,15,988
	R.	18,000		
Authorized	O.	11,62,000	11,13,200	11,23,867
	S.	100		
	R.	48,900	15,89,000	15,87,922
2. Pay of establishments.	O.	16,13,900		
	R.	24,900		
3. Allowances—				
Charged	O.	9,500	12,000	13,682
	R.	2,500		
Col. 1.—Increased expenditure under travelling allowances due to transfers.				
Authorized	O.	26,800	35,900	38,246
	R.	9,100		
Col. 1.—Dearness allowance.				
4. Petty construction and repairs.	O.	15,000	16,500	14,428
	R.	1,500		
Col. 4.—Smaller purchase of fire buckets and fire extinguishers by subordinate offices.				
5. Contingencies	O.	3,17,500	3,35,900	3,31,250
	R.	18,400		
C. Mufassal Civil and Sessions Courts—				
Copyists establishments—				
1. Pay of establishments.	O.	2,62,000	2,53,700	2,52,245
	R.	8,300		

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. Mufassal Civil and Sessions Courts—<i>cont.</i>				
Copyists establishments— <i>cont.</i>				
2. Extra remuneration for additional copyists' work and other charges.	O. 62,000 } R. 8,700 }	70,700	76,940	+ 6,240
<i>Col. 1.</i> —Dearness allowance (Rs. 3,000) and increase in copying work (Rs. 5,700).				
D. Mufassal Civil and Sessions Courts—				
Process service establishments—				
1. Pay of establishments.	O. 15,20,000 } R. 13,100 }	15,33,100	15,33,152	+ 52
2. Allowances	O. 7,600 } R. 41,000 }	48,600	48,109	- 491
<i>Col. 1.</i> —See "e.B.3 Authorized."				
3. Contingencies .. .	O. 4,000 } R. 700 }	4,700	4,001	- 699
f. Courts of Small Causes—				
A. Presidency—				
1. Pay of officers .. .	O. 48,600 } R. - 7,300 }	41,300	41,329	+ 29
2. Pay of establishments.	O. 58,000 } R. - 200 }	57,800	57,740	- 60
3. Other charges .. .	O. 18,800 } R. 1,500 }	20,300	19,706	- 594
g. Criminal Courts—				
A. Pay of officers—				
<i>Charged</i>	O. 8,600 } R. 3,800 }	12,400	12,365	- 35
<i>Col. (1).</i> —Promotion of the officer as Sub-Collector, I Grade.				
Authorized	O. 8,600 } R. - 2,400 }	6,200	6,135	- 65
<i>Col. (1).</i> —Reduced expenditure on pay of Special Magistrates.				
B. Pay of establishments .. .	O. 6,88,000 } S. 14,300 } R. 6,500 }	7,08,800	7,15,061	+ 6,261
C. Allowances—				
<i>Charged</i>	O. 200 } R. - 200 }	..	..	..
Authorized	O. 36,000 } R. 9,700 }	45,700	46,941	+ 1,241
<i>Col. 1.</i> —Dearness allowance (Rs. 4,300) and increased expenditure under travelling allowances due to appointment of Special Magistrates and additional public prosecutors (Rs. 5,400).				
D. Petty construction and repairs.	O. 1,300 } R. 200 }	1,500	891	- 609
E. Contingencies .. .	O. 1,44,000 } R. 4,600 }	1,48,600	1,51,967	+ 3,367
F. Compensations .. .	.. .. .	2,53,100	2,54,481	+ 1,381

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	600	375	- 225
Authorized O. 2,800	1,600	1,188	- 412
.. .. . R. - 1,200			
Outfit allowance of judges—			
Charged R. 6,800	6,800	6,667	- 133
II. High Commissioner for India—			
A. Leave salaries and deputation pay—			
Charged O. 1,13,000	2,800	9,368	+ 6,568
.. .. . R. - 1,10,200			
B. Sterling overseas pay—			
Charged O. 11,800	15,400	14,925	- 475
.. .. . R. 3,600			
C. Allotment of pay of officers—			
Charged O. 9,600	11,400	11,006	- 394
.. .. . R. 1,800			
Authorized O. 4,800	1,800	2,194	+ 394
.. .. . R. - 3,000			
D. Stores for India O. 200	..	..	..
.. .. . R. - 200			
E. Other charges (cost of publications).	400	272	- 128
j. Loss or gain by exchange—			
A. Other than on stores—			
Charged R. 100	100	95	- 5
Authorized .. .. .	..	11	+ 11
Surrenders or withdrawals within grant or appropriation—			
Charged R. 97,900	97,900	..	- 97,900
Totals			
Charged	22,28,100	21,31,490	- 96,610
Authorized	68,74,200	68,94,152	+ 19,952

Notes.

Administration of the grant—Charged.—The saving in the final appropriation was 4·3 per cent. as against 5·0 per cent. in the previous year. The saving was chiefly under the sub-head "h.II.A." There was a small excess of 0·1 per cent. over the modified appropriation as against 0·7 per cent. in 1940-41.

Authorized.—There was an excess of 0·3 per cent. over the final grant as against a saving of 4·6 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. 1,27,795 was waived under the discretionary powers vested in the local officers.

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

(ii) Sums aggregating Rs. 2,819 being balance of costs awarded to Government in two suits filed *in forma pauperis* in the High Court were written off by Government during the year.

3. *Losses.*—(i) In a law suit that followed the purchase of a building in Madras by Government in 1919 at a cost of Rs. 2,30,000 Government were awarded by the Court a sum of Rs. 2,952 towards cost. As, however, the enquiries made subsequently showed that the plaintiffs were too poor to pay the sum, it was written off as irrecoverable by the Board of Revenue.

(ii) The following irregularities were noticed in the accounts of the Official Receiver in a district :—

- (a) Misappropriation of estate money to the extent of Rs. 1,988 by a clerk of the office who afterwards absconded.
- (b) Diversion of sums to the extent of Rs. 623 from the funds of certain estates to meet the administration expenses of other estates which had no funds at credit.
- (c) Postings of items of expenditure relating to printing charges, etc., aggregating Rs. 1,357, in wrong ledger accounts.

As it was found impossible to recover the amounts from the Official Receivers concerned, Government ordered that the losses should be made good from general revenues.

Grant No. XIII—Jails—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving --.
(1)		(2)	(3)	(4)
28. Jails and Convict Settlements—<i>cont.</i>		RS.	RS.	RS.
a. Jails— <i>cont.</i>				
C. Central Jails— <i>cont.</i>				
4. Contingencies	O. 1,44,200 } S. 65,200 } R. 100 }	2,09,500	2,16,404	+ 6,904
<i>Col. 1.—See "a.B.3."</i>				
5. Petty construction and repairs.	{ O. 16,900 } S. 4,000 }	20,900	16,835	- 4,065
<i>Col. 1.—Special repairs to warders' lines in Central Jail, Bellary (Rs. 2,200) and minor works in other Central Jails (Rs. 1,800).</i>				
<i>Col. 4.—(i) Non-completion of certain repair works in the Central Jail, Bellary (Rs. 2,100) and (ii) smaller expenditure on works in other jails (Rs. 1,600).</i>				
6. Dietary charges	O. 3,80,000 } S. 1,20,000 }	5,00,000	5,01,131	+ 1,131
<i>Col. 1.—See "a.B.3."</i>				
7. Medical and sanitary.	O. 50,900 } S. 15,500 }	65,500	74,565	+ 9,065
<i>Col. 1.—See "a.B.3."</i>				
<i>Col. 4.—Revision of prices of medicines by Medical Stores Department.</i>				
8. Clothing and bedding.	O. 60,000 } S. 50,000 }	1,10,000	96,576	- 13,424
<i>Col. 1.—(i) Purchase of cumblies and mats and renewal of part-worn clothing (Rs. 44,000) and (ii) payment of allowance of Rs. 30 each per annum to security prisoners (Rs. 6,000).</i>				
<i>Col. 4.—Clothing indents were not complied with in time by manufacturing jails owing to rush of orders.</i>				
D. District and Special Jails—				
1. Pay of officers—				
Charged	O. 2,700 } R. -1,700 }	1,000	878	- 122
Authorized	O. 30,500 } S. 3,300 }	33,800	33,765	- 35
<i>Col. 1.—Opening of a new Mental jail in a district during the year.</i>				
2. Pay of establishments.	.. .. .	1,34,400	1,32,485	- 1,915
3. Petty construction and repairs.	.. .. .	4,500	3,842	- 658
4. Dietary charges	O. 96,000 } S. 30,500 }	1,26,500	1,20,774	- 5,726
<i>Col. 1.—See "a.B.3."</i>				
5. Medical and sanitary.	O. 22,000 } S. 5,700 }	27,700	25,141	- 2,559
<i>Col. 4.—See "a.B.3."</i>				
6. Clothing and bedding.	O. 12,000 } S. 7,000 }	19,000	16,284	- 2,716
<i>Col. 1.—Mainly purchase of cumblies and mats and renewal of part-worn clothing.</i>				
<i>Col. 4.—See "a.C.8."</i>				

Grant No. XIII—Jails—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
28. Jails and Convict Settlements—cont.		RS.	RS.	RS.
a. Jails—cont.				
D. District and Special Jails—cont.				
7. Other charges .. O.	51,800	63,500	73,765	+ 10,265
S.	9,600			
R.	2,100			
<i>Col. 1.—See "a.B.3."</i>				
<i>Col. 4.—Late adjustment of the cost of iron palisades supplied by Public Works Department to Mental Jail, Cuddalore.</i>				
E. Sub-Jails—				
I. Ordinary areas—				
1. Pay of establishment and allowances.	{ O. 49,000 S. 3,000 R. 1,200 }	53,200	53,529	+ 329
2. Dietary charges .. O.	2,50,000	3,00,000	2,98,034	- 1,966
S.	50,000			
<i>Col. 1.—See "a.B.3."</i>				
3. Medical and sanitary.	{ O. 26,000 S. 3,000 }	29,000	29,100	+ 100
<i>Col. 1.—See "a.B.3."</i>				
4. Other charges .. O.	38,700	44,700	44,224	- 476.
S.	5,000			
R.	1,000			
<i>Col. 1.—See "a.B.3."</i>				
5. Charges payable to Orissa Government for medical inspection of prisoners.	..	600	600	..
III. Excluded areas—				
Dietary and other charges—				
<i>Charged</i> R.	100	100	..	- 100
F. Charges for police custody.	{ O. 24,400 S. 2,400 }	26,800	28,025	+ 1,225
G. Certified Schools—				
1. Pay of officers .. .. .	..	8,100	7,822	- 278
2. Pay of establishments .. .. .	..	47,500	47,218	- 282
3. Dietary charges .. O.	60,000	70,000	72,596	+ 2,596
S.	10,000			
<i>Col. 1.—See "a.B.3."</i>				
4. Other charges .. O.	45,400	52,000	52,373	+ 373
S.	5,600			
R.	1,000			
<i>Col. 1.—See "a.B.3."</i>				
5. Grants to private certified schools and towards the establishment of detention homes.	..	64,300	63,700	- 600
b. Jail Manufactures—				
A. Quinine .. .. .	..	19,900	18,657	- 1,843
B. Other manufactures .. O.	4,10,700	5,71,100	5,55,151	- 15,949
S.	1,70,800			
R.	- 10,400			

Col. 1.—Larger purchase of cotton (Rs. 1,16,500) and other raw materials (Rs. 43,900) required in the manufactory departments to cope with increased orders.

Grant No. XIII—Jails—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
28. Jails and Convict Settlements—<i>cont.</i>		RS.	RS.	RS.
c. Charges on account of persons confined or detained in jails outside the province—				
A. Charges payable to other Governments and Administrations.	R.	8,500	8,474	- 26
<i>Col. 1.</i> —Maintenance charges of Madras prisoners confined in Orissa jails.				
d. Charges in England—				
I. Secretary of State for India—				
B. Other charges (Maintenance of a convict in the United Kingdom).	O. R.	1,000 } - 1,000 }	..	..
II. High Commissioner for India—				
A. Leave salaries and deputation pay.	S.	200	200	78
B. Allotment of pay of officers—				
Charged	O.	4,800	..	..
	R.	- 4,800	..	..
C. Sterling overseas pay—				
Charged		4,000	4,000	..
Authorized		4,000	3,922	- 78
D. Stores for India	O. R.	8,000 } - 2,200 }	5,800	5,816
				+ 16
<i>Col. 1.</i> —Liabilities carried forward.				
e. Loss or gain by exchange—				
A. Other than on stores—				
Charged .. .. .		..	12	+ 12
Authorized .. .. .		..	11	+ 11
B. Stores				
		..	11	+ 11
Surrenders or withdrawals within grant or appropriation—				
Charged	R.	52,500	52,500	- 52,500
<hr/>				
Totals	{ Charged	.. 1,35,000	80,530	- 54,470
	{ Authorized	.. 33,36,300	33,11,957	- 24,343

Notes.

Administration of the grant—Charged.—The percentage of saving in the final appropriation was 40·3 against 9·0 in the previous year and it occurred chiefly under the sub-heads “a.A.1”, “a.B.1”, “a.C.1” and “d.II.B”. The percentage of saving in the modified appropriation was 2·4 as in 1940–41.

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

Grant No. XIII—Jails—cont.

2. Stock account of the Jail Department for 1941-42—

No. I.—Maintenance Department.

Particulars.	Ration articles.	Civil stores.	Clothing and bedding.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Opening balance on the 1st April 1941.	21,890	2,20,892	35,342
Receipts—			
(i) From contractors and by local purchase.	7,65,052	8,555	9,194
(ii) From Government departments.	41,040	43,572	1,27,915
(iii) Excess in stock-taking ..	182	59	..
Total ..	8,28,164	2,73,078	1,72,451
Issues—			
(i) On indents	8,00,993	..	1,34,456
(ii) Written off as shortage ..	476	..	..
(iii) Written off as unserviceable ..	..	8,139	1,308
(iv) Sold in auction .. .. .	..	2,460	43
(v) Depreciation .. .. .	..	16,260	..
Total, Issues ..	8,01,469	26,859	1,35,807
Closing balance on the 31st March 1942.	26,695	2,46,219	36,644

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 1941.	2,44,989	1,48,283	57,208
Receipts—			
(i) From contractors and by local purchase.	26,564	6,24,496	84,381
(ii) From Government departments.	2,944	98,565	9,78,618
(iii) From overseas	3,138	1,294	..
(iv) Excess in stock-taking ..	895	1,609	1,80,150
Total ..	2,78,530	8,74,247	13,00,357

Grant No. XIII—Jails—cont.

2. Stock account of the Jail Department for 1941-42—cont.

No. II.—Manufactory Department—cont.

Particulars.	Tools and plant.	Raw materials.	Finished articles.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Issues—			
(i) On indent	11,734	6,76,815	12,03,137
(ii) Written off as shortage	44	237	6
(iii) Written off as unserviceable ..	1,927	9	..
(iv) Sold in auction	54	1,432	3,701
(v) Depreciation	18,027	..	..
Total, Issues	31,786	6,78,493	12,06,844
Closing balance on the 31st March 1942.	2,46,744	1,95,754	93,513

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—				
<i>Charged</i>				
Authorized	O. 17,100	74,500	73,874	- 626
	S. 100			
	R. - 1,600			
2. Pay of establishments.	O. 35,900	38,100	35,286	- 2,814
	S. 600			
	R. 1,600			
3. Other charges—				
<i>Charged</i>				
Col. 4.—A passage not availed of.		9,800	6,478	- 3,322
4. Charges recoverable from Governments, Departments, etc.				
Authorized	O. 52,600	56,900	56,031	- 869
	S. 4,300			
		- 3,900	- 2,906	+ 994
B. City executive force—				
1. Pay of establishments.				
	O. 8,88,700	9,08,700	9,10,607	+ 1,907
	S. 20,000			
2. Allowances and hono- raria.				
	O. 1,29,400	1,50,200	1,50,483	+ 283
	S. 20,800			
<i>Col. 1.—Compensatory allowance to additional staff (Rs. 6,000)*and dearness allowance (Rs. 14,800).</i>				
3. Contingencies				
	O. 2,08,700	2,45,700	2,41,159	- 4,541
	S. 37,000			
<i>Col. 1.—Mainly (i) increase in price of petrol and motor spare parts (Rs. 26,200) (ii) special rewards (Rs. 2,100) and (iii) increase in property tax owing to revaluation of buildings (Rs. 6,700).</i>				
4. Clothing, arms and equipment.				
	O. 62,100	62,100	59,770	- 2,330
	S. 6,900			
	R. - 6,900			
<i>Col. 1.—Inability of Indian Stores Department to supply articles indented for additional police staff and civic guards.</i>				
C. Harbour Police—				
1. Pay and allowances of establishments.				
	O. 74,000	81,800	83,649	+ 1,849
	S. 7,800			
<i>Col. 1.—Changes in personnel (Rs. 6,000) and dearness allowance and city special pay to sergeants (Rs. 1,800).</i>				
2. Contingencies				
	O. 14,500	15,300	15,260	- 40
	S. 800			
D. Quarantine, cattle pounds and hospital charges—				
1. Quarantine staff				
		7,300	7,292	- 8
2. Cattle pounds				
		3,300	2,979	- 321
3. Hospital charges				
	O. 12,200	13,000	13,156	+ 156
	S. 800			

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.			
.. .. .	— 52,000	— 44,194	+ 7,806
<i>Col. 4.—Change in method of effecting recoveries from Central Government from financial to calendar year basis.</i>			
b. Superintendence—			
A. Inspector-General of Police—			
1. Pay of officers—			
<i>Charged</i>	42,500	42,499	— 1
Authorized			
O. 6,800	} 6,100	} 6,062	} — 38
R. — 700			
2. Pay of establishments.			
O. 74,500	} 74,000	} 74,406	} + 406
R. — 500			
3. Other charges—			
<i>Charged</i>			
O. 2,900	} 3,100	} 2,839	} — 261
R. 200			
Authorized			
O. 28,000	} 34,800	} 37,421	} + 2,621
S. 2,800			
R. 4,000			
<i>Col. 1.—Dearness allowance and rise in prices of sundry articles.</i>			
B. Deputy Inspectors-General of Police—			
1. Pay of officers and establishments—			
<i>Charged</i>			
O. 97,400	} 89,500	} 89,506	} + 6
R. — 7,900			
Authorized			
O. 9,400	} 8,600	} 8,576	} — 24
R. — 800			
2. Other charges—			
<i>Charged</i>			
O. 15,600	} 13,600	} 12,968	} — 632
R. — 2,000			
<i>Col. 1.—Smaller expenditure than anticipated.</i>			
Authorized			
O. 10,700	} 8,700	} 10,151	} + 1,451
R. — 2,000			
<i>Col. 1.—See "Charged."</i>			
C. Charges payable or recoverable from Governments, etc.			
O. — 1,300	} ..	} ..	} ..
S. 1,300			
c. District Executive Force—			
A. District Police—			
I. Ordinary areas—			
1. Pay of officers—			
<i>Charged</i>			
O. 4,30,500	} 3,84,100	} 3,82,960	} — 1,140
R. — 46,400			
Authorized			
O. 2,20,100	} 3,90,000	} 3,84,952	} — 5,048
R. — 10,000			
2. Pay of office establishments.			
O. 4,00,000	} 73,13,000	} 72,97,669	} — 15,331
R. — 10,000			
3. Pay of police force.			
O. 75,73,500			
R. — 2,60,500			

Grant No. XIV—Police—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
29. Police—<i>cont.</i>		RS.	RS.	RS.
c. District Executive Force— <i>cont.</i>				
A. District Police— <i>cont.</i>				
I. Ordinary areas— <i>cont.</i>				
4. Allowances and honoraria—				
Charged	O. 92,100	76,300	76,341	+ 41
	R. - 15,800			
Col. 1.—Passages not availed of.				
Authorized	O. 21,19,400	24,78,300	25,80,165	+ 1,01,865
	S. 3,58,900			
Col. 1.—Mainly compensatory allowance to additional temporary staffs and dearness allowance.				
5. Contingencies				
	O. 11,57,400	11,80,000	11,97,977	+ 17,977
	S. 19,500			
	R. 3,100			
6. Petty construction and repairs.				
	O. 3,90,000	3,70,000	3,82,458	+ 12,458
	R. - 20,000			
7. Clothing, arms and equipment.				
	O. 4,70,300	7,93,800	7,32,495	- 61,305
	R. 3,23,500			
Col. 1.—Rise in prices and supply of clothing, etc., to additional temporary staffs and civic guards.				
II. Partially excluded areas—				
1. Pay of officers—				
Charged	R. 1,700	1,700	1,807	+ 107
Authorized	O. 5,000	3,700	3,480	- 220
	R. - 1,300			
2. Pay of police force.				
	O. 96,300	94,500	94,417	- 83
	R. - 1,800			
3. Allowances and honoraria—				
Charged	R. 100	100	651	+ 551
Authorized	O. 38,800	38,500	37,843	- 657
	R. - 300			
4. Contingencies				
	O. 15,000	12,300	11,340	- 960
	R. - 2,700			
Col. 1.—Chiefly economy in expenditure.				
5. Petty construction and repairs.				
	O. 8,000	6,700	7,047	+ 347
	R. - 1,300			
6. Clothing, arms and equipment.				
	O. 2,500	3,000	3,279	+ 279
	S. 500			
B. Other miscellaneous police establishments—				
1. Plague establishment charges.				
	O. 2,600	14,200	15,353	+ 1,153
	S. 11,600			
Col. 1.—Dearness allowance and increase in plague staff.				
2. Hospital charges				
	O. 35,200	33,800	34,162	+ 362
	R. - 1,400			
3. Vizagapatam harbour police.				
	O. 11,000	11,300	11,137	- 163
	S. 300			
C. Charges payable to or recoverable from Governments, etc.				
	O. - 64,300	- 91,600	- 92,920	- 1,320
	R. - 27,300			
Col. 1.—Acceptance by Central Government of increased liability for war staff and civic guards.				

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.
d. Police Training Schools—				
A. Pay of officers—				
Charged	O. 14,000	13,700	14,527	+ 827
	R. - 300			
Authorized	O. 9,000	8,800	8,291	- 509
	R. - 200			
B. Pay of establishments .. .	O. 1,05,700	1,25,300	1,23,259	- 2,041
	S. 19,600			
<i>Col. 1.—Training of large number of recruits due to war.</i>				
C. Other charges—				
Charged	O. 4,200	300	272	- 28
	R. - 3,900			
<i>Col. 1.—Chiefly passages not availed of.</i>				
Authorized	O. 42,400	47,400	46,097	- 1,303
	S. 900			
	R. 4,100			
<i>Col. 1.—See “d.B.”</i>				
D. Charges payable to or recoverable from Governments, etc.	R. - 3,900	- 3,900	..	+ 3,900
<i>Cols. 1 and 4.—Anticipated recovery from Railway Companies, of cost of recruits employed for guarding vulnerable points in railway premises did not materialise.</i>				
e. Village Police—Police talaiyaris. ..		8,200	8,155	- 45
f. Criminal Investigation Department—				
A. Pay of officers—				
Charged	O. 40,800	37,600	37,433	- 167
	R. - 3,200			
Authorized	O. 18,400	18,700	18,013	- 687
	S. 300			
B. Pay of establishments.	O. 1,69,500	1,68,000	1,67,067	- 933
	R. - 1,500			
C. Allowances and honoraria—				
Charged	O. 1,400	2,900	2,914	+ 14
	R. 1,500			
Authorized	O. 48,800	64,400	62,366	- 2,034
	S. 15,600			
<i>Col. 1.—Increased activity of Special Branch on account of war and internal security measures and dearness allowance.</i>				
D. Other charges	O. 68,800	88,300	89,441	+ 1,144
	S. 18,000			
	R. 1,500			
<i>Col. 1.—Expenditure in a fraud case (Rs. 9,000). See also “f.C.”</i>				
E. Charges payable to or recoverable from Governments, Departments, etc.	O. - 45,300	- 23,800	- 28,770	- 4,970
	S. 21,500			
<i>Col. 1.—Smaller recoveries on account of staff employed for control and registration of foreigners and for censoring work.</i>				
<i>Col. 4.—Recoveries on account of supervision, clothing, etc., charges.</i>				

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.
g. Railway Police—				
A. Pay of officers—				
<i>Charged</i>	.. .. O.	32,400	24,500	24,425
	.. .. R.	- 7,900		
<i>Col. 1.—Posting of a Provincial Service Officer in place of an officer of the Indian Police Service for a part of the year (Rs. 5,400) and changes in personnel (Rs. 2,500).</i>				
Authorized	.. .. S.	2,200	2,200	2,201
<i>Col. 1.—See "Charged."</i>				
B. Pay of establishments.	O.	4,91,000	4,93,600	4,93,594
	S.	2,600		
C. Allowances and honoraria—				
<i>Charged</i>	.. .. O.	3,700	1,200	1,134
	.. .. R.	- 2,500		
<i>Col. 1.—Economy in expenditure under travelling allowance.</i>				
Authorized	.. .. O.	1,30,800	1,42,600	1,44,126
	.. .. S.	11,800		
D. Other charges	.. .. O.	1,11,200	1,34,900	1,35,874
	.. .. S.	23,700		
<i>Col. 1.—Mainly expenses in connection with His Excellency the Viceroy's visit.</i>				
h. Special Police—				
A. Malabar police force—				
1. Pay of officers—				
<i>Charged</i>	.. .. O.	32,700	40,600	39,309
	.. .. R.	7,900		
<i>Col. 1.—Appointment of an officer for additional "temporary companies."</i>				
2. Pay of establishments.	O.	4,17,600	4,20,800	4,21,314
	S.	3,200		
3. Allowances—				
<i>Charged</i>	.. .. O.	9,900	6,500	5,513
	.. .. R.	- 3,400		
<i>Col. 1.—A passage not availed of.</i>				
Authorized	.. .. O.	41,800	57,900	58,934
	.. .. S.	18,100		
	.. .. R.	- 2,000		
<i>Col. 1.—Dearness allowance and other allowances to temporary force.</i>				
4. Contingencies	.. .. O.	58,000	91,100	85,732
	.. .. S.	14,600		
	.. .. R.	18,500		
<i>Col. 1.—Chiefly (i) additional menials for temporary force (Rs. 2,600), (ii) purchase of two additional armoured motor vans (Rs. 15,500), (iii) wireless plant charges (Rs. 4,300) and (iv) other petty contingencies (Rs. 8,400).</i>				
5. Hospital staff	.. .. O.	13,700	14,600	14,656
	.. .. R.	900		
6. Charges payable to Governments, Departments, etc.—				
<i>Charged</i>	.. .. R.	400	400	131
<i>Authorized</i>	.. ..	..	2,300	1,551

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.	S.	47,400	47,400	51,723 + 4,323
<i>Col. 1.—Revival of coastal patrol staff.</i>				
2. Allowances	S.	5,400	5,400	5,968 + 568
<i>Col. 1.—See "h.B.I."</i>				
3. Contingencies	S.	4,500	4,500	4,594 + 94
<i>Col. 1.—See "h.B.I."</i>				
C. Special Emergency Force—				
1. Pay of officers—				
<i>Charged</i>		O.	10,500	} 10,900
		R.	400	
2. Pay of establishments.	O.	1,42,600	1,40,200	1,39,348 - 852
		R.	- 2,400	
3. Allowances—				
<i>Charged</i>		O.	2,400	} 1,700
		R.	- 700	
Authorized	O.	31,300	16,300	1,537 - 163
		R.	- 15,000	- 2,537
<i>Cols. 1 and 4.—Smaller expenditure under travelling allowance.</i>				
4. Contingencies	O.	16,000	26,500	27,468 + 968
		S.	10,500	
<i>Col. 1.—Chiefly purchase of motor vans.</i>				
j. Miscellaneous—				
A. Contribution to the Band of the Police Training School, Vellore.			1,200	1,200 ..
k. Charges in England—				
II. High Commissioner for India—				
A. Leave salaries and deputation pay—				
<i>Charged</i>		O.	73,600	} 19,000
		R.	- 54,600	
Authorized	S.	200	200	180 - 20
B. Sterling overseas pay—				
<i>Charged</i>		O.	1,15,400	} 1,22,000
		R.	6,600	
C. Stores for India	O.	14,000	21,000	1,10,351 - 11,649
		S.	7,000	- 13,160
<i>Col. 1.—Liabilities brought forward. Col. 4.—Liabilities carried forward.</i>				
D. Other charges—(Cost of publications).	S.	400	400	290 - 110
E. Allotment of pay of officers—				
<i>Charged</i>		O.	10,000	} 19,000
		R.	9,000	
				19,093 + 93
l. Loss or gain by exchange—				
A. Other than on stores—				
<i>Charged</i>		R.	500	500
Authorized				422 - 78
				3 + 3
B. Stores	S.	100	100	13 - 87

Grant No. XIV—Police—*cont.*

Major head and sub-head.					Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)					(2)	(3)	(4)
29. Police— <i>cont.</i>					RS.	RS.	RS.
Surrenders or withdrawals within grant or appropriation—							
Charged R. 1,20,300					1,20,300	..	- 1,20,300
Authorized—							
Gross R. - 24,300					- 24,300	..	+ 24,300
Deductions R. 31,200					31,200	..	- 31,200
Totals							
{ Charged					11,16,300	9,80,400	- 1,35,900
{ Authorized—							
{ Gross					1,68,21,400	1,68,72,775	+ 51,375
{ Deductions					- 1,44,000	- 1,68,790	- 24,790
{ Net					1,66,77,400	1,67,03,985	+ 26,585

Notes.

Administration of the grant—Charged.—The percentage of saving in the final appropriation was 12.2 as against 1.2 in the previous year and was due chiefly to the savings under the sub-heads “b. B-1,” “c. A. I-1,” “c. A. I-4,” “g. A” and “k. II. A.” The saving in the modified appropriation was 1.6 per cent. as against 0.4 per cent. in 1940-41.

Authorized.—There was an excess of 0.2 per cent. both over the final grant and over the modified appropriation as against an excess of 0.7 per cent. in the previous year.

2. *Losses.*—Cloth chevrons purchased at a cost of Rs. 3,616 were rendered unserviceable as a result of the orders of Government in December 1937 discontinuing the issue of approved conduct stripes to constables. A sum of Rs. 6 only was realized when some of the stock was sold in auction. The net loss of Rs. 3,610 was written off by Government.

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 ..		4,200	4,200	..
2. Pay of establishments	O. 32,100	} 30,400	} 30,361	} - 39
	R. - 1,700			
3. Other charges ..	O. 27,700	} 28,900	} 27,912	} - 988
	R. 1,200			
B. Connemara Public Library—				
1. Pay of officers ..		6,300	6,287	- 13
2. Pay of establishments.	O. 11,000	} 10,800	} 10,644	} - 156
	R. - 200			
3. Other charges ..	..	8,100	8,292	+ 192
b. Grants-in-aid and Donations to Scientific Societies and Institutes—				
1. Grants-in-aid ..	..	1,000	1,000	..
2. Geological Survey Contributions.	S. 400	100	..	- 100
c. Charges in England—				
High Commissioner for India—				
C. Cost of publications supplied to India.	..	200	27	- 173

37. Education.

University.

a. Grants to Universities—				
A. Madras University ..	..	3,15,500	3,15,500	..
B. Andhra University ..	O. 3,09,100	} 3,13,200	} 3,13,200	} ..
	R. 4,100			
C. Annamalai University ..	..	1,50,000	1,50,000	..
b. Government Arts Colleges—				
A. Arts Colleges—Men—				
1. Pay of officers—				
Charged .. ..	..	83,400	83,400	..
Authorized .. ..	..	2,65,200	2,70,097	+ 4,897
2. Pay of establishments.	O. 4,46,200	} 4,34,200	} 4,35,627	} + 1,427
	R. - 12,000			
3. Allowances and honoraria—				
Charged .. ..	..	300	259	- 41
Authorized .. ..	..	26,300	27,832	+ 1,532
4. Laboratory charges ..	O. 1,01,500	} 96,000	} 94,248	} - 1,752
	R. - 5,500			
5. Books and periodicals	O. 18,400	} 15,400	} 15,020	} - 380
	R. - 3,000			
Col. 1.—Inability of suppliers to comply with indents due to war.				
6. Other contingencies ..	..	86,700	89,144	+ 2,444
B. Queen Mary's College—				
1. Pay of officers—				
Charged	O. 15,600	} 15,100	} 15,055	} - 45
	R. - 500			
Authorized	O. 46,200	} 44,100	} 45,320	} + 1,220
	R. - 2,100			

Grant No. XV—Education—cont.

Major head and sub-head. (1)		Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
		RS.	RS.	RS.
37. Education—cont.				
University—cont.				
b. Government Arts Colleges—cont.				
B. Queen Mary's College—cont.				
2. Pay of establishments.	O. 42,200	43,900	43,601	- 299
	R. 1,700			
3. Other charges	O. 38,700	37,800	36,928	- 872
	S. 100			
	R. - 1,000			
c. Grants to Non-Government Arts Colleges—				
A. Teaching	O. 1,73,900	1,77,100	1,77,071	- 29
	R. 3,200			
B. Buildings	O. 77,100	83,800	83,803	+ 3
	R. 6,700			
C. Equipment	O. 28,200	14,300	14,287	- 13
	R. - 13,900			
Col. 1.—(i) Payment of a part of the grant in 1940-41 (Rs. 5,500), (ii) variations in prices of articles (Rs. 6,000) and (iii) failure of certain managements to claim grants (Rs. 2,400).				
D. Other grants	.. ..	7,400	8,635	+ 1,235
d. Government Professional Colleges—				
A. Law College—				
1. Pay of officers	O. 52,600	52,400	52,258	- 142
	R. - 200			
2. Other charges	O. 16,400	16,000	15,618	- 382
	R. - 400			
B. Engineering College—				
1. Pay of officers—				
Charged	O. 18,900	18,600	18,547	- 53
	R. - 300			
Authorized	O. 83,000	75,300	75,145	- 155
	R. - 7,700			
2. Pay of establishments.	O. 98,200	92,600	93,088	+ 488
	R. - 5,600			
3. Workshop maintenance.	O. 1,03,800	59,500	64,705	+ 5,205
	R. - 44,300			
Col. 1.—Difficulty in obtaining articles from foreign manufacturers owing to war.				
4. Other charges—				
Charged	O. 100	..	..	..
	R. - 100			
Authorized	.. ..	14,600	15,644	+ 1,044
5. Charges recoverable from Governments and Departments.	.. ..	-18,000	-20,430	- 2,430
Col. 4.—Larger recoveries due to supply of power to Air Mechanics Train- ing Course, etc. (Rs. 1,800) and consumption of more electrical energy in the Government House, Guindy (Rs. 630).				
C. Teachers' College—				
1. Pay of officers—				
Charged	O. 31,700	32,700	32,733	+ 33
	R. 1,000			
Authorized	O. 64,700	67,700	67,280	- 420
	R. 3,000			
2. Pay of establishments.	O. 94,700	93,400	93,420	+ 20
	R. - 1,300			

Grant No. XV—Education—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
37. Education—cont.	RS.	RS.	RS.
University—cont.			
d. Government Professional Colleges—cont.			
C. Teachers' College—cont.			
3. Other charges—			
Charged O. 1,200	800	790	- 10
Authorized R. - 400			
Authorized	16,600	16,187	- 413
D. Training College for Women—			
1. Pay of officers—			
Charged O. 15,600	15,500	15,447	- 53
Authorized R. - 100			
Authorized O. 24,600	26,600	26,114	- 486
Authorized R. 2,000			
2. Pay of establishments. O. 50,100	48,100	48,158	+ 58
Authorized R. - 2,000			
3. Other charges .. O. 31,700	33,700	34,512	+ 812
Authorized R. 2,000			
e. Grants to Non-Government Professional Colleges. ..	10,400	10,752	+ 352
Secondary.			
f. Government Secondary Schools—			
A. European—			
1. Special Staff—Boys' schools. ..	6,800	6,604	- 196
2. Special Staff—Girls' schools. ..	11,800	11,808	+ 8
B. Non-European—			
I. Government secondary schools for boys—			
1. Pay of establishments. O. 67,300	64,300	65,980	+ 1,680
Authorized R. - 3,000			
2. Contingencies .. O. 9,700	10,700	9,557	- 1,143
Authorized R. 1,000			
3. Other charges	7,200	7,115	- 85
II. Government secondary schools for girls—			
1. Pay of officers and establishments. { O. 1,36,600	1,26,600	1,26,950	+ 350
Authorized R. - 10,000			
2. Other charges	24,100	23,242	- 858
g. Direct grants to Non-Government Secondary Schools—			
A. European—			
1. Teaching	2,97,300	2,97,299	- 1
2. Boarding O. 2,99,400	3,50,000	3,36,581	- 13,419
Authorized R. 50,600			
Col. 1.—Rise in cost of food-stuffs and disbursement of full grant without imposing pro-rata cut.			
3. Buildings	22,300	22,309	+ 9
4. Other grants .. O. 83,200	80,700	80,592	- 108
Authorized R. - 2,500			
B. Non-European—			
1. Teaching O. 9,23,400	9,39,400	9,38,819	- 581
Authorized R. 16,000			
2. Provident fund .. O. 48,000	60,000	83,754	+ 23,754
Authorized R. 12,000			
Col. 1 and 4.—Larger retirements of 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.				
g. Direct grants to Non-Government Secondary Schools—cont.				
B. Non-European—cont.				
3. Buildings O. 1,43,300	}	1,16,900	1,16,975	+ 75
R. - 26,400				
<i>Col. 1.—Inability of certain managements to complete works and claim payments.</i>				
4. Equipment O. 50,400	}	35,300	33,144	- 2,156
R. - 15,100				
<i>Col. 1.—Payment of a part of the grant towards the end of the previous year.</i>				
5. Miscellaneous grants. O. 1,09,300	}	22,600	22,116	- 484
R. - 86,700				
<i>Col. 1.—Discontinuance of the system of paying in advance the grants relating to loss of fee income on account of free admission of poor girls.</i>				
h. Grants to Local Bodies for Secondary Education—				
A. Ordinary areas—				
1. Teaching O. 7,89,500	}	7,86,200	7,86,371	+ 171
R. - 3,300				
2. Buildings O. 82,500	}	30,300	25,106	- 5,194
R. - 52,200				
<i>Col. 1.—See "g. B.3."</i>				
<i>Col. 4.—Inability of a local body to complete a work and claim payment.</i>				
3. Equipment		11,600	11,241	- 359
4. Other grants O. 9,600	}	5,800	4,664	- 1,136
R. - 3,800				
<i>Col. 1.—Mainly delay in acquisition of sites for playgrounds.</i>				
B. Partially excluded areas—				
Teaching		20,400	20,350	- 50
Primary.				
j. Government Primary Schools—				
A. Partially excluded areas—				
1. Pay of establishments. O. 29,000	}	32,000	30,527	- 1,473
R. 3,000				
<i>Col. 1.—Mainly (i) changes in personnel (Rs. 1,500) and (ii) increase under leave allowances (Rs. 1,000).</i>				
2. Petty construction and repairs. ..		3,700	3,456	- 244
3. Other charges O. 3,100	}	7,200	8,160	+ 960
R. 4,100				
<i>Col. 1.—Payment to Orissa Government of the cost of maintenance of an elementary school re-transferred to this Province.</i>				
B. Excluded areas—				
Charged O. 6,500	}	6,900	6,887	- 13
R. 400				

Grant No. XV—Education—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
37. Education—<i>cont.</i>		RS.	RS.	RS.
Primary—<i>cont.</i>				
k. Direct grants to Non-Government Primary Schools—				
A. European—				
1. Teaching		20,400	20,395	- 5
2. Other grants .. O. 6,900	}	6,700	6,711	+ 11
R. - 200				
B. Non-European—				
I. Ordinary areas—				
1. Teaching O. 73,89,100	}	81,43,900	80,97,416	- 46,484
S. 1,39,300				
R. 45,500				
2. Buildings O. 24,100	}	42,400	34,935	- 7,465
R. 18,300				
<i>Col. 1.—Grants towards repairing cyclone damages to certain buildings.</i>				
<i>Col. 4.—Grants to certain schools were not disbursed owing to delay in producing requisite certificates for repairs carried out.</i>				
3. Equipment O. 42,000	}	20,700	19,268	- 1,432
R. - 21,300				
<i>Col. 1.—Flat rate provision of Rs. 100 for each school proved excessive; also non-availability of suitable instructors for teaching pre-vocational subjects.</i>				
4. Boarding O. 3,49,200	}	3,93,600	3,94,234	+ 634
S. 100				
R. 44,300				
<i>Col. 1.—(i) Rise in prices of food-stuffs and larger number of destitute pupils (Rs. 22,500) and (ii) enhanced grants to certain Mission Orphanages affected by war (Rs. 21,800).</i>				
5. Other grants O. 37,200	}	43,500	49,617	+ 6,117
R. 6,300				
<i>Col. 1.—Payment of provident fund to teachers in aided elementary schools.</i>				
<i>Col. 4.—See "g. B.2."</i>				
II. Partially excluded areas.	{ O. 53,600	63,800	61,381	- 2,419
	{ R. 10,200			
<i>Col. 1.—Enhancement of grants to aided schools in Agency tracts.</i>				
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. 27,60,000	28,52,900	28,57,241	+ 4,341
	{ R. 92,900			
2. Grants under proviso to section 37 of the Act VIII of 1920.		27,70,000	27,70,085	+ 85
3. Teaching O. 34,97,400	}	34,86,700	34,84,000	- 2,700
R. - 10,700				

Grant No. XV—Education—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
37. Education—<i>cont.</i>		RS.	RS.	RS.
Primary—<i>cont.</i>				
1. Grants to Local Bodies for Primary Education— <i>cont.</i>				
A. Local bodies— <i>cont.</i>				
I. Ordinary areas— <i>cont.</i>				
5. Buildings and equipment.	{ O. 33,000 R. - 2,300 }	30,700	24,391	- 6,309
<i>Col. 4.</i> —Equipment grants for teaching pre-vocational subjects not drawn in some cases owing to non-availability of trained teachers (Rs. 3,500) and (ii) failure to draw a building grant by a district board (Rs. 2,800).				
6. Other grants .. O.	4,000 }	3,600	3,614	+ 14
	R. - 400 }			
II. Partially excluded areas—				
Teaching		45,900	45,874	- 26
C. Panchayats—				
1. Teaching O.	4,08,000 }	3,70,600	3,63,977	- 6,623
	R. - 37,400 }			
2. Buildings		500	465	- 35
Special.				
m. Government Special Schools—				
A. Training Schools—Masters—				
1. Pay and allowances of establishments.	{ O. 4,85,000 R. - 15,300 }	4,69,700	4,73,103	+ 3,403
2. Stipends O.	3,75,000 }	3,77,000	3,79,343	+ 2,343
	R. 2,000 }			
3. Apparatus and materials.	{ O. 12,700 R. - 2,000 }	10,700	9,990	- 710
<i>Col. 1.</i> —Difficulty in procuring materials from abroad.				
4. Other contingencies		64,600	62,272	- 2,328
B. Training Schools—Mistresses—				
1. Pay of officers .. O.	31,700 }	30,700	29,880	- 820
	R. - 1,000 }			
2. Pay of establishments. O.	5,50,600 }	5,64,600	5,63,676	- 924
	R. 14,000 }			
3. Allowances and honoraria.		12,700	16,262	+ 3,562
<i>Col. 4.</i> —(i) Larger number of transfers towards the close of the year (Rs. 1,000), (ii) increased expenditure under honoraria (Rs. 1,400) and (iii) dearness allowance (Rs. 1,100).				
4. Stipends		1,53,000	1,58,141	+ 5,141
5. Contingencies		82,900	83,733	+ 833
n. Direct grants to Non-Government Special Schools—				
A. European—				
Recurring		11,100	11,100	..
B. Non-European—				
1. Teaching		1,94,100	1,92,034	- 2,066
2. Stipendiary .. O.	2,20,300 }	2,22,300	2,21,613	- 687
	R. 2,000 }			
4. Other grants .. O.	30,100 }	31,600	30,367	- 1,233
	R. 1,500 }			

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.
General.				
o. Direction—				
A. Pay of officers—				
Charged	O. 34,800	35,900	35,860	- 40
	R. 1,100			
Authorized	O. 21,800	24,300	24,349	+ 49
	R. 2,500			
Col. 1.—Mainly pay of officers appointed in leave vacancies.				
B. Pay of establishments ..	O. 66,700	67,700	68,025	+ 325
	R. 1,000			
C. Other charges—				
Charged .. ..	.. ..	2,400	2,475	+ 75
Authorized .. ..	.. ..	43,600	36,979	- 6,621
Col. 4.—Smaller customs duty due to fall in imported stores (Rs. 4,100) and non-receipt of foreign publications owing to war (Rs. 2,500).				
p. Inspection—				
A. European				
	O. 15,500	16,500	16,109	- 391
	R. 1,000			
B. Non-European—Men's branch—				
I. Ordinary areas—				
1. Pay of officers				
	O. 1,73,000	1,78,000	1,82,032	+ 4,032
	R. 5,000			
• 2. Pay of establishments.	{ O. 9,57,400	9,62,400	9,64,992	+ 2,592
	{ R. 5,000			
3. Allowances .. ..	.. ..	1,82,300	1,86,781	+ 4,481
4. Contingencies .. ..	.. ..	1,31,200	1,26,052	- 5,148
II. Partially excluded areas—				
1. Pay of establishments.				
	{ O. 10,900	10,100	10,104	+ 4
	{ R. - 800			
2. Other charges	O. 4,000	4,800	5,024	+ 224
	R. 800			
C. Women's branch—				
1. Pay of officers—				
Charged .. ..	.. ..	12,000	12,000	..
Authorized	O. 30,300	31,300	30,433	- 867
	R. 1,000			
2. Pay of establishments.	O. 1,87,700	1,93,700	1,94,332	+ 632
	R. 6,000			
3. Allowances—				
Charged	O. 1,800	2,200	2,195	- 5
	R. 400			
Authorized	O. 42,500	44,500	46,165	+ 1,665
	R. 2,000			
4. Other charges	O. 36,200	34,200	34,009	- 191
	R. - 2,000			
D. Superintendent of Sanskrit Schools.				
	.. ..	6,900	6,880	- 20
q. Scholarships—				
A. European				
	O. 15,300	13,700	13,295	- 405
	R. - 1,600			
B. Non-European—				
I. Ordinary areas				
	O. 1,71,400	1,85,000	1,79,622	- 5,378
	S. 100			
	R. 13,500			
II. Partially excluded areas.				
	{ O. 5,400	5,100	5,094	- 6
	{ R. - 300			

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.
General—cont.				
r. Miscellaneous—				
A. European		15,200	15,447	+ 247
B. Non-European—				
1. Oriental manuscripts.		10,400	10,181	- 219
2. Text-Book Committee.	O. 5,300 R. 7,700 }	13,000	12,892	- 108
<i>Col. 1.—(i) Increase in remuneration owing to larger number of books reviewed (Rs. 4,000), (ii) increase under travelling allowance (Rs. 1,500) and (iii) charges relating to newly sanctioned establishment (Rs. 2,200).</i>				
3. Registration of books ..		6,400	6,343	- 57
4. Grants for Boy Scout and Girl Guide Movement.	O. 10,500 R. 3,800 }	14,300	14,250	- 50
<i>Col. 1.—Enhancement of grant to the Madras Boy Scout Association.</i>				
5. Other grants	O. 9,400 R. 35,000 }	44,400	39,856	- 4,544
<i>Col. 1.—Grants to local bodies for public libraries.</i>				
<i>Col. 4.—Failure of certain local bodies to draw the sanctioned grants.</i>				
6. Charges payable to other Governments, Departments and others. }	R. 300	300	384	+ 84
s. Charges in England—				
High Commissioner for India—				
II. Non-European—				
A. Leave salaries and deputation pay—				
Charged	O. 7,200 R. - 7,200 }	..	439	+ 439
Authorized	R. 1,800	1,800	1,659	- 141
B. Sterling overseas pay—				
Charged	O. 10,200 R. 600 }	10,800	10,196	- 604
C. Stores for India	O. 30,600 R. - 5,000 }	25,600	18,246	- 7,354
<i>Cols. 1 and 4.—Liabilities carried forward and decrease in indents.</i>				
t. Loss or gain by exchange—				
II. Non-European—				
A. Other than on stores—				
Charged			28	+ 28
Authorized			5	+ 5
B. Stores	R. 100	100	37	- 63
Surrenders or withdrawals within grant or appropriation—				
Charged	R. 5,100	5,100	..	- 5,100
Authorized	R. 100	100	..	- 100
Totals				
	Charged	2,41,700	2,36,311	- 5,389
	Authorized—			
	Gross	2,86,68,800	2,86,09,332	- 59,468
	Deductions	- 18,000	- 20,430	- 2,430
	Net	2,86,50,800	2,85,88,902	- 61,898

Grant No. XV—Education—*cont.***Notes.**

Administration of the grant—Charged.—The percentage of saving in the final appropriation was 2·2 as against 2·4 in 1940–41. The saving in the modified appropriation was 0·1 per cent. as against an excess of 0·1 per cent. in the previous year.

Authorized.—There was a saving of 0·2 per cent. both in the final grant and in the modified appropriation as against 0·8 per cent. in the previous year.

2. *Losses.*—Government wrote off a sum of Rs. 1,387 being the approximate cost of the furniture of a Government Training School for Masters destroyed by fire in February 1941.

3. *Grants-in-aid.*—(i) From the reports received by Government from the departmental officers during 1941–42, it was found that grants amounting to Rs. 4,462 which had been previously disbursed were inadmissible. They were ordered to be recovered and this has since been done.

(ii) The Examiner of Local Fund Accounts has reported that grants aggregating Rs. 10,738 were irregularly drawn during 1940–41. The entire amount has since been refunded.

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)
33. Medical.		RS.	RS.	RS.
a. Medical Establishment—				
A. All-India Medical Council.	O. 4,200 R. — 2,000	2,200	2,641	+ 441
<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> 36,000 35,784 — 216				
Authorized	O. 10,000 R. 6,600	16,600	16,626	+ 26
<i>Col. 1.—Appointment of two additional officers for the efficient administration of Nursing Service and to cope with increase of work on account of war.</i>				
2. Pay of establishments.	O. 51,300 R. 2,300	53,600	52,866	— 734
3. Other charges—				
<i>Charged</i> 3,100 4,310 + 1,210				
Authorized	O. 17,600 R. 5,200	22,800	23,812	+ 1,012
<i>Col. 1.—Chiefly travelling allowance of one additional officer (Rs. 1,800) and increased expenditure under service postage, electric current, etc., charges (Rs. 3,000).</i>				
4. Customs duty on imported stores.	O. 9,800 R. 900	10,700	1,750	— 8,950
<i>Col. 4.—Stores from Europe were not received due to war.</i>				
5. Charges recoverable from Government, Departments and others.	R. — 600	— 600	— 423	+ 177
C. District Medical Officers—				
1. Pay of officers—				
<i>Charged</i> O. 1,41,200 R. — 92,900 48,300 48,288 — 12				
<i>Col. 1.—Provincial service officers replaced I.M.S. officers transferred to Defence Department.</i>				
Authorized	O. 3,37,000 R. 16,000	3,53,000	3,56,297	+ 3,297
2. Pay of establishments.	O. 1,69,300 R. — 14,000	1,55,300	1,63,737	+ 8,437
3. Allowances—				
<i>Charged</i> O. 13,800 R. — 9,600 4,200 3,905 — 295				
<i>Col. 1.—Passages not availed of (Rs. 4,800); see also "a.C.1. Charged" (Rs. 4,800).</i>				
Authorized	O. 26,200 R. 2,800	29,000	31,642	+ 2,642
<i>Col. 1.—Mainly dearness allowance.</i>				
4. Contingencies	O. 23,400 R. 900	24,300	23,847	— 453

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 establishments.	O. 3,700 R. - 3,700			
<i>Col. 1.—Scheme was not introduced.</i>				
2. Allowances	O. 2,700 R. - 2,700			
<i>Col. 1.—See "D.I."</i>				
3. Other charges	O. 9,300 R. - 9,300			
<i>Col. 1.—See "D.I."</i>				
b. Hospitals and dispensaries—				
A. Presidency Hospitals (excluding the Indian Medical School Hospital)—				
1. Pay of officers—				
Charged	O. 22,200 R. - 5,300	16,900	17,035	+ 135
<i>Col. 1.—Posts of junior specialists in two city hospitals were not filled up.</i>				
Authorized	O. 2,02,700 R. - 51,600	1,51,100	1,50,213	- 887
<i>Col. 1.—(i) Appointment of two provincial officers in place of I.M.S. officers (Rs. 22,800), (ii) debit of pay of Principal Matron to "Superintendence" (Rs. 6,500), (iii) re-employment of two retired Assistant Surgeons on lower pay (Rs. 5,400) and (iv) appointment of temporary Assistant Surgeons on revised scales in place of those transferred to Defence Department. (Rs. 14,900).</i>				
2. Pay of establishments.	O. 4,55,700 S. 100 R. - 4,400	4,51,400	4,51,099	- 301
3. Allowances and honoraria—				
Charged	O. 1,800 R. 400	2,200	2,794	+ 594
Authorized	O. 2,11,100 S. 1,600	2,12,700	2,12,029	- 671
4. Contingencies	O. 2,81,100 R. - 2,200	2,78,900	2,75,633	- 3,267
5. Diet	O. 3,35,000 S. 32,500	3,67,500	3,43,862	- 23,638
6. Medicines and hospital necessities.	O. 7,09,200 S. 1,00,700 R. 8,700	8,18,600	7,39,751	- 78,849
<i>Col. 1.—(i) Stocking of drugs and linen to meet emergencies (Rs. 18,100), (ii) additional beds for emergent cases (Rs. 40,300), (iii) rise in price of drugs and instruments (Rs. 34,200), (iv) payment for stores indented for in 1940-41 (Rs. 3,900) and (v) purchase of deep X-ray outfit for Barnard Institute. (Rs. 2,900).</i>				
7. Stipends to nursing and midwifery pupils.	O. 65,400 R. - 2,700	62,700	61,665	- 1,035
8. Other charges	O. 25,700 R. - 1,900	23,800	22,868	- 932

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.
b. Hospitals and dispensaries—<i>cont.</i>				
B. Mufassal hospitals and dispensaries—				
I. Ordinary areas—				
1. Pay of officers—				
<i>Charged</i>				
Authorized	O.	2,87,500	16	+ 16
	S.	100		
	R.	- 65,400		+ 177
2. Pay of establishments.	O.	12,20,200		
	S.	100	11,95,800	11,97,411
	R.	- 24,500		+ 1,611
3. Allowances and honoraria.	O.	2,08,200		
	S.	100	2,14,400	2,13,423
	R.	6,100		- 977
4. Contingencies ..	O.	2,42,500	2,41,500	2,26,221
	R.	- 1,000		- 15,279
5. Petty construction and repairs.	O.	45,000	49,500	43,668
	R.	4,500		- 5,832
<i>Cols. 1 and 4.—Provision to improve certain hospital buildings was not utilized for want of requisite materials due to war.</i>				
6. Diet	O.	7,62,200	8,20,000	7,92,887
	R.	57,800		- 27,113
7. Medicines and hospital necessities.	O.	10,48,600	12,31,100	12,34,005
	S.	17,000		+ 2,905
	R.	1,65,500		
<i>Col. 1.—(i) Stocking of medicines, dressings, linen, etc., to meet emergencies and increased cost of drugs, instruments, etc. (Rs. 72,400), (ii) additional beds in certain hospitals for emergent cases (Rs. 51,600) and (iii) cost of stores indented for in 1940-41 (Rs. 58,000).</i>				
8. Other charges ..	O.	2,02,100	2,00,100	1,96,954
	R.	- 2,000		- 3,146
II. Partially excluded areas—				
1. Pay of establishments.	O.	31,200	25,400	25,762
	R.	- 5,800		+ 362
2. Other charges ..	O.	4,900	3,800	3,739
	R.	- 1,100		- 61
3. Medicines and hospital necessities.	O.	3,300	3,200	3,840
	R.	- 100		+ 640
III. Excluded areas—Pay of establishments and other charges—				
<i>Charged</i>				
	O.	16,800	13,600	12,597
	R.	- 3,200		- 1,003
C. Indian Medical School Hospital—				
1. Pay and allowances of officers and establishments.	O.	20,800	21,200	21,250
	R.	400		+ 50
2. Contingencies ..	O.	46,400	46,900	48,599
	R.	500		+ 1,699
D. Government medical officers employed in institutions under the control of local bodies—				
Taluk headquarter institutions—				
I. Ordinary areas—				
1. Pay of officers ..	O.	39,000	29,500	29,485
	R.	- 9,500		- 15
2. Pay of establishments.	O.	1,75,000	1,79,800	1,75,781
	R.	4,800		- 4,019

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.
b. Hospitals and dispensaries—<i>cont.</i>			
D. Government medical officers employed in institutions under the control of local bodies—Taluk headquarter institutions—<i>cont.</i>			
I. Ordinary areas—<i>cont.</i>			
3. Allowances .. O. 10,600 } R. 2,300 }	12,900	12,411	- 489
<i>Col. 1.—Frequent transfers.</i>			
II. Partially excluded areas—			
Pay of officers and other charges. { O. 11,500 } R. -2,800 }	8,700	8,828	+ 128
E. Government medical officers employed in institutions under the control of local bodies—Other institutions—			
I. Ordinary areas—			
Other institutions. { O. 1,69,000 } R. -8,100 }	1,60,900	1,63,835	+ 2,935
II. Partially excluded areas—			
Other institutions .. O. 6,000 } R. -1,600 }	4,400	4,111	- 289
F. Grants to local bodies for medical purposes—			
I. Ordinary areas—			
1. Maintenance grants. O. 1,55,200 } R. -3,600 }	1,51,600	1,48,858	- 2,742
2. Buildings and equipment grants. { O. 1,600 } R. -1,200 }	400	134	- 266
II. Partially excluded areas—			
Grants to local bodies.. O. 11,700 } R. -800 }	10,900	12,070	+ 1,170
G. Grants to private medical institutions—			
I. Ordinary areas—			
1. Maintenance grants. O. 1,07,000 } S. 100 } R. 4,800 }	1,11,900	1,09,551	- 2,349
2. Capitation grants to leper asylums. { O. 1,39,000 } R. 9,600 }	1,48,600	1,48,727	+ 127
3. Buildings and equipment grants. { O. 30,100 } R. -14,600 }	15,500	15,000	- 500
<i>Col. 1.—Savings under grants for construction of tuberculosis clinics (Rs. 29,600) partly offset by payment of equipment grant to the St. John's Ambulance Association (Rs. 15,000).</i>			
H. Subsidies to medical practitioners and midwives for the maintenance of rural dispensaries—			
I. Ordinary areas .. O. 3,77,900 } R. -2,800 }			
3,75,100	3,71,163	- 3,937	
II. Partially excluded areas. { O. 8,000 } R. -2,000 }			
6,000	5,564	- 436	
<i>Col. 1.—Two rural dispensaries were not opened and one was opened late.</i>			
J. Other charges	23,000	23,000	..

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.
c. Medical colleges and schools—cont.				
C. Indian Medical School—cont.				
3. Contingencies ..	O. 10,900	11,500	10,711	- 789
	R. 600			
4. Other charges ..	O. 19,500	19,800	20,281	+ 481
	S. 800			
	R. - 500			
D. Scheme for research into the indigenous drugs of India—				
1. Pay of officers ..		2,300	2,280	- 20
2. Pay of establishments.	O. 2,900	3,100	3,122	+ 22
	R. 200			
3. Other charges ..	O. 8,900	6,500	5,212	- 1,288
	R. - 2,400			
<i>Col. 1.—Articles indented for were not supplied.</i>				
d. Mental Hospitals—				
A. Pay of officers—				
Charged	O. 600	100	114	+ 14
	R. - 500			
Authorized	O. 35,700	31,200	31,243	+ 43
	R. - 4,500			
B. Pay of establishments ..	O. 1,65,200	1,53,200	1,54,196	+ 996
	R. - 12,000			
C. Allowances and honoraria.	O. 14,800	16,800	16,073	- 727
	S. 2,000			
<i>Col. 1.—Dearness allowance.</i>				
D. Contingencies	O. 34,100	35,200	33,948	- 1,252
	S. 1,100			
E. Diet	O. 2,10,000	2,53,600	2,51,581	- 2,019
	S. 24,300			
	R. 19,300			
<i>Col. 1.—Purchase of a reserve stock of diet articles for emergency purposes (Rs. 36,100) and increase in prices of food stuffs (Rs. 7,500).</i>				
F. Medicines and hospital necessities.	O. 32,900	41,700	50,243	+ 8,543
	S. 8,800			
<i>Col. 1.—Equipment for two new blocks (Rs. 6,000) and rise in prices of medicines and hospital necessities (Rs. 2,800).</i>				
<i>Col. 4.—Larger rise in prices of medical stores and articles of equipment.</i>				
G. Other charges	O. 21,800	19,000	20,842	+ 1,842
	R. - 2,800			
<i>Col. 1.—Transfer of Criminal Section to the Mental Jail, Cuddalore.</i>				
e. Chemical Examiner—				
A. Pay of officers	O. 19,000	18,000	17,504	- 496
	R. - 1,000			
B. Pay of establishments ..	O. 4,300	5,200	4,983	- 217
	R. 900			
C. Other charges	O. 5,300	5,100	4,702	- 398
	R. - 200			
D. Charges payable to Governments, departments, etc.	O. 18,000	23,000	21,520	- 1,480
	S. 4,700			
	R. 300			
<i>Col. 1.—Arrears of fees to Imperial Serologist.</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—<i>cont.</i>		RS.	RS.	RS.
f. Charges in England—				
I. Secretary of State for India—				
B. Allotment of pay of officers—				
Charged	O.	4,800	..	..
	R.	- 4,800	..	..
II. High Commissioner for India—				
A. Leave salaries and deputation pay—				
Charged	R.	1,600	1,600	1,427
				- 173
B. Sterling overseas pay—				
Charged	O.	65,400	..	..
	R.	- 32,600	32,800	32,404
				- 396
C. Stores for India				
	O.	49,800	33,400	21,632
	R.	- 16,400		- 11,768
<i>Cols. 1 and 4.—Liabilities carried forward and decrease in indents.</i>				
D. Allotment of pay of officers—				
Charged	R.	200	200	181
				- 19
Authorized	R.	400	400	280
				- 120
E. Other charges—				
i. Contribution for Tropical Diseases Bureau				
			200	200
g. Loss or gain by exchange—				
A. Other than on stores—				
Charged	R.	100	100	96
				- 4
Authorized				1
				+ 1
B. Stores				
	R.	100	100	63
				- 37
Surrenders or withdrawals within grant or appropriation—				
Charged	R.	1,92,200	1,92,200	..
				- 1,92,200
Authorized—				
Gross	R.	- 600	- 600	..
				+ 600
Deductions	R.	600	600	..
				- 600
Totals				
	Charged	4,10,500	2,17,577	- 1,92,923
	Authorized—			
	Gross	1,02,13,600	1,00,47,616	- 1,65,984
	Deductions .. .. .	..	- 423	- 423
	Net	1,02,13,600	1,00,47,193	- 1,66,407

Notes.

Administration of the grant—Charged.—The saving in the final appropriation was 47·0 per cent. as against 25·9 per cent. in the previous year. The saving occurred chiefly under "a.C.1," "a.C.3," "b.A.1," "c.A.1," "f.I.B.," and "f.II.B." The saving in the modified appropriation was 0·3 per cent. as against an excess of 1·0 per cent. in 1940-41.

Authorized.—The percentage of saving in the final grant was 1·6 as against 0·6 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

Grant No. XVI—Medical—cont.

into the indigenous drugs of India, financed by the Imperial Council of Agricultural Research. The procedure for the accounting of the expenditure is the same as that described in paragraph 3 of the notes under Grant XVIII.

An account of the transactions during 1941-42 under the deposit head is given below :—

	RS.
Opening balance	2,313
Grant received during 1941-42	11,500
Charges debited to the grant	10,412*
Balance on 31st March 1942	3,401

3. *Stock account.*—The stock account of stores in the Presidency, Headquarters and Mental hospitals for 1941-42 is given below :—

Particulars.	Instruments and appliances.	Medicines and dressings.	Bedding and clothing.	Crockery.	Miscellaneous stores.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
Opening balance on 1st April 1941.	20,74,697	3,05,223	4,12,856	73,741	8,96,177
Receipts—					
(a) From overseas ..	3,539	..	..	..	..
(b) From other Government departments.	61,163	4,96,072	65,817	4,703	45,745
(c) Local purchase ..	2,13,422	2,16,834	24,328	10,074	3,71,277
(d) Other sources ..	4,225	12,885	6,281	1,214	54,390
Total ..	23,57,046	10,31,014	5,09,282	89,732	8,67,589
Utilized during the year.	85,809	6,20,036	49,738	1,436	3,82,168
Written off due to loss, breakage and fair wear and tear.	29,059	825	27,542	2,857	9,361
Closing balance on 31st March 1942.	22,42,178	4,10,153	4,32,062	85,439	4,76,060

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 1942, 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 1942 was not in excess of the requirements of the hospitals and that it did not include any surplus stores.

* Represents net expenditure after adjustment of a wrong debit of Rs. 202 relating to 1940-41.

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.		RS.	RS.	RS.
a. Public Health Establishment—				
A. Direction—				
1. Pay of officers—				
Charged	O. 14,400	13,000	13,071	+ 71
	R. - 1,400			
Authorized	O. 65,400	70,000	69,841	- 159
	R. 4,600			
2. Pay of establishments. ..	..	49,800	49,122	- 678
3. Allowances—				
Charged	O. 1,000	200	168	- 32
	R. - 800			
Authorized .. ..	..	20,100	21,281	+ 1,181
4. Contingencies	O. 16,400	14,400	14,423	+ 23
	R. - 2,000			
Col. 1.—Restricted expenditure on "propaganda."				
B. Establishment—Mufassal—				
I. Ordinary areas—				
1. Pay of officers				
	O. 2,78,000	2,88,400	2,88,397	- 3
	R. 10,400			
2. Pay of establishments. O. 4,98,800				
	R. - 15,100	4,83,700	4,84,296	+ 596
3. Allowances .. ..	..	1,11,900	1,12,477	+ 577
4. Contingencies .. ..	..	32,500	36,415	+ 3,915
Col. 4.—Expenditure on evacuation camps.				
II. Partially excluded areas—				
1. Pay of establishments. O. 22,400				
	R. - 1,000	21,400	21,051	- 349
2. Other charges				
	..	10,100	10,269	+ 169
C. Sanitary and Deputy Sanitary Engineers—				
1. Pay of officers—				
Charged	O. 16,500	20,300	20,323	+ 23
	R. 3,800			
Col. 1.—Changes in personnel.				
Authorized				
	O. 15,300	17,200	17,176	- 24
	R. 1,900			
2. Pay of establishments. O. 61,400				
	R. - 2,500	58,900	58,575	- 325
3. Other charges—				
Charged	O. 3,000	1,700	1,648	- 52
	R. - 1,300			
Authorized	O. 13,600	12,200	12,828	+ 628
	R. - 1,400			
4. Centage charges recoverable for work done for local bodies. }				
	..	- 57,000	- 54,700	+ 2,300
D. Town planning—				
1. Pay of officers				
	..	6,300	6,000	- 300
2. Pay of establishments and other charges. }				
	O. 13,700	15,400	15,291	- 109
	R. 1,700			

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—<i>cont.</i>		RS.	RS.	RS.
a. Public Health Establishment—<i>cont.</i>				
E. Rural sanitation campaign—				
1. Pay of officers and establishments.	O. 31,200 } R. - 16,200 }	15,000	14,702	- 298
<i>Col. 1.—(i) Abolition of four rural sanitation units (Rs. 11,500) and (ii) post-budget decision to exhibit all charges relating to Poonamallee Health Unit distributed hitherto between "E-1." and "E-2," under a single detailed head under the sub-head "E-2." (Rs. 4,700).</i>				
2. Other charges	O. 16,100 } R. 4,700 }	20,800	18,951	- 1,849
<i>Col. 1.—See explanation (ii) under "a. E-1."</i>				
F. Research work	O. 14,000 } R. 3,000 }	17,000	18,697	+ 1,697
<i>Col. 1.—Additional staff.</i>				
b. Grants for Public Health Purposes—				
A. Ordinary areas—				
Grants and contributions—				
1. Grants for water-supply and drainage purposes.	O. 5,37,300 } S. 100 } R. - 1,75,300 }	3,62,100	3,34,406	- 27,694
<i>Col. 1.—Postponement of a number of water-supply and drainage schemes owing to shortage of steel and iron.</i>				
2. Miscellaneous grants.	..	400	372	- 28
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. 28,500 } R. 5,500 }	34,000	33,375	- 625
<i>Col. 1.—Additional staff for intensive anti-plague measures.</i>				
2. Other charges	O. 86,600 } R. 3,000 }	89,600	1,04,139	+ 14,539
<i>Col. 4.—Chiefly larger purchase of anti-plague vaccine.</i>				
B. Other epidemics—Malaria—				
I. Ordinary areas				
..	O. 45,300 } R. 2,000 }	47,300	32,375	- 14,925
<i>Col. 4.—Decreased consumption of quinine.</i>				
II. Partially excluded areas				
..	O. 8,200 } R. 500 }	8,700	9,379	+ 679
C. Anti-malarial operations partly financed by contributions from the Indian Research Fund Association—				
1. Pay and allowances of officers and establishments.	O. 23,400 } S. 100 }	23,500	23,629	+ 129

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—<i>cont.</i>				
		RS.	RS.	RS.
c. Expenses in connexion with Epidemic Diseases— <i>cont.</i>				
C. Anti-malarial operations partly financed by contributions from the Indian Research Fund Association— <i>cont.</i>				
2. Other charges	O. 48,100 R. - 27,000	21,100	13,850	- 7,250
Cols. 1 and 4.—Slow progress in the construction of dams and ring wells.				
d. Bacteriological Laboratories (King Institute, Guindy)—				
A. Pay of officers—				
Charged	O. 27,600 R. - 17,100	10,500	10,498	- 2
Col. 1.—Appointment of non-I.M.S. officers in place of I.M.S. Director.				
Authorized	O. 1,05,900 S. 100 R. - 5,000	1,01,000	99,123	- 1,877
B. Pay of establishments	O. 81,500 R. - 4,400	77,100	75,911	- 1,189
C. Allowances and honoraria—				
Charged	O. 2,100 R. - 1,400	700	733	+ 33
Authorized	O. 7,700 R. - 1,600	6,100	6,305	+ 205
D. Contingencies	O. 3,22,300 R. 200	3,22,500	2,98,369	- 24,131
E. Experimental filter station.	R. 5,600	5,600	4,545	- 1,055
Col. 1.—Post-budget decision to exhibit expenditure under this head instead of under "B" and "D."				
e. Transfer to the fund for development of rural water supply.	O. 100 S. 7,83,400 R. 2,16,500	10,00,000	10,00,000	..
Col. 1.—Post-budget decision to transfer Rs. 10 lakhs to the fund for development of rural water-supply.				
f. Expenditure from the fund for development of rural water-supply.	O. 6,50,000 S. 100 R. 73,700	7,23,800	6,24,682	- 99,118
Col. 1.—Anticipated acceleration of several items of works.				
Col. 4.—Slow progress of works on account of heavy rains, and springs interfering with work.				
Deduct—Transfer from the fund for the development of rural water-supply.	O. - 6,50,000 R. - 73,800	- 7,23,800	- 6,24,682	- 99,118
Cols. 1 and 4.—See "f," cols. 1 and 4.				
g. Works—				
A. Sanitary works		100	33	- 67

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—<i>cont.</i>	RS.	RS.	RS.
h. Charges in England—			
High Commissioner for India—			
B. Sterling overseas pay—			
Charged O. 4,800	1,600	2,027	+ 427
.. .. . R. - 3,200			
C. Stores for India O. 28,200	20,000	18,706	- 1,294
.. .. . R. - 8,200			
<i>Col. 1.—Decrease in indents and reduction in prices.</i>			
j. Loss or gain by exchange—			
A. Other than on stores—			
Charged		8	+ 8
Authorized		1	+ 1
B. Stores R. 100	100	51	- 49
Surrenders or withdrawals within grant or appropriation—			
Charged R. 21,400	21,400		- 21,400
Authorized—			
Gross R. - 73,700	- 73,700		+ 73,700
Deductions R. 73,800	73,800		- 73,800
Totals			
Charged	69,400	48,476	- 20,924
Authorized—			
Gross	40,40,500	39,55,119	- 85,381
Deductions	- 7,07,000	- 6,79,382	+ 27,618
Net	33,33,500	32,75,737	- 57,763

Notes.

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

Lump sum deductions of Rs. 71,200 and Rs. 1,61,900 for probable savings were made in the budget under the abovementioned items. There were further savings of Rs. 1,09,284 and Rs. 93,610, respectively under the above heads.

2. Administration of the grant—Charged.—The saving in the final appropriation was 30·1 per cent. against 0·7 per cent. in 1940-41 and was mainly under the sub-heads “d.A.” and “h.B.” There was, however, an excess of 1·0 per cent. over the modified appropriation.

Authorized.—The saving in the final grant was 1·7 per cent. against 1·8 per cent. in the previous year.

3. Grants-in-aid.—The Examiner of Local Fund Accounts has reported that grants aggregating Rs. 67,072 have been irregularly drawn from Government by local bodies during 1940-41. Of this, an amount of Rs. 65,834 is still outstanding.

Grant No. XVII—Public Health—*cont*

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

Year of payment of grant.	Balance reported as outstanding.
	RS.
1938-39	152
1939-40	91,022

4. *Unprofitable outlay—Rural water-supply Scheme.*—A number of well-works started in the years 1938 to 1941 under the scheme for the development of rural water-supply proved abortive due mostly to the following causes :—

(i) water could not be tapped even at great depths.

(ii) water tapped was not drinkable.

(iii) hard rock was found in the course of excavation and its blasting was not attempted as it was considered dangerous to do so. Consequently an amount of Rs. 39,033 representing expenditure already incurred on the works which were abandoned had to be written off during the year as unprofitable outlay.

In view of the large number of cases involved, the Board of Revenue issued working rules for the guidance of Collectors restricting test borings to particular depths beyond which further deepening was permitted only after the Industrial Engineering Department had been consulted.

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 house-hold purposes in the rural areas of the province. The fund receives contribution 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 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 1941	17,48,027
Contributions received from local bodies during the year	14,203
Amount appropriated from the revenues of the Province during 1941-42	10,00,000
Other Receipts	484
Total	27,62,714
Expenditure during the year	(a) 6,26,204
Balance on 31st March 1942	21,36,510

(a) Includes a sum of Rs. 1,522 relating to previous years.

Grant No. XVII—Public Health—*cont.*

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

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

			RS.
Balance on 1st April 1941	..	..	56,050
Receipts during the year	..	..	35,750
			<u>91,800</u>
	Total	..	91,800
Expenditure during the year	..	.. (a)	18,738
Balance on 31st March 1942	..	..	<u>73,062</u>

(a) Excludes a sum of Re. 1 adjusted in 1942-43.

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.		RS.	RS.	RS.
a. Direction—				
1. Pay of officers—				
Charged		26,700	26,075	- 25
Authorized	O. 11,500 R. 7,500	19,000	18,915	- 75
Col. 1.—Posting of an officer on higher pay.				
2. Pay of establishments		26,500	26,268	- 232
3. Allowances—				
Charged	O. 3,800 R. 400	4,200	4,029	- 171
Authorized	O. 5,900 R. - 300	5,600	5,907	+ 307
4. Contingencies	O. 11,500 R. 1,500	13,000	12,787	- 213
b. Superintendence—				
1. Pay of officers—				
Charged	O. 14,500 R. - 1,500	13,000	12,474	- 526
Authorized	O. 1,27,400 R. 1,000	1,28,400	1,25,085	- 3,315
2. Pay of establishments	O. 43,700 R. 300	44,000	43,829	- 171
3. Allowances—				
Charged	O. 2,400 R. - 800	1,600	1,600	..
Authorized	O. 34,100 R. 2,400	36,500	36,142	- 358
4. Contingencies	O. 50,800 R. - 2,600	48,200	47,884	- 316
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.		1,66,300	1,62,568	- 3,732
2. Contingencies	O. 2,06,800 R. - 26,000	1,80,800	1,78,131	- 2,669
Col. 1.—Mainly postponement of (i) schemes of dry farming in a district (Rs. 17,100) and (ii) investigation of "Pollu" and other diseases of pepper (Rs. 7,600).				
d. Agricultural Demonstration and Propaganda including Public Exhibition and Fairs—				
I. Ordinary areas—				
1. Pay of establishments	O. 4,19,200 R. - 6,800	4,12,400	4,11,127	- 1,273
2. Allowances	O. 91,100 R. - 1,000	90,100	89,000	- 1,010
3. Purchase and distribution of seeds, manure, etc.	O. 1,98,500 S. 22,000	2,20,500	2,03,032	- 17,468
Col. 1.—Purchase of (i) groundnut cakes for sale to ryots (Rs. 18,000) and (ii) seed farm produce of improved strains of food crops (Rs. 4,000).				

Grant No. XVIII—Agriculture—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
40. Agriculture—<i>cont.</i>		RS.	RS.	RS.
d. Agricultural Demonstration and Propaganda including Public Exhibition and Fairs— <i>cont.</i>				
I. Ordinary areas— <i>cont.</i>				
4. Experimental cultivation.	{ O. 85,300 } S. 9,000 }	94,300	93,644	- 656
<i>Col. 1.</i> —(i) Cost of mounting of posters (Rs. 4,000), (ii) compensatory cost of living allowance (Rs. 1,600) and (iii) cost of bee-keeping and other miscellaneous experiments (Rs. 3,400).				
5. Public exhibition and fairs.	.. ..	3,100	2,938	- 162
6. Other charges	.. ..	4,000	3,993	- 7
II. Partially excluded areas—				
Demonstration..	{ O. 6,000 } R. 7,200 }	13,200	12,387	- 813
<i>Col. 1.</i> —Opening of new sub-circles in Agency tracts.				
III. Excluded areas—				
Demonstration..	.. O. 1,400 }	1,600	1,084	- 516
Charged .. ..	.. R. 200 }			
e. Agricultural Education—				
A. Agricultural college—				
1. Pay of officers—				
Charged .. ..	.. ..	1,800	1,800	..
Authorized .. ..	.. ..	6,300	6,375	+ 75
2. Pay of establishments.	{ O. 12,000 } R. 800 }	12,800	12,816	+ 16
3. Other charges	{ O. 10,500 } R. - 1,700 }	8,800	8,425	- 375
B. Central farm and college estate—				
1. Pay and allowances—				
Charged	{ O. 18,500 } R. - 1,800 }	16,700	16,673	- 27
Authorized	{ O. 38,400 } S. 3,400 }	41,800	42,171	+ 371
2. Petty construction and repairs.	{ O. 10,400 } R. - 3,300 }	7,100	6,819	- 281
<i>Col. 1.</i> —Postponement of some works.				
3. Other charges	{ O. 43,200 } R. 4,500 }	47,700	46,939	- 761
<i>Col. 1.</i> —Mainly purchase of three pairs of cattle (Rs. 1,800) and compensatory cost of living allowance (Rs. 2,000).				
C. Agricultural schools—				
Pay and allowances of establishments and other charges.	.. ..	1,000	977	- 23
f. Agricultural Experiments and Research—				
A. Research Institute—				
1. Pay of officers—				
Charged	{ O. 14,600 } R. 2,100 }	15,700	16,724	+ 24
<i>Col. 1.</i> —Promotion of an officer to selection grade.				
Authorized	{ O. 88,500 } R. 4,100 }	92,600	93,788	+ 1,188

Grant No. XVIII—Agriculture—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
40. Agriculture—<i>cont.</i>				
		RS.	RS.	RS.
f. Agricultural Experiments and Research—<i>cont.</i>				
A. Research Institute—<i>cont.</i>				
2. Pay of establishments	O. 1,85,700 R. - 4,100	1,81,600	1,82,661	+ 1,061
3. Travelling allowances— <i>Charged</i>	O. 1,600 R. 100			
Authorized	O. 15,100 R. 1,700	16,800	16,472	- 328
4. Apparatus and materials and capital outlay.	{ O. 22,500 S. 16,800 R. 7,400	46,700	33,980	- 12,720
<i>Col. 1.</i> —Erection of a malt factory at Coimbatore.				
<i>Col. 4.</i> —Chiefly (i) late delivery of plants due to war (Rs. 9,800) and (ii) non-receipt of administrative sanction to certain electric installation extensions (Rs. 1,600).				
5. Working expenses ..	O. 25,200 R. 2,200	27,400	26,661	- 739
6. Other charges ..	O. 19,800 R. - 3,400	16,400	16,362	- 38
<i>Col. 1.</i> —Mainly execution of certain repairs by the Principal, Agricultural College, from the provision under "e. B." (Rs. 1,600) and postponement of a scheme of research (Rs. 1,100).				
B. Cotton research—				
1. Pempheres and physiological scheme.	O. 2,500 R. 800	3,300	3,188	- 112
2. Nadam cotton scheme.	O. 600 R. - 100	500	509	+ 9
3. Mungari cotton scheme.	O. 5,100 R. - 900	4,200	4,126	- 74
4. Scheme for improvement of Cocanada cotton.	{ O. 5,100 R. 900	6,000	5,888	- 112
5. Other miscellaneous schemes.	{ O. 3,300 R. - 2,600	700	698	- 2
<i>Col. 1.</i> —Sanction not received for some projects in certain districts.				
C. Sugarcane stations—				
1. Pay and allowances of establishments.	{ O. 10,800 R. - 700	10,100	10,070	- 30
2. Contingencies ..	{ O. 9,300 R. 400	9,700	9,691	- 9
D. Scheme for extension of work on sugarcane insects in the Provinces—				
1. Pay and allowances of establishments.	{ O. 3,400 R. - 900	2,500	2,463	- 37
2. Contingencies ..	{ O. 1,000 R. - 400	600	600	..
E. Dry farming scheme—				
1. Pay and allowances of establishments.	{ O. 13,800 R. - 4,200	9,600	9,567	- 33
<i>Col. 1.</i> —Change in personnel.				
2. Contingencies ..	{ O. 2,200 R. 400	2,600	2,602	+ 2

Grant No. XVIII—Agriculture—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
40. Agriculture—<i>cont.</i>		RS.	RS.	RS.
f. Agricultural Experiments and Research—<i>cont.</i>				
F. Fruit research station—				
Expenses	O. 13,600 } R. - 2,200 }	11,400	11,518	+ 118
<i>Col. 1.</i> —Gazetted Superintendent replaced by non-gazetted assistant.				
G. Scheme for research on groundnut—				
Expenses	O. 8,500 } R. 500 }	9,000	8,944	- 56
H. Animal nutrition—				
Expenses		9,700	9,686	- 14
J. Scheme for research on sunnhemp—				
Expenses		500	500	..
K. Scheme of research of cocoanuts—				
Expenses	O. 8,600 } R. - 100 }	8,500	8,407	- 93
L. Scheme of subsidized trials of sugarcane varieties.				
	O. 1,600 } R. 3,100 }	4,700	4,086	- 614
<i>Col. 1.</i> —Extension of scheme in two new stations.				
g. Botanical and other Public Gardens—				
1. Pay and allowances of staff.				
	O. 9,300 } R. 1,000 }	10,300	10,389	+ 89
2. Contingencies				
	O. 16,300 } R. 400 }	16,700	16,694	- 6
h. Scheme for the Improvement of Agricultural Marketing in India—				
A. Direction—				
1. Pay of officers				
	O. 13,100 } R. 1,700 }	14,800	14,763	- 37
2. Pay of establishments.				
	O. 7,900 } R. - 100 }	7,800	7,814	+ 14
3. Allowances				
	O. 8,500 } R. 400 }	8,900	8,692	- 208
4. Contingencies				
	O. 2,200 } R. 200 }	2,400	2,370	- 30
B. Marketing scheme—				
Expenses	O. 1,100 } R. 15,200 }	16,300	15,984	- 316
<i>Col. 1.</i> —Extension of scheme beyond 31st March 1941.				
j. Special Rural Uplift Scheme—				
Partially excluded areas—				
A. Other charges				
		100	64	- 36
k. Grants-in-aid, contributions, etc.—				
A. Grants-in-aid				
	O. 8,100 } R. 600 }	8,700	7,858	- 842
B. Contributions				
	O. 22,200 } R. - 5,000 }	17,200	17,220	+ 20
<i>Col. 1.</i> —No contribution was paid to a society as no loss was incurred by it on the seed-farm transaction.				

Grant No. XVIII—Agriculture—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
40. Agriculture—<i>cont.</i>		RS.	RS.	RS.
l. Charges in England—High Commissioner for India—				
A. Leave salaries and deputation pay—				
Charged	S. 700 } R. 2,100 }	2,800	2,848	+ 48
B. Sterling overseas pay—				
Charged	O. 4,800 } R. - 800 }	4,000	3,136	- 864
D. Other charges	R. 200	200	37	- 163
m. Loss or gain by exchange—Other than on stores—				
Charged			17	+ 17
Totals				
Charged		90,200	88,014	- 2,186
Authorized—				
Gross		22,09,900	21,62,611	- 47,289
Deductions		- 2,000	- 1,976	+ 24
Net		22,07,900	21,60,635	- 47,265

Notes.

Administration of the grant—Charged.—The saving in the final appropriation was 2·4 per cent. as against 3·5 per cent. in the previous year.

Authorized. The saving in the final grant was 2·1 per cent. as against 1·6 per cent. in 1940-41.

2. *Losses.*—The floods following on the cyclone of December 1941 caused damage to crops, dead stock, stores, buildings, etc., at the Agricultural Research Station, Palur. The loss, assessed at Rs. 1,280 was written off by Government.

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

Grant No. XVIII—Agriculture—*cont.*

An account of the transactions under the deposit head for the year 1941-42 is given below :—

Name of the scheme.	Sub-head under which accounted for.	Opening balance.	Receipts.	Charges.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
(i) Research on groundnuts.	f. G ..	621	8,165	8,786 (a)	..
(ii) Sugarcane stations ..	f. C ..	6,778	20,095	19,761	7,112
(iii) Dry farming scheme ..	f. E ..	1,439	11,767	12,169	1,037
(iv) Marketing scheme ..	h. B ..	..	14,500	14,500 (b)	..
(v) Animal nutrition ..	f. H ..	2	9,700	9,686	16
(vi) Fruit research ..	f. F ..	114	7,419	7,533 (c)	..
(vii) Research on sunn hemp ..	f. J ..	2	501	500	3
(viii) Sugarcane insect pests ..	f. D ..	383	2,700	3,063	20
(ix) Research on coconuts ..	f. K ..	..	9,150	8,989 (d)	161
(x) Potato research ..	..	..	1	..	1
Total ..		9,339	83,998	84,987	8,350

(a) Excludes Rs. 158 to be taken against the grant for 1942-43.

(b) Excludes Rs. 1,484 met from Provincial Funds.

(c) Excludes Rs. 3,985 met from Provincial Funds.

(d) Includes Rs. 582 relating to 1940-11.

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

An account of the transactions under the deposit head relating to these grants for 1941-42 is given below :—

Name of the scheme.	Opening balance.	Receipts.	Charges.	Closing balance.	
(1)	(2)	(3)	(4)	(5)	
	RS.	RS.	RS.	RS.	
(i) Pemphres and physiological scheme.	379	2,871	3,188	62	
(ii) Nadam cotton scheme ..	1	736	509	228	
(iii) Mungari cotton scheme ..	219	3,427	3,646 (a)	..	
(iv) Scheme for the improvement of Coocanada cotton.	471	5,676	5,888	259	
(v) Other miscellaneous schemes	181	524	698	7	
Total ..		1,251	13,234	13,920	556

(a) Excludes Rs. 480 to be adjusted against the grant for 1942-43.

Grant No. XVIII—Agriculture—*cont.*

5. *Stock account.*—The following is the stock account of the Agricultural Department for 1941-42.

Particulars.	Livestock.	Tools and plant, machinery and implements.	Seeds.	Manures.	Miscella- neous (dead stock, chemicals, cattle- food and miscella- neous).
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
Opening balance on 1st April 1941.	34,308	2,55,551	69,310	3,552	4,22,956
Receipts during the year ..	9,130	54,525	4,15,193	20,251	1,40,568
Appreciation as a result of revaluation.	1,511	..	..	..	..
Total ..	44,949	3,10,076	4,84,503	23,803	5,63,524
Issues—					
(a) Sold, utilized or otherwise disposed of.	7,148	32,657	3,34,496	17,560	1,04,129
(b) Written off	1,538	3,499	1,651	135	6,366
(c) Depreciation as a result of revaluation.	2,643	..	..	..	..
Total, Issues ..	11,329	36,156	3,36,147	17,695	1,10,495
Balance on 31st March 1942.	33,620	2,73,920	1,48,356	6,108	4,53,029

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>		18,800	18,747	- 53
Authorized		3,100	3,135	+ 35
2. Pay of establishments.	O. 19,300 } R. 100 }	19,400	19,360	- 40
3. Allowances—				
<i>Charged</i>	O. 3,200 } S. 900 }	4,100	4,097	- 3
Authorized	O. 2,500 } R. 500 }	3,000	2,898	- 102
4. Other charges	O. 9,700 } R. 200 }	9,900	8,368	- 1,532
B. Circle officers—				
1. Pay of officers	O. 37,500 } R. 1,000 }	36,500	36,593	+ 93
2. Pay of establishments.	O. 29,800 } R. 200 }	29,600	29,741	+ 141
3. Allowances	O. 22,800 } R. 600 }	22,200	22,018	- 182
4. Other charges .. .. .	.. .. .	15,300	14,841	- 459
b. Subordinate Establishment—				
I. Ordinary areas—				
1. Pay of establishments.	O. 2,14,700 } R. 7,800 }	2,06,900	2,08,124	+ 1,224
2. Allowances	O. 59,800 } S. 100 } R. 4,400 }	64,300	65,086	+ 786
3. Contingencies	O. 25,200 } R. 700 }	25,900	25,361	- 539
4. Purchase of sera including freight.	O. 9,700 } R. 3,200 }	6,500	4,780	- 1,720
<i>Col. 1.—Smaller purchase of biological products from outside.</i>				
II. Partially excluded areas—				
Pay of establishments and other charges.	.. .. .	5,000	4,971	- 29
c. Hospitals and Dispensaries—				
I. Ordinary areas—				
1. Pay of establishments.	O. 1,76,100 } R. 1,300 }	1,74,800	1,76,905	+ 2,105
2. Other charges .. .. .	.. .. .	1,27,600	1,26,115	- 1,485
II. Partially excluded areas—				
Pay of establishments and other charges.	{ O. 4,900 } R. 900 }	5,800	5,774	- 26
d. Veterinary Education and Research—				
A. Veterinary college—				
1. Pay of officers	O. 53,400 } R. 300 }	53,100	52,165	- 935
2. Pay of establishments.	O. 34,400 } R. 3,100 }	31,300	31,280	- 20
3. Allowances and honoraria—				
<i>Charged</i>	O. 500 } R. 500 }	..	..	..
Authorized	O. 6,000 } R. 200 }	6,200	5,944	- 256

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.			
f. Breeding operations—cont.							
C. Livestock improvement scheme—cont.							
3. Other charges	O. 24,500 S. 44,400 R. 6,800	75,700	74,225	- 1,475			
<i>Col. 1.—Provision set apart from the Central Government grant for rural development to form the nucleus of the Provincial Livestock Improvements Fund.</i>							
D. Other charges—							
1. Grants-in-aid	O. 800 S. 100 R. 4,000	4,900	4,175	- 724			
<i>Col. 1.—Mainly annual contribution to All-India Cattle Show Committee (Rs. 2,000) and assistance to ryots for sending their animals to a cattle show (Rs. 1,800).</i>							
2. Contributions	R. 3,800	3,800	3,375	- 425			
<i>Col. 1.—Grants to some local bodies for the cost of breeding bulls purchased by them.</i>							
3. Scheme for the improvement of Kangayam breeds of cattle.	S. 1,300	1,300	361	- 939			
E. Milk recording scheme—							
1. Pay of establishments.	O. 700 R. - 700	..	..	..
2. Other charges	O. 300 R. - 300	..	..	..
g. Charges in England—							
High Commissioner for India—							
A. Leave salaries and deputation pay—							
Charged	R. 400	400	401	+ 1			
B. Sterling overseas pay—							
Charged	O. 7,000 R. - 400	6,600	6,532	- 68			
C. Allotment of pay of officers—							
Charged	.. ..	4,800	4,800	..		
D. Stores for India	O. 12,600 R. - 8,200	4,400	4,146	- 254			
<i>Col. 1.—Decrease in indents.</i>							
h. Loss or gain by exchange—							
A. Other than on stores—							
Charged	.. ..	..	32	+ 32	
B. Stores	.. ..	..	6	+ 6	
Totals	{ Charged .. 54,800 Authorized .. 12,16,600		54,735 11,99,208	- 64 - 17,392			

Grant No. XIX—Veterinary—cont.

Notes.

Administration of the grant—Charged.—The percentage of saving in the final appropriation was 0.1.

Authorized.—There was a saving of 1.4 per cent. in the final grant as against 0.8 per cent. in the previous year.

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

An account of the transactions for 1941–42 under the deposit head relating to the schemes financed from these grants is given below :—

Name of scheme.	Sub-head under which accounted for.	Opening balance.	Receipts.	Charges.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
(i) Enquiry into the helminthiasis of cattle.	d. C.	234	1,500	1,629	105
(ii) Veterinary investigation scheme.	d. B.	2	8,301	7,796	507
(iii) Sheep breeding scheme	f. C.	..	3,853	3,432 (a)	421
(iv) Investigation into the diseases of poultry.	d. D.	200	1,500	1,700	..
(v) Scheme for improvement of Kangayam breed of cattle.	f. D.	..	1,540	361	1,179
(vi) Scheme for the preparation of a monograph on the anatomy of the ox.	d. E.	..	2,800	2,206	594
Total ..		436	19,494	17,124	2,806

Note.—Schemes (iii), (v) and (vi) are financed wholly from the grant made by the Council, while schemes relating to (i), (ii) and (iv) are financed only partly from the grant.
(a) Includes Rs. 33 relating to 1940–41.

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

An account of the transactions under the deposit head pertaining to these contributions for 1941–42 is given below :—

	RS.
Opening balance	1,205
Receipts	— 10 (a)
Charges .. .. .	..
Closing balance	1,195

(a) Wrong classification in the previous year, rectified in 1941–42 accounts.

Grant No. XIX—Veterinary—*cont.*

4. *Stock account.*—The following is the stock account of the Livestock section of the Veterinary department for 1941-42 :—

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 1941 ..	48,857	32,709	27,999	18,219
Receipts during the year	11,149	1,711	61,079	13,338
Appreciation as a result of revaluation.	11,601	..	..	..
Total ..	71,607	34,420	89,078	31,557
Issues—				
Utilised or otherwise disposed of ..	21,048	1,306	49,956	9,557
Written off	720	84	16	253
Depreciation as a result of revaluation. •	2,326	..	..	..
Total issues ..	24,094	1,390	49,972	9,810
Closing balance on 31st March 1942 ..	47,513	33,030	39,106	21,747

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

Grant No. XX—Co-operation.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
42. Co-operation.		RS.	RS.	RS.
a. Direction—				
1. Pay of officers—				
Charged	O. 31,000	} 30,900	} 30,871	} - 29
	R. - 100			
Authorized	O. 15,900	} 15,600	} 15,521	} - 79
	S. 100			
	R. - 400			
2. Pay of establishments				
	O. 31,200	} 32,700	} 32,813	} + 113
	R. 1,500			
3. Other charges—				
Charged	O. 4,000	} 5,000	} 4,895	} - 105
	S. 900			
	R. 100			
Authorized	O. 19,800	} 24,400	} 25,223	} + 823
	R. 4,600			
<p>Col. 1.—Compensatory allowances and contingencies for additional staff (Rs. 3,600) larger expenditure under travelling allowance of Joint Registrar on account of raising of grade of incumbent of post (Rs. 1,000).</p>				
b. Superintendence—				
1. Pay of officers				
	O. 1,15,000	} 1,06,000	} 1,05,607	} - 393
	R. - 9,000			
2. Pay of establishments				
	O. 8,64,600	} 8,38,500	} 8,38,635	} + 135
	S. 200			
	R. - 26,300			
3. Allowances				
	O. 2,49,300	} 2,55,200	} 2,51,500	} - 3,700
	R. 5,900			
4. Contingencies				
	O. 72,000	} 74,800	} 74,487	} - 313
	R. 2,800			
5. Grants for co-operative training and education. {				
	O. 70,000	} 67,000	} 56,706	} - 10,294
	R. - 3,000			
<p>Col. 4.—Smaller grant to Provincial Co-operative Union (Rs. 7,200), late commencement of training of Junior Inspectors (Rs. 1,000) and classes for Panchayatdars and members of societies (Rs. 2,000)</p>				
c. Grants-in-Aid—				
1. Grants from sugar excise duty. {				
	O. 28,600	} 26,200	} 22,409	} - 3,791
	R. - 2,400			
<p>Col. 4.—Contribution for leave and pension of staff not adjusted and subsidy not drawn by a Sugarcane Society.</p>				
2. Other grants				
	O. 19,600	} 9,500	} 9,593	} + 93
	R. - 10,100			
<p>Col. 1.—Mainly smaller subsidies to Provincial Co-operative Union (Rs. 2,200), loan and sale societies (Rs. 1,000) and Land Colonisation Societies (Rs. 5,000).</p>				
Surrenders or withdrawals within grant or appropriation—				
	R. 36,400	36,400	..	- 36,400
Totals {				
	Charged ..	35,900	35,766	- 134
	Authorized ..	14,86,300	14,32,494	- 53,806

Grant No. XX—Co-operation—cont.

Notes.

Administration of the grant—Charged.—There was a saving of 0·4 per cent. in the final appropriation as against 0·6 per cent. in 1940-41.

Authorized.—The percentage of saving in the final grant was 3·6 as against 2·8 in 1940-41. The saving occurred chiefly under the sub-heads “b. 1,” “b. 2,” “b. 5” and “c. 2.” The saving in the modified appropriation was 1·2 per cent. as against 0·5 per cent. in the previous year.

2. *Grants for the economic development and improvement of rural areas.*—The accounting procedure is the same as that described in paragraph 3 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 (1941-42).	Receipts to the end of the year (1941-42).	Expenditure during the year (1941-42).	Expenditure to the end of the year (1941-42).	Unexpended balance at the end of the year (1941-42).
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
Co-operative Training and Education ..	74,500	2,93,071	57,408(a)	2,74,203	18,868

(a) Includes write back of a wrong debit of Rs. 1,000 in 1940-41 accounts. Also Rs. 1,702 wrongly debited to this deposit account has since been written back in 1942-43.

The expenditure on the scheme during 1941-42 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 :—

Opening balance	RS.	8,341
Receipts .. .. .	.. .. .	24,631
Charges .. .. .	.. .. .	25,710 (a)
Closing balance .. .. .	.. .. .	7,262

(a) Made up of—	RS.
Subsidy to sugarcane growers' societies accounted for under this Grant (c.1)	21,624 (b)
Scheme for subsidized trials of sugarcane varieties accounted for under Grant XVIII (f. L.)	4,086
	<hr/>
	25,710

(b) Excludes a sum of Rs. 785 readjusted in 1942-43.

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22609
21624
785

22609
785
21624

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. 36,300	} 39,900	39,769	- 131
	S. 100			
	R. 3,500			
Authorized	O. 10,100	} 11,100	11,604	+ 504
	R. 1,000			
2. Pay of establishments.	O. 49,300	} 46,300	45,736	- 564
	R. -3,000			
3. Allowances and honoraria—				
Charged	O. 5,300	} 3,300	3,257	- 43
	R. -2,000			
<i>Col. 1.—Mainly passages not availed of.</i>				
Authorized	O. 7,700	} 10,200	9,351	- 849
	R. 2,500			
<i>Col. 1.—(i)—Travelling allowances of special staff appointed for investigation into causes of economic distress among hand-loom weavers (Rs. 1,100) and Statistical Officer and Industrial Engineer for journeys not anticipated (Rs. 800) and (ii) enhanced house allowance to an officer (Rs. 300).</i>				
4. Other charges	O. 10,800	} 13,200	10,525	- 2,675
	R. 2,400			
<i>Col. 1.—Chiefly customs duty on stores ordered in 1940-41 but received in 1941-42.</i>				
<i>Col. 4.—Savings mainly under customs duty owing to certain stores not having arrived during the year.</i>				
B. District Engineering—				
1. Pay of officers	O. 12,400	} 10,900	10,987	+ 87
	R. -1,500			
2. Pay of establishments.	O. 1,57,100	} 1,53,100	1,51,818	- 1,282
	R. -4,000			
3. Allowances and hono- raria.	O. 31,300	} 29,600	29,342	-258
	R. -1,700			
4. Pumping and boring ..	O. 99,100	} 1,07,700	1,09,175	+ 1,475
	S. 5,100			
	R. 3,500			
5. Other charges	O. 11,500	} 12,100	11,922	- 178
	R. 600			
C. Industrial scholarships ..	O. 18,000	} 18,400	17,283	- 1,117
	R. 400			
D. Industrial schools—				
1. Pay of establishments.	O. 33,900	} 30,200	30,092	- 108
	R. -3,700			
2. Scholarships and wages.	O. 17,500	} 13,800	13,642	- 158
	R. -3,700			
<i>Col. 1.—Fall in strength on account of introduction of War Technicians' Scheme.</i>				
3. Other charges	O. 56,300	} 62,600	62,097	- 50 ³
	S. 4,400			
	R. 1,900			
<i>Col. 1.—Opening of training classes under War Technicians' Scheme.</i>				

Grant No. XXII—Cinchona and Fisheries.

See also 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	15,200	15,193	- 7
	R. 200			
Authorized	O. 6,100	6,300	6,269	- 31
	R. 200			
2. Other charges—				
Charged	O. 1,700	1,900	1,831	- 69
	R. 200			
Authorized	O. 17,200	20,600	20,796	+ 196
	S. 3,400			
<i>Col. 1.—(i) Arrears of depreciation (Rs. 1,800), (ii) depreciation on new buildings (Rs. 800) and (iii) purchase of lorry (Rs. 400).</i>				
B. Quinine Factory—				
1. Pay of officers.. .. .	O. 2,500	3,600	3,597	- 3
	R. 1,100			
2. Pay of establishments.	O. 7,800	6,800	6,803	+ 3
	R. -1,000			
3. Purchase of Cinchona bark and quinine.		2,86,300	2,77,165	- 9,135
4. Other charges	O. 1,00,700	1,07,400	1,05,091	- 2,309
	S. 6,000			
	R. 700			
C. Dodabetta and Naduvattam Plantations—				
1. Pay of officers and establishments.	O. 15,800	14,600	14,783	+ 183
	R. -1,200			
2. Other charges	O. 94,300	1,10,100	1,10,325	+ 225
	S. 15,800			
<i>Col. 1.—Chiefly dearness allowance (Rs. 8,000) and increased expenditure on planting operations (Rs. 6,500).</i>				
D. Anamalais Plantations—				
1. Pay of officers and establishments.	O. 13,700	13,900	13,855	- 45
	R. 200			
2. Other charges	O. 67,900	79,700	80,118	+ 418
	S. 11,800			
<i>Col. 1.—(i) Dearness allowance (Rs. 3,500), (ii) increase in planting operations (Rs. 4,700) and (iii) medical relief to labourers (Rs. 2,900).</i>				
E. Interest on capital outlay—				
Charged	O. 64,800	62,000	59,492	- 2,508
	R. -2,800			
d. Fisheries—				
A. Direction—				
2. Pay of establishments.	O. 14,700	13,300	13,376	+ 76
	R. -1,400			
3. Other charges.. .. .	O. 12,100	11,600	11,219	- 381
	R. -500			
B. Pearl and Chank Fisheries—				
1. Pay of officers and establishments.	O. 16,600	17,300	17,151	- 149
	S. 700			
2. Other charges	O. 36,500	54,900	54,782	- 118
	S. 12,900			
	R. 5,500			
<i>Col. 1.—(i) Lease of chank fisheries off Ramnad coast taken over by Government (Rs. 12,900), (ii) larger purchase of oil fuel at higher prices for vessels (Rs. 3,500) and (iii) increase in rates paid for chanks fished off Tuticorin (Rs. 2,000).</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—<i>cont.</i>		RS.	RS.	RS.
d. Fisheries—<i>cont.</i>				
C. West Coast Fisheries ..	O. 10,300	10,600	10,709	+ 109
	R. 300			
D. Experimental station—				
Tanur station	O. 7,100	3,700	3,899	+ 199
	R. -3,400			
<i>Col. 1.—Closure of station.</i>				
E. Technological Institute, Tuticorin.	O. 10,600	4,500	3,874	- 626
	R. -6,100			
<i>Col. 1.—Postponement of purchase of certain apparatus and equipment (Rs. 3,500) and opening of institute late in the year due to delay in securing suitable site for construction of buildings (Rs. 2,300).</i>				
F. Fisheries Schools—				
1. Pay and allowances of establishments	O. 74,800	77,600	77,470	- 130
	R. 2,800			
2. Other charges ..	O. 11,100	11,800	11,214	- 586
	R. 700			
G. Inland Fisheries—				
1. Pay of officers and establishments.	O. 18,500	18,100	18,083	- 17
	R. -490			
2. Fish breeding and stocking.	O. 15,200	15,100	14,837	- 263
	R. -100			
3. Compensation to local bodies for loss of fishery rentals.	O. 60,000	62,300	62,212	- 88
	R. 2,300			
4. Other charges ..	O. 12,100	10,400	10,598	+ 198
	R. -1,700			
H. Oyster farm, Pulicat ..	O. 700	500	380	- 120
	R. -200			
J. Marine Biological section and aquarium—				
1. Biological section ..		18,900	18,485	- 415
2. Aquarium	O. 6,500	6,000	5,978	- 22
	R. -500			
K. Fish-curing yards—				
1. Pay and allowances of staff.	O. 96,000	99,200	98,906	- 294
	R. 3,200			
2. Petty construction and repairs.	O. 14,500	12,500	11,583	- 917
	R. -2,000			
<i>Col. 1.—Favourable tender rates (Rs. 1,500) and postponement of certain works (Rs. 500).</i>				
3. Other charges.. ..	O. 1,23,200	1,62,000	1,62,313	+ 313
	S. 37,300			
	R. 1,500			
<i>Col. 1.—Purchase of more salt due to increase in fish-curing operations and rise in price and transport charges of salt on account of war.</i>				
e. Charges in England—High Commissioner for India—				
B. Sterling overseas pay—				
Cinchona—				
Charged		4,800	4,800	..
C. Stores for India—				
Cinchona	O. 25,200	33,200	32,601	- 599
	S. 8,000			
<i>Col. 1.—Increase in prices.</i>				
Fisheries	O. 1,600	2,200	2,079	- 121
	S. 600			
D. Cost of publications supplied to India—				
Fisheries		200	9	- 191

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—<i>cont.</i>		RS.	RS.	RS.
f. Loss or gain by exchange—				
Other than on stores—Cinchona—				
Charged .. .. .		..	13	+ 13
Stores—Cinchona S.	100	100	66	- 34
Fisheries .. .. .	..	..	5	+ 5
Surrender or withdrawals within grant or appropriation—				
Charged R.	2,400	2,400	..	- 2,400
Totals				
{ Charged ..		86,300	81,329	- 4,971
{ Authorized ..		12,95,300	12,80,631	- 14,669

Notes.

Administration of the grant—Charged.—There were savings of 5·8 per cent. and 3·1 per cent. in the final appropriation and modified appropriation respectively as against 31·3 per cent. and 27·1 per cent. respectively in 1940-41. The saving occurred chiefly under the sub-head "c.E." in both the cases.

Authorized.—The saving in the final grant was 1·1 per cent. as against 0·3 per cent. in the previous year.

2. *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—				
A. Grants to the Madras Flying Club.	{ O. 23,000 } { S. 2,000 }	25,000	25,000	..
b. Works—				
Maintenance of landing grounds.	S. 1,500	1,500	1,785	+ 285
c. Special Services and Miscellaneous Expenditure—				
Miscellaneous	S. 2,700	2,700	1,540	- 1,160
<i>Col. 1.</i> —Chiefly expenditure in connection with inspection of sites for landing grounds and increased contingent charges.				
44-A. Capital outlay on Civil Aviation financed from Ordinary Revenues.				
A. Civil Aviation—				
Works	S. 24,000	24,000	22,353	- 1,647
<i>Col. 1.</i> —Post-budget decision to meet from current revenues expenditure on account of acquisition, maintenance, etc., of aviation landing grounds originally debited to capital head "72-A".				
47. Miscellaneous Departments				
a. Labour—				
A. Direction—				
1. Pay of officers—				
Charged	O. 29,000 } R. - 1,200 }	27,800	27,271	- 529
Authorized	O. 5,000 } R. 2,300 }	7,300	7,287	- 13
<i>Col. 1.</i> —Changes in personnel.				
2. Pay of establishments.				
	O. 25,900 } R. - 1,400 }	24,500	24,204	- 296
3. Other charges—				
Charged	O. 3,800 } R. - 800 }	3,000	2,713	- 287
Authorized	O. 19,800 } R. - 2,300 }	17,500	17,376	- 124
<i>Col. 1.</i> —Mainly smaller expenditure on reclamation of "Erulars" (Rs. 500) and less touring (Rs. 1,300).				
4. Charges recoverable from other Governments, Departments, etc.				
		- 2,700	- 2,700	..
B. District staffs—				
1. Pay of establishments.				
	O. 71,300 } R. 1,700 }	73,000	72,551	- 449
2. Allowances				
	O. 21,400 } R. 2,100 }	23,500	22,976	- 524
3. Other Charges				
	O. 14,500 } R. 700 }	15,200	15,343	+ 143

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.			
C. Court of enquiry under the Trade Disputes Act, 1929—			
Pay of officers and establishments and other charges.	O. 1,000 R. - 900	100	30 - 70
D. Communities eligible for help by the Labour Department—			
Education—			
1. Pay of establishments.	O. 5,86,900 R. 5,300	5,92,200	5,86,575 - 5,625
2. Construction and repair of school buildings.	O. 15,200 R. 9,500	24,700	23,819 - 881
<i>Col. 1.—Additional sheds and extensive repairs.</i>			
3. Allowances and contingencies.	O. 42,500 R. 9,300	51,800	52,011 + 211
<i>Col. 1.—Dearness allowance.</i>			
4. Scholarships and schooling charges.	O. 1,45,600 R. - 30,100	1,15,500	1,15,350 - 150
<i>Col. 1.—Exhibition under "37. Education" of expenditure relating to certain compensations paid to private managements (Rs. 35,500) partly offset by increased payments under "scholarships" and "boarding grants" (Rs. 5,400).</i>			
5. Equipment for schools.	O. 14,500 R. 500	15,000	14,689 - 311
6. Maintenance of hostels.	O. 31,900 R. 7,700	39,600	38,488 - 1,112
<i>Col. 1.—Continuance of a hostel originally proposed to be closed.</i>			
7. Grants-in-aid	O. 91,700 R. - 3,800	87,900	85,964 - 1,936
E. Communities eligible for help by the Labour Department—			
Public Health—			
1. Construction and repair of wells, paths, burial grounds, etc.—			
Charged	O. 200 R. - 200		
Authorized	O. 1,57,600 R. 27,000	1,84,600	1,71,601 - 12,999
<i>Col. 1.—Probable savings for which credit was taken in budget were not realized to the extent anticipated.</i>			
2. Grants towards half the cost of acquisition of house-sites for Adi-Dravidas.	O. 17,300 R. - 9,600	7,700	5,492 - 2,208
<i>Cols. 1 and 4.—Awards not passed in certain land acquisition cases.</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—<i>cont.</i>		RS.	RS.	RS.
a. Labour—<i>cont.</i>				
F. Reclamation of Kallars and Koravars—				
1. Pay of establishments.	O. 1,84,700	1,82,000	1,82,054	+ 54
	R. - 2,700			
2. Construction and repair of school buildings.	O. 2,900	3,800	4,078	+ 278
	R. 900			
3. Scholarships, schooling charges and contingencies.	O. 41,400	40,700	39,958	- 742
	R. - 700			
4. Grants-in-aid	O. 58,000	56,700	55,721	- 979
	R. - 1,300			
G. Criminal tribes settlements—				
1. Aziznagar settlement.	O. 47,500	47,600	44,948	- 2,652
	R. 100			
2. Siddhapuram settlement	O. 11,200	11,800	11,441	- 359
	R. 600			
3. Sitanagram settle-ment.	O. 29,600	20,600	19,479	- 1,121
	R. - 9,000			
<i>Col. 1.—Savings under quarry charges.</i>				
4. Bitragunta settlement.	O. 20,900	18,700	18,526	- 174
	R. - 2,200			
<i>Col. 1.—Less expenditure under "maintenance allowance" and "boarding grants."</i>				
5. Chintaladevi settle-ment.	O. 60,400	72,000	61,692	- 10,808
	R. 11,600			
<i>Col. 1.—Provision for newly started "weaving industry" and increased expenditure under "match industry."</i>				
<i>Col. 4.—Restricted manufacture in match factory for want of certain chemicals and marketing facilities.</i>				
6. Yanadis settlement ..	O. 12,500	13,500	13,040	- 460
	R. 1,000			
7. Payments to Salvation Army for supervision of Stuartpuram settlement.	O. 19,400	17,700	18,611	+ 911
	R. - 1,700			
8. Payments to the Bombay Government in charge of Donga Dasaris.	O. 6,600	6,500	6,495	- 5
	R. - 100			
9. General	O. 12,800	12,100	9,273	- 2,827
	R. - 700			
<i>Col. 4.—Fluctuating item.</i>				
b. Inspector of Factories—				
A. Pay of officers	O. 42,200	39,100	38,999	- 101
	R. - 3,100			
B. Pay of establishments ..	O. 20,200	18,300	18,176	- 124
	R. - 1,900			
C. Other charges	O. 21,400	20,600	18,209	- 2,391
	R. - 800			
<i>Col. 4.—Mainly less expenditure under travelling allowance (Rs. 1,000) and under certain building works (Rs. 700).</i>				
D. Charges recoverable from Governments, Departments, etc.	.. ..	- 1,000	- 1,008	- 8

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.
e. Inspector of Steam Boilers—			
A. Pay of officers	O. 36,100	27,700	27,672
	R. - 8,400		
B. Pay of establishments ..	.. .. .	12,300	12,252
C. Other charges	O. 13,900	16,400	16,115
	R. 2,500		
<i>Col. 1.—Mainly special inspection of boilers.</i>			
d. Examinations—			
A. Village officers' special tests.	O. 6,600 R. 100	6,700	6,242
C. Government Examinations by the Commissioner—			
1. Pay of officers and establishments.	O. 25,100 R. - 1,000	24,100	23,589
2. Travelling Allowances.	O. 21,500 R. 1,500	23,000	23,131
3. Remuneration to examiners, superintendents and clerks.	O. 2,30,000 R. - 7,700	2,22,300	2,21,682
4. Other charges	O. 1,31,300 S. 5,200 R. 4,500	1,41,000	1,40,603
e. Provincial statistics—Registration of Births and Deaths—			
A. Registrar-General of Births, Deaths and Marriages.	O. 2,600 R. 500	3,100	3,078
B. Compilation of vital statistics.	O. 9,600 S. 2,700	12,300	12,644
<i>Col. 1.—Preparation of village statistics in connection with the Census, 1941.</i>			
f. Administration of Indian Partnership Act of 1932—			
A. Pay of establishments and other charges.	.. .. .	3,200	3,198
g. Miscellaneous—			
Ceded Districts Economic Development Board—			
1. Pay of officers	S. 5,000	5,000	5,027
<i>Col. 1.—Appointment of Secretary to "Ceded District Economic Development Board."</i>			
2. Pay of establishments.	S. 1,400	1,400	1,401
3. Other charges	S. 2,700	2,700	2,308
<i>Col. 1.—Travelling allowance of non-official members of board and allowances, etc., of staff.</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—<i>cont.</i>			
	RS.	RS.	RS.
h. Loss or gain by exchange—			
Other than on stores .. .. .	..	1	+ 1
Surrenders or withdrawals within grant or appropriation—			
<i>Charged</i> R. 2,200	2,200	..	- 2,200
Totals			
{ <i>Charged</i>	33,000	29,984	- 3,016
{ Authorized—			
{ Gross	24,16,200	23,64,077	- 52,123
{ Deductions	- 3,700	- 3,708	- 8
{ Net	24,12,500	23,60,369	- 52,131

Notes.

Sub-heads "a.E.1" and "a.E.2".—The budget provided for deductions of Rs. 52,500 and Rs. 5,800 respectively for probable savings under these sub-heads, while the savings actually realized amounted to Rs. 38,499 and Rs. 17,608.

2. *Administration of the grant—Charged*.—There was a saving of 9·1 per cent. in the final appropriation as against 3·4 per cent. in the previous year. The saving occurred chiefly under the sub-heads "47.a.A.1 and a.A.3." The saving in the modified appropriation was 2·6 per cent. as against 1·6 per cent. in 1940-41.

Authorized.—The saving in the final grant was 2·2 per cent. as against 3·2 per cent. in 1940-41.

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)
50. Civil Works—Works.		RS.	RS.	RS.
a. Original Works—Buildings—				
I. Ordinary areas—				
A. Land Revenue .. O.	2,000	100	69	- 31
R.	- 1,900			
B. Excise .. O.	200	400	351	- 19
R.	200			
C. Forest .. O.	2,500	900	899	- 1
R.	- 1,600			
D. Registration .. O.	50,000	32,100	29,458	- 2,642
R.	- 17,900			
E. General Administration—				
1. Residences of the Governor—				
Charged .. O.	50,000	98,100	96,673	- 1,427
S.	24,800			
R.	23,300			
2. Other Works—				
Charged .. S.	4,000	4,000	4,007	+ 7
Authorized .. O.	1,66,100	81,800	79,829	- 1,971
S.	100			
R.	- 84,400			
F. Administration of Justice—				
1. High Court—				
Charged .. O.	3,300	3,500	3,544	+ 44
S.	200			
2. Excluding High Court				
Authorized .. O.	62,000	41,400	36,778	- 4,622
R.	- 20,600			
G. Jails and Convict				
Settlements. O.	2,32,800	2,06,400	1,92,151	- 14,249
R.	- 26,400			
H. Police .. O.	1,33,200	1,09,200	1,05,778	- 3,422
S.	100			
R.	- 24,100			
J. Scientific Departments.				
O.	5,000	2,600	2,330	- 270
R.	- 2,400			
K. Education .. O.	1,47,000	1,19,800	1,18,953	- 847
R.	- 27,200			
L. Medical .. O.	5,78,500	2,95,100	2,70,807	- 24,293
S.	400			
R.	- 2,83,800			
M. Public Health .. O.	10,000	6,200	4,802	- 1,398
R.	- 3,800			
N. Agriculture .. O.	27,000	6,900	6,900	..
R.	- 20,100			
O. Veterinary .. O.	90,300	33,100	31,867	- 1,233
R.	- 57,200			
P. Co-operation .. O.	4,000	500	501	+ 1
R.	- 3,500			
Q. Industries .. O.	18,300	28,700	27,137	- 1,563
S.	200			
R.	10,200			
R. Civil Works .. O.	74,000	50,800	49,504	- 1,296
R.	- 23,200			
S. Stationery and Print- ing. O.	69,800	75,200	28,406	- 46,794
R.	5,400			
T. Miscellaneous Depart- ments. O.	10,000	5,100	4,879	- 221
R.	- 4,900			
II. Partially excluded areas—				
E. General Administra- tion. R.	900	900	1,411	+ 511

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.
d. Repairs—				
I. Ordinary areas—				
A. Residences of the Governor—				
Charged O.	2,14,000	} 1,90,700	1,90,128	- 572
.. .. R.	- 23,300			
Col. 1.—Expenditure restricted to minimum requirements.				
B. Buildings—				
(i) High Court—				
Charged O.	8,500	} 11,400	11,444	+ 44
.. .. S.	2,900			
Col. 1.—Urgent repairs.				
(ii) Excluding High Court—				
Authorized O.	11,45,000	} 12,01,000	11,92,691	- 8,309
.. .. R.	56,000			
C. Communications .. O.	4,70,000	} 4,56,000	4,51,940	- 4,060
.. .. R.	- 14,000			
D. Miscellaneous .. O.	12,000	} 5,400	5,338	- 62
.. .. R.	- 6,600			
Col. 1.—Smaller expenditure on "pumping of sea water into Cooum."				
II. Partially excluded areas. O.	2,40,000	} 1,98,400	2,03,669	+ 5,269
.. .. R.	- 41,600			
Col. 1.—War economy.				
h. Suspense—				
B. Other suspense accounts. O.	- 23,000	} 3,56,300	2,57,598	- 98,702
.. .. R.	3,79,300			
Col. 1.—Purchases and transfer of stores from Cauvery-Mettur Project.				
Col. 4.—Adjustments not made due to late receipt of materials.				
Lump addition for grant of lapses—				
I. Ordinary areas .. O.	10,000	} ..	..	..
.. .. R.	- 10,000			
Col. 1.—Reappropriated for incomplete works of previous year.				
Surrenders or withdrawals within grant or appropriation—				
Gross R.	- 4,24,300	- 4,24,300	..	+ 4,24,300
Deductions R.	4,24,600	4,24,600	..	- 4,24,600
Totals				
} Charged	3,07,700	3,05,796	- 1,904	
	Authorized—			
	Gross	38,66,100	41,44,418	+ 2,78,318
	Deductions .. ..	..	- 3,95,687	- 3,95,687
Net	38,66,100	37,48,731	- 1,17,369	

Notes.

Administration of the Grant—Charged.—The saving in the final appropriation was 0.6 per cent. against a small excess of less than 0.1 per cent. in 1940-41.

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

Authorized.—The saving both in the final grant and modified appropriation was 3 per cent. while in 1940-41 the corresponding savings were 18.7 per cent. and 11.4 per cent. respectively.

2. *Losses.*—(a) Damages to the extent of Rs. 1,470 were caused to a Government school building by heavy rains in 1939. The work is proposed to be reconstructed at a cost of Rs. 1,470.

(b) A portion of Government office at Ootacamund was damaged by an accidental fire in July 1941. The loss involved including a small compensation for loss of personal property was Rs. 6,763. The estimated cost of reconstruction of the damaged portion is Rs. 5,770.

(c) A cyclone in December 1941 caused damages to a ghat road and culverts in the Salem Division. The loss sustained was Rs. 20,000 and the works are proposed to be reconstructed at a cost of Rs. 52,000.

(d) A drainage scheme for a municipality undertaken by the Public Works Department was found to be unworkable and a revised scheme was sanctioned by Government. The abandonment of the original scheme resulted in an unprofitable outlay of Rs. 15,138 which was ordered to be charged to the revised scheme the cost of which is borne equally by the municipality and Government. The Government's share of the loss is Rs. 7,569.

3. *Stock account for 1941-42.*—The stock account for 1941-42, exclusive of the sub-heads "Land and Kilns" and "Manufacture" is given below :—

Sub-heads.	Opening balance.	Receipts during the year.	Utilization, sales, etc.	Depreciation, shortages, etc.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
1 Small stores ..	49,529	16,428	18,877	28	47,052
2 Building materials ..	1,912	61,518	49,598	..	13,832
3 Timber ..	22,071	1,16,865	83,520	4	55,412
4 Metals ..	1,10,145	69,721	80,649	186	99,031
5 Fuel ..	4,272	27,307	22,773	61	8,745
6 Painter's stores ..	8,825	12,051	13,803	77	6,996
7 House fittings ..	20	..	..	..	20
8 Miscellaneous ..	2,02,757	2,63,079	1,46,260	8,348	3,11,228
Total ..	3,99,531	5,66,969	4,15,480	8,704	5,42,316

NOTE.—The total value of stock held on 31st March 1942 was distributed as follows :—

	RS.
Public Works Workshops and Stores Division	2,72,182
Other Public Works Divisions	2,70,134
	<u>5,42,316</u>

In the Public Works Workshops and Stores Division, the stocks were hitherto regulated with reference to a maximum quantity limit fixed for each class of stores by the Chief Engineer. A reserve limit of Rs. 7 lakhs has now been fixed by Government for the entire stock. The closing balance of Rs. 2,72,182 includes Rs. 1,03,295 being the value of surplus stock and this is being gradually disposed of. In the case of Chingleput Division a quantity limit of stock has been fixed by Government and the reserve limit for all the other Public Works Divisions was Rs. 3,37,650. The stock held in all the divisions was within the limit fixed.

In the Public Works Workshops and Stores Division, the Salem Division, the Godavari Head Works Division and the Kistna Central Division, the stock is verified by a Stock Verifier appointed and controlled by the Accountant-General. The verification of stock in respect of the first two divisions was completed in June and July 1942. The verification in the Godavari Head Works Division is in progress and that in the Kistna Central Division will be carried out during the current year. A net deficit of Rs. 1,470 noticed during the last verification in the Public Works Workshops and Stores Division is being adjusted in the current year. In the case of other divisions, the officers in charge have certified in the stock registers that the stock was verified in the course of the year in accordance with the departmental rules and that the balances are correct. No important irregularity was reported in any of the divisions.

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

4. *Loss on stock.*—Losses on stock in the Public Works Workshops and Stores aggregating Rs. 8,511 were, after due sanction, adjusted in the accounts during the year.

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

Sub-heads.	Balance on 1st April 1941.	Debits during 1941-42.	Credits during 1941-42.	Balance at the close of the year 1941-42.
(1)	(2)	(3)	(4)	(5)
(In thousands of rupees.)				
1 Purchases	4,52	21,81	21,09	3,80
2 Workshop suspense	4	4,97	4,97	4
3 Stock	4,01	6,41	4,98	5,44
4 Miscellaneous Public Works Advances	1,22	3,83	3,41	1,64
Total	67 (a)	37,02	34,45	3,24

(a) Excludes — 4 included in the closing balance of 1940-41 but adjusted in the March Supplementary entries of that year.

The closing balance under item 2 calls for no remarks. As regards item 3 particulars are furnished separately in paragraph 3 under “stock account” and the closing balance of 5,44 includes 2 under “Land and Kilns” and “Manufacture.” The minus balance under the head “Purchases” represents the value of materials for which payments were not made during the year.

The closing balance under item 4 is composed of (1) sales on credit, (2) expenditure on deposit works incurred in anticipation of the receipt of contributions or in excess of deposits received, and (3) other items awaiting adjustment.

6. *Workshop accounts.*—The accounts for 1941-42 of the workshops maintained by the Public Works Department are given below :—

Name of workshop.	Capital value of buildings, plant and machinery at the commencement of the year.	Book value of buildings, plant and machinery at the end of the year.	Value of work done during		Profit (+) or loss (-) during	
			1940-41.	1941-42.	1940-41.	1941-42.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS.	RS.	RS.	RS.	RS.	RS.
Madras	6,58,937	6,39,823	2,17,323	1,98,383	- 36,694	- 47,464
Bezwada	16,719	17,683	69,344	84,651	+ 1,054	- 2,610
Dowlaiswaram	58,162	56,941	1,13,805	1,17,139	- 980	- 1,939

In fixing the prices of articles manufactured at the workshops, a certain percentage on the cost of labour is added to cover general charges common to all the jobs like supervisory establishment, etc. In addition,

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

a surcharge is levied on the cost of the jobs to cover indirect charges, such as interest on capital, repairs to buildings and machinery and depreciation.

The workshops at Madras sustained a loss of Rs. 47,464 during the year against a loss of Rs. 36,694 in the previous year. The increase in loss is due partly to a lower outturn and partly to a reduction in the rates for indirect charges made under the orders of Government as an experimental measure for two years with effect from September 1941.

The working of the shops at Bezwada resulted in a loss of Rs. 2,610 against a profit of Rs. 1,054 in the previous year. The loss is chiefly due to the inadequacy of the machine-hire rate adopted and the question of the revision of the rate is under consideration.

The accounts of the workshops at Dowlaishwaram showed a loss of Rs. 1,939 during the year against a loss of Rs. 980 in the previous year. The increase in loss is chiefly due to the rise in prices of raw materials during the latter half of the year.

7. 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) Remodelling of the Penitentiary, Madras	80,000	100	113	- 79,887	+ 13
Estimate, Rs. 7,92,740 ; expenditure to end of March 1942, Rs. 5,25,990 ; balance, Rs. 2,66,750 ; work in progress. Col. 3.—Postponement of a drainage scheme.					
(2) Comprehensive drainage scheme for the Government Mental Hospital ..	85,000	3,700	3,676	- 81,324	- 24
Estimate, Rs. 1,84,000 ; expenditure to end of March 1942, Rs. 3,676 ; balance, Rs. 1,80,324 ; work in progress. Col. 3.—Delay in deciding tenders.					
(3) Construction of quarters for the nursing staff in the Victoria Caste and Gosha Hospital	10,000	500	110	- 9,890	- 390
Estimate—Rs. 1,45,000 ; expenditure to end of March 1942, Rs. 110 ; balance, Rs. 1,44,890 ; work in progress. Col. 3.—Delay in sanctioning detailed estimates and starting works.					

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

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

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

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

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	16,800	17,800	17,688	+ 888	- 112
Electrical	50,000	55,500	9,025	- 40,975	- 46,475

Estimate, Rs. 6,02,050 ; expenditure to end of March 1942, Rs. 5,39,023 ; balance, Rs. 63,027 ; work in progress.

Col. 3.—(Electrical.) Increased cost of motors.

Col. 6.—(Electrical.) Payment for motors was not made.

(5) Reconstruction of the tenements in the left wing of the Indian Infantry lines, Perambur	50,000		- 1,091	- 51,091	- 1,091
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Estimate, Rs. 2,09,000, expenditure to end of March 1942, Rs. - 1,091 ; balance, Rs. 2,10,091 ; work in progress.

Col. 3.—Work temporarily postponed.

II. OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET (COLLECTIVELY)	5,59,900	2,43,500	2,23,084	- 3,36,816	- 20,416
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Col. 3.—Postponement of works, delay in calling for and approving tenders and in sanction to works.

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

1. Fresh water, Biological Station, Madras, construction of laboratory and office		100			- 100
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Estimate not sanctioned ; work not started.

2. Installation of water-borne sewage system in Fort St. George		14,300			- 14,300
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Estimate not sanctioned ; work not started.

Col. 3.—Provincial share of cost of work executed by Military.

Col. 6.—Postponement of work.

3. Construction of additional cattle-sheds and bleeding rooms in the Serum Institute, Perambur, Madras		300	331	+ 331	+ 31
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Estimate, Rs. 27,030 ; expenditure to end of March 1942, Rs. 25,789 ; balance, Rs. 1,241 ; work in progress.

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

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

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

4. Providing municipal water-supply to the Central Jail, Coimbatore 600 559 + 559 — 41
 Estimate, Rs. 10,915 ; expenditure to end of March 1942, Rs. 10,834 ; work completed.
5. Construction of an antenatal ward in the Headquarters Hospital, Coimbatore 100 — 100
 Estimate, Rs. 18,770 ; work not started.
6. Construction of an additional building for the Lady Willingdon Training College, Madras 7,000 6,998 + 6,998 — 2
 Estimate, Rs. 2,72,000 ; expenditure to end of March 1942, Rs. 2,62,663 ; balance, Rs. 9,337 ; work in progress.
Col. 3.—Execution of additional items of work.
7. Construction of additional wards in Victoria Caste and Gosha Hospital 1,500 365 + 365 — 1,135
 Estimate, Rs. 2,07,000 ; expenditure to end of March 1942, Rs. 1,92,228 ; balance, Rs. 14,772 ; work in progress.
8. Reconstructing the dome in the Presidency College, Madras — 100 — 109 — 109 — 9
 Estimate, Rs. 10,500 ; expenditure to end of March 1942, Rs. 6,066 ; balance, Rs. 4,434 ; work in progress.
9. Construction of a new dormitory for girls and the conversion of the existing dormitory into a hospital in the Lady Willingdon Leprosy Sanatorium, Tirumani. 100 — 100
 Estimate, Rs. 22,000 ; work not started.

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

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

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

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

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

10. Construction of a maternity block in the Government Hospital, Conjeevaram. 1,000 1,002 + 1,002 + 2

Estimate, Rs. 14,000; expenditure to end of March 1942, Rs. 1,002; balance, Rs. 12,998; work in progress.

11. Construction of a building for the Government Muhamadan High School, Vellore. 1,300 1,327 + 1,327 + 27

Estimate, Rs. 89,175; expenditure to end of March 1942, Rs. 85,739; work completed.

12. Improvements to the water-supply to the Central Jail, Trichinopoly. 12,600 12,274 + 12,274 - 326

Estimate Rs. 13,530; expenditure to end of March 1942, Rs. 12,274; balance, Rs. 1,256; work in progress.

Col. 3.—Work sanctioned late.

13. Special repairs and improvements to the Police lines at Vallipalayam, Negapatam 10,300 10,322 + 10,322 + 22

Estimate, Rs. 13,000; expenditure to end of March 1942, Rs. 10,322; balance, Rs. 2,678; work in progress.

Col. 3.—Revised administrative approval accorded late in the year.

14. Construction of a maternity ward in the Government Hospital, Tiruvarur. 1,800 1,834 + 1,834 + 34

Estimate, Rs. 13,123; expenditure to end of March 1942, Rs. 1,834, balance, Rs. 11,289; work in progress.

15. Construction of a Lepet clinic in the Headquarters Hospital, Madura 3,500 3,383 + 3,383 - 117

Estimate, Rs. 16,622; expenditure to end of March 1942, Rs. 15,383; work completed.

Col. 3.—Based on requirements.

16. Improvements and special repairs to the Plassey Barracks 66,000 65,965 + 65,965 - 35
Electrical 16,100 15,867 + 15,867 - 233

Estimate, Rs. 2,72,100; expenditure to end of March 1942, Rs. 1,29,458; balance, Rs. 1,42,642; work in progress.

Col. 3.—Rapid progress of work.

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

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

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

17. Purchase of a bungalow at Vizianagram for use as quarters for the Police sub-divisional officer	15,000	15,000	+ 15,000	..
Estimate, Rs. 15,000; expenditure to end of March 1942, Rs. 15,000; work completed.				
<i>Col. 3.</i> —Purchase of a bungalow.				
18. Provision of a duplicate ice plant and mortuary cooling plant in the Pathology Block of King George Hospital, Vizagapatam	10,800	7,600	+ 7,600	- 3,200
Estimate, Rs. 13,250; expenditure to end of March 1942, Rs. 7,600; balance, Rs. 5,650; work in progress.				
<i>Col. 3.</i> —Work was sanctioned in the middle of the year.				
<i>Col. 6.</i> —Ice plant indented for was not received.				
19. Construction of a Factory for the manufacture of shark liver oil at Calicut.	12,000	11,171	+ 11,171	- 829
Estimate not sanctioned; expenditure to end of March 1942, Rs. 11,171; work in progress.				
<i>Col. 3.</i> —Work sanctioned in the middle of the year.				

IV. MINOR WORKS (COLLECTIVELY)	8,56,200	6,10,000	5,94,400*	- 2,61,800	- 15,600
<i>Col. 3.</i> —Postponement of work, revision of estimates and difficulty in obtaining materials.					

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	47,000	44,000	44,061	- 2,939	+ 61
Estimate, Rs. 2,34,000; expenditure to end of March 1942, Rs. 1,35,115; balance Rs. 98,885; work in progress.					
2. Improvements to the Nilambur-Kilikavu-Karavarakundu road.	600	600	647	+ 47	+ 47
Estimate, Rs. 3,15,000; expenditure to end of March 1942, Rs. 2,58,970; balance Rs. 56,030; work in progress.					

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

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

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

Communications—Authorized—*cont.*

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

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

3. Improvements to the Remnath-Klari road in Malabar	60,000	2,500	2,498	- 57,502	- 2
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Estimate, Rs. 2,00,000; expenditure to end of March 1942, Rs. 3,499; balance Rs. 1,96,501; work in progress.

Col. 3.—Late settlement of contract for the work.

4. Special repairs and improvements to Calicut-Vayitri-Gudalur road from miles 60/5 to 84/8 in the Nilgiris district ..	30,000	23,000	23,023	- 6,977	+ 23
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Estimate, Rs. 4,23,000; expenditure to end of March 1942, Rs. 29,054; balance Rs. 3,93,946; work in progress.

Col. 3.—Delay in adjustment of cost of land.

5. Special repairs and improvements to Nadaghani Ghat road ..	7,000	1,000	969	- 6,031	- 31
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Estimate, Rs. 1,02,500; expenditure to end of March 1942, Rs. 1,554; balance, Rs. 1,00,946; work in progress.

Col. 3.—Revision of estimate.

6. Special repairs and improvements to Ootacamund-Gudalur-Mysore Road in the Nilgiris District	93,000	2,15,000	2,14,823	+ 1,21,823	- 177
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Estimate, Rs. 4,94,700; expenditure to end of March 1942, Rs. 2,21,893; balance Rs. 2,72,807; work in progress.

Col. 3.—Rapid progress of work.

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

.. .. .	1,07,200	84,400	84,821	- 22,379	+ 421
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Col. 3.—Postponement of certain works.

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

1. Constructing a bypass road at Coonoor		3,000	2,998	+ 2,998	- 2
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Estimate, Rs. 15,600; expenditure to end of March 1942, Rs. 15,499; balance, Rs. 101; work in progress.

Col. 3.—Construction of culverts.

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

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

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

2. Widening and tarring the Ootacamund-Mettupalaiyam road within Mettupalaiyam panchayat limits - 7,800 - 7,778 - 7,778 + 22
 Estimate, Rs. 49,000; expenditure to end of March 1942, Rs. 42,301; work completed.
Col. 3.—Credit for sale proceeds of land.
3. Widening the Ootacamund-Mettupalaiyam road between miles 27/5 and 28/0. 2,300 1,944 + 1,944 - 356
 Estimate, Rs. 13,100; expenditure to end of March 1942, Rs. 10,741; balance, Rs. 2,359; work in progress.
Col. 3.—Land compensation charges.
4. Reconstructing the bridge at mile 5/7 of the Ootacamund-Gudalur-Mysore road. 3,000 1,097 + 1,097 - 1,903
 Estimate, Rs. 13,400; expenditure to end of March 1942, Rs. 1,097; balance, Rs. 12,303; work in progress.
Col. 3.—Work was authorized for execution in the course of the year.
5. Widening the Yercaud Ghat road 5,500 5,499 + 5,499 - 1
 Estimate, Rs. 29,700; expenditure to end of March 1942, Rs. 29,390; work completed.
Col. 3.—Late sanction to the revised estimate for work.
6. Cement concreting the road over the Lower Coleroon Anicut and approaches - 400 - 382 - 382 + 18
 Estimate, Rs. 48,000; expenditure to end of March 1942, Rs. 42,035; work completed.
7. Formation of a road from Chodavaram to Viravaram from miles 10/1 to 14/0 3,200 1,564 + 1,564 - 1,636
 Estimate, Rs. 94,600; expenditure to end of March 1942, Rs. 81,971; balance Rs. 12,629; work in progress.
Col. 3.—Land compensation charges.
8. Forming and metalling Rajahmundry-Maredumilli road from miles 47/0 to 49/2. 1,000 992 + 992 - 8
 Estimate, Rs. 37,000; expenditure to end of March 1942, Rs. 992; balance, Rs. 36,008; work in progress.

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

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

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

Communications—Authorized—cont.

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

9. Metalling Chin'apalligudem road from miles 33/3 to 42/0	6,000	5,908	+ 5,908	- 92
Estimate, Rs. 51,000 ; expenditure to end of March 1942, Rs. 5,908 ; balance, Rs. 45,092 ; work in progress.				
Col. 3.—New urgent work.				

10. Extending the Vizagapatam-Anantagiri road from mile 64/5 to Araku along the right bank of the Potal river.. .. .	1,200	1,166	+ 1,166	- 34
Estimate, Rs. 2,57,027 ; expenditure to end of March 1942, Rs. 1,37,966 ; work completed.				

IV. MINOR WORKS (COLLECTIVELY)	39,000	47,500	34,898	- 4,102	- 12,602
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Col. 3.—Urgent works.

Col. 6.—Post-budget decision to debit cost of certain road works to Defence Department (Rs. 8,000) and difficulty in obtaining iron and other materials (Rs. 4,100).

Miscellaneous.

II. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET (COLLECTIVELY)	40,500	21,000	21,025	- 19,475	+ 25
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Col. 3.—Postponement of work in one case and progress hampered by heavy rains in another.

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

1. Providing independent water-supply for emergency fire-fighting from the Cooum river	15,800	14,158	+ 14,158	- 1,642
Estimate, Rs. 16,855 ; expenditure to end of March 1942, Rs. 14,158 ; balance, Rs. 2,697 ; work in progress.				
Col. 3.—Urgent A.R.P. works.				

2. Construction of shelters at combined depots	75,000	1,29,863	+ 1,29,863	+ 54,863
Estimate, Rs. 2,10,000 ; expenditure to end of March 1942, Rs. 1,29,863 ; balance, Rs. 80,137 ; work in progress.				
Col. 3.—See item 1.				
Col. 6.—Acceleration of works at the close of the year.				

3. Construction of slit trenches in Government and Corporation lands	3,00,000	94,981	+ 94,981	- 2,05,019
Estimate, Rs. 11,00,000 ; expenditure to end of March 1942, Rs. 94,981 ; balance, Rs. 10,05,019 ; work in progress.				
Col. 3.—See item 1.				
Col. 6.—Slow progress due to other urgent A.R.P. works.				

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

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

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

4. Providing independent water-supply scheme for High Court Buildings	10,000	2,571	+ 2,571	- 7,429
Estimate, Rs. 17,250; expenditure to end of March 1942, Rs. 2,571;				
balance, Rs. 14,679; work in progress.				
Col. 3.—See item 1.				
Col. 6.—Difficulties in obtaining materials.				
5. Providing independent water-supply for the old High Court Buildings	10,000	8,813	+ 8,813	- 1,187
Estimate, Rs. 23,500; expenditure to end of March 1942, Rs. 8,813;				
balance, Rs. 14,687; work in progress.				
Col. 3.—See item 1.				
6. Providing storage tanks in the compound of the Government Museum	5,000	1,588	+ 1,588	- 3,412
Estimate, Rs. 11,000; expenditure to end of March 1942, Rs. 1,588;				
balance Rs. 9,412; work in progress.				
Col. 3.—See item 1.				
Col. 6.—See item 4.				
7. Providing storage tanks in the compound of the Stanley Hospital	5,000	1,528	+ 1,528	- 3,472
Estimate, Rs. 12,500; expenditure to end of March 1942, Rs. 1,528;				
balance, Rs. 10,972; work in progress.				
Col. 3.—See item 1.				
Col. 6.—See item 4.				
8. Providing storage tanks in the compound of the Government Hospital for Women and Children	5,000	2,128	+ 2,128	- 2,872
Estimate, Rs. 15,500; expenditure to end of March 1942, Rs. 2,128;				
balance, Rs. 13,372; work in progress.				
Col. 3.—See item 1.				
Col. 6.—See item 4.				
9. Protective measures for Government General Hospital Buildings	10,500			- 10,500
Estimate not sanctioned; work not started.				
Col. 3.—See item 1.				
Col. 6.—Allotment of funds by Government late in the year.				
10. Opening of a camp hospital at Tambaram for convalescent air-raid casualties	6,500	6,481	+ 6,481	- 19
Estimate, Rs. 13,570; expenditure to end of March 1942, Rs. 6,481;				
balance Rs. 7,089; work in progress.				
Col. 3.—See item 1.				

Grant XXIV—Civil Works—Works—*cont.*

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

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

Miscellaneous—*cont.*

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

11. Constructing street shelters in Poonamallee High Road 285 + 285 + 285
 Estimate, Rs. 18,410; expenditure to end of March 1942, Rs. 285; balance, Rs. 18,125; work in progress.

12. Constructing incendiary bomb shelters, 20 Nos. .. . 965 + 965 + 965
 Estimate, Rs. 10,700; expenditure to end of March 1942, Rs. 965; balance, Rs. 9,735; work in progress.

13. Constructing combined depots in Stanley Medical College Hostel 8,992 + 8,992 + 8,992
 Estimate not sanctioned; expenditure to end of March 1942, Rs. 8,992; work in progress.
Col. 6.—Urgent works started late in the year.

14. Constructing a fire station in Wallajah Police Station compound .. . 5,775 + 5,775 + 5,775
 Estimate not sanctioned; expenditure to end of March 1942, Rs. 5,775; work in progress.
Col. 6.—See item 13.

15. Construction of a fire station in High Court .. . 4,061 + 4,061 + 4,061
 Estimate not sanctioned; expenditure to end of March 1942, Rs. 4,061; work in progress.
Col. 6.—See item 13.

16. Construction of a fire station in Pudukpet Maidan. .. . 9,674 + 9,674 + 9,674
 Estimate not sanctioned; expenditure to end of March 1942, Rs. 9,674; work in progress.
Col. 6.—See item 13.

17. Constructing a fire station in Government School of Indian Medicine .. . 3,867 + 3,867 + 3,867
 Estimate not sanctioned; expenditure to end of March 1942, Rs. 3,867; work in progress.
Col. 6.—See item 13.

18. Constructing a fire station in Public Works Workshops .. . 4,436 + 4,436 + 4,436
 Estimate not sanctioned; expenditure to end of March 1942, Rs. 4,436; work in progress.
Col. 6.—See item 13.

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

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

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

19. Constructing a fire station in the Inspector-General of Police lines			3,575	+ 3,575	+ 3,575
Estimate not sanctioned; expenditure to end of March 1942, Rs. 3,575; work in progress.					
Col. 6.—See item 13.					
20. Constructing a fire station in the Vepery Police station			3,385	+ 3,385	+ 3,385
Estimate not sanctioned; expenditure to end of March 1942, Rs. 3,385; work in progress.					
Col. 6.—See item 13.					
21. Construction of a fire station in Tondiarpet Police lines			5,145	+ 5,145	+ 5,145
Estimate not sanctioned; expenditure to end of March 1942, Rs. 5,145; work in progress.					
Col. 6.—See item 13.					
22. Constructing a fire station in the compound of the Salt and Abkari Department			3,018	+ 3,018	+ 3,018
Estimate not sanctioned; expenditure to end of March 1942, Rs. 3,018; work in progress.					
Col. 6.—See item 13.					
23. Constructing a fire station in the compound of the Surgeon-General's office.			3,885	+ 3,885	+ 3,885
Estimate not sanctioned; expenditure to end of March 1942, Rs. 3,885; work in progress.					
Col. 6.—See item 13.					
24. Constructing report centre in Mount Road D-2 Police station			5,270	+ 5,270	+ 5,270
Estimate Rs. 17,500; expenditure to end of March 1942, Rs. 5,270; balance, Rs. 12,230; work in progress.					
Col. 6.—See item 13.					
25. Constructing 22 underground reservoirs for A.R.P. purposes in Vizagapatam			15,960	+ 15,960	+ 15,960
Estimate Rs. 22,550; expenditure to end of March 1942, Rs. 15,960, balance, Rs. 6,590.					
Col. 6.—See item 13.					

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

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

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

Miscellaneous—*cont.*

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

26 Constructing blast and splinter proof walls as A.R.P. measures in the King George Hospital, Vizagapatam 6,362 + 6,362 + 6,362

Estimate not sanctioned, expenditure to end of March 1942, Rs. 6,362; work in progress.

Col. 6.—See item 13.

27 Excavating slit trenches for A.R.P. in Vizagapatam. 4,063 + 4,063 + 4,063

Estimate not sanctioned, expenditure to end of March 1942, Rs. 4,063; work in progress.

Col. 6.—See item 13.

IV. MINOR WORKS (COLLECTIVELY) 69,100 2,41,686 + 2,41,686 + 1,72,586

Col. 3.—See item 1 below III

Col. 6.—Enhanced rates for labour and materials and changes in design.

Buildings—Charged.

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

1 Improvement to the servants' quarters, Government House, Guindy 16,500 16,538 + 16,538 + 38

Estimate, Rs. 21,500; expenditure to end of March 1942, Rs. 16,538; balance, Rs. 4,962; work in progress.

Col. 3.—Urgent new work.

2 Construction of a ward of 12 beds in the Government House, Madras 500 527 + 527 + 27

Estimate Rs. 24,260; expenditure to end of March 1942, Rs. 22,660; work completed.

3 Construction of additional buildings in Government House, Guindy 44,700 44,626 + 44,626 - 74

Estimate Rs. 47,640; expenditure to end of March 1942, Rs. 44,626; balance, Rs. 3,014; work in progress.

Col. 3.—Urgent new work.

4 Renewing the main entrance gate, Government House, Madras - 1,800 - 1,814 - 1,814 - 14

Estimate, Rs. 13,700; expenditure to end of March 1942, Rs. 9,910; work completed.

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

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

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

5. Provision of flush-out arrangements to clerks' quarters and bandman's quarters, Government House, Ootacamund	6,500	4,802	+ 4,802	- 1,698
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Estimate, Rs. 15,420; expenditure to end of March 1942, Rs. 4,802; balance, Rs. 10,618; work in progress.

Col. 3.—Urgent works.

6. Constructing a building for the Deputy Tahsildar's office at Satyamangalam	4,000	4,007	+ 4,007	+ 7
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Estimate, Rs. 41,500; expenditure to end of March 1942, Rs. 34,443; work completed.

Col. 3.—Enhanced land compensation charges awarded by Court.

IV. MINOR WORKS (COLLECTIVELY)	53,300	35,200	35,538	- 17,762	+ 338
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Col. 3.—Based on actual requirements.

Totals	{ Charged .. 53,300	1,05,600	1,04,224	+ 50,924	- 1,376
	{ Authorized .. 21,32,200	20,73,300	20,33,182	- 99,018	= 40,118

Important comments.

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

	LAKHS.
	RS.
Original appropriation	21.86
Modified appropriation	21.79
Expenditure	21.37

There was thus a net surrender of Rs. 0.07 lakh which amounted to 0.3 per cent. of the original appropriation.

In respect of the works detailed individually in the statement and included in the budget estimates, the net amount resumed was about Rs. 1.66 lakhs. This surrender was chiefly due to postponement of works and delay in calling for tenders.

A sum of Rs. 1.21 lakhs being about 5 per cent. of the original appropriation was provided in the budget as lump-sum deduction for probable

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

savings. Although the final modification resulted in a net surrender of only Rs. 0·07 lakh, the amount resumed in respect of the works for which the lump-sum deduction was provided, was nearly Rs. 5·19 lakhs. This large surrender was offset by additional appropriations of Rs. 5·12 lakhs sanctioned for A.R.P. works which were not provided in the budget. The lump-sum provision of Rs. 1·21 lakhs proved to be inadequate being about 23 per cent. of the actual surrender of Rs. 5·19 lakhs.

The actual expenditure as compared with the modified appropriation showed a net saving of Rs. 41,494, which was about 2 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 56 excluding 6 charged items. Of these 56, 15 were incomplete works of the previous year 7 of which were completed during the year. In respect of the balance of 41 items (including 27 A.R.P. works) supplementary grants were obtained for 12 works during the year and for 3 works during 1940-41. In respect of 5 new works, the supplementary grants were not utilized.

In regard to the 27 A.R.P. works included in the statement, a supplementary grant for a token sum of Rs. 100 was obtained to cover all the cases. In some of these cases the allotments proved to be either excessive or unnecessary or inadequate. The expenditure incurred on 14 works was not covered by a sanctioned estimate and no allotment was provided in 17 cases.

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.	97,100	1,00,500	1,00,482
	R.	3,400		
Authorized	O.	13,200	14,400	14,238
	R.	1,200		
2. Pay of establishments.	O.	1,64,200	1,65,400	1,63,175
	S.	100		
	R.	1,100		- 2,225
3. Allowances—				
Charged	O.	5,500	6,300	5,439
	R.	800		
Authorized	O.	9,900	10,700	10,396
	R.	800		
*4. Contingencies			24,000	23,341
5. Charges recoverable from Governments, departments and others.	O.	20,000	- 9,000	- 3,322
	R.	11,000		
<i>Cols. 1 and 4.—Less expenditure on water supply and drainage schemes on account of war conditions.</i>				
B. Government Architects—				
1. Pay and allowances of officers.	O.	11,400	6,800	6,823
	R.	4,600		
<i>Col. 1.—Post of consulting Architect not filled up for part of the year.</i>				
2. Pay and allowances of establishments.	O.	14,100	17,500	18,120
	R.	3,400		
<i>Col. 1.—Temporary establishments.</i>				
C. Electrical Engineer—				
1. Pay of officers	O.	18,100	20,300	20,277
	R.	2,200		
<i>Col. 1.—Arrears of pay to the Electrical Engineer (General) due to revision of scale.</i>				
2. Pay of establishments.	O.	29,400	31,200	31,062
	R.	1,800		
3. Other charges	O.	15,800	14,900	14,758
	R.	900		
D. Superintending Engineers—				
1. Pay of officers—				
Charged	O.	1,43,000	1,44,800	1,43,757
	R.	1,800		
Authorized	O.	24,200	23,100	23,188
	R.	1,100		
2. Pay of establishments.	O.	1,67,500	1,66,200	1,65,926
	R.	1,300		
3. Allowances—				
Charged	O.	16,900	19,900	20,757
	R.	3,000		
<i>Col. 1.—Chiefly inspection of trunk roads (Rs. 2,100) and transfer travelling allowance (Rs. 800).</i>				
Authorized	O.	4,300	6,400	6,305
	R.	2,100		
<i>Col. 1.—Dearness allowance and increased tours.</i>				

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—cont.				
4. Contingencies	O. 17,300 R. 900 }	18,200	18,387	+ 187
5. Charges recoverable from Governments and departments.	O. - 11,200 R. - 500 }	- 11,700	- 10,829	+ 871
E. Executive establishments—				
I. Ordinary areas—				
1. Pay of officers—				
Charged	O. 2,44,800 R. - 43,100 }	2,01,700	2,00,820	- 880
<i>Col. 1.—Fewer officers in the Indian Service of engineers due to their deputation to Defence Department.</i>				
Authorized	O. 6,02,100 S. 100 R. - 20,000 }	5,82,200	5,61,534	- 20,666
2. Pay of establishments—				
Permanent	O. 13,60,700 R. - 71,900 }	12,88,800	12,83,444	- 5,356
3. Pay of establishments—				
Temporary	O. 3,01,200 S. 100 R. 27,900 }	3,29,200	3,21,963	- 7,237
4. Allowances—				
Charged	O. 43,000 R. - 17,800 }	25,200	25,196	- 4
<i>Col. 1.—Passages not availed of (Rs. 5,000). See also E.I.I. (Rs. 11,900).</i>				
Authorized	O. 3,17,200 R. 14,400 }	3,31,600	3,25,501	- 6,099
5. Contingencies	O. 1,43,500 R. - 8,200 }	1,37,300	1,34,778	- 2,522
6. Charges recoverable from Governments and departments.	O. - 23,700 R. 4,400 }	- 19,300	- 19,540	- 240
<i>Col. 1.—Reduction in works outlay.</i>				
II. Partially excluded areas—				
1. Pay of officers				
2. Pay of establishments	O. 33,400 R. 1,100 }	34,500	33,935	- 565
3. Allowances	O. 9,500 R. 2,100 }	11,600	10,866	- 734
<i>Col. 1.—Chiefly transfers and dearness allowance.</i>				
4. Contingencies	O. 1,800 R. 200 }	2,000	1,779	- 221
5. Charges payable to Governments, departments and others.	O. 29,600 R. - 5,500 }	24,100	24,425	+ 325
<i>Col. 1.—Less contribution for supervision of establishments due to decrease in works outlay.</i>				

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>				
F. Medical establishments ..	O. 3,200	3,100	2,999	- 101
	R. - 100			
G. Establishment for Communications—				
1. Pay of officers ..	O. 2,13,800	2,17,500	2,16,078	- 1,422
	S. 100			
	R. 3,600			
2. Pay of establishment of Superintending Engineers.	O. 24,400	25,100	24,986	- 114
	R. 700			
3. Other Charges ..	O. 22,500	26,500	25,799	- 701
	R. 4,000			
<i>Col. 1.</i> —Increased expenditure on account of additional staff.				
H. 1. Establishment and other charges—				
A.R.P. Special division—				
Charged	R. 13,800	13,800	12,268	- 1,532
Authorized	R. 35,600	35,600	37,475	+ 1,875
<i>Charged and Authorised—Col. 1.</i> —New heads for exhibiting expenditure on account of A.R.P. staff and Regional Camouflage Officer.				
H. 2. Establishment and other Charges—				
Regional Camouflage Officer.	R. 14,400	14,400	10,448	- 3,952
<i>Col. 1.</i> —See "H. 1", col. 1.				
<i>Col. 4.</i> —Aerial reconnaissance not carried out to the extent anticipated and less tours.				
H. 3. <i>Deduct</i> —Transfers to the head—57.				
Miscellaneous—J. Expenditure on Air Raid Precautions—Measures financed partly by the Government of India and partly by the Provincial Government—				
Charged	R. -13,800	-13,800	-2,268	+1,532
Authorized	R. -50,000	-50,000	-47,923	+2,077
<i>Col. 1.</i> —Charged and authorised. Provision for transfer of expenditure under "H. 1 and H. 2" to "57. Miscellaneous."				
J. Charges payable to or recoverable from Governments, departments and others—				
I. Ordinary areas ..	O. - 3,09,800	- 1,89,800	- 3,88,709	- 1,98,909
	S. 84,700			
	R. 35,300			
<i>Col. 1.</i> —Smaller expenditure on water-supply and drainage schemes due to difficulty in obtaining pipes, etc., and stoppage of certain works due to War.				
<i>Col. 4.</i> —Larger recoveries on account of Deposit, etc., works contrary to expectations.				
II. Partially excluded areas. ..	..	..	- 4,063	- 4,063
<i>Col. 4.</i> —Recoveries on works executed during the year.				
Poondi Reservoir Scheme—				
1. Pay of officers—				
Charged	R. 12,300	12,300	12,300	..
<i>Col. 1.</i> —Expenditure on establishment sanctioned too late for inclusion in budget.				
Authorized	R. 5,700	5,700	5,659	- 41
<i>Col. 1.</i> —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>				
Poondi Reservoir Scheme— <i>cont.</i>				
2. Pay of establishments.	R. 17,200	17,200	17,294	+ 94
<i>Col. 1.—See "1. Charged."</i>				
3. Allowances—				
Charged	R. 500	500	529	+ 29
Authorized	R. 1,100	1,100	1,199	+ 99
4. Contingencies .. .	R. 2,100	2,100	1,770	- 330
<i>Col. 1.—See "1. Charged."</i>				
5. Charges recoverable from Governments, Departments, etc.—				
Charged	R. - 12,800	- 12,800	- 12,829	- 29
<i>Col. 1.—Recovery of expenditure on account of the scheme from Corporation of Madras.</i>				
Authorized	R. - 26,100	- 26,100	- 25,923	+ 177
<i>Col. 1.—See "Charged."</i>				
j. Charges in England—High Commissioner for India—Ordinary areas—				
A. Leave salaries and deputation pay—				
Charged	O. 49,400 } R. - 39,000 }	10,400	11,917	+ 1,517
Authorized	R. 800	800	..	- 800
B. Sterling overseas pay—				
Charged	O. 38,000 } R. - 9,000 }	29,000	27,918	- 1,082
C. Allotment of pay of officers—				
Charged	O. 10,800 } R. - 2,400 }	8,400	9,202	+ 802
k. Loss or gain by exchange—				
Charged	R. 100	100	149	+ 49
f. Tools and plant—				
A. New supplies—				
I. Ordinary areas .. .	O. 41,000 } R. - 3,500 }	37,500	34,317	- 3,183
II. Partially excluded areas.	O. 300 } R. - 100 }	200	148	- 52
B. Repairs and carriage—				
I. Ordinary areas .. .	O. 45,000 } R. - 3,100 }	41,900	42,233	+ 333
II. Partially excluded areas.	O. 500 } R. - 200 }	300	333	+ 33

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.
<i>f. Tools and Plant—<i>cont.</i></i>			
<i>C. Charges payable to or recoverable from Governments and others—</i>			
I. Ordinary areas	-1,000	-1,396	- 396
II. Partially excluded areas		-12	-12
<i>Surrenders or withdrawals within grant or appropriation—</i>			
<i>Charged—</i>			
Gross R. 75,600	75,600		-75,600
Deductions R. 26,600	26,600		-26,600
<i>Authorized—</i>			
Gross R. 25,900	-25,900		+25,900
Deductions R. 25,900	25,900		-25,900
Totals			
<i>Charged—</i>			
Gross 6,48,500	5,70,734		-77,766
Deductions	-25,097		-25,097
Net 6,48,500	5,45,637		-1,02,863
<i>Authorized—</i>			
Gross 36,67,200	36,38,704		- 28,496
Deductions -2,81,000	-5,01,717		-2,20,717
Net 33,86,200	31,36,987		-2,49,213

Notes.

Administration of the grant—Charged.—The saving in the final appropriation was 15.9 per cent. as against 11.0 per cent. in 1940-41. This occurred chiefly under the sub-heads "e. E.I.1", "e. E.I.4" and "j.A."

The saving in the modified appropriation was 0.1 per cent. as against 0.9 per cent. in 1940-41.

Authorized.—The saving in the final grant was 7.4 per cent. as against 2.8 per cent. in the previous year and was chiefly under the sub-heads "e. E.I.1", "e. E.I.2", "e. H.3", "e. J.I" and "Poondi Reservoir Scheme 5."

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

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

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)
<i>In lakhs of rupees.</i>							
1	XVII. Irrigation, etc.— Charged			1.76	1.68		
	Authorized	30.52	29.27	9.27	9.82	0.24	0.15
2	18. Irrigation, etc., works— Charged	0.15	0.15	0.77	1.22		
	Authorized	18.77	18.52	4.05	4.15	0.15	0.08
3	19. Irrigation, etc., works— Charged			0.02	0.02		
	Authorized	0.47	0.44	0.07	0.07		
4	68. Irrigation, etc., works— Charged			0.06	0.22		
	Authorized	2.47	1.74	0.30	0.23	0.01	0.03
	Totals { Charged	0.15	0.15	2.61	2.70		
	{ Authorized	47.29	46.49	13.69	* 13.81	0.40	0.20
5	50. Civil Works— Ordinary areas— Charged	3.08	3.05	2.19	2.29		
	Authorized	32.48	32.64	14.02	† 11.85	0.31	0.52
6	50. Civil Works— Partially excluded areas (by establishment in ordinary areas)— Authorized	0.02	0.02	0.01	0.01		
7	81. Civil Works— Ordinary and partially excluded areas— Charged			0.36	0.47		
	Authorized	7.18	7.16	1.91	1.62	0.07	0.03
	Total of Nos. 5 to 7 ..	42.76	42.87	18.79	16.24	0.38	0.55
8	50. Civil Works— Partially excluded areas (by establish- ment employed in the partially excluded areas)— Authorized	2.59	2.26	0.75	0.65	0.01	0.01*
	Total of Nos. 1 to 8 ..	92.79	91.77	35.84	33.40	0.79	0.76

* Includes Rs. 3.48 lakhs on account of water regulation establishment and excludes special establishment charges of Rs. 0.95 lakh.

† Includes Rs. 5.94 lakhs on account of inspection of buildings.

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

Serial number.	Heads of account.	Gross outlay on which distribution is based.		Establishment charges excluding pensionary liabilities.		Tools and plant charges.	
		Grant.	Actuals.	Grant.	Actuals.	Grant.	Actuals.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>In lakhs of rupees.</i>							
9	District board establishment, etc., not taken into account for <i>pro-rata</i> purposes.	..	..	2.69	2.67	..	..
Grand total ..		92.79	91.77	38.53	36.07	0.79	0.76

	As forecasted in the budget.	Actuals.
NOTE 1.—Percentage of cost of establishment to the works outlay in respect of Irrigation Works (items 1 to 4).	34.36	35.40
NOTE 2.—Percentage of cost of establishment to the works outlay in respect of Civil Works (items 5 to 7).	43.94	37.88
NOTE 3.—Percentage of cost of establishment to the works outlay in respect of all Provincial Works (items 1 to 8).	38.62	36.40

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 1939-40, 1940-41 and 1941-42 are compared below :—

Class of works.	Works outlay.	Establishment charges.	Percentage.	
(1)	(2)	(3)	(4)	
<i>In lakhs of rupees.</i>				
Irrigation (items 1 to 4)	1939-40 ..	50.88	19.68	39
	1940-41 ..	48.88	18.91	39
	1941-42 ..	46.64	16.51	35
Civil Works—Ordinary areas (item 5).	1939-40 ..	33.53	13.46	40
	1940-41 ..	30.78	14.01	46
	1941-42 ..	35.69	14.14	40

There were decreases in the percentages as compared to the previous year both under Irrigation and Civil Works. In the case of the former, the decrease was due to the reduction of Rs. 2.24 lakhs in the works outlay and Rs. 2.40 lakhs in the establishment charges. In respect of the latter, the decrease was chiefly due to the large increase in the works outlay by Rs. 4.91 lakhs while the establishment charges did not show any corresponding increase.

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

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
50. Civil Works.				
		RS.	RS.	RS.
g. Grants-in-aid—				
A. Grants to local bodies for trunk roads.	{ O. 19,40,000 } { R. - 15,000 }	19,25,000	19,21,457	- 3,543
B. Grants to district boards for important marketing roads.	{ O. 14,80,000 } { R. - 20,000 }	14,60,000	14,60,835	+ 835
C. Miscellaneous grants to local bodies for road maintenance.	{ O. 39,000 } { R. - 7,200 }	31,800	31,899	+ 99
<i>Col. 1.—Post-budget decision to debit contribution payable to the Orissa Government for maintenance of certain roads to "50. Civil Works—Repairs—Communications."</i>				
D. Grants to local bodies for roads and bridges (other than village communications).	{ O. 12,23,200 } { S. 100 } { R. - 1,86,100 }	10,37,200	7,52,085	- 2,85,115
<i>Cols. 1 and 4.—Difficulty in obtaining materials such as cement, bitumen, etc., for road surfacing works and steel for bridge and culvert works on account of war.</i>				
E. Grants to local bodies for village communications.	{ O. 1,80,000 } { R. - 23,400 }	1,56,600	1,40,130	- 16,460
<i>Cols. 1 and 4.—Chiefly difficulties in obtaining steel for culvert works, delay in acquisition of lands, and late approval of tenders and estimates.</i>				
F. Grants to local bodies for water-supply and drainage schemes executed by the Public Works Department.	{ O. 19,97,000 } { R. - 6,97,600 }	12,99,400	12,99,266	- 134
<i>Col. 1.—Certain schemes were not executed due mainly to shortage of steel and iron.</i>				
G. Central Road Fund Accounts—Communications.	{ O. 29,35,000 } { R. - 13,38,000 }	15,97,000	15,33,316	- 63,684
<i>Col. 1.—Difficulties anticipated in carrying out road surfacing works on account of curtailment of bitumen supplies due to war.</i>				
H. Contributions to the Provincial Road Fund.	{ S. 100 } { R. 9,32,900 }	9,33,000	9,33,000	..
<i>Col. 1.—See paragraph 2 of the notes.</i>				
Surrenders or withdrawals within grant or appropriation.	R. 13,54,400	13,54,400	..	- 13,54,400
Total ..		97,94,400	80,71,998	- 17,22,402

Notes.

Sub-heads "g.D", "g.E", "g.F", and "g.G".—Deductions of Rs. 90,100, Rs. 20,000, Rs. 6,86,200 and Rs. 9,78,000 respectively were

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

made in the budget under these sub-heads for probable savings. Further savings to the extent of Rs. 4,71,115, Rs. 39,860, Rs. 6,97,734 and Rs. 14,01,684 respectively were realised under the above heads.

2. *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 in any particular year due to schemes of road maintenance not having been finally approved and carried out in the 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". 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. During 1941-42 contribution of Rs. 9.33 lakhs was credited to the Fund. There was no expenditure from the Fund during the year.

3. *Administration of the grant.*—The percentage of saving in the final grant was 17.6 as against 7.9 in the previous year. The saving was chiefly under the sub-heads "g.D", "g.F" and "g.G".

The saving in the modified appropriation was 4.4 per cent as against 3.6 per cent in 1940-41 and was chiefly under the sub-heads "g.D" and "g.G".

4. *Grants-in-aid.*—The Examiner of Local Fund Accounts has reported that grants aggregating Rs. 1,26,692 were irregularly drawn. Of this, a sum of Rs. 7,156 was refunded by the local bodies and items amounting to Rs. 15,166 were either admitted in audit or their recovery was waived. The balance still outstanding is Rs. 1,04,370.

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

Year of payment of grant.	Balance reported as outstanding.
	RS.
1938-39	386
1939-40	62,120

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 1941-42 is given below :—

(1)	To end of 1940-41. (2)	During 1941-42. (3)	Total. (4)
	RS.	RS.	RS.
Opening balance .. ..	..	4,14,522	..
Allotments from Central Road Fund—			
(i) Ordinary	1,33,82,874	17,56,400	1,51,39,274
(ii) Special grant from the Reserve.	4,87,654	-5,532	4,82,122
Total ..	1,38,70,528	17,50,868	1,56,21,396
Expenditure on projects financed from subventions from Central Road Fund—			
(i) Ordinary	1,29,68,352	17,16,207	1,46,84,559
(ii) Special grant from the Reserve.	4,87,654	-5,532	4,82,122
Total expenditure ..	1,34,56,006	17,10,675	1,51,66,681
Closing balance ..	4,14,522	4,54,715	4,54,715

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, 595 schemes involving an outlay of Rs. 1,97,26,189 have been taken up for execution to end of 1941-42. A statement of expenditure on important works financed from the Central Road Fund during the year is given in the succeeding paragraph.

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

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

(1) *North Arcot—Constructing a causeway across the Cheyyar river at mile 81/6-7 of Cuddalore-Chittoor road.—Estimate Rs. 1,18,000; expenditure to end of March 1942, Rs. 1,21,330; 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 1942, Rs. 3,32,122; balance Rs. 33,378; 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 1942, Rs. 95,054; balance Rs. 17,946; work in progress.*

(4) *Coimbatore—Formation of a pucca road from Hasanur to Bailur.—Estimate Rs. 1,97,270; expenditure to end of March 1942, Rs. 1,85,592; balance Rs. 11,678; work in progress.*

(5) *Guntur—Constructing a bridge across the Musi river at mile 172/3-4 of the Great Northern trunk road.—Estimate Rs. 3,50,000; expenditure to end of March 1942, Rs. 2,14,413; balance Rs. 1,35,587; work in progress.*

(6) *Guntur—Construction of a bridge across the Oguru at mile 223/7-8 of the Great Northern trunk road.—Estimate Rs. 1,75,000; expenditure to end of March 1942, Rs. 1,49,064; balance Rs. 25,936; work in progress.*

(7) *Kurnool—Constructing a girder bridge across Vakkaleru at mile 147/7-8 of the Chittoor-Kurnool trunk road.—Estimate Rs. 1,16,300; expenditure to end of March 1942, Rs. 1,06,054; balance Rs. 10,246; work in progress.*

(8) *Malabar—Comprehensive improvements to the Madras-Calicut trunk road (first section from Calicut southwards).—Estimate Rs. 5,43,373; expenditure to end of March 1942, Rs. 5,50,000; excess within 10 per cent; work in progress.*

(9) *Malabar—Comprehensive improvements to road No. A-4, section VIII—5 miles (Mongom to Kuttilangudi).—Estimate Rs. 1,88,000; expenditure to end of March 1942, Rs. 1,56,115; balance Rs. 31,885; work in progress.*

(10) *The Nilgiris—Improvements to the Gudalur-Vayyitri-Calicut trunk road.—Estimate Rs. 1,87,000; expenditure to end of March 1942, Rs. 1,71,060; balance Rs. 15,940; work in progress.*

(11) *Vizagapatam—Submersible bridge across the Champavathi river near Nathavalsu at mile 87/3-5 of the Great Northern trunk road.—Estimate Rs. 2,98,000; expenditure to end of March 1942, Rs. 38,202; balance Rs. 2,59,798; work in progress.*

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

(12) *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 1942, Rs. 1,65,508; balance Rs. 2,71,492; work in progress.

(13) *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 1942; Rs. 14,554; balance Rs. 86,246; work in progress.

(14) *Anantapur—Constructing a bridge across the Pe nar on the Cuddapah-Bellary road near the Tadpatri Municipality.*—Estimate Rs. 3,00,000; expenditure to end of March 1942; Rs. 2,60,062; balance Rs. 39,938; 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 1942, Rs. 3,32,122; balance Rs. 33,378; work in progress.

Grant No. XXVII—Electricity.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
XLI. Receipts from Electricity Schemes—Working Expenses.		RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES.				
A. PYKARA HYDRO-ELECTRIC SCHEME.				
a. Works expenditure financed from ordinary revenues.	{ O. 25,000 R. 30,100 }	55,100	57,164	+ 2,064
<i>Col. 1.—Cost of transformers transferred from capital (Rs. 24,300) and loss on account of depreciation allowed on transformers sold (Rs. 5,700).</i>				
b. Maintenance proper—Maintenance and other charges.	{ O. 3,26,700 R. 11,800 }	3,38,500	3,41,180	+ 2,680
c. Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	{ O. 7,50,500 R. - 5,200 }	7,45,300	7,45,335	+ 35
Less—Amount to be spent from the Depreciation Reserve Fund.	{ O. - 38,000 R. - 22,100 }	- 60,100	- 58,987	+ 1,113
<i>Col. 1.—See column 1, item below.</i>				
Renewals and replacements from the Depreciation Reserve Fund.	{ O. 38,000 R. 22,100 }	60,100	58,987	- 1,113
<i>Col. 1.—Mainly (i) write-back of establishment charges on released equipments (Rs. 12,000), (ii) depreciation on released transformers (Rs. 7,000) and (iii) write off of original erection charges, etc., on released equipments (Rs. 3,000).</i>				
d. Provision for transfer to the Special Reserve Fund.	{ O. 3,00,200 R. - 2,100 }	2,98,100	2,98,134	+ 34
Less—Amount to be spent from the Special Reserve Fund.	{ O. - 10,000 R. 5,600 }	- 4,400	- 4,092	+ 308
<i>Col. 1.—See column 1, item below.</i>				
Extraordinary renewals and replacements from the Special Reserve Fund.	{ O. 10,000 R. - 5,600 }	4,400	4,092	- 308
<i>Col. 1.—Provision in budget was a lump sum. Final appropriation was based on actuals.</i>				
e. Establishments—				
1. Pay of officers—				
Charged	O. 4,000 R. 1,900 }	5,900	5,982	+ 82
Authorized	O. 84,600 R. - 7,100 }	77,500	79,999	+ 2,499

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—<i>cont.</i>		RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES—<i>cont.</i>				
A. PYKARA HYDRO-ELECTRIC SCHEME—<i>cont.</i>				
e. Establishments—<i>cont.</i>				
2. Pay of establishments.	O. 1,59,900 R. 7,400	1,67,300	1,68,705	+ 1,405
3. Allowances	O. 40,400 R. 1,300				41,700	41,912	+ 212
4. Other charges—				
Charged	O. 400 R. 100	500	614	+ 114
Authorized	O. 61,900 R. 15,900	77,800	78,859	+ 1,059
<i>Col. 1.</i> —Mainly payment for standardised forms relating to 1941-42 and two quarters of 1940-41 which were previously supplied free.				
5. Charges payable to or recoverable from Governments, departments and others.	O. - 79,400 R. 59,900	- 19,500	- 19,606	- 106
<i>Col. 1.</i> —Less recoveries due mainly to less capital expenditure on extension schemes on account of war.				
f. Tools and Plant	O. 10,000 R. 7,800	17,800	13,716	- 4,084
<i>Col. 1.</i> —Purchase and renewals of more tools and plant for operation and maintenance.				
<i>Col. 4.</i> —Chiefly difficulty in obtaining tools (Rs. 2,100) and devolutions of certain tools not anticipated (Rs. 1,600).				
Deduct—Percentage covers from Works.	re- Capital { O. - 9,800 R. 3,600 }	- 6,200	- 6,015	+ 185
<i>Col. 1.</i> —Decrease in works outlay.				
g. Suspense—				
2. Other suspense accounts.	O. 34,000 R. - 18,04,300	- 17,70,300	- 18,23,957	- 53,657
<i>Col. 1.</i> —See paragraph 1 of the notes.				
h. Charges in England—High Commissioner for India—				
Leave salaries and deputation pay—				
Charged	R. 1,800	1,800	1,666	- 134
Sterling overseas pay—				
Charged	O. 2,600 R. - 2,600	..	..	..

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.				
A. PYKARA HYDRO-ELECTRIC SCHEME—cont.				
h. Charges in England—High Commissioner for India—cont.				
Allotment of pay of officers—				
Charged	O. 800	400	267	- 133
	R. - 400			
j. Loss or gain by exchange—				
Charged .. .. .	.. ..	..	7	+ 7
Authorized .. .. .	.. ..	..	1	+ 1
B. METTUR HYDRO-ELECTRIC SCHEME.				
a. Works expenditure financed from ordinary revenues.	{ O. 15,000 R. - 2,400 }	12,600	13,752	+ 1,152
<i>Col. 1.—Fewer works carried out.</i>				
b. Maintenance proper—				
1. Maintenance and other charges.	{ O. 2,52,000 R. 8,600 }	2,60,600	2,53,342	- 7,258
c. Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	{ O. 1,12,600 R. 3,64,100 }	4,76,700	4,76,726	+ 26
<i>Col. 1.—Creation of Depreciation and Special Reserve Funds for the entire Hydro-Electric System.</i>				
<i>Less—Amount to be spent from the Depreciation Reserve Fund.</i>	{ O. - 10,000 R. - 30,000 }	- 40,000	- 40,513	- 513
<i>Col. 1.—See col. 1, item below.</i>				
Renewals and replacements from the Depreciation Reserve Fund.	{ O. 10,000 R. 30,000 }	40,000	40,513	+ 513
<i>Col. 1.—More debits on account of the creation of the Fund for the entire system.</i>				
d. Provision for transfer to the Special Reserve Fund.	{ O. 45,100 R. 50,200 }	95,300	95,345	+ 45
<i>Col. 1.—See "I.B.c."</i>				
<i>Less—Amount to be spent from the Special Reserve Fund.</i>	{ O. - 32,000 R. - 14,700 }	- 46,700	- 50,045	- 3,345
<i>Col. 1.—See col. 1, item below.</i>				
Extraordinary renewals and replacements from the Special Reserve Fund.	{ O. 32,000 R. 14,700 }	46,700	50,045	+ 3,345
<i>Col. 1.—More debits on account of the creation of the Fund for the entire system.</i>				

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—<i>cont.</i>		RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES—<i>cont.</i>				
B. METTUR HYDRO-ELECTRIC SCHEME—<i>cont.</i>				
e. Establishment—				
1. Pay of officers	O. 74,100 } R. - 4,100 }	70,000	69,547	- 453
2. Pay of establishments	O. 1,28,400 } S. 100 } R. 5,900 }	1,34,400	1,31,976	- 2,424
3. Allowances	O. 27,000 } R. 2,300 }	29,300	29,817	+ 517
4. Other charges	O. 57,100 } R. 8,100 }	65,200	63,018	- 2,182
<i>Col. 1.—Mainly increased cost of stationery and printing due to war.</i>				
5. Charges payable to or recoverable from Governments, departments and others.	{ O. - 42,000 } { R. 42,100 }	100	5,649	+ 5,549
<i>Col. 1.—Less recoveries due to (i) curtailment of expenditure on extension schemes (Rs. 47,600) and (ii) transfer of management of Tiruppattur Scheme to Municipality from 1st October 1941 (Rs. 6,600) partly offset by provision for recoveries from Mettur workshops on account of establishment charges levied on jobs credited hitherto under Revenue (Rs. 12,100).</i>				
<i>Col. 4.—Smaller recoveries from capital works and workshops due to lesser outlay and lesser outturn respectively.</i>				
f. Tools and plant	O. 15,000 } R. 15,000 }	30,000	27,843	- 2,157
<i>Col. 1.—Additional tools and plant (Rs. 6,400) and transfer of certain articles from 'stock' (Rs. 8,600).</i>				
<i>Deduct—Percentage recoveries from Capital Works.</i>	{ O. - 6,000 } { R. - 2,200 }	- 8,200	- 5,984	+ 2,216
<i>Col. 1.—Provision for recoveries in respect of operation tools and plant used on constructions works.</i>				
<i>Col. 4.—Mainly smaller receipts from workshops due to lesser outturn.</i>				
g. Suspense—				
2. Other suspense accounts.	O. - 2,80,000 } R. - 7,92,400 }	-10,72,400	-10,54,852	+ 17,548
<i>Col. 1.—See paragraph 1 of the notes.</i>				

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—<i>cont.</i>		RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES.				
A. VIZAGAPATAM SCHEME.				
a. Works expenditure financed from ordinary revenues—				
1. Works	O. 1,000 R. - 800 }	200	186	- 14
2. Expenditure on A.R.P. measures for the Vizagapatam power station.	R. 23,200	23,200	23,650	+ 450
<i>Col. 1.—Provision for works sanctioned after Budget.</i>				
3. <i>Deduct—Amount transferred to 57. Miscellaneous—Expenditure on A.R.P.</i>	R. - 23,200	- 23,200	- 23,650	- 450
<i>Col. 1.—Subsequent decision to transfer the expenditure to " 57. Miscellaneous."</i>				
b. Maintenance proper— Maintenance and other charges.	{ O. 1,02,000 R. 8,000 }	1,10,000	1,10,983	+ 983
c. Establishments—				
1. Pay of officers	O. 9,800 R. 200 }	10,000	10,857	+ 857
2. Pay of establishments .. .	O. 26,100 R. - 800 }	25,300	25,913	+ 613
3. Allowances	O. 5,000 R. - 600 }	4,400	3,987	- 413
4. Other charges	O. 7,400 R. 4,200 }	11,600	12,316	+ 716
<i>Col. 1.—New construction works and additional staff.</i>				
5. Charges payable to or recoverable from Governments, departments and others.	{ O. - 1,400 R. 4,600 }	3,200	3,593	+ 393
<i>Col. 1.—See " I. A. e. 5."</i>				
<i>Deduct—Amount transferred to 57. Miscellaneous—Expenditure on A.R.P.</i>	R. - 1,200	- 1,200	- 1,192	+ 8
d. Tools and plant	O. 500 R. 1,000 }	1,500	1,614	+ 114
<i>Deduct—Percentage recoveries from capital works.</i>	R. - 600	- 600	- 433	+ 167
Expenditure on A.R.P. measures for the Vizagapatam power station.	R. 200	200	203	+ 3
<i>Deduct—Amount transferred to 57. Miscellaneous—Expenditure on A.R.P.</i>	R. - 200	- 200	- 203	- 3

Grant No. XXVII—Electricity—cont.

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
XLI. Receipts from Electricity Schemes— Working Expenses—cont.			
	RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES—cont.			
B. BEZWADA SCHEME.			
a. Works expenditure financed from ordinary revenues.	{ O. 1,000 R. 2,100 }	3,100	2,723 - 377
<i>Col. 1.—Re-allocation of certain items of expenditure from capital.</i>			
b. Maintenance proper—Maintenance and other charges.	{ O. 1,20,000 R. 20,000 }	1,40,000	1,43,712 + 3,712
<i>Col. 1.—Greater coal consumption consequent on additional loads (Rs. 7,000), higher price of coal (Rs. 5,500) and purchase of power from Kistna Cement Works (Rs. 7,500).</i>			
Establishments—			
1. Pay of officers	{ O. 10,000 R. 1,800 }	11,800	12,190 + 390
2. Pay of establishments	{ O. 23,300 S. 100 R. 900 }	24,300	23,753 - 547
3. Allowances	{ O. 5,000 R. 100 }	5,100	6,054 + 954
4. Other charges	{ O. 9,000 R. 6,000 }	15,000	15,469 + 469
<i>Col. 1.—Increase in pensionary charges on account of less recovery from capital works (Rs. 2,200) and also in office expenses and postage charges (Rs. 3,800).</i>			
5. Charges payable to or recoverable from Governments, departments and others.	{ O. - 20,800 R. 27,600 }	6,800	8,063 + 1,263
<i>Col. 1.—See "I.A.e.5."</i>			
d. Tools and plant	{ O. 1,000 R. 500 }	1,500	1,070 - 430
<i>Deduct—Percentage recoveries from Capital Works.</i>	R. - 600	- 600	- 529 + 71
e. Suspense	{ O. - 32,000 R. - 2,27,100 }	- 2,59,100	- 2,44,939 + 14,161
<i>Col. 1.—See paragraph 1 of the notes.</i>			
C. COCANADA SCHEME.			
a. Works expenditure financed from ordinary revenues.	{ O. 1,000 R. - 1,000 }	..	326 + 326
b. Maintenance proper—Maintenance and other charges.	{ O. 63,000 R. - 16,000 }	47,000	45,255 - 1,745
<i>Col. 1.—Less operation and maintenance expenses (Rs. 5,000) and less consumption of oil, etc., due to restricted load (Rs. 11,000).</i>			

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— <i>cont.</i>		RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES— <i>cont.</i>				
C. COCANADA SCHEME— <i>cont.</i>				
c. Establishments—				
1. Pay of officers	O. 8,700 R. - 2,900	5,800	5,982	+ 182
<i>Col. 1.</i> —A post of Assistant Engineer was kept in abeyance.				
2. Pay of establishments	O. 13,100 R. - 2,100	11,000	10,888	- 112
<i>Col. 1.</i> —Late receipt of sanction for additional staff.				
3. Allowances	O. 4,600 R. - 2,100	2,500	2,430	-
<i>Col. 1.</i> —See “c.1.” and also general economy.				
4. Other charges	O. 6,900 R. 200	7,100	7,596	+ 496
5. Charges payable to or recoverable from Governments, departments and others.	R. 2,200	2,200	2,299	+ 99
<i>Col. 1.</i> —See “I.A.c.5.”				
d. Tools and plant	R. 400	400	454	+ 54
<i>Deduct</i> —Percentage recoveries from Capital Works.	R. - 100	- 100	- 80	+ 20
52. Interest on capital outlay on Electricity Schemes.				
I. HYDRO-ELECTRIC SCHEMES.				
a. Pykara Hydro-Electric Scheme—				
<i>Charged</i>	O. 13,56,900 R. 16,300	13,73,200	13,70,977	- 2,223
b. Mettur Hydro-Electric Scheme—				
<i>Charged</i>	O. 8,93,600 R. 1,900	8,95,500	8,81,692	- 13,808
c. Papanasam Hydro-Electric Project—				
<i>Charged</i>	O. 4,50,900 R. - 57,500	3,93,400	3,59,938	- 33,462
<i>Col. 1.</i> —Decrease in capital outlay due mainly to restrictions on extension schemes on account of war.				

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— <i>cont.</i>		RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES.				
Chapatam Thermal Station—				
O.	59,700	97,800	93,621	- 4,179
R.	- 1,900			
Thermal Station—				
O.	1,21,700	1,20,106	1,23,355	+ 3,255
R.	- 1,600			
Thermal Station—				
O.	32,600	26,900	26,739	- 161
R.	- 5,700			
Col. 1.—See "I.c."				
Godavari Thermal Station—				
Charged R.	13,200	13,200	7,216	- 5,984
Col. 1.—Provision for interest charges on capital outlay during the year.				
Col. 4.—Reduction in capital expenditure.				
52-A. Other Revenue Expenditure connected with Electricity Schemes.				
a. Establishment charges—				
1. Pay of officers—				
Charged O.	29,800	22,400	22,363	- 37
R.	- 7,400			
Col. 1.—Classification as "Authorized" of pay of the Chief Engineer, Electricity, from 17th December 1941, under the terms of his extended contract.				
Authorized O.	33,300	64,800	63,463	- 1,337
R.	31,500			
Col. 1.—Extension of contract of Consulting Engineer to Government and additional post of Assistant Engineer. See also "a.1. Charged."				
2. Pay of establishments .. O.	61,100	62,600	62,366	- 234
R.	1,500			
3. Allowances—				
Charged O.	6,000	3,900	3,856	- 44
R.	- 2,100			
Col. 1.—See "a.1. Charged."				
Authorized O.	10,000	12,700	11,359	- 1,341
R.	2,700			
Col. 1.—See "a.1. Authorized."				
4. Charges payable to or recoverable from Governments and departments. O.	- 1,77,900	- 1,51,700	- 1,50,990	+ 710
R.	26,200			
Col. 1.—Mainly smaller recoveries from capital works due to restricted expenditure on account of war.				

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—<i>cont.</i>		RS.	RS.	RS.
b. Miscellaneous expenditure (including surveys)—				
1. Hydro-Electric works.	Survey { O. 9,500 } { R. 6,500 }	16,000	15,964	
<i>Col. 1.—Provision for Machkand and Sileru Hydro-Electric Schemes</i>				
2. Miscellaneous charges ..	O. 12,200 } R. 3,600 }	15,800	13,333	
<i>Cols. 1 and 4.—Larger expenditure anticipated on advertisements, prints, etc., did not materialize on account of stoppage of some extra schemes.</i>				
c. Charges in England—				
High Commissioner for India—				
A. Leave salaries and deputation pay.	{ O. 31,200 } { R. - 31,200 }	..	..
B. Sterling overseas pay—				
Charged	O. 2,200 } R. - 400 }	1,800	1,692	
Authorized	R. 400	400	441	+
C. Stores	O. 1,400 } R. - 800 }	600	13	- 58
d. Loss or gain by exchange other than on stores—				
Charged .. .. .	..	..	6	+ 6
Authorized .. .. .	..	..	1	+ 1
53. Capital outlay on Electricity Schemes within the Revenue Account.				
a. Amount transferred from 81-A. Capital outlay on Electricity Schemes.	{ O. 45,00,000 } { S. 8,78,600 } { R. 21,21,400 }	75,00,000	75,00,000	..
<i>Col. 1.—See paragraph 1 of the notes.</i>				
Surrenders or withdrawals within grant or appropriation—				
Charged	R. 44,400	44,400	..	- 44,400
Authorized—				
Gross	R. 74,800	74,800	..	- 74,800
Deductions	R. - 74,800	- 74,800	..	+ 74,800
Totals	{ Charged .. 30,01,200 } { Authorized— .. 82,53,500 } { Gross 82,53,500 } { Deductions .. - 4,27,400 } { Net 78,26,100 }	30,01,200	28,99,991	- 1,01,209
		82,53,500	81,53,110	- 1,00,390
		- 4,27,400	- 3,45,014	+ 82,386
		78,26,100	78,08,096	- 18,004

Notes.

Transfer of suspense balances from revenue to capital.—It was decided by Government during the year to transfer the value of the stock of all electricity stores and other suspense balances excluding "Miscellaneous Public Works Advances" from the Working Expenses

Grant No. XXVII—Electricity—*cont.*

Account to the Capital Account 81-A. The effect of this decision was a fictitious improvement in the Revenue Account and a corresponding charge on the Capital Account. In order to balance this adjustment, an additional sum of Rs. 30 lakhs of Capital expenditure besides the amount of Rs. 45 lakhs originally provided in the budget was ordered to be met from current revenues. Necessary minus and plus provisions were consequently made under the sub-heads I.A.g., I.B.g. and II.B.e. under XLI, and under the sub-head (a) under '53' of this grant with corresponding plus and minus provisions under the sub-heads I.A.d., I.B.d.1 and II.B.d.2 and 'Deduct—Amount financed from ordinary revenues' under 81-A. of Grant XXXV.

Administration of the Grant—Charged.—There was a saving of Rs. 21 lakhs in the final appropriation as against 2.1 per cent. in the original estimate and it occurred chiefly under the sub-heads "52. I.b" and "53. I.a". The saving in the modified appropriation was 1.9 per cent. as against 1.2 per cent. in the previous year.

Percentage authorized.—The percentage of saving in the final grant was 0.2 as against 1.5 in 1940-41.

Remission of the guaranteed revenue due from an Electric Supply Company.—In paragraph 3 of the notes on page 97 of the Appropriation Accounts for 1938-39, mention was made of the remission of Rs. 93,972 due by a company. On a further representation by the company, Government finally decided in July 1940, that the guaranteed amount due to Government, should be liquidated by the payment of a lumpsum of Rs. 12,500 and that a revised agreement should be entered into dropping the guaranteed clause altogether. The total amount of guaranteed revenue remitted by Government, over and above the sum already waived, was about Rs. 3½ lakhs. This has appreciably affected the anticipated revenue receipts from the Extension Scheme.

4. *Suspense accounts.*—The transactions are as follows:—

Particulars.	Opening balance.	Debits.	Total.	Credits.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
	RS	RS.	RS.	RS.	RS.
<i>I. Pykara Hydro-Electric System.</i>					
(a) Purchases ..	— 1,01,556	1,37,932	36,376	36,376	Nil.
(b) Stock ..	17,48,734	47,554	17,96,288	17,96,288	Nil.
(c) Miscellaneous Public Works Advances.	5,92,854	50,24,168	56,17,022	52,00,549	4,16,473
(d) London Stores ..	398	— 198	200	200	Nil.
<i>II. Mettur Hydro-Electric System.</i>					
(a) Purchases ..	— 90,050	90,050	Nil.	Nil.	Nil.
(b) Stock ..	12,17,533	Nil.	12,17,533	12,17,533	Nil.
(c) Miscellaneous Public Works Advances.	2,24,769	22,86,272	25,11,041	22,13,428	2,97,613
(d) London Stores ..	213	Nil.	213	213	Nil.

Grant No. XXVII—Electricity—cont.

Particulars.	Opening balance.	Debits.	Total.	Credits.	Closing balance
(1)	(2)	(3)	(4)	(5)	(6)
<i>III. Andhra Power System.</i>					
	RS.	RS.	RS.	RS.	RS.
(a) Purchases ..	1,52,123	1,52,123	Nil.	Nil.	Nil.
(b) Stock ..	3,72,971	— 3,72,971	Nil.	Nil.	Nil.
(c) Miscellaneous Public Works Advances.	4,51,722	7,13,984	8,65,706	7,38,045	Nil.
(d) London Stores ..	30	— 30	Nil.	Nil.	Nil.

Purchases, Stock and London Stores.—See paragraph 1 of

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

Particulars.	Pykara System.	Mettur System.	
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
(a) Current consumption charges pending recovery.	1,70,161	1,36,332	Nil.
(b) Value of machinery, etc., supplied to consumers.	1,37,978	90,476	18,354
(c) Miscellaneous items	1,08,334	70,805	50,961
Total ..	4,16,473	2,97,613	1,27,661

Item (a) represents the amounts billed for to end of March 1942 and recoverable mostly in 1942-43.

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

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

5. *Depreciation Reserve Funds and Special Reserve Funds of Electricity Schemes.*—These funds are created out of the revenues of the schemes to provide reserves sufficient to meet, as required (a) the cost of renewals and replacements of wasting assets necessitated by ordinary wear and tear and (b) expenditure on extraordinary or unforeseen renewals of assets due to abnormal causes. Contributions to these funds are generally 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), subject to a maximum accumulation of 30% and 10% of the capital outlay. The funds were constituted for the Pykara Hydro-Electric Scheme with effect from 1937-38. With regard to the Mettur Scheme, as there was some surplus revenue in 1941-42, the fifth year of operation, the funds were constituted from that year itself and the initial contributions for that

Grant No. XXVII—Electricity—*cont.*

year were made at $2\frac{1}{2}$ and $\frac{1}{2}$ per cent, 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. 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 1941-42 are as shown below :—

— (1)	Pykara Hydro- Electric Scheme. (2) RS.	Mettur Hydro- Electric Scheme. (3) RS.	Total. (4) RS.
<i>Depreciation Reserve Fund—</i>			
Opening balance on 1st April 1941 ..	22,72,343	3,59,747	26,32,090
Receipts	7,45,335	4,76,726	12,22,061
Disbursements	58,987	40,513	99,500
Closing balance on 31st March 1942 ..	29,58,691	7,95,960	37,54,651
<i>Special Reserve Fund—</i>			
Opening balance on 1st April 1941 ..	8,81,760	1,44,530	10,26,290
Receipts	2,98,134	95,345	3,93,479
Disbursements	4,092	50,045	54,137
Closing balance on 31st March 1942 ..	11,75,802	1,89,830	13,65,632

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.				
A. Famine Relief.				
a. Salaries and Establishments—				
1. Pay of officers	O. 1,500	1,400	1,118	- 282
	R. - 100			
2. Pay of establishments—				
Charged	S. 500	500	665	+ 165
Authorized	O. 7,000	5,200	4,569	- 631
	R. - 1,800			
3. Allowances and honoraria—				
Charged	S. 300	300	264	- 36
Authorized	O. 1,500	13,300	941	- 12,359
	S. 9,900			
	R. 1,900			
Col. 1.—Famine relief measures in certain districts.				
Col. 4.—Supplementary provision proved unnecessary.				
b. Relief works—				
1. Communications	O. 40,000	61,800	96,726	+ 34,926
	S. 11,900			
	R. 9,900			
Col. 1.—Relief works in Bellary district.				
Col. 4.—Funds for larger expenditure not applied for in time.				
2. Irrigation works				
	O. 8,000	..	..	..
	R. - 8,000	..	..	..
Col. 1.—No irrigation relief works were undertaken.				
3. Other works				
	O. 2,000	100	48	- 52
	R. - 1,900	..	..	..
e. Gratuitous relief				
	O. 10,000	29,600	7,254	- 22,346
	S. 19,600	..	..	..
Col. 1.—Relief of distress of persons affected by cyclone, floods or famine.				
Col. 4.—Supplementary provision proved unnecessary.				
d. Miscellaneous—				
1. Measures for the protection of cattle.				
	O. 10,000	..	..	..
	R. - 10,000	..	..	..
Col. 1.—No need arose for any expenditure.				
2. Other expenditure—				
Charged	S. 10,200	10,200	7,726	- 2,474
Col. 1.—Repairs to cyclone damages in Laocadives and Amini Divi islands.				
Col. 4.—Expenditure could not be gauged accurately.				
Authorized	O. 20,000	1,38,600	1,29,965	- 8,635
	S. 1,08,600			
	R. 10,000			
Col. 1.—Repairs to cyclone damages in some districts.				
Totals				
	Charged ..	11,000	8,655	- 2,345
	Authorized ..	2,50,000	2,40,621	- 9,379

Grant No. XXVIII—Famine—cont.

Notes.

Administration of the grant—Charged.—The percentage of saving in the final appropriation was 21·3 as against 99·9 in 1940–41 and was due chiefly to the saving under the sub-head 'd.2'.

Authorized.—The saving in the final grant was 3·8 per cent. as against 71·9 per cent. in the previous year and it occurred mainly under the sub-head 'c'.

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 1941–42 was as shown below :—

	RS.	
Balance on 1st April 1941 ..	66,49,884	
Receipts during the year—		
Interest on	RS.	
investments.	2,29,314	
Other receipts	2,482	2,31,796
		68,81,680
Expenditure during the year.		..
Balance on 31st March 1942.		68,81,680

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. 5,75,000 R. 1,15,000	6,90,000	6,99,544	+ 9,544
Col. 1.—More retirements than expected.				
Authorized		82,50,000	83,29,114	+ 79,114
c. Compassionate Allowances—				
Charged	O. 4,400 R. 1,400	5,800	4,884	- 916
Authorized	O. 36,000 R. 5,300	41,300	41,938	+ 638
Col. 1.—New sanctions.				
d. Gratuities—				
A. Gratuities—				
Charged	O. 500 R. - 400	100	527	+ 427
Authorized	O. 30,000 S. 100 R. - 4,000	26,100	24,783	- 1,317
Col. 1.—Fewer payments than anticipated.				
B. Compassionate gratuities—				
Charged	O. 600 R. - 200	400	100	- 300
Authorized	O. 49,000 R. 4,200	53,200	47,393	- 5,807
Col. 4.—Amounts were not drawn in some cases.				
e. Donations to Provident Funds—				
(i) Non-pensionable staff paid from Local Funds administered by Government.				
		700	980	+ 280
(ii) Non-pensionable staff paid from Provincial Funds—				
Charged	O. 5,000 R. - 600	4,400	4,248	- 152
Authorized	O. 30,000 R. - 5,600	24,400	26,138	+ 1,738
Col. 1.—Contribution payable by Government was less than anticipated.				
(iii) Government contribution payable under the Indian Civil Service (Non-European Members) Provident Fund Rules—				
Charged	R. 400	400	440	+ 40
f. Government contribution payable under the Indian Civil Service Family Pension Rules—				
Charged		1,600	1,621	+ 21

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.
<i>—cont.</i>			
g. Covenanted Civil Service Pensions (Annuities)—			
<i>Charged</i> O. 69,400 } R. 41,000 }	1,10,400	1,05,275	- 5,125
<i>Col. 1.—Increase in number of officers drawing annuities in India.</i>			
h. Concession grants in respect of past contributions to annuities—			
<i>Charged</i> R. 1,300	1,300	1,337	+ 37
j. Charges in England—			
I. Secretary of State for India—			
Pensions of Military officers in respect of civil employment—			
<i>Charged</i>	2,12,000	2,09,713	- 2,287
II. High Commissioner for India—			
A. Superannuation and Retired Allowances (General Pensions and Indian Civil Service Annuities)—			
<i>Charged</i> O. 19,20,000 } R. 80,000 }	18,40,000	18,62,526	+ 22,526
<i>Authorized</i> O. 1,60,000 } R. 24,200 }	1,35,800	1,36,973	+ 1,173
<i>Col. 1.—Unexpected decrease in pensions.</i>			
*B. Indian Civil Service Family Pension—			
<i>Charged</i> O. 9,600 } R. 400 }	10,000	9,619	- 351
C. Compassionate Allowances—			
<i>Charged</i>	18,800	18,296	- 504
k. Loss or gain by exchange—			
<i>Charged</i> R. 7,300	7,300	5,475	- 1,825
<i>Authorized</i> R. 500	500	359	- 141
l. Deduct—Pensionary charges transferred to commercial departments—			
<i>Charged</i> O. - 19,900 } R. 1,000 }	- 18,900	- 14,540	+ 4,360
<i>Col. 4.—Decrease in establishment charges.</i>			
<i>Authorized</i> O. - 1,56,100 } R. - 2,000 }	- 1,58,100	- 1,51,955	+ 6,145
55-A. Commutation of Pensions financed from ordinary revenues.			
a. Amount transferred from "83. Payments of commuted value of pensions"—			
<i>Charged</i> O. 1,75,000 } R. - 1,62,900 }	12,100	15,903	+ 3,803
<i>Col. 1.—Due to variation in the net expenditure under "83. Payment of commuted value of pensions."</i>			
<i>Col. 4.—Expenditure is of a fluctuating nature.</i>			
<i>Authorized</i> O. - 50,000 } R. 14,400 }	- 35,600	- 38,975	- 3,375
<i>Col. 1.—See "Charged."</i>			

Grant No. XXIX—Pensions—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
Gross R.	77,300	77,300	- 77,300
Deductions R.	- 1,000	- 1,000	+ 1,000
<i>Authorized—</i>			
Gross R.	9,400	9,400	- 9,400
Deductions R.	2,000	2,000	- 2,000
<i>Totals</i>			
<i>Charged—</i>			
Gross	29,91,900	29,39,538	- 52,362
Deductions	- 19,900	- 14,540	+ 5,360
Net	29,72,000	29,24,998	- 47,002
<i>Authorized—</i>			
Gross	85,05,800	85,68,703	+ 62,903
Deductions	- 1,56,100	- 1,51,955	+ 4,145
Net	83,49,700	84,16,748	+ 67,048

Notes.

Administration of the grant—Charged.—There was a saving of 1·6 per cent. in the final appropriation as against 0·4 per cent. in the previous year. There was, however, an excess of 1·0 per cent. over the modified appropriation.

Authorized.—There were excesses of 0·8 per cent. and 0·9 per cent. over the final grant and modified appropriation respectively as against a saving of 10·3 per cent. and an excess of 0·6 per cent. respectively in 1940-41.

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	O. 5,800 } R. - 200 }	5,600	5,596	- 4
Authorized	O. 600 } R. - 200 }	400	162	- 238
B. Pay of establishments ..	O. 24,200 } R. - 2,400 }	21,800	23,008	+ 1,208
C. Packing and carriage of stationery.	O. 23,000 } R. 4,000 }	27,000	26,158	- 842
<i>Col. 1.—More stationery was required for printing electoral rolls, for outstanding indents of the previous year and for new offices.</i>				
D. Other charges	O. 24,900 } R. 1,700 }	26,600	25,972	- 628
b. Purchase of Stationery Stores—				
A. Stationery purchased in India.	O. 8,93,400 } S. 4,45,900 } R. 56,700 }	13,96,000	11,52,013	- 2,43,987
<i>Col. 1.—(i) Rise in price of paper and stationery articles and advance purchases of stationery, etc., for 1942-43 (Rs. 2,69,600) and (ii) purchase of more paper in connexion with printing of electoral rolls (Rs. 2,03,000) and of chiffon cloth for Madras Record Office (Rs. 30,000).</i>				
<i>Col. 4.—Failure of mills to supply articles as per contract.</i>				
B. Deduct—Cost of Stationery supplied to Government House.		- 5,400	- 1,448	+ 3,952
<i>Col. 4.—Stationery was not supplied to the extent anticipated.</i>				
C. Customs duty on imported stores.	O. 4,200 } R. 7,800 }	12,000	5,095	- 6,905
<i>Cols. 1 and 4.—English stores indented for were not received.</i>				
D. Deduct—Cost of stationery supplied to the Secretarial staff of the Governor and the High Court.	O. - 5,300 } R. - 4,400 }	- 9,700	- 9,788	- 88
<i>Col. 1.—See "I.b.E." below.</i>				
E. Stationery supplied to the Secretarial staff of the Governor and the High Court—				
Charged	O. 5,300 } S. 4,200 } R. 200 }	9,700	9,788	+ 88
<i>Col. 1.—Chiefly (i) rise in prices (Rs. 2,100) and (ii) supply of additional typewriters and duplicators (Rs. 2,100).</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)
56. Stationery and Printing—cont.		RS.	RS.	RS.
I. Stationery—cont.				
b. Purchase of Stationery Stores—cont.				
F. Deduct—Cost of stationery supplied to Motor Spirit Rationing Officer and A.R.P. Officer.	R. - 11,200	-- 11,200	- 17,060	- 5,860
Col. 1.—Post-budget decision to exhibit recoveries under a separate sub-head.				
Col. 4.—Larger supplies of stationery due to expansion of the departments.				
d. Deduct—Value of stationery supplied to other Governments and paying departments—				
Paying departments		- 15,000	- 7,244	+ 7,756
Col. 4.—Recoveries could not be effected in 1941-42.				
II. Printing.				
e. Government Presses, Madras—				
A. General overhead charges—				
1. Pay of officers .. O.	31,900	} 36,100	} 36,153	} + 53
R.	4,200			
Col. 1.—Changes in leave programmes.				
2. Pay of establishments. O.	60,700	} 60,600	} 60,663	} + 63
R.	- 100			
3. Electric current .. O.	29,000	} 30,400	} 29,964	} - 436
R.	1,400			
4. Charges payable to Governments, departments and others. } O.	18,600	} 24,200	} 23,320	} - 880
R.	5,600			
Col. 1.—Increase in supply of convict labour.				
5. Other charges .. O.	63,700	} 58,700	} 57,248	} - 1,452
R.	- 5,000			
B. Productive branches—				
1. Pay of officers ..		5,500	5,543	+ 43
2. Pay of establishments. O.	5,06,300	} 5,00,400	} 5,00,015	} - 385
R.	- 5,900			
3. Other charges .. O.	29,000	} 36,500	} 35,167	} - 1,333
R.	7,500			
Col. 1.—Dearness allowance.				
C. Mechanical branch .. O.	16,100	} 15,900	} 16,010	} + 110
R.	- 200			
D. Type foundry—				
1. Pay of establishments. O.	17,000	} 16,300	} 16,206	} - 94
R.	- 700			
2. Other charges .. O.	2,100	} 2,500	} 2,541	} + 41
R.	400			
E. Publication branch .. O.	7,500	} 6,800	} 6,857	} + 57
R.	- 700			
F. Other expenditure—				
1. Pay of establishments. O.	29,700	} 28,800	} 29,134	} + 334
R.	- 900			
2. Provision for depreciation } O.	1,37,000	} 1,25,000	} 1,24,821	} - 179
R.	- 12,000			

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.				
e. Government Presses, Madras—cont.				
F. Other expenditure—cont.				
3. Renewals and replacements from depreciation funds.	O. 50,000 R. - 6,800	43,200	28,322	- 14,878
Col. 1.—Replacement of plant was postponed.				
Col. 4.—Post-budget decision to exhibit cost of English Stores purchased from Depreciation Fund under a separate sub-head under "Charges in England."				
4. Stores purchased in India.	O. 59,000 R. 5,500	64,500	61,161	- 3,339
5. Carriage of gazettes and forms and cost of blocks and maps.	O. 62,000 R. 25,800	87,800	73,937	- 13,863
Cols. 1 and 4.—Anticipated expenditure on printing maps and diagrams for war review, etc., did not materialize.				
6. Other charges	O. 25,400 R. - 7,100	18,300	17,491	- 809
Col. 1.—Teakwood racks not supplied to the extent anticipated.				
7. Deduct—Charges	O. - 50,000 R. 6,800	- 43,200	- 28,322	+ 14,878
Cols. 1 and 4.—See "e. F. 3."				
G. Deduct—Cost of printing work done for the Secretarial staff of the Governor and the High Court.	O. - 1,65,700 R. - 42,200	- 2,07,900	- 2,07,864	+ 36
Col. 1.—See "e. H." below.				
H. Printing work done for the Secretarial staff of the Governor and the High Court—				
Charged	O. 1,65,700 S. 42,200	2,07,900	2,07,864	- 36
Col. 1.—Larger printing work done for High Court.				
J. Deduct—Cost of printing work done for A.R.P. Officer and Motor Spirit Rationing Officer.	R. - 9,000	- 9,000	- 8,042	+ 958
Col. 1.—See "I. b. F."				
f. Printing at Private Presses.	O. 1,44,000 R. -14,000	1,30,000	1,30,775	+ 775
g. Charges in England—High Commissioner for India—				
A. Leave salaries and deputation pay—				
Printing	O. 4,800 R. - 4,800			

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—<i>cont.</i>		RS.	RS.	RS.	
g. Charges in England—High Commissioner for India— <i>cont.</i>					
B. Sterling overseas pay—Stationery—					
Charged		3,000	3,000	..	
Printing—					
Authorized	R.	3,000	2,867	- 133	
C. Stores for India—					
Stationery	O.	27,400	1,10,800	13,076	
	S.	76,000			
	R.	7,400			- 97,724
<i>Col. 1.</i> —Increase in indents.					
<i>Col. 4.</i> —Liabilities carried forward.					
Printing—					
(i) Cost of stores	O.	40,000	29,800	31,451	
	R.	- 10,200			+ 1,651
<i>Col. 1.</i> —Net reduction due to increase in prices and transfer of certain indents to the new sub-head (ii).					
(ii) Cost of stores purchased from the Depreciation Reserve Fund.	R.	18,200	18,200	14,335	- 3,865
<i>Col. 1.</i> —Transfer of certain indents from the sub-head (i).					
<i>Col. 4.</i> —Liabilities carried forward.					
Deduct—Amount transferred from the Depreciation Fund.	R.	- 18,200	- 18,200	- 14,335	+ 3,865
<i>Cols. 1 and 4.</i> —See columns 1 and 4 under C (ii).					
h. Loss or gain by exchange—					
A. Other than on stores—					
Charged			8	+ 8	
Authorized			6	+ 6	
B. Stores—					
Stationery	S.	400	400	29	- 371
Printing	S.	200	200	132	- 68
Surrenders or withdrawals within grant or appropriation—					
Gross	R.	- 78,200	- 78,200	..	+ 78,200
Deductions	R.	78,200	78,200	..	- 78,200
Totals					
		Charged ..	2,26,200	2,26,256	+ 56
		Authorized—			
		Gross ..	28,59,500	25,49,632	- 3,09,868
		Deductions ..	- 2,41,400	- 2,94,103	- 52,703
		Net ..	26,18,100	22,55,529	- 3,62,571

Notes.

Administration of the grant—Charged.—There was a small excess of Rs. 56 (less than 0·1 per cent.) in the final appropriation as against a saving of 0·2 per cent. in the previous year.

Authorized.—The percentage of savings in the final grant was 13·8 as against 0·8 in 1940-41. The saving was chiefly under the sub-heads "b. A.", "b. F.", "e. F. 3", "e. G.", "f" and "g. C."

2. *Loss.*—Stationery stores valued at £108-12-1 (Rs. 1,448) sent by the Indian Stores Department, London, were lost at sea through enemy action. As they were not insured against war risk, their value was written off by Government.

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

3. *Stock account.*—The stock account of stationery stores for the year 1941-42 is given below :—

	RS.
(1) Opening balance on the 1st April 1941	9,63,903
(2) Receipts—	
(a) From the Director-General of Stores (with percentage charges and customs duty).	20,396
(b) Contractors' supplies in India including agents for foreign supplies.	11,97,265
(c) Excess in stock taking	956
(d) Other charges on receipts	35,569
Total	22,18,089
(3) Issues	15,30,330
(4) Closing balance on the 31st March 1942	6,87,759
Total	22,18,089

It is stated by the head of the office that the stock has not been verified and that the verification will be done in October 1942. It is also stated by him that the closing balance of stock which is much smaller than the issues of the year calls for no remarks.

The closing balance consists of the following categories :—

	RS.
(i) Paper and boards	5,40,278
(ii) Envelopes and blank books	14,912
(iii) Cloth (binding, etc.)	50,153
(iv) Inks, pencils, pens, etc.	22,060
(v) Miscellaneous	60,356
Total	6,87,759

4. *Depreciation Reserve Fund of the Government Press, Madras (sub-heads "e. F. 2 and 3" and "g. C.")*.—The transactions of the fund for the year 1941-42 are shown below :—

	RS.
Opening balance	14,78,165
Receipts (a)	1,26,892
	16,05,057
Disbursements (b)	44,707
Closing balance	15,60,350

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

(a) Includes Rs. 21 recovered on account of the depreciation charges on the machinery lent to Government House and Rs. 2,050 adjusted in 1942-43.

(b) Includes Rs. 2,050 adjusted in 1942-43.

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 Detenues.	O. 2,500 R. 1,900	4,400	3,964	- 436
b. Cost of books and periodicals.	..	200	95	- 105
c. Donation for Charitable Purposes—				
A. Charitable institutions ..	..	25,700	25,750	+ 50
B. Lungarkhanas ..	..	13,500	13,656	+ 156
C. Charges on account of European vagrants.	..	200	383	+ 183
D. Indian choiltries and other items controlled by the Education and Public Health Department.	O. 39,600 R. 300	39,900	36,524	- 3,376
E. Madras Vigilance Association and other items controlled by the Home Department.	O. 15,800 R. 300	16,100	15,048	- 1,052
F. Muhammadan Gosha Women's Aid Society and other items controlled by the Public Department.	..	9,700	9,567	- 133
G. Compensation in lieu of resumed lands and other items controlled by the Board of Revenue—				
Charged .. .. .	..	4,600	5,176	+ 576
Authorized	O. 3,800 R. - 200	3,600	2,353	- 1,247
d. Irrecoverable Temporary Loans and Advances written off—				
A. Advances to cultivators and revenue advances.	O. 7,000 R. 8,200	15,200	14,244	- 956
<i>Col. 1.—Recovery of survey charges from ryots written off.</i>				
B. Loans to communities eligible for help by the Labour department for the purchase of house-sites.	..	6,200	6,194	- 6
C. Miscellaneous	O. 2,000 R. - 1,500	500	280	- 220
e. Rents, Rates and Taxes	O. 21,000 R. 4,000	25,000	24,428	- 572
<i>Col. 1.—Mainly revision of taxes.</i>				
f. Contributions—				
A. Telegraph lines and Postal Services—				
Maintenance	O. 9,400 R. 2,600	12,000	11,894	- 106
<i>Col. 1.—Contribution for 1940-41 and 1941-42 to the Indian Posts and Telegraphs department in respect of certain branch offices.</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.
f. Contributions—cont.				
B. Guarantee for unremunerative Railway lines.	{ O. 77,000 R. 41,000 }	36,000	50,498	+ 14,498
<i>Cols. 1 and 4.—Guarantee in respect of Salem-Mettur Dam Railway did not decrease to the extent anticipated.</i>				
C. Contributions to local and municipal bodies in aid of general balances.	{ O. 87,500 R. 500 }	87,000	87,000	..
D. Contribution to local bodies for loss of income from entertainment tax.	{ O. 1,67,100 R. 5,700 }	1,72,800	1,77,473	+ 4,673
E. Contribution to local bodies for loss of income from tolls.	{ S. 100 R. 12,49,900 }	12,50,000	15,72,036	+ 3,22,036
<i>Col. 1.—Post-budget decision to pay to local bodies certain additional grants. See also paragraph 2 of the notes under Grant No. XXVI.</i>				
<i>Col. 4.—Grants drawn in the last two weeks of March 1942 were greater than anticipated.</i>				
g. Miscellaneous Compensations.	..	500	404	- 96
h. Miscellaneous and Unforeseen Charges—				
A. Charges in connection with the visit of High Personages.	{ O. 1,000 R. 500 }	500	303	- 197
B. Rewards for destruction of wild animals.	{ O. 3,900 R. 900 }	3,000	2,047	- 953
C. Miscellaneous charges for the treatment of patients at the Pasteur Institute.	..	200	37	- 163
D. War Committees—				
1. Madras Provincial War Committee and its Sub-Committees.	{ O. 34,400 R. 2,55,400 }	2,89,800	1,92,703	- 97,097
<i>Col. 1.—Vans for war propaganda (Rs. 1,53,000) and establishment and overhead charges of Joint War Committees (Rs. 1,02,000).</i>				
<i>Col. 4.—(i) Orders for three propaganda vans not complied with (Rs. 87,000) and (ii) improvements to Victory House not completed (Rs. 10,000).</i>				
2. District War Committees and their Sub-Committees.	{ O. 15,000 R. 26,700 }	41,700	40,827	- 873
<i>Col. 1.—Fluctuating item.</i>				
E. Demarcation of boundaries.	R. 2,000	2,000	1,952	- 48
<i>Col. 1.—New sub-head opened for expenditure originally booked under "Miscellaneous".</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.			
F. Relief of unemployment among weavers.			
{ S. 100	2,65,000	2,31,744	— 33,256
{ R. 2,64,900 }			
<i>Col. 1.</i> —Payments to distressed weavers (Rs. 55,600) and weavers' relief centres (Rs. 2,09,400).			
<i>Col. 4.</i> —Chiefly late opening of relief centres.			
G. Miscellaneous			
{ O. 2,500	1,800	1,263	— 537
{ S. 100			
{ R. — 800 }			
j. Expenditure on Air Raid Precautions—			
A. Pay of officers—			
<i>Charged</i>			
{ O. 18,600	..	..	..
{ R. — 18,600 }			
B. Pay of establishments.			
{ O. 8,500	..	..	..
{ R. — 8,500 }			
C. Other charges—			
<i>Charged</i>			
{ O. 4,400	..	..	..
{ R. — 4,400 }			
Authorized			
{ O. 18,800	..	..	..
{ R. — 18,800 }			
D. Deduct—Contributions recoverable from other Governments, etc.—			
<i>Charged</i>			
{ O. — 23,000	..	..	..
{ R. 23,000 }			
Authorized			
{ O. — 27,300	..	..	..
{ R. 27,300 }			
<i>j. A. to j. D.—Col. 1.</i> —Exhibition of expenditure on A.R.P. measures under the new sub-heads "j. A. 1" to "j. A. 10" and "j. B. 1 and 2." See paragraph 1 (i) of the notes.			
A. Measures financed partly by the Government of India and partly by the Provincial Government—			
1. Pay of officers—			
<i>Charged</i>			
{ S. 46,900	46,900	33,543	— 13,357
{ R. — 46,900 }			
<i>Col. 1.</i> —See paragraph 1 (i) of the notes.			
<i>Col. 4.</i> —Changes in personnel.			
Authorized			
{ R. 15,400	15,400	27,126	+ 11,726
{ R. — 15,400 }			
<i>Col. 1.</i> —See paragraph 1 (i) of the notes.			
<i>Col. 4.</i> —See "j. A. 1" charged.			
2. Pay of establishments.			
Authorized			
{ R. 83,600	83,600	63,351	— 20,249
{ R. — 83,600 }			
<i>Col. 1.</i> —See paragraph 1 (i) of the notes.			
<i>Col. 4.</i> —Smaller staff.			
3. Allowances and other charges—			
<i>Charged</i>			
{ S. 9,100	16,500	11,172	— 5,328
{ R. 7,400 }			
<i>Col. 1.</i> —See paragraph 1 (i) of the notes.			
<i>Col. 4.</i> —See "j. A. 1" charged.			
Authorized			
{ S. 18,53,600	18,53,600	12,88,300	— 5,65,300
{ S. — 18,53,600 }			
<i>Col. 1.</i> —See paragraph 1 (i) of the notes.			
<i>Col. 4.</i> —Late receipt of articles and equipment and starting of works in some districts towards the close of the year.			

Grant No. XXXI—Miscellaneous—*cont.*

Major head and sub-head. (1)	Final grant or appropriation. (2)	Actual expenditure. (3)	Excess +, Saving -. (4)
57. Miscellaneous—<i>cont.</i>			
j. Expenditure on Air Raid Precautions—<i>cont.</i>			
A. Measures financed partly by the Government of India and partly by the Provincial Government—<i>cont.</i>			
4. Stationery and Printing } R.	5,200	5,200	19,815 + 14,615
<i>Col. 1.</i> —See paragraph 1 (i) of the notes.			
<i>Col. 4.</i> —More indents for stationery contrary to expectations.			
5. Electrical works .. R.	3,69,600	3,69,600	2,32,826 - 1,36,774
<i>Col. 1.</i> —See paragraph 1 (i) of the notes.			
<i>Col. 4.</i> —Slow progress of certain works.			
6. Other miscellaneous items. R.	10,11,000	10,11,900	6,48,563 - 3,63,337
<i>Col. 1.</i> —See paragraph 1 (i) of the notes.			
<i>Col. 4.</i> —Chiefly delay in making full payment to the Corporation of Madras for slit trenches and slow progress of evacuation camp works in a district.			
7. Civil works— Charged S.	13,800	13,800	12,268 - 1,532
<i>Col. 1.</i> —See paragraph 1 (i) of the notes.			
Authorized { S. 3,99,100 } R. 1,63,400 }	5,62,500	4,57,162	- 1,05,338
<i>Col. 1.</i> —See paragraph 1 (i) of the notes.			
<i>Col. 4.</i> —Smaller expenditure on construction of slit trenches due to difficulty in obtaining materials and diversion of labour to military works.			
8. Amount transferred from 38. Medical. R.	600	600	423 - 177
9. Fire Service— Charged S.	2,600	2,600	2,600 ..
<i>Col. 1.</i> —See paragraph 1 (i) of the notes.			
Authorized R.	2,35,400	2,35,400	1,39,572 - 95,828
<i>Col. 1.</i> —See paragraph 1 (i) of the notes.			
<i>Col. 4.</i> —Constitution of the separate Fire Service Department late in the year.			
10. Deduct—Recoveries from the Central Government— Charged R.	- 7,400	- 7,400	- 7,743 - 323
<i>Col. 1.</i> —See paragraph 1 (i) of the notes.			
Authorized R.	- 1,80,200	- 1,80,200	- 3,29,857 - 1,49,657
<i>Col. 1.</i> —See paragraph 1 (i) of the notes.			
<i>Col. 4.</i> —Larger recoveries from the Central Government for A.R.P. and Civil Defence measures.			
B. Measures financed entirely by the Provincial Government—			
1. Publicity campaign. R.	40,300	40,300	10,918 - 29,382
<i>Col. 1.</i> —See paragraph 1 (i) of the notes.			
<i>Col. 4.</i> —Fluctuating item.			
2. Other charges .. R.	18,700	18,700	61,609 + 42,909
<i>Col. 1.</i> —See paragraph 1 (i) of the notes.			
<i>Col. 4.</i> —Chiefly purchase and supply of gunny bags.			

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.
k. Charges in England—High Commissioner for India—				
Sterling overseas pay—				
Charged S.	8,400	8,400	8,412	+ 12
Other charges R.	200	200	180	- 20
l. Loss or gain by exchange—				
Charged			18	+ 18
Authorized			3	+ 3
63. Extraordinary charges.				
a. Charges in India (charges incurred as a direct result of the war).				
A. Expenditure incurred in connexion with enemy subjects—				
1. Allowances and other charges	{ O. 1,000 R. 7,100 }	8,100	20,435	+ 12,335
<i>Cols. 1 and 4.—Fluctuating item.</i>				
2. Charges recoverable from Governments, Departments, etc.	{ O. - 1,000 R. - 6,000 }	- 7,000	- 7,048	- 48
<i>Col. 1.—Larger recoveries from the Central Government.</i>				
B. Motor Spirit Rationing Scheme—				
1. Pay of officers—				
Charged	{ S. 5,900 R. 5,600 }	11,500	11,584	+ 84
Authorized R.	39,300	39,300	36,472	- 2,828
Charged and Authorized—Col. 1.—See paragraph 1 (ii) of the notes.				
2. Pay of establishments R.	37,700	37,700	32,877	- 4,823
<i>Col. 1.—See paragraph 1 (ii) of the notes.</i>				
<i>Col. 4.—Abolition of some Area Rationing Offices.</i>				
3. Other charges—				
Charged R.	2,200	2,200	2,877	+ 677
Authorized R.	59,100	59,100	51,124	- 7,976
Charged Col. 1 and Authorized Cols. 1 and 4.—See paragraph 1 (ii) of the notes.				
4. Deduct—Recoveries from the Central Government—				
Charged R.	- 7,800	- 7,800		+ 7,800
<i>Col. 1.—See paragraph 1 (ii) of the notes.</i>				
<i>Col. 4.—Question of recovery is under consideration.</i>				
Authorized R.	- 77,800	- 77,800	- 60,278	+ 17,522
<i>Col. 1.—See paragraph 1 (ii) of the notes.</i>				
<i>Col. 4.—Postponement of certain recoveries.</i>				
64. A. Transfers to the Revenue Reserve Fund.				
	{ O. 36,00,000 R. - 36,00,000 }			
<i>Col. 1.—Post-budget decision to discontinue contributions.</i>				

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.
Surrenders or withdrawals within grant or appropriation—				
Charged—				
Gross	R.	7,800	7,800	- 7,800
Deductions	R.	- 7,800	- 7,800	+ 7,800
Authorized—				
Gross	R.	- 2,36,700	- 2,36,700	+ 2,36,700
Deductions	R.	2,36,700	2,36,700	- 2,36,700
Totals				
Charged—				
Gross		1,14,300	87,650	- 26,650
Deductions		- 23,000	- 7,743	+ 15,257
Net		91,300	79,907	- 11,393
Authorized—				
Gross		64,27,000	56,13,423	- 8,13,577
Deductions		- 28,300	- 3,97,183	- 3,68,883
Net		63,98,700	52,16,240	- 11,82,460

Notes.

1. (i) 57. *j. Expenditure on A.R.P.*—The budget for 1941-42 anticipated that the entire expenditure on A.R.P. measures would be borne by the Central Government and credit was accordingly taken for the recovery from that Government of the full amount of Rs. 23,000 under "charged" and Rs. 27,300 under "authorized". Air Raid Precaution measures were extended in the course of the year to all the more important towns in the Province considered as vulnerable to attack. The basis for the allocation of expenditure on these measures was also accordingly changed. Under the revised arrangement, the Government will meet an expenditure up to Rs. 48.75 lakhs from their own revenues for the year, the expenditure beyond the limit being shared with the Central Government who have also agreed to bear the whole of the non-recurring expenditure sanctioned by them prior to the 1st July 1941 and recurring expenditure sanctioned by them and incurred before that date. To meet the increased expenditure, additional funds were provided under the sub-heads "j. A. 1 to 9" and "j. B. 1" and "j. B. 2" opened for the purpose during the year. The recovery from the Central Government is exhibited under "j. A. 10."

(ii) 63. *a. B. 1 to a. B. 4—Motor Spirit Rationing Scheme.*—The Central Government promulgated the Motor Spirit Rationing Order, 1941 providing for the rationing of motor spirit as a war emergency measure. The Government undertook to administer the Order on the understanding that the cost was met by the Central Government and sanctioned a special staff of Gazetted Officers with subordinate

Grant No. XXXI—Miscellaneous—*cont.*

establishments for the purpose. Funds were provided during the course of the year under these new sub-heads. Recoveries from the Central Government are made on a calendar year basis and accounted for under "a. B. 4."

2. *Administration of the grant—Charged.*—The saving in the final appropriation was 12·5 per cent. as against an excess of 142·6 per cent. in 1940-41. The saving was mainly under the sub-head "57. j. A. 1."

Authorized.—The saving in the final grant was 18·5 per cent. as against an excess of 7·5 per cent. in 1940-41 and it occurred mainly under "64-A. Transfer to Revenue Reserve Fund".

3. *Irrecoverable temporary loans and advances written off—Advances to cultivators and Revenue Advances (sub-head "d. A.").*—The actuals include a sum of Rs. 12,682 being the cost of survey recoverable from the ryots of certain villages, which was waived by Government as a matter of grace.

4. *Irrecoverable temporary loans and advances written off—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 two sums of Rs. 1,250 and Rs. 2,122 being the balance of irrecoverable dues from two co-operative societies, which were written off.

Debt Charges—Charged.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
22. Interest on Debt and Other Obligations.			
RS. RS. RS.			
A. Interest on ordinary debt—Rupee debt—			
a. Interest on permanent loans—			
(i) Madras Government 3 per cent Loan of 1952.	{ O. 6,78,500 R. 1,500 }	6,80,000	6,78,310
(ii) Madras Government 3 per cent Loan of 1953.	{ O. 4,40,000 R. 10,000 }	4,50,000	4,46,124
(iii) Madras Government 3 per cent Loan of 1959.	{ O. 4,44,000 R. - 2,000 }	4,42,000	4,41,642
c. Floating loans ..	{ O. 2,50,000 R. - 2,50,000 }	..	..
<i>Col. 1.—A portion reappropriated to c (i) and c (ii) and balance to other heads due chiefly to reduction in issue of treasury bills and ways and means advances taken.</i>			
(i) Discount on Treasury Bills.	R. 18,800	18,800	18,797
<i>Col. 1.—See "A.c."</i>			
(ii) Interest on other Floating Loans.	R. 16,500	16,500	16,186
<i>Col. 1.—See "A.c."</i>			
d. Other items—			
(i) Management of Debt..	{ O. 14,000 R. - 2,600 }	11,400	11,401
<i>Col. 1.—Mainly reduction in amount of outstanding treasury bills.</i>			
(ii) Miscellaneous ..	{ O. 2,000 R. - 1,400 }	600	582
e. Interest on Loans taken from the Central Government.		32,88,400	32,88,375
B. Interest on Unfunded Debt—			
a. Special Loans—			
Interest on other special loans.	{ O. 14,300 R. 2,800 }	17,100	11,294
<i>Col. 1.—Arrear claims (Rs. 1,400) and repairs to a choultry (Rs. 1,400).</i>			
<i>Col. 4.—Claims not preferred.</i>			
b. State Provident Funds—			
(i) Interest on General Provident Fund.	{ O. 14,90,000 R. 2,000 }	14,92,000	14,83,159
(ii) Interest on I.C.S. Provident Fund.	{ O. 88,000 R. 1,000 }	89,000	88,632
(iii) Interest on I.C.S. (Non-European Members) Provident Fund.		14,000	14,125
(iv) Interest on Contributory Provident Fund (Madras).	{ O. 36,000 R. 2,000 }	38,000	37,328
C. Interest on other Obligations—			
Interest on Depreciation Reserve and other Reserve Funds—			
Interest on Deposits of Depreciation Reserve of Government Commercial Undertakings.		14,800	13,627

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—			
<i>cont.</i>			
	RS.	RS.	RS.
D. Transfers—			
<i>Deduct—</i>			
Interest transferred to Commercial Departments—			
(i) Irrigation, Navigation, etc., works.	{ O. — 88,26,000 R. 10,000 }	— 88,16,000	— 88,11,867 + 4,133
(ii) Electricity schemes.	{ O. — 29,55,400 R. 35,300 }	— 29,20,100	— 28,63,538 + 56,562
(iii) Commercial undertakings.	{ O. — 80,000 R. 8,300 }	— 71,700	— 68,556 + 3,144
<i>Col. 1.—Less Capital Outlay.</i>			
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	3,50,317	+ 17
2. Madras Government 3 per cent Loan of 1953.	2,27,000	2,26,940	- 60
3. Madras Government 3 per cent Loan of 1959.	2,25,000	2,25,000	..
B. General Sinking Fund ..	{ O. 9,66,000 S. 26,91,200 R. 1,47,800 }	38,05,000	38,05,000 ..
<i>Col. 1.—See paragraph 1 of the notes.</i>			
b. Other Appropriations—			
1. Repayments of Loans taken from the Central Government.	6,41,000	6,40,879	- 121
Surrenders or withdrawals within grant or appropriation—			
<i>Gross</i> R.	53,600	53,600	.. - 53,600
<i>Deductions</i> R.	— 53,600	— 53,600	.. + 53,600
<hr/>			
Totals	{ Charged— Gross 1,18,74,500 Deductions — 1,18,61,400 Net 13,100	1,17,97,718 — 1,17,43,961 53,757	- 76,782 + 1,17,439 + 40,657

Notes.

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

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

Debt Charges—*Charged—cont.*

(ii) *General Sinking Fund.*—In addition to the annual contributions to the respective Depreciation Funds an annual contribution is also made to a General Sinking Fund for the amortisation of the loans. Having regard to the fact that the net earning power of the assets created by the greater portion of the loan funds is expected to exceed the interest on the debt and that Depreciation Reserve and Special Reserve Funds have been established for the Electricity Systems created out of the loan funds, a contribution to the General Sinking Fund which would not be sufficient to repay the outstanding portions of the loans in full on maturity was considered adequate and was made till 1940–41. Owing to the favourable revenue position in the year the Government decided that the contribution to the General Sinking Fund be made, as a temporary measure, on a higher scale, according to which the accumulations in the General Sinking Fund (allowing for betterment) would be sufficient, if continued on that scale, to repay the undischarged balance of the loans in full on maturity. They also decided to adjust the excess contribution payable on this revised basis for all the loans from the years in which contribution was first made up to and including 1941–42. Funds were consequently provided under '23. a. B.' to meet the increased expenditure.

2. *Administration of the grant.*—There was an excess of 310·4 per cent. over the final appropriation as against an excess of 1·3 per cent. in 1940–41. The excess occurred mainly under the head "22. D."

Grant No. XXXII—Capital Outlay on Irrigation.

See also the Audit Report.

Major head and sub-head,		Final grant or appropriation.	Actual expenditure.	Excess +, Saving —.
(1)		(2)	(3)	(4)
68. Construction of Irrigation, Navigation, Embankment and Drainage Works— Irrigation Works.		RS.	RS.	RS.
Productive.				
a. Works—				
Charged R.	100	100	56	— 44
Authorized O.	1,20,300	-2,47,000	-1,73,637	+ 73,363
.. .. R.	- 3,67,300			
See detailed statement of expenditure on important new works.				
Lump addition for	{ O. 1,000 }	.. ..	.. ..	.. ..
regrant of lapses.	{ R. - 1,000 }			
Lump deduction for	{ O. - 2,100 }	.. ..	.. ..	.. ..
probable savings.	{ R. 2,100 }			
Col. 1.—Re-appropriated from sub-heads where savings occurred.				
b. Establishment—				
A. Special establishment—				
I. Kistna East Bank Canal and Peddalanka Channel Schemes. R.	600	600	429	— 171
III. Cauvery-Mettur Project .. R.	8,600	8,600	9,873	+ 1,273
Col. 1.—Leave salaries of special establishments.				
B. Pension charges—				
Charged { O. 500 }	-100	400	- 1,675	- 2,075
.. .. R.				
Col. 4.—Adjustment made on the basis of establishment charges.				
Authorized { O. 2,200 }	1,300	3,500	-1,215	- 4,715
.. .. R.				
Col. 4.—See "Charged."				
c. Suspense { O. - 1,000 }	- 93,800	- 94,800	- 94,849	- 49
.. .. R.				
Col. 1.—Transfer of surplus stock to "Civil Works" suspense.				
d. Deduct—Recoveries on capital account. { O. - 5,700 }	- 42,400	- 48,100	- 15,720	+ 32,380
.. .. R.				
Col. 1.—Larger credits anticipated in Cauvery-Mettur Project and Kistna East Bank Canal extension scheme.				
Col. 4.—(i) Proposal to transfer surplus plants, spares, etc., to Public Works Stores and adjust cost by credit to Project was not given effect to (Rs. 20,000) and (ii) short recovery under Kistna East Bank Canal Extension Scheme (Rs. 12,000).				
e. Charges in England—High Commis- sioner for India—				
A. Leave salaries and deputation pay .. ..	.. ..	1,200	1,084	— 116
f. Loss or gain by exchange.	.. ..	.. ..	4	+ 4

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

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
68. Construction of Irrigation, Navigation, Embankment and Drainage Works— Irrigation Works—<i>cont.</i>	RS.	RS.	RS.
Unproductive.			
h. Establishment— Special establishment— Improvements to Minor Irrigation Works. } .. .. .	..	28	+ 28
Surrenders or withdrawals within grant or appropriation—			
Gross .. R.	4,49,500	4,49,500	- 4,49,500
Deductions .. R.	42,400.	42,400	- 42,400
Totals {			
Charged ..	500	- 1,619	- 2,119
Authorized—			
Gross ..	1,21,600	- 2,58,283	- 3,79,883
Deductions ..	- 5,700	- 15,720	- 10,020
Net ..	1,15,900	- 2,74,003	- 3,89,903

Notes.

Administration of the grant—Charged.—The saving in the final appropriation was 423·8 per cent. (Rs. 2,119) as against an excess of 8·6 per cent. in 1940-41. The saving was chiefly under the sub-head 'b. B.'

Authorized.—The percentage of savings in the final grant was 336·4 as against 44·5 in the previous year. The saving occurred mainly under the sub-heads "a" and "c".

There was, however, an excess of 27·1 per cent. over the modified appropriation as against a saving of 8·7 per cent. in 1940-41. The excess occurred mainly under the sub-heads "a" and "d".

2. *Stock account—Cauvery-Mettur Project.*—(a) Under the orders of Government issued in June 1941, the entire stock balance hitherto borne under "68. Irrigation" was transferred to the head "50. Civil Works" during the year and the transactions have therefore been included in the stock account under Grant XXIV.

(b) The book value of surplus stores (charged off to works) disposed of during 1941-42 was Rs. 371 and the full amount was realized and credited to the capital account of the project during the year.

(c) In statement II in paragraph 10 (i) of the report on the Appropriation Accounts for 1932-33, a list of probable surplus assets of the Cauvery-Mettur Project was furnished. The assets which have

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

been since disposed of and the amounts credited to the project so far on this account are shown below :—

Nature of assets.	Original value.	Estimated, depreciated or present value.	Amount realized or credited.	Remarks.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	
1 Special tools and plant.	87,86,000	10,20,000	12,13,346 2,37,294	Head works. Canals.
		Total ..	14,50,640	
2 Buildings	21,71,000	..	5,40,748	..
3 Bridges	8,19,000	..	3,60,300	..
4 Lands	3,18,000	3,00,000	35,848	..

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 Excavation of a channel to Vemuladivi village.	8,500	11,200	10,554	+ 2,054	- 646
Estimate, Rs. 1,18,630 ; expenditure to end of March 1942, Rs. 1,08,719 ; balance, Rs. 9,911 ; work in progress. Col. 3.—Mainly payment of land charges.					
2 Excavation of a channel to Losarigutlapadu village.	5,500	6,800	6,652	+ 1,152	- 148
Estimate, Rs. 1,02,431 ; expenditure to end of March 1942, Rs. 94,398 ; balance, Rs. 8,033 ; work in progress.					
3 Improvements to Peddalanaka Channel.	12,000	11,500	13,361	+ 1,361	+ 1,861
Estimate, Rs. 4,28,690 ; expenditure to end of March 1942, Rs. 3,94,082 ; balance, Rs. 34,608 ; work in progress.					
4 Excavation of the Kistna High Level Channel.	8,000	5,100	4,226	- 3,774	- 874
Estimate, Rs. 5,82,563 ; expenditure to end of March 1942, Rs. 5,47,100 ; balance, Rs. 35,463 ; work in progress. Col. 3.—Delay in sanction of estimates for certain works.					
5 Excavation of the Appapuram Channel.	5,000	9,000	9,019	+ 4,019	+ 19
Estimate, Rs. 10,75,700 ; expenditure to end of March 1942, Rs. 8,60,745 ; balance, Rs. 2,14,955 ; work in progress. Col. 3.—Execution of certain additional works.					

Grant No. XXXII—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.*

6 Kistna East Bank Canal Scheme.	3,100	11,300	11,456	+ 8,356	+ 156
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Estimate, Rs. 28,49,320; expenditure to end of March 1942 (including charged expenditure shown separately below) Rs. 27,58,831; balance, Rs. 90,489; work in progress.

Col. 3.—Expenditure on certain additional works.

7 Fitting falling shutters over Sangam Anicut.	5,000	5,500	5,420	+ 420	— 80
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Estimate, Rs. 1,79,086; expenditure to end of March 1942, Rs. 1,14,935; balance, Rs. 64,151; work in progress.

8 Bed regulator across the Cauvery at Kattalai and High Level Channel.	18,300	14,000	13,798	— 4,502	— 202
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Estimate, Rs. 24,80,000; expenditure to end of March 1942, Rs. 21,59,179; balance, Rs. 3,20,821; work in progress.

Col. 3.—Delay in land acquisition.

9 Cauvery-Mettur Project.	—12,500	—3,58,700	—2,85,450	—2,72,950	+ 73,250
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Estimate, Rs. 6,13,55,000; expenditure to end of March 1942, Rs. 5,99,96,364; 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).	53,600	33,300	33,348	— 20,252	+ 48
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Col. 3.—Postponement of a work (Rs. 5,000), delay in land acquisition (Rs. 7,000) and in sanction to works estimates (Rs. 8,000).

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

Excavating the Thumuluru and Duvuluru Channels and the Kallipara New Channel.	..	200	181	+ 181	— 19
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Estimate, Rs. 51,198; expenditure to end of March 1942, Rs. 45,485; balance Rs. 5,713; work in progress.

IV.—MINOR WORKS (COLLECTIVELY).	13,800	3,800	3,798	— 10,002	— 2
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Col. 3.—Delays in land acquisition.

Grant No. XXXII—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—*CHARGED.*

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

1 Kistna East Bank Canal	100	56	+ 56	- 44
Scheme (Item 6 above).				

Totals - {	<i>Charged</i>	100	56	+ 56	- 44
{	<i>Authorized.</i> 1,20,300	- 2,47,000	- 1,73,637	- 2,93,937	+ 73,363

Important comments.

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

	RS.
	LAKHS.
Original appropriation	1.20
Modified appropriation	- 2.47
Expenditure	- 1.74

Modifications in the original appropriation involving a net surrender of Rs. 3.67 lakhs, i.e., nearly three times the original appropriation were made during the year. Of the net surrender of Rs. 3.67 lakhs, the surrender on account of the works detailed individually and included in the budget amounted to Rs. 3.37 lakhs. This was chiefly due to credits anticipated from sale of tools and plant of the Cauvery-Mettur Project.

The actual expenditure as compared with the modified appropriation showed a net excess of Rs. 0.73 lakh which was due to shorter realization of sale of tools and plant of the Cauvery-Mettur Project.

Grant No. XXXIII—Capital Outlay on Industrial Development—
Authorized.

See also the Appendix.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
72. Capital Outlay on Industrial Development.	RS.	RS.	RS.
a. Cinchona O. 90,200 } S. 31,500 }	1,21,700	1,17,845	- 3,855
<i>Col. 1.</i> —Chiefly (i) construction of quarters for Assistant Chemist (Rs. 5,400), (ii) reconstruction of suspension bridge across Pykara river (Rs. 6,900), (iii) planting operations (Rs. 7,200), (iv) cost of a new lorry (Rs. 5,900) and (v) dearness allowance (Rs. 3,500).			
72-A. Capital Outlay on Civil Aviation.			
a. Works S. 100 } R. 23,900 }	24,000	22,353	- 1,647
<i>Col. 1.</i> —Cost of acquiring, constructing and maintaining aviation landing grounds.			
Deduct—Capital expenditure financed from ordinary revenues.	R. - 24,000	- 24,000	- 22,353 + 1,647
<i>Col. 1.</i> —Provision for repayment from revenue of the expenditure charged to capital.			
Surrenders or withdrawals within grant or appropriation.	R. 100	100	.. - 100
Total ..	1,21,800	1,17,845	- 3,955

Notes.

Administration of the grant.—There was a saving of 3·2 per cent. in the final grant as against 0·9 per cent. in the previous year. The saving occurred chiefly under the sub-head “72. a.”

Grant No. XXXIV.—Civil Works outside the Revenue Account.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
81. Capital Account of Civil Works outside the Revenue Account.		RS.	RS.	RS.
a. Original Works—				
Buildings—				
A. General Administration—				
2. Other Works .. R.	100	100	120	+ 20
B. Police—				
I. Ordinary areas—				
Charged .. S.	400	400	438	+ 38
Authorized .. O.	5,59,900	3,96,300	3,94,141	- 2,159
	- 1,63,600			
II. Partially excluded areas.	O. 7,000	2,300	2,365	+ 65
	R. - 4,700			
C. Medical .. O.	7,42,100	3,19,500	3,19,068	- 432
	R. - 4,22,600			
A, 2, B, and C.—See detailed statement of expenditure on important new works.				
Lump-sum deduction for probable savings.	{ O. - 68,800 R. 68,800 }	..	..	..
Col. 1.—Reappropriated from sub-heads where savings occurred.				
Lump 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. 5,27,000	5,27,000	..	- 5,27,000
<hr/>				
Totals	{ Charged .. 400 Authorized .. 12,45,200 }	..	..	..
		12,45,200	7,15,694	- 5,29,506

Notes.

Administration of the grant—Charged.—There was an excess of 9·5 per cent. over the final appropriation as against a saving of 1·2 per cent. in the previous year. The amount of excess was very small.

Authorized.—The percentage of saving in the final grant was 42·5 as against 17·4 in the previous year. The saving occurred chiefly under “a.B. I.” and “a.C.”. The saving in the modified appropriation was 0·3 per cent. as against 0·4 per cent. in 1940-41.

Grant No. XXXIV—Civil Works outside the Revenue Account—*cont.*

2. Detailed statement of expenditure on important new works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More +, less —.	Modified appropriation. More +, less —.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
81. 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—					
<i>(a) Estimated to cost above Rs. 1,00,000—</i>					
1. Construction of quarters for four Sub-Inspectors and huts for 15 head constables and 91 constables at Rajahmundry.	58,600	50,000	50,070	— 8,530	+ 70
Estimate Rs. 1,15,000; expenditure to end of March 1942, Rs. 77,737; balance, Rs. 37,263; work in progress.					
<i>Col. 3.</i> —Postponement of payment to contractors pending completion of work and acceptance of supplemental agreement.					
2. Construction of quarters for the Armed Reserve and Presidency General Reserve and other staff at Masulipatam.	3,000	100	55	— 2,945	— 45
Estimate, Rs. 1,37,320 (workslip Rs. 1,37,100); expenditure to end of March 1942, Rs. 1,37,063 (including charged expenditure); work completed.					
<i>Col. 3.</i> —Certain items included in budget were decided to be carried out under a separate estimate.					
3. Construction of building for the Headquarter Hospital, Cocanada.	6,000	20,600	20,654	+ 14,654	+ 54
Electrical	1,000	200	168	— 832	— 32
Estimate, Rs. 5,79,700; expenditure to end of March 1942, Rs. 5,21,701; balance, Rs. 57,999; work in progress.					
<i>Col. 3.</i> —Chiefly execution of some sanitary works and extensions and improvements to X-Ray block.					
4. Construction of additional buildings for the Stanley Medical College.	25,000	25,000	24,992	— 8	— 8
Electrical		1,200	1,183	+ 1,183	— 17
Estimate, Rs. 3,80,000; expenditure to end of March 1942, Rs. 3,69,987; balance, Rs. 10,013; work in progress.					
5. Construction of buildings for the Stanley Medical College on a new site.	35,000	17,000	17,140	— 17,860	+ 140
Estimate, Rs. 1,81,000, expenditure to end of March 1942, Rs. 1,50,415; balance, Rs. 30,585; work in progress.					
<i>Col. 3.</i> —Difficulty and delay in getting iron materials.					
6. Remodelling of the General Hospital, Madras.	35,000	6,900	4,726	— 30,274	— 2,174
Estimate, Rs. 39,42,632; expenditure to end of March 1942, Rs. 34,80,328; balance, Rs. 4,62,304; work in progress.					
<i>Col. 3.</i> —Postponement of sub-works and slow progress due to dearth of steel materials.					
<i>Col. 6.</i> —Mainly difficulty in obtaining certain materials and alterations in design.					

Grant No. XXXIV—Civil Works outside the Revenue Account—*cont.*2. Detailed statement of expenditure on important new works—*cont.*

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

81. Capital Account of Civil Works outside the Revenue Account—Authorized—*cont.*I.—MAJOR WORKS COSTING ABOVE RS. 1,00,000 FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—*cont.*(a) *Estimated to cost above Rs. 1,00,000—cont.*

7. Construction of a new Headquarters Hospital at Madura.	90,000	1,500	1,501	- 88,499	+ 1
Electrical	3,200	17,000	17,041	+ 13,841	+ 41

Estimate, Rs. 19,10,000 ; expenditure to end of March 1942, Rs. 15,04,048 ; balance, Rs. 4,05,952 ; work in progress.

Col. 3.—Delay in approval to estimates.

Col. 3 (Electrical).—Cost of electrical lift.

8. Construction of an out-patient block, Maternity block, and Children's ward and extension to the Pathological block in the Vizagapatam Hospital.	2,50,000	1,07,000	1,08,633	- 1,41,367	+ 1,633
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Estimate, Rs. 6,78,740 ; expenditure to end of March 1942, Rs. 5,08,221 ; balance, Rs. 1,70,519 ; work in progress.

Col. 3.—Difficulty in getting iron materials and sanitary fittings.

9. Construction of twin operation theatre, X-Ray block and kitchen with covered passage in the King George Hospital, Vizagapatam.	80,200	2,000	1,987	- 78,213	- 13
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Estimate, Rs. 4,00,200 as shown in the budget, expenditure to end of March 1942, Rs. 1,987 ; balance, Rs. 3,98,213 ; work in progress.

Col. 3.—Want of administrative approval to the estimates and difficulty in obtaining materials.

10. Construction of a new Headquarters Hospital at Trichinopoly.	1,50,000	1,21,000	1,20,972	- 29,028	- 28
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Estimate, Rs. 7,30,750 ; expenditure to end of March 1942, Rs. 1,50,978 ; balance Rs. 5,79,772 ; work in progress.

Col. 3.—Delay in the acceptance of tenders and non-receipt of certain materials.

11. Construction of new buildings for the Headquarters Hospital at Calicut.	66,700	100	95	- 66,605	- 5
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Estimate, as shown in the budget, Rs. 10,56,700 ; expenditure to end of March 1942, Rs. 95 ; balance Rs. 10,56,605 ; work in progress.

Col. 3.—Delay in land acquisition.

Grant No. XXXIV—Civil Works outside the Revenue Account—*cont.*

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

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

81. Capital Account of Civil Works outside the Revenue Account—Authorized—*cont.*

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

4,93,300	3,18,100	3,16,103	- 1,77,197	- 1,997
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Col. 3.—Delay in settling tenders (Rs. 37,000) and acquisition of land (Rs. 26,000), change of site and difficulty in obtaining certain materials (Rs. 50,000) and other causes (Rs. 62,000).

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

1. Extensions and improvements to the Secretariat and Council Chamber Buildings.	100	120	+ 120	+ 20
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Estimate, Rs. 2,26,600 ; expenditure to end of March 1942, Rs. 2,26,603 ; work completed.

2. Construction of quarters for one Sub-Inspector and huts for 13 constables at Tirukalikundram.		21	+ 21	+ 21
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Estimate, Rs. 15,600 ; expenditure to end of March 1942, Rs. 11,015 ; work completed.

3. Constructing quarters for one Sub-Inspector and huts for one head constable and seven constables at Thattaparai.	100	104	+ 104	+ 4
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Estimate, Rs. 10,400 ; expenditure to end of March 1942, Rs. 8,579 ; work completed.

4. Constructing quarters for one Sub-Inspector, one head constable and six constables at Koyyalagudem.	300	251	+ 251	- 49
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Estimate, Rs. 11,540 ; expenditure to end of March 1942, Rs. 10,048 ; balance, Rs. 1,492 ; work in progress.

5. Constructing quarters for the District Superintendent of Police, Kurnool.	3,800	3,799	+ 3,799	- 1
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Estimate, Rs. 32,300 ; expenditure to end of March 1942, Rs. 30,644 ; work completed.

Col. 3.—Purchase of hand pump and erection of an overhead tank.

IV. MINOR WORKS—

(Collectively)	12,000	26,200	26,079	+ 14,079	- 121
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Col. 3.—Chiefly revision of the estimate for a work and increased expenditure.

Grant No. XXXIV—Civil Works outside the Revenue Account—*cont.*

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation.	Modified appropriation.
				More +, less —, (5)	More +, less —, (6)
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
81. Capital Account of Civil Works outside the Revenue Account—Charged.					
III. MAJOR WORKS FOR WHICH PROVISION WAS NOT MADE IN THE BUDGET—					
Construction of quarters for the Armed Reserve and Presidency General Reserve and other staff of Masulipatam.	..	400	438	+ 438	+ 38
See item 2 under I. Authorized.					
Totals	{ Charged	400	438	+ 438	+ 38
	{ Authorized	13,09,000	7,18,200	7,15,694	- 5,93,306
					- 2,506

Important comments.

The total figures of original and modified appropriations and expenditure in respect of the works detailed individually or collectively in the statement above are furnished below :—

	RS.
	LAKHS.
Original appropriation	13.09
Modified appropriation	7.19
Expenditure	7.16

Modifications in the original appropriation involving a net surrender of Rs. 5.90 lakhs, i.e., about 45 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. .69 lakh.

In respect of the works which are detailed individually in the statement mentioned above, the total amount resumed was Rs. 4.34 lakhs due chiefly to the difficulty in getting iron articles, etc., and consequent revision of estimates by adopting substitutes for iron and steel and to delays in land acquisition in certain cases.

The actual expenditure as compared with the modified appropriation showed a very small saving of Rs. 2,468. This saving was spread over several works.

There were five major works for which provision was not made in the budget. All these were incomplete works of previous years, four of which were completed during the year.

Grant No. XXXV—Capital Outlay on Electricity Schemes.

See also the Audit Report.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
81-A. Capital Outlay on Electricity Schemes.			
	RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES—			
A. PYKARA HYDRO-ELECTRIC SCHEME—			
a. Works—			
1. Pykara Hydro-Electric Scheme.	{ O. 2,54,400 S. 200 R. - 1,30,400 }	1,24,200	1,20,849 - 3,351
<i>Col. 1.—(1) Non-receipt of a transformer (Rs. 1,35,000) and consequent postponement of change over of Periyayakkanpalaiyam line to 22 KV Operation (Rs. 14,100), (2) transfer of cost of certain structures, etc., to other heads (Rs. 24,000) and (3) postponement of land acquisition at Coimbatore (Rs. 15,000) partly offset by increased expenditure due to (i) postponement of transfer of 3,000 KVA transformers to Madura (Rs. 41,200), (ii) payment for cost of certain lands in Nilgiris (Rs. 12,600) and (iii) purchase of lorry, etc. (Rs. 5,800).</i>			
2. Additional generating machinery at Pykara.	{ O. 13,600 R. - 22,800 }	- 9,200	- 9,076 + 124
<i>Col. 1.—Chiefly recovery of penalty from contractors for late deliveries (Rs. 58,500) and non-receipt of English stores (Rs. 13,000) partly offset by additional expenditure on certain Relay systems (Rs. 33,600) and reallocation of certain debits from other heads (Rs. 17,300).</i>			
3. Distribution of power in the Pykara System.	{ O. 3,33,300 R. 37,800 }	3,71,100	3,68,672 - 2,428
<i>Col. 1.—Mainly increase on new extensions (Rs. 1,69,000) offset by savings on account of non-receipt of a transformer (Rs. 1,35,000).</i>			
4. Supply of power to Virudhunagar and Rajapalaiyan.	{ O. 100 R. - 1,900 }	- 1,800	- 2,905 - 1,105
5. Supply of electric power to Madura.	{ O. 72,300 R. - 88,100 }	- 15,800	- 16,690 - 890
<i>Col. 1.—Mainly non-receipt of a transformer (Rs. 30,000), another transformer at Coimbatore not released for installation in this sub-station (Rs. 38,000) and transfer of cost of certain KV lines to other works (Rs. 14,500).</i>			
6. Supply of power to Kovilpatti.	{ O. 100 R. - 6,800 }	- 6,700	- 6,858 - 158
<i>Col. 1.—(i) Credit on account of a released 250 KVA transformer (Rs. 14,800) and (ii) depreciation charges on transformers met from depreciation fund (Rs. 6,500) set off by increase owing to transfer of cost of 11 KV lines from "a. 5" (Rs. 14,500).</i>			
7. Supply of electric power to Periyakulam, Theni and Bodinayakkanur.	R. 400	400	384 - 16
8. Supply of electric power to Gobichetti-palaiyam, and five other villages.	{ O. 8,000 R. 2,200 }	10,200	9,671 - 529
<i>Col. 1.—Carry over from 1940-41 of expenditure on additional street lights.</i>			

Grant No. XXXV—Capital Outlay on Electricity Schemes—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
81-A. Capital Outlay on Electricity Schemes—<i>cont.</i>		RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES—<i>cont.</i>				
A. PYKARA HYDRO-ELECTRIC SCHEME—<i>cont.</i>				
a. Works—<i>cont.</i>				
9. Supply of electric power to Ramnad district.	{ O. 100 R. - 1,000 }	- 900	- 1,179	- 279
10. Supply of power to the West Coast.	{ O. 25,500 R. 2,24,500 }	2,50,000	2,50,881	+ 881
<i>Col. 1.</i> —Land acquisition and additional materials for work.				
11. Construction of transmission lines and other works for supply of power to intending consumers.	{ O. 4,00,000 R. - 4,00,000 }	..	..	..
<i>Col. 1.</i> —Restriction on extension schemes due to war (Rs. 2,09,100) and reappropriation to I.A.a. 3, I.A.b. 3 and I.A.c. 3 (Rs. 1,90,900).				
b. Establishment—				
1. Pykara Hydro-Electric scheme.	{ O. 23,600 R. - 31,900 }	- 8,300	- 7,994	+ 306
<i>Col. 1.</i> —Decrease in works outlay.				
2. Additional generating machinery at Pykara.	R. 5,200	5,200	5,276	+ 76
<i>Col. 1.</i> —Provision for percentage recoveries on works outlay.				
3. Distribution of power in the Pykara system.	{ O. 40,300 R. 1,700 }	42,000	41,932	- 68
4. Supply of power to Virudunagar and Rajapalayam.	R. - 200	- 200	- 318	- 118
5. Supply of electric power to Madura.	{ O. 7,600 R. - 9,300 }	- 1,700	- 1,789	- 89
<i>Col. 1.</i> —See "I.A.b. 1."				
6. Supply of power to Kovilpatti.	R. - 700	- 700	- 732	- 32
7. Supply of electric power to Periyakulam, Theni and Bodinayakkanur.	....	..	42	+ 42
8. Supply of electric power to Gobichettipalayam and five other villages.	{ O. 900 R. 200 }	1,100	1,032	- 68
9. Supply of electric power to Ramnad district.	R. - 100	- 100	- 126	- 26
10. Supply of power to West Coast.	{ O. 4,000 R. 4,300 }	8,300	8,832	+ 532
<i>Col. 1.</i> —Increase in works outlay due to additional materials, land acquisition, etc.				
11. Pension charges	{ O. 9,500 R. - 6,200 }	3,300	3,789	+ 489
<i>Col. 1.</i> —See "I.A.b. 1."				

Grant No. XXXV—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
81-A. Capital Outlay on Electricity Schemes—cont.				
		RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES—cont.				
A. PYKARA HYDRO-ELECTRIC SCHEME—cont.				
c. Tools and Plant—				
1. Pykara Hydro-Electric scheme.	{ O. 2,200 } R. - 300 }	1,900	1,808	- 92
2. Additional generating machinery at Pykara.	R. 500	500	494	- 6
3. Distribution of power in the Pykara system.	{ O. 3,400 } R. 600 }	4,000	3,889	- 111
4. Supply of power to Virudunagar and Rajapalaiyam.	.. .	..	- 29	- 29
5. Supply of electric power to Madura.	{ O. 700 } R. - 900 }	- 200	- 167	+ 33
6. Supply of power to Kovilpatti.	{ R. - 100 }	- 100	- 69	+ 31
7. Supply of electric power to Periyakulam, Theni and Bodinayakkanur.	.. ..	..	4	+ 4
8. Supply of electric power to Gobichettipalayam and five other villages.	.. ..	100	97	- 3
9. Supply of electric power to Ramnad district.	.. ..	..	- 12	- 12
10. Supply of power to the West Coast.	.. ..	500	..	- 500
d. Suspense—				
Other suspense accounts. R.	13,81,100	13,81,100	13,87,122	+ 6,022
<i>Col. 1.—See paragraph 1 of notes under Grant XXVII.</i>				
e. Deduct—Receipts and Recoveries on Capital Account—				
1. Pykara Hydro-electric scheme.	{ R. - 13,600 }	- 13,600	- 13,875	- 275
<i>Col. 1.—Devolution of "spares" from construction works not originally anticipated.</i>				
2. Additional generating machinery at Pykara.	.. ..	..	- 638	- 638
3. Supply of electric power to Madura.	.. ..	..	- 316	- 316
4. Supply of electric power to Periyakulam, Theni and Bodinayakkanur.	.. ..	..	- 500	- 500

Grant No. XXXV—Capital Outlay on Electricity Schemes—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.	
(1)		(2)	(3)	(4)	
81-A. Capital Outlay on Electricity Schemes—<i>cont.</i>		RS.	RS.	RS.	
I. HYDRO-ELECTRIC SCHEMES—<i>cont.</i>					
B. METTUR HYDRO-ELECTRIC SCHEME.					
a. Works—					
1. Mettur main scheme—					
Charged R.	100	700	29	- 71	
Authorized O.	74,700	- 61,000	- 63,376	- 2,376	
.. .. R.	- 1,35,700				
<i>Col. 1.—Re-allocation of charges on "increasing transformer capacities" at certain sub-stations to the respective extensions and transfer of value of materials to other systems.</i>					
2. Erode-Trichinopoly extension.	R.	2,800	1,489	- 1,311	
<i>Col. 1.—Transfer of part cost of Stock Bridge Dampers from Mettur Main Scheme (Rs. 1,800) and payment for trickle charger (Rs. 1,000).</i>					
3. Trichinopoly-Negapatam extension—					
Charged R.	100	100	80	- 20	
Authorized R.	15,000	15,000	15,588	+ 588	
<i>Col. 1.—(i) Transfer of debit on "increasing transformer capacities" at certain sub-stations from Mettur Main Scheme (Rs. 33,900), (ii) offset by write-back of erection charges of released transformers, etc., to revenue (Rs. 18,900).</i>					
4. Extension of supply to Ranipet, Kaveripakkam and Conjeeveram—					
Charged R.	700	700	673	- 27	
Authorized R.	36,500	36,500	33,143	- 3,357	
<i>Col. 1.—See explanation (i) under I.B.a.3. (Rs. 19,900) and carry over of expenditure on certain works from 1940-41 (Rs. 13,600).</i>					
5. Extension of supply to Arkonam.	R.	13,000	11,712	- 1,288	
<i>Col. 1.—See explanation (i) under I.B.a. 3.</i>					
6. Distribution of power in Mettur system --					
Charged R.	600	600	615	+ 15	
Authorized O.	1,72,700	43,000	10,699	- 32,301	
.. .. R.	- 1,29,700				
<i>Col. 1.—Restrictions on extension schemes due to war (Rs. 14,700) and devolution of materials from works to stock (Rs. 1,15,000).</i>					
<i>Col. 4.—Sanction of Government for certain extension schemes was not received.</i>					
7. Fourth generating Unit at Mettur.	O. } R. }	6,93,000 } - 5,00,200 }	1,92,800	1,58,971	- 33,829
<i>Col. 1.—Delay in manufacture and delivery of turbines and generators.</i>					
<i>Col. 4.—English stores indented for were not received.</i>					
8. Supply of electric power to Pakala and Tirupati.	R.	1,000	- 448	- 1,448	

Grant No. XXXV—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
31-A. Capital Outlay on Electricity Schemes—cont.	RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES—cont.			
B. METTUR HYDRO-ELECTRIC SCHEME—cont.			
a. Works—cont.			
9. Construction of transmission lines and other works for supply of power to intending consumers.	O. 4,00,000 R. - 4,00,000	..	..
Col. 1.—Curtailment of extension schemes due to war (Rs. 3,71,400) and reappropriation to I.B.a. 6., I.B.b. 6. and I.B.c. 5. (Rs. 28,600).			
10. Extentions to the Superintending Engineer's Office buildings.	O. 8,800 R. - 4,800	4,000	4,036 + 36
Col. 1.—Late starting of work.			
11. Supply of power to Madras.	R. 1,100	1,100	443 - 657
b. Establishment—			
1. Mettur main scheme.	O. 7,900 R. - 10,000	- 2,100	- 2,323 - 223
Col. 1.—See "I.A.b.1."			
2. Erode-Trichinopoly extension.	R. 300	300	159 - 141
3. Trichinopoly-Negapatam extension.	R. 1,600	1,600	1,666 + 66
4. Extension of supply to Ranipet, Kaveripakkam and Conjeeveram.	R. 4,100	4,100	3,732 - 368
Col. 1.—"See I.A.b.10."			
5. Extension of supply to Arkonam.	R. 1,400	1,400	1,250 - 150
6. Distribution of power in the Mettur system.	O. 25,900 R. - 24,700	1,200	- 2,379 - 3,579
Col. 1.—See "I.A.b.1."			
Col. 4.—See "I.B.a.6."			
7. Fourth generating Unit at Mettur.	O. 18,800 R. - 17,000	1,800	1,548 - 252
Col. 1.—See "I.A.b.1."			
8. Supply of electric power to Pakala and Tirupati.	R. 100	100	- 53 - 153
9. Extentions to the Superintending Engineer's Office buildings.	O. 1,200 R. - 800	400	431 + 31
10. Supply of power to Madras.	R. 2,200	2,200	2,602 + 402
Col. 1.—Staff for land acquisition.			
11. Pension charges	O. 6,900 R. - 5,900	1,000	752 - 248
Col. 1.—See "I.A.b.1."			

Grant No. XXXV—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
81-A. Capital Outlay on Electricity Schemes—cont.	RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES—cont.			
C. PAPANASAM HYDRO-THERMAL PROJECT—cont.			
b. Establishment—			
1. Papanasam Hydro-Thermal project—			
Charged O. 22,200	21,000	21,071	+ 71
R. - 1,200			
Authorized O. 1,96,500	2,18,700	2,18,281	- 419
R. 22,200			
Col. 1.—Special pay for unhealthy localities.			
2. Distribution of power in the Papanasam system.			
{ O. 8,200	7,700	7,910	+ 210
{ R. - 500			
3. Pension charges—			
Charged O. 2,700	2,400	2,415	+ 15
R. - 300			
Authorized O. 12,000	11,700	11,587	- 113
R. - 300			
c. Tools and Plant—			
1. Papanasam Hydro-Thermal project.			
{ O. 27,300	19,900	20,798	+ 898
{ R. - 7,400			
Col. 1.—Transfer of tools and plant to other systems.			
2. Distribution of power in the Papanasam system.			
{ O. 500	1,600	1,462	- 138
{ R. 1,100			
d. Suspense—			
1. London Stores .. R. 4,80,100	4,80,100	1,55,679	- 3,24,421
Cols. 1 and 4.—See "I.B.d.l."			
2. Other suspense accounts.			
{ O. - 44,300	- 1,03,000	- 1,08,029	- 5,029
{ R. - 58,700			
Col. 1.—Larger issue of materials from stock to works.			
e. Deduct—Receipts and Recoveries on Capital Account—			
1. Papanasam Hydro-Thermal project.			
{ O. - 8,700	- 14,300	- 15,966	- 1,666
{ R. - 5,600			
Col. 1.—Recoveries of additional rent and sanitation charges (Rs. 2,600) sale of surplus materials (Rs. 1,300) and centage recoveries (Rs. 1,700).			
2. Distribution of power in the Papanasam system.			
{ O. - 14,000	- 45,500	- 45,571	- 71
{ R. - 31,500			
Col. 1.—Additional extensions.			
f. Charges in England—High Commissioner for India—			
1. Leave salary and Deputation pay—			
Charged R. 400	400	402	+ 2
2. Sterling overseas pay—			
Charged O. 4,800	4,400	4,398	- 2
R. - 400			
g. Loss or gain by exchange—			
Charged		13	+ 13
Lump deduction for probable savings.			
{ O. - 3,49,000	..	..	..
{ R. 3,49,000			
Col. 1.—Re-appropriated from sub-heads under which savings occurred.			

Grant No. XXXV—Capital Outlay on Electricity Schemes—*cont.*

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
81-A. Capital Outlay on Electricity Schemes—<i>cont.</i>				
		RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES—				
A. VIZAGAPATAM THERMAL STATION—				
a. Works—				
1. Vizagapatam Thermal station.	Ther. { O. 33,200 } { R. - 25,100 }	8,100	9,960	+ 1,860
<i>Col. 1.</i> —Delay in obtaining M.R.T. equipment, etc., and devolution of "spares" from works to stock.				
2. Supply of electric power to Bobbili	.. ..	..	11	+ 11
3. Distribution of electric power in Vizianagram.	{ O. 100 } { R. 600 }	700	193	- 507
4. Distribution of power in the Vizagapatam Thermal area.	{ O. 85,000 } { R. - 27,900 }	57,100	55,978	- 1,122
<i>Col. 1.</i> —See "I.C.a.2."				
5. Third generating set at Vizagapatam.	{ O. 1,77,500 } { R. - 1,66,700 }	10,800	16,573	+ 5,773
<i>Col. 1.</i> —Plant and machinery were not received on account of war.				
<i>Col. 4.</i> —Mainly payment for supplies which were not expected to be received before the 31st March 1942.				
b. Establishment—				
1. Vizagapatam Thermal station.	Ther. { O. 1,100 } { R. - 600 }	500	560	+ 60
2. Supply of electric power to Bobbili.	.. ..	..	1	+ 1
3. Distribution of electric power in Vizianagram.	R. 100	100	659	+ 559
4. Distribution of power in the Vizagapatam area.	{ O. 14,000 } { R. - 8,200 }	5,800	5,076	- 724
<i>Col. 1.</i> —See "I.A.b.1."				
5. Third generating set at Vizagapatam.	{ O. 9,200 } { R. - 6,700 }	2,500	4,127	+ 1,627
<i>Col. 1.</i> —See "I.A.b.1."				
6. Pension charges	.. O. 900 } R. - 200 }	700	819	+ 119
c. Tools and plant—				
1. Vizagapatam Thermal station.	R. 200	200	273	+ 73
2. Distribution of electric power in Vizianagram.	R. 200	200	390	+ 190
3. Distribution of power in the Vizagapatam area.	{ O. 1,000 } { R. - 100 }	900	573	- 327
4. Third generating set at Vizagapatam.	{ O. 5,000 } { R. - 4,900 }	100	66	- 34
<i>Col. 1.</i> —Postponement of erection due to plant and machinery not having been received.				
e. <i>Deduct</i> —Receipts and recoveries on Capital account—Vizagapatam Thermal station.	.. ..	..	- 1	- 1

Grant No. XXXV—Capital Outlay on Electricity Schemes—cont.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
81-A. Capital Outlay on Electricity Schemes—cont.		RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES—cont.				
B. BEZWADA THERMAL STATION—				
a. Works—				
1. Bezwada Thermal station.	{ O. 5,900 } R. 5,900 }	11,800	12,264	+ 464
Col. 1.—Cost of land.				
2. Extension to Tenali.		..	125	+ 125
3. Distribution of power in the Bezwada area.	{ O. 85,000 } R. - 25,000 }	60,000	60,048	+ 48
Col. 1.—See "I.C.a.2."				
4. Third generating set at Bezwada.	{ O. 6,40,800 } R. - 5,66,300 }	74,500	75,531	+ 1,031
Col. 1.—See "II.A.a.5."				
b. Establishment—				
1. Bezwada Thermal station.	{ O. 400 } R. 300 }	700	728	+ 28
3. Distribution of power in the Bezwada area.	{ O. 14,000 } R. - 7,800 }	6,200	6,074	- 126
Col. 1.—See "I.A.b.1."				
4. Third generating set at Bezwada.	{ O. 39,300 } R. - 35,300 }	4,000	4,646	+ 646
Col. 1.—See "I.A.b.1."				
5. Pension charges.	O. 3,400 } R. - 2,600 }	800	924	+ 124
Col. 1.—Smaller establishment charges.				
c. Tools and plant—				
1. Bezwada Thermal station.	R. 100	100	187	+ 87
3. Distribution of power in the Bezwada area.	{ O. 1,000 } R. - 600 }	400	476	+ 76
4. Third generating set at Bezwada.	{ O. 5,000 } R. - 5,000 }	..	..	..
Col. 1.—See "II.A.c.4."				
d. Suspense—				
1. London Stores ..	R. 1,57,800	1,57,800	41,976	- 1,15,824
Cols. 1 and 4.—See "I.B.d.1."				
2. Other suspense accounts.	R. 5,92,000	5,92,000	6,39,100	+ 47,100
Col. 1.—See paragraph 1 of notes under Grant XXVII.				
C. COCANADA THERMAL STATION—				
a. Works—				
1. Cocanada Thermal station.	{ O. 7,000 } R. 2,900 }	9,900	10,498	+ 598
Col. 1.—Mainly carryover of certain items of expenditure from 1940-41.				

Grant No. XXXV—Capital Outlay on Electricity Schemes—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
81-A. Capital Outlay on Electricity Schemes—<i>cont.</i>			
Deduct—Amount financed from ordinary revenues.	{ O. — 45,00,000 } { R. — 30,00,000 }	— 75,00,000	— 75,00,000 ..
Col. 1.—See paragraph 1 of notes under grant XXVII.			
Surrenders or withdrawals within grant or appropriation—			
Gross R.	27,71,400	27,71,400	.. — 27,71,400
Deductions R.	50,700	50,700	.. — 50,700
<hr/>			
Totals	{ Charged .. 29,700 } { Authorized—	29,696	— 4
Gross	36,29,700	4,23,867	— 32,05,833
Deductions	— 22,700	— 77,875	— 55,175
Net	36,07,000	3,45,992	— 32,61,008

Notes.

•Administration of the grant—Charged.—There was a very small saving of Rs. 4 in the final appropriation as against an excess of 0.4 per cent. in 1940-41.

•Authorized.—The percentage of saving in the final grant was 90.4 as against 50.1 in the previous year and the saving occurred mainly under the subheads “I.A.a.”, “I.B.a.”, “I.C.a.”, “II.A.a.” and “II.B.a.” The saving in the modified appropriation was 55.9 per cent. as against 8.3 per cent. in the previous year. The saving occurred chiefly under the sub-heads “I.C.d.1.” and “II.B.d.1.”

2. Loss of stores by theft.—Two cases of theft of copper conductors valued at Rs. 851 and Rs. 366 were reported during the year and the losses were written off by the competent authority. Steps have been taken to guard against a recurrence of such thefts in future.

3. Suspense accounts.—The transactions are as follows:—

Particulars.	Opening balance.	Debits.	Total.	Credits.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
<i>1. Pykara Hydro-Electric System.</i>					
	RS.	RS.	RS.	RS.	RS.
(a) Purchases .. .. .	.. .. .	5,44,465	5,44,465	6,75,890	— 1,31,425
(b) Stock .. .. .	.. .. .	28,95,889	28,95,889	13,77,142	15,18,747
(c) London stores .. .. .	.. .. .	28,628	28,628	28,828	— 20

Grant No. XXXV—Capital Outlay on Electricity Schemes—*cont.*

Particulars.	Opening balance.	Debits.	Total.	Credits.	Closing balance.
(1)	(2)	(3)	(4)	(5)	(6)
<i>II. Mettur Hydro-Electric System.</i>					
	RS.	RS.	RS.	RS.	RS.
(a) Purchases		4,12,134	4,12,134	4,63,614	- 51,480
(b) Stock		20,16,925	20,16,925	5,30,935	14,85,990
(c) London stores		7,703	7,703	17,524	- 9,821
(d) Workshop suspense		2,13,854	2,13,854	2,13,854	..
<i>III. Andhra Power System.</i>					
(a) Purchases		7,69,260	7,69,260	8,42,113	- 72,853
(b) Stock		16,51,663	16,51,663	9,39,710	7,11,953
(c) London stores		41,976	41,976	..	41,976
<i>IV. Construction Branch.</i>					
(a) Purchases	- 27,380	5,08,339	4,80,959	5,26,201	- 45,242
(b) Stock	2,65,527	12,07,040	14,72,567	12,96,705	1,75,862
(c) Miscellaneous Public Works advances.	47,327	1,36,069	1,83,396	1,36,571	46,825
(d) London stores	142	5,32,300	5,32,442	3,76,621	1,55,821

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 1941-42.

Stock.—(i) The closing balance is within the prescribed reserve limit in the case of Systems I, III and IV and exceeds the limit of Rs. 13,50,000 in the case of System II. The excess in respect of the last mentioned system was due to the adjustment of the value of certain spare materials at various places to "stock" and to the opening of a new sub-store at Arkonam. It is reported that necessary action will be taken to regularise the excess.

(ii) There are eleven store depots in System I, five in System II, nine in System III and three in System IV. The verification of stores in all the depots in System III was carried out by a Gazetted Officer who was not in charge of the stores and steps have been taken to adjust the discrepancies noticed by him during verification. The verification of stores in six depots in respect of System I was carried out by the departmental stock verifier and the discrepancies noticed by him during verification are being adjusted. The verification of stores in three depots in System II was also carried out by the departmental stock verifier and his verification reports are stated to be under scrutiny. The deficits disclosed by verification during 1940-41 are reported to be still under investigation. In the case of System IV the verification of the stores in two of the depots is in progress.

(iii) *Surplus materials at site of completed works.*—The surplus materials mentioned in item 2 (c) under paragraph (b) on page 180 of the Appropriation Accounts for 1940-41 still continue to be borne outside the stock account. It is reported that a census of all such materials is being taken with a view to transferring their value to stock.

Grant No. XXXV—Capital Outlay on Electricity Schemes—*cont.*(a) PYKARA HYDRO-ELECTRIC SYSTEM—*cont.*(ii) *Revenue Account for the year ending 31st March 1942.*

Dr.	Particulars. (1)	Amount. (2)	Particulars. (3)	Amount. (4)	Cr.
		RS.		RS.	
	To Generation expenses, etc.	93,428	Gross receipts—		
	„ Power purchased ..	3,012	By Sale of power	47,95,576	
	„ Management expenses ..	2,70,058	„ Miscellaneous Revenue.	2,18,004	
	„ Distribution expenses ..	3,71,952			
	„ Special charges	16,288			
	„ Net Revenue Account ..	42,58,842			
		50,13,580		50,13,580	

(iii) *Net Revenue Account for the year ending 31st March 1942.*

Particulars. (1)	Amount. (2)	Particulars. (3)	Amount. (4)
	RS.		RS.
To Interest on Capital ..	13,20,116	By Balance from Revenue	
„ Audit fees	4,614	Account	42,58,842
„ Depreciation Reserve			
Fund	7,45,335		
„ Special Reserve Fund ..	2,98,134		
„ Net Surplus Account ..	18,90,643		
	42,58,842		42,58,842

(iv) *Net Surplus Account for the year ending 31st March 1942.*

Particulars. (1)	Amount. (2)	Particulars. (3)	Amount. (4)
	RS.		RS.
To Balance carried over		By Balance from last	
to Balance Sheet ..	70,66,640	Balance Sheet, Net	
		Surplus Account ..	51,73,782
		„ Balance from Net	18,90,643
		Revenue Account ..	
		„ Write back of deprecia-	2,215
		tion	
	70,66,640		70,66,640

Grant No. XXXV—Capital Outlay on Electricity Schemes—*cont.*

(b) METTUR HYDRO-ELECTRIC SYSTEM.

(i) *General Balance Sheet as on 31st March 1942.*

Capital and liabilities.	Amount.	Property and assets.	Amount.
(1)	(2)	(3)	(4)
	RS.		RS.
Government Capital Account	2,15,82,828	Fixed assets	2,08,56,942
Sundry creditors	2,40,427	Stores and Tools and Plant on hand	15,56,684
Securities held in deposit	1,08,846	Sundry debtors—	
Depreciation Reserve Fund	8,38,050	Consumption of current.	2,51,240
Less Renewals and replacements from the Depreciation Reserve Fund	42,090		
	7,95,960	Advances to consumers.	90,476
Special Reserve Fund	2,39,875	Other items.	1,71,688
Less Extraordinary renewals and replacements from the Special Reserve Fund	50,045		5,13,404
	1,89,830	Securities held in deposit.	1,08,846
Balance from Net Surplus Account	10,97,101	Investments—	
	2,40,14,992	Depreciation Reserve Fund Investment Account	7,87,880
		Special Reserve Fund Investment Account.	1,84,111
		Cash on hand	7,125
			2,40,14,992

(ii) *Revenue Account for the year ending 31st March 1942.*

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr.	RS.		RS.
To Generation expenses	2,09,755	By Sale of Power	20,59,620
„ Distribution expenses	1,85,210	„ Miscellaneous Revenue (rents of buildings, etc.)	1,74,487
„ Management expenses	1,69,153		
„ Special charges	33,631		
„ Balance transferred to Net Revenue Account.	16,36,358		
	22,34,107		22,34,107

Grant No. XXXV—Capital Outlay on Electricity Schemes—*cont.*(b) METTUR HYDRO-ELECTRIC SYSTEM—*cont.*(iii) *Net Revenue Account for the year ending 31st March 1942.*

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr.	RS.		RS.
To Interest on Capital ..	8,43,519	By Balance from Revenue	
„ Audit fees	3,593	Account	16,36,358
„ Depreciation Reserve			
Fund	4,76,726		
„ Special Reserve Fund ..	95,345		
„ Net Surplus Account ..	2,17,175		
	16,36,358		16,36,358

(iv) *Net Surplus Account for the year ending 31st March 1942.*

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
	RS.		RS.
To Balance transferred to		By Balance brought for-	
Balance Sheet	10,97,101	ward from the account	
		of 1940-41	8,79,926
		„ Balance transferred	
		from Net Revenue	2,17,175
		Account	
	10,97,101		10,97,101

(c) ANDHRA POWER SYSTEM.

(i) *General Balance Sheet as on 31st March 1942.*

Capital and liabilities.	Amount.	Property and assets.	Amount.
(1)	(2)	(3)	(4)
	RS.		RS.
Government Capital		Fixed Assets	58,12,795
Account	65,13,793	Stores on hand	7,53,929
Sundry creditors	88,105	Sundry debtors—	
			RS.
Other sundry liabilities		Consumption	
including security and		of current. 1,42,070	
other deposits from con-		Advances to	
sumers, employees, etc. ..	1,18,821	consumers. 18,323	
		Other items. 39,663	2,00,056
Net Surplus Account ..	98,681	Works in progress ..	11,298
		Securities held in	
		Deposit	29,700
		Cash on hand	11,622
	68,19,400		68,19,400

Grant No. XXXV—Capital Outlay on Electricity Schemes—*cont.*

(c) ANDHRA POWER SYSTEM—*cont.*

(ii) *Revenue Account for the year ending 31st March 1942.*

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
Dr.	RS.		RS.
To Generation expenses ..	3,04,229	By sale of power	6,29,298
„ Management expenses ..	1,50,035	„ Miscellaneous receipts ..	36,663
„ Special charges ..	2,096		
„ Net Revenue Account ..	2,09,601		
	6,65,961		6,65,961

(iii) *Net Revenue Account for the year ending 31st March 1942.*

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
	RS.		RS.
To Interest on Capital ..	2,20,824	By Balance from Revenue Account	2,09,601
„ Audit fees	3,032	„ Balance carried over to Net Surplus Account	14,255
	2,23,856		2,23,856

(iv) *Net Surplus Account for the year ending 31st March 1942.*

Particulars.	Amount.	Particulars.	Amount.
(1)	(2)	(3)	(4)
	RS.		RS.
To Net Revenue Account.	14,255	By Balance from last Balance Sheet	1,12,936
„ Balance carried over to Balance Sheet ..	98,681		
	1,12,936		1,12,936

Grant No. XXXVI—Commuted 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. 26,500 }	1,26,500	1,07,545	- 18,955
Col. 1.—Payments were more than anticipated.				
Col. 4.—Amount of commutation due to a pensioner was actually paid in April 1942.				
(ii) Payments to other Governments—				
Charged	O. 1,000 } R. - 1,000 }	..	..	..
Authorized	O. 1,00,000 } R. - 7,300 }	92,700	72,465	- 20,235
Col. 4.—Payments fell short of anticipations.				
II. Payments in England—				
(i) Par value—				
Charged	O. 80,000 } R. - 53,800 }	26,200	26,123	- 77
Col. 1.—Fewer applications for commutations than anticipated.				
(ii) Loss or gain by exchange—				
Charged	R. 100	100	45	- 55
b. Deductions—				
(i) Amount financed from ordinary revenues—				
Charged	O. - 1,75,000 } R. 1,62,900 }	- 12,100	- 15,903	- 3,803
Col. 1.—Reduction in net expenditure on commutation of pensions.				
Col. 4.—Fluctuating item.				
Authorized	O. 50,000 } R. - 14,400 }	35,600	38,975	+ 3,375
Col. 1.—See "Charged," col. 1.				
(ii) Amount recovered from other Governments—				
Charged	O. - 6,000 } R. - 1,34,700 }	- 1,40,700	- 1,17,810	+ 22,890
Cols. 1 and 4.—Recoveries from other Governments did not materialise to the extent anticipated.				
Authorized	O. - 1,50,000 } R. 21,700 }	- 1,28,300	- 1,11,440	+ 16,860
Cols. 1 and 4.—See "Charged."				
Token grant		100		- 100

Grant No. XXXVI—Commuted Value of Pensions—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
88. Payments of Commuted Value of Pensions	RS.	RS.	RS.
<i>—cont.</i>			
Surrenders or withdrawals within grant or appropriation—			
Charged—			
Gross R. 28,200	28,200		- 28,200
Deductions R. - 28,200	- 28,200		+ 28,200
<hr/>			
Totals			
Charged—			
Gross 1,81,000	1,81,000	1,33,713	- 47,287
Deductions - 1,81,000	- 1,81,000	- 1,33,713	+ 47,287
Net			
Authorized—			
Gross 1,00,100	1,00,100	72,465	- 27,635
Deductions - 1,00,000	- 1,00,000	- 72,465	+ 27,535
Net 100	100		- 100

Grant No. XXXVII—Interest-free Advances—Authorized.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
Advances Repayable.		RS.	RS.	RS.
Deposits and Advances—				
Advances not bearing interest.				
a. Civil Advances—				
A. Objection book advances.	O. 8,05,000 R. 25,000 }	8,30,000	8,22,756	- 7,244
C. Advances to Junior Civilians.	{ O. 5,000 R. - 2,000 }	3,000	3,000	..
	<i>Col. 1.—Smaller demands than anticipated.</i>			
Advances to I.C.S. Probationers.	} R. 1,100	1,100	1,190	+ 90
D. Advances for remittance of treasure.	{ O. 2,000 R. 3,000 }	5,000	4,614	- 386
	<i>Col. 1.—Trend of actuals and anticipated heavy remittances in last quarter of the year.</i>			
b. Revenue Advances—				
Cost of survey marks—				
A. Collectors ..	.. O. 90,000 R. - 33,000 }	57,000	56,090	- 910
	<i>Col. 1.—Smaller expenditure on replacement of missing boundary marks.</i>			
B. Survey officers ..	.. O. 25,000 R. - 24,200 }	800	811	+ 11
	<i>Col. 1.—Progress of certain surveys did not come up to anticipations.</i>			
c. Special advances—				
A. Advances to hostels ..	R. 11,700	11,700	6,982	- 4,718
	<i>Col. 1.—(i) Post-budget decision to debit advances for running a mess sanctioned to certain companies of Malabar Special Police to this head (Rs. 6,000), (ii) advances to hostels of certain colleges and schools for stocking of food supplies (Rs. 1,900) and (iii) advance granted for the feeding of police force in a district in an emergency (Rs. 3,800).</i>			
	<i>Col. 4.—Demands did not come up to expectations.</i>			
B. Advances for the settlement of criminal gangs.	{ O. 5,000 R. 1,300 }	6,300	7,857	+ 1,557
C. Advances for the destruction of agricultural pests.	{ O. 2,000 R. 3,700 }	5,700	4,384	- 1,316
	<i>Col. 1.—Addition to meet advances sanctioned for fighting 'Broom rape pest' and other agricultural pests.</i>			

APPROPRIATION ACCOUNTS

Grant No. XXXVIII—Loans and Advances bearing Interest—
Authorized.

See also the Audit Report.

Major head and sub-head.		Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)		(2)	(3)	(4)
Loans and Advances by Provincial Governments.		RS.	RS.	RS.
Loans to Municipalities, Port Funds, etc.				
a. Loans to Presidency Corporations, Port Trusts and other Port Funds—				
A. Presidency Corporation (Madras)—				
(ii) Loans for Water-supply and Drainage Schemes and for other Public Health purposes.				
	O. 16,24,400	15,96,000	16,06,982	+ 10,982
	R. - 28,400			
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. 1,86,900	1,08,800	1,08,750	- 50
	R. - 78,100			
B. Loans for Water-supply and Drainage Schemes and for other Public Health purposes.				
	O. 44,200			
	R. - 44,200			
<i>Col. 1.—</i> Chiefly inability of certain local bodies to utilize in full, the amount originally provided for.				
<i>Col. 1.—</i> Postponement of schemes owing to shortage of steel and iron.				
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. 5,70,700	4,62,000	4,61,950	- 50
	R. - 1,08,700			
<i>Col. 1.—</i> See "b.A."				
B. Loans for Water-supply and Drainage Schemes and other Public Health purposes.				
	O. 10,02,500	7,36,700	7,42,700	+ 6,000
	R. - 2,65,800			
<i>Col. 1.—</i> Chiefly slow progress of works due to war conditions and postponement of a scheme on account of shortage of iron and steel.				
e. Advances to cultivators—				
A. 1. Loans under the Land Improvement Loans Act and Agriculturists' Loans Act.				
	O. 9,00,000	8,86,700	8,42,506	- 44,194
	R. - 13,300			

Grant No. XXXVIII—Loans and Advances bearing Interest—
Authorized—cont.

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving -.
(1)	(2)	(3)	(4)
Loans and Advances by Provincial Governments —cont.	RS.	RS.	RS.
Loans to Municipalities, Port Funds, etc.—cont.			
e. Advances to cultivators—cont.			
A. 2. Loans under the Agriculturists' Loans (Madras Amendment) Act, 1935.	O. 2,50,000 R. -1,73,700	76,300	43,881 - 32,419
Col. 1.—Applications for loans did not come up to anticipations.			
Col. 4.—Chiefly late receipt of surrender reports from subordinate officers due to rejection of applications late in the year (Rs. 18,000), non-completion of enquiries (Rs. 6,000) and demands generally not coming up to anticipations (Rs. 8,400).			
B. Loans under the Special Rules for Pumping Installations.	O. 4,500 R. - 4,300	200	143 - 57
Col. 1.—Smaller demands for loans.			
C. Loans under the Special Rules for Agricultural Implements.	O. 20,000 R. - 4,000	16,000	16,160 + 160
Col. 1.—Less demands due to rise in prices of iron implements.			
f. Advances under Special Laws (State aid to Industries).	O. 40,500 R. - 14,000	26,500	26,263 - 237
Col. 1.—See "e.B."			
g. Miscellaneous Loans and Advances—			
A. Loans to communities eligible for help by the Labour Department.	O. 61,400 R. - 16,900	44,500	45,104 + 604
Col. 1.—Smaller demands for loans and difficulties in land acquisition.			
B. Loans to Co-operative Societies and Land Mortgage Banks.	O. 52,90,500 R. - 16,06,400	36,84,100	36,16,815 - 67,285
Col. 1.—Chiefly less demand for short-term loans from Madras Central Land Mortgage Bank.			
C. Loans to Chenchus, Kurumbas and Sholagas.		1,300	143 - 1,157
D. Loans relating to the Fisheries Department.	O. 400 R. - 100	300	236 - 64
F. Advances to Local Bodies to cover deficits.	O. 1,00,000 R. 8,13,100	9,13,100	9,13,020 - 80
Col. 1.—Actual requirements proved larger than anticipated.			
Loan for the construction of Machwa.	S. 100 R. 3,300	3,400	- 3,400
Cols. 1 and 4.—Loan for replacement of a machwa lost in cyclone not disbursed as scrutiny of records was not complete.			
Loan to the Koothali estate.	S. 100 R. 26,900	27,000	- 27,000
Cols. 1 and 4.—Loan sanctioned to pay off a decree against an estate taken possession of by Government was not paid due to delay in the execution of mortgage bond.			

Grant No. XXXVIII—Loans and Advances bearing Interest—
Authorized—*cont.*

Major head and sub-head.	Final grant or appropriation.	Actual expenditure.	Excess +, Saving —.
(1)	(2)	(3)	(4)
Loans and Advances by Provincial Governments — <i>cont.</i>	RS.	RS.	RS.
Loans to Government Servants.			
a. Advances for the purchase of motor cars.	{ O. 40,000 } R. — 20,000 }	20,000	17,675 — 2,325
Col. 1.—Fewer applications owing to rationing of petrol.			
Col. 4.—No advance was drawn in March 1942 contrary to expectations.			
b. Advances for the purchase of other conveyances.	{ O. 5,000 } R. 2,600 }	7,600	6,727 — 873
Col. 1.—Larger number of applications.			
c. Passage advances	{ O. 1,000 } R. — 1,000 }	..	.. ..
d. Other advances	{ O. 1,000 } R. 300 }	1,300	840 — 460
Surrenders or withdrawals within grant or appropriation.	..	..	..
	R. 15,32,700	15,32,700	.. —15,32,700
<hr/>			
Total, Authorized ..	1,01,44,500	84,49,895	— 16,94,605

Notes.

Deductions for probable savings provided in the budget and the savings actually realized under certain sub-heads are compared below :—

Sub-head.	Savings provided.	Savings realized.
	RS.	RS.
a.A (ii)	5,19,100	5,36,518
b.A	20,700	98,850
c.A	62,800	1,71,550
c.B	2,98,700	5,58,500
g.A	8,800	25,096

2. *Administration of the grant.*—There was a saving of 16·7 per cent. in the final grant as against 13·1 per cent. in the previous year. The saving occurred chiefly under the sub-head “g.B.” The saving in the modified appropriation was 1·9 per cent. as against 1·7 in 1940-41.

APPROPRIATION ACCOUNTS

APPENDIX TO THE APPROPRIATION ACCOUNTS OF THE GOVERNMENT OF MADRAS FOR THE YEAR 1941-42 CONTAINING REVIEWS OF GOVERNMENT COMMERCIAL CONCERNS.

The details relating to the balance sheets and profit and loss accounts of Government commercial concerns, have, with effect from the accounts of 1931-32, been excluded from the reviews, as these details are included in the annual audit or administration reports of the respective concerns, which are supplied to the Public Accounts Committee, and can be referred to by them, if necessary, in connexion with cases of financial irregularity and other points of importance mentioned in the reviews.

2. The following table gives a list of commercial concerns under the control of the Government of Madras and compares the net trading results for the year under review with those relating to the preceding year :—

Serial number and name of concern. (1)	Turnover.		Net profit or surplus of income over expenditure.	
	1940-41. (2)	1941-42. (3)	1940-41. (4)	1941-42 (5)
	RS.	RS.	RS.	RS.
1 Cinchona Department	14,89,708	13,50,170	5,92,166	5,68,493
2 Kerala Soap Institute, Calicut ..	1,93,056	1,91,133	39,543	30,052
3 Industrial Engineering Work- shop, Madras.	83,157	80,766	13,389	12,409
4 Pearl Fisheries (a) .. ..	..	..	..	..
5 Chank Fisheries (b)	1,43,622	99,549	1,00,856	66,350
6 Fish-curing yards (b)	2,48,511	2,98,885	9,548	30,239
7 Central Jail, Coimbatore (c) ..	3,97,459	4,39,746	82,268	58,249
8 Do. Vellore (c)	1,04,917	1,02,396	15,788	19,009

(a) There was no pearl fishery operation during the year.

(b) The results shown against these concerns relate to the years ended 30th June 1941 and 30th June 1942.

(c) The results shown against these concerns relate to the calendar years 1940 and 1941.

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. 43,90,047 as against Rs. 43,12,738 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

APPROPRIATION ACCOUNTS

the capital invested and, correspondingly, all remittances into treasury and credit book adjustments go to decrease the capital.

The financial results of the working of the several concerns, based on the audited accounts, are reviewed in detail in the following paragraphs.

CINCHONA DEPARTMENT.

3. The working of the department during the year under review showed a net profit of Rs. 5,66,493 as against Rs. 5,92,166 in 1940-41. The decrease of Rs. 25,673 in the profit was mainly due to less sales of quinine manufactures during the year and the increase in the cost of production, owing to the general rise in the price of chemicals and oils used in manufacture.

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. (1)	Opening balance. (2)	Quantity produced. (3)	Other receipts. (4)	Quantity sold. (5)	Other issues. (6)	Closing balance. (7)
	LB.	LB.	LB.	LB.	LB.	LB.
1. Quinine Sulphate—						
1939-40 ..	3,538	35,672	..	38,544	141	1,725 (a)
1940-41 ..	1,725	22,677	18,750(b)	29,636	229	13,287
1941-42 ..	13,287	18,227	8,750(b)	30,797	294(d)	9,173
2. Quinine Bihydrochloride—						
1939-40 ..	149	3,552	..	3,681	..	20
1940-41 ..	20	9,350	..	9,290	..	80
1941-42 ..	80	9,691	..	9,761	..	10
3. Cinchona Febrifuge—						
1939-40 ..	7,426	12,991	1	16,828	..	5,050 (c)
1940-41 ..	5,050	6,843	3	11,218	..	678
1941-42 ..	678	6,307	4	3,339	..	3,650
4. Totaquina—						
1939-40 ..	4,177	4,051	2	5,947	..	2,283
1940-41 ..	2,283	6,236	..	7,375	..	1,144
1941-42 ..	1,144	2,450	..	2,362	2	1,230

(a) This balance of 1,725 lb. includes quantity in process of manufacture to the extent of 1,200 lb.

(b) Purchased from Central Government.

(c) The balance includes quantity in process of manufacture to the extent of 1,460 lb.

(d) Includes dryage and wastage 3 lb. and loss by theft 18 lb.

In addition to the products manufactured in previous years, small quantities of quinine bisulphate, quinine hydrochloride tablets, quinine hydrobromide, quinine bihydrobromide and quinine salicylate were manufactured during the year.

The closing stocks of quinine sulphate and quinine bi-hydrochloride are lower than in the previous year, while those of cinchona febrifuge and totaquinine are higher than in 1940-41.

The value at cost price of the closing stocks of all manufactured products as on 31st March 1942 amounted to Rs. 2,51,696 as against Rs. 2,26,873 in the previous year.

The net amount recoverable from the Public Health Department, for 1941-42 on account of the loss due to the sale at concessional rates of pice packets through the Post Office, was Rs. 3,939 as against Rs. 6,233 in the previous year.

KERALA SOAP INSTITUTE, CALICUT.

4. The working of the institute for the year disclosed a net profit of Rs. 30,052 as against Rs. 39,543 in the previous year. The decrease of Rs. 9,491 was mainly due to the increase in cost of production as a result of general rise in prices of raw materials used in manufacture and packing and to the fall in sales of some of the high priced soaps.

The output of soaps was 203 tons as against 208 tons in the previous year. The sales also fell from 208 tons in 1940-41 to 191 tons during the year under review.

INDUSTRIAL ENGINEERING WORKSHOP, MADRAS.

5. The working of the concern during the year under review showed a profit of Rs. 12,409 as against Rs. 13,389 in the previous year. The slight decrease in the profit was due to a decrease in turnover (Rs. 2,391) and an increase in the overhead charges.

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 1941-42 amounted to Rs. 26,379 as against Rs. 26,083 in the previous year. The receipts amounted to Rs. 2,522 as against Rs. 238 in 1940-41.

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, the largest portion was realised between April 1925 and February 1928. During the period from February 1928 to March 1942, there was an excess of expenditure over receipts amounting to Rs. 2,66,802. Interest on capital has been included in the expenditure from 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 561,893 shells (including undersized and wormed shells) as against 498,071 in the previous year. The operation charges amounted to Rs. 46,242 as against Rs. 43,383 in 1940-41. The increase was mainly due to the larger number of shells caught during the year.

The cost of collecting full-sized shells decreased from Rs. 99 per thousand in 1940-41 to Rs. 93 per thousand in 1941-42 due chiefly to the increase in outturn.

The working of the Ramnad fishery resulted in a catch of 558,767 shells (including undersized and wormed but excluding 11 Valampuri shells), the operation charges amounting to Rs. 54,417 (excluding Rs. 798 on Valampuri chanks). The cost of production of full sized shells was Rs. 112 per thousand.

During the year under review, the fisheries taken as a whole, yielded a net profit of Rs. 66,350 as against Rs. 1,00,856 in the previous year. The decrease in profit was largely due to the lower selling price of Tinnevely chanks of 1940-41 sold during the year.

FISH-CURING YARDS.

8. The income and expenditure account of the fish-curing yards for the year ended 30th June 1942 showed a surplus of Rs. 30,239 as against Rs. 9,548 in the previous year. The increase in the surplus was due mainly to favourable fishing season on both the East and West Coasts. Consequently the consumption of salt in the yards as a whole showed an increase of 40,327 maunds over that in the previous 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. 3,73,220 as against Rs. 3,10,210 in the previous year.

A private yard was opened during the year on the West Coast.

CENTRAL JAIL, COIMBATORE.

9. The results of the working of the manufactory in the Central Jail, Coimbatore, for the calendar years 1939, 1940 and 1941 are compared below :—

Year.	Turnover.	Net profit.	Percentage of net profit to turnover.
(1)	(2)	(3)	(4)
	RS.	RS.	
1939	3,71,072	72,965	19.7
1940	3,97,459	82,268	20.61
1941	4,39,746	58,249	13.25

The figures above, show an increase in the turnover during 1941. There was, however, a decrease in the net profit during the year due mainly to the reduction in the selling rates of cloth.

CENTRAL JAIL, VELLORE.

10. The results of the working of the manufactory in the Central Jail, Vellore, for the calendar years 1939, 1940 and 1941 are compared below :—

Year.	Turnover.	Net profit.	Percentage of net profit to turnover.
(1)	(2)	(3)	(4)
	RS.	RS.	
1939	67,218	9,303	13.9
1940	1,04,917	15,788	15.5
1941	1,02,396	19,009	18.5

APPROPRIATION ACCOUNTS

The increase in profit as compared with the previous year was due generally to the increased sales and outturn in the cotton, tailoring and carpentry sections offset to some extent by decreased output and sales in the leather section.

SERUM INSTITUTE, MADRAS.

11. Sera and vaccines were manufactured during the year under four sections, viz., (i) Anti-Rinderpest serum, (ii) Hæmorrhagic Septicæmia vaccine, (iii) Blackquarter vaccine and (iv) Rinderpest Bull and Goat virus. The manufacture of Anti-Hæmorrhagic Septicæmia serum and Anti-Blackquarter serum, which was started during 1940-41 was discontinued during the year, as there was no demand for these sera owing to the successful use of the respective vaccines. 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.
	1940-41.	1941-42.	1940-41.	1941-42.	1940-41.	1941-42.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	DOSES.	DOSES.	RS.	RS.			
1 Anti-Rinderpest serum.	1,590,050 of 5 c.c.	1,395,050 of 5 c.c.	52,674	48,835	6-36 ps.	6-72 ps.	Two annas per dose.
2 Hæmorrhagic Septicæmia vaccine.	298,050 of 5 c.c.	296,950 of 5 c.c.	6,917	7,681	4-44 ps.	4-97 ps.	Do.
3 Blackquarter vaccine.	170,050 of 5 c.c.	168,850 of 5 c.c.	7,878	8,701	8-45 ps.	9-30 ps.	Three annas six pies per dose.
4 Virus products	581,350 of 1 c.c.	547,925 of 1 c.c.	15,466	15,716	5-11 ps.	5-51 ps.	Bull virus, 2 annas per dose. Goat virus, 3 annas 8-8 pies per dose.
5 Anti-Hæmorrhagic Septicæmia serum.	10,400 of 15 c.c.	..	1,850	..	2 as 10-15 ps.	..	..
6 Anti-Blackquarter serum.	4,820 of 15 c.c.	..	1,256	..	4 as 2-04 ps.	..	..

There was a slight increase in the cost per dose of all the products during the year due to the following reasons:—

(i) decrease in total production from 11,149,900 c.c. in 1940-41 to 9,852,175 c.c. in 1941-42 or by 11-64 per cent.

(ii) the general rise in prices of chemicals, etc.

(iii) fall in the average yield of each serum producer from 1,545 doses in 1940-41 to 1,447 doses in 1941-42, and

(iv) use of bull-calves and sheep purchased from contractors on a larger scale than in the previous year, owing to a change in the biological test of Blackquarter vaccine.

INDEX

Analysis, under Grants or Appropriations, of the Report on the Accounts showing to which accounts specific reference is made in the Report.

Number and name of Grant or Appropriation.	Audit Report.	
	Page.	Paragraph.
I. Land Revenue	2, 6	4, 6
II. Provincial Excise	2, 9, 10, 11	4, 11 (4), 12, 15
III. Stamps	8, 11	11 (1), 15
IV. Forest	4, 10, 11	5, 13, 15
VI. Motor Vehicles Acts	9	11 (4)
VII. Other Taxes and Duties	4	5
VIII. Irrigation	2, 8, 10	4, 11 (1), 12, 13
IX. Heads of Provinces, Ministers and Headquarters staff	12	16 (iii)
X. Legislative Bodies	2, 6	4, 6
XI. District Administration and Miscellaneous	4, 6, 9, 11	5, 6, 7, 11 (5), 13
XII. Administration of Justice	4, 6, 10	5, 7, 13
XIII. Jails	4, 9, 11	5, 11 (4) and (5), 15
XIV. Police	4, 6, 10, 12	5, 6, 7, 13, 16 (iii)
XV. Education	10, 11	13, 16 (ii)
XVI. Medical	4, 6, 11	5, 6, 15
XVII. Public Health	4, 9, 11,	5, 11 (2), 13, 16 (ii)
XVIII. Agriculture	8, 10, 11	11 (1), 13, 15
XIX. Veterinary	11	15
XXI. Industries	11	15
XXIII. Miscellaneous Departments	9	11 (2)
XXIV. Civil Works—Works	2, 9, 10, 11	4, 11 (4), 13, 15
XXV. Civil Works—Establishment and Tools and Plant	2, 4, 6, 8, 10	4, 5, 6, 11 (1), 12
XXVI. Civil Works—Grants-in-aid	2, 6, 7, 9, 10, 11	4, 6, 10, 11 (4), 12, 16 (ii)
XXVII. Electricity	4, 6	5, 6
XXVIII. Famine	8, 9	11 (1), (4) and (5)
XXIX. Pensions	6	7
XXX. Stationery and Printing	2, 6, 8, 9, 10, 11	4, 8, 11 (1) and (2), 12, 13, 15
XXXI. Miscellaneous	2, 6, 7, 8, 9, 10, 11, 12	4, 6, 10, 11 (2), (3) and (5), 12, 13, 16 (iii)
Debt Charges	6	8
XXXII. Capital outlay on Irrigation	2, 8	4, 10
XXXIV. Civil Works outside the Revenue Account	2, 6	4, 6, 8
XXXV. Capital outlay on electricity schemes	2, 6, 7, 8, 9, 10, 11	4, 6, 10, 11 (4), 12, 13
XXXVII. Interest free advances	2	4
XXXVIII. Loans and Advances bearing interest	2, 6, 7, 8, 9, 10	4, 6, 10, 11 (2) and (4), 12