GOVERNMENT OF MADRAS

APPROPRIATION ACCOUNTS . 1941-42

and the AUDIT REPORT 1943



I.

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



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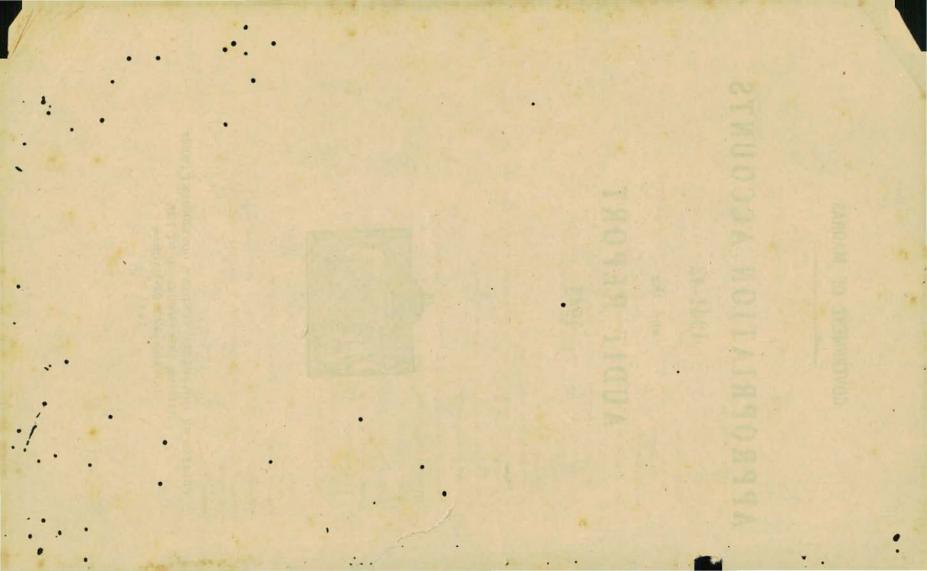


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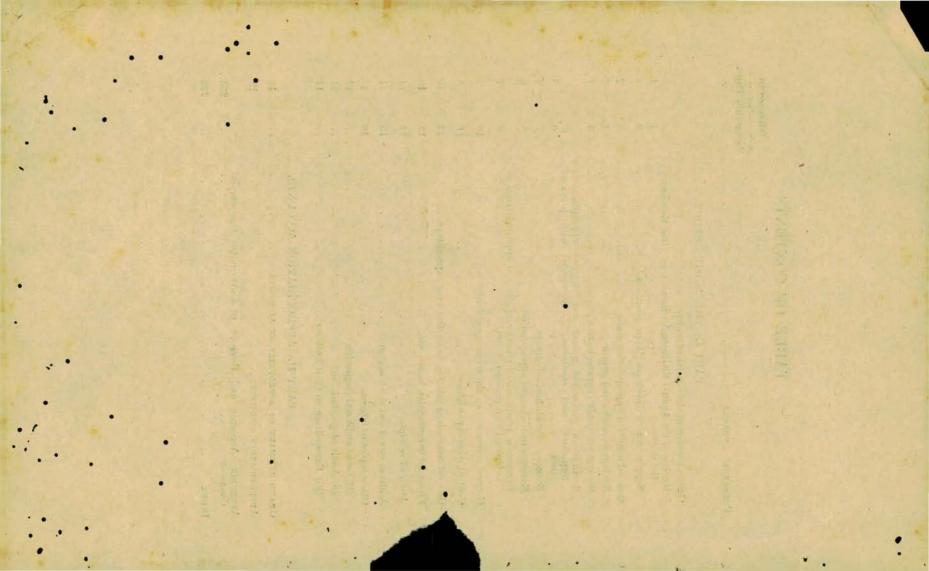
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PREFATORY REMARKS.

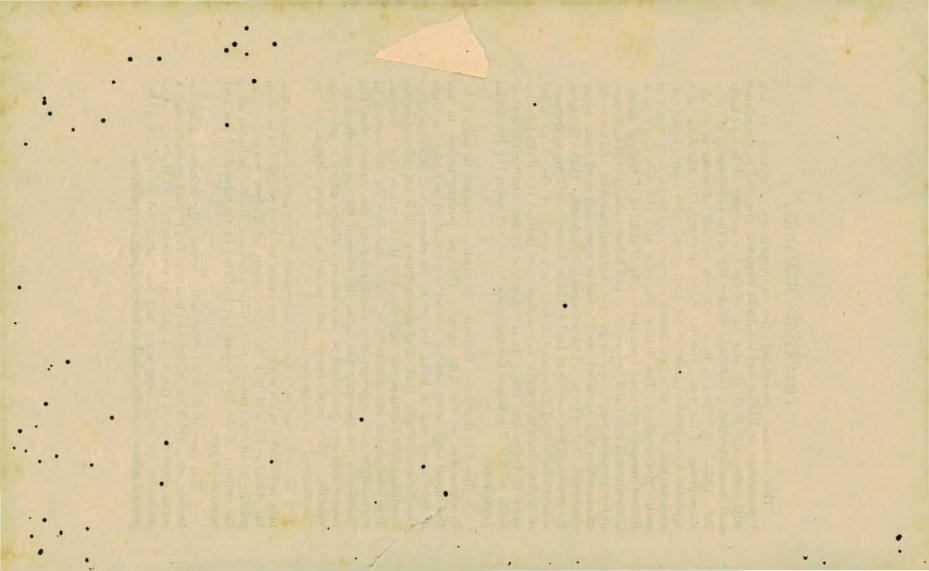
volume containing the Appropriation Accounts of the This Government of Madras and the Audit Report is prepared in accordance with paragraph 13 (1) (i) and (iii) of the Government of India (Audit and Accounts) Order, 1936, and Section 169 of the Government of India Act. 1935. Its object is to present 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.

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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.

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.
and the second		RS.	RS.
Expenditure on revenue account		30,04,300	75,01,100
Capital expenditure		400	31,800
Disbursements under debt heads treated	as		9,70,400
expenditure. • Total		30,04,700	85,03,300

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GENERAL RESULTS OF APPROPRIATION AUDIT.

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

Particulars.		Authorized.	Total.
	Charged		
(1)	(2)	(3)	(4)
10111111	RS.	RS.	RS.
1 Original estimate of autho-			
rized expenditure-			
(a) Grants authorized		17,44,07,000	17,44,07,000
by His Excellency the		1.12 1 7 145 7 1	
Governor.			
(b) Appropriation to meet	2,91,50,000		2,91,50,000
expenditure charged on			
the revenues of the		and the state	I PARTING
Province.			
2 Supplementary estimates of			A Profession
authorized expenditure-			
(a) Grants authorized by		85,03,300	85,03,300
His Excellency the			
Governor.		X. C.	
(b) Appropriation to meet	30,04,700	State Installed	30,04,700
expenditure charged on			
the revenues of the			
Province.			
3 Net aggregate grant or	3,21,54,700	18,29,10,300	21,50,65,000
appropriation.	0,=1,01,100	10,10,10,000	22,00,00,000
4 Aggregate disbursements	3 09 86 181	17,14,37,761	20,24,23,942
5 Less $(-)$ or more $(+)$ than			-1,26,41,058
granted.	11,00,010	1,11,12,000	1,20,21,000
6 Percentage of 5 to 3	3.6	6.3	• 5.9
or recentrage or o to o	50	00	001

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.	Original grant.	Supple- mentary grant.	Final grant.	Expendi- ture.	Savings.	Percentag of savings.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS.	RS.	RS.	RS.	RS.	Ph. San Inc.
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	$25,81,623 \\ 60,32,998$	1,70,577	6.2
VIII. Irrigation	58,38,300	4,06,100	62,44,400	60,32,998	2,11,402 4,45,352	8.4
X. Legislative Bodies	6,31,000		6,31,000	1,85,648	4,45,352	70.6
XXIV. Civil 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	7.1
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	8,89,903	336'4
XXXIV. Civil Works outside the Revenue	12,45,200		12,45,200	7,15,694	• 5,29,506	42.5
Account. XXXV. Capital Outlay on Electricity Schemes.	36,06,800	200	36,07,000	3,45,992	32,61,008	90.4
XXXVII. Interest free	9,39,800	9,70,200	19,10,000	17,06,963	2,03,037	10.0
advances. 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 **p**oor 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 appro- priation.	Supplemen- tary appro- priation,	Final appro- priation,	Expendi- ture,	Savings,	Percentage of savings.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
and the second second	RS.	RS.	RS.	RS.	RS.		
IV. Forest VII. Other Taxes and Duties.	$6,63,400 \\ 84,200$		$6,63,400 \\ 84,200$	$^{6,16,111}_{70,706}$	47,289 13,494	7·1 16·0	
XI. District Adminis- tration and Miscella- neous.	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	21,31,490	96,610	4 ·3	
XIII. Jails XIV. Police XVI. Medical	1,35,000 11,16,300 4,10,500	H	1,35,000 11,16,300 4,10,500	80,530 9,80,400 2,17,577	54,470 1,35,900 1,92,923	40-3 12-2 47-0	
XVII. Public Health XXV. Civil Works— Establishment and Tools and Plant.	69,400 6,48,500		69,400 6,48,500	48,476 5,45,637	20,924 1,02,863	30-1 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 :—

			Final			
Year.			appropriations and grants.	Savings.	Percentage of savings.	
• (1)			(2)	(3)	(4)	
			RS.	RS.		
			Charged.			
1937-38	•		2,94,15,800	10,43,334	3.2	
1938-39		5	3,41,72,100	7,71,650	2.3 .	
1939-40			2,87,24,200	10,12,728	3.2	
1940-41			3,04,43,000	17,05,264	5.6	
1941-42	••		3,21,54,700	11,68,519	3.6	
3. A		1	Voted or authorize	ed.		
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	
		Charge	d and voted or au	thorized.		
1937-38		174.0	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.		Original grant.	Supple- mentary grant.	grant.	Expendi- ture.	Excess.	Percentage of excess.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		\RS.	RS.	RS.	RS.	RS.	
1	XI. District Admini- stration and Miscellaneous.	2,19,52,500		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 :—

SerAl number.	Number and name of appropriation.	Original appro- priation.	Supple- mentary appro- priation.	Final appro- priation.	Expendi- ture,	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	0.05
2	Debt Charges	-26,78,100	26,91,200	13,100	53,757	40,657	310.4
23	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 o	or authorized.	Charged.			
(1)		Number.	Total amount.		Total amount. (5)		
(1)		(2)	(3) RS.	(4)	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 "Florting 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. Iaid 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 Grant 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 :—

Serial • number.	Page.	Number of grant and sub-head.	Amount of supple- mentary 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

(1) Unnecessary supplementary grants—

ments-			The state of the second		
Serial number.	Page.	Number	of grant and sub-head.	Amount of reappro- priation.	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

(2) Reappropriations obtained unnecessarily or in excess of requireents—

(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)
				TIS.	RS.
1	189	Sub-head "57. f.B" in Grant No. XXXI		41,000	14,498
- (4) Case	es 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		1.1	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
1	5) Can	es of unremedied or uncovered excesses -			
	o) Cuo	es of antemeated of ancovered 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. XXX	I		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 :--

-	Final modified appropriation.	- Actuals-	Savings (net, after deducting excesses).	Percentage.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS,	
	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.

	and the	Beseriptic	. 7 6	Beers ate Turoluck under and Reference of Sumber and name of grant. At	Total number of irregu iarities.	Amount.
				_(2)	(\$)	_(4)-
						RS.
	Losses	200	 	IV. Forest	. 1	8,720
•	Do.		 	VIII. Irrigation	. • /1	1.08,722
	Do.		 	XII. Administration of Justice .	. 2	6,920
	Do.		 	XIV. Police	. (1	3,610
•	Do.		 	XV. Education	. 1	1,387
	Do.		 	XVIII. Agriculture	. 4	1,280
	Do.	•	 	XXIV. Civil Works-Works	• 1	35,802

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Description.	Reference to hember and name of grant.	Total number of Fregu- larities.	amount of la
(1)	(3)	fa-	TIT
a fini prost forest the Th		1000	RS.
Losses	XXX. Stationery and Printing XXXV. Capital Outlay on Electricity	Þ	1,448
	Schemes	1	1,217
Unprofitable outlay	XI. District Administration and		
Part and a set of	Miscellaneous	1	2,962
Do	XVII, Public Health	1	39,033
Loss on stock	XXIV. Civil Works-Works	1	8,511
Other miscellaneous losses.	XXXI. Miscellaneous	2	16,054

14. Audit of receipts. \rightarrow No serious irregularity was noticed in the course of the audit of receipts for 1941-42.

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

OTHER TOPICS OF INTEREST.

16. (i) Local audit and inspection.—The initial accounts of six treasuries, thirty-nine Public Works divisions and one hundred and seventy-two other civil offices were test audited. The general state of the accounts was found to be satisfactory.

(ii) Audit of grants-in-aid.—The Examiner of Local Fund Accounts, who conducted a detailed audit of grants-in-aid paid to local bodies, has certified that the grants paid during 1940-41 were utilized properly and in accordance with the conditions prescribed by Government, except in the cases mentioned by him in his audit reports. The results of his audit, as reported by him, are indicated in the notes under the accounts of Grants XV, XVII and XXVI.

(iii) Expenditure on Civil Defence.—The expenditure incurred in this Province during the year 1941-42 in connection with Civil Defence was in respect of the following items, namely:—

(i) Establishment of Civic Guards,

(ii) Establishment of War time additional Police.

(iii) Expenditure in connection with Registration of Foreigners Act, 1939.

(iv) Expenditure in connection with examination of activities of foreigners.

(v) Expenditure in connection with interning of enemy subjects.

(vi) Motor Spirit Rationing Scheme.

(vii) Press Censor.

(viii) War Committees.

(ix) Air Raid Precautions Scheme.

(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 R₃, 2:34 lakhs and was wholly borne by the Provincial The expenditure on the items mentioned above was Government. 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 nonrecurring 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 $87\frac{1}{2}$: $12\frac{1}{2}$. 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 Trecautions 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 subheads, 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 inaugeration 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 (\bullet);

(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. 2000 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

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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.

		-PP'	op an one.			
	Number and name of grav appropriation.	it or	Grant or appropria-	Expenditure.	Expenditure with gr appropr	ant or
Page.	appropriation.		tion.		Less than granted.	More than granted.
(1)	(2)		(3)	(4)	(5)	(6)
19	I. Land Revenue—		• RS.	RS.	RS.	RS.
19	Authorized		21,78,700	17,32,986	4,45,714	
	Charged		8,300	5,769	2,531	
21	II. Provincial Excise-		07 50 000	05 01 000	1.00.000	
	Authorized Charged		27,52,200 1,30,800	25,81,623 1,24,326	1,70,577 6,474	••
26	and the second se		1,00,000	1,21,020	0,114	
20	III. Stamps- Authorized		5,73,200	5,60,866	12,334	
1	Charged		2,900	2,868	. 32	
	IV. Forest—					
			30,71,700	30,59,176	12,524	
	Charged	• ••	6,63,400	6,16,111	47,289	
34	V. Registration		90.99.000	00 00 100	00 700	
-		• ••	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 D	ties_			-	
00	Authorized	and the second s	13,46,100	13,20,177	25,923	6 (A) (C)
	Charged		84,200	70,706	13,494	
41	VIII. Irrigation-					
			62,44,400	60,32,998	2,11,402	
10	Charged	Minia	88,65,700	88,58.400	7,300	
49	ters and Headquarters					100 A
	Authorized		18,92,800	18,70,523	22,277	
	the second second second second	* **	19,09,500	18,79,379	30,121	• ••
58	X. Legislative Bodies-		6,31,000	1 05 040	4 45 950	
60	XI. District Administra	tion and	0,31,000	1,85,648	4,45,352	
00	Miscellaneous—	and and				
	Authorized		2,21,81,300	2,22,69,021		87,721
	and a second		16,70,300	14,47,223	2,23,077	
65	XII. Administration of J		69 74 900	69 04 129		10 050
	Authorized		68,74,200 22,28,100	68,94,152 21,31,490	96,610	19,952
70	XIII. Jails-				001010	•
1.4	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.

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

	Number and name		or	Grant or appropria-	Expenditure.		re compared rant or riation.
Page.	appropria	ыоп.		tion.		Less than granted.	More than granted.
(I)	(2)			(8)	(4)	(5)	(6)
				RS.	RS.	RS.	RS.
76	XIV. Police- Authorized .		-	1,66,77,400	1,67;03,985		26,585
	CONCRETE AND IN THE REAL	• ••	••	11,16,300	9,80,400	1,35,900	••
83	XV. Education-			0.00 50 000	2,85,88.902	e1 000	
	Charged .	:		2,86,50,800 2,41,700	2,36,311	61,898 - 5,389	
92	XVI. Medical-						
-	Authorized .			1,02,13,600	1,00,47,193	1,66,407	
	Charged .	• ••		1,10,500	2,17,577	1,92,923	
100	XVII. Public Hea	lth—					
			• •	33,33,500	32,75,737	57,763	
	• Charged .		••	69,400	48,476	20,924	
106	XVIII. Agricultur	·e					
	CIL		1.1	22,07,900 90,200	21,60,635 88,014	47,265 2,186	••
	TOTAL CARLES AND		• •	00,000	00,014	P.100	••
113	XIX. Veterinary- Authorized .			12,16,600	11,99,208	17 000	
	Charged .			54,800	54,736	17,392 64	
110	The second second second second						
118	XX. Co-operation Authorized .			14,86,300	14.32.494	53,806	
	Charged ,			35,900	35,766	134	
120	XXI. Industries-					No.	
120	12 12 12 12			15,54,300	15,29,825	24,475	-
	Charged .			70,400	65,806	4,594	
127	XXII. Cinchona a	nd Fisher	ies—				
	Authorized .	a (44)	••	12,95,300	12,80,631	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	••
	Charged .	• ••	••	86,300	81,329	4,971	
130	XXIII. Miscellane ments—	ous De	part-				
	Authorized .			24,12,500	23,60,369	52,131	
	Charged .			33,000	29,984	3,016	
135	XXIV. Civil Worl	s-Works					
	. Authorized .			38,66,100	37,48,731	1,17,369	
	Charged .	• ••		3,07,700	3,05,796	1,904	
154	XXV. Civil Wor	ks-Estal	olish-				
	ment and Tools Authorized .		-	33,86,200	31,36,987	2,49,213	
	Charged .			6,48,500	5,45,637	1,02,863	
161	XXVI. Civil Work	s-Grant		S. Sean	14.52-1-27	121	
	aid-					1000.000	
	Authorized .	• ••	••	97,94,400	80,71,998	17,22,402	• ••
166	XXVII. Electricit	1.		70.07.100		10 001	
	Authorized . Charged .		-	78,26,100 30,01,200	78,08,096 28,99,991	18,004 1,01,209	••
			••	001011000	40,00,001	1,01,000	
178	XXVIII. Famine- Authorized			2,50,000	2,40,621	9,379	15 3 1
	Charged .			11,000	8,655	2,345	

.. .

	Number and name of grant	or	Grant or appropria-	Expenditure.	Expenditure with gra appropri	int or
Page.	appropriation.		tion.		Less than granted.	More than granted.
(1)	(2)		(3)	(4)	(5)	(6)
180	XXIX. Pensions-		RS.	RS.	RS.	RS.
	Authorized	•••	83,49,700 29,72,000			67,048
183	XXX. Stationery and Printin	ng-				
	Authorized Charged		26,18,100 2,26,200		3,62,571	
188	XXXI. Miscellaneous-					
	Authorized Charged		63,98,700 <i>91,300</i>		11,82,460 11,393	.:
195	Debt Charges-					
	Charged	••	13,100	53,757	••	40,657
198	XXXII. Capital Outlay Irrigation—	on				
	Authorized		1,15,900		3,89,903	
	Charged	•••	500	- 1,619	2,119	
203	XXXIII. Capital Outlay Industrial Development—	on		- 10 141		
	Authorized	•••	1,21,800	1,17,845	3,955	
204	XXXIV. Civil Works out the Revenue Account—	side				
-	• Authorized		12,45,200	7,15,694	5,29,506	
	Charged	••	400	438		38
209	XXXV. Capital Outlay Electricity Schemes—	on				
	Authorized		36,07,000	3,45,992	32,61,008	
	Charged		29,700	• 29,696	4	••
226	XXXVI. Commuted value Pensions—	e of				
	Authorized		100		100	
228		Free				
	Advances— Authorized	••	19,10,000	17,06,963	2,03,037	
230	XXXVIII. Loans and Advar	ices				
	Authorized		1,01,44,500	84,49,895	16,94,605	
	Total SAuthorized		18,29,10,300	17,14,37,761	1,14,72,539	•
	I otal [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	
			Street States	2		

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

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

Authorized Charged	 	• ••	 	••	 RS. 2,01,306 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).

	Actu	tals.	
Major heads.	According to Appropriation Accounts.	According to the General Accounts.	Difference + or
(1)	(2)	(3)	(4)
XVII. Irrigation, Navigation, etc., Works-	RS.	RS.	RS.
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	2,23,29,190	2,23,29,190	••

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 informaticand on the basis of the certificate I have obtained from the Audito 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.

(1) (2) (3) (4) 7. Land Revenue. ns. ns. ns. ns. ns. ns. ns. A. Central Survey Office— 1. Pay of officers 0. 30,000 30,900 30,586 -314 A. Central Survey Office— R. 900 1,82,100 1,81,987 -113 3. Other charges 0. 2,700 1,82,100 1,81,987 -113 3. Other charges 0. 2,700 1,82,100 1,81,987 -113 3. Other charges 0. 1,27,000 1,82,100 1,81,987 -113 3. Allowances R. 3,600 24,800 24,430 -370 2. Pay of establishments. 0. 1,24,500 1,20,500 1,20,228 -572 3. Allowances R. 2,000 38,600 38,671 +77 4. Contingencies. R. 2,000 18,500 1,7,715 -782 6. Boundary pillars and [0. 24,500 15,500 17,715 -782 6. J. 1.—(i) Certain surveys not taken up during the year (Rs. 2,500) nand (ii) postponement of adopsteme	Major head and sub-	-head,		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
Survey, Settlement and Record Operations— A. Central Survey Office— 1. Pay of officers 0 2. Pay of establishments. 0. 3. Other charges 0. 2. Pay of establishments. 0. 3. Other charges 0. 2. Pay of establishments. 0. 2. Pay of officers 0. 3. Allowances 0. 4. Contingencies 0. 8. Allowances 0. 8. Solo 38,600 9. Solo 1,20,800 9. Solo 1,20,800 9. Solo 9,600 9. Solo 9,600 9. Solo 1,7,15 9. Solo 1,7,15 9. Solo 1,7,15 9. Solo 1,20,600 1,21,934 9. Solo 1,20,600 1,21,934 9. Additistionents 0. 1,28,900 1. Pay of officers </th <th>(1)</th> <th>- film</th> <th></th> <th>(2)</th> <th>(3)</th> <th>(4)</th>	(1)	- film		(2)	(3)	(4)
Survey, Settlement and Record Operations— A. Central Survey Office— 1. Pay of officers 0 2. Pay of establishments. 0. 3. Other charges 0. 2. Pay of establishments. 0. 3. Other charges 0. 2. Pay of establishments. 0. 2. Pay of officers 0. 3. Allowances 0. 4. Contingencies 0. 8. Allowances 0. 8. Solo 38,600 9. Solo 1,20,800 9. Solo 1,20,800 9. Solo 9,600 9. Solo 9,600 9. Solo 1,7,15 9. Solo 1,7,15 9. Solo 1,7,15 9. Solo 1,20,600 1,21,934 9. Solo 1,20,600 1,21,934 9. Additistionents 0. 1,28,900 1. Pay of officers </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
A. Contral Survey Office- 1. Pay of officers O ,	7. Land Revent	10.		RS.	RS.	RS.
1. Pay of officers 0. 30,000 30,900 30,586 - 314 2. Pay of establishments. 0. 1,87,000 1,82,100 1,81,987 - 113 3. Other charges 0. 20,700 24,300 23,049 - 1,251 Col. 1.—Chieffy (i) cost of living allowance sanctioned after budget (Rs. 2,700) and (ii) transfer travelling allowance (Rs. 600). 8. Ranges and Mobile Staff— 1. Pay of officers 0. 42,000 42,800 42,430 - 370 2. Pay of establishments. 0. 1,24,500 1,20,800 1,20,228 - 572 3. Allowances 0. 9,200 38,600 38,671 + 71 4. Contingencies. 0. 9,200 1,8500 17,715 - 782 6. Boundary pillars and [0. 24,500 18,500 17,715 - 782 Col. 1.—(i) Certain surveys not taken up during the year (Rs. 2,500) 18,500 17,715 - 782 A. Maintenance of Ryotwari Surveys— 1. Pay of establishments. 0. 1,28,900 1,21,934 + 1,334 2. Other charges 0. 1,28,000 1.20,600 1,21,934 + 1,334 <t< td=""><td></td><td>ord Op</td><td>erations—</td><td></td><td></td><td></td></t<>		ord Op	erations—			
R. 900 R. 30,900 R. 30,886 R. -314 R. 2. Pay of establishments. 0. 187,000 R. 1,82,100 R. 1,81,987 R. -113 R. 3. Other charges 0. 20,700 R. 24,300 R. 23,049 R. -1,251 R. Col. 1.—Chiefly (i) cost of living allowance sanctioned after budget (Rs. 2,700) and (ii) transfer travelling allowance (Rs. 600). -370 R. -370 R. -370 R. B. Ranges and Mobile Staff— 0. 42,400 R. -37,00 R. -37,00 R. -37,00 R. -37,00 R. -37,00 R. -37,00 R. -37,00 R. -36,400 R. -38,600 R. -38,600 R. -38,600 R. -38,600 R. -37,00 R. -30,00 R. -30,00 R. -30,00 R. -30,00 R. -30,00 R. -7,15 R. -782 R. Col. 1.—Ci (Certain surveys not taken up during the year (Rs. 2,500) hired labour. R. -8,300 R. 1,20,600 R. 1,21,934 +1,334 R. -8,300 R. -1,26,000 R. 1,21,934 +1,334 R. -8,200 R. -1,20,000 R. -4,625 R. -2,500 R. -1,20,000 R. 1,21,934 +1,334 R. -1,33,000 R. -2,400 R. -2,400 R. -2,600 R. 1,20,600 R. 1,21,934 +1,334 R. -2,600 R. <td></td> <td>0.</td> <td>30,000)</td> <td></td> <td></td> <td></td>		0.	30,000)			
R. -4,000 R. 1,82,100 1,81,987 -113 3. Other charges .0. 20,700 R. 24,300 23,049 -1,251 Col. 1.—Chieffy (i) cost of living allowance (Rs. 600). B. Ranges and Mobile Staff— <t< td=""><td></td><td></td><td></td><td>30,900</td><td>30,586</td><td>- 314</td></t<>				30,900	30,586	- 314
3. Other charges $(1, -2, -2, -2, -2, -2, -2, -2, -2, -2, -2$	2. Pay of establishments.	1000	1,87,000 2	1 89 100	1 91 097	110
R. $3,600$ $24,300$ $23,049$ $-1,251$ Col. 1.—Chieffy (i) cost of living allowance sanctioned after budget (Rs. 2,700) and (i) transfer travelling allowance (Rs. 600). B. Ranges and Mobile Staff— 1. Pay of officers 0. $42,000$ 2. Pay of establishments. 0. $1,24,500$ 4. 2,800 $42,430$ -370 2. Pay of establishments. 0. $1,24,500$ 4. 20,800 $1,20,228$ -572 3. Allowances 0. $36,400$ 4. Contingencies 0. $9,300$ 8. $8,600$ $38,671$ $+71$ 4. Contingencies 0. $9,300$ 8. 3000 $9,600$ $9,873$ $+273$ 6. Boundary pillars and $\{0. 24,500\}$ 18,500 $17,715$ -782 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). Land Records— A. Maintenance of Ryotwari Surveys— 1. Pay of establishments. 0. $1,28,900$ 2. Other charges 0. $50,600$ 8. $(24,500)$ 2. Other charges 0. $13,600$ 1. $20,600$ 1,21,934 $+1,334$ 2. Other charges 0. $12,600$ 2. Pay of measurers (Rs. 24,000) and increased expenditure under "allowances and contingencies" (Rs. 16,900). B. Maintenance of Estate Surveys— 1. Pay of officers 0. $13,600$ 2. Pay of establishments. 0. $24,500$ 2. Pay of establishments. 0. $24,500$ 2. Pay of establishments. 0. $24,500$ 2. Pay of establishments. 0. $24,500$ 3. Other charges 0. $8,000$ 2. Pay of establishments. 0. $75,800$ 3. Other charges 0. $8,000$ 2. Other charges 0. $75,800$ 3. 756 - $2,544$ Col. 1.—Resions— Charged $8,300$ $5,756$ - $2,544$ Col. 4.—Pension partly withheld under orders from Court. Authorized 0. $0, 1,334$		11000		1,02,100	1,01,987	- 113
$\begin{array}{c} Col, 1,Chiefly (i) cost of living allowance sanctioned after budget (Rs. 2,700) and (ii) transfer travelling allowance (Rs. 600). \\ B. Ranges and Mobile Staff-1. Pay of officers 0. 42,000 R. 900 42,800 42,430 - 3700 2. Pay of establishments. 0. 1,24,500 1,20,228 - 572 3. Allowances 0. 30,400 38,600 38,671 + 71 4. Contingencies 0. 9,300 9,600 9,873 + 273 6. Boundary pillars and (0. 24,500 18,500 17,715 - 782 Col. 1(1) Certain surveys not taken up during the year (Rs. 2,500) for and (ii) postponement of adjustment of Government share of demarcation charges for certain localities (Rs. 3,500) 1,20,600 1,21,934 + 1,334 2. Other charges 0. 50,600 91,500 96,125 + 4,625 Col. 1Pay of measurers (Rs. 24,000) and increased expenditure under "allowances and contingencies" (Rs. 16,900). \\ \textbf{B. Maintenance of Estate Surveys-1 1. Pay of officers 0. 13,600 relations for cortain localities (Rs. 3,500). \\ \textbf{B. Maintenance of Estate Surveys-1 1. Pay of establishments. 0. 12,29,900 relations (Rs. 24,500 graver) and (i) postponement of adjustment of Government share of demarcation charges for certain localities (Rs. 3,500). \\ \textbf{D. Maintenance of Ryotwari Surveys-1 1. Pay of establishments. 0. 13,600 relation (Rs. 10,900). \\ \textbf{B. Maintenance of Estate Surveys-1 1. Pay of officers 0. 13,600 relation (Rs. 2,000 relations relation (Rs. 10,900). \\ \textbf{B. Maintenance of Extenses 0. 13,600 relations relation (Rs. 2,000 relations relation (Rs. 2,000 relations relation (Rs. 1,000 relations relations relations relations (Rs. 2,000 relations relations relations relations relation relations relation (Rs. 2,000 relations relations relation (Rs. 2,000 relations relating relations relating relations relations relations relating r$	3. Other charges			24,300	23,049	- 1,251
1. Pay of officers 0. $42,000$ $42,800$ $42,430$ -3700 2. Pay of establishments. 0. $1,24,500$ $1,20,800$ $1,20,228$ -572 3. Allowances 0. $3,600$ $38,600$ $38,671$ $+71$ 4. Contingencies 0. $9,300$ $9,600$ $9,873$ $+273$ 5. Boundary pillars and $\left\{ \begin{array}{l} 0. & 24,500 \\ R. & -6,000 \end{array} \right\}$ $18,500$ $17,715$ -786 $Col. 1(i)$ Certain surveys not taken up during the year (Rs. 2,500) $and (i)$ postponement of adjustment of Government share of demarcation charges for certain localities (Rs. 3,500). $Land$ Records— A. Maintenance of Ryotwari Surveys— 1.28,900 $1,20,600$ $1,21,934$ $+1,334$ 2. Other charges 0. $1,28,900$ $1,20,600$ $1,21,934$ $+1,334$ 2. Other charges 0. $1,28,000$ $9,1500$ $96,125$ $+4,625$ $Col. 1Pay of measurers (Rs. 24,000) and increased expenditure under "allowances and contingencies" (Rs. 16,900). R. 42,600 29,100 28,200 -900 Col. 1Additional establishments 0. 23,400 29,100 28,200$						idget
1. Pay of officers 0. $42,000$ $42,800$ $42,430$ -3700 2. Pay of establishments. 0. $1,24,500$ $1,20,800$ $1,20,228$ -572 3. Allowances 0. $3,600$ $38,600$ $38,671$ $+71$ 4. Contingencies 0. $9,300$ $9,600$ $9,873$ $+273$ 5. Boundary pillars and $\left\{ \begin{array}{l} 0. & 24,500 \\ R. & -6,000 \end{array} \right\}$ $18,500$ $17,715$ $-78i$ $Col. 1(i)$ Certain surveys not taken up during the year (Rs. 2,500) $and (i)$ postponement of adjustment of Government share of demarcation charges for certain localities (Rs. 3,500). $Land$ Records— A. Maintenance of Ryotwari Surveys— 1.20,600 $1,21,934$ $+1,334$ 2. Other charges 0. $1,28,900$ $1.20,600$ $1,21,934$ $+1,334$ 2. Other charges 0. $1,20,600$ $12,1,934$ $+1,334$ 2. Other charges 0. $1,28,000$ $9,6125$ $+4,625$ $Col. 1Pay of measurers (Rs. 24,000) and increased expenditure under "allowances and contingencies" (Rs. 16,900). 15,300 15,173 -127 2. Pay of establishments. 0. 2,400 $	B Ranges and Mobile Staff.					
R. 800 R. 42,800 -370 42,430 -3700 -370 2. Pay of establishments. O. 1,24,500 R. 1,20,800 1,20,228 -572 3. Allowances O. 36,400 9,300 38,600 38,671 + 71 4. Contingencies R. 2,200 1 hird labour. 8. 300 9,600 9,873 + 273 5. Boundary pillars and $\left\{ \begin{array}{c} 0. & 24,500\\ R. & -6,000 \end{array} \right\}$ 18,500 17,715 - 786 6. 0. 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 cortain localities (Rs. 3,500). • • 1. Pay of establishments. O. 1,28,900 R. 1,20,600 1,21,934 + 1,334 2. Other charges O. 50,600 R. 91,500 96,125 + 4,625 7. Other charges O. 13,600 R. 15,300 15,173 - 127 2. Pay of establishments. O. 24,500 R. 29,100 28,200 - 900 0. 0. 1Additional establishment for preparation and issue of revised pattas, etc. 3. 0. 77,100 77,192 + 92 2. Other charges O.			42,000	10.000		
R. -3,700 1,20,800 1,20,228 -572 3. Allowances O. 36,400 38,600 38,671 + 71 4. Contingencies O. 9,300 9,600 9,873 + 273 5. Boundary pillars and $\{0. 24,500\}$ 18,500 17,715 - 780 <i>Col.</i> 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). Land Records- A. Maintenance of Ryotwari Surveys- 1.20,600 1,21,934 + 1,334 2. Other charges 0. 1,28,900 1.20,600 1,21,934 + 1,334 2. Other charges 0. 1,28,900 1.20,600 1,21,934 + 1,334 2. Other charges 0. 1,600 91,500 96,125 + 4,625 Col. 1Pay of measurers (Rs. 24,000) and increased expenditure under "allowances and contingencies" (Rs. 16,900). 15,300 15,173 - 127 2. Pay of establishments. 0. 13,600 29,100 28,200 - 900 Col. 1Additional establishment for preparation and issue of	the second second second	1.000	800]	42,800	42,430	- 370
3. Allowances N. $2,000$ $38,600$ $38,671$ $+71$ 4. Contingencies N. $2,200$ $38,600$ $38,671$ $+71$ 4. Contingencies N. 3000 $9,600$ $9,873$ $+273$ 5. Boundary pillars and $\begin{cases} 0. & 24,500 \\ R. & -6,000 \end{cases}$ $18,500$ $17,715$ -786 <i>Ool.</i> $1(i)$ 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). Land Records— A. Maintenance of Ryotwari Surveys— 1. Pay of establishments. 0. $1,28,900$ $1,20,600$ $1,21,934$ $+1,334$ 2. Other charges No $50,600$ $91,500$ $96,125$ $+4,625$ Col. $1Pay$ of measurers (Rs. 24,000) and increased expenditure under "allowances and contingencies" (Rs. 16,900). B. Maintenance of Estate Survey= 1.7000 $15,300$ $15,173$ -127 2. Pay of establishments. O. $24,500$ $29,100$ $28,200$ -900 Col. 1.—Additional establishment for preparation and issue of revised pattas, etc. $R.$ $2,400$ $10,400$ $10,538$ $+138$	2. Pay of establishments.			1,20,800	1,20,228	- 575
R. $2,200$ $38,600$ $38,671$ 4.71 4. Contingencies O. $9,300$ $9,600$ $9,873$ 4.273 5. Boundary pillars and $\{0. 24,500\}$ $18,500$ $17,715$ -786 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). Land Records— A. Maintenance of Ryotwari Surveys— 1.20,600 $1,21,934$ $+1,334$ 2. Other charges O. $5,0600$ $81,500$ $96,125$ $+4,625$ Col. 1.—Pay of measurers (Rs. 24,000) $91,500$ $96,125$ $+4,625$ Col. 1.—Pay of measurers (Rs. 24,000) $15,300$ $15,173$ -127 a. Maintenance of Estate Surveys— $R.$ $1,700$ $15,300$ $15,173$ -127 2. Pay of establishments. O. $13,600$ $29,100$ $28,200$ -900 Col. 1.—Additional establishment for preparation and issue of revised pattas, etc. $R.$ $2,400$ $10,400$ $10,538$ $+138$ Col. 1.—See "c.B.2." R. $2,400$ $10,400$ $10,538$ $+138$	3. Allowances				.,	
R. $300 \int$ $9,500$ $9,873$ $+273$ 5. Boundary pillars and $\begin{cases} 0. & 24,500 \\ R. & -6,000 \end{cases}$ 18,500 17,715 -784 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). Land Records— A. Maintenance of Ryotwari Surveys— 1. Pay of establishments. 0. $1,28,900$ $1,20,600$ $1,21,934$ $+1,334$ 2. Other charges .0. $50,600$ $91,500$ $96,125$ $+4,625$ Col. 1.—Pay of measurers (Rs. 24,000) and increased expenditure under "allowances and contingencies" (Rs. 16,900). 15,300 $15,173$ -127 P. Pay of officers .0. $12,600$ $12,91,934$ $+1,334$.1.—Pay of measurers (Rs. 24,000) and increased expenditure under "allowances and contingencies" (Rs. 16,900). 15,300 $15,173$ -127 2. Pay of establishments. 0. $12,600$ $29,100$ $28,200$ -900 .0. 1.—Additional establishment for preparation and issue of revised pattas, etc. 3. Other charges 0. $8,000$ $10,400$ $10,538$ $+138$.0. 1.—Additional establishment for preparation and issue of revi				38,600	38,671	+ 71
5. Boundary pillars and $\begin{pmatrix} 0. & 24,500 \\ R. & -6,000 \end{pmatrix}$ 18,500 17,715 - 782 Col. 1(i) Certain surveys not taken up during the year (Rs. 2,500) and (i) postponement of adjustment of Government share of demarcation charges for certain localities (Rs. 3,500). Land Records- A. Maintenance of Ryotwari Surveys- 1. Pay of establishments. O. 1,28,900 $1.20,600$ 1,21,934 + 1,334 2. Other charges O. 50,600 $91,500$ 96,125 + 4,625 Col. 1Pay of measurers (Rs. 24,000) and increased expenditure under "allowances and contingencies" (Rs. 16,900). B. Maintenance of Estate Surveys- 1. Pay of officers O. 13,600 $15,300$ 15,173 - 127 2. Pay of establishments. O. 24,500 $29,100$ 28,200 - 900 Col. 1Additional establishment for preparation and issue of revised pattas, etc. 3. Other charges O. 8,000 $10,400$ 10,538 + 138 Col. 1See "c.B.2." C. Maintenance of Municipal and Union Surveys- 1. Fay of establishments. O. 75,800 $77,100$ 77,192 + 92 2. Other charges O. 8,200 $77,100$ 35,510 36,975 + 876 Assignments and Compensations- R. 1,300 $5,756$ - 2,544 Col. 4Pension partly withheld under orders from Court. Authorized O. 1,34,000 R 1,40,000 1,27,998 - 12,002	4. Contingencies			9 600	0.979	1 075
hired labour. $\{R6,000\}$ $18,300$ $17,715$ -786 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). Land Records— A. Maintenance of Ryotwari Surveys— 1. Pay of establishments. 0. 1,28,900 R. $-8,300$ 1,20,600 1,21,934 $+1,334$ '2. Other charges O. 50,600 91,500 96,125 $+4,625$ Col. 1.—Pay of measurers (Rs. 24,000) and increased expenditure under "allowances and contingencies" (Rs. 16,900). B. Maintenance of Estate Surveys— 1. Pay of officers O. 13,600 15,300 15,173 -127 2. Pay of establishments. O. 13,600 29,100 28,200 -900 Col. 1.—Additional establishment for preparation and issue of revised pattas, etc. $a, 2,400$ $10,400$ $10,538$ $+138$ Col. 1.—See "c.B.2." C. Maintenance of Municipal and Union Surveys— $1.24,000$ $10,400$ $10,538$ $+138$ Col. 1.—See "c.B.2." C. 75,800 $77,100$ $77,192$ $+92$ 2. Other charges O. 75,800 $77,100$ $77,192$ $+92$	5 Boundary pillars and			3,000	0,010	+ 213
 and (ii) postponement of adjustment of Government share of demarcation charges for certain localities (Rs. 3,500). Land Records— A. Maintenance of Ryotwari Surveys—				18,500	17,715	- 780
 and (ii) postponement of adjustment of Government share of demarcation charges for certain localities (Rs. 3,500). Land Records— A. Maintenance of Ryotwari Surveys—	Col. 1(i) Certain	survey	s not taken u	p during th	e vear (Rs. 2	.500)
R. $40,900$ $91,500$ $96,125$ $+4,625$ Col. 1.—Pay of measurers (Rs. 24,000) and increased expenditure under "allowances and contingencies" (Rs. 16,900). B. Maintenance of Estate Surveys— 1. Pay of officers . 0. $13,600$ $15,300$ $15,173$ -127 R. $1,700$ $15,300$ $15,173$ -127 R. $1,700$ $29,100$ $28,200$ -900 Col. 1.—Additional establishment for preparation and issue of revised pattas, etc. $2,400$ $10,400$ $10,538$ $+138$ Col. 1.—See "c.B.2." R. $2,400$ $10,400$ $10,538$ $+138$ Col. 1.—See "c.B.2." R. $2,400$ $77,100$ $77,192$ $+92$ C. Maintenance of Municipal and Union Surveys— 1.7300 $77,192$ $+92$ R. $2,400$ $35,100$ $35,975$ $+876$ Assignments and Compensations— $8,300$ $5,756$ $-2,944$ Col. 4.—Pension partly withheld under orders from Court. $4,000$ $1,27,998$ $-12,005$	A. Maintenance of Ryotwar					
Col. 1.—Pay of measurers (Rs. 24,000) and increased expenditure under "allowances and contingencies" (Rs. 16,900). B. Maintenance of Estate Surveys— 1. Pay of officers O. 13,600 R. 15,300 15,173 - 127 1. Pay of officers O. 13,600 R. 15,300 15,173 - 127 2. Pay of establishments. O. 24,500 R. 29,100 28,200 - 900 Col. 1.—Additional establishment for preparation and issue of revised pattas, etc. 8,000 R. 2,400 10,400 10,538 + 138 Col. 1.—Additional establishment for preparation and issue of revised pattas, etc. 3. Other charges O. 8,000 R. 10,400 10,538 + 138 Col. 1.—See "c.B.2." C. Maintenance of Municipal and Union Surveys— 1. Pay of establishments O. 75,800 77,100 77,192 + 92 2. Other charges O. 32,700 R. 25,100 35,975 + 875 Assignments and Compensations— R. 2,400 35,100 35,756 - 2,544 Charged S. S. 3.000 5,756 - 2,544 Col. 4.	A. Maintenance of Ryotwar 1. Pay of establishments.	0. R.	$\left. \begin{array}{c} 1,28,900\\-8,300 \end{array} \right\}$	1,20,600	1,21,934	+ 1,334
1. Pay of officers . 0. $13,600$ R. $15,300$ $15,173$ - 127 2. Pay of establishments. 0. $24,500$ R. $29,100$ $28,200$ - 900 2. Pay of establishments. 0. $24,500$ R. $29,100$ $28,200$ - 900 Col. 1.—Additional establishment for preparation and issue of revised pattas, etc. . 600 $10,400$ $10,538$ + 138 Col. 1.—See "c.B.2." R. $2,400$ $10,400$ $10,538$ + 138 Col. 1.—See "c.B.2." R. $2,400$ $10,400$ $10,538$ + 138 Col. 1.—See "c.B.2." R. $1,300$ $77,100$ $77,192$ + 92 C. Maintenance of Municipal and Union Surveys— I. $1,300$ $77,100$ $77,192$ + 92 2. Other charges O. $32,700$ $35,100$ $35,975$ + 876 Assignments and Compensations— Image: Color of the stable under orders from Court. Image: Color of the stable under orders from Court. 60.000 $1,40,000$ $1,27,998$ - </td <td> A. Maintenance of Ryotwar 1. Pay of establishments. 2. Other charges </td> <td>0. R. 0. R.</td> <td>$\begin{array}{c}1,28,900\\-8,300\\50,600\\40,900\end{array}$</td> <td>91,500</td> <td>96,125</td> <td>+ 4,625</td>	 A. Maintenance of Ryotwar 1. Pay of establishments. 2. Other charges 	0. R. 0. R.	$\begin{array}{c}1,28,900\\-8,300\\50,600\\40,900\end{array}$	91,500	96,125	+ 4,625
2. Pay of establishments. 0. $24,500$ R. $29,100$ $28,200$ -900 Col. 1.—Additional establishment for preparation and issue of revised pattas, etc. 3. Other charges 0. $8,000$ R. $24,400$ $10,400$ $10,538$ $+138$ Col. 1.—See "c.B.2." R. $2,400$ $10,400$ $10,538$ $+138$ Col. 1.—See "c.B.2." C. Maintenance of Municipal and Union Surveys— $1.$ Pay of establishments. $0.$ $75,800$ $77,100$ $77,192$ $+92$ 2. Other charges $0.$ $32,700$ $35,100$ $35,975$ $+876$ Assignments and Compensations— $R.$ $2,400$ $35,100$ $5,756$ $-2,944$ Col. 4.—Pension partly withheld under orders from Court. $R.$ $6,000$ $1,40,000$ $1,27,998$ $-12,002$	 A. Maintenance of Ryotwar 1. Pay of establishments. 2. Other charges Col. 1.—Pay of mea "allowances and contin 	O. R. O. R. surers ($ \begin{array}{c} 1,28,900 \\ -8,300 \\ 50,600 \\ 40,900 \\ \end{array} \\ \left(\begin{array}{c} \text{Rs. } 24,000 \\ \text{a}^{11} \end{array} \right) \\ \left(\begin{array}{c} \text{Rs. } 16,900 \end{array} \right) \\ \end{array} $	91,500 d increased	96,125	+ 4,625
R. $4,600$ $29,100$ $28,200$ $= 900$ Col. 1.—Additional establishment for preparation and issue of revised pattas, etc. 3. Other charges . O. $8,000$ R. $2,400$ $10,400$ $10,538$ $+ 138$ Col. 1.—See "c.B.2." R. $2,400$ $10,400$ $10,538$ $+ 138$ C. Maintenance of Municipal and Union Surveys— 1. Pay of establishments. O. $75,800$ $77,100$ $77,192$ $+ 92$ 2. Other charges . O. $32,700$ $35,100$ $35,975$ $+ 875$ Assignments and Compensations— R. $2,400$ $35,100$ $5,756$ $- 2,944$ Col. 4.—Pension partly withheld under orders from Court. Authorized . O. $1,34,000$ $1,40,000$ $1,27,998$ $- 12,002$	 A. Maintenance of Ryotwar 1. Pay of establishments. 2. Other charges <i>Col.</i> 1.—Pay of mea "allowances and contin B. Maintenance of Estate State 	O. R. O. R. surers (agencies urveys- O.	$ \begin{array}{c} 1,28,900 \\ -8,300 \\ 50,600 \\ 40,900 \\ \end{array} \\ \begin{array}{c} \left(\text{Rs. } 24,000 \right) \\ \text{aution} \\ \text{aution} \\ \text{rs. } 16,900 \\ \end{array} \\ \begin{array}{c} - \\ 13,600 \\ \end{array} $	91,500 d increased ().	96,125 expenditure	+ 4,62 5 inder
pattas, etc. 3. Other charges O. $8,000$ $10,400$ $10,538$ $+138$ Col. 1.—See "c.B.2." C. Maintenance of Municipal and Union Surveys— $1.$ Pay of establishments. $0.$ $75,800$ $77,100$ $77,192$ $+92$ 2. Other charges O. $32,700$ $35,100$ $35,975$ $+876$ Assignments and Compensations— A. Pensions— $8,300$ $5,756$ $-2,544$ Col. 4.—Pension partly withheld under orders from Court. $8,300$ $5,756$ $-2,544$ Authorized $$ $$ $0.$ $1,34,000$ $1,40,000$ $1,27,998$ $-12,002$	 A. Maintenance of Ryotwar 1. Pay of establishments. 2. Other charges <i>Col.</i> 1.—Pay of mea "allowances and contin B. Maintenance of Estate State 1. Pay of officers 	O. R. O. R. surers (agencies urveys- O. R.	$ \begin{array}{c} 1,28,900 \\ -8,300 \\ 50,600 \\ 40,900 \\ \end{array} \\ \begin{array}{c} (\text{Rs. } 24,000) \text{ and} \\ \text{a''} (\text{Rs. } 16,900) \\ - \\ 13,600 \\ 1,700 \\ \end{array} $	91,500 d increased ().	96,125 expenditure	+ 4,62 5 inder
R. $2,400 f$ $10,400$ $10,538$ $+ 138$ Col. 1.—See "c.B.2." Col. 1.—See "c.B.2." $10,400$ $10,538$ $+ 138$ C. Maintenance of Municipal and Union Surveys— $1.$ Pay of establishments. $0.$ $75,800 \\ R.$ $17,100$ $77,192$ $+ 99$ 2. Other charges $.0.$ $32,700 \\ R.$ $25,000 \\ 35,100$ $35,975$ $+ 876$ Assignments and Compensations— $R.$ $2,400 \\ R.$ $35,000 \\ 5,756 \\ -2,944 \\ 001 \\ -2,998 \\ -2,944 \\ -2,998 \\ -2,998 \\ -12,005 \\ -2,998 \\ -12,005 \\ -2,998 \\ -12,005 \\ -2,998 \\ -12,005 \\ -2,998 \\ -12,005 \\ -2,944 \\ -2,944 \\ -2,944 \\ -2,946 \\ -2,944 \\ -2,946 \\ -2,944 \\ -2,946 \\ -2,944 \\ -2,946 \\ -2,944 \\ -2,946 \\ -2,944 \\ -2,946 \\ -2,944 \\ -2,946 \\ -2,944 \\ -2,946 \\ -2,944 \\ -2,946 \\ -2,944 \\ -2,946 \\ -2,944 \\ -2,946 \\ -2,944 \\ -2,946 \\ -2,944 \\ -2,946 \\ -2,944 \\ -2,946 \\ -2,944 \\ -2,946 \\ -2,944 \\ -2,946 \\ -2,944 \\ -2,946 \\ -2,944 \\ -2,946 \\ -2,946 \\ -2,944 \\ -2,946 \\ -2$	 A. Maintenance of Ryotwar 1. Pay of establishments. 2. Other charges <i>Col.</i> 1.—Pay of mea "allowances and contin B. Maintenance of Estate State 1. Pay of officers 	O. R. Surers (agencies urveys- O. R. O.	$ \begin{array}{c} 1,28,900 \\ -8,300 \\ 50,600 \\ 40,900 \\ \end{array} \\ \begin{array}{c} (\mathrm{Rs.}\ 24,000)\ \mathrm{and} \\ \mathrm{a''}\ (\mathrm{Rs.}\ 16,900) \\ - \\ 13,600 \\ 1,700 \\ 24,500 \\ \end{array} $	91,500 d increased (). 15,300	96,125 expenditure 15,173	+ 4,625 Inder - 127
R. 2,400 f 10,400 10,538 $+$ 138 Col. 1.—See "c.B.2." R. 2,400 f 10,400 10,538 $+$ 138 C. Maintenance of Municipal and Union Surveys— 77,100 77,192 $+$ 92 I. Pay of establishments. O. 75,800 f 77,100 77,192 $+$ 92 2. Other charges O. 32,700 f 35,100 35,975 $+$ 876 Assignments and Compensations— R. 2,400 f 35,100 5,756 f $-$ 2,944 Col. 4.—Pension partly withheld under orders from Court. Authorized O. 1,34,000 f 1,40,000 1,27,998 • $-$ 12,002	 A. Maintenance of Ryotwar 1. Pay of establishments. 2. Other charges Col. 1.—Pay of mea "allowances and contin B. Maintenance of Estate Su 1. Pay of officers 2. Pay of establishments. Col. 1.—Additional 	O. R. O. R. surers (urveys- O. R. O. R.	$ \begin{array}{c} 1,28,900\\ -8,300\\ 50,600\\ 40,900\\ \end{array} \\ \begin{array}{c} (\mathrm{Rs.}\ 24,000)\ \mathrm{and} \\ \mathrm{a''}\ (\mathrm{Rs.}\ 16,900)\\ -\\ 13,600\\ 1,700\\ 24,500\\ 4,600\\ \end{array} $	91,500 d increased (). 15,300 29,100	96,125 expenditure 15,173 28,200	+ 4,625 inder - 127 - 900
Col. 1.—See "c.B.2." C. Maintenance of Municipal and Union Surveys— 1. Pay of establishments. O. 75,800 R. 1,300 77,100 77,192 2. Other charges O. 32,700 R. 2,400 35,100 35,975 Assignments and Compensations— A. Pensions— Charged 8,300 5,756 Col. 4.—Pension partly withheld under orders from Court. Authorized O. 1,34,000 • R. 6,000 1,40,000 1,27,998 •	 A. Maintenance of Ryotwar 1. Pay of establishments. 2. Other charges Col. 1.—Pay of mea "allowances and contin B. Maintenance of Estate State State 1. Pay of officers 2. Pay of establishments. Col. 1.—Additional pattas, etc. 	O. R. O. R. surers (ogencies urveys- O. R. O. R. O. R. establ	$ \begin{array}{c} 1,28,900 \\ -8,300 \\ 50,600 \\ 40,900 \\ \end{array} \\ \begin{array}{c} (\text{Rs. } 24,000) \text{ and} \\ 3'' (\text{Rs. } 16,900) \\ - \\ 13,600 \\ 1,700 \\ 24,500 \\ 4,600 \\ \end{array} \\ \begin{array}{c} \text{ishment for product} \end{array} $	91,500 d increased (). 15,300 29,100	96,125 expenditure 15,173 28,200	+ 4,625 inder - 127 - 900
1. Pay of establishments. O. $75,800$ R. $77,100$ $77,192$ $+92$ 2. Other charges O. $32,700$ R. $35,100$ $35,975$ $+876$ 2. Other charges O. $2,400$ $35,100$ $35,975$ $+876$ Assignments and Compensations— A. Pensions— $6,000$ $5,756$ $-2,944$ Col. 4.—Pension partly withheld under orders from Court. $6,000$ $1,40,000$ $1,27,998$ $-12,002$	 A. Maintenance of Ryotwar 1. Pay of establishments. 2. Other charges Col. 1.—Pay of mea "allowances and contin B. Maintenance of Estate State Stat	O. R. O. R. surers (igencies 0. R. establ O. R. O. R.	$ \begin{array}{c} 1,28,900 \\ -8,300 \\ 50,600 \\ 40,900 \\ \end{array} \\ \begin{array}{c} (\text{Rs. } 24,000) \text{ and} \\ 3'' (\text{Rs. } 16,900) \\ \hline \\ 13,600 \\ 1,700 \\ 24,500 \\ 4,600 \\ \end{array} \\ \begin{array}{c} \text{ishment for provided} \\ 8,000 \\ \end{array} $	91,500 d increased e). 15,300 29,100 reparation a	96,125 expenditure of 15,173 28,200 nd issue of re	+ 4,625 inder - 127 - 900 vised
1. Pay of establishments. O. $75,800$ R. $77,100$ $77,192$ $+92$ 2. Other charges O. $32,700$ R. $35,100$ $35,975$ $+876$ 2. Other charges O. $2,400$ $35,100$ $35,975$ $+876$ Assignments and Compensations— A. Pensions— Charged Col. 4.—Pension partly withheld under orders from Court. $-2,944$ Col. 4.—Pension partly withheld under orders from Court. $-2,944$ Authorized O. $1,34,000$ $\cdot R.$ $6,000$ $1,40,000$ $1,27,998$ $-12,002$	 A. Maintenance of Ryotwar 1. Pay of establishments. 2. Other charges Col. 1.—Pay of mea "allowances and contin B. Maintenance of Estate State Stat	O. R. O. R. surers (igencies 0. R. establ O. R. O. R.	$ \begin{array}{c} 1,28,900 \\ -8,300 \\ 50,600 \\ 40,900 \\ \end{array} \\ \begin{array}{c} (\text{Rs. } 24,000) \text{ and} \\ 3'' (\text{Rs. } 16,900) \\ \hline \\ 13,600 \\ 1,700 \\ 24,500 \\ 4,600 \\ \end{array} \\ \begin{array}{c} \text{ishment for provided} \\ 8,000 \\ \end{array} $	91,500 d increased e). 15,300 29,100 reparation a	96,125 expenditure of 15,173 28,200 nd issue of re	+ 4,625 inder - 127 - 900 vised
2. Other charges 0. $32,700$ $35,100$ $35,975$ $+$ 876 A. Assignments and Compensations— $2,400$ $35,100$ $35,975$ $+$ 876 A. Pensions— $8,300$ $5,756$ $ 2,944$ Col. 4.—Pension partly withheld under orders from Court. $8,300$ $5,756$ $ 2,944$ Authorized $8,300$ $5,756$ $ 2,944$	 A. Maintenance of Ryotwar 1. Pay of establishments. 2. Other charges Col. 1.—Pay of mea "allowances and contin B. Maintenance of Estate State State 1. Pay of officers Pay of officers Pay of establishments. Col. 1.—Additional pattas, etc. 3. Other charges Col. 1.—See "c.B.2. C. Maintenance of Municipal 	O. R. O. R. surers (gencies O. R. O. R. O. R. establ O. R.	$ \begin{array}{c} 1,28,900 \\ -8,300 \\ 50,600 \\ 40,900 \\ \end{array} \\ \begin{array}{c} (\text{Rs. } 24,000) \text{ and} \\ 3'' (\text{Rs. } 16,900) \\ \hline \\ 13,600 \\ 1,700 \\ 24,500 \\ 4,600 \\ \end{array} \\ \begin{array}{c} \text{ishment for pr} \\ 8,000 \\ 2,400 \\ \end{array} $	91,500 d increased (). 15,300 29,100 reparation a 10,400	96,125 expenditure of 15,173 28,200 nd issue of re	+ 4,625 inder - 127 - 900 vised
R. $2,400$ $35,100$ $35,973$ $+974$ A. Segments and Compensations— A. Pensions— $6,2,344$ Charged $$ $$ $8,300$ $5,756$ $-2,544$ Col. $4,$ —Pension partly withheld under orders from Court. $-2,544$ Authorized $$ $0.$ $1,34,000$ $-12,002$	 A. Maintenance of Ryotwar 1. Pay of establishments. 2. Other charges Col. 1.—Pay of mea "allowances and contin B. Maintenance of Estate State State 1. Pay of officers Pay of officers Pay of establishments. Col. 1.—Additional pattas, etc. 3. Other charges Col. 1.—See "c.B.2. C. Maintenance of Municipal 	O. R. O. R. urveys- O. R. establ O. R.	$\left.\begin{array}{c} 1,28,900\\ -8,300\\ -8,300\\ 50,600\\ 40,900\\ \end{array}\right\}$ (Rs. 24,000) and a '' (Rs. 16,900) - 13,600\\ 1,700\\ 24,500\\ 4,600\\ \end{array}\right) ishment for put $\left.\begin{array}{c} 8,000\\ 2,400\\ 2,400\\ \end{array}\right\}$ nion Surveys-75,800	91,500 d increased (). 15,300 29,100 reparation a 10,400	96,125 expenditure of 15,173 28,200 nd issue of re 10,538	+ 4,625 inder - 127 - 900 vised • + 138
A. Pensions- 6.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1	 A. Maintenance of Ryotwar 1. Pay of establishments. 2. Other charges Col. 1.—Pay of mea "allowances and contin B. Maintenance of Estate State State 1. Pay of officers Pay of officers Pay of establishments. Col. 1.—Additional pattas, etc. 3. Other charges Col. 1.—See "c.B.2. C. Maintenance of Municipal 1. Pay of establishments. 	O. R. O. R. surers (gencies urveys- O. R. O. R. establ O. R. '' and U O. R.	$\left.\begin{array}{c} 1,28,900\\ -8,300\\ -8,300\\ 50,600\\ 40,900\\ \end{array}\right\}$ (Rs. 24,000) and a'' (Rs. 16,900) - 13,600\\ 1,700\\ 24,500\\ 4,600\\ \end{array}\right) ishment for put 8,000 2,400 mion Surveys- 75,800 1,300 }	91,500 d increased e 15,300 29,100 reparation a 10,400	96,125 expenditure of 15,173 28,200 nd issue of re 10,538 77,192	+ 4,625 ander - 127 - 900 vised • + 138 + 92
A. Pensions- 6,300 5,756 - 2,544 Col. 4.—Pension partly withheld under orders from Court. - 2,544 - 2,544 Authorized 0. 1,34,000 - 1,2,002 • R. 6,000 1,40,000 1,27,998 - 12,002	 A. Maintenance of Ryotwar 1. Pay of establishments. 2. Other charges Col. 1.—Pay of mea "allowances and contin B. Maintenance of Estate State State 1. Pay of officers Pay of officers Pay of establishments. Col. 1.—Additional pattas, etc. 3. Other charges Col. 1.—See "c.B.2. C. Maintenance of Municipal 1. Pay of establishments. 	O. R. Surers (gencies urveys- O. R. O. R. O. R. U. R. U. R. U. R. O. R. O. R. O. R. O. R. O. R. O. R. O. R. O. R. O. R. Surers (gencies) O. R. Surers (gencies) O. R. Surers (gencies) O. R. Surers (J. Surers (Surers (Surers (Surers (Sure)	$\left\{\begin{array}{c} 1,28,900\\ -8,300\\ -8,300\\ 30,600\\ 40,900\\ 40,900\\ 40,900\\ \end{array}\right\}$ (Rs. 24,000) and a'' (Rs. 16,900) - 13,600\\ 1,700\\ 24,500\\ 4,600\\ 32,400\\ \end{array}\right\} ishment for put 8,000 2,400 inion Surveys- 75,800 1,300 32,700	91,500 d increased e 15,300 29,100 reparation a 10,400	96,125 expenditure of 15,173 28,200 nd issue of re 10,538 77,192	+ 4,625 ander - 127 - 900 vised • + 138 + 92
Col. 4.—Pension partly withheld under orders from Court. Authorized O. 1,34,000 • R. 1,40,000 1,27,998 • - 12,002	 A. Maintenance of Ryotwar 1. Pay of establishments. 2. Other charges Col. 1.—Pay of mea "allowances and contin B. Maintenance of Estate State State 1. Pay of officers Pay of officers Pay of establishments. Col. 1.—Additional pattas, etc. 3. Other charges Col. 1.—See "c.B.2. C. Maintenance of Municipal 1. Pay of establishments. 2. Other charges Col. 1.—See "c.B.2. 	O. R. O. R. surers (gencies o. R. O. R. C. R. U. and U. O. R. C. R. C. R.	$\left\{\begin{array}{c} 1,28,900\\ -8,300\\ -8,300\\ 30,600\\ 40,900\\ 40,900\\ 40,900\\ \end{array}\right\}$ (Rs. 24,000) and a'' (Rs. 16,900) - 13,600\\ 1,700\\ 24,500\\ 4,600\\ 32,400\\ \end{array}\right\} ishment for put 8,000 2,400 inion Surveys- 75,800 1,300 32,700	91,500 d increased e 15,300 29,100 reparation a 10,400	96,125 expenditure of 15,173 28,200 nd issue of re 10,538 77,192	+ 4,625 ander - 127 - 900 vised • + 138 + 92
Authorized \dots $0.$ $1,34,000$ $1,40,000$ $1,27,995$ $-12,002$ • R. $6,000$ $1,40,000$ $1,27,995$ $-12,002$	 A. Maintenance of Ryotwar 1. Pay of establishments. 2. Other charges Col. 1.—Pay of mea "allowances and contin B. Maintenance of Estate State State 1. Pay of officers Pay of officers Pay of establishments. Col. 1.—Additional pattas, etc. 3. Other charges Col. 1.—See "c.B.2. C. Maintenance of Municipal 1. Pay of establishments. 2. Other charges 2. Other charges Assignments and Compensate A. Pensions— 	O. R. O. R. surers (gencies o. R. O. R. C. R. U. and U. O. R. C. R. C. R.	$\left\{\begin{array}{c} 1,28,900\\ -8,300\\ -8,300\\ 30,600\\ 40,900\\ 40,900\\ 40,900\\ \end{array}\right\}$ (Rs. 24,000) and a'' (Rs. 16,900) - 13,600\\ 1,700\\ 24,500\\ 4,600\\ 32,400\\ \end{array}\right\} ishment for put 8,000 2,400 inion Surveys- 75,800 1,300 32,700	91,500 d increased e). 15,300 29,100 reparation a 10,400	96,125 expenditure of 15,173 28,200 nd issue of re 10,538 77,192 35,975	+ 4,625 inder - 127 - 900 vised • + 138 + 92 + 875
• R. 6,000 1,40,000 1,27,555 • - 12,002	 A. Maintenance of Ryotwar 1. Pay of establishments. 2. Other charges Col. 1.—Pay of mea "allowances and contin B. Maintenance of Estate State State	O. R. O. R. gencies urveys- O. R. establ O. R. C. R. U. O. R. U. O. R. U. O. R. U. C. R. U. C. R. U. C. C. Surers (Ugencies URCON R. C. C. R. C. R. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. R. C. C. R. C. C. R. C. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. C. R. C. C. R. C. C. R. C. C. C. C. C. C. C. C. C. C. C. C. C.	$ \begin{array}{c} 1,28,900 \\ -8,300 \\ 50,600 \\ 40,900 \\ \end{array} \\ \begin{array}{c} 8,300 \\ (\text{Rs. } 24,000) \text{ and} \\ 3'' (\text{Rs. } 16,900) \\ \hline \\ 13,600 \\ 1,700 \\ 24,500 \\ 4,600 \\ \end{array} \\ \begin{array}{c} 13,600 \\ 24,500 \\ 4,600 \\ \end{array} \\ \begin{array}{c} 8,000 \\ 2,400 \\ \end{array} \\ \begin{array}{c} 8,000 \\ 2,400 \\ \end{array} \\ \begin{array}{c} 13,600 \\ 24,500 \\ 1,700 \\ 2,400 \\ \end{array} \\ \begin{array}{c} 32,700 \\ 2,400 \\ \end{array} \\ \begin{array}{c} 32,700 \\ 2,400 \\ \end{array} $	91,500 d increased (). 15,300 29,100 reparation a 10,400 77,100 35,100 8,300	96,125 expenditure of 15,173 28,200 nd issue of re 10,538 77,192 35,975 5,756	+ 4,625 inder - 127 - 900 vised • + 138 + 92 + 875
24 .	 A. Maintenance of Ryotwar 1. Pay of establishments. 2. Other charges Col. 1.—Pay of mea "allowances and contin B. Maintenance of Estate State State	O. R. O. R. gencies urveys- O. R. establ O. R. C. R. U. O. R. U. O. R. U. O. R. U. C. R. U. C. R. U. C. C. Surers (Ugencies URCON R. C. C. R. C. R. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. R. C. C. R. C. C. R. C. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. C. R. C. C. R. C. C. R. C. C. C. C. C. C. C. C. C. C. C. C. C.	$ \begin{array}{c} 1,28,900 \\ -8,300 \\ 50,600 \\ 40,900 \\ \end{array} \\ \begin{array}{c} 8,300 \\ (\text{Rs. } 24,000) \text{ and} \\ 3'' (\text{Rs. } 16,900) \\ \hline \\ 13,600 \\ 1,700 \\ 24,500 \\ 4,600 \\ \end{array} \\ \begin{array}{c} 13,600 \\ 24,500 \\ 4,600 \\ \end{array} \\ \begin{array}{c} 8,000 \\ 2,400 \\ \end{array} \\ \begin{array}{c} 8,000 \\ 2,400 \\ \end{array} \\ \begin{array}{c} 13,600 \\ 24,500 \\ 1,700 \\ 2,400 \\ \end{array} \\ \begin{array}{c} 32,700 \\ 2,400 \\ \end{array} \\ \begin{array}{c} 32,700 \\ 2,400 \\ \end{array} $	91,500 d increased (). 15,300 29,100 reparation a 10,400 77,100 35,100 8,300	96,125 expenditure of 15,173 28,200 nd issue of re 10,538 77,192 35,975 5,756	+ 4,625 inder - 127 - 900 vised • + 138 + 92 + 875
	 A. Maintenance of Ryotwar 1. Pay of establishments. 2. Other charges Col. 1.—Pay of mea "allowances and contin B. Maintenance of Estate State State 1. Pay of officers Pay of officers Pay of establishments. Col. 1.—Additional pattas, etc. 3. Other charges Col. 1.—See "c.B.2. C. Maintenance of Municipal 1. Pay of establishments. Col. 1.—See "c.B.2. C. Maintenance of Municipal 1. Pay of establishments. Col. 1.—See "c.B.2. C. Maintenance of Municipal 1. Pay of establishments. Cother charges Assignments and Compensate A. Pensions— Charged Col. 4.—Pension pattion 	O. R. Surers (gencies O. R. O. R. O. R. O. R. U. And U O. R. U. C. R. U. C. R. U. C. R. U. C. R. U. C. R. U. C. R. U. C. R. U. C. R. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. R. C. C. C. R. C. C. R. C. C. C. C. C. C. C. C. C. C. C. C. C.	$ \begin{array}{c} 1,28,900 \\ -8,300 \\ -8,300 \\ 50,600 \\ 40,900 \\ 40,900 \\ \end{array} \\ \begin{array}{c} (\text{Rs. } 24,000) \text{ and} \\ 3'' (\text{Rs. } 16,900) \\ \hline \\ 13,600 \\ 1,700 \\ 24,500 \\ 4,600 \\ \end{array} \\ \begin{array}{c} 13,600 \\ 24,500 \\ 4,600 \\ \end{array} \\ \begin{array}{c} 13,600 \\ 24,500 \\ 4,600 \\ \end{array} \\ \begin{array}{c} 13,600 \\ 24,400 \\ \end{array} \\ \begin{array}{c} 1,300 \\ 32,700 \\ 2,400 \\ \end{array} \\ \begin{array}{c} 32,700 \\ 2,400 \\ \end{array} \\ \begin{array}{c} 32,700 \\ 2,400 \\ \end{array} \\ \begin{array}{c} 34,000 \\ \end{array} \\ \begin{array}{c} 34,000 \\ \end{array} \\ \end{array} $	91,500 d increased e 15,300 29,100 reparation a 10,400	96,125 expenditure of 15,173 28,200 nd issue of re 10,538 77,192 35,975 5,756 ourt.	-127 -900 vised +138 +92 +875 -2,344

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Major head and sub-head,		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)	(2)	(3)	(4)	
7. Land Revenue—cont. d. Assignments and Compensations $-c$	omt	RS.	RS.	RS.
B. Compensations in lieu of { 0. beriz deductions. R. Col. 1.—Adoption of revised	10.50.000)	5,00,000	5,07,593	+ 7,59:
C Other h				
C. Other charges O. R.	$\left\{\begin{array}{c} 1,82,600\\ 35,000\end{array}\right\}$	2,17,600	2,01,501	- 16,099
Col. 1Larger payments to				
I. Secretary of State for India— Other charges R. (Law charges). II. High Commissioner for India— B. Sterling overseas pay—	40,000	40,000	42,394	+ 2,394
Charged Authorized D. Stores for India O. B.	 400 200 }	 3,200 600	12 3,200 536	+ 12
A. Other than stores—	200)			
Charged			1	. +1
Authorized R.	200	200	87	- 113
B. Stores			1	+ 1
tion R.	4,30,400	4,30,400		- 4,30,400
Totals {Charge Author	d rized	<i>8,300</i> 21,78,700	<i>5,769</i> 17,32,986	- 2,531 - 4,45,714

Grant No. I-Land Revenue-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. 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 rupee		
			Receipts.	Expen- diture.	
1937-38		 	4,95,90	26,31	
1938-39		 	5,13,37	25,36	
1939-40		 	5,16,87	23,79	
1940-41		 4.4	5,00,11	22,85	
1941-42		 	5,25,39	17.39	
	21 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -			and the second	

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 as 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.

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Grant No. II-Provincial Excise.

See also the Audit Report.

Major head and sub-h	lead.		Final grant or appro- priation.	Actual expenditure.	Excess + Saving
(1)			(2)	(3)	(4)
8. Provincial Excis	se.		RS.	RS.	RS.
A. Excise Commissioner— 1. Pay of officers—					
Charged	0. R.	$\left. {\begin{array}{*{20}c} 37,400 \\ -10,100 \end{array} } \right\}$	27,300	27,328	+28
Col. 1.—Revised alloc of Fourth Member of the				abolition of	post
Authorized	0. R.	8,400 } 1,900 }	10,300	10,210	— 90
2. Pay of establishments.	0. R.	$37,500 \\ 900 \}$	38,400	37,543	- 857
3. Other charges— Charged	0, R.	1,700	. 1,200	1,135	- 65
Authorized B. Deputy and Assistant Com		in the set	9,400	9,934	+ 534
1. Pay of officers— Charged			19,600	19,600	
Authorized	0. R.	57,100 - 700	56,400	56,426	+ 26
 Pay of establishments. Allowances— 	0. R.	$\left. \begin{array}{c} 35,500\\ -300 \end{array} \right\}$	35,200	34,837	- 363
• Charged	0. R.	2,200	2,000	1,588	- 418
Authorized	0. R.	31,400 -7,400	24,000	21,687	- 2,313
Col. 1.—(i) A passa expenditure under "trave	ge no	ot availed of allowance" (R	(Rs. 3,400 ts. 4,000).) and (ii) sn	naller
4. Contingencies	0. R.	24,900 - 1,100	00 000		
			23,800	22,122	- 1,678
C. Laboratory establish- ments.		- 1,100)	7,400	22,122 7,089	- 1,678 - 311
ments. District Executive Establishm	nent-				
ments. District Executive Establishm A. Ordinary areas— 1. Pay of officers	0. R.	- 2,30,300 -10,000			
ments. District Executive Establishm A. Ordinary areas— 1. Pay of officers 2. Pay of establishments.	0. R. O. R.	2,30,300 -10,000 12,18,400 10,000	7,400	7,089	- 311
ments. District Executive Establishm A. Ordinary areas— 1. Pay of officers 2. Pay of establishments. 3. Allowances and hono- raria.	0. R. O. R. O. R.	$\begin{array}{c} 2,30,300\\ -10,000\\ 12,18,400\\ 10,000\\ 3,41,000\\ 20,100\\ \end{array}$	7,400 2,20,300 12,28,400 3,61,100	7,089 2,08,436 12,29,395 3,56,164	- 31) - 11,864 + 992 - 4,930
ments. District Executive Establishm A. Ordinary areas— 1. Pay of officers 2. Pay of establishments. 3. Allowances and hono- raria. 4. Contingencies	0. R. O. R. O. R. O. R. O. R. O. R.	$\begin{array}{c} 2,30,300\\ -10,000\\ 12,18,400\\ 10,000\\ 3,41,000\\ 20,100\\ 1,06,900\\ 7,100\\ \end{array}$	7,400 2,20,300 12,28,400 3,61,100 1,14,000	7,089 2,08,436 12,29,395 3,56,164 1,09,716	- 31 - 11,864 + 990 - 4,930 • - 4,28
ments. District Executive Establishm A. Ordinary areas— 1. Pay of officers 2. Pay of establishments. 3. Allowances and hono- raria. 4. Contingencies 5. Petty construction and repairs.	0. R. R. 0. R. R. R. R. R. R. R. R. R. R. R. R. R.	$\begin{array}{c} 2,30,300\\ -10,000\\ 12,18,400\\ 10,000\\ 3,41,000\\ 20,100\\ 1,06,900\\ 7,100\\ 6,100\\ 2,400\\ \end{array}$	7,400 2,20,300 12,28,400 3,61,100 1,14,000 8,500	7,089 2,08,436 12,29,395 3,56,164 1,09,716 7,081	- 31 - 11,864 + 990 - 4,930 • - 4,28
 ments. District Executive Establishm A. Ordinary areas— Pay of officers Pay of establishments. Allowances and hono- raria. Contingencies Petty construction and repairs. Col. 1.—Urgent repair Charges • recoverable 	0. R. R. 0. R. R. R. R. R. R. R. R. R. R. R. R. R.	$\begin{array}{c} 2,30,300\\ -10,000\\ 12,18,400\\ 10,000\\ 3,41,000\\ 20,100\\ 1,06,900\\ 7,100\\ 6,100\\ 2,400\\ \end{array}$	7,400 2,20,300 12,28,400 3,61,100 1,14,000 8,500	7,089 2,08,436 12,29,395 3,56,164 1,09,716 7,081	- 31 - 11,864 + 992 - 4,930 • - 4,28 - 1,410
 ments. District Executive Establishm A. Ordinary areas— Pay of officers Pay of establishments. Allowances and hono-raria. Contingencies	0. R. R. 0. R. R. R. R. R. R. R. R. R. R. R. R. R.	$\begin{array}{c} 2,30,300\\ -10,000\\ 12,18,400\\ 10,000\\ 3,41,000\\ 20,100\\ 1,06,900\\ 7,100\\ 6,100\\ 2,400\\ \end{array}$	7,400 2,20,300 12,28,400 3,61,100 1,14,000 8,500 an inspector.	7,089 2,08,436 12,29,395 3,56,164 1,09,716 7,081	- 31 - 11,864 + 999 - 4,930 • - 4,28 - 1,410
ments. District Executive Establishm A. Ordinary areas— 1. Pay of officers 2. Pay of establishments. 3. Allowances and hono- raria. 4. Contingencies 5. Petty construction and repairs. Col. 1.—Urgent repair 6. Charges • recoverable from Governments,	0. R. R. 0. R. R. R. R. R. R. R. R. R. R. R. R. R.	$\begin{array}{c} 2,30,300\\ -10,000\\ 12,18,400\\ 10,000\\ 3,41,000\\ 20,100\\ 1,06,900\\ 7,100\\ 6,100\\ 2,400\\ \end{array}$	7,400 2,20,300 12,28,400 3,61,100 1,14,000 8,500 an inspector.	7,089 2,08,436 12,29,395 3,56,164 1,09,716 7,081	- 311 - 11,864 + 992

Major head and sub-head.	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving -:
(1)	(2)	(3)	(4)
8. Provincial Excise—cont.	RS.	RS.	RS.
b. District Executive Establishment-cont.			
B. Partially excluded areas cont.			
	0 11,500	11,738	+ 238
4. Other contingencies O. 3,00 R. 10	$\binom{0}{0}$ 3,100	2,251	- 849
, Distilleries—			
A. Ordinary areas—			
1. Pay of officers O. 3,50 R. 1,00		4,619	- + 119
2. Pay of establishments. O. 53,40		54,197	- 103
3. Other charges O. 13,3	05	14 709	200
R. 1,70		14,792	- 208
B. Partially excluded areas-	0.7		
Pay of establishments and $\begin{cases} O. & 5,20\\ other charges. & \\ R. & 30 \end{cases}$	5,500	5,285	- 210
other charges.	.,		
d. Cost of opium supplied to f O. 4,35,70	0)	2,43,844	- 1,39,75
 d. Cost of opium supplied to {O. 4,35,77 Provincial Excise Depart- R52,10 ment. Col. 1.—Anticipated fall in purchas Col. 4.—Mainly adjustment of cos factory in 1942-43 instead of in 1941- of supplies expected in March 1942 (R 	of opium. t of opium s 42 (Rs. 83,10	upplied by Gł	lazipur
Provincial Excise Depart R52,10 ment. Col. 1.—Anticipated fall in purchas Col. 4.—Mainly adjustment of cos factory in 1942-43 instead of in 1941 of supplies expected in March 1942 (R e. Compensations—	6) 5,55,560 5 of opium. t of opium s 42 (Rs. 83,10 s. 54,200).	upplied by Gł	lazipur
 Provincial Excise Depart R52,10 ment. Col. 1.—Anticipated fall in purchas. Col. 4.—Mainly adjustment of cos factory in 1942-43 instead of in 1941 of supplies expected in March 1942 (R e. Compensations— A. Indian States and other Governments— 	0 f opium. t of opium s 42 (Rs. 83,10 s. 54,200).	upplied by Gl 0) and late 1	nazipur receipt
Provincial Excise Depart R52,10 ment. Col. 1.—Anticipated fall in purchas Col. 4.—Mainly adjustment of cos factory in 1942-43 instead of in 1941 of supplies expected in March 1942 (R e. Compensations—	0 f 5,55,600 e of opium. t of opium t 2 (Rs. 83,10 s. 54,200). .	upplied by Gł 0) and late 1	nazipur receipt
Provincial Excise Depart R52,10 ment. Col. 1.—Anticipated fall in purchase Col. 4.—Mainly adjustment of cose factory in 1942-43 instead of in 1941- of supplies expected in March 1942 (R e. Compensations— A. Indian States and other Governments— Charged O. 66,55 R. 5,81 Authorized O. 48,60	0 f 5,00,000 e of opium. t of opium s 42 (Rs. 83,10 s. 54,200). 00 f 72,300 00 f 00 f 00 f 00 f 00 f 00 f	upplied by Gl 0) and late 1 0 72,390	nazipur receipt • • + 9
Provincial Excise Depart R52,10 ment. Col. 1.—Anticipated fall in purchas Col. 4.—Mainly adjustment of cos factory in 1942-43 instead of in 1941- of supplies expected in March 1942 (R e. Compensations— A. Indian States and other Governments— Charged O. 66,5 R. 5,8 Authorized O. 48,60 S. 23,8 R. 17,7	$\begin{array}{c} 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 $	upplied by Gl 0) and late 1 0 72,390 0 88,258	nazipur receipt • • + 9 - 1,84
Provincial Excise Depart R52,10 ment. Col. 1.—Anticipated fall in purchass Col. 4.—Mainly adjustment of cos factory in 1942-43 instead of in 1941- of supplies expected in March 1942 (R e. Compensations— A. Indian States and other Governments— Charged O. 66,50 R. 5,80 Authorized O. 48,60 S. 23,80	$\begin{array}{c} 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 $	upplied by Gl 0) and late 1 0 72,390 0 88,258	nazipur receipt • • + 9 - 1,84
 Provincial Excise Depart R52,10 ment. Col. 1.—Anticipated fall in purchas Col. 4.—Mainly adjustment of cos factory in 1942-43 instead of in 1941-of supplies expected in March 1942 (R e. Compensations— A. Indian States and other Governments—Charged Charged Col. 1.—Larger compensations pay increase in export of Indian-made for B. Miscellaneous compen-fo. 	0 5,00,000 e of opium. t of opium. t of opium. 42 (Rs. 83,10 s. 54,200). 00 72,300 00 90,10 00 90,10 00 90,10 00 90,10 00 13,70	upplied by Gł 0) and late 0 72,390 0 \$8,258 Governments	nazipur receipt • • + 9 - 1,84 due to
Provincial Excise Depart R52,10 ment. Col. 1.—Anticipated fall in purchas. Col. 4.—Mainly adjustment of cos factory in 1942-43 instead of in 1941- of supplies expected in March 1942 (R e. Compensations— A. Indian States and other Governments— Charged O. 66,50 R. 5,81 Authorized O. 48,60 S. 23,8 R. 17,7 Col. 1.—Larger compensations pay increase in export of Indian-made fo B. Miscellaneous compen- $\begin{cases} O. 11 \\ R. 13,6 \end{cases}$	0 } 5,00,000 a of opium. t t of opium s 42 (Rs. 83,10) s. 54,200). 72,300 00 } 72,300 00 } 90,100 00 } 90,100 00 } 90,100 00 } 91,100 00 } 91,100 00 } 91,100 00 } 91,100 00 } 91,100 00 } 91,100 00 } 91,100 00 } 91,100 00 } 91,100 00 } 91,100 00 } 91,100 00 } 91,100 00 } 13,700	upplied by GH 0) and late 1 0 72,390 0 88,258 Governments 0 13,702	nazipur receipt + 9 - 1,84 due to +
 Provincial Excise Depart R52,10 ment. Col. 1.—Anticipated fall in purchas. Col. 4.—Mainly adjustment of cos factory in 1942-43 instead of in 1941-of supplies expected in March 1942 (R e. Compensations— A. Indian States and other Governments— Charged O. 66,55 R. 5,53 Authorized O. 48,66 S. 223,88 R. 17,7 Col. 1.—Larger compensations pay increase in export of Indian-made for B. Miscellaneous compen. ∫ 0. 11 	0 } 5,00,000 a of opium. t of opium s t of opium s 42 (Rs. 83,10 s. 54,200). 72,300 00 } 72,300 00 } 90,100 00 } 90,100 00 } 90,100 00 } 90,100 00 } 91,100 00 } 13,700 Corporation f 13,700	upplied by Gł 0) and late 0 72,390 0 88,258 Governments 0 13,702 or withholdin	nazipur receipt + 9 - 1,84 due to + g levy
 Provincial Excise Depart R52,10 ment. Col. 1.—Anticipated fall in purchass Col. 4.—Mainly adjustment of cos factory in 1942-43 instead of in 1941-of supplies expected in March 1942 (R c. Compensations— A. Indian States and other Governments—Charged Compensations— A. Indian States and other Governments—Charged Col. 1.—Larger compensations pay increase in export of Indian-made for Satisfies. B. Miscellaneous compen- O. 10 R. 13,60 Col. 1.—Compensation to Madras of tax by the Corporation on places u 	0 f 5,00,000 e of opium. t of opium s t of opium s 42 (Rs. 83,10 s. 54,200). 72,300 00 f 72,300 00 f 90,100 00 f 90,100 00 het to other f reign liquor. 00 f 13,70 Corporation f sed for retail f	upplied by Gł 0) and late 0 72,390 0 88,258 Governments 0 13,702 or withholdin	nazipur receipt + 9 - 1,84 due to + g levy
 Provincial Excise Depart { R52,10 ment. Col. 1.—Anticipated fall in purchass Col. 4.—Mainly adjustment of cos factory in 1942-43 instead of in 1941-of supplies expected in March 1942 (R c. Compensations— A. Indian States and other Governments—Charged Compensations— a. Indian States and other Governments—Charged Col. 1.—Larger compensations pay increase in export of Indian-made for Satisfies. B. Miscellaneous compen-{ 0. 16 R. 13,66 Col. 1.—Compensation to Madras of tax by the Corporation on places u f. Charges in England—High Commissioner for India—A. Leave salaries and 0. 6.8 	$\begin{array}{c} 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 $	upplied by Gł 0) and late 0 72,390 0 88,258 Governments 0 13,702 or withholdin	nazipur receipt + 9 - 1,84 due to + g levy
Provincial Excise Depart R52,10 ment. Col. 1.—Anticipated fall in purchas Col. 4.—Mainly adjustment of cos factory in 1942-43 instead of in 1941- of supplies expected in March 1942 (R e. Compensations— A. Indian States and other Governments— Charged O. 66,5 R. 5,8 Authorized O. 48,60 S. 23,8 R. 17,7 Col. 1.—Larger compensations pay increase in export of Indian-made fo B. Miscellaneous compen- Col. 1.—Compensation to Madras of tax by the Corporation on places u f. Charges in England—High Commissioner for India— A. Leave salaries and O. 6,8 deputation pay. Col. 6,8 Col. 6,8 Co	$\begin{array}{c} 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 $	upplied by Gł 0) and late 0 72,390 0 88,258 Governments 0 13,702 or withholdin	nazipur receipt + 9 - 1,84 due to + g° levy
 Provincial Excise Depart R52,10 ment. Col. 1.—Anticipated fall in purchas. Col. 4.—Mainly adjustment of cos factory in 1942-43 instead of in 1941-of supplies expected in March 1942 (R e. Compensations— A. Indian States and other Governments— Charged O. 66,55 R. 5,58 Authorized O. 66,55 R. 5,81 Authorized O. 48,66 S. 23,88 R. 17,7 Col. 1.—Larger compensations pay increase in export of Indian-made for B. Miscellaneous compen- O. 10 R. 13,60 Col. 1.—Compensation to Madras of tax by the Corporation on places u f. Charges in England—High Commissioner for India— A. Leave salaries and O. 6,8 deputation pay. B. Sterling overseas pay— Charged O. 1,00 	0 f 5,00,000 a of opium. t t of opium.s 42 (Rs. 83,10 s. 54,200). 72,300 00 f 72,300 00 f 72,300 00 f 90,100 00 f 90,100 00 f 90,100 00 f 13,700 Corporation f f sed for retail 000 00 f 00 f 13,700 00 f	upplied by GH 0) and late 1 0 72,390 0 88,258 Governments 0 13,702 or withholdin sale of liquor.	nazipur receipt + 9 - 1,84 due to + g levy
Provincial Excise Depart R52,10 ment. Col. 1.—Anticipated fall in purchas Col. 4.—Mainly adjustment of cos factory in 1942-43 instead of in 1941- of supplies expected in March 1942 (R e. Compensations— A. Indian States and other Governments— Charged O. 66,55 R. 5,53 Authorized O. 48,60 S. 23,88 R. 17,7 Col. 1.—Larger compensations pay increase in export of Indian-made fo B. Miscellaneous compen- O. 14 R. 13,66 Col. 1.—Compensation to Madras of tax by the Corporation on places u f. Charges in England—High Commissioner for India— A. Leave salaries and O. 6,8 deputation pay. B. Sterling overseas pay— Charged O. 1,00 R6,8 B. Sterling overseas pay— Charged 0, 2,00	$0 \int 5,00,000$ $0 of opium. t t of opium. s 42 (Rs. 83,10 s. 54,200). 00 \int 72,300 00 \int 72,300 00 \int 90,100 00 \int 90,1000 00 0 \int 90,1000 00 \int 90,1000 00 \int 90,10000 00 \int 90,10000 $	upplied by GH 0) and late 72,390 0 88,258 Governments 0 13,702 or withholdin sale of liquor.	nazipur receipt + 9 - 1,84 due to + g levy
Provincial Excise Depart R52,10 ment. Col. 1.—Anticipated fall in purchass Col. 4.—Mainly adjustment of cos factory in 1942-43 instead of in 1941- of supplies expected in March 1942 (R e. Compensations— A. Indian States and other Governments— Charged O. 66,55 R. 55,8 Authorized O. 66,55 R. 55,8 Authorized O. 48,66 S. 23,8 R. 17,7 Col. 1.—Larger compensations pay increase in export of Indian-made fo B. Miscellaneous compen- O. 11 sations. Col. 1.—Compensation to Madras of tax by the Corporation on places u f. Charges in England—High Commissioner for India— A. Leave salaries and O. 6,8 B. Sterling overseas pay— Charged O. 1,00 R4 Authorized O. 2,00	00 5,00,000 a of opium. t of opium. s t of opium. s 42 (Rs. 83,10 s. 54,200). 00 72,300 00 90,100 00 90,100 00 90,100 00 13,700 Corporation f retail 00 13,700 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000 000	upplied by GH 0) and late 72,390 0 88,258 Governments 0 13,702 or withholdin sale of liquor.	nazipur receipt + 9 - 1,84 due to + g levy
Provincial Excise Depart R52,10 ment. Col. 1.—Anticipated fall in purchass Col. 4.—Mainly adjustment of cos factory in 1942-43 instead of in 1941- of supplies expected in March 1942 (R e. Compensations— A. Indian States and other Governments— Charged O. 66,50 R. 5,81 Authorized O. 48,60 S. 23,8 R. 17,7 Col. 1.—Larger compensations pay increase in export of Indian-made fo B. Miscellaneous compen- {O. 11 R. 13,60 Col. 1.—Compensation to Madras of tax by the Corporation on places u f. Charges in England—High Commissioner for India— A. Leave salaries and {O. 6,8 deputation pay. Charged O. 1,00 R44 Authorized O. 2,00 C. Allotment of pay of officers—	$0 \int 5,00,000$ a of opium. t of opium s 42 (Rs. 83,10 s. 54,200). $20 \int 72,300$ $20 \int 72,300$ $20 \int 90,100$ $30 \int 90,1000$ $30 \int 90,1000$ $30 \int 90,1000$ $30 \int 90,1000$ $30 0 \int 90,1000$ $30 0 0 \int 90,10000$ $30 0 0 \int 90,100000000000000000000000000000000000$	upplied by GH 0) and late 1 0 72,390 0 88,258 Governments 0 13,702 or withholdin sale of liquor. 580 4,000	hazipur receipt • +9 -1,84 due to + g' levy -2
Provincial Excise Depart $\{R52, 10$ ment.Col. 1.—Anticipated fall in purchas Col. 4.—Mainly adjustment of cos factory in 1942-43 instead of in 1941- of supplies expected in March 1942 (Re. Compensations— A. Indian States and other Governments— Charged O. 66,55 R. 5,81 Authorized O. 66,55 R. 5,81 Authorized O. 48,66 S. 22,88 R. 17,7Col. 1.—Larger compensations pay increase in export of Indian-made for sations.B. Miscellaneous compen- for 1.1.—Compensation to Madras of tax by the Corporation on places uf. Charges in England—High Commissioner for India— A. Leave salaries and deputation pay. B. Sterling overseas pay— Charged O. 2,00 R. 2,0f. Chaltement of pay of officers— Charged O. 2,04 R. 2,0f. Chaltement of pay of officers— Charged O. 2,04 R. 2,0	0 } 5,00,000 a of opium. t of opium. s t of opium. s 42 (Rs. 83,10 s. 54,200). 00 } 72,300 00 } 90,100 00 } 90,100 00 } 90,100 00 } 90,100 00 } 13,700 Corporation f sed for retail 00 } 00 } 00 } 00 } 00 } 00 } 00 } 00 } 00 } 00 } 00 } 00 } 00 } 00 } 00 } 00 } 00 } 00 } 00 } 00 }	upplied by GH 0) and late 0 72,390 0 88,258 Governments 0 13,702 or withholdin sale of liquor. 580 4,000 0 1,698	nazipur receipt • • • • • • • • • • • • • • • • • • •

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Grant No. II-Provincial Excise-cont.

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Majør head and sub-head.		Final grant or appro- priation. (2)	Actual expenditure. (3)	Excess +, Saving
	A Dian			
8. Provincial Excise—cont.		RS.	RS,	RS.
f. Charges in England—High Commission for India—cont.	ner	11 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
E. Other charges—Contri- bution to the Inter- national Bureau against alcoholism	•	200	70	- 130
g. Loss or gain by exchange—				
Other than on stores—	X			
Charged Authorized	••		7 11	+ 7 + 11
Stores for India			1	+ 1
Surrenders or withdrawals within grant or appro- priation-				- -
Charged R. 6	,000	6,000		- 6,000
Charged Authorized—	••	1,30,800	1,24,326	- 6,474
• Totals Gross Deductions		27,53,600		- 1,70,613
Deductions Net		-1,400 27,52,200	-1,364 25,81,623 -	+ 36 - 1,70,577

Grant No. II-Provincial Excise-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 thousa rupe			
			Receipts.	Expen- • diture,		
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—Churged.—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 shop	s.	14,018
(ii) Tree taxes			14,522
• (iii) Fines, etc., imposed on defaulters			787
(iv) Licence fees on denatured spirits		••	87
	Total		29,414

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

RS.

(i) Remission of shop rentals and account of closure of shops in			
of Hindu-Muslim tension		• • •	19,489
(ii) Refund of proportionate kist of late		opened	24
mentrager ing-in and taget around	Total		19,513

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

				SEERS.	TOLAS.	
Open	ing balance on the 1st April 1941		••	12,783		
Recei	ipts during the year			14,262	• 43 ¹ / ₈	
	The ANNER DE COMPANY	Total		27,046	1	

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	$25\frac{4}{32}$	21.051	
Closing balance on the 31st	March 1	942 .	-24,654 -2,391	$rac{65rac{4}{32}}{15rac{28}{32}}(a)$
		Total .	. 27,046	1

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 $60\frac{18}{32}$ 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 appro- priation.	Actual expenditure.	Excess +, Saving -,
(1)		(2)	(3)	(4)
9. Stamps.		RS.	RS.	RS
Non-Judicial.				
a. Charges for the sale of stamps-				
A. Ordinary areas— 1. Presidency town O.	19 600 3			
R.	$13,600 \\ 700 \}$	14,300	13,781	- 51
2. Mufassal O. S.	2,75,000	2,91,000	3,10,641	+ 19,64
R.	1,700	2,51,000	3,10,041	+ 10,09
B. Partially excluded areas— Mufassal.	••	300	280	- 5
b. Cost of stamps supplied from Central	Stamp Store	es—		1.
A.•Ordinary areas O.	63,000 2		75.000	-11.00
S. Col. 1.—Increase in manufac	24,000 \$	87,000	75,686	- 11,31
(Rs. 7,700) and increased deman Col. 4.—Chiefly adjustment o of May 1942 instead of in 1941-4	f cost of star			ounts
		100		10
B. Partially excluded areas.		100		- 10
Judicial.				
c. Charges for the sale of stamps (honora	ria)—		•	
A. Ordinary areas O.	80,600]			
R.	- 2,000 }	78,600	78,862	+ 20
B. Partially excluded areas.		200	125	• 1
d. Cost of stamps supplied from Central A Ordinary areas		es—	•	
d. Cost of stamps supplied from Central A. Ordinary areas O. S.	Stamp Store 53,000 28,600	es— 81,600	• 58,675	- 22,99
A. Ordinary areas O.	53,000 28,600 turing rates	81,600 of certain	kinds of st	and the second sec
A. Ordinary areas O. S. Col. 1.—Increase in manufaci (Rs. 13,200) and increased doman	53,000 28,600 turing rates	81,600 of certain	kinds of st	amps
 A. Ordinary areas O. S. Col. 1.—Increase in manufact (Rs. 13,200) and increased demand Col. 4.—See "b.A," col. 4. B. Partially excluded areas 	53,000 28,600 turing rates	81,600 of certain ict offices (J	kinds of st	amps
A. Ordinary areas O. S. Col. 1.—Increase in manufact (Rs. 13,200) and increased deman Col. 4.—See "b.A," col. 4.	53,000 28,600 turing rates	81,600 of certain ict offices (J	kinds of st	amps
 A. Ordinary areas O. S. Col. 1.—Increase in manufact (Rs. 13,200) and increased demand Col. 4.—See "b.A," col. 4. B. Partially excluded areas General. Superintendence— 	53,000 28,600 turing rates	81,600 of certain ict offices (J	kinds of st	amps
 A. Ordinary areas O. S. Col. 1.—Increase in manufact (Rs. 13,200) and increased deman Col. 4.—See "b.A," col. 4. B. Partially excluded areas General. Superintendence— A. Pay of staff and other charges— Charged 	53,000 28,600 turing rates d from distr 	81,600 of certain ict offices (J	kinds of st	- 22,92 camps - 10
 A. Ordinary areas O. S. Col. 1.—Increase in manufact (Rs. 13,200) and increased deman Col. 4.—See "b.A," col. 4. B. Partially excluded areas General. Superintendence— A. Pay of staff and other charges— Charged O. 	53,000 28,600 } turing rates d from distr 11,400 \	81,600 s of certain ict offices (J 100	kinds of st Rs. 15,400).	amps
A. Ordinary areas O. S. Col. 1.—Increase in manufact (Rs. 13,200) and increased domand Col. 4.—See "b.A," col. 4. B. Partially excluded areas General. S. Superintendence— A. Pay of staff and other charges— Charged O. R. B. Freight charges on	53,000 28,600 turing rates d from distr 	81,600 of certain ict offices (1 100 2,400	kinds of st Rs. 15,400). 2,400	- 10 - 10 - 11
A. Ordinary areas O. S. Col. 1.—Increase in manufact (Rs. 13,200) and increased domand Col. 4.—See "b.A," col. 4. B. Partially excluded areas General. e. Superintendence— A. Pay of staff and other charges— Charged Authorized O. R.	53,000 28,600 } turing rates d from distr 	81,600 of certain ict offices (1 100 2,400 11,000 9,000	kinds of st Rs. 15,400). 2,400 11,195 11,621	- 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10
 A. Ordinary areas O. S. Col. 1.—Increase in manufact (Rs. 13,200) and increased domain Col. 4.—See "b.A," col. 4. B. Partially excluded areas General. e. Superintendence— A. Pay of staff and other charges— Charged O. R. B. Freight charges on stamps. Col. 4.—Mainly adjustment of by railway late in the year. C. Charges payable to or recoverable for the stamp of t	53,000 28,600 } turing rates d from distr f freight and rom	81,600 of certain ict offices (1 100 2,400 11,000 9,000	kinds of st Rs. 15,400). 2,400 11,195 11,621	- 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10
A. Ordinary areas O. S. Col. 1.—Increase in manufact (Rs. 13,200) and increased deman Col. 4.—See "b.A," col. 4. B. Partially excluded areas General. e. Superintendence— A. Pay of staff and other charges— <i>Charged</i> Authorized O. R. B. Freight charges on stamps. Col. 4.—Mainly adjustment of by railway late in the year.	53,000 28,600 } turing rates d from distr f freight and rom	81,600 of certain ict offices (1 100 2,400 11,000 9,000	kinds of st Rs. 15,400). 2,400 11,195 11,621	- 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10

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Major head and sub-head,	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving -:	
(1)	(2)	(3)	(4)	
9. Stamps—cont.	RS.	RS.	RS.	
f. Charges in England—High Commissioner for India— B. Sterling overseas pay— Charged	1,000	1,000		
g. Loss or gain by exchange— Charged		3	+ 3	
(Charged-			12.5	
Totals	$3,400 \\ -500 \\ 2,900 \\ 5,73,200$	3,403 - 535 2,868 5,60,866	+3 - 35 - 32 -12,334	

Grant No. III-Stamps-cont.

Notes.

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

	I			In thousands	In thousands of rupees.	
• 125				Receipts.	Expen- diture.	
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		1.00		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 $2\cdot 2$ per cent. in the final grant as against an excess of $0\cdot 4$ 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 :—

DE

		10.3.
(i) Opening balance on the 1st April 1941		5,13,888
(ii) Stamps received from the Controller	of	2,89,816
Stamps, Nasik.		
(iii) Stamps utilized, sold or otherwise dispos	sed	3,55,767
of. ·		
(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(ii) Received from the Controller of Star		3,18,85,463
Nasik, etc (iii) Returned by deceased vendors and	the	4,09,01,570
public		2,343
(iv) Returned as "spoilt" by vendors	••	7,437
Total	•••	7,27,96,813
(v) Issued for sale or returned to Central Sta	mp	
Stores, etc		3,46,93,608
(vi) Written off		2,643
(vii) Closing balance on the 31st March 1942		3,81,00,562
Total		7,27,96,813

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.

1

Grant No. IV-Forest.

See also the Audit Report.

Major head and sub-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)		(2)	(3)	(4)
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
10. Forest.		RS.	RS.	RS.
a. General Direction—				
A. Pay of officers—				
Charged 0.	63,000 7			
R.	- 400 }	62,600	62,402	- 198
B. Pay of establishments O.	37,500	36,700	20.000	
R. Chathing and an impact O	- 800 f	30,100	36,608	- 92
C. Clothing and equipment. O. R.	25,500 7,900	33,400	26,078	- 7,325
Col. 1.—Rise in price of cott value of jerseys purchased for 1	940_41	etc., goods a	nd adjustmen	t of
Col. 4.—Late supply of wooll				
	Journey St.			
D. Other charges—				
Charged 0.	8,000 2	7 000	0 4 10	
R.	-1,000 f	7,000	6,748	252
Authorized, O. R,	7,900	7,400	6,785	- 610
a second s	- 000)	and the second second		
I. Ordinary areas—				
A Forest produce] -				
removed by Govern. (0.	5,51,000	5,42,000	5,05,883	- 36,117
ment agency. $\int \mathbf{R}$.	- 9,000 5			
B. Timber and other pro- 0.	1,52,100 4,100	1 57 800	1 57 711	
duce removed from the S.	1,400	1,57,600	1,57,711	+ 111
and purchasers.	1,100)			
C. Maintenance, repairs and renews	als-			
1. Feed and upkeep of]		1,06,800	1.05.116	1.00
cattle.		1,00,000	1,05,116	- 1,684
2. Renewals or replace-	13,000 2	10 500	10.014	
tools and plant.	5,500 ∫	18,500	16,914	- 1,586
	antes of slar	abant abains	(Da 9 200)	-
Col. 1.—Mainly (i) rise in j (ii) repairs, etc., of tram trucks (phane chams	(INS. 2,500)	and
. (II) repairs, etc., or train trucks ((115. 1,000).			
D. Communications and buildings-	_			
1. Roads and bridges O.	1,19,200	1.05.000	1 40 401	
R.	15,800	1,35,000	1,46,431	+ 11,431
Col. 1Special repairs to	roads and	bridges da	maged by	rains
(Rs. 10,000) and construction of	certain roads	(Rs. 5,800).		
2. Buildings and other $\int O$.	66,800	67,700	65,589	• 2,111
works. LR.	900 ∫	01,100	00,000	- 2,113
E. Conservancy and regeneration— 1. Regeneration O.	73,000			
	0.000 2	82,000	. 85,285	+3,280
	9.0001			
R.	9,000 f	on wattle	cultivation	and
R. Col. 1.—Chiefly increased	expenditure	on wattle	cultivation	and
R. Col. 1.—Chiefly increased casuarina plantations.	expenditure	on wattle	cultivation	and
R. Col. 1.—Chiefly increased casuarina plantations. 2. Fire protection O.	expenditure 27,500 \			
R. Col. 1.—Chiefly increased casuarina plantations. 2. Fire protection O. R.	expenditure 27,500 300}	on wattle 27,800	cultivation 27,495	
R. Col. 1.—Chiefly increased casuarina plantations. 2. Fire protection O. R. 3. Other works O.	expenditure 27,500 300 29,300			- 30
R. Col. 1.—Chiefly increased casuarina plantations. 2. Fire protection O. R.	expenditure 27,500 300}	27,800	27,495	and - 30i - 1,02i + 48i

Major head and sub-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving -:
(1)	and the second	(2)	(3)	(4)
10. Forest—cont.	Sector Sector	RS.	RS.	RS.
Conservancy and Works-cont.			in the	
I. Ordinary areas—cont.				
G. Forest panchayats O. R.	$\left\{\begin{array}{c} 21,200\\ -800\end{array}\right\}$	20,400	19,710	- 690
H. Suspense—Works f0.	800	•	Same Parents	
advances.	1,500	2,300	2,840	+ 540
II. Partially excluded areas-				
A. Forest produce O.	7,400 2	4,700	4,425	975
removed by Govern- R.	- 2,700 5	4,100	4,420	- 270
ment agency.	t marked a descent			
Col. 1.—Certain coupes no	bt worked depart	mentally d	ue to sale.	Sec. 1
B. Timber and other pro-]				
duce removed from the [O.	13,300	15,500	14,752	- 748
forest by consumers and R.	2,200 5	10,000	14,102	- 14
• purchasers. J		1. 10		
Col. 1.—(i) Employment lay-out of charcoal coupes				
(Rs. 1,200) and (ii) dearness			nergency me	asure
C. Maintenance, repairs and ren	ewals-			
1. Feed and upkeep of]O.	3,300]	0.000	0.000	
cattle. JR.	600 }	3,900	3,790	- 110
2. Renewals or replace-	5,100			
ments of stores and >B	- 300 }	4,800	4,817	+ 1
D. Communications and buildin				
1. Roads and bridges.				
	201. 	4,500	4,471	- 21
2. Buildings and other $\int O$.	3,800 2	5,700	5,484	- 210
works. \R.	1,900 ʃ	0,100	0,101	
E. Conservancy and regeneratio			•	
1. Regeneration O. R.	9,700 1,100	10,800	10,767	- 3
2. Fire protection	1,100)	3,000	2,961	- 3
3. Other works O.	1,100		the state	- 3
R.	400 }	1,500	1,463	- 0
F. Other charges O.	3,800 2	4,100	3,353	-74
R.	300 5	100		- 10
G. Suspense—Works - advances.		100		- 10
advances.				
Establishment-				
I. Ordinary areas-		1 1 1 1 1 1		
A. Pay of officers-				
Charged 0.	4,03,000	3,97,700	4,14,042	+ 16,34
R.	-5,300 5	0,0.,.00		
Authorized O. R.	1,77,000 -18,700	1,58,300	1,71,124	+12,82
	A State of the second s		on pagaing to	mban
Col. 1(i) Recoveries of	pay of officers	smallor	vnenditure d	he to
Col. 1.—(i) Recoveries of for army requirements (Rs. deputation of an officer to	12.800) and (ii)	smaller e	xpenditure d	te to

Grant No. IV-Forest-cont.

• •

B. Pay of establish- $\left\{ \begin{matrix} O. & 10,92,500 \\ R. & -7,500 \end{matrix} \right\}$ 10,85,000 10,98,269 + 13,269

30

	Major head		b-head.		Final grant or appro- priation,	Actual expenditure.	Excess +, Saving
Personal Property in the		(1)	-	Starl Starley	(2)	(3)	(4)
						A STATE OF THE STATE	
	10. Fore	st—con	nt.		RS.	RS.	RS.
c. Establishme							
I. Ordinary							
C. Allowa Charged	nces and h	ionora	0.	76 100 7			
Onurgeu			• R.	$\left. \begin{array}{c} 76,400 \\ -18,300 \end{array} \right\}$	58,100	62,022	+ 3,92
Col	1 - Abser	nce of		officers on oth	or duty and		
ment.	1. 110501		ennee e	meers on ou	ter duty und	er Central Go	vern-
Authori	zed	••	0.	2,31,800	2,43,900	0.17 -	
D. Contin	annaina		S.	12,100 5	2,40,900	2,47,530	+3,63
D. Contin	generes		0. R.	$\left\{\begin{array}{c} 1,21,300\\ -100\end{array}\right\}$	1,21,200	1,18,084	- 3,11
II. Partially	excluded	areas-		100)	State State		- 0,11
A. Pay of	officers-						
Charged	••		0. P	19,800	1,100		
			R.	- 18,400 5	and the second	1,331	- 6
	1Postin	ng of	provi	incial service	officer in th	e place of I	.F.S. *
Officer.						Mirthau Ari	Station and
Authori	zed	1		and says light	6.000		
B. Pay of		oonta	0.	76,000 \	6,000	5,982	- 1
D. ray of	estaousnii	lents,	В.	- 100	75,900	75,069	
C. Allowa	ices and h	onorar		100)		10,009	- 831
Charged			0.	2,2002		Carl With	
•			R.	- 1,900 5	300	. 241	- 55
Authori	ted	••	0. R.	$\left. \begin{array}{c} 15,100\\ 1,400 \end{array} \right\}$	16,500	16.400	
D. Conting	rencies		й. О.	3,500	201000	16,496	- 4
a. conving			R.	900	4,400	4,064	- 336
Charges in I	ngland 1	High (ammie	sionon for To 1	-	A State of the second	001
A. Leave sal	aries and d	leputa	tion no	sioner for Ind	na-	-	
Charged			<i>O</i> .	23,200			
			R.	- 12,000 5	11,200	11,084	- 110
Authorized	L		0.	7,600		-	-
B Stalling	TOPROPA -		R.	- 7,600 }	**	••	
B. Sterling of Charged	overseas pr	ay—	0.	57,800			
Charges			R.	- 4,400 5	53,400	53,365	- 35
C. Allotment	s of pay o	f office				1000	- 00
Charged			0.	10,000 2	4,800	4,694	100
			R.	- 5,200 5	2,000	2,004	- 106
Authorized		5.4.4	0.	1,600 2	2,400	2,467	+ 67
a des la las			R,	800]		2,101	7 01
Loss or gain	by exchan	ge-					
A. Other tha		S					
			R.	200	200	182	- 18
Authorized	**	**		••	**	6 .	+ 6
	vithdrawal	s with	hin				
urrenders or v	opriation-			E. State			
grant or appr			R	66,700	66,700		-66,700
urrenders or w grant of appr <i>Charged</i>			44.0				
grant or appr							
	Totals				6,63,400	6,16,111	- 47,289

Grant No. IV-Forest-cont.

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.

		- il	In thous rupe	
			Receipts.	Expen- diture.
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.II.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 instru- ments, 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.

3

Major head and sub-	head.		Final grant or appro- priation	Actual expenditure.	Excess + Saving -
(1)	-		(2)	(3)	(4)
					At the
, 11. Registra	tion.		RS.	RS.	RS.
a. Superintendence-					
A. Pay of officers	0.	21,200 2	00.100		
B. Pay of establishments.	R. 0.	-1,100 27,800	23,100	23,101	+
	R.	= 3,600 }	24,200	24,107	
C. Other charges	0. R.	18,500	19,500	17,707	- 1,79
b. District charges-	1	1,000 ∫			
A. Ordinary areas					
1. Pay of officers	0.	93,700			
and the second sec	R.	- 7,100]	86,600	86,587	1 1-1
2. Pay of establishments.	0. R.	$\left. \begin{array}{c} 24,60,000 \\ - 37,000 \end{array} \right\}$	24,23,000	24,17,332	- 5,66
3. Remuneration to tem-	0.	17,000	10 500	100 million	1.07.00
porary section writers.	R.	1,500 5	18,500	18,492	-
	R.	56,100 19,000	75,100	73,728	- 1,37
Col. 1.—Chiefly incr (Rs. 5,900) and (ii) grant	eased of dea	expenditure arness allowar	under tra ace (Rs. 12,70	velling allow 00).	ance
5. Other charges	0. R.	$\left. {}^{2,24,900}_{-19,800} \right\}$	2,05,100	2,03,159	- 1,94
6. Charges recoverable				10.000	
from Governments, departments, etc.	11.14		- 12,000	- 12,000	•
departments, etc.	0. R.	$\left. \begin{array}{c} \\ 4,700 \\ 500 \end{array} \right\}$	- 12,000 5,200	- 12,000 • 5,160	
departments, etc. B. Partially excluded areas—Pay of establish- ments and other charges. c. Charges in England—	12/10/11				
departments, etc.	12/10/11				• - 4
departments, etc. B. Partially excluded areas—Pay of establish- ments and other charges. C. Charges in England— High Commissioner for India—	R.	500 }	5,200	5,160	- 4
departments, etc. B. Partially excluded areas—Pay of establish- ments and other charges. C. Charges in England— High Commissioner for India— Stores for India	12/10/11				- 4
departments, etc. B. Partially excluded areas—Pay of establish- ments and other charges. C. Charges in England— High Commissioner for India— Stores for India	R. O. R.	500 J	5,200	5,160	- 4
departments, etc. B. Partially excluded areas—Pay of establish- ments and other charges. C. Charges in England— High Commissioner for India— Stores for India Col. 1—Decrease in ind	R. O. R.	500 J	5,200	5,160	- 4 - 26
departments, etc. B. Partially excluded areas—Pay of establish- ments and other charges. c. Charges in England— High Commissioner for India— Stores for India Col. 1—Decrease in ind d. Loss or gain by exchange Surrenders or withdrawals within grant or appropria-	R. O. R.	500 J	5,200 11,000	5,160 • 10,737	
departments, etc. B. Partially excluded areas—Pay of establish- ments and other charges. c. Charges in England— High Commissioner for India— Stores for India Col. 1—Decrease in ind d. Loss or gain by exchange Surrenders or withdrawals	R. O. R. lents. R.	500} - 14,000 - 3,000}	5,200 11,000 	5,160 • 10,737	- 4 - 26 + 22

Grant No. V-Registration-Authorized.

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.

		-		isands of bees.
			Receipts.	Expen- diture.
1937-38		 · · · ·	33,29	29,19
1938-39	1.1	 	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 $2\cdot 1$ and $0\cdot 4$ respectively as against $1\cdot 7$ and $0\cdot 5$ in the previous year.

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Grant No. VI-Motor Vehicles Acts.

See also the Audit Report.

Major 1	head and sub	-head.		Final grant or appro- priation.	Actual expenditure.	Excess + Saving -
	(1)		A CONTRACTOR	(2)	(3)	(4)
10 01		ton Vo	bislas Asta			
12. Charges on acc	ount of Mo	tor ve	nicles Acts.	RS.	RS.	RS.
a. Charges of collect	ion—	0	20,900 \			
A. City		0. R.	- 2,200 }	18,700	22,480	+ 3,78
Col. 4.—I of (i) pay of and equipmen	the Superi at (Rs. 40	ot ma ntende 0) and	mel. de for adjustme ent and cashier d (iii) service ader "29. Polie	(Rs. 2,600), postage and	(ii) elothing	arms
B. Mufassal		0. R.	$-\frac{41,000}{1,800}\Big\}$	39,200	39,271	+
b. Inspection of me	otor vehic	les—			1 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
A. Pay of establis	shments.	0.	42,000	15.000	10 000	1
A LOW AND A LOW AND A LOW		S. R.	100 } 2,900]	45,000	45,053	+ 1
B. Other charges-	-				a verter n	
Charged	**	0. R.	3,600 \ 900 \	4,500	3,846	- 62
Authorized		<i>й</i> . О.	9,100		1	
		R.	800	9,900	12,526	+ 2,62
			allowance of ning not anticip		of motor veh	icles
e. Compensations to	local bodi	es-	FE (ES)			1.00
A. For loss of in granted to moto			for licences			
Charged	· · · · ·	0.	21,91,400	21,99,400	21,93,473	- 5,92
B. For loss of inco	me from t	R. olls an	8,000 f	~1,00,100	~1,00,210	- 0,84
motor vehicles-		0.	17 00 000 3			
Charged	•• ••	R.	47,29,800 - 89,300 }	46,40,500	46,37,936	- 2,56
d. Other charges— A. Central Road T						
Charged		0. R.	$\left. \begin{array}{c} 17,600 \\ -200 \end{array} \right\}$	17,400	17,400	
Authorized		0.	8,300			10 A A A
		S.	2,500	13,600	14,042 •	+ 44
• Cal 1 - A	nnointmen	R. t of a	2,800 J Special Officer	for the co	ntròl of prod	IICOT
gas plants.	Promonen		Special Onliver	101 010 00.	and of prod	att
B. Road Traffic	Board-	0.	6,300 \	0.000		
City.		R.	-300 f	6,000	7,206	+ 1,20
C. Road Traffic Mufassal.	Boards-	0. R.	$\left. { }^{87,300}_{-2,200} \right\}$	85,100	73,609	- 11,49
Col. 4.—(i) (Rs. 5,100) an procuring iron	nd (ii) pos	tponer	estment of bill nent of certain	s for purch n works on	ase of certain account of d	n materia lifficulty i
• Charges in England • for India—Sterling	overseas I	bay-				
		0.	4,000	1 000	1 000	
Charged		R.	800 S	4,800	4,800 .	••

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Major head and sub-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)		(2)	(3)	(4)
2. Charges on account of Motor Vehicl	es Acts-cont.	ns.	RS.	RS.
Loss or gain by exchange— Charged	·		13	+ 13
Surrenders or withdrawals within grant or appropria- tion-				
Charged	R. 79,800	79,800		- 79,800
Totals { Charged Authoriz	 ed	69,46,400 2,17,500	68,57,468 2,14,187	- 88,932 - 3,313

Grant No. VI-Motor Vehicles Acts-cont.

Notes.

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

			sands of ees.
		Receipts.	Expen- diture.
• 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.

(1) (2) (3) (4) 13. Other Taxes and Duties. ns. ns. </th <th>Major head and sub</th> <th>.head.</th> <th></th> <th>Final grant or appro- priation,</th> <th>Actual expenditure,</th> <th>Excess +, Saving</th>	Major head and sub	.head.		Final grant or appro- priation,	Actual expenditure,	Excess +, Saving
a. Charges on account of the Madras Regulation of the Sale of Cloth Act, 1937— B. Other charges $0, 3,200$ R. 1,900 5,100 4,058 - 1,04: b. Charges under the Electricity Acts— A. Chiof Electrical Inspector— 1. Pay of officers— Charged. $0, 6,600$ R. 1,200 17,700 17,655 - 44 Authorized $0, 6,600$ R. 1,200 10,100 10,075 - 24 Col. 1.—Pay of officiating incumbent of post of Chief Electrical Inspector. 2. Pay of establishments. O. 20,200 2,2100 2,080 - 20 3. Other charges— Charged $0, 2,400$ 2,100 2,170 + 70 Authorized $0, 2,400$ 2,100 2,170 + 70 Authorized $0, 2,2000$ 2,3,800 23,756 - 44 B. Charges for collection of electricity duy— 1. Pay of officers $0, 2,2000$ 2,400 2,494 + 99 2. Pay of establishments. 3. Other charges $0, 2,500$ 2,400 2,494 + 99 2. Pay of establishments. 3. Other charges $0, 2,500$ 1,500 1,404 - 90 B. Charges for collection of electricity duy— 1. Pay of officers $0, 2,500$ 1,500 1,404 - 90 3. Other charges $0, 1,900$ 1,500 1,404 - 90 5. Entertainments Tax— 1. Commission payable to local authorities $82,500$ 84,454 + 1,955 2. Other charges $0, 50,000$ 1,380 10,738 - 3,002 Col. 1Decrease in demand for Entertainment Tax Stamps owing to propular preference for paying taxes in eash. $Col. 4Fluctuating item.4. Commercial Taxes—A. Tobacco and Sales Taxes—1. Pay of officers—Charged \dots 0, \frac{1,30,000}{8} 43,900 42,498 - 1,402Col. 1Decrease allocation of charges consequent on abolition of post of Fourth Member, Board of Revenue. Authorized 0, 0, 7,04,400 1,10,800 1,10,872 + 72R 19,300 Col. 1Revised allocation of charges consequent on abolition of post of Fourth Member, Board of Revenue. Authorized 0, 7,04,400 7,00,200 7,68,508 + 8,308$	(1)	1		and the second second second	(3)	(4)
a. Charges on account of the Madras Regulation of the Sale of Cloth Act, 1937— B. Other charges $0, 3, 200$ R. 1,900 5,100 4,058 - 1,043 b. Charges under the Electricity Acts— A. Chioi Electrical Inspector— 1. Pay of officers— Charged						
of the Sale of Cloth Act, 1937— B. Other charges O_{R} , 1,900 \int 5,100 4,058 - 1,043 b. Charges under the Electricity Acts— A. Chief Electrical Inspecter— 1. Pay of officers— Charged	13. Other Taxes and	Dutie	es.	RS.	RS.	RS.
R. $1,900 \int$ $5,100$ $4,058$ $-1,04$ b. Charges under the Electricity Acts— A. Chiof Electrical Inspector— 1.290 $17,700$ $17,655$ -44 Authorized O. $6,500$ $17,700$ $17,655$ -44 Authorized O. $6,600$ $10,100$ $10,075$ -24 Authorized O. $20,200$ $R.$ $3,500 \int$ $10,100$ $10,075$ -24 Col. 1.—Pay of officiating incumbent of post of Chief Electrical Inspector. $R.$ $1,900 \int$ $22,100$ $22,080$ -24 3. Other charges— O. $2,400 \\ R.$ $2,100$ $2,170$ 470 Authorized O. $2,200 \\ R.$ $2,3800$ $23,756$ 44 B. Charges for collection of electricity duty— $R.$ $1,800 \\ R.$ $2,400$ $2,494$ 496 2.400 $2,404$ 496 $2.900 \\ R.$ $2.400 \\ R.$ $2.400 \\ 1,500 \\ 1,404$ -96 $2.400 \\ R.$ $2.400 \\ 1,500 \\ 1,404$ -96 $2.400 \\ R.$ $2.400 \\ 1,500 \\ 1,404$ -96 $2.900 \\ R.$ $2.400 \\ 1,500 \\ 1,404$ -96	a. Charges on account of the M of the Sale of Cloth Act, 193	ladras 7—				
A. Chief Electrical Inspector— 1. Pay of officers – Charged	B. Other charges			5,100	4,058	- 1,04
1. Pay of officers - 0. 16,500 17,700 17,655 -44 Authorized 0. 0.6000 10,100 10,075 -24 Authorized 0. 20,000 10,100 10,075 -24 Col. 1Pay of officiating incumbent of post of Chief Electrical Inspector. R. 1,900 22,100 22,080 -24 3. Other charges Charged 0. 2,400 2,100 2,170 +70 Authorized 0. 2,400 2,100 2,170 +70 Authorized 0. 2,2000 23,800 23,756 -44 B. Charges for collection of electricity duty 1.800 2,400 2,494 +94 2. Pay of establishments. 0. 1,900 2,400 2,494 +94 3. Other charges 0. 1,900 1,500 1,404 -96 5. Entertainments Tax- 1. Commission payable to local authorities 82,500 84,454 + 1,954 2. Other charges 0. £0,000 13,800 10,738 - 3,063 5. Other charges	. Charges under the Electricit	y Act	8			
Charged O $\begin{bmatrix} 6,500 \\ R, \\ 3,500 \end{bmatrix}$ $17,700$ $17,655$ $= 44$ Authorized O $6,600 \\ R, \\ 3,500 \end{bmatrix}$ $10,100$ $10,075$ $= 24$ Col. $1,-Pay$ of officiating incumbent of post of Chief Electrical Inspector. R $1,900 \end{bmatrix}$ $22,100$ $22,080$ $= 24$ 3. Other charges R $1,900 \end{bmatrix}$ $22,100$ $22,080$ $= 24$ Authorized O $2,400 \\ R, -300 \end{bmatrix}$ $2,100$ $21,00$ $21,00$ $41,000$ Authorized O $2,2000 \\ R, -300 \end{bmatrix}$ $23,800$ $23,756$ $= 44$ B. Charges for collection of electricity duty $1.800 \end{bmatrix}$ $24,000 + 2,494$ $= 94$ 2. Pay of establishments. O $2,2500 + 2,400 + 2,494$ $= 94$ 3. Other charges O $1,900 + 1,500 + 1,404$ $= 96$ 2. Pay of establishments. O $1,500 + 1,404 - 96$ $= 1.60m$ 3. Other charges O $2,500 + 1,500 + 1,404 - 96$ $= 1.60m$ $= 36,200 + 1,500 + 1,404 - 96$ 2. Other charges O $2,500 + 2,500 + 2,500 + 1,500 + 1,404 - 96$ $= 36,200 + 1,500 + 1,400 + $						
R. $1200 \ 17,000$ $17,000$ $17,000$ $17,000$ $17,000$ $17,000$ $17,000$ $17,000$ $17,000$ $17,000$ $17,000$ $17,000$ $17,000$ $17,000$ $17,000$ $12,000$ $10,000$ $10,0075$ -24 Col. 1.—Pay of officiating incumbent of post of Chief Electrical Inspector. R. $1,900$ $22,100$ $22,080$ -24 3. Other charges R. $1,900$ $22,100$ $22,080$ -24 4. Other charges R. $1,900$ $21,100$ $21,170$ $+77$ Authorized 0. $22,000$ $23,800$ $23,756$ -44 B. Charges for collection of electricity duty 600 586 -144 B. Charges for collection of electricity duty 600 586 -144 S. Other charges $0.$ $1,900$ $1,500$ $1,404$ -96 S. Entertainments Tax $0.$ $50,000$ $13,800$ $10,738$ $3,062$ Col. 1De		0.	16.500		1444444	
R. $3,500\ \hat{f}$ $10,100$ $10,075$ -24 Col. 1.—Pay of officiating incumbent of post of Chief Electrical Inspector. $R.$ $1,900\ \hat{f}$ $22,100$ $22,080$ -26 3. Other charges— R. $1,900\ \hat{f}$ $22,100$ $22,080$ -26 3. Other charges— R. $-300\ \hat{f}$ $2,100\ \hat{f}$ $22,080\ \hat{f}$ -26 3. Other charges— $R.\ -300\ \hat{f}$ $2,100\ \hat{f}$ $22,080\ \hat{f}$ -26 Authorized $O.\ 2,200\ \hat{f}$ $2,100\ \hat{f}$ $2,170\ \hat{f}$ $+76$ Authorized $O.\ 2,200\ \hat{f}$ $2,400\ \hat{f}$ $2,400\ 2,494\ +94\ \hat{f}$ $94\ \hat{f}$ <				17,700	17,655	- 43
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 ChargedO. 2,400 2,100 2,170 + 70 AuthorizedO. 2,2000 R 300 23,800 23,756 - 44 B. Charges for collection of electricity duty- 1. Pay of officersO. 2,500 2,400 2,494 + 94 2. Pay of establishmentsO. 2,500 2,400 2,494 + 94 2. Pay of establishmentsO. 2,500 1,500 1,404 - 96 R 100 1,500 1,404 - 96 Entertainments Tax- 1. Commission payable to local authorities 82,500 84,454 + 1,954 2. Other chargesO. 50,000 1,500 1,404 - 96 P. Entertainments Tax- 1. Commission payable to local authorities 82,500 84,454 + 1,954 2. Other chargesO. 50,000 1,3,800 10,738 - 3,063 Col. 1.—Decrease in demand for Entertainment Tax Stamps owing to popular preference for paying taxes in eash. Col. 4.—Fluctuating item. 4. Commercial Taxes- A. Tobacco and Sales Taxes- Charged O. $\frac{53,900}{R}$ 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. $\frac{1,30,000}{R}$ 1,10,800 1,10,872 + 73 Col. 1.—Retrenchment in number of officers. 2. Pay of establishments. O. 7,64,400 S. 100 7,68,508 + 8,308	Authorized			10,100	10,075 -	- 20
Inspector. 2. Pay of establishments. 0. $20,200$ R. $1,900$ $22,100$ $22,080$ -26 3. Other charges Charged 0. $2,400$ R. $2,100$ $2,170$ $+77$ Anthorized 0. $22,000$ R. $23,800$ $23,756$ -44 B. Charges for collection of electricity duty- 1. Pay of officers $0.$ $2,500$ R. $2,400$ $2,494$ $+94$ 2. Pay of establishments. $0.$ $2,500$ R. $2,400$ $2,494$ $+94$ 3. Other charges $0.$ $2,500$ R. $2,400$ $2,494$ $+94$ 3. Other charges $0.$ $1,900$ R. $1,500$ $1,404$ -96 c. Entertainments Tax- $0.$ $50,000$ R. $-36,200$ $13,800$ $10,738$ -3.063 2. Other charges $0.$ $50,000$ R. $-36,200$ $13,800$ $10,738$ -3.063 $Col.$ $1.$ —Decrease in demand for Entertainment Tax Stamps owing to popular preference for paying taxes in cash. $Col.$ 1.402 $Col.$ $1.$ —Revised allocation of charges consequent on abolition of post of Fourth Member, Board of Revenue	Col. 1Pay of off	iciatin	and the second	of post o	f Chief Elect	rical
R. $1,900 f$ $22,100$ $22,080$ -24 Charged R $2,400$ $2,100$ $2,170$ -24 Authorized O $2,2000$ $2,3800$ $23,756$ -44 B. Charges for collection of electricity duty- 1.800 $23,800$ $23,756$ -44 B. Charges for collection of electricity duty- 1.900 $2,400$ $2,494$ $+94$ 2. Pay of officers O $2,500$ $2,400$ $2,494$ $+94$ 2. Pay of establishments. 0 $1,900$ $1,500$ $1,404$ -96 3. Other charges O $1,900$ $1,500$ $1,404$ -96 c. Entertainments Tax- R -400 $15,500$ $14,04$ -96 c. Entertainments Tax- R $-36,200$ $13,800$ $10,738$ $-3,062$ c. Other charges O $53,900$ R $-36,200$ $13,800$ $10,738$ $-3,062$ c. Other charges O $53,900$ R $-36,200$ $13,900$ $42,498$ $-1,402$ c. Other charges O $53,900$ R $-10,000$ $43,900$ $42,498$ $-1,402$ c. Other charged O O $53,900$ R $-10,000$ $43,900$ $42,498$ $-1,402$ c. Other charged O O $1,30,000$ R $-10,900$ $43,900$ $42,498$ $-1,402$ c. Other charged O O $1,30,000$ R $-10,900$ R $-10,900$ R c. Other charged <td>the second se</td> <td></td> <td></td> <td>or poor o</td> <td></td> <td></td>	the second se			or poor o		
R. $1,900 f$ $22,100$ $22,080$ -24 Charged R $2,400$ $2,100$ $2,170$ -24 Authorized O $2,2000$ $2,3800$ $23,756$ -44 B. Charges for collection of electricity duty— $1,800$ $23,800$ $23,756$ -44 B. Charges for collection of electricity duty— $1,800$ $2,400$ $2,494$ $+94$ 2. Pay of establishments. O $2,500$ $2,400$ $2,494$ $+94$ 2. Pay of establishments. O $1,900$ $1,500$ $1,404$ -96 3. Other charges O $1,900$ $1,500$ $1,404$ -96 c. Entertainments Tax— R -400 $13,800$ $10,738$ $-3,062$ c. Cohr charges O $50,000$ $13,800$ $10,738$ $-3,062$ c. Other charges O O $53,900$ $23,900$ $42,498$ $-1,402$ c. Other charged O O $53,900$ $43,900$ $42,498$ $-1,402$ c. Other charged O O $53,900$ $43,900$ $42,498$ $-1,402$ c. Other charged O O $53,900$ R $-10,900$ $43,900$ $42,498$ $-1,402$ c. Other charged O O $1,30,000$ R $-10,900$ $42,498$ $-1,402$ c. Other charged O O $1,30,000$ R $-10,900$ $42,498$ $-1,402$ c. Other charged O O $1,30,000$ R $-10,900$ <t< td=""><td>2 Pay of establishments.</td><td>0.</td><td>20,2007</td><td></td><td></td><td></td></t<>	2 Pay of establishments.	0.	20,2007			
Charged O_{R} $2,400$ $2,100$ $2,170$ $+70$ Authorized O_{R} 2300 $23,756$ -44 B. Charges for collection of electricity duty— 1.700 $2,400$ $2,494$ 94 B. Charges for collection of electricity duty— 1.700 $2,400$ $2,494$ 94 2. Pay of establishments. O_{C} $2,500$ $2,400$ $2,494$ 94 2. Pay of establishments. O_{C} $2,500$ $8,400$ $1,404$ -96 3. Other charges O_{C} $1,900$ $1,500$ $1,404$ -96 5. Entertainments Tax— O_{C} $50,000$ $R.$ -400 $1,500$ $1,404$ -96 c. Commission payable to local authorities $82,500$ $84,454$ 1.954 2.001 $84,454$ 1.954 2. Other charges O_{C} $50,000$ $13,800$ $10,738$ $3,062$ 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— R_{C} $				22,100	22,080	- 20
R. $-300 \int$ $2,100$ $2,170$ $+70$ Authorized O. $22,000$ $23,800$ $23,756$ -44 B. Charges for collection of electricity duty— $2,500$ $2,400$ $2,494$ 494 B. Charges for collection of electricity duty— 200 $2,400$ $2,494$ 494 Pay of officers $0.$ $2,500$ $2,400$ $2,494$ 494 2. Pay of establishments. $0.$ $2,500$ $2,400$ $2,494$ 494 2. Pay of establishments. $0.$ $1,900$ $1,500$ $1,404$ -96 5. Entertainments Tax— $0.$ $1,900$ $1,500$ $1,404$ -96 2. Other charges $0.$ $50,000$ $13,800$ $10,738$ -3.063 Col. 1.—Decrease in demand for Entertainment Tax Stamps owing to popular preference for paying taxes in eash. $Col. 4.$ —Fluctuating item. $Col. 4.$ —Fluctuating item. 4. Commercial Taxes— $R.$ $-10,000$ $43,900$ $42,498$ $1,402$ $Col. 1.$ —Revised allocation o		0	0.4000			
Authorized 0. $22,000$ R. $23,800$ $23,756$ -44 B. Charges for collection of electricity duty— 0. $2,500$ R. $2,400$ $2,494$ + 94 1. Pay of officers 0. $2,500$ R. $2,400$ $2,494$ + 94 2. Pay of establishments. 600 586 - 14 3. Other charges 0. $1,900$ R. $1,500$ $1,404$ - 96 5. Entertainments Tax— 1. Commission payable to local authorities $82,500$ $84,454$ $41,954$ 2. Other charges O. $50,000$ $13,800$ $10,738$ $-3,062$ Col. 1.—Decrease in demand for Entertainment Tax Stamps owing to popular preference for paying taxes in eash. $Col. 4Fluctuating item.$ $A.$ $Col. 4Fluctuating item. A. A. Col. 1Fluctuating item. A. A.$	Charged			2,100	2,170	+ 70
B. Charges for collection of electricity duty— 1. Pay of officers $.0.2,500$ R. -100 2,400 2,494 $+94$ R. -100 586 -14 3. Other charges $.0.1,900$ R. -400 1,500 1,404 -96 5. Entertainments Tax— 1. Commission payable to local authorities $$ 82,500 84,454 $+1,954$ 2. Other charges $$ $.0.$ 50,000 $+13,800$ 10,738 $-3,062$ 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. 4. Commercial Taxes— A. Tobacco and Sales Taxes— 1. Pay of officers— Charged $$ $0.$ $53,900$ $+3,900$ $42,498$ $-1,402$ Col. 1.—Revised allocation of charges consequent on abolition of post of Fourth Member, Board of Revenue. Authorized $$ $0.$ $1,30,000$ $+1,10,800$ $1,10,872$ $+75$ R. $-19,300$ $+1,10,800$ $1,10,872$ $+75Col. 1.$ —Retrenchment in number of officers. 2. Pay of establishments. $0.$ $7,64,400$ $+100$ $+3,900$ $-7,68,508$ $+8,308$	Authorized	0.	22,000 1	23,800	23,756	- 44
1. Pay of officers 0. $2,500$ $2,400$ $2,494$ $+94$ 2. Pay of establishments. 600 586 -143 3. Other charges 0. $1,900$ $1,500$ $1,404$ -96 5. Entertainments Tax- 1. Commission payable to local authorities 82,500 $84,454$ $+1,954$ 2. Other charges . 0. $50,000$ $13,800$ $10,738$ $-3,062$ 2. Other charges . 0. $50,000$ $13,800$ $10,738$ $-3,062$ 2. Other charges . 0. $50,000$ $13,800$ $10,738$ $-3,062$ Col. 1Decrease in demand for Entertainment Tax Stamps owing to popular preference for paying taxes in eash. $Col. 4.$ -Fluctuating item. 4. Commercial Taxes A. Tobacco and Sales Taxes Charged A. Tobacco and Sales Taxes Col. 1Revised allocation of charges consequent on abolition of post of F	D. Observe for collection of		a new contraction of the second second			
R. $-100f$ $2,400$ $2,494$ $+99$ 2. Pay of establishments. 600 586 -14 3. Other charges $0.$ $1,900$ $1,500$ $1,404$ -96 c. Entertainments Tax— 1. Commission payable to local authorities $82,500$ $84,454$ $+1,954$ 2. Other charges $0.$ $50,000$ $13,800$ $10,738$ $-3,062$ 2. Other charges $0.$ $50,000$ $R.$ $-36,200$ $13,800$ $10,738$ $-3,062$ c. Other charges $0.$ $50,000$ $R.$ $-36,200$ $13,800$ $10,738$ $-3,062$ c. Other charges $0.$ $53,900$ $R.$ $-10,000$ $R.$ $-10,000$ $R.$ $-10,000$ $R.$ $-1,402$ c. Col. 1.—Revised allocation of charges consequent on abolition of post of Fourth Member, Board of Revenue. $R.$ $-10,000$ $R.$ $-19,300$ $R.$ $-19,300$ $R.$ $-19,300$ $R.$ $-19,300$ $R.$ $-19,300$ $R.$ -19			2,500		0.101	•
3. Other charges 0. $1,900$ R. $1,500$ $1,404$ -96 5. Entertainments Tax— 1. Commission payable to local authorities 82,500 $84,454$ $+1,954$ 2. Other charges 0. $50,000$ R. $-36,200$ $13,800$ $10,738$ $-3,062$ 2. Other charges 0. $50,000$ R. $-36,200$ $13,800$ $10,738$ $-3,062$ 2. Other charges 0. $50,000$ R. $-36,200$ $13,800$ $10,738$ $-3,062$ 2. Other charges 0. $50,000$ R. $-36,200$ $13,800$ $10,738$ $-3,062$ 2. Other charges 0. $53,900$ R. $-36,200$ $13,800$ $10,738$ $-3,062$ 3. Other charges 60.1 $-53,900$ R. $-10,000$ $43,900$ $42,498$ $-1,402$ Col. 1Revised allocation of charges consequent on abolition of post of Fourth Member, Board of Revenue. $1,10,800$ $1,10,872$ $+75$ Authorized $0.$ $1,30,000$ R. $-19,300$ $-10,020$					and the second second	14
R. $-400f$ $1,300$ $1,404$ -96 c. Entertainments Tax—1. Commission payable to local authorities $82,500$ $84,454$ $+1,954$ 2. Other chargesO. $50,000$ R. $-36,200f$ $13,800$ $10,738$ $-3,063$ 2. Other chargesO. $50,000$ R. $-36,200f$ $13,800$ $10,738$ $-3,063$ Col. 1.—Decrease in demand for Entertainment Tax Stamps owing to popular preference for paying taxes in cash. Col. 4.—Fluctuating item. $Col. 4.$ —Fluctuating item.d. Commercial Taxes— ChargedO. $53,900f$ R. $43,900$ $42,498$ $-1,403$ Col. 1.—Revised allocation of charges consequent on abolition of post of Fourth Member, Board of Revenue. $1,10,800$ $1,10,872$ $+75$ R.AuthorizedO. $1,30,000f$ S. $1,10,800$ $1,10,872$ $+75$ R.Col. 1.—Retrenchment in number of officers. $0.7,64,400f$ S. $100f$ $7,60,200$ $7,68,508$ $+8,308f$		0		600	586	• - 14
1. Commission payable to local authorities $82,500$ $84,454$ $+1,954$ 2. Other chargesO. $50,000$ R. $-3,600$ $13,800$ $10,738$ $-3,065$ 2. Other chargesO. $50,000$ R. $-36,200$ $13,800$ $10,738$ $-3,065$ Col. 1.—Decrease in demand for Entertainment Tax Stamps owing to popular preference for paying taxes in eash. Col. 4.—Fluctuating item. $Col. 1.$ —Decrease in demand for Entertainment Tax Stamps owing to popular preference for paying taxes in eash. Col. 4.—Fluctuating item.4. Commercial Taxes— A. Tobacco and Sales Taxes— Charged $O.$ $53,900$ R. $43,900$ $42,498$ $-1,402$ Col. 1.—Revised allocation of charges consequent on abolition of post of Fourth Member, Board of Revenue. $1,10,800$ $1,10,872$ $+75$ Col. 1.—Retrenchment in number of officers.2. Pay of establishments.O. $7,64,400$ S. 100 $1,10,800$ $1,10,872$ $+8,308$	3. Other charges			1,500	1,404	- 96
1. Commission payable to local authorities $82,500$ $84,454$ $+1,954$ 2. Other chargesO. $50,000$ R. $-3,600$ $13,800$ $10,738$ $-3,065$ 2. Other chargesO. $50,000$ R. $-36,200$ $13,800$ $10,738$ $-3,065$ Col. 1.—Decrease in demand for Entertainment Tax Stamps owing to popular preference for paying taxes in eash. Col. 4.—Fluctuating item. $Col. 1.$ —Decrease in demand for Entertainment Tax Stamps owing to popular preference for paying taxes in eash. Col. 4.—Fluctuating item.4. Commercial Taxes— A. Tobacco and Sales Taxes— Charged $O.$ $53,900$ R. $43,900$ $42,498$ $-1,402$ Col. 1.—Revised allocation of charges consequent on abolition of post of Fourth Member, Board of Revenue. $1,10,800$ $1,10,872$ $+75$ Col. 1.—Retrenchment in number of officers.2. Pay of establishments.O. $7,64,400$ S. 100 $1,10,800$ $1,10,872$ $+8,308$. Entertainments Tax—					
R. $-36,200$ $13,800$ $10,738$ $-3,002$ Col. 1.—Decrease in demand for Entertainment Tax Stamps owing to popular preference for paying taxes in eash. Col. 4.—Fluctuating item. $Col. 4.$ —Fluctuating item.d. Commercial Taxes— A. Tobacco and Sales Taxes— Charged1. Pay of officers— Charged0. $53,900$ R. $43,900$ $42,498$ 1.—Revised allocation of charges consequent on abolition of post of Fourth Member, Board of Revenue.1,10,800Authorized0.1.30,000 S.1,10,8001,10,8722. Pay of establishments.0. $7,64,400$ S.1002. Pay of establishments.0. $7,64,400$ S.1003. 100 S.1007,60,200 $7,68,508$ 4. Solo				82,500	84,454	+ 1,954
popular preference for paying taxes in cash. $Col. 4.$ —Fluctuating item.4. Commercial Taxes— A. Tobacco and Sales Taxes— • 1. Pay of officers— $Charged$ O. $53,900$ $R10,000$ 43,900 $43,900$ $42,498$ - 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 R19,3001,10,800 $1,10,872$ \bullet Col. 1.—Retrenchment in number of officers.2. Pay of establishments.O. $7,64,400$ S. 100 $S. 1007,60,2007,68,508+ 8,308$	2. Other charges			13,800	10,738	- 3,062
popular preference for paying taxes in cash. $Col. 4.$ —Fluctuating item.4. Commercial Taxes— A. Tobacco and Sales Taxes— • 1. Pay of officers— $Charged$ O. $53,900$ $R10,000$ 43,900 $43,900$ $42,498$ - 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 R19,3001,10,800 $1,10,872$ \bullet Col. 1.—Retrenchment in number of officers.2. Pay of establishments.O. $7,64,400$ S. 100 $S. 1007,60,2007,68,508+ 8,308$	Col. 1Decrease in	dema	nd for Enterta	inment Tas	Stamps own	ng to
A. Tobacco and Sales Taxes— • 1. Pay of officers— • Charged • R. $-10,000$ Col. 1.—Revised allocation of charges consequent on abolition of post of Fourth Member, Board of Revenue. Authorized • S. 100 R. $-19,300$ Image: Col. 1.—Retrenchment in number of officers. 2. Pay of establishments. 0. S. 100 S. 100 Fourth Member, Board of Revenue. Authorized • S. 100 R. $-19,300$ Image: Col. 1.—Retrenchment in number of officers. 2. Pay of establishments. 0. S. 100 Totol Totol T	popular preference for p	aying	taxes in cash.		Per and Par	The f
 1. Pay of officers— Charged O. 53,900 R10,000 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 R19,300 1,10,800 1,10,872 + 72 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 	. Commercial Taxes—					
Charged $O.$ $53,900$ R. $43,900$ $42,498$ $-1,402$ Col. 1.—Revised allocation of charges consequent on abolition of post of Fourth Member, Board of Revenue. Authorized $O.$ $1,30,000$ S. $1,10,800$ $1,10,872$ $+72$ Authorized $O.$ $1,30,000$ S. $1,10,800$ $1,10,872$ $+72$ Col. 1.—Retrenchment in number of officers. 2. Pay of establishments. O. $7,64,400$ S. 100 $7,60,200$ $7,68,508$ $+8,308$		-				•
Col. 1.—Revised allocation of charges consequent on abolition of post of Fourth Member, Board of Revenue.Authorized0. $1,30,000$ S. $1,10,800$ $1,10,872$ $+72$ R. $-19,300$ $1,10,800$ $1,10,872$ $+72$ Col. 1.—Retrenchment in number of officers.2. Pay of establishments.0. $7,64,400$ S. $7,60,200$ $7,68,508$ $+8,308$				43,900	42,498	- 1,402
S. 100 1,10,800 1,10,872 + 75 R. -19,300 • • • Col. 1Retrenchment in number of officers. • • 2. Pay of establishments. O. 7,64,400 7,60,200 7,68,508 + 8,308		eation	of charges con	sequent on a	abolition of po	st of
2. Pay of establishments. O. 7,64,400 S. 100 7,60,200 7,68,508 + 8,308	Authorized	s.	- 100 }	1,10,800	1,10,872	+ 75
2. Pay of establishments. O. 7,64,400 S. 100 7,60,200 7,68,508 + 8,308	Col. 1 Retrenchmen			ors.		
S. 100 > 7,60,200 7,68,508 + 8,308	and the second sec		1			
	2. Pay or establishments.	S.	100 }	7,60,200	7,68,508	+ 8,308

See also the Audit Report.

Majo	r head an	nd sub-he	ad.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
	(1)	-	Talifa in	(2)	(3)	(4)
13. Other Taxe	s and I	Duties-	-cont.		RS.	RS.	RS.
I. Commercial Tax	ces-con	nt.					
A. Tobacco and	Sales T	axes-	cont.				
3. Allowances	and ho		-				
Charged	••	and the second se	0. R.	4,000	1,900	2,049	+ 14
Col. 1	See "d						
P. C.							
Authorized			0.	1,77,000	1,75,400	1,73,544	- 1,85
. Cartingand	14 6 70		R. 0.	-1,600 85,000	1,10,400	1,10,014	- 1,00
4. Contingenci	105		R.	19,900	1,04,900	1,04,780	- 12
Col. 1	Mainly	purcha	se of	furniture, ren	ts of buildin	ngs and dear	ness
allowance.							
							100
B. Motor Spirit	Tax-						100
				Service Marcol Control of			
1. Pay of estal		nts	R.	1,300	1,300	1,250	- 5
1. Pay of estal and other ch		nts	R.	1,300	1,300	1,250	- 5
and other ch	narges.	nts	R.	1,300	1,300	1,250	- 5
and other ch . Charges in Engle	and—			1,300	1,300	1,250	- 5
and other ch . Charges in Engle High Commission	and— ner for]	India—		1,300	1,300	1,250	- 5
and other ch . Charges in Engle High Commission B. Sterling ov	and— ner for]	India— ay—					
and other ch . Charges in Engle High Commission	and— ner for]	India— bay—		1,300 5,000 - 200	1,300	1,250 4,619	- 5 - 18
and other ch . Charges in Engle High Commission B. Sterling ov	and— ner for I erseas p	India— bay— 	0. R.	5,000 - 200 }			
and other ch . Charges in Engle High Commission B. Sterling ov <i>Charged</i>	and— ner for I erseas p	India	0. R. 75— 0.	5,000 - 200 } 2,400 \			- 18
and other ch Charges in Engle High Commission B. Sterling ov <i>Charged</i> C. Allotment of <i>Charged</i>	and— ner for l erseas p of pay o	India	0. R. rs— 0. R.	5,000 - 200 2,400 - 600	4,800 1,800	4,819 1,698	- 18 - 10
and other ch . Charges in Engle High Commission B. Sterling ov <i>Charged</i> C. Allotment o	and— ner for l erseas p of pay o	India	0. R. 75— 0.	5,000 - 200 } 2,400 \	4,800	4,619	- 18 - 10
and other ch Charges in Engle High Commission B. Sterling ov <i>Charged</i> C. Allotment of <i>Charged</i>	and— and— ner for I erseas p of pay o India	India— bay— 0 of office 1	0. R. rs— 0. R.	5,000 - 200 2,400 - 600	4,800 1,800	4,619 1,698 1,572	- 18. - 10. - 21
and other ch . Charges in Engli High Commission B. Sterling ov <i>Charged</i> C. Allotment of <i>Charged</i> D. Stores for I . Loss or gain by <i>Charged</i>	and— and— ner for I erseas p of pay o India	India— bay— 0 of office 1	0. R. rs— 0. R.	5,000 - 200 2,400 - 600	4,800 1,800 1,600	4,619 1,698 1,572 17	- 18. - 101 - 21 + 11
and other ch . Charges in Engla High Commission P. Sterling ov <i>Charged</i> C. Allotment of <i>Charged</i> D. Stores for H . Loss or gain by	and— and— ner for I erseas p of pay o India	India— bay— 0 of office 1	0. R. rs— 0. R.	5,000 - 200 2,400 - 600	4 ,800 1,800 1,600	4,619 1,698 1,572	- 18 - 10 - 20 + 11
and other ch . Charges in Engle High Commission B. Sterling over <i>Charged</i> C. Allotment of <i>Charged</i> D. Stores for I . Loss or gain by <i>Charged</i> . Authorized	and— and— ner for J erseas p of pay o India exchan; 	India	0. R. 0. R. R.	5,000 - 200} 2,400 - 600} 1,600 	4,800 1,800 1,600	4,619 1,698 1,572 17	- 18 - 10 - 20 + 11
and other ch . Charges in Engle High Commission B. Sterling ov <i>Charged</i> C. Allotment of <i>Charged</i> D. Stores for H . Loss or gain by <i>Charged</i> . Authorized Surrenders or without	and— and— ner for J erseas p of pay o India exchan; 	India	0. R. 0. R. R.	5,000 - 200} 2,400 - 600} 1,600 	4,800 1,800 1,600	4,619 1,698 1,572 17	- 18 - 10 - 20 + 11
and other ch . Charges in Engle High Commission B. Sterling over <i>Charged</i> C. Allotment of <i>Charged</i> D. Stores for I . Loss or gain by <i>Charged</i> . Authorized	and— and— ner for J erseas p of pay o India exchan; 	India	0. R. 0. R. R.	5,000 - 200} 2,400 - 600} 1,600 	4,800 1,800 1,600	4,619 1,698 1,572 17	- 18 - 10 - 20 + 1 + 0
and other ch . Charges in Engle High Commission B. Sterling ov <i>Charged</i> C. Allotment of <i>Charged</i> D. Stores for H . Loss or gain by <i>Charged</i> . Authorized Surrenders or without appropriation—	and— and— ner for J erseas p of pay o India exchan; 	India	O. R. TS	$5,000 \\ -200 \\ 2,400 \\ -600 \\ 1,600 \\ \\ \\ t \text{ or }$	4,800 1,800 1,600 	4,619 1,698 1,572 17 6	- 18. - 10. - 2. + 1. + 0. - 12,000
and other ele . Charges in Engle High Commission B. Sterling ov <i>Charged</i> C. Allotment of <i>Charged</i> D. Stores for H . Loss or gain by <i>Charged</i> Surrenders or withe appropriation <i>Charged</i>	narges. and— ner for l erseas p of pay o India exchang drawals 	India	0. R. rs— 0. R. R. gran R.	$5,000 \\ -200 \\ -200 \\ 2,400 \\ -600 \\ 1,600 \\ \\ \\ t or \\ 12,000 \\ $	4,800 1,800 1,600 12,000	4,619 1,698 1,572 17 6	- 18. - 10. - 21
and other ele . Charges in Engle High Commission B. Sterling ov <i>Charged</i> C. Allotment of <i>Charged</i> D. Stores for H . Loss or gain by <i>Charged</i> Surrenders or withe appropriation <i>Charged</i>	and— ner for l erseas p of pay o India exchan drawals 	India	0. R. o. R. R. gran R. R.	$5,000 \\ -200 \\ -200 \\ 2,400 \\ -600 \\ 1,600 \\ \\ \\ t or \\ 12,000 \\ $	4,800 1,800 1,600 12,000	4,619 1,698 1,572 17 6	- 18. - 10. - 2. + 1. + 0. - 12,000

Grant No. VII-Other Taxes and Duties-cont.

Notes.

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

Grant No. VII-Other Taxes and Duties-cont.

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

			-	In thousands of rupees.		
	T			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 appro-	Actual expenditure.	Excess +, Saving
(1)			priation.		
		- Constant of the	(2)	(3)	(4)
XVII. Irrigation, Navigation, E Drainage Works for which C are kept—Working expenses.			RS.	RS.	RS.
Irrigation Works-Produc	ctive V	Vorks.			
a. Extensions and Improvemen	ts—				
Charged	<i>R</i> . O.	100 1,58,900	100	125	+ 25
	S. R.	55,800 - 12,150	2,02,550	1,92,645	- 9,905
Col. 1Urgent work	в.				
b. Maintenance and Repairs	0. S. R.	$\left.\begin{array}{c}19,12,200\\1,800\\1,43,900\end{array}\right\}$	20,57,900	20,58,968	+ 1,068
c. Establishment— A. Special establishment.			900	893	-7
Irrigation Works-Unprodu	ctive 1	Works.			
d. Extensions and Improve- ments.	{0. R.	$\{800\}-4,050\}$	- 3,250	- 3,534	- 284
Col. 1.—(Budget prov ance charges.) Gross pr an estimate.					
e. Maintenance and Repairs.	0. R.	2,03,500 }	2,59,200	2,58,060	- 1,140
<i>Col.</i> 1.—Transfer of elass (Rs. 45,000) and rep on a work (Rs. 1,000).	certai airs to	n works from o flood damage	productive s (Rs. 11,700	to unprodu)) offset by sav	ctive vings
Navigation, Embankment and —Unproductive W		age Works			
f. Extensions and Improve-	0. S.	$\left\{ \begin{array}{c} 10,500\\ 2,19,800 \end{array} \right\}$	2,30,300	1,46,970	- 83,330
Col. 1.—Improvement Col. 4.—Slow progress	its to, as of si	and silt cleara ilt clearance an	nce in the B id deepening	Buckingham C the canal.	anal.
g. Maintenance and Repairs.	0. S.	1,85,900 1,18,600	3,04,500	2,73,410	- 31,090
Col. 1.—See "f," col Col. 4.—See "f," col	. 1. . 4.				•
Pension charges—		- The second		and a second second	
Charged	0. R.	16,200 - 800 }	15,400	13,031	- 2,369
Col. 4.—Decrease in e	establi	shment charge	95.		
Authorized	0. R.	71,600 9,000	80,600	76,147	- 4,453
Col. 1Based on and	ticipat	ed requiremen	ts.		
Provision for flood repairs.	0. R.		···		
Col. 1.—Reappropriat flood repairs were found			e irrigation	systems in w	leich

..

Major h	lead and sub-h	ead.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving -:
A DE LA D	(1)		- Harrison	(2)	(3)	(4)
17. Interest on MAcco	Works for w unts are kep		Capital	RS.	RS.	R5.
a. Irrigation Works-						
1. Productive-						
Charged	••	0. R.	67,27,000	67,16,000	65,93,271	- 1,22,72
2. Unproductive— Charged				17,06,000	18,25,083	+ 1,19,08
b. Navigation, Emba	inkment and	l Dra	inage Works—			
Unproductive-						
<i>Charged</i>	•• ••	0. R.	3,93,000 1,000}	3,94,000	3,93,513	- 48
18. Other Revenue Ordina	expenditure ary Revenue		nced from			
· Irrigation Wo capital	rks-Works accounts are					
	orks Depart	1 1 1 1 1				
a. Works-		-				
Charged	** **	0. R.	11,000	15,600	15,459	- 14
Authorized		0. R.	$4,600 \int 50,300 \int -19,100 \int $	31,200	30,416	_•78
	nd Authoriz ant new wor	ed	See detailed	statement o	of expenditu	re [•] on
b. Extensions and ments.		0. R.	$\left. \begin{smallmatrix} 1,15,900\\-11,200 \end{smallmatrix} \right\}$	1,04,700	1,07,107	+ 2,40
c. Maintenance and	Repairs.	0. R.	12,35,000 53,100	12,88,100	12,75,307	- 12,79
Miscellan	eous expend	iture.				
d. Establishments-		1. 1.	a partition of			
A. Pay of officer Charged	s and estai	0.	6,400			•
•		S. R.	$5,100 \\ 4,400 $	15,900	15,300	- 60
Col. 1C	ontinuance		Special Divisi	on for Tung	abhadra Proj	ject.
Authorized		0. R.	29,300 20,300 }	49,600	47,938	- 1,60
Col. 1S	ee "Charge			- 32		
B. Other charges-	- 70 h s.				- •	
Charged		0. R.	900 1,800 }	2,700	2,590	- 1

Grant No. VIII-Irrigation-cont.

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			the second is	
Major head and sub-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)		(2)	(3)	(4)
18. Other Revenue expenditure fina Ordinary Revenues-cont.		RS.	RS.	RS.
Miscellaneous expenditure-co	mt.			
e. Tools and Plant O. R.	$\left \begin{array}{c} 14,500\\ 900 \end{array} \right\}$	- 13,600	- 10,087	+ 3,513
Col. 4.—Smaller credits than	n anticipated.			
f. Other charges— Other projects O. R.	33,700	44,100	34,391	- 9,709
Col. 1.—Execution of additi Col. 4.—Unanticipated cred obtained for a work.	onal items of	work. t of special	tools and	plant
1. Grants-in-aid	•	7,500	7,500	
Minor Irrigation—Revenue Depar	tment.			Real Provide Name
g. Works-	Stand Lake			
A. Ordinary areas 0. R.	$\left. { }^{17,200}_{-3,600} \right\}$	13,600	10,445	
Cols. 1 and 4.—Works in cer presence of water in minor irrig	tain districts ation tanks.	were not ex	ecutéd due to	the
B. Partially excluded $\begin{cases} 0. \\ R. \end{cases}$	$-\frac{1,700}{1,700}$			
h. Maintenance and repairs— A. Ordinary areas O. R.	8,29,400 - 57,500}	7,71,900	7,52,679	- 19,221
B. Partially excluded $\left\{ \begin{matrix} 0. \\ R. \end{matrix} ight\}$	7,000 1,100}	8,100	4,453	- 3,647
Col. 4Repairs to a tank c	ould not be co	arried out.		
C. Provision for flood { O. repairs. Col. 1.—See "g.A."	$\left. {\begin{array}{*{20}c} 50,000 \\ - 10,400 \end{array} } \right\}$	39,600	37,008	- 2,592
Col. 1.—See "g.A."				
j. Establishment—			4 Deseta	1.4.1
A. Ordinary areas— 1. Pay of establish- ments.		1,91,600	1,85,769	- 5,831
2. Other charges O. R.	$50,100 \\ 1,700 $	51,800	49,830	- 1,970
B. Partially excluded areas— 1. Pay of establishments { O. and other charges. { R.	5,600 200 }	5,800	5,806	+ 6
k. Tools and plant— A. Ordinary areas		200	129	- 71
Miscellaneous expenditure.		14		No.
I. Grants-in-aid O.	1,400	0.100	0.150	
• R.	700 }	2,100	2,158	+ 58

Grant No. VIII-Irrigation-cont.

Grant No. VIII-Irrigation-cont.

	l sub-head,		grant or appro- priation.	Actual expenditure.	Excess + Saving -
(1)			(2)	(3)	(4)
evenue expens dinary Revenu	diture fina les—cont.	nced from	RS,	RS.	RS.
				A Indynales	
ablie Works De	epartment.		1.00	di inchi	
	0. R.	$\left. \begin{array}{c} 4,900\\ -3,800 \end{array} \right\}$			- 6
e detailed stat	ement of e	xpenditure on	important n	ew works.	
s and impro	076-				
	R.	- 100	- 100	- 127	1
	8. R.	100 }			+ 1,0
. 1.—Improve Ily Canal."	ments to "	Pooraparamba	a-cut" and r	estoration of	the .
ce and repairs		4,36,700	3,70,000	3,65,220	- 4,78
ion of works d .P. and famination thent for conve	lue to poor e relief wo yance of m	response to te rks (Rs. 32,600	nders and di), and (iii) la	version of la	bonr
		1.100.)			
	R.	2,700]	3,800	3,956	+ 15
of the second	and the second se	Construction of the second	ers.		
on for regrant	(R.	-200		C. Steenab	
ion for proba	${}^{\mathrm{ble}} \left\{ {}^{\mathrm{O.}}_{\mathrm{R.}} \right.$	$-\frac{800}{800}$		• ••	·.,
flood repairs	O. B.	56,200	1		
. 1.—See "X	100	Contraction of the local sector of the local s	repairs."		
anced from ord	linary reve	nues—			
Contraction of the second	A A H MARKEN	$1,400 \\ 200 \}$	1,600	1,457	- 14
Unproductive	e				
	O. R.	$-\frac{16,000}{900}$	15,100	15,056	19-4
Navigation V	Works.				
Unproducti	ve.				The state
	0.	17,000]	30,200	26,990	- 3,21
	evenue expend dinary Revenue Embankment a which no capits ublic Works Du 	evenue expenditure fina dinary Revenues—cont. Embankment and Drainag which no capital accounts ublic Works Department. 	evenue expenditure financed from dinary Revenues—cont. Embankment and Drainage Works— which no capital accounts are kept. ublic Works Department. \therefore $0.$ $4,900$ R. $-3,800$ } e detailed statement of expenditure on s and improve- \therefore $R.$ -100 R. $-3,800$ } e detailed statement of expenditure on s and improve- \therefore $R.$ -100 R. $-3,800$ } e detailed statement of expenditure on s and improve- \therefore $R.$ -100 R. $-3,800$ } t 1.—Improvements to "Pooraparambedly Canal." ce and repairs $0.$ $4,36,700$ R. $-66,700$ } t 1.—(i) Write-back of outlay to "XVI ion of works due to poor response to te P. and famine relief works (Rs. 32,600 ment for conveyances of materials (Rs. 1 iscellaneous expenditure. ges $0.$ $1,100$ R. $2,700$ } t 1.—Charges of printing Survey Regist on for regrant of $\left\{ \begin{array}{c} 0. & 200\\ R. & -200\\ R. & 200\\ \end{array} \right\}$ tion for probable $\left\{ \begin{array}{c} 0. & 800\\ R. & 800\\ \end{array} \right\}$ flood repairs $0.$ $56,200\\ R. & 56,200\\ \end{array}$ t. 1.—See "XVII—Provision for flood repairs $0.$ $1,400$ R. 200 } tuetion of Irrigation, Navigation, nkment and Drainage Works. anced from ordinary revenues— rigation Works—Productive. \dots $0.$ $1,400\\ R. & 200\\ \end{bmatrix}$ Unproductive. \dots $0.$ $16,000\\ R. & -900\\ \end{bmatrix}$ Navigation Works.	evenue expenditure financed from production of the productive productive finance productive produc	evenue expenditure financed from Rs. Rs. dinary Revenues—cont. Embankment and Drainage Works—which no capital accounts are kept. ublie Works Department. $\begin{array}{cccccccccccccccccccccccccccccccccccc$

Major head and sub-head.	Anna 12	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)		(2)	(3)	(4)
i9. Construction of Irrigation, Naviga Embankment and Drainage Works—		RS.	BS.	RS.
Pension charges— Charged Authorized O. R.	$\frac{1}{600}{100}$	<i>100</i> 700	<i>155</i> 561-	+ 55 - 139
Lump addition for regrant {0. of lapses. R.	$-\frac{500}{500}\Big\}$			
Lump deduction for probable $\left\{ \begin{matrix} 0. \\ R. \end{matrix} ight\}$	$-\frac{800}{800}$		and so in the	
Surrenders or withdrawals within R. grant or appropriation.	18,700	18,700		- 18,700
Totals {Charged Authorized	•	88,65,700 62,44,400	88,58,400 60,32,998	- 7,300 - 2,11,402

Grant No. VIII-Irrigation-cont.

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 anicuts.

Vizagapatam Division—Flood banks of the Bahuda and Goki-• vadagedda 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.

				Outlay compared with		
Description of work.	Original appropria- tion,	Modified appropria- tion,	Expendi- ture.	Original appropria- tion. More +, Less	Modified appropria- tion, 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 (COLLEC- 12,600 10,200 9,674 - 2,926 - 526 TIVELY).

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	(COLLEC-	4,900	1,100	476 - 4,424	- 624
TIVELY).						

Col. 3 .- Postponement of purchase of a motor-boat.

$Totals \begin{cases} Charged & \\ Authorized & \end{cases}$	$11,000 \\ 55,200$	$15,600 \\ 32,300$		+4,459 -24,308	- 141 - 1,408
--	--------------------	--------------------	--	-------------------	------------------

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

Productive.

IIIMAJOR WORKS FOR WHICH SPECIFI	C PROVISION WAS NOT M	LADE 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.-MeNOR WORKS (COLLEC- 1,400 1,100 1,005 - 395 - 95 TIVELY).

Grant No. VIII-Irrigation-cont. 3. Detailed statement of expenditure on important new works-cont.

				Outlay compared with		
Description of work.	Original appropria- tion,	Modified appropria- tion,	Expendi- ture,	Original appropria- tion, More +,	Modified appropria- tion, More +,	
(1)	(2)	(3)	(4)	Less —. (5)	Less —, (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-

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

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 100 67 + 67 - 33 reservoir across Rollavagu near Thippayapalem.

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 FROVISION WAS MADE IN THE BUDGET-17,000 20,200 18,285 + 1,285 - 1,915(Collectively) Col. 3.-For completing a work during the year.

III	-MAJOR WORK	S FOR WH	ICH SPE	CIFIC PRO	VIBION WAS	NOT MADE	IN THE B	UDGET-
1	. Improvemen Madras wharf Buckingham Bridge in ora more wharf s dock, godow cope with th increase in bo	on the No Canal at Ba ler to prov pace with ns, etc., e anticipa	orth asin vide dry to		9,000	8,604	+ 8,604	- 396
	balance R		8; work		re to end of ess.	March 194	2, Rs. 8,60	\$;
2	2. Providing between Tri and Basin east side of ham Canal.	velyan B Bridge on	asin the		1,000	101	+ 101	- 899
	Estima balance R				re to end o ess.	f March 1	942, Rs. 10	1;
		Total		34,400	46,900	43,503	+ 9,103	- 3,397
•				1				
			•					

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 :—

			no.
			LAKHS.
Original appropriation			- 1.01
Modified appropriation			.95
Expenditure	1.20	1 I I.	.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 appro- priation.	Actual expenditure.	Excess +, Saving -:
	(1)			(2)	(3)	(4)
25. General Heads of Provinces, and Headquart	RS.	RS.	RS.			
Heads of Prov	inces and M	inisters.				
		-				
a. Salary of the Go	vernor-			1,20,000	1 20 000	
Charged				1,20,000	1,20,000	••
Charged	vance—		. 25	18,000	18,000	
. Secretarial staff	of the Gove	rnor-				
1. Pay of officers				1.X		
Charged		0 S.	17,400 10,700	28,100	28,074	• - 2
Col. 1C Excellency t			of Assistant	Private	Secretary to	His
2. Other charges-						
Charged		0. S.	42,500 5,200 }	47,700	46,432	- 1,26
Secretary (R. to installatio	s. 1,000), (ii n of additio) increas nal telep	sed expenditur	re under " (ts. 2,400) a	Assistant Pri Contingencies ' nd more exter	'due
Secretary (R. to [®] installation tours of His I. Staff and househ Å. Military Secre	s. 1,000), (ii n of additio Excellency old of the C tary, Aides-) increas nal telep the Gov	sed expenditur phones, etc. (F 'ernor (Rs. 1,8 r—	re under " (ts. 2,400) a	Contingencies '	'due
Secretary (R. to installation tours of His I. Staff and househ Å. Military Secre establishments.	s. 1,000), (ii n of additio Excellency old of the C tary, Aides-) increas nal telep the Gov	sed expenditur phones, etc. (F 'ernor (Rs. 1,8 r—	re under " (ts. 2,400) a	Contingencies '	'due
Secretary (R. to [®] installation tours of His I. Staff and househ Å. Military Secre	s. 1,000), (ii n of additio Excellency old of the C tary, Aides-) increas nal telep the Gov loverno de-Cam 0.	sed expenditur phones, etc. (F ernor (Rs. 1,8 r- p and office- 59,200 \	re under " (ts. 2,400) a 300).	Contingencies ' nd more exter	'due isive
Secretary (R. to [®] installation tours of His I. Staff and househ Å. Military Secre establishment 1. Pay of offit <i>Charged</i>	s. 1,000), (ii n of additio Excellency old of the 0 tary, Aides- icers-) increas nal telep the Gov dovernor de-Cam O. R.	sed expenditur phones, etc. (F ernor (Rs. 1,8 r— p and office-	re under " (ts. 2,400) a	Contingencies '	'due isive
Secretary (R. to [*] installation tours of His A. Staff and househ Å. Military Secre establishmente 1. Pay of offit <i>Charged</i> 2. Pay of est <i>Charged</i>	s. 1,000), (ii n of additio Excellency old of the C tary, Aides icers tablishment) increas nal telep the Gov de-Cam O. R.	sed expenditur phones, etc. (F ernor (Rs. 1,8 r- p and office- 59,200 \	re under " (ts. 2,400) a 300).	Contingencies ' nd more exter	'due
Secretary (R. to installation tours of His I. Staff and househ Å. Military Secre establishments 1. Pay of offi <i>Charged</i> 2. Pay of est	s. 1,000), (ii n of additio Excellency old of the C tary, Aides icers tablishment) increase nal telep the Gov Soverno: de-Cam O. R. O. R. O.	sed expenditure phones, etc. (F ernor (Rs. 1,8 r- p and office- 59,200 300 23,900 - 1,200 17,500	re under " (ts. 2,400) a 300). 59,500	Contingencies ' nd more exter 59,463	'due Isive - 3 + 1
Secretary (R. to installation tours of His I. Staff and househ Å. Military Secre establishments. 1. Pay of offit <i>Charged</i> 2. Pay of est <i>Charged</i> 3. Allowance <i>Col.</i> 1.—Of transfer trav offset partly allowance (R	s. 1,000), (ii n of additio Excellency old of the C tary, Aides-) increases in a label of the Gov de-Cam O. R. O. R. O. R. O. R. D. R. D. R. D. R. D. R. D. R. D. R. D. R. D. R. D. R. D. R. D. D. R. D. D. D. D. D. D. D. D. D. D. D. D. D.	sed expenditure chones, etc. (F error (Rs. 1,8 r	re under " (ts. 2,400) a 300). 59,500 22,700 19,600 Sxcellency re persona	Contingencies ' nd more exter 59,463 22,713	'due usive - 3 + 1 - 1 and 300%
Secretary (R. to [®] installation tours of His A. Staff and househ A. Military Secre establishmente 1. Pay of offit <i>Charged</i> 2. Pay of est <i>Charged</i> 3. Allowanee <i>Col.</i> 1Ot transfer travy offset partly allowance (R 4. Contingent <i>Charged</i>	s. 1,000), (ii n of additio Excellency old of the C tary, Aides- icers-) increases and telep the Gov de-Cam O. R. O. R. O. R. Sive tota ance to under p O. R.	sed expenditure phones, etc. (F ernor (Rs. 1,8 r p and office- 59,200 300 23,900 -1,200 17,500 2,100 mrs of His E officers on the passage contri 9,000 600	re under " (ts. 2,400) a 300). 59,500 22,700 19,600 Sxcellency re persona	Contingencies ' nd more exter 59,463 22,713 19,587 the Governor l staff (Rs. 4,1	'due isive - 3 + 1 - 1. and :00%
Secretary (R. to installation tours of His I. Staff and househ Å. Military Secre establishments. 1. Pay of offit <i>Charged</i> 2. Pay of est <i>Charged</i> 3. Allowance <i>Charged</i> <i>Col.</i> 1.—Of transfer trav offset partly allowance (R 4. Contingent <i>Charged</i> 5. Statemery House—	s. 1,000), (ii n of additio Excellency old of the C tary, Aides-) increases and telep the Gov de-Cam O. R. O. R. O. R. Sive tota ance to under p O. R.	sed expenditure phones, etc. (F ernor (Rs. 1,8 r p and office- 59,200 300 23,900 -1,200 17,500 2,100 mrs of His E officers on the passage contri 9,000 600	re under " (ts. 2,400) a 59,500 22,700 19,600 Excellency be persona bution (R 9,600	Contingencies ' nd more exter 59,463 22,713 19,587 the Governor l staff (Rs. 4,1 s. 2,000) and 9,193	'due isive - 3 + 1 - 1 and 500 % hill
Secretary (R: to installation tours of His 4. Staff and househ A. Military Secre establishments 1. Pay of offin <i>Charged</i> 2. Pay of est <i>Charged</i> 3. Allowance <i>Charged</i> <i>Col.</i> 1.—C transfer trav offset partly allowance (R 4. Contingen <i>Charged</i> 5. Stationery House— <i>Charged</i>	s. 1,000), (ii n of additio Excellency old of the C tary, Aides-) increases and telep the Gov de-Cam O. R. O. R. O. R. O. R. O. R. O. R. O. R. O. R. O. R. O. R. O. R. O. R. O. R. O. R. O. R. O. R. O. S. O. R. O. S. O. S. O. S. O. S. O. S. O. S. O. S. O. S. O. S. O. S. S. O. S. S. S. O. S. S. S. S. S. S. S. S. S. S. S. S. S.	sed expenditure phones, etc. (F ernor (Rs. 1,8 r p and office- 59,200 300 23,900 -1,200 17,500 2,100 mrs of His E officers on the passage contri 9,000 600	re under " (ts. 2,400) a 59,500 22,700 19,600 Excellency te persona bution (R 9,600 7,300	Contingencies ' nd more exter 59,463 22,713 19,587 the Governor l staff (Rs. 4, s. 2,000) and	'due isive - 3 + 1 - 1 and :00% hill - 40

4

	head and sul	b-head.		Final grant or appro- priation,	Actual expenditure.	Excess +, Saving
- 10 h 17 19	(1)		Martin Martin	(2)	(3)	(4)
25. General Ad	Iministratio	on, etc	-cont.	RS.	RS.	RS.
Heads of Provi	nces and M	linisters	i—cont.			
d. Staff and househ B. Band establish 1. Pay of estab	hments-		or—cont.			
Charged	•• ••	. 0. R.	$\left. \begin{array}{c} 25,900\\ 200 \end{array} \right\}$	26,100	25,993	- 10
2. Other charg - Charged	es—	. <i>O</i> . <i>R</i> .	17,100 - 700}	16,400	16,256	- 14
C. Maintenance Residences—			of Official e-Inaugura.			
tion grant	;					1
Charged	•• ••	0. R.	- 26,000	4,000	1,473	- 2,52
April 1942. 2. Governme tenance gr	ent House		lied by a firm in ture—Main•			ıly in
D. His Excellence 1. Pay and allo	y the Gove owances of	officers	j	21,500	21,469	- 3
Charged			$-\frac{19,100}{5,200}$	13,900	13,903	• + •
Col. 1.—8 (Rs. 600) and	lavings ch d house-rea	iefly u at allov	nder pay (Rs. vance (Rs. 600)	3,500), pas of the Com	sage contrib mandant.	ution
2. Fay and all						
			36.900	25 100		
		R.	- 1,500 }	35,400	34,314	- 1,08
3. Other charge Charged	•• ••	0. R.	68,000 3,900 }	71,900	61,639	- 10,26
	biefly dela	y in th	e raising of debi	its for Rs.	8,800 on acc 1,200 for fr	ount
of feed of an			ers concerned.	, und ivg.		eight
of feed of an	he Account ishments	ts Office	ers concerned.	, and its.		• -
of feed of an charges, by t	he Account ishments	o.		29,700	28,887	•
of feed of an charges, by t F. Medical establ Charged F. Maintenance o	he Account ishments ·· ·	O. R. n Gove	ers concerned. 31,200 -1,500 rnment Houses	29,700		•
of feed of an charges, by t E. Medical establ Charged F. Maintenance o 1. Pay of estab Charged	he Account ishments of gardens i lishments a	O. R. n Gove	ars concerned. 31,200 - 1,500 rnment Houses er charges -	29,700		- 81. + 51
of feed of an charges, by t E. Medical establ Charged F. Maintenance o 1. Pay of estab	he Account ishments of gardens i lishments a	O. R. n Gove and oth O.	ars concerned. 31,200 - 1,500 rnment Houses er charges - 7,200 200 41,800	29,700	28,887	• - 81 + 51
of feed of an charges, by t E. Medical establ Charged F. Maintenance o 1. Pay of estab Charged 2. Maintenance Charged G. Purchase of ac	he Account ishments	O. R. n Gove and oth O. R. O. R.	ers concerned. $31,200 \\ - 1,500 \end{bmatrix}$ rnment Houses er charges - $7,200 \\ 200 \end{bmatrix}$ $41,800 \\ - 1,200 \end{bmatrix}$	29,700 - 7,400	28,887 7,918	• - 81 + 51
of feed of an charges, by t E. Medical establ Charged F. Maintenance o I. Pay of estab Charged 2. Maintenance Charged	he Account ishments	o. R. n Gove and oth O. R. to mot R.	ers concerned. 31,200 -1,500 rnment Houses er charges - 7,200 200 41,800 , -1,200 for cars of 1,400	29,700 - 7,400	28,887 7,918	- 81

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

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Н	eadqua	rters Staff-	-cont.	•	•
Major head and sub-	head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)	_		(2)	(3)	(4)
25. General Administrati	on, etc.—	-cont.	RS.	RS.	RS.
Heads of Provinces and Min	isters-c	ont.			
. Tour expenses— A. Special Train for His Exc and haulage of his saloon c					
	0. S. R.	$25,000 \\ 3,900 \\ 16,400 \end{cases}$	45,300	40,216	- 5,084
Col. 1.—Extensive to Col. 4.—Changes in	the tou	r programm	e of His I	Excellency and	d the
procedure adopted of de account.	biting co	st of tours i	n March to	subsequent y	'ear's
B. Reserved accommodation His Excellency's family a presents for services render	nd payr	nents and			
Charged	0. P	5,000	4,000	4,251	+ 251
C. Other miscellaneous char		- 1,000 5	1,000	1,201	1 201
Charged	0.	76,0002	00 000	NA 100	× 000
	R.	4,800 5	80,800	73,138	- 7,662
D. Purchase and upkeep o motor lorries—	I motor	cars and			
Charged	0. R.	7,000 4,200 }	11,200	11,124	- 76
• Col. 1Rise in price	s of spar	e parts and	yres.		
E. Maintenance of State salo	ons-				
Charged	0. R.	$\left. \begin{smallmatrix} 18,000\\400 \end{smallmatrix} \right\}$	18,400	18,199	- 201
. Miscellaneous.					
. Discretionary grants by Hea Discretionary grants by His Excellency the Governor.		ovinces— ••	25,000	25,000	· · ·
h. Advisers—					
A. Pay of officers— Charged	0. S.	1,37,600 47,100	1,84,700	1,84,745	+ 45
Col. 1.—Appointmen Governor from March 19	t of a		viser to H	is Excellency	the
B. Pay of establishments	1.00	15,200) 2,200 (17,400	17,332	- 68
Col. 1See " hh. A.'	,				•
C. Other charges— Charged	0. S.	20,000 }	29,400	25,773	- 3,627
Vol. 1See "hh. A.	R.	1,400]			
Col. 4Expenditure	did not	come up to a	inticipation	8.	
Authorized	0. S.	13,100 } 700 }	16,800	16,733	- 67
	R.	3,000 J			
Col. 1Mainly large	r numbe	r of tours.			
- 4A	Test of				•
					••

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

••

Major head at	nd sub-h	iead.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
())	1		(2)	(3)	(4)
25. General Admini	stratio	RS.	RS.	RS.		
Secretariat and Headqu	arters	Establ	ishments.			
Civil Secretariats— A. Chief Secretariat— 1. Pay of officers—			140			
	••	0. S.	61,500 15,300	76,800	77,476	+ 67
Col. 1.—Mainly work connected with	creation the state	on of a and C	dditional pos	sts to cope	with increa	se of
Authorized		0. 8.	20,000 14,000	34,000	34,039	+ 3
Col. 1.—(i) App issue of Service Ru (Rs. 12,200) and (Rs. 1,800).	les and	to cop	e with increas	e of work c	onnected with	ı war
2. Pay of establishme	ents.	0. S.	$\left. \begin{array}{c} 68,400\\ 18,400 \end{array} \right\}$	86,800	87,882	+ 1,08
Col. 1.—Enterta on account of war.	inmen	t of ad	ditional staff	to cope wit	h increase of	work
	•••	A	~,,	3,600	5,495	+ 1,89
Col. 1,-See " j.	A.1. C	harged	."			
Authorized		0. S. R.	$\left. \begin{array}{c} 8,300\\ 4,400\\ 1,000 \end{array} \right\}$	13,700	12,438	- 1,26
Col. 1.—(i) Incr to Ootacamund, et telephone calls (Rs. general increase in o	c. (Rs. 900), other c	. 1,400 (iii) co), (ii) addition st of living a	nal telepho llowance (F	nes and incr	eased
B. Fmance Secretariat- 1. Pay of officers-	-					
Charged			11	51,900	51,916	+ 1
Authorized		0.	24 100 1		00.00	
		R.	$\left. \begin{array}{c} 24,100 \\ - 600 \end{array} \right\}$	23,500	23,495	-
2. Pay of establishme	nts.	R. 0. R.		23,500 1,08,100	23,495	
 Pay of establishme Other charges— 	nts.	0.	-600 { 1,04,000 {	1,08,100	1,08,069	- 3
2. Pay of establishme	nts.	0.	-600 1,04,000 4,100 3,000	1,08,100 900	1,08, 069 755	- 3 - 14
 Pay of establishme Other charges— Charged Authorized Revenue Department 	nts. 	0. R.	$\begin{array}{c} - & 600\\ 1,04,000\\ 4,100 \end{array}$	1,08,100	1,08,069	- 3 - 14
 Pay of establishme Other charges— Charged Authorized 	nts. 	0. R. 0. R.	$ \begin{array}{c} -600 \\ 1,04,000 \\ 4,100 \end{array} $ $3,000 \\ 1,600 $ $47,700 \\ $	1,08,100 <i>900</i> 4,600	1,08,069 755 4,276	- 3 - 14 - 32
 Pay of establishme Other charges— Charged Authorized Revenue Department Pay of officers— Charged 	nts. 	0. R. 0. R.	$\begin{array}{c} - 600 \\ 1,04,000 \\ 4,100 \end{array}$	1,08,100 900 4,600 46,100	1,08,069 755 4,276 48,956	- 3 - 14 - 32
 Pay of establishme Other charges— Charged Authorized Revenue Department Pay of officers— Charged Authorized 	nts.	0. R. 0. R.	$ \begin{array}{c} -600 \\ 1,04,000 \\ 4,100 \end{array} $ $3,000 \\ 1,600 $ $47,700 \\ $	1,08,100 <i>900</i> 4,600	1,08,069 755 4,276	- 3 - 14 - 32 • - 2,14
 Pay of establishme Other charges— Charged Authorized Revenue Department Pay of officers— Charged Authorized Pay of establishmen Other charges— 	nts.	0. R. 0. R.	$ \begin{array}{c} -600 \\ 1,04,000 \\ 4,100 \end{array} $ $3,000 \\ 1,600 $ $47,700 \\ $	1,08,100 900 4,600 46,100 6,000 58,000	1,08,069 755 4,276 49,956 6,000 58,161	-3 - 14 - 32 2,14 + 16
 Pay of establishme Other charges— Charged Authorized Revenue Department Pay of officers— Charged Authorized Pay of establishmet 	nts.	0. R. 0. R.	$ \begin{array}{c} -600 \\ 1,04,000 \\ 4,100 \end{array} $ $3,000 \\ 1,600 $ $47,700 \\ $	1,08,100 900 4,600 46,100 6,000	1,08,069 755 4,276 49,956 6,000	- 3 $- 14$ $- 32$ $- 2,14$ $+ 16$ $- 4$ $- 9$

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

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Major	d sub-	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving			
	(1)						(4)
25. General A	dminis	tratio	RS.	RS.	RS.		
cretariat and Head	louart	ers Es	tablis	ments-cont.			
Civil Secretariats-	and the second second						
D. Development	Depar		-				
1. Pay of office Charged	rs		0.	34,9007	1		
			S.	18,700 5	53,600	55,710	+ 2,11
				orary post of 1 f prices, trade a			nd to
Authorized			0.	9,600 2	7 200	7.014	
9 Day of estab	linhow	anta	R. 0.	- 2,300 5	7,300	7,214	- 8
2. Pay of estab	onsnm	ents.	R.	58,100 400 f	58,500	58,401	- 9
3. Other charge	-8			and the second second			
Charged	•22	•••	0. R.	600 300	900	877	- 2
Authorized			0.	-3,700			
n in 1		·	R.	6005	4,300	4,487	+ 18
E. Education and 1. Pay of officer		ic He	aith J	Department-			
Charged		144	0.	55,0002	60,000	60,045	1.1
A Martin I			S.	5,000 5	00,000	00,040	+ 4
Authorized	÷.2		0. R.	15,800 - 1,200	14,600	14,551	- 4
2.•Pay of establ	lishme	ents.	0.	89,000 j	20		the second
			S. R.	-2,700	86,400	86,332	- 6
3. Other charge	s		10.	- 2,100)			
Charged	· · ·		0.	. 600]	1,500	1,489	- 1
Authorized			<i>R</i> . 0.	900 5 6,100			
Authorized			R.	1,100	7,200	7,080	- 12
F. Public Works		tment	-				
1. Pay of officer Charged	rs		0.	42,100	12 000	12 000	1.0
			R.	900 Š	43,000	43,028	+ 2
Authorized 2. Pay of establ	lichmo	nto.	0.	70,600 1	5,300	5,280	- 2
2. Lay Orestab.	nsmine	nea.	R.	- 5,000 5	65,600	65,643	+ 4
3. Other charge	s		~	0000			
Charged	••		0. R.	600 \ 900 {	1,500	1,460	- 1
Authorized		·	0.	2,200	0 700	2 507	11
C Hans Danata			R.	1,500 ʃ	3,700	3,587	- 11
G. Home Departr 1. Pay of office		4-1-1					
Charged			0.	45,400	45,300	45,319	+ 1
Authorized			<i>R</i> . 0.	$-\frac{100}{10,100}$			
			R.	- 300 5	9,800	9,752	- 4
2. Pay of estab	lishme	ents.	0.	65,700	61,400	61,578	+ 17
3. Other charge			R.	- 4,300 f		a interaction	-
Charged			0.	7002	1 000	1 950	+ 2.
Authorized			R.	300 5	1,000	1,256	+ 20
Authorized			0. R.	2,700 L 1,400 f	4,100	4,225	+ 15

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

Major head and st	ib-head.		Final grant or appro- priation,	Actual expenditure.	Excess +, Saving	
(1)		and the second	(2)	(3)	(4)	
25. General Administrat	tion, etc	e.—cont.	RS.	RS.	RS.	
Secretariat and Headquarters I	Establis	hments-cont.				
, Civil Secretariats-cont.	1					
H. Legal Department-	0	25 000 2				
1. Pay of officers .	. 0. R.	37,800 - 3,000	34,800	34,759	1	
2. Pay of establishments		20,200				
*	R.	- 800 Ĵ	19,400	19,253	- 1	
3. Other charges .	. 0. R.	3,000 - 200	2,800	2,650	- 1	
J. Local Administration De						
1. Pay of officers-	Purin					
Charged	. 0.	33,000	32,800	32,770	1.1	
Authonized	R.	- 200 5	0,0,000	00,110		
Authorized	. O. R.	14,100 4,600 }	18,700	18,645	- 1	
Col. 1.—(i) Pay of t (ii) arrears of incremen sion to the Departmen pay (Rs. 2,800).	t to an	Assistant Secre	tary (Rs. 9	00) and (iii) r	ever-	
2. Pay of establishments	. O. R.	60,900 } 7,300 }	68,200	68,220	+ :	
3. Other charges—	. 0.	1,000				
Charged	R.	- 300 5	700	650	- 4	
Authorized	0.	4,300	3,100	3,016	·_ 8	
K. Charges common to all S	R.	-1,200 f	0,100	• •,•=•		
1. Pay of establishments.	O.	77,800				
1. 1 49 01 00 000	R.	- 1,500 \$	76,300	78,195	+ 1,89	
2. Other charges .	. O. R.	88,400 13,400	1,01,800	94,623	- 7,17	
				al staff and w	- 1,11	
Col. 1 Increase in	expend	iture on account	of addition	TTER DUCKAR CONACE T	A	
Col. 1.—Increase in			of addition	in star and a	A	
Col. 1.—Increase in L. Saluting battery	0.	1,900 \	of addition 1,800	1,782	var.	
L. Saluting battery	0. R.				var.	
	0. R. 0. S.	$\left.\begin{array}{c} 1,900\\ -100\\ 69,900\\ 8,000\end{array}\right\}$			var. — 1	
L. Saluting battery M. Madras Record Office	0. R. 0. S. R.	$\begin{array}{c} 1,900 \\ - 100 \\ 69,900 \\ 8,000 \\ 9,300 \end{array} \}$	1,800 87,200	1,78 2 84,940	var. — 1 — 2,26	
L. Saluting battery	O. R. O. S. R.	$ \begin{array}{c} 1,900 \\ - 100 \\ 69,900 \\ 8,000 \\ 9,300 \end{array} $	1,800 87,200	1,782 84,940 Madras (Rs. 8	var. — 1 — 2,26 (400)	
L. Saluting battery M. Madras Record Office	O. R. O. S. R.	$ \begin{array}{c} 1,900 \\ - 100 \\ 69,900 \\ 8,000 \\ 9,300 \end{array} $	1,800 87,200 ees outside j ain buildin	1,782 84,940 Madras (Rs. 8, gs (Rs. 8,300).	var. — 1 — 2,26 (400)	
L. Saluting battery M. Madras Record Office	O. R. O. S. R.	$ \begin{array}{c} 1,900 \\ - 100 \\ 69,900 \\ 8,000 \\ 9,300 \end{array} $	1,800 87,200 ees outside ain buildin 200	1,782 84,940 Madras (Rs. 8, gs (Rs. 8,300). 240	- 1 - 2,26 (400) + 4	
L. Saluting battery M. Madras Record Office <i>Col.</i> 1.—Chiefly tran and payment of arrears N. Translators— <i>Charged</i>	O. R. S. R. sport o of prop	$1,900 \\ -100 \\ 69,900 \\ 8,000 \\ 9,300 \\ f records to place or to place or the transformation of transformation of the transformation of transformation of the transformation of transf$	1,800 87,200 Sees outside 2 ain building 200 49,400	1,782 84,940 Madras (Rs. 8, gs (Rs. 8,300).	- 1 - 2,20 (400) + 4	
L. Saluting battery M. Madras Record Office Col. 1.—Chiefly tran and payment of arrears N. Translators— Charged Authorized	O. R. S. R. sport o of prop	$1,900 \\ -100 \\ 69,900 \\ 8,000 \\ 9,300 \\ f records to place or to place or the transformation of transformation of the transformation of transformation of the transformation of transf$	1,800 87,200 Sees outside 2 ain building 200 49,400	1,782 84,940 Madras (Rs. 8, gs (Rs. 8,300). 240	var. - 1 - 2,26 (400) + 4	
L. Saluting battery M. Madras Record Office <i>Col.</i> 1.—Chiefly tran and payment of arrears N. Translators— <i>Charged</i> Authorized O. Inspector of Municipal C 1. Pay of officers—	O. R. S. S. R. sport o of prop	1,900 - 100 69,900 8,000 9,300 f records to place erty tax on cert and Local Boar	1,800 87,200 ees outside ain buildin, 200 49,400 ds—	1,782 84,940 Madras (Rs. 8 gs (Rs. 8,300). 240 49 7 589	-1 - 2,26 (400) + 4 • + 18	
L. Saluting battery M. Madras Record Office <i>Col.</i> 1.—Chiefly tran and payment of arrears N. Translators— <i>Charged</i> Authorized	O. R. S. R. sport o of prop	1,900 - 100 69,900 8,000 9,300 f records to place erty tax on cert and Local Boar - 35,400 - 8,000 }	1,800 87,200 Sees outside 2 ain building 200 49,400	1,782 84,940 Madras (Rs. 8, gs (Rs. 8,300). 240	var. — 1 — 2,26 ,400)	
L. Saluting battery M. Madras Record Office <i>Col.</i> 1.—Chiefly tran and payment of arrears N. Translators— <i>Charged</i> Authorized O. Inspector of Municipal C 1. Pay of officers—	O. R. O. S. R. sport o of prop	1,900 - 100 69,900 8,000 9,300 f records to place erty tax on cert and Local Boar 35,400	1,800 87,200 ees outside ain buildin, 200 49,400 ds—	1,782 84,940 Madras (Rs. 8 gs (Rs. 8,300). 240 49 7 589	-1 - 2,26 (400) + 4 • + 18	

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

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Major head and sub-head.	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)	(2)	(3)	(4)
25. General Administration, etc.—cont.		RS.	RS.
secretariat and Headquarters Establishments—	-cont.		
. Civil Secretariats-cont.			
O. Inspector of Municipal Councils and Loc 2. Pay of establishments. O. 32,	eal Boards—cont.		
	400 32,300	32,206	- 94
3. Other charges-	(00)		
	400 2,800	2,425	- 375
Authorized O. 25,	500 2 31 100	31,162	1 00
	600 J		+ 62
Col. 1.—Mainly (i) increased tours a certain officers (Rs. 1,100) and (ii) how	and transfer trav	velling allowan	ce to
officers (Rs. 3,100).	ioraria for servic	es rendered by	some
			• •
	,500 9,500 $,000 $ 9,500	5,136	- 4,364
Cols. 1 and 4Postponement of el	lections to local b	odies.	
2. Charges recoverable from Governments, B. 97, Departments, etc.	$500 \\ 000 $ - 9,500	- 5,136	+ 4,364
• Cols. 1 and 4See "j.P.1."			
	0000		
Q. Elections to Non-Union $\begin{cases} O. & 23, \\ Panchayats. & R. & -21, \end{cases}$	000 } 2,000	109	- 1,891
Col. 1.—Postponement of elections		certain district	8.
cor. r. rosponement of electrons	to Lancard are m		
R. Subsidy to District	500	504	+ 4
Boards towards cost of Accountants (Partially			
excluded areas).			
. Public Service Commission-			
A. Pay of officers- Charged 0, 77,	1007		
Charged 0. 77,. S. 5,7	100 \$ 99,000	99,027	+ 27
Charged 0, 77, S. 5,7 R. 16,	700 } 99,000 200 }		
Charged O. 77, S. 5,7 R. 16, Col. 1.—Chairman and members of	700 } 99,000 200 } of Public Service	e Commission	
Charged 0. 77, S. 5,7 R. 16,	700 } 99,000 200 } of Public Service	e Commission	
Charged O. 77, S. 5,7 R. 16,7 Col. 1.—Chairman and members of allowed to draw full pay of posts in add	700 99,000 200 9 of Public Servic lition to pension.	e Commission	
Charged O. 77, S. 5,7 R. 16, Col. 1.—Chairman and members of allowed to draw full pay of posts in add B. Other charges— Charged O. 77, R. 5,7 R. 16, Col. 1.—Chairman and members of allowed to draw full pay of posts in add	700 99,000 200 9 of Public Service lition to pension. 500	e Commission	were .
Charged 0. 77, S. 5,7 R. 16,7 R. 16,7 Col. 1.—Chairman and members of allowed to draw full pay of posts in add 3. 3. B. Other charges— Charged 0. 74,4 S. 7,4 5. 7,4	700 99,000 200 99,000 of Public Service 91,000 dition to pension. 93,000 500 81,800	e Commission	
Charged O. 77, S. 5,7 R. 16, Col. 1.—Chairman and members of allowed to draw full pay of posts in add B. Other charges— Charged O. 74, S. 7,5 Board of Revenue, Financial Commissioner Establishments—	700 99,000 200 99,000 of Public Service 91,000 dition to pension. 93,000 500 81,800	e Commission	were .
Charged O. 77, S. 5,7 R. 16, Col. 1.—Chairman and members of allowed to draw full pay of posts in add B. Other charges— Charged O. 74, S. 7,2 Board of Revenue, Financial Commissioner Establishments— A. Pay of officers—	700 99,000 200 99,000 of Public Service dition to pension. 500 500 81,800 and 600	e Commission	were .
Charged O. 77, S. 5,7 R. 16, Col. 1.—Chairman and members of allowed to draw full pay of posts in add B. Other charges— Charged O. 74,6 S. 7,5 Board of Revenue, Financial Commissioner Establishments— A. Pay of officers— Charged O. 1,24,7	200 99,000 200 99,000 of Public Service 100 100 81,800 and 200	e Commission	were .
Charged O. 77, S. 5,7 R. 16, Col. 1.—Chairman and members of allowed to draw full pay of posts in add B. Other charges— Charged O. 74, S. 7,5 Board of Revenue, Financial Commissioner Establishments— A. Pay of officers— Charged O. 1,24,7 R. 3,1 Authorized O. 37,4	700 99,000 200 99,000 of Public Service lition to pension. 500 81,800 and 00 1,27,800 400 40 100	e Commission 81,208 1,26,937	were - 592 - 863
Charged O. 77, S. 5,7 R. 16, Col. 1.—Chairman and members of allowed to draw full pay of posts in add B. Other charges— Charged O. 74, S. 7,5 Board of Revenue, Financial Commissioner Establishments— A.•Pay of officers— Charged O. 1,24,7 R. 3,1 Authorized O. 37,4	200 99,000 200 99,000 of Public Service lition to pension. 500 500 \$1,800 and 1,27,800 400 40,100	e Commission 81,208	were — 592

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

Major head and sub-	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving			
(1)	1		(2)	(3)	(4)	
25. General Administratio	RS.	RS.	R9.			
Secretariat and Headquarters E						
I. Board of Revenue, Financial	Comn	nissioner				
and Establishments-cont.						
C. Other charges— Charged	0.	5,000	5,400	5,863	+ 46;	
Authorized	<i>R</i> . 0.	25,400	27,900	26,181	- 1,719	
No. The statement of	R.	2,500 ∫	21,000	20,101	- 1,11	
m. Local Fund Audit Establish: A. Examiner's office—	ments	-				
1. Pay of officers			17,100	17,053	- 4	
2. Pay of establishments.	0. R.	$\left. \begin{array}{c} 55,000 \\ -1,000 \end{array} \right\}$	54,000	53,876	- 12	
3. Other charges—				1 (1)		
Charged Authorized	0.	17,300	500	135	- 36	
	R.	200	17,500	17,030	- 47	
B. District staff— 1. Pay of officers			15,300	15,300		
2. Pay of establishments.	0.	2,40,000 2	2,30,500	2,28,750	- 1,75	
3. Allowances	R. O.	-9,500			and the	
	R. 0.	-300	25,200	23,682	- 1,51	
4. Contingencies	R.	- 400	12,800	12,559	- 24	
n. Agent for Government Consig	nmen	ts—	10.100	10 500	1 10	
A. Contributions			10,400	10,590	+ 19	
Miscellaneous.						
w. II. Deduct — Contribu- tions recoverable from	0.	59 500 7				
other Governments,	R.	$\left \frac{58,500}{-5,700} \right\}$	- 64,200	- 66,507	- 2,30	
Departments, etc. J						
Charges in England—						
B. High Commissioner for Ind v. Salaries and expenses	1a-					
of the High Commis-						
sioner's department-	0	C 000 53				
Share of the cost of the High Commissioner's	} 0. R.	63,600 3,800 }	67,400	65,907	- 1,49	
establishments debitable						
to Provincial Govern-						
yy. Other items—						
1. Leave salaries and depu	itatio	n pay—				
Charged	0.	30,600	400	307	- 9.	
2. Allotment of pay of	R.	- 30,200 5				
officers-				Color States	•-	
Charged	0. P	11,200	15,400	15,858	+ 450	
3. Sterling overseas pay-	<i>R</i> .	4,200 5				
• Charged	0.	48,800	52,200	52,965	+ 1,760	
	R.	3,400 5		00,000	- 400	
4. Stores for India		1.4	400		•	

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

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Major l	d sub-	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving			
and the second second	(1)	4			(2)	(3)	(4)
				1.			
25. General Adr	ninistr	ation	, etc.	-cont.	RS,	RS.	RS.
Charges in England- B. High Commiss yy. Other items	ioner f <i>—cont</i>	or In	dia—	cont.			
6. Cost of Pu supplied to (ii) Other	India				400	306	- 94
z. Loss or exchange—					100	300	
Charged			R.	200	200	189	- 11
Authorized	1.0.0		R.	200	200	115	- 85
Surrenders or withd appropriation—	lrawals	with	in g	rant or			
Authorized-				•			
Gross			R.	82,300	82,300		- 82,300
Deductions	••	••	R.	- 82,300	- 82,300		+ 82,300
The Section			(Chan	rged horized— ross eductions. et	19,09,500	18,79,379	- 30,121
	То	tals -	(G	ross	20,48,800 -	19,42,166	- 1,06,634
			D	eductions.	- 1,56,000	- 71,643	+ 84,357
			I N	et	18,92,800	18,70,523	-22,277

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

Notes.

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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.

Major head and sub-head.	gra ap	inal ant or opro-	Actual expenditure.	Excess + . Saving
(1)		ation. (2)	(3)	(4)
	And In the	and on the	aling and	A 25
25. General Administration—Legislative Bodies.	I	RS.	RS.	RS.
D. Other charges O, f R 3	5,200 5,800 }	• 2,400	2,387	- 13
Col. 1.—Inability of suppliers to periodicals due to shipping difficulties		h orders	for books	and
p. Legislative Assembly Department— A. Pay of officers O. 22 R 10	(,900) 1	2,300	12,240	- 60
Col. 1.—Posts of Secretary and De from the middle of August 1941 and the	eputy Secreta	ary were te year r	held in abey. espectively.	ance
B. Pay of establishments . O. 66 R 12		4,000	54,102	+ 102
Col. 1.—Transfer of some member of the year.	rs of staff to	other off	lees for a por	tion
	800 }	1,000	1,226	+ 220
D. Other charges		1,000	984	- 16
1. Provincial Legislative Council—		200	-	•
	800 300 }	200 500	225 499	+ 20
. Elections for Legislatures— A. Elections—				
1. Pay of special officers $\{0, 3, 15, and establishments, R 2, 13, contended and contended at the special officers at the spe$	$\{000,000\}$ 1,05	2,000	1,03,367	+ 1,365
Col. 1.—Elections to Madras L Legislative Assembly were not held.	egislative	Assembly	and Cen	tral
2. Travelling allowances { O. 92, and honoraria. { R 68, Col. 1.—See "r.A. 1."	$500 \\ 500 $ 24	4,000	23,459	- 541
3. Other charges O. 1,56, R - 1,51,	000 } 5	5,000	• 3,118	- 1,882
Col. 1.—See " r.A. 1."				
B. Election courts 0. 2, R 2,	$000 \\ 000 \} \dots$			••
Col. 1No occasion to constitute E	Election Cour	ts.		
r. II. Deduct—Contributions O. — 33, recoverable from other R. 17, Governments, Departments,	$\left\{\begin{array}{c} 200\\ 200\end{array}\right\} - 16$,000	- 16,010	- 10

See also the Audit Report.

Col. 1.—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.

etc.

M	ajor head and			Final grant or appro- priation. (2)	Actual expenditure. (3)-	Excess +, Saving (4)
25. General	Administr Bodies—	ration—Le	gislative	RS.	RS.	RS.
Surrenders or	missioner for ms— ablications withdray	supplied wals		200	51	- 149
within grant	or approp	pria-				
Gross . Deductions			4,61,600 - 17,200	4,61,600 - 17,200		-4,61,600 + 17,200
		Authoriz	ed—			
	Totals	Gross Deduct	ed— tions •	6,64,200 - 33,200	2,01,658 - 16,010 1,85,648	-4,62,542 + 17,190 - 4,45,352

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

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.

Major head and sub-head. (1) 25. General Administration—District Administration.				Final grant or appro- priation.	Actual expenditure.	Excess +, Saving -: (4) RS.
				(2)	(3)	
				RS.	RS.	
. General establishments A. Collectors and Magi 1. Pay of officers—		8—		1.		
Charged	••	0. R.	6,03,600 6,400	6,10,000	6,05,202	- 4,75
Authorized	••	0. S.	$15,300 \\ 9,100 $	24,400	29,884	+ 5,48
Cols. 1 and 4 Collectors.	-Chie	fly mo	ore provincial	service off	cers officiatin	g as
2. Pay of establishm		O. R.	6,65,000 9,000 }	6,74,000	6,75,990	+ 1,99
3. Allowances and he Charged	onorar	$\begin{array}{c} 0.\\ R. \end{array}$	64,500 -17,500 }	47,000	49,885	+ 2,88
Col. 1.—Smalle (ii) travelling allow Collectors' conferen	vance					
Authorized	••	0. R.	64,600 6,200 }	70,800	71,698	+ 89
4. Petty construction repairs.		LR.	$11,800 \\ 2,000$	13,800	13,403	- 39
Col. 1More r	epair	works	done.			
5. Plague charges Col. 4Expende	 diture	antic	ipated in the	5,600 a last four	1,561 months did	- 4,03 not
materialize.			3			
6. Contingencies— Charged	••	0. R.	10,000	22,600	15,124	- 7,47
Col. 1.—More la Col. 4.—Expend				tion.		
Authorized		0. S. R.	$\left. \begin{array}{c} 3,41,100\\ 300\\ 600 \end{array} \right\}$	3,42,000	3,46,537 •	+ 4,53
B. Court of Wards estab ments.			7,400 4,200 }	11,600	11,971	+ 37
	onal es	stablish	iment (Rs. 2,8	00) and othe	er charges (Rs.	1,400).
Col. 1Additio		1100.000	nments			
C. Laccadive and Amin (excluded areas)—						
C. Laccadive and Amin	nces of	officer		16,500	15,500	•,00

See also the Audit Report.

			Land and the second sec	and the second
Major head and sub-head.	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving	
(1)	the second second	(2)	(3)	(4)
25. General Administration— Administration—cont.	District	RS.	RS.	RS.
 General establishments—cont. D. Treasury establishments— 				
1. Pay of officers O. • R.	2,23,600 }	2,28,600	2,21,953	0.017
2. Pay of establishments. O.	5,45,000 2	5,47,000		- 6,647
R. 3. Allowances 0.	$2,000 \\ 19,300 $	73 73	5,44,638	- 2,362
R. Col. 1.—Dearness allowand	2,900 f	22,200	22,390	+ 190
4. Contingencies O.	41,400			
R,	1,400 }	42,800	42,334	- 466
t. Subdivisional establishments— A. Subdivisional establishments	(excluding			
Rural Debt Redemption Scheme Conciliation Boards)—				
1. Pay of officers—	5.00.0000			
$\begin{array}{ccc} Charged & \dots & \dots & O.\\ & & R. \end{array}$	5,00,000 - 30,000	4,70,000	4,60,020	- 9,980
Authorized O. R.	5,05,100	4,45,100	4,51,667	+ 6,567
2. Pay of establishments O. R.	5,16,300 2	5,31,300	5,28,817	
3. Allowances—	. 15,000 ſ		0,20,017	- 2,483
Charged O. R.	72,700	69,400	70,926	+ 1,526
Authorized O.	1,61,300 1	1,71,500		
4. flonoraria	10,200 5	66,000	1,75,328	+3,828
5. Petty construction $\int O$.	6,0002	a dense	66,959	+959
and repairs [R.	1,500 ∫	7,500	6,609	- 891
5. Contingencies O.	2,09,400 11,900	*2,21,300	2,17,450	- 3,850
C. Debt Conciliation Boards-				
Pay of establishments $\begin{cases} 0, \\ and other charges. \end{cases}$ R.	88,300 -14,600	73,700	71,039	- 2,661
Col. 1Abolition of so	me debt cor	ciliation be	oards and sn	
expenditure under travelling a	llowances and	contingencie	is.	
D. Special Development Officers-		1		
Pay of officers and estab- lishments and other		33,300	32,982	318
charges.				
u. Other establishments-				•
A. Taluk establishments— I. Ordinary areas—				
1. Pay of establishments. O.	43,16,000	10.00 000	(ring)	
R.	- 50,000 }	42,66,000	42,63,878	- 2,122
2. Allowances O. S.	7,55,200	8,12,700	8,33,330	+ 20,630
R.	17,900]		01001030	+ 20,030
3. Honoraria O. R.	$\left. { 1,44,000 \atop - 3,000 } \right\}$	1,41,000	1,37,161	- 3,839
4. Petty construction { 0. and repairs. { R.	36,000 - 1,000	35,000	32,994	- 2,006
5. Contingencies O.	5,13,700	5,54,800	5,42,715	
R. II. Partially excluded areas—	41,100 5	0,01,000	0,12,710	- 12,085
Petty construction and $\int O$.	50,0002	47,000	15 510	•
• repairs. \ R.	- 3,000 5	1,000	47,548	+ 548

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

••

Major head and sub-head.	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving (4)		
(1)	(2)	(3)			
25. General Administration—D Administration—cont.	istrict	RS	RS	RS.	
u. Other establishments—cont. B. Ryotwari village service—					
I. Ordinary areas— 1. Pay of establishments. O. R.	$\left. \begin{array}{c} 92,50,000 \\ -10,000 \end{array} \right\}$	92,40,000	92,34,202	- 5,79	
2. Allowances O. R.	22,500	32,300	32,813	+ 51	
Col. 1More travelling and	Street grant and state and state	llowances.			
3. Other charges O. R.	1,03,500 - 4,700	98,800	93,859	- 4,94	
II. Partially excluded areas-		00 500	-		
1. Pay of establishments. 2. Allowances O.	1007	28,700	29,739	+ 1,03	
R.	100	200	70	- 13	
3. Other charges O. • R.	$\left\{\begin{array}{c} 1,700\\ -100\end{array}\right\}$	1,600	1,432	- 1	
C. Proprietary Estates Village Servi					
I. Ordinary areas— 1. Pay of establishments. O.	22,06,000]				
R.	4,000 5	22,10,000	22,05,766	- 4,2	
2. Other charges O. R.	9,900	7,700	10,009	+2,3	
Col. 1.—Based on the progre	$-2,200 \int$	Sec. 1		1 -10	
Col. 4Fluctuating item.	and the start of the start				
II. Partially excluded areas				11. ²	
1. Pay of establishments.		20,200	19,922	• - 2	
2. Other charges D. Cattle Pounds—		800	756	-	
I. Ordinary areas-	1 15 000 2				
1. Pay and allowances of $\int O$. establishments. R.	1,17,000	1,07,000	1,03,819	- 3,1	
2. Contingencies O.	1,34,300	1,26,500	1,25,275	1.9	
II. Partially excluded areas—	- 7,800 5	1,20,000	1,20,210	- 1,2	
1. Pay and allowances of		2,000	1,963	-	
establishments.		1,900	1 750		
2. Contingencies \ldots E. Charges on account of $\int O$.	88,500 2		1,750	- 1	
revenue processes [R.	20,000 5	1,08,500	1,19,933	+ 11,4	
• Col. 1.—Mainly dearness allo • Col. 4.—Vigorous collection			Par dite	and Sada	
F. Establishments for stamp- f O.	26,700]	and the second			
ing weights and measures. R.	2,600 }	29,300	26,510	- 2,7	
Miscellaneous.					
v. Discretionary Grants by Heads of I Discretionary grants by Collectors-	-				
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	400 36,000 L	400	412	+	
R.	-1,300	34,700	30,434	•	
Col. 4.—Fluctuating item.					
w. Miscellaneous— A. Provincial Broadcasting—					
1. Pay of officers and estab- O. lishments. S.	17,500 L 6,000 f	23,500	23,480	-	
Col. 1Additional staff for	Radio Engine	er.			

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

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Major head and sub-head,			Final grant or appro- priation.	Actual expenditure.	Excess +, Saving	
(1	1)		(2)	(3)	(4)	
25. General Admin Miscellaneou			RS.	RS.	RS.	
w. Miscellaneous-cont.	112 I					
A. Provincial Broadcas 2. Allowances contingencies.	and $\int O.$	70,700	1,44,200	1,44,153	- 47	
Col. 1.—(i) Pur compensatory allo charges (Rs. 9,000	chase of rad	lio sets. etc.	(Rs. 62,000), 00) and (iii	(ii) travellin) other contin	g and ngent	
B. District Conferences	O. R.	$^{1,000}_{300}$	1,300	911	- 389	
C. Miscellaneous— Charged Col. 1.—Allowa	0. R.	22,900 3,200}	26,100	23,793	2,307	
w. I. Expenditure from Reconstruction grants.	Rural f O.	4,99,700 1,00,300	 6,00,000	6,98,420	+ 98,420	
Cols. 1 and 4	-Rapid progre	ss of work as	compared to	previous yea	ars.	
v. II. Deduct—Contribut recoverable from other ernments, Department	Gov-	••	- 26,900	- 27,031	- 13	
Charges in England—						
Charges in England— B, High Commissioner yy. Other items— 1 Leave salaries a Charged	nd deputation	2,43,000	22,600	23.399	+ 79	
B. High Commissioner yy. Other items— 1. Leave salaries a Charged	nd deputation $\dots O$. R.	2,43,000 2,20,400	22,600	23,399	+ 79	
 B. High Commissioner yy. Other items— Leave salaries a <i>Charged</i> 2. Sterling oversea <i>Charged</i> 	nd deputation 0. R	2,43,000	22,600 48,800	23,399 46,616	10.100	
 B. High Commissioner yy. Other items— Leave salaries a Charged 2. Sterling overses Charged 3. Allotment of pa • Charged 	nd deputation R. R	$ \begin{array}{c} 2,43,000 \\ -2,20,400 \\ \end{array} \\ \begin{array}{c} 72,000 \\ -23,200 \\ \end{array} \\ \begin{array}{c} 6,400 \\ -6,400 \\ \end{array} \end{array} $	48,800		- 10. 10.	
 B. High Commissioner yy. Other items— Leave salaries a Charged 2. Sterling oversea Charged 3. Allotment of page 	nd deputation R. R	$ \begin{array}{c} 2,43,000 \\ -2,20,400 \\ \end{array} \\ \begin{array}{c} 72,000 \\ -23,200 \\ \end{array} \\ \begin{array}{c} 6,400 \\ -6,400 \\ \end{array} \end{array} $	48,800		- 2 ,18	
 B. High Commissioner yy. Other items— 1. Leave salaries a <i>Charged</i> 2. Sterling overses <i>Charged</i> 3. Allotment of pa <i>Charged</i> 4. Other charges (nd deputation R. O. R. Spay- O. R. Ny of officers- O. R. allowances to O. R.	$\left[\begin{array}{c} 2,43,000\\ -2,20,400 \end{array} ight\}$ $\left[\begin{array}{c} 72,000\\ -23,200 \end{array} ight\}$ $\left[\begin{array}{c} 6,400\\ -6,400 \end{array} ight\}$ the I.C.S. car $1,000\\ 7,400 \end{array} ight\}$	48,800 ndidates)— 8,400	46,616 8,360	- 2,18 - 4	
 yy. Other items— Leave salaries a Charged Sterling overses Charged Allotment of particular of the Charged Other charges (Charged Other charged Col. 1—Addition z. Loss or gain by exclassion of the second se	nd deputation R. O. R. O. Is pay— O. R. allowances to O. R. allowances to O. R. onal provision hange—	2,43,000 -2,20,400 -2,20,400 -23,200 -6,400 the I.C.S. can 1,000 7,400 for settleme	48,800 ndidates)— 8,400 nt of belated	46,616 8,360 Passage clair	— 2 ,18 — 4 ns,	
 B. High Commissioner yy. Other items— 1. Leave salaries a Charged 2. Sterling overses Charged 3. Allotment of pa • Charged 4. Other charges (Charged Col. 1—Addition z. Loss or gain by excle Charged Surrenders or withdrawa 	nd deputation R, O , R, R, R, R, R, R, allowances to R, allowances to R, R, onal provision hange— R, R,	2,43,000 -2,20,400 -2,20,400 -23,200 -6,400 the I.C.S. can 1,000 7,400 for settleme 300	48,800 ndidates)— 8,400	46,616 8,360	— 2 ,18 — 4 ns,	
 B. High Commissioner yy. Other items— 1 Leave salaries a Charged 2. Sterling oversea Charged 3. Allotment of pa • Charged 4. Other charges (Charged Col, 1—Addition z. Loss or gain by exch Charged 	nd deputation R, O , R, R, R, R, R, R, allowances to R, allowances to R, R, onal provision hange— R, R,	2,43,000 -2,20,400 -2,20,400 -23,200 -6,400 the I.C.S. can 1,000 7,400 for settleme 300	48,800 ndidates)— 8,400 nt of belated	46,616 8,360 Passage clair	- 2,18 - 4 ns. - 8	
 B. High Commissioner yy. Other items— Leave salaries a Charged Sterling overses Charged Allotment of pa • Charged Allotment of pa • Charged Other charges (Charged Col. 1—Addition Loss or gain by excle Charged Surrenders or withdrawa appropriation— 	nd deputation R. O. R. O. R. Ny of officers- O. R. allowances to O. R. onal provision nange- R. ls within grau R.	$\begin{array}{c} 2,43,000\\ -2,20,400 \\ \end{array}$	48,800 adidates)— 8,400 nt of belated 300	46,616 8,360 Passage clair	- 2,18 - 4 ns. - 8 - 1,99,10	
 B. High Commissioner yy. Other items— Leave salaries a Charged Sterling overses Charged Allotment of pa • Charged Allotment of pa • Charged Other charges (Charged Col. 1—Addition Loss or gain by excle Charged Surrenders or withdrawa appropriation— 	nd deputation R. O. R. O. R. Ny of officers- O. R. allowances to O. R. bonal provision hange- R. ls within grau R.	$\begin{array}{c} 2,43,000\\ -2,20,400 \\ \end{array}$	48,800 adidates)— 8,400 nt of belated 300 1,99,100	46,616 8,360 1 passage clain 216 	- 2,18 - 40 ns, - 8 - 1,99,10 - 2,23,07	
 B. High Commissioner yy. Other items— 1 Leave salaries a Charged 2. Sterling oversea Charged 3. Allotment of pa Charged 4. Other charges (Charged Col. 1—Addition z. Loss or gain by exch Charged Surrenders or withdrawa appropriation— Charged 	nd deputation R OR RR OR RRR $RRallowances to. ORallowances to. ORallowances to. ORallowances to. RRallowances to. RRRRRRRR$	$\begin{array}{c} 2,43,000\\ -2,20,400 \\ \end{array}$	48,800 adidates)— 8,400 nt of belated 300 1,99,100 16,70,300	46,616 8,360 passage clain 216 14,47,223	+ 799 - 2,189 - 2,189 - 40 ms. - 80 - 80 - 1,99,100 - 2,23,07 + 87,85 - 13 + 87,72	

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

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 watersupply.-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 subhead "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. (1)	Receipts during the year (1941-42). (2) RS.	Receipts to the end of the year (1941-42). (3) RS.	Expendi- ture ¹ during the year (1941-42). (4) RS.	Expendi- ture to the end of the year (1941-42). (5) R8.	Unexpended balance at the end of the year (1941-42.) (6) RS.
 Rural water-supply (includ- ing establishment charges). Rural sanitation	(a) 6,43,048	(b) 30,29,201	$\begin{array}{c} (c) \\ 2,88,283 \\ (d) \ 42,719 \\ (e) \\ 3,14,626 \\ 48,231 \\ 4,186 \\ 14,225 \end{array}$	12,36,093 3,46,598 11,46,165 1,04,287 12,693 1,24,007	59,358
Total	6,43,048	30,29,201	7,12,270	29,69,843	
 (a) Made up of— Grants from the Central Gover Contributions and other receip (b) Made up of— Grants from the Central Gover Contributions and other receip (c) Represents net expenditure, a of expenditure in nervious year 	nment pts ifter deducti	ing a sum of I			RS. 5,89,850 53,198 26,35,020 3,94,181

(d) Includes a debit of Rs. 5 adjusted through the deposit head during the year.
 (e) Represents net expenditure after deducing a sum of Rs. 8 beingerecovery 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-I	lead.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving -:
(1)			(2)	(3)	(4)
					1. 1. 1. 1.
27. Administration of	Justic	e.	RS.	RS.	RS.
. High Court—					
A. Judges and Registrar— I. Pay of officers—					
Charged	0. R.	$\left. \begin{array}{c} 8,31,200\\ -20,400 \end{array} \right\}$	8,10,800	8,10,162	- 638
2. Pay of establishments— Charged	0.	3,63,6007			
charges	S.	100 }	3,70,000	3,69,807	- 193
2 Other shares	R.	6,300 J			
3. Other charges— Charged	0.	96,8002	00.000		
	R.	•2,800 5	99,600	1,00,715	+ 1,11
B. Translation and Printing I 1. Pay of establishments—	Depar	tment-			
Charged	0.	91,6002	00.000		•
	R.	6,600 5	98,200	98,855	+ 65
2. Other charges— Charged	0.	4,900			
A CONTRACTOR OF THE OWNER OWNER OF THE OWNER	R.	- 600 5	4,300	4,283	- 1
C. Sheriff and Madras Law F					
1. Pay of editor and report Charged	O.	11,000	10.000		
	R.	- 100 \$	10,900	10,920	+ 20
2. Pay of establishments an	0.	her charges— 9,300]			
Charged	R.	900 }	10,200	10,071	- 12
. Law Officers—		1			
A. Pay of officers-					
Charged	~		21,600	21,600	
Authorized •	0. R.	56,600 - 400	56,200	56,042	- 15
B. Pay of establishments	0.	12,500	11.000	11.050	
	R.	- 600 5	11,900	11,950	+ 51
C. Allowances and honoraria- Charged	0.	7,200			
chargea	R.	10,600 \$	17,800	14,797	- 3,00
Col. 1Travelling	allowa	ances and fe	es to Adv	vocate-Genera	l for
appearing in Federal Cou	irt on	behalf of Gove	ernment.		
Col. 4.—Some of the engaged were not dispose	e ca	before the close	of the year	cate-General	was •
engaged were not dispos	cu or	perore one cross	, or the year		
Authorized	0.	2,29,200	1 07 500		
	R.	- 31,700 5	1,97,500	1,99,948	+ 2,44
Col. 1Fewer Gover	nmen	t cases came uj	o for disposa	al than anticip	pated.
Stranger and					
D. Contingencies	0.	80,300 }	87,900	91,406	+ 3,50
	R.	7,600 \$,
. Administrator-General-		Tout a series			
A. Pay of officers	0.	27,500	27,800	27,794	
B. Pay of establishments	R. O.	300 { 13,600 {			
and other charges.	R.	- 1,300 }	12,300	12,293	-
• 5					•

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Major head and sub-l	lead.		Final grant or appro- priation,	Actual expenditure.	Excess + . Saving -:
(1)	1911		(2)	(3)	(4)
27. Administration of Jus	tice—c	ont.	RS.	RS.	RS,
d. Presidency Magistrates' Court A. Pay of officers- Charged	ts— R.	5,300	5,300	2 919	1 12
Col. 1.—Appointment			in the second	5,313 Chief Presid	+ 13
Magistrate.		an annair a			
Authorized	0.	40,200 2	11 000	(1.10)	10
B. Pay of establishments	R. O.	$1,000 \\ 43,200 \\ 1,0$	41,200	41,181	- 19
17 Mar 18	R.	- 1,600 }	41,600	41,245	- 355
C. Compensation	0. R.	$\left\{\begin{array}{c} 27,900\\ 12,500\end{array}\right\}$	40,400	36,851	- 3,549
Col. 1.—Payment of	fees a	nd taxes due	e to the Corj	poration of Ma	idras
for 1940-41.					
D. Other charges-	D	500	*00	100	
Charged Authorized	<i>R</i> . 0.	500 21,700 J	500	496	- 4
Authorized	R.	- 500 }	21,200	20,215	- 985
e. Civil and Sessions Courts-					
A. City Civil Court— 1. Pay of officers	0.	21,400	20,000	19,954	- 46
2. Pay of establishments (R.	-1,400			
and other charges.	R.	- 2,900	27,800	27,197	-• 603
B. Mufassal Civil and Session Regular establishments—	is Cour	ts-			•
I. Pay of officers— Charged	0.	6,37,500			
	R.	- 18,000 \$	6,19,500	6,15,988	- 3,512
Authorized	0. S.	11,62,000 100	11,13,200	11,23,867	+ 10,667
a p c a tra	R.	— 48,900 ∫			AND CONTRACT
2. Pay of establishments.	0. R.	$\left.\begin{array}{c} 16,13,900\\ -24,900\end{array}\right\}$	15,89,000	15,87,922	- 1,078
3. Allowances—	0.	9,500			
Charged	R.	2,500 }	12,000	13,682	+ 1,682
Col. 1Increased ex	pendit	ure under	travelling a	llowances due	e to
transførs.				•	
Authorized	0.	26,800]	35,900	38,246	+ 2,346
Col. 1Dearness allow	R.	9,100 ∫			1
Cor. 1.—Dearness anov	ance.	California -			
4. Petty construction { and repairs.	О. R.	15,000 1,500	16,500	14,428	- 2,072
Col. 4Smaller pure			ets and fire	extinguishers	by
subordinate offices.	1			•	-
5. Contingencies	0.	3,17,500	3,35,900	3,31,250	- 4,650
C. Mufassal Civil and Sessions	R. s Court	18,400 ∫ ts—		and the second	
Copyists establishments-		and the second			ALC: NO
1. Pay of establishments.	R.	2,62,000 - 8,300	2,53,700	2,52,245	- 1,455

Grant No. XII-Administration of Justice-cont.

• •

.Major head and	sub-head.		Final grant or appro- priation,	Actual expenditure.	Excess +, Saving
(1)		and the second second	(2)	(3)	(4)
27. Administration of	Justice-	-cont.	RS.	RS.	RS,
e. Civil and Sessions Courts C. Mufassal Civil and Ses Copyists establishments	sions Co	urts—cont.			
2. Extra remunerat for additio copyists' work a other charges.	$\left. \begin{array}{c} \text{nal} \\ \text{ond} \\ \end{array} \right\} \left. \begin{array}{c} \text{O.} \\ \text{R.} \end{array} \right.$	62,000 } 8,700 }	70,700	76,940	+ 6,240
Col. 1.—Dearness (Rs. 5,700).	allowanc	e (Rs. 3,000) a	nd increase	in copying	work
D. Mufassal Civil and Ses	sions Cou	urts—			
Process service establis	hments-				
1. Pay of establishme 2. Allowances	ents. O. R. O.	15,20,000 13,100 7,600	15,33,100	15,33,152	+ 52
	R.	41,000 5	48,600	48,109	- 491
Col. 1.—See " e.B	.3 Autho	rized."			
3. Contingencies	0. R.	4,000 700}	4,700	4,001	- 699
f. Courts of Small Causes- A. Presidency-					
1. Pay of officers	O. R.	$-\frac{48,600}{7,300}$	41,300	41,329	+ 29
2. Pay of establishment	s. O. R.	$\left. \begin{array}{c} 58,000 \\ -200 \end{array} \right\}$	57,800	57,740	- 60
3. Other charges	O. R.	$18,800 \\ 1,500 $	20,300	19,706	- 594
g. Criminal Courts- A. Pay of officers-					
Charged •.	O. R.	8,600	12,400	12,365	- 35
Col. (1)Promoti	210-2	and the second se	Collector, I	Grade.	
Authorized	O. R.	8,600 - 2,400	6,200	6,135	- 65
Col. (1)Reduced	d expendi		Special Mag	istrates.	
D. D		0.00.0000			
B. Pay of establishments	O. S.	6,88,000 14,300	7,08,800	7,15,061	+ 6,261
	R.	6,500)			1 0,000
C. Allowances— Charged	0.	2007			1
Participant and a strength of the	R.	- 200 5		1 1 1	••
Authorized	O. R.	$\left. \begin{array}{c} 36,000\\ 9,700 \end{array} \right\}$	45,700	46,941	+ 1,241
Col. 1Dearnes	s allowa	nce (Rs. 4,30	0) and in	creased exp	endi-
ture under travelling trates and additional	g allowan	ces due to ap	opointment	of Special M	agis-
D. Petty construction a repairs.	and $\begin{cases} 0.\\ R. \end{cases}$	1,300	1,500	891	- 609
E. Contingencies	0.	1,44,000	1,48,600	1,51,967	- 3,367
F. Compensations	R.	4,600 \$	2,53,100	2,54,481	+ 1,381
		and the second			
54					

Grant No. XII-Administration of Justice-cont.

• • •

Major head and sub-head.			Final grant or appro- priation,	Actual expenditure.	Excess + Saving
(1)			(2)	(3)	(4)
		A	-		
27. Administration of Jus	tice—c	cont.	RS.	RS.	RS.
h. Charges in England—					1
I. Secretary of State for India	a				
A. Other charges (Law c)—			
Charged			•600	375	- 225
Authorized	0. R.	2,800 - 1,200	1,600	1,188	- 412
Outfit allowance of judges Charged	R.	6,800	6,800	6,667	- 133
II. High Commissioner for Ir				and the second second	
A. Leave salaries and depu	174.4				
Charged	0. R.	$\left. \begin{array}{c} 1,13,000\\ -1,10,200 \end{array} \right\}$	2,800	9,368	+ 6,568
B. Sterling overseas pay-	n	- 1,10,200)	and the second		
Charged	0. R.	$\left. \begin{array}{c} 11,800\\ 3,600 \end{array} \right\}$	15,400	14,925	- 475
C. Allotment of pay of offic		5,000)			
• Charged	0.	9,600]			
singer it it.	R.	1.800 (11,400	11,006	- 394
Authorized	0.	4,800	1 800	2,194	1 004
	R.	- 3,600 5	1,800	2,194	+ 394
D. Stores for India	0.	200 [
	R.	- 200 f	100	070	100
E. Other charges (cost of publications).	R.	400	400	272	- 128
. 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 appropria-					
tion-	-	00.000	00 000		
Charged	R.	97,900	97,900	• •	- "97,900
	Charg	red	22,28,100	21,31,490	- 96,610
Totals 🚽				A	
	Auth	orized	68,74,200	68,94,152	+19,952

Grant No. XII-Administration of Justice-cont.

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 wrived 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.

See also the Audit Report and the Appendix.

Major head and	l sub-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)		Second and the	(2) .	(3)	(4)
28. Jails and Convi	ict Settlem	ents.	RS.	RS.	RS.
.Jails-					
A. Superintendence-	a of office	100			
1. Pay and allowance and establishments		1.9			
Charged	0.	41,300 2	32,800	32,043	- 75
2-2-11 4 -2-76	<i>R</i> ,	- 8,500 5	02,000	02,010	- 10
Col. 1Change	s in leave	programme.			
Authorized	0.	37,6007		and the set	
	S	1,100 }	38,800	38,736	- 6
	R.	100	29,500	28,588	- 91
2. Other charges B. Presidency Jails—			20,000	20,000	
1. Pay of officers and a	llowances	_			
Charged	0.	25,800	12,400	12,584	+ 18
A DESCRIPTION OF THE PARTY OF	R.	- 13,4005	and the second		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
· Col. 1Posting	of a P	rovincial Servic	e Officer i	n place of 1	L.M.S.
Superintendent tran	sterred to	Detence Depar	tment.		
Authorized	R.	5,100	5,100	5,100	
Col. 1See "C	harged."				
		i antere a			
2. Pay of establishm	ents [O.	49,500	50,300	49,232	- 1,00
and allowances.	LR. 0.	$300 \\ 40,000 $		C. S.	
3. Dietary charges	0. S.	30,000	70,000	68,018	- 1,98
Col. 1Increas			and general	l rise in pri	de of
articles.	e m pro	on population .	or or other		
	0	11 000 7			
4. Medical and sanita	ry 0. S.	11,000 1,800 f	12,800	- 13,908	+ 1,10
5 Other charges	0.	41,900	= + 000	50149	
9 ,	S.	12,100 5	54,000	• 53,148	- 8
	D 9 12				
Col. 1See "a	D.0.				
	D.0.				
C. Central Jails-	D.3.				
	0.	55,4002	21 900	90 047	- 19
C. Central Jails— 1. Pay of officers— <i>Charged</i>	O. R.	- 24,200 5	31,200	29,947	
C. Central Jails— 1. Pay of officers— <i>Charged</i> <i>Col.</i> 1.—Posting	0. R. of Provin	- 24,200 f cial Service Offi		14	
C. Central Jails— 1. Pay of officers— <i>Charged</i>	0. R. of Provin	- 24,200 f cial Service Offi		14	
C. Central Jails— 1. Pay of officers— <i>Charged</i> <i>Col.</i> 1.—Posting transferred to Defen	0. R. of Provin	$-24,200 \int$ cial Service Offitment.	cers in plac	e of I.M.S. Q	fficers
C. Central Jails— 1. Pay of officers— <i>Charged</i> <i>Col.</i> 1.—Posting	O. R. of Provin ace Depar	- 24,200 f cial Service Offi		14	fficers
C. Central Jails— 1. Pay of officers— <i>Charged</i> <i>Col.</i> 1.—Posting transferred to Defen	O. R. of Provin ace Depar O. S.	- 24,200 f cial Service Offi tment. 46,900 l	cers in plac	e of I.M.S. Q	fficers
C. Central Jails— 1. Pay of officers— <i>Charged</i> <i>Col.</i> 1.—Posting transferred to Defea Authorized <i>Col.</i> 1.—See " Charged	O. R. of Provin nee Depar O. S. harged."	- 24,200 f cial Service Offi tment. 46,900 19,000 f	cers in plac	e of I.M.S. Q	fficers
C. Central Jails— 1. Pay of officers— <i>Charged</i> <i>Col.</i> 1.—Posting transferred to Defend Authorized	O. R. of Provin nee Depar O. S. harged."	- 24,200 f cial Service Offi tment. 46,900 l	cers in plac	e of I.M.S. Q	fficers + 1
C. Central Jails— 1. Pay of officers— <i>Charged</i> <i>Col.</i> 1.—Posting transferred to Defea Authorized <i>Col.</i> 1.—See " Charged	0. R. of Provin nce Depar 0. S. harged."	- 24,200 f cial Service Offi tment. 46,900 } 19,000 } 3,66,300 }	cers in plac 65,900	e of I.M.S. Q	fficers + 1
C. Central Jails— 1. Pay of officers— <i>Charged</i> <i>Col.</i> 1.—Posting transferred to Defea Authorized <i>Col.</i> 1.—See " Cl 2. Pay of establishmet 3. Allowances—	O. R. of Provin ace Depar O. S. harged." nts. O. S.	- 24,200 f cial Service Offi tment. 46,900 19,000 3,66,300 12,000 }	cers in plac 65 ,9 00 3,65,000	e of I.M.S. Q 66,000 3,65,934	fficers + 1 + 9
C. Central Jails— 1. Pay of officers— <i>Charged</i> <i>Col.</i> 1.—Posting transferred to Defen Authorized <i>Col.</i> 1.—See " Cl 2. Pay of establishmes 3. Allowances— <i>Charged</i>	0. R. of Provin nce Depar 0. S. harged." nts. 0. S. R.	$\begin{array}{c} -24,200 \ f\\ \text{cial Service Offitment.}\\ 46,900\\ 19,000 \ f\\ 3,66,300\\ 12,000\\ -13,300 \ f\\ \end{array}$	cers in plac 65,900	e of I.M.S. Q	fficers + 10 + 9:
C. Central Jails— 1. Pay of officers— <i>Charged</i> <i>Col.</i> 1.—Posting transferred to Defer Authorized <i>Col.</i> 1.—See " Cl 2. Pay of establishmet 3. Allowances—	O. R. of Provin ace Depar O. S. harged." nts. O. S.	- 24,200 f cial Service Offi tment. 46,900 19,000 3,66,300 12,000 }	cers in plac 65 ,9 00 3,65,000	e of I.M.S. Q 66,000 3,65,934	+ 10 + 93

Col. 1.—Dearness allowance (Rs. 7,000) and increased expenditure under travelling allowances (Rs. 4,000).

Grant No. XIII-Jails-cont.

Major head and sub-	head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)		- And - And - And -	(2)	(3)	(4)
28. Jails and Convict Settlen	nents-	-cont.	RS.	RS.	RS.
a. Jails—cont. C. Central Jails—cont.					
4. Contingencies	0. S. R.	$\left. \begin{smallmatrix} 1,44,200\\65,200\\100 \end{smallmatrix} \right\}$	2,09,500	2,16,404	+ 6,904
Col. 1See " a.B.3.	"	or and the second has			
5. Petty construction and repairs.	{0. {s.	16,900 \ 4,000 \	20,900	16,835	- 4,065
Col. 1.—Special repa (Rs. 2,200) and minor v Col. 4.—(i) Non-com Bellary (Rs. 2,100) and (Rs. 1,600).	vorks pletion	in other Centr	al Jails (Rs air works in	a the Central	Jail.
6. Dietary charges	0. S.	3,80,000 1,20,000	5,00,000	5,01,131	+, 1,131
Col. 1.—See "a.B.3.	52		-		
7. Medical and sanitary.	0, S,	50,000 15,500	65,500	74,565	+ 9,065
Col. 1.—See "a.B.3. Col. 4.—Revision of p		of medicines by	Medical Sto	ores Denartme	ant
				eres as open ting	
8. Clothing and bedding.	0. _S	60,000 50,000 f	1,10,000	96,576	- 13,424
Col. 1.—(i) Purchase clothing (Rs. 44,000) and annum to security priso Col. 4.—Clothing Ind facturing jails owing to r	d (ii) ners (l ents v	payment of all Rs. 6,000). vere not comp	lowance of	Rs. 30 each	per
D. District and Special Jails- 1. Pay of officers-	-				
Charged	0. R.	2,700 -1,700	1,000	878	- 122
Authorized	0. S.	30,500 } 3,300 }	33,800	33,765	- 35
Col. 1 Opening of a	new 1	Mental jail in a	district du	ing the year.	
2. Pay of establishments.			1,34,400	1,32,485	- 1,915
3. Petty construction and repairs.	Ļ		4,500	3,842	- 668
4. Dietary charges	0. S.	96,000 } 30,500 }	1,26,500	1,20,774	- 5,726
Col. 1See "a.B.3."					
5. Medical and sanitary.	0. S.	22,000] 5,700]	27,700	25,141	- 2,559
. Col. 4See "a.B.3."					
6. Clothing and bedding.	0. S.	12,000 7,000	19,000	16,284	- 2,716
Col. 1Mainly purel			mats and	renewal of	part-
worn clothing.					100

Excess +, Saving -, Major head and sub-head. expenditure. appro-priation. (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 0. 51,800 S. 9,600 63,500 73,765 +10,265R. 2,100 Col 1 .-- See " a.B.3." Col. 4.—Late adjustment of the cost of iron palisades supplied by Public Works Department to Mental Jail, Cuddalore. E. Sub-Jails-I. Ordinary areas-49,000 0. 1. Pay of establishment S. 3,000 53,200 53,529 + 329and allowances. (R. 1,200] 0. 2,50,000] 2. Dietary charges 3,00,000 2,98,034 - 1,966 S. 50,000 Col. 1.-See "a.B.3." 26,000 3,000 } 3. Medical and sanitary. 0. 29,000 29,100 +100S. Col. 1.-See "a.B.3." 4. Other charges 0. 38,700 . . 5,000 S. 44,700 44,224 - 476 R. 1.000 Col. 1.-See " a.B.3." 5. Charges payable to Orissa Government for 600 600 medical inspection ... of prisoners. III. Excluded areas-Dietary and other charges-Charged R. 100 100 - 100 ... police $\begin{cases} 0. \\ 8. \end{cases}$ F. Charges for 24,400 26,800 • 28,025 + 1,225custody. 2,400 1 G. Certified Schools-7,822 1. Pay of officers 8,100 -2782. Pay of establishments 47,218 47,500 -2820. 3. Dietary charges 60,000] 70,000 72,596 + 2,596S. 10,000]

Grant No. XIII-Jails-cont

Final

grant or

Actual

- 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,

4,10,700 1,70,800

45,400) 5,600 }

1,000)

52,000

64,300

19,900

5,71,100

52,373

63,700

18,057

5,55,151

+ 373

- 600

1,843

-15,949

Col. 1.-See " a.B.3."

Col. 1.-See " a.B.3." 5. Grants to private certified schools and towards

0.

S.

R.

0.

S. R.

of

4. Other charges

the establishment

detention homes.

B. Other manufactures

b. Jail Manufactures-

A. Quinine

Major head and sub-head.	Final grant or appro- priation,	Actual expenditure.	Excess +, Saving -,
(1)	(2)	(3)	(4)
28, Jails and Convict Settlements-cont.	RS.	RS	RS.
c. Charges on account of persons confined or detained in jails outside the pro- vince— A. Charges payable to other Governments and R. 8,50	0 8,500	8,474	- 26
Administrations.	0,000	0,1.1	- 20
Col. 1.—Maintenance charges of Mad jails.	lras prisoners o	confined in C	Drissa
d. Charges in England— I. Secretary of State for India— P. Other charges (Main	the set		
B. Other charges (Main- tenance of a convict in the United Kingdom). II. High Commissioner for India—			
A. Leave salaries and deputation pay. B. Allotment of pay of officers—		78	<u>•</u> 122
Charged \dots $0.$ $4,80$ R. $-4,80$ C. Sterling overseas pay—	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		0
Charged	4,000	4,000	
Authorized	4,000	3,922	- 78
D. Stores for India 0. 8,00 R 2,20		5,816	+ 16
Col. 1Liabilities 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—	0 50 500		
Charged R. 52,50	0 52,500	Martinery 12	- 52,500
CCharaed	. 1,35,000	80,530	51 170
· Totals < · · · ·	. 33,36,300		-54,470 -24,343

Grant No. XIII-Jails-cont.

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.I.P.". 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.

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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-	A STATE		
(i) From contractors and by local purchase.	7,65,052	8,555	9,194
(ii) From Government depart-	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-			AND
(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	26,695	2,46,219	36,644
1942	THE REAL PROPERTY OF	Man	

No. II .- Manufactory Department.

Pe	articulars.	Tools and plant.	Raw materials.	Finished articles.
Sur Bar	(1)	(2)	(3)	(4)
		RS.	RS. •	RS.
Opening balance 1941.	on the 1st April	2,44,989	1,48,283	57,208
Receipts— (i) From contr purchase	ract or s and by local	26,564	6,2 4 ,496	84,381
	vernment depart-	2,944	98,565 •	9,78,618
(iii) From overs	seas	3,138	1,294	
• (iv) Excess in s	tock-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)
and the second second second second	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	arthread
(iv) Sold in auction	54	1,432	3,701
(v) Depreciation	18,027	nue (Autor)	
Total, Issues	31,786	6,78,493	12,06,844
Closing balance on the 31st March-	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 appro- priation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
	1217	* *	(0)	
29. Police.		RS.	RS.	RS.
. Presidency Police-				
A. Superintendence-				
1. Pay of officers— Charged		74,500	73,874	- 62
Authorized O.	17,100			
8. R	$100 $ > - 1,600 }	15,600	15,079	- 52
2. Pay of establishments. O.	35,900			
S.	600 }	38,100	35,286	- 2,81
3. Other charges—	1,600 J			
Charged		9,800	6,478	- 3,32
Col. 4 A passage not availed	of.			
	52,600	56,900	56,031	- 86
4. Charges recoverable	4,300 5	50,500	00,031	- 00
from Governments,		- 3,900	- 2,906	+ 99
Departments, etc.		1. 1. 1. 1		the Look
B. City executive force— 1. Pay of establishments. O. – 8	88,700 7			
	20,000	9,08,700	9,10,607	+ 1,90
2. Allowances and hono- $\int O.$ 1, raria.	29,400	1,50,200	1,50,483	+ 28
dearness allowance (Rs. 14,800).				
	00 500 3			
3. Contingencies 0. 2 S.	,08,700 37,000 }	2,45,700	2,41,159	-•4,54
Col. 1.—Mainly (i) increase in (Rs. 26,200) (ii) special rewards (F tax owing to revaluation of building	price of p ts 2,100) tgs (Rs. 6,7	etrol and n and (iii) in	notor spare	-•4,54 parts perty
Col. 1.—Mainly (i) increase in (Rs. 26,200) (ii) special rewards (F	price of p ts 2,100) tgs (Rs. 6,7	etrol and n and (iii) in	notor spare	parts erty
Col. 1.—Mainly (i) increase in (Rs. 26,200) (ii) special rewards (F tax owing to revaluation of building	price of p as 2,100) gs (Rs. 6,' 62,100 6,900 6,900 Stores De	etrol and r and (iii) in 700). 62,100 partment t	notor spære g crease in prop 59,770	parts perty — 2,33
Col. 1.—Mainly (i) increase in (Rs. 26,200) (ii) special rewards (F tax owing to revaluation of buildin 4. Clothing, arms and $\begin{cases} 0. \\ 8. \\ R \end{cases}$ Col. 1.—Inability of Indian indented for additional police staff C. Harbour Police— 1. Pay and allowances of $\begin{cases} 0. \\ 8. \end{cases}$	price of p is 2,100) gs (Rs. 6,7 62,100 6,900 8,900 8,900 Stores De and civic p 74,000 7,800	etrol and r and (iii) in 700). 62,100 partment to guards. 81,800	notor spere p crease in prop 59,770 o supply att 83,649	parts eerty - 2,33 bicles + 1,84
 Col. 1.—Mainly (i) increase in (Rs. 26,200) (ii) special rewards (F tax owing to revaluation of buildin 4. Clothing, arms and equipment. and Col. 1.—Inability of Indian indented for additional police staff C. Harbour Police— Pay and allowances of \$\$\$ 0. 	price of p is 2,100) gs (Rs. 6,7 62,100 6,900 6,900 Stores De and civic p 74,000 7,800 Rs. 6,000)	etrol and r and (iii) in 700). 62,100 partment to guards. 81,800	notor spere p crease in prop 59,770 o supply att 83,649	parts eerty - 2,33 bicles + 1,84
Col. 1.—Mainly (i) increase in (Rs. 26,200) (ii) special rewards (F tax owing to revaluation of buildin 4. Clothing, arms and $\begin{cases} 0. \\ 8. \\ R \\ Col. 1.—Inability of Indian indented for additional police staff C. Harbour Police— 1. Pay and allowances of \begin{cases} 0. \\ 8. \\ S. \\ Col. 1.—Changes in personnel (city special pay to sergeants (Rs. 1) \\ 0. \\ 0. \\ 0. \\ 0. \\ 0. \\ 0. \\ 0. \\ 0$	price of p is 2,100) gs (Rs. 6,7 62,100 6,900 6,900 Stores De and civic p 74,000 7,800 Rs. 6,000)	etrol and r and (iii) in 700). 62,100 partment to guards. 81,800	notor spere p crease in prop 59,770 o supply att 83,649	parts eerty - 2,33 dicles + 1,84 e and
Col. 1.—Mainly (i) increase in (Rs. 26,200) (ii) special rewards (F tax owing to revaluation of buildin 4. Clothing, arms and $\begin{cases} 0. \\ S. \\ R \end{cases}$ Col. 1.—Inability of Indian indented for additional police staff C. Harbour Police— 1. Pay and allowances of $\begin{cases} 0. \\ S. \\ S. \end{cases}$ Col. 1.—Changes in personnel (city special pay to sergeants (Rs. 1) 2. Contingencies 0. S. D. Quarantine, cattle pounds and	price of p is 2,100) gs (Rs. 6,7 62,100 6,900 6,900 Stores De and civic p 74,000 7,800 Rs. 6,000) ,800).	etrol and r and (iii) in 700). 62,100 partment to guards. 81,800 and dearn	notor spøre p crease in prop 59,770 o supply att 83,649 ess allowance	parts eerty - 2,33 dicles + 1,84 e and
Col. 1.—Mainly (i) increase in (Rs. 26,200) (ii) special rewards (F tax owing to revaluation of buildin 4. Clothing, arms and $\begin{cases} 0. \\ S. \\ R \\ Col. 1.—Inability of Indian indented for additional police staff C. Harbour Police— 1. Pay and allowances of \begin{cases} 0. \\ S. \\ S. \\ Col. 1.—Changes in personnel (city special pay to sergeants (Rs. 1)) \\ C. Contingencies 0. \\ S. \\ D. Quarantine, cattle pounds and charges—$	price of p is 2,100) gs (Rs. 6,7 62,100 6,900 6,900 5 Stores De and civie 74,000 7,800 Rs. 6,000 800).	etrol and r and (iii) in 700). 62,100 partment t guards. 81,800 and dearn 15,300	notor spøre p crease in prop 59,770 o supply att 83,649 ess allowance	parts eerty - 2,33 bicles + 1,84
Col. 1.—Mainly (i) increase in (Rs. 26,200) (ii) special rewards (F tax owing to revaluation of buildin 4. Clothing, arms and $\begin{cases} 0. \\ S. \\ R \end{cases}$ Col. 1.—Inability of Indian indented for additional police staff C. Harbour Police— 1. Pay and allowances of $\begin{cases} 0. \\ S. \\ S. \end{cases}$ Col. 1.—Changes in personnel (city special pay to sergeants (Rs. 1) 2. Contingencies 0. S. D. Quarantine, cattle pounds and	price of p is 2,100) gs (Rs. 6,7 62,100 6,900 6,900 5 Stores De and civie 74,000 7,800 Rs. 6,000 800).	etrol and r and (iii) in 700). 62,100 partment to guards. 81,800 and dearn	notor spore p crease in prop 59,770 o supply art 83,649 ess allowance 15,260	parts bierty -2,33 bicles +1,84 e and -4

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			Final grant or	Actual	Press
Major head and sub-he	ead,		appro- priation.	expenditure.	Excess +, Saving
(1)	_		(2)	(3)	(4)
29. Police-cont.			RS.	RS.	RS.
a. Presidency Police-cont.					
E. Charges recoverable from Governments, Depart-					
ments, etc			- 52,000	- 44,194	+ 7,806
Col. 4.—Change in m ment from financial to cal	enda	a of enecting rear year basis.	coveries fro	m Central Go	vern.
o. Superintendence-					
A. Inspector-General of Police-	-				
1. Pay of officers-				-	
Charged	~		42,500	42,499	- 1
	0. R.	$\left\{\begin{array}{c} 6,800\\ -700\end{array}\right\}$	6,100	6,062	- 38
2. Pay of establishments.	0.	74,500 2	74.000	and specific and	- 00
	R.	-500 f	74,000	74,406	+ 406
3. Other charges— Charged	0.	2,900	0.100		
Authentined	<i>R</i> . 0.	2005	3,100	2,839	- 261
And The second second	S. R.	$\left. \begin{array}{c} 28,000\\ 2,800\\ 4,000 \end{array} \right\}$	34,800	37,421	+ 2,621
Col. 1Dearness allow	vanc	e and rise in pr	ices of sund	ry articles.	
•					
B. Deputy Inspectors-General	ofPo	olice—			
1. Pay of officers and establis					
Charged	0. R.	$\left. \begin{array}{c} 97,400 \\ -7,900 \end{array} \right\}$	89,500	89,506	+ (
	0.	9,400 į	8,600	0 570	
2. Other charges	R.	- 800 f	0,000	8,576	- 24
Charged	0.	15,600	13,600	10.000	
	R.	- 2,000 f		12,968	- 632
Col. 1.—Smaller expen	ditu	re than anticipa	ated.		
Authorized	0.	10,700 \			
interiorized	R.	- 2,000 }	8,700	10,151	+ 1,451
Col. 1See "Charged	1."				
					147 144
C. Charges payable or	0.	- 1,300			
ments, etc.	s.	1,300 j			in heres
and the second second second					
c. District Executive Force— A. District Police—					
I. Ordinary areas— 1. Pay of officers—					
Anarged	0.	4,30,500	3,84,100	3 80 000	NUT St.
Authorized	R.	- 46,400 5	2,20,100	3,82,960	- 1,140
2. Pay of office estab- f		4,00,000		2,18,570	- 1,530
					F 0.47
lishments. 3. Pay of police force.	R. O.	-10,000	3,90,000 73,13,000	3,84,952	- 5,048

Grant No. XIV-Police-cont.

Grant No. XIV-Police-cont.

Major head and sub-l	head.		Final grant or appro- priation,	Actual expenditure.	Excess + Saving -
(1)	-	and the second	(2)	(3)	(4)
29. Police-con		RS.	RS.	R	
c. District Executive Force—con A. District Police—cont.	nt.				
I. Ordinary areas-cont.	mia				
4. Allowances and honora Charged	0.	92,100	76,300	76.341	
Col. 1 Passages no	R.	- 15,800 f	10,000	70,021	+
Cot. 1 Passages no	t avai				
Authorized	0. S.	$21,19,400 \\ 3,58,900 $	24,78,300	25,80,165	+ 1,01,8
Col. 1Mainly comp	pensat	ory allowance	to addi	tional temp	orary
staffs and dearness allowa	nce.	Children of			
5. Contingencies	0.	11,57,400	11 80.000	11.05.055	
AND THE REAL PROPERTY AND A DESCRIPTION OF	S. R.	19,500 > 3,100 >	11,80,000	11,97,977	+ 17,9
6. Petty construction	0. D	3,90,000	3,70,000	3,82,458	1 19 4
and repairs. [7, Clothing, arms and]	R. 0.	- 20,000 { 4,70,300 {			+ 12,4
equipment. (R.	3,23,500 5	7,93,800	7,32,495	- 61,3
Col. 1Rise in price temporary staffs and civic	ces al	nd supply of	clothing, e	tc., to addit	ional
		us.			
II. Partially excluded areas- 1. Pay of officers—	-				
Charged	R.	1,700	1,700	1,807	+ 10
THUR HOTTLECK	0. R.	$\left. \begin{array}{c} 5,000\\ -1,300 \end{array} \right\}$	3,700	3,480	- 22
	0.	96,300 2	94,500	10 C 10 C 10	
	R.	- 1,800 ſ	54,000	94,417	- 8
3. Allowances and honoran Charged	R.	100	100	. 651	+ 55
Authorized	0.	38,800]	38,500	37,843	- 65
	R. 0.	-300	Tabata state		
	R.	- 2,700 5	12,300	11,340	- 96
Col. 1Chiefly econon	ny in (expenditure.			
5 Potty construction	0.	8,000 2	0 700		
and repairs.	R.	- 1,300 5	6,700	7,047 •	+ 34
6. Clothing, arms and		2,500 500]	3,000	3,279	+ 27
B Other miscellaneous police e	stablis	shments-			Stenie I.
1. Plague establishment	0.	$\left\{\begin{array}{c} 2,600\\ 11,600\end{array}\right\}$	14,200	15,353	+ 1,15
Col. 1.—Dearness allow			plague sta		
	D .	35,200 2			
2. Hospital charges	R.	- 1,400 \$	33,800	34,162	+ 36
	D. 8.	$11,000 \\ 300 $	11,300	11,137	~ _ 16
C. Charges payable to or cecoverable from Govern-	<u>)</u> .	- 64,300 } -	- 91,600	92,920	- 1,32
ments, etc.	R. y Cen	- 27,300 f	1111	and a state of	

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14

Major head and sub-head.				Final grant or appro- priation.	rant or Actual appro- expenditure.		
and the second	(1)			1.100	(2)	(3)	(4)
29. P	olice-	-cont			RS.	RS.	RS.
Police Training Sch A. Pay of officers—	iools—	-					
Charged	••	٠.	0. R.	$\left. \begin{smallmatrix} 14,000 \\ - & 300 \end{smallmatrix} \right\}$	13,700	14,527	+ 822
Authorized .	••	10	0. R.	$\left. \begin{array}{c} 9,000\\ -200 \end{array} \right\}$	8,800	8,291	- 509
B. Pay of establishi	ments		0. S.	$\left\{\begin{array}{c}1,05,700\\19,600\end{array}\right\}$	1,25,300	1,23,259	- 2,041
Col. 1Tra	ining	of la	urge n	umber of recru	its due to v	var.	
C. Other charges-							
(1) J	•••		0. R.	4,200 \ - 3,900 \	300	272	- 28
Col. 1Chi	iefly p	assa		ot availed of.			
Authorized			0.	42,400)			
raunorizou			S.	900 5	47,400	46,097	- 1,303
Col. 1See		3."	R.	4,100 J			
D. Charges payab recoverable from ments, etc.	Gove	or ern-	R.	- 3,900	- 3,900		+ 3,900
did not materi	ployed	ntiei 1 foi	pated r guai	recovery fron rding vulnerab	le points in	Companies, of a railway pres	eost mises
Village Police-Pol	ice tal	aiya	ris.		8,200	8,155	- 41
Criminal Investigat A. Pay of officers-	ion De	opart		A Data and			
Charged		5. A.	0. R.	$\left. \begin{array}{c} 40,800 \\ -3,200 \end{array} \right\}$	37,600	37,433	- 16
Authorized	•••		0. S.	18,400	18,700	18,013	- 683
B. Pay of establish	ments		0.	1,69,500 2	1,68,000	1,67,067	- 93
C. Allowances and	honora	iria-	_R.	- 1,500 ſ			
Charged	••	••	$\stackrel{O.}{R}$	1,400 \ 1,500 \	2,900	2,914	+ 1
Authorized	••	-	0. S.	48,800 15,600 }	64,400	62,366	- 2,03
Col. 1.—Inc internal securi	ty me	l ac	tivity	of Special B	ranch on a vance.	ccount of wa	r and
D. Other charges		- and	0.	68,800]			
D. Other charges	130		S. R.	18,000 } 1,500 }	88,300	89,444	+ 1,14
Col. 1Ex	pendi	ture	in a 1	fraud case (Rs.	9,000). S	ee also " f.C.'	100
E. Charges payab recoverable from	ole to	or		- 45,300 }	- 23,800	- 28,770	- 4,970
ments, Departme	ents, e	etc. J	Section and	21,500		-	- 15 14
Col. 1.—Sn control and rep Col. A. Bo	zistrat	ion	of for	es on accou eigners and for ount of supervi	censoring	aff employed work.	- 10 - 10
	COVER	108 0	a acc	ound of suborvi	saon, crount	is, occi, charg	00.
				6			

Grant No. XIV-Police-cont.

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Major	nd sub	Final grant or appro- priation.	Actual expenditure.	Excess + . Saving			
	(1)				(2)	(3)	(4)
29. Police—cont.					RS.	(3) (4) RS. RS. 24,425 - place of an officer - r (Rs. 5,400) and - 2,201 - 4,93,594 - 1,134 - powance. - 1,44,126 + 1,	RS.
A. Pay of officers							
Charged	•••		0. R.	32,400 - 7,900 }	24,500	24,425	- 7
Col. 1 of the Indi changes in p	ian Po	lice	Servic	e for a part	of the yea	place of an o r (Rs. 5,400)	fficer and
Authorized			S.	2,200	2,200	2,201	+
Col. 1	lea "C	hare			-,	-1-01	
B. Pay of establi	shment		0. S.	4,91,000 2,600	4,93,600	4,93,594	-
C. Allowances an	d hono	raria		2,000 J			
Charged			0.	3,7002	7 000		
			R.	- 2,500 5	1,200		- 0
. Col. 1]	Econon	ny in	expen	diture under t	ravelling all	owance,	
Authorized		1.23	0.	1,30,800 2	1 49 000	1 (1 100	
			S.	11,800 5	1,42,600	1,44,120	+ 1,52
D. Other charges		••	0. S.	$1,11,200 \\ 23,700 $	1,34,900		+ 97
Viceroy's vis		exj	penses	in connectio	n with Hi	s Excellency	the
A. Malabar police 1. Pay of office	force-	- 2			In circula	1 the last	
Charged		••	0. R.	32,700] 7,900]	40,600	39,309•	- 1,29
Col. 1 companies."	Appoi	ntme	nt of	an officer	for additi	onal "tempo	orary
2. Pay of estab	lishmer	nts.	0.	4,17,600			•
			S.	3,200	4,20,800	• 4,21,314	+ 51
3. Allowances-	-2		0	0.0000			
Charged		•••	0. R.	9,900 - 3,400 f	6,500	5,513	- 987
a.1.1.4	-						
Col. 1.—A	r passa	Ro Ho	otava	100 01.			
Authorized		1	0.	41,800		-	
			S. R.	$18,100 \\ -2,000 $	57,900	58,934	+ 1,03
Coll)earnes	s all		e and other all	owances to	temporary for	
		as com				comportary 10	
4. Contingencie	s	••	0. S.	58,000] 14,600 }	01 100	07 700	
		12		18,500	_91,100	85,732	- 5,36
Col. 10	hiefly	(i) a		nal menials fo	r temporary	force (Rs.	2,600).
(ii) purchase	o of 1	two	additi	ional armoured s. 4,300) and (l motor v	ans (Rs. 15,	500).
5. Hospital stat	f		0. R.	13,700	14,600	14,656	+ 5
	able to	Co					1.0 10 10
6. Charges pay	able u	0 00					
6. Charges pay ments, etc		o ciu		and the loss	the lot of	Constant 1	
			R.	400	400 2,300	• 1 <i>31</i> • 1,551	- 260 - 749

Grant No. XIV-Police-cont.

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Major head and sub-l	head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)		C St Cont	(2)	(3)	(4)
29. Police-cont			RS.	RS.	RS.
. Special Police-cont.				Section 30	
B. Coastal special force— 1. Pay of establishments.	S.	47,400	47,400	51,723	+ 4,323
Col. 1Revival of co			-		
2. Allowances Col. 1.—See "h.B.1."		5,400	5,400	5,968	+ 568
3. Contingencies	s.	4,500	4,500	4,594	+ 94
Col. 1See "h.B.l."					
C. Special Emergency Force- 1. Pay of officers-	-				-
Charged	0. R.	10,500 400	10,900	9,781	- 1,119
 Pay of establishments. Allowances— 	0. R.	1,42,600 - 2,400	1,40,200	1,39,348	- 852
Charged	0. R.	2,400	1,700	1,537	- 163
Authorized	0. R.	31,300 1 - 15,000 f	16,300	13,763	- 2,537
4. Contingencies	O. S.	16,000 } 10,500 } f motor vans.	26,500	27,468	+ 968
······································					
A. Contribution to the Band of the Police Train- ing School, Vellore.		in a state of	1.200	1,200	April 101
c. Charges in England— II. High Commissioner for				in a u	
A. Leave salaries and depu Charged	0.	73,600			
onargea	R.	- 54,600 5	19,000	23,635	+ 4,635
Authorized B. Sterling overseas pay—	S.	200	200	180	- 20
Charged	0. R.	1,15,400 6,600	1,22,000	1,10,351	- 11,64
C. Stores for India	0. S.	14,000] 7,000 Ĵ	21,000	7,840	- 13,160
Col. 1Liabilities br	ought	forward. Col.	4Liabili	ties carried fo	rward.
D. Other charges-(Cost of publications).	s.	400	400	290	- 11
E. Allotment of pay of offi	icers- O.	10,000	10 000	10 002	1.0
Charged		9,000 5	19,000	19,093	+ 9.
	R.	5.000)			
Loss or gain by exchange-	R.	5,000]			
1. Loss or gain by exchange A. Other than on stores Charged	R. R.	500	500	4 <i>22</i> 3	
Loss or gain by exchange A. Other than on stores—			500 100		- 7 + - 8

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"Taylor"

Constraint No. - Theory

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Grant No. XIV-Police-cont.

Major head and sub-head.	Final grant or appro- priation.	Actual Excess +, xpenditure. Saving -,
(1)	(2)	(3) (4)
29. Police-cont.	RS.	RS. RS.
Surrenders or withdrawals within grant	or	
appropriation— Charged R. 1,20 Authorized—	9,300 1,20,300	1,20,300
	,300 - 24,300	+ 24,300
	,200 31,200	31,200
Totals	11,16,300	9,80,400 - 1,35,900
Totals 2 Gross	1,68,21,400 1	,68,72,775 + 51,37
Deductions	1,44,000 -	-1,68,790 - 24,790
j Net	1,66,77,400 1	,67,03,985 + 26,58

Grant No. XIV-Police-cont.

Notes.

Administration of the grant—Charged.—The percentage of saving in the final appropriation was $12\cdot2$ as against $1\cdot2$ 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 $1\cdot6$ per cent. as against $0\cdot4$ 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.

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Grant No. XV-Education.

See also the Audit Report.

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Major head and sub-	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving		
			(2)	(3)	(4)
36. Scientific Departm	nents.		RS.	RS.	RS.
a. Museums-					
A. Museum—			101120-00	0.000	
1. Pay of officers 2. Pay of establishments	0.	32,100 7	4,200	4,200	
2. ray or establishments	R.	- 1,700	30,400	30,361	- 3
3. Other charges	0. R.	27,700 1,200	28,900	27,912	- 98
B. Connemara Public Library			0.000		
1. Pay of officers 2. Pay of establishments.	0.	11.0001	6,300	6,287	- 1
a. Thy of estholisindents.	R.	- 200	10,800	10,644	- 15
3. Other charges			8,100	8,292	+ 19
b. Grants-in-aid and Donations Societies and Institutes-	to Sc.	ientific			
1. Grants in-aid	e	•.	1,000	1,000	
2. Geological Survey Contributions.	s.	400	100		- 10
c. Charges in England—					
High Commissioner for India-	-				
C. Cost of publications India.		ied to	200	27	- 17
37. Education					3
• University.					
A. Madras Universities—		A MARINE	3,15,500	9 15 500	
B. Andhra University	0.	3,09,1007		3,15,500	
	R.	4,100 }	3,13,200	3,13,200	
C. Annamalai University		•••	1,50,000	1,50,000	
b. Government Arts Colleges-				-	
A. Arts Colleges—Men— 1. Pay of officers—				10000	
Charged			83,400	83,400	
Authorized			2,65,200	2,70,097	+ 4,89
2. Pay of establishments.	0. P	4,46,200	4,34,200	4,35,627	+ 1,427
3. Allowances and honorari	R. a—	- 12,000 f	CONTRACTOR OF THE OWNER OWNE		1 1,221
Charged			300	259	- 41
Authorized			26,300	27,832	+1,532
4. Laboratory charges	0. R.	1,01,500 - 5,500	96,000	94,248	- 1,75
5. Books and periodicals	0. R.	18,400	15,400	15,020	- 380
Col. 1Inability of su			ith indents o	lue to war.	
6. Other contingencies			86,700	89,144	+ 2,44
v. other contingentities					
B. Queen Mary's College-					
Market	0. R.	15,600 - 500 }	15,100	15,055	- 40
B. Queen Mary's College-			<i>15,100</i> 44,100	<i>15,055</i> 45,320	- 40 + 1,220

Major head and a	sub-he	ad.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)	-		100 million (100 million)	(2)	. (3)	(4)
37. Education-	_cont			RS.	RS.	RS.
University	cont.				S allower a	
. Government Arts College						
B. Queen Mary's College 2. Pay of establishment		τ. Ο,	42,200			
		R.	1,700 \$	43,900	43,601	- 299
3. Other charges		0. S.	38,700] 100 }	37,800	36,928	- 875
		R.	- 1,000		50,528	- 011
Grants to Non-Governme	nt Ar	ts Co	olleges-			
A. Teaching		0.	1,73,900	1,77,100	1,77,071	- 29
B. Buildings		R. 0.	3,200 77,100			
B. Buildings		R.	6,700 }	83,800	83,803	+ 3
C. Equipment		0. R.	28,200	14,300	14,287	- 13
Cal 1 (i) Parm			- 13,900 f			
Col. 1.—(i) Paym (ii) variations in prio managements to claim	ces o	f art	cicles (Rs. 6,00	00) and (ii	i) failure of c	ertain
D. Other grants				7,400	8,635	+1,235
. Government Professional	Colle	ges-		-	Trend Barry The	
A. Law College-		0.	52,600			
1. Pay of officers		R.	- 200	52,400	52,258	- 142
2. Other charges		0.	16,400 2	16,000	15,618	- 385
B. Engineering College-		R.	- 400 ſ	10,000	a Mand	•
1. Pay of officers-			19.00			and all and the
Chargèd		0. R.	18,900 \ - 300 \	18,600	18,547	- 53
Authorized		ö.	83,000	75 900	75,145	1.51
a Day Castal Value		R. 0.	- 7,700 5	75,300	10,140	- 150
2. Pay of establishmen		R.	98,200	92,600	93,088	+ 488
3. Workshop maintena		0.	1,03,800	59,500	64,705	+ 5,205
		R.	- 44,300 \$			- and the second
Col. 1.—Difficulty owing to war.	m	obtai	ming articles	from forei	gn manufac	Jurers
Contraction of the second second						
4. Other charges— Charged		0.	1007			
		R.	- 100 5		1	
• 5. Charges recovera	ble		11100	$14,600 \\ -18,000$	15,644 - 20,430	+ 1,044 - 2,430
from Governments a	A CONTRACTOR OF THE OWNER OF THE		Main Ba	1.11		
Departments.				and second	and an interior	a la de la de
Col. 4.—Larger red ing Course, etc. (Rs. 1	COVER	ies d	ue to supply of	power to A	ir Mechanics	frain- in the
Government House,	Guine	ly (R	ts. 630).	a more cier	a ten energy	. care
C. Teachers' College-						
1. Pay of officers— Charged		0.	31,7002	20 700	20 7 22	2 7 3:
		R.	1,000 5	32,700	32,733	+ 00
		0.	64,700	67,700	67,280	- 420
Authorized		R.	3,000 (Contraction of the		
Authorized • 2. Pay of establishment	ts.	R. O. R.	3,000 94,700 - 1,300	93,400	93,420	+ 20

Grant No. XV-Education-cont.

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Major head and sub-head.		Final grant or appro- priation.	Actual expenditure.	Excess + Saving -
(1)	- I wanted	(2)	(3)	(4)
37. Education—cont.		RS,	RS.	RS.
University-cont.				
I. Government Professional Colleges- C. Teachers' College - cont.	-cont.	in land		
3. Other charges— Charged 0.	1,200			
R.	- 4005	800	+ 790	- 1
Authorized D. Training College for Women-	- internet	16,600	16,187	- 41
1. Pay of officers— Charged O.	15,600		Same States	
R.	- 100 5	15,500	15,447	- 1
Authorized O.	24,600	26,600	96.114	
R. R.	2,000 5	20,000	26,114	- 48
2. Pay of establishments. O. R.	50,100 - 2,000	48,100	48,158	+1
3. Other charges O. R.	31,700 2,000	33,700	34,512	+ 83
e. Grants to Non-Government Professional Colleges.	the second	10,400	10,752	+ 33
Secondary.				
. Government Secondary Schools— A. European—				
1. Special Staff-Boys' schools.	145.2	6,800	6,604	- 19
2. Special Staff—Girls' schools.		11,800	11,808	+
B. Non-European-	for hours			2
I. Government secondary schools • 1. Pay of establishments. O. R.	$\left. { }^{67,300}_{-3,000} \right\}$	64,300	65,980	+ 1,68
2. Contingencies O. R.	9,700 1,000	10,700	9,557	- 1,14
3. Other charges		7,200	7,115	- 8
II. Government secondary school				
1. Pay of officers $\int O$.	1,36,600 -10,000	1,26,600	1,26,950	+ 32
	10,000]	24,100	23,242	- 81
and establishments. [R. 2. Other charges		-1,100		
and establishments. [R. 2. Other charges . Direct grants to Non-Government	Secondary	24,100		
and establishments. [R. 2. Other charges . Direct grants to Non-Government Schools—	Secondary	21,100		
and establishments. [R. 2. Other charges . Direct grants to Non-Government	Secondary 2,99,400	2,97,300	2,97,299	

Grant No. XV-Education-cont.

Col. 1.—Rise in cost of food-stuffs and disbursement of full grant without imposing pro-rata cut.

3. Buildings 4 Other grants	 0. R.	83,200 - 2,500	22,300 80,700	22,309 80,592	+9 -108 •
B. Non-European— 1. Teaching	 0. R.	9,23,400 16,000	9,39,400	9,38,819	- 581 •
2. Provident fund	 0. R.	48,000 12,000	60,000	83,754	+ 23,754

Cols. 1 and 4.-Larger retirements of teachers.

Major head and sub-	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving		
(1)			(2)	(3)	(4)
			(=)	(0)	
37, Education—c	ont.		RS.	RS.	RS.
Secondary—con	it.				
. Direct grants to Non-Govern Schools—cont.	nment	Secondary			
B. Non-European—cont. 3. Buildings	0. R.	$\left. \begin{smallmatrix} 1,43,300\\ -26,400 \end{smallmatrix} \right\}$	1,16,900	1,16,975	+ 71
Col. 1.—Inability of a payments.	eertai	n managements	to complete	e works and	claim
		$\left. {\begin{array}{*{20}c} 50,400\\ -\ 15,100 \end{array} } \right\}$	35,300	33,144	- 2,150
Col. 1.—Payment of a year.	a part	of the grant to	wards the e	nd of the pre	vious
and the second	0.	1 09.300)			
5. Miscellaneous grants.	R.	- 86,700 }	22,600	22,116	- 48-
Col. 1Discontinuar	ce of	the system of	paying in	advance the g	rants
relating to loss of fee inc			e aumssior	i of poor girls	Sinter 1
. Grants to Local Bodies for S	second	lary Educa-			
A. Ordinary areas-	0.	7 80 5000			
1. Teaching	R.	$\left. \begin{array}{c} 7,89,500 \\ -3,300 \end{array} \right\}$	7,86,200	7,86,371	- 17
2. Buildings	0. R.	82,500 - 52,200	30,300	25,106	- 5,19
Col. 1See "g. B.3.					
Col. 4Inability of a	local	body to comple	ote a work a	and claim pay	ment.
3. Equipment		1	11,600	11,241	- 35
4. Other grants	0. R	9,600	5;800	• 4,664	· _ 1,13
Col. 1Mainly delay			s for playgr	ounds.	
		1	4.70		
B. Partially excluded area Teaching	5		20,400	20,350	- 5
Primary.					
Government Primary Schools	š—				
A. Partially excluded areas- 1. Pay of establishments.	0. R.	29,000] 3,000]	32,000	30,527	- 1,47
Col. 1.—Mainly (i) of under leave allowances	change (Rs.	es in personnel 1,000).	(Rs. 1,500) and (ii) inc	rease
2. Petty construction			3,700	3,456	- 24
and repairs. 3. Other charges	0. R.	3,100 4,100	7,200	8,160	* + 96
Col. 1.—Payment to C elementary school re-tra)rissa	Government of	the cost of nce.	maintenance	ofan
B. Excluded areas-		3 Contraction		10 A	
Charged	0.	6,500 400 5	6,900	6,887	• -1

Grant No. XV-Education-cont.

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			ution wor		
Major head ar	d sub-head.	Final grant or appro- priation.	Actual - expenditure.	Excess +, Saving	
(1)	(1)				(4)
37. Educatio	n-cont.		RS.	RS.	RS.
Primary-	-cont.				
k. Direct grants to Non-	Governme	nt Primary			
Schools— A. European—					
1. Teaching	••	Sale .	20,400	20,395	- 5
2. Other grants	0. R.	$\left. \begin{array}{c} 6,900\\ -200 \end{array} \right\}$	6,700	6,711	+ 11
B. Non-European-					
I. Ordinary areas— 1. Teaching	0. S. R.	$\left.\begin{array}{c} 79,89,100\\ 1,39,300\\ {\tt \$}5,500 \end{array}\right\}$	81,43,900	80,97,416	- 46,484
2. Buildings	O. R.	24,100	42,400	- 34,935	- 7,465
Col. 1Grants t	owards rep	and the second s	damages to	certain build	ings.
Col. 4.—Grants t producing requisite				owing to dela	y in
3. Equipment	0. R.	$\left. { } { } { } { } { } { } { } { } { } { $	20,700	19,268	- 1,432
• Col. 1.—Flat rate also non-availabilit,					
subjects.	y or surve			ng provocati	ional .
		0.00.000			
4. Boarding	0. S. R.	$\left. egin{array}{c} 3,49,200 \\ 100 \\ 44,300 \end{array} \right\}$	3,93,600	3,94,234	+ 634
Col. 1.—(i) Rise i pupils (Rs. 22,500) a affected by war (Rs.	nd (ii) enh	food-stuffs a	nd larger nu to certain M	imber of desti ission Orphan	tute ages
5. Other grants		37,200 6,300	43,500	49,617	+ 6,117
Col. 1Payment	of provid	ent fund to	teachers in	aided elemen	tary
schools. Col. 4.—See "g.	B.2."				and the second
areas.	$ded \begin{cases} 0. \\ R. \end{cases}$	53,600 10,200	63,800	61,381	- 2,419
Col. 1Enhance	ment of gr	ants to aided s	chools in Ag	ency tracts.	
1. Grants to Local Bodies f A. Local bodies—	or Primary	Education-			
I. Ordinary areas-					
	$\left. \begin{array}{c} \operatorname{sec-} \\ \operatorname{Act} \end{array} \right\} \left. \begin{array}{c} \operatorname{O.} \\ \operatorname{R.} \end{array} \right.$	27,60,000 92,900 f	28,52,900	28,57,241	+ 4,341
2. Grants under prov section 37 of the VIII of 1920.		Sale .	27,70,000	27,70,085	+ 85
3. Teaching	0. R.	34,97,400 - 10,700	34,86,700	34,84,000	• - 2,700
The second s	• *				

Grant No. XV-Education-cont.

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' Major head and sub-head,		Final grant or appro- priation.	Actual expenditure.	Excess + . Saving
(1)		(2)	(3)	(4)
37. Education—cont.	1.5	RS.	RS.	RS.
Primary-cont.				
I. Grants to Local Bodies for Primar	y Education-c	ont.		Part -
A. Local bodies—cont. I. Ordinary areas—cont.				
5. Buildings and equip- $\begin{cases} 0. \\ R. \end{cases}$	33,000 - 2,300 \int	30,700	24,391	- 6,30
Col. 4.—Equipment grant drawn in some cases owing (Rs. 3,500) and (ii) failure to (Rs. 2,800).	to non-avail	ability of	trained tea	chers
6. Other grants O. R.	4,000	3,600	3,614	+ 1
II. Partially excluded areas-	100			4.4
Teaching C. Panchayats— 1. Teaching 0.		45,900	45,874	
R.	+,08,000 -37,400	3,70,600	3,63,977	- 6,65
2. Buildings		500	465	- :
Special.				
n. Government Special Schools— A. Training Schools—Masters—				
1. Pay and allowances of $\int O$.	4,85,000 2			
establishments. 2 R.	- 15,300	4,69,700	4,73,103	• + 3,40
2. Stipends O. R.	$\left. \begin{array}{c} 3,75,000\\ 2,000 \end{array} \right\}$	3,77,000	3,79,343	+ 2,34
3. Apparatus and mate-{O. rials. R.	$-\frac{12,700}{2,000}$	10,700	9,990	- 71
Col. 1.—Difficulty in procu	ring materials f	rom abroad		
4. Other contingencies	••	64,600	62,272	- 2,32
B. Training Schools—Mistresses—				
1. Pay of officers O. R.	31,700 - 1,000 f	30,700	. 29,880	- 82
2. Pay of establishments. O.	5,50,600 2	5,64,600	5,63,676	- 92
3. Allowances and hono-	14,000 5	12,700	16,262 •	and all all all all all all all all all al
raria.				
Col. 4.—(i) Larger number year (Rs. 1,000), (ii) increased and (iii) dearness allowance (Rs	expenditure	towards under hone	the close of oraria (Rs. 1,	the 400)
year (Rs. 1,000), (ii) increased and (iii) dearness allowance (Rs 4. Stipends	expenditure	under hone 1,53,000	oraria (Rs. 1, 1,58,141	400) + 5,14
year (Rs. 1,000), (ii) increased and (iii) dearness allowance (Rs 4. Stipends 5. Contingencies	l expenditure s. 1,100).	under hone 1,53,000 82,900	oraria (Rs. 1,	400) + 5,14
year (Rs. 1,000), (ii) increased and (iii) dearness allowance (Rs 4. Stipends 5. Contingencies 1. Direct grants to Non-Government a A. European—	l expenditure s. 1,100).	under hono 1,53,000 82,900 —	oraria (Rs. 1, 1,58,141 83,733	400) + 5,14
year (Rs. 1,000), (ii) increased and (iii) dearness allowance (Rs 4. Stipends 5. Contingencies 1. Direct grants to Non-Government i	l expenditure s. 1,100).	under hone 1,53,000 82,900	oraria (Rs. 1, 1,58,141	400) + 5,14
year (Rs. 1,000), (ii) increased and (iii) dearness allowance (Rs 4. Stipends 5. Contingencies 1. Direct grants to Non-Government & A. European	expenditure 5. 1,100). Special Schools 	under hono 1,53,000 82,900 —	oraria (Rs. 1, 1,58,141 83,733	400) + 5,14 + 83
year (Rs. 1,000), (ii) increased and (iii) dearness allowance (Rs 4. Stipends 5. Contingencies 1. Direct grants to Non-Government & A. European- Recurring B. Non-European-	l expenditure s. 1,100).	under hono 1,53,000 82,900 11,100	praria (Rs. 1, 1,58,141 83,733 11,100	the 400) + 5,14 + 83 • - 2,06 - 68

Grant No. XV-Education-cont.

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	Major head and su	ib-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving -:
- webber	(1)	-	5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(2)	(8)	(4)
	87. Education—c	ont.		RS.	RS.	RS.
	General.					
o. Direction- A. Pay of						
Charged			34,800 }	35,900	35,860	
Authoriz	ed	R. . 0.	1,100 { 21,800 }		55,000	- 40
101 - 01	1 Mainlana	R.	2,500	24,300	24,349	+ 49
	. 1.—Mainly pay			in leave vace	incies.	
B. Pay of	establishments .	. O. R.	66,700 \ 1,000 {	67,700	68,025	+ 325
C. Other c	harges—		1,000)			1 020
Charged Authoriz		EU. A.	**	$2,400 \\ 43,600$	2,475	+ 75
	4.—Smaller	customs	duty due	ATTAC AND THE ATTAC	36,979 imported s	- 6,621
(Rs.	4,100) and non			publication	s owing to	war
(Rs. 2	,500).				- the first	
p. Inspection A. Europe		. 0.	15,500 \			
A. Europe	an	. O.	1,000	16,500	16,109	- 391
	ropean-Men's b	ranch—	Test Miles			
	ary areas— of officers .	. 0.	1,73,000	1		
• 9 Day	e of establish	R.	5,000 5	1,78,000	1,82,032	+4,032
• 2. Pay men		- 0. R.	9,57,400	9,62,400	9,64,992	+ 2,592
	wances			1,82,300	1,86,781	+4,481
	tingencies . ially excluded are	as-		1,31,200	1,26,052	- 5,148
1. Pay	of establish	.50.	10,900 }	10,100	10,104	2.11
2. Oth	er charges .	1R. 0.	- 800 f 4,000 f		10,101	+ 4
		R.	800 }	4,800	5,024	+ 224
	's branch— f officers—					
Charge	ed		the same a	12,000	12,000	
Autho	nized	. O. R.	$30,300 \\ 1,000 \}$	31,300	30,433	- 867
2. Pay o	f establishments.	0.	1,87,700	1,93,700	1,94,332	
3. Allow	ances-	R.	6,000 ∫	1,00,100	1,01,032	+ 632
Charge		. 0.	1,800	2,200	2,195	a share in the
Autho	rized	R. . 0.	400 {		Louis and the	- 5
		R.	2,000	44,500	46,165	+1,665
4. Other	charges .	. 0. R.	$\left. \begin{array}{c} 36,200 \\ -2,000 \end{array} \right\}$	34,200	34,009	- 191
	tendent of Sans			6,900	6,880	- 20
krit Scho			and the second			100
q. Scholarshi A. Europe		. 0.	15,300	110		
		R.	- 1,600 }	13,700	13,295	- 405
B. Non-Eu I. Ordin	ropean	. 0.	1,71,400]			
1. Ordin		S.	100 }	1,85,000	1,79,622	- 5,378
	1925 . ··· · · · · · · · · · · · · · · · ·	R.	13,500			•
II. Parti	ally exclude	100	5,400			

Grant No. XV-Education-cont.

Major head and sub-	-head.		Final grant or appro- priation.	Actual expenditure.	Excess + : Saving -:
(1)			(2)	(3)	(4)
37. Education—c	ont.		RS.	RS.	RS.
General-cont					
r. Miscellaneous—			15 000		
A. European B. Non-European—			15,200	15,447	+ 247
1. Oriental manuscripts.			10,400	10,181	- 219
2. Text-Book Committee.	0. R.	5,300	13,000	12,892	- 108
Col. 1.—(i) Increase books reviewed (Rs. (Rs. 1,500) and (iii) cl (Rs. 2,200).	4.000),	(ii) increas	se under tra	avelling allow	ance
3. Registration of books			6,400	6,343	- 57
4. Grants for Boy Scout and Girl Guide Move- ment.	O R.	${10,500 \atop 3,800}$	14,300	14,250	- 50
Col. 1Enhancemen	t of gran	nt to the M	adras Boy Se	cout Associatio	on.
5. Other grants	0. R.	9,400 35,000	44,400	39,856	- 4,544
Col. 4.—Failure of ce 6. Charges payable to other Governments, Departments and others.	}R.	al bodies to 300	draw the sa	nctioned grant	ts. •+ 84
s. Charges in England— High Commissioner for India– II. Non-European— A. Leave salaries and dep	putation	pay-			
Charged	0. R.	- 7,200		439	+ 439
Authorized	R.	1,800	1,800	1,659	- 141
B. Sterling overseas pay- Charged	0. R.	10,200 Z	10,800	10,196	- 604
C. Stores for India	0. R.	30 ,600	25,600	18,246	- 7,354
Cols. 1 and 4Liabili			d and decreas	se in indents.	
• Loss or gain by exchange— • II. Non-European— A. Other than on stores—					
Charged		•••		28	+ 28
Authorized B. Stores	R.	100	100	5 37	+ 5 - 63
Surrenders or withdrawals with appropriation—				4 5-24	
Charged Authorized	<i>R</i> . R.	<i>5,100</i> 100	<i>5,100</i> 100		- 5,100 - 100
	rged . horized-	· ··	2,41,700	2,36,311	- 5,389
• Totals { G	ross .		2,86,68,800	2,86,09,332	- 59,468
	eduction	15	-18,000 2,86,50,800	- 20,430 2,85,88,902•	- 2,430
		VIII - CONTRACT	-,,,,,,,,,,,,,-	2,00,00,002.	- 61,898

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Grant No. XV-Education-cont.

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.

Majo	or head and sub	-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving —.
the second the	(1)	11000	11110 11	(2)	(3)	(4)
anti adi mai	38. Medical.			RS.	RS.	RS.
. Medical Establis	shment_			AULT GIRL		1000 104-1
A. All-India Me	dical Council.	0. R.	$-\frac{4,200}{2,000}$	2,200	2,641	+ 44
Col. 1	Less expend dras Medical	iture u l Counc	under travellir sil.	ng allowance	and stoppa	ge of
B. Superintende 1. Pay of offic						
Charged		0	10.0000	36,000	35,784	- 21
Authorized	i Henrelie	0. R.	10,000 6,600	16,600	16,626	+ 2
tration of N • war.	lursing Servio	t of tw ce and	o additional of to cope with in	fficers for the acrease of w	efficient adm ork on accou	ninis- Int of
2. Pay of esta		0. R.	$51,300 \\ 2,300 $	53,600	52,866	- 73
3. Other charged	ges—			3,100	4,310	+1,21
Authorized		0. R.	$\left. \begin{array}{c} 17,600\\ 5,200 \end{array} \right\}$	22,800	23,812	+ 1,01
		uio ui	read berting I	bostage, elec	uno current,	010.,
charges (Rs. 4. Customs imported st	. 3,000). duty on ores.	{0. R.	9,800 900}	10,700	' 1,750	• — 8,95
charges (Rs. 4. Customs imported st	. 3,000). duty on ores.	{0. R.	9,800 2	10,700	' 1,750	•
charges (Rs. 4. Customs imported st <i>Col.</i> 4.— 5. Charges from (Department C. District Medi	. 3,000). duty on ores. Stores from . recoverable Jovernment, is and others. cal Officers—	{O. R. Europe R.	9,800 900}	10,700	' 1,750	- 8,95
charges (Rs. 4. Customs imported st <i>Col.</i> 4.— 5. Charges from (Department	. 3,000). duty on ores. Stores from . recoverable Jovernment, is and others. cal Officers—	{O. R. Europe R.	9,800 900}	10,700 ived due to	' 1,750 war.	- 8,95 + 17
charges (Rs. 4. Customs imported st <i>Col.</i> 4.— 5. Charges from C Department C. District Medi 1. Pay of offic <i>Charged</i>	. 3,000). duty on ores. Stores from recoverable Government, is and others. cal Officers— eers— Provincial se	{0. R. Europe R.	9,800 900} were not rece - 600	10,700 ived due to — 600 48,300	' 1,750 war. • - 423 48,288	- 8,95 + 17 - 1
charges (Rs. 4. Customs imported st <i>Col.</i> 4.— 5. Charges from C Department C. District Medi 1. Pay of offic <i>Charged</i> <i>Col.</i> 1.— Defence Dep Authorized	. 3,000). duty on ores. Stores from . recoverable Jovernment, ts and others. cal Officers- ers- Provincial see partment.	{0. R. Europe R.	$\begin{array}{c} 9,800\\ 900 \\ \end{array}$, were not rece - 600 $\begin{array}{c} 1,41,200\\ - 92,900 \\ \end{array}$	10,700 ived due to — 600 48,300	' 1,750 war. • - 423 48,288	- 8,95 + 17 - 1 red to
charges (Rs. 4. Customs imported st <i>Col.</i> 4.— 5. Charges from C Department C. District Medi 1. Pay of offic <i>Charged</i> <i>Col.</i> 1.— Defence Dep Authorized 2. Pay of esta	. 3,000). duty on ores. Stores from . recoverable lovernment, is and others. cal Officers- ers- Provincial see partment. 	{O. R. Europe R. O. <i>R.</i> rvice o O.	$9,800 \\ 900 \}$ were not rece - 600 $1,41,200 \\ - 92,900 \}$ officers replaced $3,37,000 \}$	10,700 ived due to - 600 48,300 1 I.M.S. offi	' 1,750 war. • - 423 48,288 ceis transferi	- 8,95 + 17 - 1 red to + 3,29
charges (Rs. 4. Customs imported st <i>Col.</i> 4.— 5. Charges from C Department C. District Medi 1. Pay of offic <i>Charged</i> <i>Col.</i> 1.— Defence Dep Authorized	. 3,000). duty on ores. Stores from . recoverable lovernment, is and others. cal Officers- ers- Provincial see partment. 	{0. R. Europe R. <i>0.</i> <i>R.</i> rvice o 0. R. 0.	$\begin{array}{c} 9,800\\ 900 \\ \end{array}$, were not rece - 600 $\begin{array}{c} - 600\\ - 92,900 \\ \end{array}$ officers replaced $\begin{array}{c} 3,37,000\\ 16,000 \\ 1,69,300 \\ \end{array}$	10,700 ived due to - 600 48,300 1 I.M.S. offi 3,53,000	' 1,750 war. - 423 48,288 ceis transferi 3,56,297	• $- 8,95$ + 17 - 1 red to + 3,29 + 8,43
charges (Rs. 4. Customs imported st <i>Col.</i> 4.— 5. Charges from C Department C. District Medi 1. Pay of offic <i>Charged</i> <i>Col.</i> 1.— Defence Dep Authorized 2. Pay of esta 3. Allowances- <i>Charged</i>	. 3,000). duty on ores. Stores from . recoverable Jovernment, is and others. cal Officers- ers- Provincial see partment. 	{0. R. Europe R. 0. <i>R.</i> rvice o 0. R. 0. R. 0. R. 0. R. 0. R.	$\begin{array}{c} 9,800\\ 900 \\ \\ 900 \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ $	10,700 ived due to - 600 48,300 1 I.M.S. offi 3,53,000 1,55,300 4,200	' 1,750 war. • - 423 48,288 cers transferr • 3,56,297 1,63,737 3,905	• $- 8,95$ + 17 - 1 red to + 3,29 + 8,43 - 29
charges (Rs. 4. Customs imported st <i>Col.</i> 4.— 5. Charges from C Department C. District Medi 1. Pay of offic <i>Charged</i> <i>Col.</i> 1.— Defence Dep Authorized 2. Pay of esta 3. Allowances- <i>Charged</i> <i>Col.</i> 1.—	. 3,000). duty on ores. Stores from . recoverable Jovernment, is and others. cal Officers- ers- Provincial see partment. 	{0. R. Europe R. 0. <i>R.</i> rvice o 0. R. 0. R. 0. R. 0. R. 0. R.	$9,800 \\ 900 \}$ were not rece -600 $1,41,200 \\ -92,900 \}$ officers replaced $3,37,000 \\ 1,69,300 \\ -14,000 \}$ $1,3,800 \\ -9,600 \}$ d of (Rs. 4,800 $26,200 \}$	10,700 ived due to - 600 48,300 1 I.M.S. offi 3,53,000 1,55,300 4,200	' 1,750 war. • - 423 48,288 cers transferr • 3,56,297 1,63,737 3,905	- 8,95 + 17 - 1 red to + 3,29 + 8,43 - 29 ged "
charges (Rs. 4. Customs imported st Col. 4.— 5. Charges from C Department C. District Medi 1. Pay of offic Charged Col. 1.— Defence Dep Authorized 2. Pay of esta 3. Allowances- Charged Col. 1.— (Rs. 4,800). Authorized	. 3,000). duty on ores. Stores from . recoverable Jovernment, is and others. cal Officers- ers- Provincial see partment. 	{ 0. R. Europe R. 0. R. o. R. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0	$\begin{array}{c} 9,800\\ 900 \\ \\900 \\ \\\\900 \\ \\\\- 900 \\ \\\\- 900 \\ \\\\- 92,900 \\ \\$	10,700 ived due to - 600 48,300 1 I.M.S. offi 3,53,000 1,55,300 4,200)); see also 4	¹ 1,750 war. - 423 48,288 ceis transferi 3,56,297 1,63,737 3,905 'a.C.1. Charj	- 8,95 + 17 - 1 red to + 3,29 + 8,43 - 29 ged "
charges (Rs. 4. Customs imported st Col. 4.— 5. Charges from C Department C. District Medi 1. Pay of offic Charged Col. 1.— Defence Dep Authorized 2. Pay of esta 3. Allowances- Charged Col. 1.— (Rs. 4,800). Authorized	. 3,000). duty on ores. Stores from . recoverable Jovernment, is and others. cal Officers	{ 0. R. Europe R. 0. R. o. R. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0	$\begin{array}{c} 9,800\\ 900 \\ \\900 \\ \\\\900 \\ \\\\- 900 \\ \\\\- 900 \\ \\\\- 92,900 \\ \\$	10,700 ived due to - 600 48,300 1 I.M.S. offi 3,53,000 1,55,300 4,200)); see also 4	¹ 1,750 war. - 423 48,288 ceis transferi 3,56,297 1,63,737 3,905 'a.C.1. Charj	- $8,95$ + 17 - 1 red to + $3,29$ + $8,43$ - 29

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Major head and			Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)			(2)	. (3)	(4)
38. Medica	I-cont.		R9.	RS.	RS.
a. Medical Establishment-		1 1010			dial and the
D. Administration of the 1. Pay of establishmen		ct, 1940- 3,700]			
1. Tay of establishing	R.	- 3,700 }			
Col. 1,-Scheme	was not in	troduced.			10 10
THE ADDRESS OF ADDRESS	line and			in the second second	
2. Allowances	O. R.	$\left\{\begin{array}{c} 2,700\\ -2,700\end{array}\right\}$	and the second		
Call Sec 4D		- 2,700 j	A DOMESTICS	MILL THE TON OF	
Col. 1.—See "D.	1				
3. Other charges	0.	9,300 \			
	R.	- 9,300 5			
Col. 1.—See " D.I	l."				
. Hospitals and dispensarie					
A. Presidency Hospitals ((excluding	the Indian	THE PROPERTY		
Medical School Hospita					
1. Pay of officers— Charged	0.	22,2007			
Churgea	D. R.	- 5,300	16,900	17,035	-+ 13
Col. 1Posts of	junior sp		eity hospi	tals were not	filled
up.	1		, cut noch	turs were not	шеа
Authorized	0.	2,02,700		Jour on Little	
	R.	-51,600	1,51,100	1,50,213	- 88
Col. 1.—(i) Appo officers (Rs. 22,800), dence ^{4,1} (Rs. 6,500), on lower pay (Rs. Surgeons on revised a	(ii) debit (iii) re-em $5,400$) and	of pay of Prin ployment of t l (iv) appoint	wo retired ment of te	on to "Superi Assistant Sur	nten- geons
ment. (Rs. 14,900).	and man			Harris - I had	Part
2. Pay of establi	$ish \cdot \begin{bmatrix} 0. \\ 0 \end{bmatrix}$	4,55,700			
ments.	S. R.	-4,400	4,51,400	4,51,099	- 30
3. Allowances and he		- 4,400)			
Charged	0.	1,800	2,200	2,794	1 . FO
Authorized	<i>R</i> . 0.	400 5 2,11,100	and the second s		+ 594
Authorized	o. S.	1,600	2,12,700	2,12,029	- 671
4. Contingencies	0.	2,81,100	2,78,900	9 75 099	0.00
	R.	- 2,200 5	2,10,000	2,75,633	- 3,26'
r Dist	0.	3,35,000 32,500	3,67,500	3,43,862	- 23,638
5 Diet	S.				
-	S. (0.	7,09,200)			THE TY
6. Medicines and h	$\log \left\{ \begin{array}{l} 0, \\ 8. \end{array} \right\}$	$\left. \begin{array}{c} 7,09,200\\ 1,00,700 \end{array} \right\}$	8,18,600	7,39,751	- 78,849
-	$ \begin{array}{l} \text{nos-} \begin{cases} \text{O}, \\ \text{S}, \\ \text{R}, \end{cases} \end{array} $	$\left. \begin{smallmatrix} 7,09,200\\ 1,00,700\\ 8,700 \end{smallmatrix} \right\}$	1.1		and the second

Grant No. XVI-Medical-cont.

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Grant	No.	XV.	I - M	edica	-cont.
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Major head and sub-head.	Final grant or appro-	Actual expenditure.	Excess + Saving
(1)	priation, (2)	(3)	(4)
	(2)	(0)	(4)
38. Medical-cont.	RS.	RS.	RS.
. Hospitals and dispensaries-cont.			
B. Mufassal hospitals and dispensaries— I. Ordinary areas—			
1. Pay of officers-			
Charged Authorized 0. 2,8	37,500	16	+ 1
Authorized O. 2,8 S.	100 2,22,200	2,22,377	+ 17
′ R. – 6	5,400		
	0,200		-
S. R. – 2	100 > 11,95,800	11,97,411	+ 1,61
	8,200		
3. Allowances and S.	100 } 2,14,400	2,13,423	- 97
honoraria. (R.	6,100		
	$\{2,500\}$ 2,41,500	2,26,221	- 15,27
	1,000 5 2,11,000		
and repairs. R.	4,500 49,500	43,668	- 5,83
· Cols. 1 and 4.—Provision to imp	rove certain hospit	al buildings w	is not
utilized for want of requisite materia	als due to war.		
6. Diet 0. 7,6	2,200 3 8 20 000		2650712
	7,800 8,20,000	7,92,887	- 27,11
7 Medicines and has (0. 10,4	8,600]		
1. methemes and nos S. 1			
Col. 1(i) Stocking of medicine gencies and increased cost of du	rugs, instruments,	etc. (Rs. 72	emer-
Col. 1(i) Stocking of medicine	5,500 J s, dressings, linen, rugs, instruments, als for emergent ca	etc., to meet etc. (Rs. 72 ses (Rs. 51,600	emer-
pital necessaries. [R. 1,6 Col. 1(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospita (iii) cost of stores indented for in 19	5,500 J s, dressings, linen, rugs, instruments, als for emergent ca 40-41 (Rs. 58,000).	etc., to meet etc. (Rs. 72 ses (Rs. 51,600	emer- 400),) and
pital necessaries. [R. 1,6 Col. 1(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospiti (iii) cost of stores indented for in 19 8. Other charges O. 2,0 R	5,500 J s, dressings, linen, rugs, instruments, als for emergent ca 40-41 (Rs. 58,000).	etc., to meet etc. (Rs. 72 ses (Rs. 51,600	emer- 400),) and
pital necessaries. [R. 1,6 Col. 1.—(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospita (iii) cost of stores indented for in 19 8. Other charges O. 2,0 R. — II. Partially excluded areas—	$5,500 \int$ s, dressings, linen, rugs, instruments, als for emergent ca 40-41 (Rs. 58,000). $2,100 \\ 2,000 \end{pmatrix}$ 2,00,100	etc., to meet etc. (Rs. 72 ses (Rs. 51,600	emer- 400),) and
pital necessaries. R. 1,6 Col. 1.—(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospita (iii) cost of stores indented for in 19 8. Other charges 0. 2,0 R. - II. Partially excluded areas— 1. Pay of establishments. 0. 3	5,500 J s, dressings, linen, rugs, instruments, als for emergent ca 40-41 (Rs. 58,000). 12,100 2,000 2,00,100 41,200 2,25,400	etc., to meet etc. (Rs. 72 ses (Rs. 51,600	emer- (400),) and - 3,14
pital necessaries. [R. 1,6 Col. 1(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospita (iii) cost of stores indented for in 19 8. Other charges O. 2,0 R II. Partially excluded areas- 1. Pay of establishments. O. 3 R	5,500 J s, dressings, linen, rugs, instruments, als for emergent ca 40-41 (Rs. 58,000). 12,100 2,000 2,000,100 1,200 5,800 25,400	etc., to meet etc. (Rs. 72 ses (Rs. 51,600 1,96,954 • 25,762	emer- 400),)) and - 3,14 + 36
pital necessaries. [R. 1,6 Col. 1.—(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospita (iii) cost of stores indented for in 19 8. Other charges O. 2,0 R. — II. Partially excluded areas— 1. Pay of establishments. O. 3 R. — 2. Other charges O. R. —	$\begin{array}{c} 5,500 \\ \text{s, dressings, linen,} \\ \text{rugs, instruments,} \\ \text{als for emergent ca} \\ 40-41 (\text{Rs. } 58,000). \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,00,100 \\ 3,800 \\ 1,100 \\ 3,800 \end{array}$	etc., to meet etc. (Rs. 72 ses (Rs. 51,600 1,96,954	emer- 400),)) and - 3,14 + 36
pital necessaries. [R. 1,6 Col. 1.—(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospita (iii) cost of stores indented for in 19 8. Other charges O. 2,0 R. — I. Partially excluded areas— 1. Pay of establishments. O. 3 R. — 2. Other charges O. R. — 3. Medicines and hospi- $\int O$.	$5,500 \int$ s, dressings, linen, rugs, instruments, als for emergent ca 40-41 (Rs. 58,000). 2,000 2,000,100 2,000 2,000,100 5,800 25,400 5,800 3,800 1,100 3,800 3,300 3,200	etc., to meet etc. (Rs. 72 ses (Rs. 51,600 1,96,954 • 25,762	emer- 400),) and - 3,14 + 36 - 6
pital necessaries. [R. 1,6 Col. 1(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospita (iii) cost of stores indented for in 19 8. Other charges 0. 2,0 R II. Partially excluded areas- 1. Pay of establishments. 0. 3 R 2. Other charges 0. R 3. Medicines and hospi-{0. tal necessaries. R	$\begin{array}{c} 5,500 \\ \text{s, dressings, linen,} \\ \text{rugs, instruments,} \\ \text{als for emergent ca} \\ 40-41 (\text{Rs. } 58,000). \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,00,100 \\ 3,000 \\ 1,100 \\ 3,300 \\ 3,200 \\ 3,200 \\ \end{array}$	etc., to meet etc. (Rs. 72 ses (Rs. 51,600 1,96,954 • 25,762 3,739	emer- 400),) and - 3,14 + 36 - 6
pital necessaries. R. 1,6 Col. 1.—(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospita (iii) cost of stores indented for in 19 8. Other charges . 0. 2,0 R. - 1. Partially excluded areas— 1. 1. Partially excluded areas— 1. Pay of establishments. 0. 3 R. - 2. Other charges . 0. 3. Medicines and hospi- {0. R. - 3. HI. Excluded areas— 1. R. -	$\begin{array}{c} 5,500 \\ \text{s, dressings, linen,} \\ \text{rugs, instruments,} \\ \text{als for emergent ca} \\ 40-41 (\text{Rs. } 58,000). \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,00,100 \\ 3,000 \\ 1,100 \\ 3,300 \\ 3,200 \\ 3,200 \\ \end{array}$	etc., to meet etc. (Rs. 72 ses (Rs. 51,600 1,96,954 • 25,762 3,739	emer- 400),) and - 3,14 + 36 - 6
pital necessaries. [R. 1,6 Col. 1.—(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospit. (iii) cost of stores indented for in 19 8. Other charges O. 2,0 R. — II. Partially excluded areas— 1. Pay of establishments. O. 3 R. — 2. Other charges O. 3. Medicines and hospi-{O. tal necessaries. [R. — III. Excluded areas—Pay of establishments. R. —	$5,500 \int \\ s, dressings, linen, rugs, instruments, als for emergent ca 40-41 (Rs. 58,000). \\ 2,100 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 3,000 \\ 3,800 \\ 3,800 \\ 3,200 \\ nents \\ 6,800 \\ 2,000 \\ 3,200 \\ 1,100 \\ 3,200 \\ 1,100 \\ 3,200 \\ 1,100 \\ 3,200 \\ 1,100 \\ 3,200 \\ 1,100 \\ 3,200 \\ 1,100 \\ 3,200 \\ 1,100 \\ 3,200 \\ 1,100 \\ 1,100 \\ 3,200 \\ 1,100 \\ 1,100 \\ 3,200 \\ 1,100 \\ 1,100 \\ 3,200 \\ 1,100 \\ $	etc., to meet etc. (Rs. 72 ses (Rs. 51,600 1,96,954 • 25,762 3,739 3,840	emer- (400),) and - 3,14 + 36 - 6 + 64
pital necessaries. [R. 1,6 Col. 1.—(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospital (iii) cost of stores indented for in 19 8. Other charges O. 2,0 R. — 1. Partially excluded areas— 1. Pay of establishments. O. 3 R. — 2. Other charges O. 3. Medicines and hospi-{O. tal necessaries. {R. — 3. Medicines and hospi-{O. tal necessaries. {R. — 1. Excluded areas—Pay of establishments and other charges— Charged O. 1 R. —	$\begin{array}{c} 5,500 \\ \text{s, dressings, linen,} \\ \text{rugs, instruments,} \\ \text{als for emergent ca} \\ 40-41 (\text{Rs. } 58,000). \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 1,00 \\ 3,800 \\ 1,100 \\ 3,800 \\ 3,200 \\ \text{nents} \end{array}$	etc., to meet etc. (Rs. 72 ses (Rs. 51,600 1,96,954 • 25,762 3,739	emer- (400),) and - 3,14 + 36 - 6 + 64
pital necessaries. [R. 1,6 Col. 1(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospiti (iii) cost of stores indented for in 19 8. Other charges 0. 2,0 R II. Partially excluded areas- 1. Pay of establishments. 0. 3 R 2. Other charges 0. R 3. Medicines and hospi-{O. tal necessaries. R II. Excluded areas- Pay of establishments of R III. Excluded areas- R 3. Medicines and hospi-{O. tal necessaries. R III. Excluded areas- Charged 0. 1 R C. Indian Medical School Hospital-	$\begin{array}{c} 5,500 \\ \\ \text{s, dressings, linen,} \\ \text{rugs, instruments,} \\ \text{als for emergent ca} \\ 40-41 (Rs. 58,000). \\ \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 3,000 \\ 3,800 \\ 3,200 \\ 3,200 \\ 3,200 \\ 13,600 \\ \end{array}$	etc., to meet etc. (Rs. 72 ses (Rs. 51,600 1,96,954 • 25,762 3,739 3,840	emer- (400),) and - 3,14 + 36 - 6 + 64
pital necessaries. [R. 1,6 Col. 1.—(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospit. (iii) cost of stores indented for in 19 8. Other charges 0. 2,0 R. — II. Partially excluded areas— 1. Pay of establishments. 0. 3 R. — 2. Other charges 0. R. — 3. Medicines and hospi- $\int 0.$ tal necessaries. [R. — III. Excluded areas—Pay of establishments of the charges— <i>Charged 0.</i> 4. <i>R. —</i> 5. Indian Medical School Hospital— 1. Pay and allowances of $(0.$ 2	$\begin{array}{c} 5,500 \\ \text{s, dressings, linen,} \\ \text{rugs, instruments,} \\ \text{als for emergent ca} \\ 40-41 (\text{Rs. } 58,000). \\ 1000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 3,800 \\ 3,800 \\ 3,800 \\ 3,200 \\ 3,200 \\ 3,200 \\ 13,600 \\ 0,800 \\ \end{array}$	etc., to meet etc. (Rs. 72 ses (Rs. 51,600 1,96,954 25,762 3,739 3,840 12,597	emer- (400),) and - 3,14 + 36 - 6 + 64 - 1,00
pital necessaries. [R. 1,6 Col. 1.—(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospiti (iii) cost of stores indented for in 19 8. Other charges 0. 2,0 R. — II. Partially excluded areas— 1. Pay of establishments. 0. 3 R. — 2. Other charges 0. 3. Medicines and hospi- $\begin{cases} 0. \\ R. \\ -1 \end{cases}$ HI. Excluded areas—Pay of establishments of the charges— Charged 0. R C. Indian Medical School Hospital— I. Pay and allowances of [0. 2] officers and establish- $\begin{cases} 0. \\ 2 \end{bmatrix}$	$\begin{array}{c} 5,500 \\ \\ \text{s, dressings, linen,} \\ \text{rugs, instruments,} \\ \text{als for emergent ca} \\ 40-41 (Rs. 58,000). \\ \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 3,000 \\ 3,800 \\ 3,200 \\ 3,200 \\ 3,200 \\ 13,600 \\ \end{array}$	etc., to meet etc. (Rs. 72 ses (Rs. 51,600 1,96,954 • 25,762 3,739 3,840	emer- (400),) and - 3,14 + 36 - 6 + 64 - 1,00
pital necessaries.R.1,6Col. 1.—(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospiti (iii) cost of stores indented for in 198. Other charges.0.2. Other charges.0.2. Other charges.0.3. Medicines and hospi- tal necessaries.RII. Excluded areas— tal necessaries.RII. Excluded areas— R0.3. Medicines and hospi- tal necessaries.RCharged0.II. Excluded areas— R0.II. Excluded areas— R0.II. Excluded areas— R0.II. Excluded areas— R0.II. Excluded areas— R0.II. Excluded areas— RII. Excluded areas— RII. Excluded areas— RC. Indian Medical School Hospital— I. Pay and allowances of R.0.2officers and establishiments. R2. Contingencies0.4	$\begin{array}{c} 5,500 \\ \text{s, dressings, linen, rugs, instruments, als for emergent ca 40-41 (Rs. 58,000). \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 3,800 \\ 3,800 \\ 3,800 \\ 3,200 \\ 13,600 \\ 0,800 \\ 400 \\ 400 \\ 46,000 \\ 46,000 \\ \end{array}$	etc., to meet etc. (Rs. 72 ses (Rs. 51,600 1,96,954 25,762 3,739 3,840 12,597 21,250	emer- (400),) and - 3,14 + 36 - 6 + 64 - 1,00 + 5
pital necessaries.R.1,6Col. 1.—(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospiti (iii) cost of stores indented for in 198. Other charges.0.2. Other charges.0.2. Other charges.0.3. Medicines and hospi- tal necessaries.RII. Excluded areas— tal necessaries.RC. Indian Medical School Hospital— to and establish- ments.0.2Conficers and establish- ments.R2. Contingencies0.4R0.4R0.4R0.4R0.4R0.4R0.4R0.A0.AABC. Indian Medical School Hospital— RI. Pay and allowances of Ments.0.4RS. Contingencies0.4	$\begin{array}{c} 5,500 \\ 5,500 \\ s, dressings, linen, rugs, instruments, als for emergent ca 40-41 (Rs. 58,000). \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,00,100 \\ 1,200 \\ 5,800 \\ 1,200 \\ 3,800 \\ 1,100 \\ 3,800 \\ 1,100 \\ 3,200 \\ 1,100 \\ 3,200 \\ 1,00 \\ 3,200 \\ 3,200 \\ 3,200 \\ 3,200 \\ 3,200 \\ 3,200 \\ 3,200 \\ 3,200 \\ 400 \\ 400 \\ 500 \\ 46,900 \\ 500 \\ 46,900 \\ 500 $	etc., to meet etc. (Rs. 72 ses (Rs. 51,600 1,96,954 25,762 3,739 3,840 12,597	emer- (400),) and - 3,14 + 36 - 6 + 64 - 1,00 + 5
pital necessaries.R.1,6Col. 1.—(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospiti (iii) cost of stores indented for in 198. Other charges.0.2. Other charges.0.2. Other charges.0.3. Medicines and hospi- tal necessaries.RIII. Excluded areas— R3. Medicines and hospi- tal necessaries.RCharged0.RC. Indian Medical School Hospital— inficers and establish- ments.R.2. Contingencies.0.RContingencies.0.RC. Indian Medical School Hospital— ital.R.P. Government medical officers employee.	$\begin{array}{c} 5,500 \\ 5,500 \\ s, dressings, linen, rugs, instruments, als for emergent ca 40-41 (Rs. 58,000). \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 3,800 \\ 3,800 \\ 3,800 \\ 3,200 \\ 13,600 \\ 3,200 \\ 13,600 \\ 0,800 \\ 20,800 \\ 400 \\ 6,400 \\ 500 \\ 46,900 \\ 64,000 \\ 500 \\ 46,900 \\ 64,000 \\ 500 \\ 61,000 \\ 500$	etc., to meet etc. (Rs. 72 ses (Rs. 51,600 1,96,954 25,762 3,739 3,840 12,597 21,250	emer- (400),) and - 3,14 + 36 - 6 + 64 - 1,00 + 5
pital necessaries.R.1,6Col. 1.—(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospit. (iii) cost of stores indented for in 198. Other charges.0.2. Other charges.0.2. Other charges.0.3. Medicines and hospi- tal necessaries.R3. Medicines and hospi- tal necessaries.RC. Indian Medical School Hospital— officers and establish- ments.0.II.I. Pay and allowances of officers and establish- R.0.II.A. Government medical officers employee institutions under the control of local boost0.4	$\begin{array}{c} 5,500 \\ 5,500 \\ s, dressings, linen, rugs, instruments, als for emergent ca 40-41 (Rs. 58,000). \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 3,800 \\ 3,800 \\ 3,800 \\ 3,200 \\ 13,600 \\ 3,200 \\ 13,600 \\ 0,800 \\ 20,800 \\ 400 \\ 6,400 \\ 500 \\ 46,900 \\ 64,000 \\ 500 \\ 46,900 \\ 64,000 \\ 500 \\ 61,000 \\ 500$	etc., to meet etc. (Rs. 72 ses (Rs. 51,600 1,96,954 25,762 3,739 3,840 12,597 21,250	emer- (400),) and - 3,14 + 36 - 6 + 64 - 1,00 + 5
pital necessaries. [R. 1,6 Col. 1(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospiti (iii) cost of stores indented for in 19 8. Other charges 0. 2,0 R II. Partially excluded areas- 1. Pay of establishments. 0. 3 R 2. Other charges 0. 3. Medicines and hospi-{0. tal necessaries. R 3. Medicines and hospi-{0. tal necessaries. R III. Excluded areas-Pay of establishmend other charges- Charged 0. R C. Indian Medical School Hospital- 1. Pay and allowances of {0. 2. Contingencies 0. 4. 2. Contingencies 0. 4. 5. Government medical officers employee institutions under the control of local bo Taluk headquarter institutions- I. Ordinary areas-	$\begin{array}{c} 5,500 \\ 5,500 \\ s, dressings, linen, rugs, instruments, als for emergent ca 40-41 \ (Rs. 58,000). \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 1,100 \\ 3,800 \\ 3,300 \\ 3,300 \\ 3,300 \\ 3,200 \\ 13,600 \\ 0,800 \\ 3,200 \\ 13,600 \\ 0,800 \\ 400 \\ 400 \\ 400 \\ 400 \\ 400 \\ 40,900 \\ 4$	etc., to meet etc. (Rs. 72 ses (Rs. 51,600 1,96,954 25,762 3,739 3,840 12,597 21,250	emer- (400),) and - 3,14 + 36 - 6 + 64 - 1,00 + 5
pital necessaries. [R. 1,6 Col. 1(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospiti (iii) cost of stores indented for in 19 8. Other charges 0. 2,0 R II. Partially excluded areas- 1. Pay of establishments. 0. 3 R 2. Other charges 0. 3. Medicines and hospi- $\begin{cases} 0. \\ R. \\ - \end{cases}$ III. Excluded areas- 2. Other charges 0. 3. Medicines and hospi- $\begin{cases} 0. \\ R. \\ - \end{cases}$ III. Excluded areas- Charged 0. 10 R C. Indian Medical School Hospital- I. Pay and allowances of [0. 2] officers and establish- ments. [R.] D. Government medical officers employed institutions under the control of local bor Taluk headquarter institutions- I. Pay of officers 0. 3	$\begin{array}{c} 5,500 \\ 5,500 \\ s, dressings, linen, rugs, instruments, als for emergent ca 40-41 (Rs. 58,000). \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 2,000 \\ 3,200 \\ 3,200 \\ 3,200 \\ 3,200 \\ 3,200 \\ 3,200 \\ 3,200 \\ 3,200 \\ 13,600 \\ 0,800 \\ 20,200 \\ 21,200 \\ 40,00 \\ 40,00 \\ 40,00 \\ 40,00 \\ 30,00 \\ 40,00 \\ 40,00 \\ 30,00 \\ 40,00 \\ 40,00 \\ 30,00 \\ 40,00 \\ 40,00 \\ 30,00 \\ 40,00 \\ 40,00 \\ 30,00 \\ 40$	etc., to meet etc. (Rs. 72 ses (Rs. 51,600 1,96,954 25,762 3,739 3,840 12,597 21,250	emer- (400),) and - 3,14 + 36 - 6 + 64 - 1,00 + 5 + 1,69
pital necessaries. [R. 1,6 Col. 1(i) Stocking of medicine gencies and increased cost of di (ii) additional beds in certain hospiti (iii) cost of stores indented for in 19 8. Other charges 0. 2,0 R II. Partially excluded areas- 1. Pay of establishments. 0. 3 R 2. Other charges 0. 3. Medicines and hospi- $\{0. \\ R$ 3. Medicines and hospi- $\{0. \\ R$ 3. Medicines and hospi- $\{0. \\ R$ 3. Medicines and hospi- $\{0. \\ R$ 6. III. Excluded areas-Pay of establishments of $\{0. \\ R$ C. Indian Medical School Hospital- 1. Pay and allowances of $\{0. \\ 2. \\ officers and establish- ments. \\ R$ 2. Contingencies 0. 4 R 1. Government medical officers employed institutions under the control of local bor Taluk headquarter institutions- I. Pay of officers 0. 3 R	$5,500 \int$ s, dressings, linen, rugs, instruments, als for emergent ca 40-41 (Rs. 58,000). 2,000 2,000,100 2,000 2,000,100 5,800 25,400 4,900 3,800 1,100 3,800 1,000 3,200 nents 6,800 13,600 0,800 21,200 46,900 46,900 d in dies—	etc., to meet etc. (Rs. 72 ses (Rs. 51,600 1,96,954 25,762 3,739 3,840 12,597 21,250 48,599	.400).

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Major head and sub-he	ad.		Final grant or appro- priation.	Actual expenditure.	Excess +. Saving -:
(1)			(2)	(3)	(4)
38. Medical-con	t.		RS.	RS.	RS.
b. Hospitals and dispensaries-co	mt.				
D. Government medical office institutions under the co- bodies—Taluk headquarter cont.	ontro				
	о. к.	$10,600 \\ 2,300 \}$	12,900	12,411	, - 489
Col. 1Frequent trans	sfers.	A state of the			
II. Partially excluded area	ıs—				
Pay of officers and to other charges.	0. R.	$\left. { 11,500 \atop -2,800 } \right\}$	8,700	8,828	+ 12
E. Government medical office institutions under the control Other institutions—	l of l	ocal bodies-			-
I. Ordinary areas 6 Other institutions. F II. Partially excluded area	г.	$\left. \begin{array}{c} 1,69,000\\-8,100 \end{array} \right\}$	1,60,900	1,63,835	+ 2,93
Other institutions C). R.	$\left. { }^{6,000}_{-1,600} \right\}$	4,400	4,111	- 28
F. Grants to local bodies for me	edica	l purposes—			
I. Ordinary areas-					
0	0. – R.	$\left. \begin{array}{c} 1,55,200 \\ -3,600 \end{array} \right\}$	1,51,600	1,48,858	- 2,74
2. Buildings and equip-	0.	1,600 \	400	134	- 26
and the second se	R.	-1,200 ſ			
	0. R.	${11,700 \\ -800}$	10,900	12,070	+ 1,17
G. Grants to private medical	instit	tutions-			
I. Ordinary areas— 1. Maintenance grants.	0.	1,07,000	* ap		
	S. R.	100	1,11,900	1,09,551	- 2,34
2. Capitation grants to {	0. R.	1,39,000 9,600	1,48,600	1,48,727	+ 12
3. Buildings and		30,100 14,600	15,500	15,000	- 50
Col. 1.—Savings unde (Rs. 29,600) partly offset b Ambulance Association (R	er gi oy pa	ants for const yment of equ			
H. Subsidies to medical pro- midwives for the mainter dispensaries—		of rural			
	0. R.	3,77,900	3,75,100	3,71,163	- 3,93
II. Partially excluded	2.00	8,000 - 2,000	6,000	5,564	- 43
Col. 1.—Two rural di late.	spen	saries were no	t opened a	nd one was o	pened

Grant No. XVI-Medical-cont.

Final Excess +, Saving -. grant or Actual Major head and sub-head. appro-priation. expenditure. (1) (2) (3) 38. Medical-cont. RS. RS. c. Medical colleges and schools-A. Medical colleges other than Stanley Medical College-1. Pay of officers- $\left. \begin{smallmatrix} 1,03,800 \\ - 46,500 \end{smallmatrix} \right\}$ Charged 0. 57,300 56,941 R. Col. 1 .- Two posts were held by Madras Medical Service Officers instead of by I.M.S. Officers. 0. Authorized ... 5,60,400 . . 5,14,800 5,19,293 R. - 45,600 2. Pay of establishments. 0. 87,700 82,400 82,137 R. - 5,300] 3. Allowances and honoraria-0. 1,000 Charged 100 . . 1,900 1,685 R. Authorized ... 0. 28,900 30,400 30,908 1,500 R. and $\begin{cases} 0. \\ R. \end{cases}$ 4. Apparatus 70,800 62,800 58,940 materials. - 8,000 \$ Col. 1.-Stores from Europe were not received due to war conditions. 15,700 5. Books and periodicals. O. 14,600 10,569 R. - 1,100

Grant No. XVI-Medical-cont.

(4)

RS.

- 359

+4,493

- 263

- 215

+ 508

-3,860

- 4,031

Col. 4Certain book	s coule	d not be obtained	ed from abro	oad.	
6. Contingencies	R.	$59,100 \\ 400 \}$	59,500	63,195 .	+ 3,695
B. Stanley Medical College an 1. Pay of officers	O. R.	$\{e^{0},900\ 14,300\}$	84,200	83,158	- 1,042
Col. 1Additional n	nedical	staff.			
2. Pay of establishments.	0. R.	$21,000 \\ 3,700 \}$	24,700	• 24,424	- 276
Col. 1See "c.B.1."	,				
3. Allowances and honoraria.	{0. R.	$\left. {}^{13,300}_{2,000} \right\}$	15,300	14,739	- 561
Col. 1.—Chiefly hous dearness allowance (Rs.		wance to addi	tional staff	(Rs. 1,400) a	and
	(0. R.	$\left \stackrel{6,000}{1,100} \right\}$	4,900	4,875	- 25
5. Laboratory charges and books and periodicals.			24,000	24,470	+470
6. Contingencies	0. R.	$\left. \begin{array}{c} 15,600\\ -100 \end{array} \right\}$	15,500	18,306	+ 2,806
Col. 4Rise in price	s of ma	terials purchase	ed.		
7. Grants-in-aid	0. R.	$\left. {}^{4,200}_{-\ 800} \right\}$	3,400	3,758 -	+ 58
C Indian Medical School— 1. Pay of officers	0. R.	11,400	10,200	10,200	
2 .Pay of establishments	0. R.	38,100 1,600	39,700	.39,335	- 365

	0. 2111 1.000			And the second
Major head and sub-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)		. (2)	(3)	(4)
		1 1 9		
38. Medical-cont.		RS.	RS.	RS.
c. Medical colleges and schools—con C. Indian Medical School—cont.				
3. Contingencies O. R. 4. Other charges O.	$10,900 \\ 600 \\ 19,500 \\ -$	11,500	10,711	- 789
4. Other charges O. S. R.	800 }	19,800	20,281	+ 481
D. Scheme for research into the	indigenous drugs			
of India—	E HONE AND	0 200	0.000	20
1. Pay of officers 2. Pay of_ establish-∫O.	2,9001	2,300	2,280	- 20
ments. JR.	200 }	3,100	3,122	+ 22
3. Other charges O. R.	$\left. \begin{array}{c} 8,900\\ -2,400 \end{array} \right\}$	6,500	5,212	- 1,288
Col. 1Articles indented	for were not sup	plied.		
A Martin Transfer La				
d. Mental Hospitals— A. Pay of officers—	A State of the second		1	
Charged 0.	6002	100	111	
R.	- 500 f	100	. 114	+ 14
Authorized O. R.	35,700 - 4,500	31,200	31,243	+ 43
B. Pay of establishments O. R.	1,65,200	1,53,200	1,54,196	+ 996
C. Allowances and honoraria. O.		16,800	16,073	- 727
S.				
Col. 1.—Dearness allowan	100.			
D. Contingencies 0. S.	1,100 \$	35,200	33,948	- 1,252
E. Diet 0. S. R.	24,300 }	2,53,600	2,51,581	- 2,019
Col. 1.—Purchase of a res		articles for a	mergency pur	DOSES
(Rs. 36,100) and increase in p	prices of food stuf	fs (Rs. 7,50)).	
F. Medicines and hospital { O. necessaries. S.		41,700	50,243	+ 8,543
Col. 1.—Equipment for t medicines and hospital neces	wo new blocks (F	Rs. 6,000) an	nd rise in pric	es of
Col. 4.—Larger rise in pri	ces of medical sto	ores and art	icles of equip	ment.
G. Other charges O. R.	-2,800	19,000	20,842	+ 1,842
Col. 1Transfer of Crim	inal Section to th	e Mental Ja	il, Cuddalore.	
e. Chemical Examiner-				
A. Pay of officers O. R.		18,000	17,504	- 496
B. Pay of establishments O. R.	$ \begin{array}{c} 4,300 \\ 900 \end{array} $	5,200	4,983	- 217
C. Other charges O. R.		5,100	4,702	- 398
D. Charges payable to [O.	. 18,000 j		-	State State
Governments, depart-{ S. ments, etc.		23,000	21,520	- 1,480
the second s	and the second state of the second	wigt		•
Col. 1.—Arrears of fees t	o imperial serolo	Bran.		••••

Grant No. XVI-Medical-cont.

Major head and sub-head.			Final grant or appro- priation.	Actual expenditure.	Excess + . Saving	
	(1)	1. 1. 1.	(2)	(3)	(4)	
38. Medic	al—cont.		RS.	RS.	RS.	
f. Charges in England-	. T. 12.					
I. Secretary of State for B. Allotment of pay						
Charged	0.	4,8007				
	<i>R</i> .	- 4,800 }				
II. High Commissioner						
A. Leave salaries an			1.600	1.10%		
Charged B. Sterling overseas	R.	1,600	1,600	1,427	- 173	
Charged	O.	65,400	20 000	20.101	-	
	R.	- 32,600 \$	32,800	32,404	396	
C. Stores for India	0.	49,800]	33,400	21,632	- 11,768	
and the second se	R.	- 16,400 \$				
Cols. 1 and 4	-Liabilities o	arried forwar	rd and decrea	se in indents.		
D. Allotment of pay	of officers-					
Charged	R.	200	200	181	- 19	
• Authorized	R.	400	400	280	- 120	
E. Other charges— i. Contribution	for					
	seases				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Bureau			200	200		
g. Loss or gain by exchan	100-					
A. Other than on store						
Charged	R.	100	100	96	- 4	
Authorized				1	• + 1	
B. Stores	R.	100	100	63	- 37	
- TAKE STATE OF A STAT			and a little of	•	01	
Surrenders or withdrav appropriation—	wais within	grant or				
Charged	R.	1,92,200	1,92,200		- 1,92,200	
Authorized—			-10-14-00	1.00		
Gross	R.	- 600	- 600		+ 600	
Deductions	R.	600	600	• • • •	- 600	
The second second second	COlourd	Contraction of the	1 10 500	0 19 209	100.000	
	Authorize	d	4,10,500	2,17,577	- 1,92,923	
Totals	Gross	u— 	1,02,13,600	1,00,47,616	- 1,65,984	
1.00010	Deducti			- 423	- 423	
	Net	and the second second	1,02,13,600	1,00,47,193	-1,66,407	

Grant No. XVI-Medical-cont.

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

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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 :---

				no.
Opening balance			 •••	2,313
Grant received during	1941-4	2	 	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. (1)	Instruments and appliances. (2)	Medicines and dressings. (3)	Bedding and clothing. (4)	Crockery. (5)	Miscellaneous stores. (6)
	RS.	RS.	RS.	RS.	RS.
Opening balance on 1st April 1941.	20,74,697	3,05,223	4,12,856	73,741	8,96,177
Receipts-	3,539				
(a) From overseas		4,96,072	65.817	4,703	45,745
(b) From other Gov- ernment depart- ments.	61,163	4,90,072	00,817	4,103	40,740
(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,	29,059	825	27,542	2,857	9,361
breakage and fair wear and tear.	29,009	020	27,042	2,007	0,001
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 appro- priation,	Actua) expenditure.	Excess +, Saving
the second second (1)	(2)	(3)	(4)
39. Public Health.	RS.	RS.	RS.
. Public Health Establishment—	A CONTRACTOR		
A. Direction-	1 Part of the second		
1. Pay of officers- Charaed 0. 14,400	10		
Charged 0. 14,400 R 1,400		13,071	+ 7
Authorized 0. 65,400	70.000	69,841	- 18
R. 4,600 2. Pay of establishments	49,800	49,122	- 67
2. Pay of establishments 3. Allowances—	10,000	20,1-2	
Charged 0. 1,000		168	- 2
R 800	20,100	21,281	+ 1,18
Authorized 4. Contingencies O. 16,400	1		
• R 2,000)} ^{14,400}	14,423	+ :
Col. 1Restricted expenditure on "p	ropaganda."		
B. Establishment-Mufassal-			
I. Ordinary areas O. 2,78,000	17		
R. 10,400	15 2,88,400	2,88,397	-
2. Pay of establishments. O. 4,98,800		4,84,296	+ 5
R. – 15,100 3. Allowances	1,11,900	1,12,477	+ 5
4. Contingencies	32,500	36,415	• + 3,9
Col. 4Expenditure on evacuation ca	mps.		
II. Partially excluded areas-			and the second
1. Pay of establishments. O. 22,400 R 1,000		21,051	- 3
2. Other charges	10,100	10,269	+ 10
C. Sanitary and Deputy Sanitary Engineers-	the statement		
1. Pay of officers— Charged 0. 16,500	1		
Charged 0. 10,500 R. 3,800		20,323	+ + + + + +
Col. 1Changes in personnel.		and the second	
Authorized 0. 15,300	17 000	17 170	
• R. 1,900		17,176	
2. Pay of establishments. O. 61,400 R 2,500		58,575	- 35
3. Other charges—			
Charged 0. 3,000		1,648	-1
R 1,300 Authorized O. 13,600	3		
R 1,400	} 12,200	12,828	+ 65
4. Centage charges reco-		- 54,700	-+ 2,30
verable for work done >	- 57,000	- 04,700	- 2900
for local bodies.			
D. Town planning-			
	6 200	6,000	- 30
1. Pay of officers	6,300	100 M 100 M 100 M	
1. Pay of officers 2. Pay of establishments 0. 13,700 and other charges. R. 1,700	15.400	15,291	10

100

Major head and sub-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)	al all and	(2)	(3)	(4)
the second states of the second states				
39. Public Health-cont.	State 1	RS.	RS.	RS.
a. Public Health Establishment—co E. Rural sanitation campaign—	nt. 31,200 J			
1. Pay of officers and $\begin{cases} 0 \\ R \end{cases}$.	$-16,200$ \int	15,000	14,702	- 298
Col. 1.—(i) Abolition of for post-budget decision to exhib Unit distributed hitherto b detailed head under the sub-	it all charges rel between "E-1."	ating to Po and "E-	onamallee H	ealth
2. Other charges O. R.	$16,100 \\ 4,700 $	20,800	18,951	- 1,849
Col. 1See explanation (i	i) under " a. E-l	l,"		
F. Research work 0.	14,000	17,000	.18,697	+ 1,697
R. Col. 1.—Additional staff.	3,000 ∫			,
b. Grants for Public Health Purpose A. Ordinary areas— Grants and contributions— 1. Grants for water-]0.				and a
supply and drainage >S. purposes.	100 }	3,62,100	3,34,406	- 27,694
Col. 1Postponement of		water-sup	ply and drai	nage
schemes owing to shortage of	steel and iron.			
2. Miscellaneous grants. B. Partially excluded areas—	'	400	372	- 28
Grants for public health pur- poses.		6,100	6,076	- 24
European in connection with End	Iomio Dianana			
c. Expenses in connexion with Epic A. Bubonic plague—	÷			
1. Pay of officers and estab-	O. 28,500 } R. 5,500 ∫	34,000	33,375	- 625
Col. 1Additional staff for	or intensive anti	-plague mea	sures.	
2. Other charges O R	$\begin{array}{ccc} 0. & 86,600 \\ 1. & 3,000 \end{array}$	89,600	1,04,139	+ 14,539
Col. 4.—Chiefly larger pur	chase of anti-pla	ague vaccine	θ.	
- LES - LES A L. MARKED	and the second	1	the second of	
B. Other epidemics—Malaria— I Ordinary areas	45,300 2,000 f	47,300	32,375	- 14,925
Col. 4.—Decreased consum	the second s			
Con. 4.—Decreased consum	aption of quinne			
	R. 500 f	8,700	9,379	+ 679
C. Anti-malarial operations partly contributions from the Indian R Association—	tesearch Fund			
1. Pay and allowances $\left\{ \begin{array}{c} 0, \\ of & officers \\ \end{array} \right\}$	23,400 }	23,500	23,629	+ 129
establishments. US.	100]			

Grant No. XVII-Public Health-cont.

Major head and sub-head.	Final grant or appro- priation.	Actual expenditure.	Excess + Saving -	
(1)	(2)	(3)	(4)	
39. Public Health-cont.	RS.	RS.	RS.	
c. Expenses in connexion with Epidemic Diseases—cont.				
C. Anti-malarial operations partly financed by contributions from the Indian Research Fund Association—cont.				
2. Other charges O. 48,100 R 27,000		13,850	- 7,20	
Cols. 1 and 4.—Slow progress in the wells.	construction	of dams and	ring	
d. Bacteriological Laboratories (King Institute, G	uindy)—		-	
A. Pay of officers- Charged 0. 27,600		-		
R 17,100 f	10,000	10,498	12- 40 H	
• Col. 1.—Appointment of non-1.M.S. offi	cers in place	of I.M.S. Dire	ctor.	
Authorized O. 1,05,900 S. 100	1,01,000	99,123	- 1,87	
R5,000 J B. Pay of establishments O. 81,500 B 4,400 f	77,100	75,911	- 1,1	
C. Allowances and honoraria-			-1-	
$\begin{array}{ccccc} Charged & . & . & . & 0. & 2,100 \\ & & & R. & - & 1,400 \end{array}$	700	733	- F ;	
Authorized \dots $0.$ $7,700$ R. $-1,600$	6,100	6,305	• + 20	
D. Contingencies O. 3,22,300 R. 200	3,22,500	2,98,369	- 24,13	
E. Experimental filter R. 5,600 station.	5,600	4,545	- 1,00	
Col. 1Post-budget decision to exhibit instead of under "B" and "D."	it expenditure	e under this	head	
e. Transfer to the fund for (O. 100)				
development of rural water { S. 7,83,400 } supply. { R. 2,16,500 }	10,00,000	10,00,000		
Col. 1.—Post-budget decision to transfe development of rural water-supply.	Rs. 10 lak	hs to the fund	l for	
f. Expenditure from the fund for development of rural water-supply.O. $6,50,000$ S.R.73,700	7,23,800	6,24,682	- 99,11	
Col. 1.—Anticipated acceleration of seve Col. 4.—Slow progress of works on accounterfering with work.	ral items of w	vorks. rains; and sp	rings	
Deduct—Transfer from the fund for the development of rural water-supply. $\left\{ \begin{array}{ccc} 0. & -6,50,000 \\ B. & -73,800 \end{array} \right\}$	- 7,23,800	- 6,24,68	➡,99,11	
Cols. 1 and 4.—See "f," cols. 1 and 4.				
. Works_	-			
A. Sanitary works	100	33	• -6	

Grant No. XVII-Public Health-cont.

Major head and sub-head,			Final grant or appro- priation.	Actual expenditure.	Excess +, Saving	
(1)		1 commenter	(2)	(3)	(4)	
39. Public Health	-cont.		RS.	RS.	RS.	
n. Charges in England— High Commissioner for I B. Sterling overseas page						
Charged	· · · 0. • R.	$\left. {\begin{array}{*{20}c} 4,800\\ -3,200 \end{array} } \right\}$	1,600	2,027	+ 42	
C. Stores for India	O. R.	$\left\{\begin{array}{c} 28,200\\ -8,200\end{array}\right\}$	20,000	18,706	- 1,294	
Col. 1,-Decrease i	n indents a	nd reduction	in prices.			
A. Other than on stores-						
Charged		54 LINE 1		8	+,	
Authorized B. Stores			100	1	+	
	R.	100	100	51	- 4	
Surrenders or withdraw appropriation—	als within	grant or				
Charged	R.	21,400	21,400	· · ·	- 21,40	
Gross	R.	- 73,700	- 73,700		+73,70	
Deductions	R.	73,800	73,800		- 73,80	
and the second	Charged		69,400	48,476	- 20,92	
Totals	{ Gross		40,40,500	39,55,119	- 85,38	
and the state of the state of the	Deduc	ctions	-7,07,000 33,33,500	-6,79,382 32,75,737	+ 27,61	
	Net				- 57,76	

Grant No. XVII-Public Health-cont.

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 :----

2	Year of pay- ment of grant.			Balance reported as outstanding.
				RS.
	1938-39	1 14	180	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 un rofitable 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 Watersupply", 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 :---

	Balance on 1st April 1941		10.00		17,48,027
•	Contributions received from le		odies du	ring	14,203
	Amount appropriated from th	he rev	enues of	the	,
	Province during 1941-42				10,00,000
	Other Receipts	••	••	••	484
			Total		27,69,714
	Expenditure during the year	••	••	(1	ı) 6,26,204
	Balance on 31st March 1942	۹.,		••	21,36,510
	and the second sec				and the second s

• (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		See	56,050
Receipts during the year			35,750
	Total		91,800
Expenditure during the year		(a)	18,738
Balance on 31st March 1942			73,062

(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 appro- priation.	Actual expenditure.	Excess +, Saving
(1)	(1)			(4)
40. Agriculture.		RS.	RS.	RS.
a. Direction-				
1. Pay of officers— Charged		00 100	m'l i	South Start
Authorized O.	11,500 \	26,100	26,075	- 25
R.	7,500 }	19,000	18,925	- 75
Col. 1.—Posting of an offi	cer on higher pa	y.		
 Pay of establishments Allowances— 		26,500	26,268	- 232
$\begin{array}{cccc} Charged & \dots & \dots & 0. \\ & & R. \\ Authorized & \dots & \dots & 0. \end{array}$	3,800 400 5,900	4,200	4,029	- 171
R.	- 300 5	5,600	5,907	+ 307
4. Contingencies O. R.	11,500 1,500	13,000	12,787	- 213
b. Superintendence— 1. Pay of officers—				
Charged 0.	14,500	13,000	10 171	200
Authorized \dots R .	-1,500		12,474	- 526
2. Pay of establishments O.	$1,000 \\ 43,700 $	1,28,400	1,25,085	- 3,315
R. 3. Allowances—	300	44,000	43,829	- 171
$\begin{array}{cccc} 3. \text{ Anowances} \\ Charged & \dots & \dots & 0. \\ R. \end{array}$	2,400 - 800 }	1,600	1,600	•
Authorized O. R.	34,100 2,400	36,500	36,142	- 358
4. Contingencies O. R.	50,800	48,200	47,884	- 316
5. Charges recoverable from Governments, Depart- ments and others.		- 2,000	• 1,976	· + 24
c. Experimental Farms-Agriculture	l Research			
Stations— 1. Pay and allowances of staff.		1,66,300	1,62,568	- 3,732
2. Contingencies 0. R.	2,06,800	1,80,800	1,78,131	- 2,669
• Col. 1.—Mainly postponer district (Rs. 17,100) and (ii) in pepper (Rs. 7,600).				
d. Agricultural Demonstration and including Public Exhibition and Fai				
I. Ordinary areas— 1. Pay of establishments O. R.	4,19,200	4,12,400	4,11,127	- 1,273
2. Allowances O. R.	91,100 - 1,000 f	90,100	89,090	- 1,010
3. Purchase and distri- bution of seeds, manure, etc.	1,98,500 } 22,000 }	2,20,500	2,03,032	- 17,468
Col. 1.—Purchase of (i) gro and (ii) seed farm produce of in	undnut cakes f	or sale to r	yots (Rs. 18,0 s (Rs. 4,000).	00)

(1) applicit. expenditure. Saving - (1) (2) (3) (4) (1) (2) (3) (4) (1) (2) (3) (4) (2) (3) (4) (3) (4) Experimental counting and fairs—cont. 1. Ordinary areas—cont. 1. (4) Experimental culti: (0) 85, 300 94,300 93,644 - 65 Col. 1. (-1) Cost of mounting of posters (Rs. 4,000), (ii) componsatory cost of living allowance (Rs. 4,000) and (iii) cost of bec-kceping and other miscellaneous experiments (Rs. 3,400). 5. Public exhibition and fairs— 3.100 2.938 - 16: (5) Public exhibition and fairs— 3.100 2.938 - 16: 16: (6) Other charges 4.000 3,993 (6) Other charges 4.000 3,200 12.387 - 81: (7) Col. 1. Operimental college			- 1.1	-		-
40. Agriculture—cont. RS. RS. RS. RS. Agricultural Demonstration and Pars—cont. 1. Ordinary areas—cont. 4. Experimental culti $\{0. \\ 8. \\ 9,000\}$ 94,300 93,644 -655 Col. 1.—() Cost of mounting of posters (Rs. 4,000), (ii) compensatory cost of living allowance (Rs. 1,600) and (iii) cost of bee-kceping and other miseellaneous experiments (Rs. 3,400). 3.100 2,938 -163 F. Public exhibition and fairs. 0. 6,000 3,093 -4 H. Bertially excluded areas— 4.000 3,093 -4 Demonstration. 0. 6,000 13,200 12,387 -813 Col. 1.—Opening of new sub-circles in Agency tracts. - - - - Hi. Excluded areas— 0. 1,400 1,600 1,084 - - Agricultural Education— R. 200 1,600 1,084 - 540 Agricultural Educatiom— R. 2000 12,800 12,816 + 114 3. Other charges 0. 12,000 12,816 + 114 3. Other charges 0. 12,000 12,816 + 114 3. Other charges 0. 18,500 14,800 42,171 + 377	Major head and	sub-head.		grant or appro-		Excess + Saving -
Agricultural Demonstration and Propaganda including Public Exhibition and Fairs—cont. 1. Ordinary areas—cont. 4. Experimental culti $\begin{cases} 0. 85,300 \\ 8. 9,000 \end{cases}$ 94,300 93,644 = 65 Col. 1.—(i) Cost of mounting of posters (Rs. 4,000), (ii) compensatory cost of living allowance (Rs. 1,600) and (iii) cost of bec-kceping and other miscellaneous experiments (Rs. 3,400). 5. Public exhibition and 3,100 2,938 = 160 fairs. 6. Other charges 4,000 3,993 = -1 Demonstration. O. 6,000 Demonstration. O. 6,000 Demonstration. O. 1,400 Charged R. 7,200 13,200 12,387 = 810 Col. 1.—Opening of new sub-circles in Agency tracts. HI. Excluded areas— Demonstration. O. 1,400 Charged R. 200 1.600 1.084 = 540 Charged C. 1,400 Charged C. 1,500 1.800 Authorized C. 1.800 1.800 1.2,816 + 10 3. Other charges O. 10,500 R1,700 8,800 8,425 = 371 B. Central farm and college estate— 1. Pay and allowances— Charged C. 18,500 16,673 = 22 Authorized O. 38,400 41,800 42,171 + 377 2. Pety construction and $\{0. 10,400 - 1,0400 - 3,100 - 6,819 - 28$ Col. 1.—Postponement of some works. 3. Other charges O. 43,200 47,700 46,939 = 76. Col. 1.—Postponement of some works. 3. Other charges O. 43,200 47,700 46,939 = 76. Col. 1.—Postponement of some works. 3. Other charges O. 43,200 47,700 46,939 = 76. Col. 1.—Mainly purchase of three pairs of cattle (Rs. 1,800) and com- pensatory cost of living allowance (Rs. 2,000). C. Agricultural Experiments and Research— A Research Ingitute— 1. Pay configures— Charged O. 88,500 92,600 92,755 40 1150	(1)	1	Laboration -	(2)	(3)	(4)
including Public Exhibition and Fairs—conf. I. Ordinary areas—conf. 4. Experimental culti- $\begin{cases} 0.85,300\\ 8.9,000 \end{cases}$ 94,300 93,644 = 65 Col. 1.—(i) Cost of mounting of posters (Rs. 4,000), (ii) compensatory cost of living allowance (Rs. 1,600) and (iii) cost of bee-kceping and other miscellaneous experiments (Rs. 3,400). 5. Public exhibition and 3,100 2,938 = 160 fairs 4,000 3,993 = -1 H. Partially excluded areas— Demonstration O. 6,000 Demonstration O. 6,000 Demonstration O. 6,000 Col. 1.—Opening of new sub-circles in Agency tracts. HI. Excluded areas— Demonstration O. 1,400 Charged R. 200} 1.600 1.084 = 510 Col. 1.—Opening of new sub-circles in Agency tracts. HI. Excluded areas— Demonstration O. 1,400 Charged R. 200} 1.600 1.084 = 510 Colarged R. 200 L. Solo 6,375 = 77 Agricultural Education— R. 4. Agricultural college— 1. Pay of officers— Charged C. 12,000 R1,700} 8,800 8,425 = 377 B. Central farm and college estate— 1. Pay and allowances— Charged O. 18,500 Authorized O. 18,500 Col. 1.—Postponement of some works. 3. Other charges O. 43,200 R3,300 Col. 1.—Postponement of some works. 3. Other charges O. 43,200 Col. 1.—Promotion of an officer to selection grade. Columpsed O. 88,500 92,600 92,755 1150	40. Agricultur	e-cont.		RS.	RS.	RS.
I. Ordinary areas—cont. 4. Experimental culti $\{0. 85,300\}$ $94,300$ $93,644$ -65 . Col. 1.—(i) Cost of mounting of posters (Bs. 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 3,100 2,938 -161 fairs. 6. Other charges 4,000 3,993 -17 Demonstration. 0. 6,000 13,200 12,387 - 811 Col. 1.—Opening of new sub-circles in Agency tracts. - - - - Demonstration. 0. 1,400 1,600 1,084 - - Agricultural Education— R. 2,000 1,600 1,084 - - A. Artionized R. 2,000 1,600 1,084 - - - Other charges O. 1,400 1,600 1,084 - - - A. Goilours- Charged R. 1,500 1,800 - - - - - - - - - - -						
4. Experimental culti- $\{0. 85,300\}$ 94,300 93,644 -65 Col. 1(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 3,100 2,938 -16; fairs. 6. Other charges 4,000 3,993 Demonstration O. 7,200 13,200 12,387 81; Col. 1Opening of new sub-circles in Agency tracts.			rs—cont.			
cost of living allowance (Rs. 1,600) and (iii) cost of bee-keeping and other miscellaneous experiments (Rs. 3,400). 5. Public exhibition and 3,100 2,938 -163 fairs. 4,000 3,993 -4 6. Other charges 4,000 3,993 -4 Demonstration. 0. 6,000 13,200 12,387 -811 Col. 1.—Opening of new sub-circles in Agency tracts. - - - - Demonstration. 0. 1,400 - <td< td=""><td>4. Experimental cult</td><td>i- 50.</td><td></td><td>94,300</td><td>93,644</td><td>- 656</td></td<>	4. Experimental cult	i- 50.		94,300	93,644	- 656
fairs. 100 100 100 100 f. Partially excluded areas 0. 6,000 13,200 12,387 -810 Demonstration. 0. 6,000 13,200 12,387 -810 Col. 1.—Opening of new sub-circles in Agency tracts. 111 Excluded areas -	cost of living allowar	nce (Rs. 1,	600) and (iii) c	Rs. 4,000), (ost of bee-k	ii) compensat ceping and ot	ory her
6. Other charges 4,000 3,993 II. Partially excluded areas— R. 7,200 13,200 12,387 81: Col. 1.—Opening of new sub-circles in Agency tracts. III. Excluded areas— Demonstration. 0. 1,400 1,600 1,084 51: Col. 1.—Opening of new sub-circles in Agency tracts. III. Excluded areas— Demonstration. 0. 1,400 1,084 51: Agricultural Education— A. Agricultural college— 1. Fay of officers— 6,300 6,375 + 74: A. Agricultural college— 1. Fay of establishments. 0. 12,000 12,800 12,816 +.10 3. Other charges 0. 10,500 8,800 8,425 37: B. Central farm and college estate— 1. Pay and allowances— 0. 18,500 16,700 16,673 2: Velty construction and $\{0. 10,400\}$ 7,100 6,819 2: 0 8: 3,400 4:,500 1: 1: 7: <t< td=""><td></td><td>and</td><td></td><td>3,100</td><td>2,938</td><td>- 162</td></t<>		and		3,100	2,938	- 162
Demonstration O. $6,000$ 13,200 12,387 - 813 Col. 1.—Opening of new sub-circles in Agency tracts. III. Excluded areas— Demonstration O. $1,400$ $1,600$ $1,084$ - 510 Agricultural Education— A. Agricultural college— 1. $R.$ 200 $1,600$ $1,084$ - 510 A. Agricultural college— . $R.$ 200 $1,600$ $1,084$ - 510 A. Agricultural college— . $R.$ 200 $1,600$ $1,084$ - 510 A. Agricultural college— . . $6,300$ $6,375$ + 74 A. Agricultural college- . . $6,300$ $6,375$ + 74 2. Pay of establishments. O. $12,000$ $12,800$ $12,816$ + 10 3. Other charges . O. $10,500$ $8,800$ $8,425$ - 371 B. Central farm and college estate— . $R.$ $-1,700$ $8,800$ $8,425$ - 371 Authorized . . $0.$ $18,500$ $16,700$ $16,673$ - 21	6. Other charges		144	4,000	3,993	- 7
Col. 1.—Opening of new sub-circles in Agency tracts. III. Excluded areas— Demonstration		0.		13,200	12,387	- 813
III. Excluded areas— Demonstration	Cal 1 Opening		a de la constante de	nov traote		
Demonstration		or new su	s-encies in Age	acy tracts.	-	
Charged R. $200 f$ $1,000$ $1,084$ -510 Agricultural Education— A. Agricultural college— $1.2000 f$ 1.800 1.800 $-510 f$ A. Agricultural college— $1.2000 f$ $1.800 f$ $1.800 f$ $-510 f$ Authorized $$ $6300 f$ $6375 f$ $-710 f$ S. Pay of establishments. $0.12,000 f$ $12,800 f$ $12,816 f$ $+110 f$ S. Other charges $ 0.10,500 f$ $8,500 f$ $8,425 f$ $-371 f$ B. Central farm and college estate— $1.700 f$ $8,500 f$ $8,425 f$ $-371 f$ B. Central farm and college estate— $1.8,500 f$ $16,700 f$ $16,673 f$ $-22 f$ Authorized $ 0. fr,800 f$ $16,700 f$ $16,673 f$ $-22 f$ Authorized $ 0. f$ $3.400 f$ $41,800 f$ $42,171 f$ $37 f$ 2. Petty construction and $f O. 10,400 f$ $7,100 f$ $6,819 f$ $-28 f$ $Ool, 1Postponement of some works. 3.00 f 47,700 f 46,939 f 76 f Ool, 1Mainly purchase of three pairs of cattle (Rs. 1,800) and co$		0	1 100 7			
Agricultural Education— A. Agricultural college— 1. Pay of officers— Charged Authorized B. Central farm and college estate— 1. Pay and allowances— Charged Charged B. Central farm and college estate— 1. Pay and allowances— Charged Charged Authorized R 1,800 Authorized B. Central farm and college estate— 1. Pay and allowances— Charged Authorized S. 3,400 Authorized S. 3,400 Authorized S. 3,400 Authorized S. 3,400 The state construction and { O. 10,400 repairs. { R3,300 } Col. 1.—Postponement of some works. 3. Other charges O. 43,200 47,700 R. 4,500 } 47,700 Pay and allowances of			200	1,600	1,084	- 516
Charged 1,500 1,800 Authorized 6,300 6,375 +74 2. Pay of establishments. 0. 12,000 12,800 12,816 +10 3. Other charges 0. 10,500 8,800 8,425 -376 B. Central farm and college estate— 0. 16,700 16,673 -27 Authorized 0. 18,500 16,700 16,673 -27 Authorized 0. 18,500 16,700 16,673 -27 Authorized 0. 38,400 41,800 42,171 +37 2. Petty construction and $\begin{cases} 0. 10,400 \\ repairs. 7,100 6,819 -28 Col. 1.—Postponement of some works. 3. Other charges 1,000 977 -26 Col. 1.—Postponement of some works. 3. 0 1,000 977 -23 Col. 1.—Mainly purchase of three pairs of cattle (Rs. 1,800) and compensatory cost of living allowance (Rs. 2,000). 1,000 $	Agricultural Education- A. Agricultural college-		. With a			
Authorized 6,300 6,375 +74 2. Pay of establishments. 0. 12,000 12,800 12,816 +11 3. Other charges 0. 10,500 8,800 8,425 -374 B. Central farm and college estate— 1. Pay and allowances— 0. 18,500 16,700 16,673 -27 Authorized 0. 14,600 11,400 -28 -28 Col. 1.—Postponement of some works. 3. Other charges 0. 43,200 47,700 46,939 -76 Col. 1.—Mainly purchase of three pairs of cattle (Rs. 1,800) and compensatory cost of living allowance (Rs. 2,000). 1,000 977 -23 Agricultural schools—			21	1.800	1 500	
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92 600 02 788 1 1 10	Col. 1Promotio	on of an o	flicer to selectio	n grade.		
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Grant No. XVIII-Agriculture-cont.

Major head an	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving -:		
(1))		(2)	(8)	(4)
40. Agri	iculture—co	ont.	RS.	RS.	
f. Agricultural Experimen		earch-cont.			the later of the later
A. Research Institute-		1.95 5000			
2. Pay of establishme	nts O. R.	1,85,700 - 4,100	1,81,600	1,82,661	+ 1,0
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Charged	0.	1,600	1,700	1.554	-
Authorized	<i>R</i> 0.	15 100	1,100	1,004	- 1
Authorized	O. R.	15,100 1,700 (16,800	16,472	- 3
A Apparentus and m	60	22,500			
4. Apparatus and m rials and capital out	tlav.	16,800 }	46,700	33,980	- 12,7
	(n.	7,400]			
Col. 1.—Erectio Col. 4.—Chiefly (ii) non-receipt of a extensions (Rs. 1,60	(i) late del administrat	livery of plant	s due to wa	ar (Rs. 9,800) ectric install	and ation
r Westing on the	0	95 900 3	4. 19		
5. Working expenses	O. R.	25,200 2,200	27,400	26,661	- 7
6. Other charges	0.	19,800]			and a second
0. Other charges	R.	-3,400	16,400	16,362	11 2
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College, from the pr a scheme of research B. Cotton research— 1. Pempheres and phy logical scheme. 2. Nadam cotton sche	rovision un h (Rs. 1,100 ysio- O. R. me. O. R.	der "e. B." (R 0). 2,500 800 600 -100	s. 1,600) an	d postponeme	ent of . - 1
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College, from the pr a scheme of researce B. Cotton research— 1. Pempheres and phy logical scheme. 2. Nadam cotton sche 3. Mungari cotton sche 4. Scheme for impr ment of Cocar cotton. 5. Other miscelland schemes. Col. 1.—Sanctio C. Sugarcane stations— 1. Pay and allowance establishments. 2. Contingencies D. Scheme for extension cane insects in the Pro 1. Pay and allowance establishments. 2. Contingencies	rovision unit h (Rs. 1,100 (Rs. 1,100) (Rs.	der "e. B." (R 0). 2,500 800 -100 5,100 -900 3,300 -2,600 ved for some p 10,800 -700 9,300 400 sugar- 3,400 -900	s. 1,600) an 3,300 500 4,200 6,000 700 rojects in ce 10,100 9,700 2,500	d postponeme 3,188 509 4,126. 5,888 698 ertain districts 10,070 9,691	• • • • • • • • • • • • • • • • • • •
 College, from the prascheme of researce B. Cotton research— Pempheres and phylogical scheme. Nadam cotton sche Mungari cotton sche Mungari cotton sche Mungari cotton sche Scheme for imprment of Cocarcotton. Other miscelland schemes. Col. 1.—Sanctio C. Sugarcane stations— Pay and allowance establishments. Contingencies D. Scheme for extension cane insects in the Pro 1. Pay and allowance establishments. Contingencies E. Dry farming scheme- 	rovision unit h (Rs. 1,100 (Rs. 1,100) (Rs.	der "e. B." (R 0). 2,500 800 -100 5,100 -900 3,300 -2,600 ved for some p 10,800 9,300 400 sugar- 3,400 -900 1,000 -900 13,800	s. 1,600) an 3,300 500 4,200 6,000 700 700 rojects in ce 10,100 9,700 2,500 600	d postponeme 3,188 509 4,126. 5,888 698 ertain districts 10,070 9,691 2,463 600	• - 1 + - 1 + - 1 - 1
College, from the pr a scheme of researce B. Cotton research— 1. Pempheres and phy logical scheme. 2. Nadam cotton sche 3. Mungari cotton sche 4. Scheme for impr ment of Cocar cotton. 5. Other miscelland schemes. Col. 1.—Sanctio C. Sugarcane stations— 1. Pay and allowance establishments. 2. Contingencies D. Scheme for extension cane insects in the Pro 1. Pay and allowance establishments. 2. Contingencies	rovision unit h (Rs. 1,100 (Rs. 1,100) (Rs.	der " e. B." (R 0). 2,500 800 -100 5,100 -900 5,100 900 3,300 -2,600 ved for some p 10,800 -700 9,300 400 sugar- 3,400 -900 1,000 -400	s. 1,600) an 3,300 500 4,200 6,000 700 rojects in ce 10,100 9,700 2,500	d postponeme 3,188 509 4,126. 5,888 698 ertain districts 10,070 9,691 2,463	• - 1 + - 1 + - 1 - 1
 College, from the prascheme of researce B. Cotton research— Pempheres and phylogical scheme. Nadam cotton sche Mungari cotton sche Mungari cotton sche Mungari cotton sche Scheme for imprment of Cocarcotton. Other miscelland schemes. Col. 1.—Sanctio Sugarcane stations— Pay and allowance establishments. Contingencies D. Scheme for extension cane insects in the Prolimeters. Contingencies E. Dry farming scheme- Pay and allowance establishments. 	rovision und h (Rs. 1,100 (Rs. 1,100) (Rs. 1	der " e. B." (R 0). 2,500 800 -100 5,100 -900 5,100 900 3,300 -2,600 wed for some p 10,800 -700 9,300 400 sugar- 3,400 -400 -4,200	s. 1,600) an 3,300 500 4,200 6,000 700 700 rojects in ce 10,100 9,700 2,500 600	d postponeme 3,188 509 4,126. 5,888 698 ertain districts 10,070 9,691 2,463 600	• • • • • • • • • • • • • • • • • • •
 College, from the prascheme of researce B. Cotton research— Pempheres and phylogical scheme. Nadam cotton sche Mungari cotton sche Mungari cotton sche Mungari cotton sche Scheme for imprment of Cocarcotton. Other miscelland schemes. Col. 1.—Sanctio Sugarcane stations— Pay and allowance establishments. Contingencies D. Scheme for extension cane insects in the Proliments. Contingencies E. Dry farming scheme- Pay and allowance 	rovision und h (Rs. 1,100 (Rs. 1,100) (Rs. 1	der " e. B." (R 0). 2,500 800 -100 5,100 -900 5,100 900 3,300 -2,600 wed for some p 10,800 -700 9,300 400 sugar- 3,400 -400 -4,200	s. 1,600) an 3,300 500 4,200 6,000 700 700 rojects in ce 10,100 9,700 2,500 600	d postponeme 3,188 509 4,126. 5,888 698 ertain districts 10,070 9,691 2,463 600	• - 1 + - 1 + - 1 - 1

Grant No. XVIII-Agriculture-cont.

Major head and sub-head.			Final grant or appro- priation.	Actual expenditure.	Excess +, Saving	
(1)	- (1)			(3)	(4)	
40. Agricul	ture—con	t.	RS.	RS.	RS.	
f. Agricultural Experiments a F. Fruit research station-	nd Resea					
Expenses	• 0. R.	13,600 - 2,200	11,400	11,518	+ 118	
Col. 1Gazetted	Superinte	ndent replace	l by non-gaz	etted assistan	ıt.	
G. Scheme for research on g	. O.	8.500				
Expenses	. R.	500	9,000	8,944	- 56	
H. Animal nutrition-			And			
Expenses			9,700	9,686	- 14	
J. Scheme for research on s Expenses	unnnemp		500	500		
K. Scheme of research of co	ocoanuts-		000	500	••	
Expenses	0.	8,600 2	8,500	8,407	- 93	
T Colores of subsidized	R.	100 f		0,101	- 00	
L. Scheme of subsidized trials of sugarcane	and the second se	1,000 {	4,700	4,086	-614	
varieties.	R.	3,100)		2,000		
Col. 1Extension	of scheme	e in two new	stations.			
. Botanical and other Public	Gardens-	-				
1. Pay and allowances of	50.	9,300 \	10,300	10,389	1 00	
staff.	λ R. Ο.	1,000 5	10,000	10,000	+ 89	
2. Contingencies	R.	16,300	16,700	16,694	- 6	
	1000					
. Scheme for the Improvement	nt of Agri	cultural				
Marketing in India-						
A. Direction-		10 1003				
1. Pay of officer	. O. R.	13,100	14,800	14,763	- 37	
2. Pay of establish-	ſ0.	7,900	1		-	
ments.	IR.	- 100	7,800	7,814	+ 14	
					and and the second	
3. Allowances	. O.	8,500	8,900	8,692	-208	
4. Contingencies	R. 0.	$+400 \\ 2,200 $	The second second	0,000	200	
4. contingencies	R.	200	2,400	2,370	- 30	
B. Marketing scheme-	and anot	A Real of the				
Expenses	0.	1,100	16,300	15,984	- 316	
	R.	15,200 5		and the second	010	
Col. 1Extension of	of scheme	beyond 31st	March 1941.			
			100	64	- 36	
Partially excluded areas-			100	02	- 30	
	1.11					
A. Other charges	s, etc.—					
A. Other charges	0.	s,100 J	8,700	7.858	- 940	
A. Other charges Grants-in and, contributions A. Grants-in-aid	0. R.	600	8,700	7,858	- 842	
Partially excluded areas— A. Other charges Grants-in and, contributions	0.		8,700 17,200	7,858	- 842 + 20	

Grant No. XVIII Agriculture - cont.

Col. 1.—No contribution was paid to a society as no loss was incurred by it on the seed-farm transaction.

Major head and sub-head.				Final grant or appro- priation,	Actual expenditure.	Excess +, Saving	
C215 2.1.2.2.2	(1)			(2)	(3)	(4)	
40 Amiou	111170			RS.	RS.	RS.	
40. Agricu					D.O.	no.	
. Charges in Engla	nd-Hig	h Commissio	oner for India	-			
A. Leave salaries	and dep	utation pay		*			
Charged	1.		700 2,100	2,800	2,848	+ 4	
B. Sterling overs	eas pay-						
Charged		<i>Q</i> . <i>R</i> .	$\left. \begin{array}{c} 4,800 \\ - 800 \end{array} \right\}$	4,000	3,136	- 86	
D. Other charges	3	R.	- 200	200	37	- 16	
n. Loss or gain by	exchang	e—Other th	an on				
Charged	**	"	• ••		17	+ 1	
De la Chin	6.5.8	Charged		90,200	88,014	- 2,18	
	Totals	Authoriz	ea—	22,09,900	21,62,611	- 47,28	
	a verain	{ Gross Deduct	ions	-2,000	-1,976	+2	
		Net		22,07,900	21,60,635	- 47,26	
			an fil		and the second		

Grant No. XVIII-Agriculture-cont.

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 Imp rial 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-hei under wi account for,	hich	Opening talance.	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)	4.
(ii)	Sugarcane stations	f. C		6,778	20,095	19,761	7,112
(iii)	Dry farming scheme	f. E	D.U.	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 sunnhemp .	. 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 Researchvide paragraph 3 above. The expenditure during the year on the sciemes 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) Pempheres and physiologi- cal 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 improve- ment of Cocanada cotton.	471	5,676	5,888	259
(v) Other miscellaneous schemes	181	524	698	7
Total	1,251	13,234	13,929	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.

Miscella

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 Appreciation as a result of re- valuation.	9,130 1,511	54,525	4,15,193	20,251	1,40,568
Total	44,949	3,10,076	4,84,503	23,803	5,63,524
Issues-			0.01.100	1=	101100
(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		34245	24.42	
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.

(1)	priation.			
	(2)	(3)	(4)	
41. Veterinary.	DC	A DEPART		
A. Direction—	RS.	RS.	RS.	
1. Pay of officers- •				
Charged	18,800	18,747	- 5	
Authorized	3,100	3,135	+ 3	
2. 1 ay of establishinents, O. 10,000 (R. 100)	19,400	19,360	- 4	
3. Allowances—				
Charged 0. 3,200	4,100	4,097	1	
Authorized $$ $0.$ $2,500$		2,007		
R. 500	3,000	2,898	- 10	
4. Other charges O. 9,700]	9,900	8,368	1 59	
B. Circle officers— R. ●200 ∫	0,000	0,000	- 1,53	
1. Pay of officers 0. 37,500				
R. $-1,000$	36,500	36,593	+ 9	
2. Pay of establishments. O. 29,800	29,600	29,741	+ 14	
R. $-200 \int$ 3. Allowances O. 22,800			T 19	
$R_{\rm R} = -600$	22,200	22,018	- 18	
4. Other charges	15,300	14,841	- 45	
. Subordinate Establishment— I. Ordinary areas—				
1. Pay of establishments. O. $2,14,700$ R. $-7,800$	2,06,900	2,08,124	+ 1,22	
2. Allowances $0.$ 59,800				
S. 100 }	64,300	65,086	+ 78	
R. 4,400				
3. Contingencies O. 25,200 R. 700	25,900	25,361	- 53	
4. Purchase of sera includ- O. 9,700	0 500	1 500	1 -	
ing freight. R. $-3,200$	6,500	4,780	- 1,72	
Col. 1Smaller purchase of biological pro	oducts from	outside.		
II. Partially excluded areas-				
Pay of establishments and	5,000	4,971	- 2	
other charges.				
. Hospitals and Dispensaries-				
I. Ordinary areas— 1. Pay of establishments. O. 1,76,100				
R 1,300	1,74,800	1,76,905	+ 2,10	
- 2. Other charges	1,27,600	1,26,115	- 1,48	
II. Partially excluded areas-	1			
Pay of establishments and $\begin{bmatrix} 0. & 4,900 \\ R. & 900 \end{bmatrix}$	5,800	5,774	- 2	
. Veterinary Education and Research—				
A. Veterinary college—				
1. Pay of officers O. 53,400	53,100	52,165	- 93	
R 300 ∫	55,100	52,105	- 55	
2. Pay of establishments. O. 34,400 R3,100	31,300	31,280	- 2	
3. Allowances and honoraria—				
Charged 0, 500				
$R 500 \int R 500 $		••		
Authorized 0. 6,000	6,200	5,944	• - 20	

Major head and sub-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)	and the second second	(2)	(3)	(4)
		1000		
41. Veterinary—cont.		RS.	RS.	RS.
 d. Veterinary Education and Resear A. Veterinary college—cont. 				
4. Contingencies O. R.	$33,100 \\ 13,800 $	46,900	39,351	- 7,549
Col. 1.—(i) Enhanced pro (Rs. 2,600) and (ii) cost of st	operty taxes a	and arrears	of water ch	arges
(Rs. 13,100) offset by savings	s under "Custo	ms duty"	(Rs. 1.900).	
Col. 4Apparatus and	materials were	not suppl	ied to the e	stent
anticipated.				
B. Veterinary investigation-				
Pay of staff and other $\int O$.	12,300	12,500	12,389	- 111
charges. C. Enquiry into the helminthiasis of	200 f		12,000	
1. Pay of establish- $\int O$.	3,100	-		
ments and allowances. J.R.	- 200 5	2,900	2,760	- 140
2. Other charges O.	1,200	500	497	- 3
R. D. Investigation into the diseases	-700 f			L'AND AND A
1. Pay of establishments $\int O$.	2,800)			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
and allowances. [R.	300 5	3,100	3,117	+ 17
2. Other charges	100 Avec	300	346	+ 46
E. Preparation of a monograph on	the anatomy o	f the ox-		
1. Pay of establishments R.	1,400	1,400	1,410	+ 10
and allowances. 2. Other charges R.	1 200	1.900	500	
2. Other charges R.	1,300	1,300	796	- 504
e. Other charges (Serum Institute)-				
1. Pay of officers O. R.	7,000 - 600	6,400	6,419	+ 19
2. Pay of establishments O.	22,000		and the second	1 -0
R.	- 1,800	20,200	20,346	+146
3. Other charges O.	78,400	70,200	69,254	- 946
R.	- 8,200 5	10,200	•	- 940
Col. 1Fewer animals pu	archased and f	avourable c	ontract rates.	
f. Breeding operations-				
A. Superintendence-				
1. Pay of officers-		10 000		Long Manager
Charged 2. Pay of establishments	••	18,000 3,400	17,993	?
3. Other charges—		3,400	3,445	+ 45
Charged 0.	1,6002	9 100	0.104	
R.	500 5	2,100	2,134	+ 34
Authorized O. R.	1,400	1,800	1,790	- 10
B. Research stations—	100)	a data a data a	the second second	
1. Pay of officers O.	8,000]	2 100	0.100	
R.		3,100	3,120	+ 20
2. Pay of establishments. O.				

Grant No. XIX-Veterinary-cont.

к. 0. 80,500 1 100 } 3. Other charges S. R. \$3,092 - 1,108 84,200 . 3,600 C. Livestock improvement scheme-1. Cattle improvement O. 1,100 -500 3,000 900 0. R. 600 578 - 22 2. Sheep breeding scheme. О. R. 3,900 3,399. - 501

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Major head and sub	-head.		Final grant or appro- priation,	Actual expenditure.	Excess +. Saving -
(1)		- in the	(2)	(3)	(4)
		Ten Sal T			
41. Veterinary-	ont.		RS.	RS.	RS.
Breeding operations—cont.				Sec. 1	17 H
C. Livestock improvement s	cheme-	-cont.			
3. Other charges •	0.	ך 24,500			
	S. R.	44,400 } 6,800 }	75,700	74,225	- 1,478
Col. 1.—Provision se development to form th ments Fund.	t apart	from the Cent	ral Governm ovincial Liv	ent grant for vestock Imp	rural rove-
D. Other charges-					
1. Grants-in-aid	0.	ר 800			
	S. R.	• 100 }	4,900	4,176	- 724
Col. 1.—Mainly annu mittee (Rs. 2,000) and a cattle show (Rs. 1,80	assistan	ribution to ce to ryots f	All-India C or sending	attle Show (their animal	Com- s to
2. Contributions	R.	3,800	3,800	3,375	- 425
Col. 1.—Grants to so purchased by them.	and the second sec				
3. Scheme for the im.	s.	1,300	1,300	361	- 939
provement of Kanga-			1	1.	
yam breeds of cattle.					
E. Milk recording scheme— 1. Pay of establishments.	0.	700)			
in the second	R.	- 700 5			
2. Other charges	0. R.	$-\frac{300}{300}$		10 1 1 1 200	· · · ·
	10.	- 500)			
. Charges in England-					
High Commissioner for India	www.	Change and the set			
A. Leave salaries and depu Charged	73	400	400	401	+ 1
B. Sterling overseas pay-				alles suit	20 11 10
Charged	0. P	7,000	6,600	6,532	- 68
C Alletmant of non of all	R.	- 400 5		.,	
C. Allotment of pay of office Charged	ers-	PAL DE LO DE	4,800	4,800	
D. Stores for India	0.	12,600	1.000		The state
	R.	$\left. \begin{array}{c} 12,600\\ -8,200 \end{array} \right\}$	4,400	4,146	- 254
Col. 1.—Decrease in i	ndents.				
. Loss or gain by exchange-					
A. Other than on stores—				32	+ 32
Charges	••			6	+ 6
B. Stores			- diaman	the second	
Totals SA	harged uthorize	ed 15	54,800 2,16,600	54,736 11,99,208	- 17,392
La la					A CONTRACTOR OF A CONTRACTOR O

Grant No. XIX-Veterinary-cont.

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 Kangavam 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 transferr d 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 ba	alance						1,205	
	Receipts							- 10 (a)	
	Charges .								
	Closing bal	lance						1,195	
In	Wrong class	ificatio	n in the	previou	VART.	rectified	in 19	941-49 accounts	-

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	and the second se	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
	A	-		And a

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.

Major hea	d and st	ib-head	. nontrogen	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
	(1)		and the second second	(2)	(3)	(4)
42, Co	-operat	- ion.		RS.	RS.	RS.
a. Direction-						
- BILDEL LINES INC.		. 0 R	$-100\hat{5}$	30,900	30,871	- 2:
Authorized .		0 S. R	100 \$	15,600	15,521	- 7
2. Pay of establishm	ients .		31,200 (32,700	32,813	+ 11
3. Other charges— Charged	•	. 0 	900 }	5,000	4,895	- 10
Authorized .	•	0 R		21,400	25,223	+ 82

Grant No. XX-Co-operation.

on account of raising of grade of incumbent of post (Rs. 1,000).

b. 8	Supe	rint	end	ence

1. Pay of officers		0.	1,15,000 2	1,06,000	1.05,607	000
		R.	- 9,000 5	1,00,000	1,05,007	- 393
2. Pay of establishments		0.	8,64,600		AND AND A	
		S.	200 >	8,38,500	8,38,635	+•135
		R.	- 26,300 J			
3. Allowances		0.	2,49,300	2,55,200	2,51,500	• - 3,700
		R.	5,900 5	2,00,200	~101,000	- 5,700
4. Contingencies		0.	72,000	74.800	74,487	- 313
		R.	2,800 5	11,000	.1,101	- 010
5. Grants for co-opera			70,000	67.000	56,706	-10,294
training and education	-	R.	-3,000 5	and an an	e de la companya de l	

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)

c. Grants-in-Aid-

1. Grants from duty.	sugar excise $\begin{cases} 0. \\ R. \end{cases}$	28,600 -2,400	26,200	22,409	- 3,791
and the second second					

Col. 4.-Contribution for leave and pension of staff not adjusted and subsidy not drawn by a Sugarcane Society.

R.

2. Other grants

 $19,600 \\ -10,100 \end{bmatrix}$.. 0. 9,500

9,593 +93

Col. 1.—Mainly smaller subsidies to Provincial Co-operative Union (Rs. 2,2'0), loan and sale societies (Rs. 1,000) and Land Colonisation Societies (Rs. 5,000).

• Surrenders or withdr	awals w	ithin grant			-	
or appropriation—		R.	36,400	36,400		- 36,400
•	Totals	{Charged Authori	 zed	35,900 14,86,300	35,766 14,32,494	- 134 - 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 :---

			RS,	
Opening balance	 	 	8,341	
Receipts	 	 	24,631	
Charges	 	 	25,710(a)	
Closing balance	 	 	7,262	
Made up of-				1

Scheme for subsidized trials of sugarcane varieties accounted for under Grant XVIII (f. L.)

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

RS.

21,624 (b)

4,086 25,710

Grant No. XXI-Industries.

See also the Audit Report and the Appendix.

Major head and sub	-head.		Final grant or appro- priation.	Actual expenditure.	Excess + Saving -
(1)	12.00		(2)	(3)	(4)
43. Industries.			RS.	RS.	RS.
. Industries—		STATISTICS.	•		
A. Direction—					
1. Pay of officers-	0	00 0000			
Charged	0. S.	36,300 100 }	39,900	39,769	
	R.	3,500	00,000	00,100	- 1
Authorized	0.	10,100	11,100	11,604	1.5
a D. C. A.L.V. humanta	R.	1,000 5	11,100	11,00±	+ 5
2. Pay of establishments.	0. R.	49,300 - 3,000 f	46,300	45,736	- 5
3. Allowances and honor	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
Charged	0.	5,3002	2 200	9.057	
	R.	- 2,000 5	3,300	3,257	100
. Col. 1Mainly pass	ages n	ot availed of.			
Authorized	0. R.	7,700	10,200	9,351	- 8
4. Other charges	0. R.	10,800 2,400	13,200	10,525	• - 2,6
Col. 1.—Chiefly cus received in 1941-42. Col. 4.—Savings ma not having arrived durin	inly	under customs o			but
B. District Engineering-					
1. Pay of officers	0.	12,400	10,900	10 0.07	the local of
9 Day of establishments	R.	$-1,500 \int$	10,000	10,987	+ 1
2. Pay of establishments.	0. R.	$\left\{\begin{array}{c} 1,57,100\\-4,000\end{array}\right\}$	1,53,100	1,51,818	- 1,28
3. Allowances and hono-	ſ0.	31,300	29 600	90 940	
raria.) R.	-1,700	29,600	29,342	-21
4. Pumping and boring	О. S.	99,100	1,07,700	1,09,175 .	1.1.4
	R.	5,100	-,01,100	1,00,110 •	+ 1,47
• 5. Other charges	õ.	11,500	12,100	11 090	
	R.	600	14,100	11,922	- 17
C. Industrial scholarships	0. R.	18,000	18,400	17,283	- 1,11
D. Industrial schools-	10.	400 J			1
1. Pay of establishments.	0.	33,900 \	- 30,200	30,092	
	R.	-3,700	001400	00,002	- 10
2. Scholarships and wages.	О. R.	17,500 -3,700	13,800	13,642	- 15
0.1.1. 79.11.1.				-	
Col.).—Fall in stren cians' Scheme.	gen or	account or int	roduction	of War Tec	hni-
Manager and an and a state	~				
3. Other charges	0. S.	56,300 4,400	62,600	62,097	- 50

Col. 1.-Opening of training classes under War Technicians' Scheme.

Grant No. XXII-Cinchona and Fisheries.

A Long Automation and		San Contraction of the second	Final	and the second second	
Major head and sub-l	head,		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving -,
(1)	1		(2)	(3)	(4)
43. Industries.			RS.	RS.	-
Cinchona Plantations—				Lis.	RS.
A. Direction—	14	1999			
1. Pay of officers and estab					
Charged:	0. R.	15,000 \ 200 \	15,200	15,193	- in the second se
Authorized	0.	6,100	0.000	and the second second	
2.00	R.	200 ∫	6,300	6,269	- 3
2. Other charges— Charged	0.	1,700	-		
charged	R.	200 5	1,900	1,831	- 6
Authorized	0.	17,200	20 800	90 708	11 10
a	S.	3,400 5	20,600	20,796	+ 19
Col. 1(i) Arrears of	depr	eciation (Rs. 1,	800), (ii) de	preciation on	new
buildings (Rs. 800) and (ini) pu	a chase of forty	(118, 400).		
B. Quinine Factory— 1. Pay of officers	0.	2,500	10		-
	R.	1,100	3,600	3,597	-
2. Pay of establishments.	0.	7,800	6,800	6,803	+
3. Purchase of Cinchona	R.	-1,000 ſ	2,86,300	2,77,165	
bark and quinine.			2,00,000	2,11,100	- 9,13
4. Other charges	0.	1,00,700			
	S R.	6,000 }	1,07,400	1,05,091	- 2,30
C. Dodabetta and Naduvatta		700 J			
1. Pay of officers and		15,800]	1.000		
establishments.	R.	-1,200	14,600	14,783	+ 18
2. Other charges	0. S.	94,300 15,800	1,10,100	1,10,325	+ 22
Col. 1Chiefly dearne			and a state of the		
on planting operations (F			oo) and me	reased expend	iture
D. Anamalais Plantations-		-			
1. Pay of officers and	0.	13,700	10.000	10.055	
establishments.	R.	2005	13,900	13,855	- 4
2. Other charges	0. S.	67,900	79,700	80,118	+ 41
Col. 1(i) Dearness			00) (ii) inc	roaso in play	nting
operations (Rs. 4,700) an	d (iii)	medical relief	to labourer	s (Rs. 2,900).	aring
E. Interest on capital outlay-				and a second	
Charged •	0.	64,8002	00.000	50 100	0.50
The first of the second s	R.	- 2,800 5	62,000	59,492	- 2,50
Fisheries— A. Direction—					
2. Pay of establishments.	0.	14,700	10.000		
Contraction of the second states	R.	$-1,400\int$	13,300	13,376	+7
3. Other charges	0. P	12,100	11,600	11,219	- 38
B. Pearl and Chank Fisheries	R.	- 500 ſ			
1. Pay of officers and		16,600	10,000	10.100	
establishments.	S.	700	17,300	17,151	- 14
2. Other charges	0.	36,500]	54 000	54 790	
			04,900	04,782	- 11
Col. 1(i) Lease of	S. R.	12,900 ⊱ 5,500 J	54,900 Semned cos	54,782 st. taken ove	

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).

Major head and sub-head.	+	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving -
(1)		(2)	(3)	(4)
43. Industries—cont.		RS.	RS,	RS.
. Fisheries—cont.				
C. West Coast Fisheries O.	10,300	10 000	10 500	1. 10
R.	300	10,600	10,709	+ 10
D. Experimental station-	= 1002	and the second		
Tanur station O.	7,100	3,700	3,899	+ 19
	-3,400∫	0,100	0,000	1 10
Col. 1.—Closure of station.				
E. Technological Institute, SO.	10,6002	1 =00	9.074	00
Tuticorin. [R.	-6,100	4,500	3,874	- 62
Col. 1.—Postponement of purch (Rs. 3,500) and opening of inst securing suitable site for construct F. Fisheries Schools—	itute late	in the year	r due to dela	y in
1. Pay and allowances of [O. establishments R.	74,800 2,800 }	77,600	77,470	-13
2. Other charges O.	11,100	11,800	11,214	- 58
R.	700 5	- Andrews		
G. Inland Fisheries-	18,500			
1. Pay of officers and 0. establishments. R.	- 490	18,100	18,083	-1
2. Fish breeding and $\int 0$.	15,200		in man and in	and to
stocking.	- 100	15,100	14,837	- 26
3. Compensation to local (O.	60,000]			
bodies for loss of	}	62,300	62,212	- 8
fishery rentals. LR.	2,300]			
4. Other charges O.	12,100	10,400	10,598	+ 19
H H	- 1,7'0 {			•
H. Oyster farm, Pulicat O. R.	- 200	500	380	-12
J. Marine Biological section and aquari				
1. Biological section		18,900	18,485	-41
2. Aquarium 0.	6,5002	6,000	5,978	- 2
- R.	- 500 5	0,000	• •,•.•	Carl Carl
K. Fish-curing yards-	00 000 2			
1. Pay and allowances of $\int O$.	96,000	99,200	98,906	- 29
staff.	14,500			
2. Petty construction and 0. repairs. R.	-2,000	12,500	11,583	- 91
Col. 1.—Favourable tender r		1 500) and	postponemer	t of
	ares (115.	1,000) 4114	Postfano	The real
certain works (Rs. 500).	00 0003			
	37,300 }	1,62,000	1,62,313	+ 31
• S. R.	1,500	1,02,000	.,	
Col. 1Purchase of more salt	due to inc	rease in fish	-curing opera	tions
and rise in price and transport cha	rges of salt	t on account	of war.	
and riso in price and the Commission	er for Indi	1-		
Charges in England-High Commission	or rot man	411		
B. Sterling overseas pay				
Cinchona— Charged		4,800	4,800	A ALL SAL
C. Stores for India-			1	
Cinchona O.	25,200	33,200	32,601	- 59
S	8,0005	001200		50
Col. 1-Increase in prices.	1 2002	the second second	Section 100	ALC: NO
• Fisheries O.	1,600	2,200	2,079	- 12
D. Cost of publications supplied to Indi				
				- 19

Grant No. XXII-Cinchona and Fisheries-cont.

Major head and sub-head.	Final grant or appro- priation.	Actual expenditure.	Excess +. Saving
(1)	(2)	(3)	(4)
	united and the second	Part and a state	Stand State
43. Industries-cont.	RS.	RS.	RS.
f. Loss or gain by exchange— Other than on stores—Cinchona— <i>Charged</i> S. 100 Fisheries	···	13 66 5	+ 13 - 34 + 5
Surrender or withdrawals within grant or appropriation— Charged R. 2,400	2,400		- 2,400
Totals $\begin{cases} Charged & \cdots \\ Authorized & \cdots \end{cases}$	<i>86,300</i> 12,95,300	<i>81,329</i> 12,80,631	- 4,971 - 14,669

Grant No. XXII-Cinchona and Fisheries-cont.

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 subhead "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.

STRATING THE							
Major	head and	l sub-h	nead,		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
	(1)		-		(2)	(3)	(4)
	44. Av	iation			RS.	RS	RS.
a. Grants for Aviat	ion pur	poses					
A. Grants to the Flying Club.	he Mac		(0. (s.	$23,000 \\ 2,000$	25,000	25,000	
b. Works— Maintenance of grounds.	f land	ling	s.	1,500	1,500	1,785	+ 285
c. Special Services a laneous Expendit Miscellaneous			s.	2,700	2,700	1,540	- 1,160
and the second sec	Chiefly		Contraction of the second	in connection	14 Double the second	and the second sec	and the second sec
landing grou	nds and	iner	eased	contingent cha	rges.		
44-A. Capital out from O	lay on C Indinary			n financed			
A. Civil Aviation— Works			s.	24,000	. 24,000	22,353	- 1,647
expenditure of	on accou	unt of	f acqu	sion to me isition, mainte o capital head	nance, etc.,	current rever of aviation la	nues and-
							1
47. Miscell	aneous	Depar	rtment	S			
and the second se				STREET, I STREET, ST.			AL THE
a. Labour-				and a second		and a second	A Er
A. Direction-						rainpu - A	9. 27 (19. januar)
A. Direction— 1. Pay of office			0			and a fe	Constant Con
A. Direction-	ers— 	••	0. R.	29,000 - 1,200	27,800	27,271	- 529
A. Direction— 1. Pay of office			<i>R</i> . 0.	$29,000 \\ -1,200 \\ 5,000 \\ \end{bmatrix}$		· · · · · · · · · · · · · · · · · · ·	
A. Direction— 1. Pay of office <i>Charged</i> Authorized	••		<i>R</i> . O. R.	29,000 - 1,200 5,000 2,300 }	27,800 7,300	27,271 7,287	- <i>529</i> - 13
A. Direction— 1. Pay of office <i>Charged</i> Authorized <i>Col.</i> 1.—0	 Dhanges	100	<i>R</i> . O. R.	29,000 - 1,200 5,000 2,300 }		· · · · · · · · · · · · · · · · · · ·	
A. Direction— 1. Pay of office <i>Charged</i> Authorized	 Dhanges	100	R. O. R. ersonne	$\begin{array}{c} 29,000 \\ -1,200 \\ 5,000 \\ 2,300 \\ \end{array}$	7,300	7,287	- 13
A. Direction— 1. Pay of office <i>Charged</i> Authorized <i>Col.</i> 1.—C 2. Pay of estab	 Dhanges dishmen	100	R. O. R.	$\begin{array}{c} 29,000 \\ -1,200 \\ 5,000 \\ 2,300 \end{array}$		· · · · · · · · · · · · · · · · · · ·	
A. Direction— 1. Pay of office <i>Charged</i> Authorized <i>Col.</i> 1.—0	 Dhanges dishmen	100	R. O. R. o. R. O. R.	$\begin{array}{c} 29,000 \\ -1,200 \\ 5,000 \\ 2,300 \\ \end{array}$	7,300 24,500	7,287 24,204	- 13 - 296
A. Direction— 1. Pay of office <i>Charged</i> Authorized <i>Col.</i> 1.—C 2. Pay of estab 3. Other charge <i>Charged</i>	 Dhanges dishmen es—	100	R. O. R. O. R. O. R. O. R.	$ \begin{array}{c} 29,000 \\ -1,200 \\ 5,000 \\ 2,300 \\ \end{array} $ el. $ \begin{array}{c} 25,900 \\ -1,400 \\ 3,800 \\ -800 \\ \end{array} $	7,300	7,287	- 13
A. Direction— 1. Pay of office <i>Charged</i> Authorized <i>Col.</i> 1.—C 2. Pay of estab 3. Other charged	 Dhanges dishmen es—	ts.	R. O. R. o. R. O. R.	$\begin{array}{c} 29,000\\ -1,200\\ 5,000\\ 2,300\\ \end{array}$ el. $\begin{array}{c} 25,900\\ -1,400\\ \end{array}$	7,300 24,500	7,287 24,204	- 13 - 296
A. Direction— 1. Pay of office <i>Charged</i> Authorized <i>Col.</i> 1.—C 2. Pay of estab 3. Other charge <i>Charged</i> • Authorized	 Changes dishmen es— Mainly	ts. smal	R. O. R. o. R. O. R. O. R. O. R. ler ex	$ \begin{array}{c} 29,000 \\ -1,200 \\ 5,000 \\ 2,300 \\ \end{array} $ el. $ \begin{array}{c} 25,900 \\ -1,400 \\ 3,800 \\ -8,800 \\ 19,800 \\ -2,300 \\ \end{array} $ ependiture on	7,300 24,500 <i>3,000</i> 17,500	7,287 24,204 <i>2,713</i> • 17,376	- 13 - 296 - 287 - 124
A. Direction- 1. Pay of office <i>Charged</i> Authorized <i>Col.</i> 10 2. Pay of estab 3. Other charge <i>Charged</i> • Authorized <i>Col.</i> 1 (Rs. 500) and 4. Charges recomments, Depan	 Changes Jishmen es— Mainly I less to overable rtments	ts. smal uring fron	R. O. R. o. R. O. R. O. R. O. R. ler ex (Rs.	$\begin{array}{c} 29,000\\ -1,200\\ 5,000\\ 2,300\\ \end{array}$ el. $\begin{array}{c} 25,900\\ -1,400\\ \end{array}$ $\begin{array}{c} 3,800\\ -800\\ 19,800\\ -2,300\\ \end{array}$ cpenditure on 1,300).	7,300 24,500 <i>3,000</i> 17,500	7,287 24,204 <i>2,713</i> • 17,376	- 13 - 296 - 287 - 124
A. Direction- 1. Pay of office <i>Charged</i> Authorized <i>Col.</i> 1 2. Pay of estab 3. Other charge <i>Charged</i> • Authorized <i>Col.</i> 1 (Rs. 500) and 4. Charges recomments, Depair B. District staffs-	 Changes lishmen 28— Mainly i less to overable rtments —	ts. smal uring from , etc.	R. O. R. orsonne O. R. O. R. O. R. ler ex (Rs. n othe	$ \begin{array}{c} 29,000 \\ -1,200 \\ 5,000 \\ 2,300 \\ \end{array} $ el. $ \begin{array}{c} 25,900 \\ -1,400 \\ 3,800 \\ -2,300 \\ 19,800 \\ -2,300 \\ \end{array} $ rpenditure on 1,300). or Govern-	7,300 24,500 <i>3,000</i> 17,500 reclamatic - 2,700	7,287 24,204 2,713• 17,376 on of "Erule - 2,700	- 13 - 296 - 287 - 124 urs "
A. Direction- 1. Pay of office <i>Charged</i> Authorized <i>Col.</i> 10 2. Pay of estab 3. Other charge <i>Charged</i> • Authorized <i>Col.</i> 1 (Rs. 500) and 4. Charges recomments, Depan	 Changes lishmen 28— Mainly i less to overable rtments —	ts. smal uring from , etc.	R. O. R. o. R. O. R. O. R. O. R. ler ex (Rs.	$\begin{array}{c} 29,000\\ -1,200\\ 5,000\\ 2,300\\ \end{array}$ el. $\begin{array}{c} 25,900\\ -1,400\\ \end{array}$ $\begin{array}{c} 3,800\\ -800\\ 19,800\\ -2,300\\ \end{array}$ cpenditure on 1,300).	7,300 24,500 <i>3,000</i> 17,500 reclamatio	7,287 24,204 2,713• 17,376 on of "Erule	- 13 - 296 - 287 - 124 urs "
A. Direction- 1. Pay of office <i>Charged</i> Authorized <i>Col.</i> 1 2. Pay of estab 3. Other charge <i>Charged</i> • Authorized <i>Col.</i> 1 (Rs. 500) and 4. Charges recomments, Depair B. District staffs-	 Changes lishmen 28— Mainly i less to overable rtments —	ts. smal uring fron , etc. ts.	$\begin{array}{c} R.\\ O.\\ R.\\ or sonnotorial \\ O.\\ R.\\ O.\\ O.\\ R.\\ O.\\ O.\\ O.\\ O.\\ O.\\ O.\\ O.\\ O.\\ O.\\ O$	$\begin{array}{c} 29,000\\ -1,200\\ 5,000\\ 2,300\\ \end{array}$ el. $\begin{array}{c} 25,900\\ -1,400\\ \end{array}$ $\begin{array}{c} 3,800\\ -800\\ 19,800\\ -2,300\\ \end{array}$ cpenditure on 1,300). or Govern- $\begin{array}{c} 71,300\\ 1,700\\ 21,400\\ \end{array}$	7,300 24,500 3,000 17,500 reclamatic - 2,700 73,000	7,287 24,204 2,713• 17,376 on of "Erula - 2,700 72,551	- 13 - 296 - 287 - 124 urs "
 A. Direction— Pay of office Charged Authorized Col. 1.—C Pay of estab Other charge Charged Authorized Col. 1.— (Rs. 500) and Charges recomments, Depai District staffs- Pay of estable 	 Changes Jishmen es— Mainly i less to overable rtments lishmen	ts. smal uring from , etc. ts.	R. O. R. O. R. O. R. O. R. (R. (R.) I or ex (R.) n other O. R. R. (R.) R.	$\begin{array}{c} 29,000\\ -1,200\\ 5,000\\ 2,300\\ \end{array}$ el. $\begin{array}{c} 25,900\\ -1,400\\ \end{array}$ $\begin{array}{c} 3,800\\ -800\\ 19,800\\ -2,300\\ \end{array}$ spenditure on 1,300). or Govern. $\begin{array}{c} 71,300\\ 1,700\\ 2,1400\\ 2,100\\ \end{array}$	7,300 24,500 3,000 17,500 reclamatic - 2,700 73,000 23,500	7,287 24,204 2,713• 17,376 on of "Erule - 2,700 72,551 22,976	- 13 - 296 - 287 - 124 urs "
A. Direction- 1. Pay of office <i>Charged</i> Authorized <i>Col.</i> 1C 2. Pay of establ 3. Other charge <i>Charged</i> • Authorized <i>Col.</i> 1 (Rs. 500) and 4. Charges record ments, Depan B. District staffs- 1. Pay of establ	 Changes Jishmen es— Mainly i less to overable rtments lishmen	ts. smal uring from , etc. ts. 	$\begin{array}{c} R.\\ O.\\ R.\\ or sonnotorial \\ O.\\ R.\\ O.\\ O.\\ R.\\ O.\\ O.\\ O.\\ O.\\ O.\\ O.\\ O.\\ O.\\ O.\\ O$	$\begin{array}{c} 29,000\\ -1,200\\ 5,000\\ 2,300\\ \end{array}$ el. $\begin{array}{c} 25,900\\ -1,400\\ \end{array}$ $\begin{array}{c} 3,800\\ -800\\ 19,800\\ -2,300\\ \end{array}$ cpenditure on 1,300). or Govern- $\begin{array}{c} 71,300\\ 1,700\\ 21,400\\ \end{array}$	7,300 24,500 3,000 17,500 reclamatic - 2,700 73,000	7,287 24,204 2,713• 17,376 on of "Erula - 2,700 72,551	- 13 - 296 - 287 - 124 urs "

See also the Audit Report.

Major head and sub-head,	Final grant or appro-	Actual expenditure.	Excess +, Saving
(1)	priation. (2)	(3)	(4)
47. Miscellaneous Departments-cont.	RS,	RS	R8.
Labour-cont.			
C. Court of enquiry under the Trade Disputes Act, 1929			
$ \begin{array}{c} \text{Pay of officers and} \\ \text{establishments and} \\ \text{wher charges.} \end{array} \begin{array}{c} \text{O.} \\ \text{R.} \\ \text{Pay of officers and} \\ \text{R.} \\ \text{O.} \\ \text{R.} \\ \text{Pay of officers and} \\ \text{Pay of officers and} \\ \text{R.} \\ \text{Pay of officers and} \\ \text{Pay of officers and} \\ \text{R.} \\ \text{Pay of officers and} \\ \text{R.} \\ \text{Pay of officers and} \\ Pay of officers and$	100	30	- 70
D. Communities eligible for help by the Labou Department— Education—	r		
1. Pay of establish- ments. R. 5,86,900 R. 5,300	\$ 5,92,200	5,86,575	- 5,625
2. Construction and repair of school O. 15,200 buildings. B. 9,500	} 24,700	23,819	- 881
Col. 1Additional sheds and extensiv	ve repairs.		
3. Allowances and O. 42,500 contingencies. R. 9,300		52,011	+ 211
Col. 1Dearness allowance.	a later		
4. Scholarships and f O. 1,45,600	17	-	
schooling charges. R 30,100 Col. 1 Exhibition under "37. Educ to certain compensations paid to pri	cation" of example	nents (Rs. 3)	lating
 schooling charges. R 30,100 Col. 1Exhibition under "37. Educe to certain compensations paid to pripartly offset by increased payments under grants" (Rs. 5,400). 5. Equipment for f O. 14,500 	cation " of e: vate manager r "scholarship	xpenditure re nents (Rs. 33 os" and "boa	5,500) arding
schooling charges. R 30,100 Col. 1Exhibition under "37. Educe to certain compensations paid to pri- partly offset by increased payments under grants" (Rs. 5,400). 5. Equipment for O. 14,500 schools. R. 500	() cation " of e vate manager r "scholarship) 15,000	xpenditure re nents (Rs. 34 s' and "bos 14,689	lating 5,500) .rding
schooling charges. R 30,100 Col. 1Exhibition under "37. Educe to certain compensations paid to pri- partly offset by increased payments under grants" (Rs. 5,400). 5. Equipment for O. 14,500 schools. R. 500 6. Maintenance of O. 31,900 hostels. R. 7,700	1,15,500 cation " of e: vate manager " scholarship 15,000 39,600	xpenditure re nents (Rs. 34 's " and " boa 14,689 38,488	lating 5,500) .rding - 31
 schooling charges. R 30,100 Col. 1Exhibition under "37. Educe to certain compensations paid to pripartly offset by increased payments under grants" (Rs. 5,400). 5. Equipment for O. 14,500 schools. R. 500 6. Maintenance of O. 31,900 	1,15,500 cation " of e: vate manager " scholarship 15,000 39,600	xpenditure re nents (Rs. 34 's " and " boa 14,689 38,488	lating 5,500) .rding - 31
schooling charges. R 30,100 Col. 1Exhibition under "37. Educe to certain compensations paid to pri- partly offset by increased payments under grants" (Rs. 5,400). 5. Equipment for O. 14,500 schools. R. 500 6. Maintenance of O. 31,900 hostels. R. 7,700	i i cation " of exvate manager vate manager r "scholarship i	xpenditure re nents (Rs. 34 's " and " boa 14,689 38,488	lating 5,500) rding - 31 - 1,11
schooling charges. R 30,100 Col. 1Exhibition under "37. Educe to certain compensations paid to pri- partly offset by increased payments under grants" (Rs. 5,400). 5. Equipment for { 0. 14,500 R. 500 6. Maintenance of { 0. 31,900 hostels. R. 7,700 Col. 1Continuance of a hostel origin 7. Grants-in-aid 0. 91,700 R 3,800 E. Communities eligible for help by the Labour Department	, 3 1,15,500 cation " of exvate manager vate manager r "scholarship 15,000 39,600 ally proposed \$ \$7,900	xpenditure re nents (Rs. 34 ss" and "boa 14,689 38,488 to be closed.	lating 5,500) rding - 31 - 1,11
schooling charges. R 30,100 Col. 1Exhibition under "37. Educe to certain compensations paid to pri- partly offset by increased payments under grants" (Rs. 5,400). 5. Equipment for { O. 14,500 schools. R. 500 6. Maintenance of { O. 31,900 hostels. R. 7,700 Col. 1Continuance of a hostel origin 7. Grants-in-aid O. 91,700 R 3,800 E. Communities eligible for help by the Labour Department Public Health 1. Construction and repair of wells, path ways, burial grounds, etc	<pre>} 1,15,500 cation " of e: vate manager r "scholarship } 15,000 39,600 cally proposed } 87,900 r h-</pre>	xpenditure re nents (Rs. 34 ss" and "boa 14,689 38,488 to be closed.	lating 5,500) rding - 31 - 1,11
schooling charges. R 30,100 Col. 1Exhibition under "37. Educe to certain compensations paid to pri- partly offset by increased payments under grants" (Rs. 5,400). 5. Equipment for { 0. 14,500 R. 500 6. Maintenance of { 0. 31,900 hostels. R. 7,700 Col. 1Continuance of a hostel origin 7. Grants-in-aid 0. 91,700 R 3,800 E. Communities eligible for help by the Labour Department Public Health 1. Construction and repair of wells, path ways, burial grounds, etc Charged 0. 200 R - 200	<pre></pre>	xpenditure re nents (Rs. 34 ss" and "boa 14,689 38,488 to be closed.	lating 5,500) rding - 31 - 1,11
schooling charges. R 30,100Col. 1Exhibition under "37. Eduction of the certain compensations paid to pripartly offset by increased payments under grants" (Rs. 5,400).5. Equipment for $\{0. 14,500, 8. 500, 8. 6. 0.5, 8. 7,700, 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. $,] 1,15,500 cation " of e: vate manager vate manager " scholarship ,] 15,000 ,] 39,600 , ally proposed ,] 87,900 ,] ,] ,] ,] ,] ,] ,] ,] ,]	xpenditure re nents (Rs. 34 s'' and "boa 14,689 38,488 to be closed. 85,964 1,71,601	lating 5,500) rding - 31 - 1,11: - 1,93 - 1,93
schooling charges. R 30,100 Col. 1Exhibition under "37. Educe to certain compensations paid to pri- partly offset by increased payments under grants" (Rs. 5,400). 5. Equipment for { 0. 14,500 schools. R. 500 6. Maintenance of { 0. 31,900 hostels. R. 7,700 Col. 1Continuance of a hostel origin 7. Grants-in-aid 0. 91,700 R 3,800 E. Communities eligible for help by the Labour Department Public Health 1. Construction and repair of wells, path ways, burial grounds, etc Charged 0. 200 R 200 Authorized 0. 1,57,600	,] 1,15,500 cation " of e: vate manager vate manager " scholarship ,] 15,000 ,] 39,600 , ally proposed ,] 87,900 ,] ,] ,] ,] ,] ,] ,] ,] ,]	xpenditure re nents (Rs. 34 s'' and "boa 14,689 38,488 to be closed. 85,964 1,71,601	lating 5,500) rding - 31 - 1,11: - 1,93 - 1,93
schooling charges. R. $-$ 30,100Col. 1. — Exhibition under "37. Eductorto certain compensations paid to pripartly offset by increased payments under grants" (Rs. 5,400).5. Equipment for $\{0. 14,500$ schools.5. Equipment for $\{0. 31,900$ hostels.6. Maintenance of $\{0. 31,900$ hostels.7. God. 1.—Continuance of a hostel origin R.7. Grants-in-aid O.91,700 R.E. Communities eligible for help by the Labou Department— Public Health— I. Construction and repair of wells, path ways, burial grounds, etc.— Charged O.200 Authorized O.200 R.Col. 1.—Probable savings for which not realized to the extent anticipated.2. Grants towards malf the cost of17.300	<pre></pre>	spenditure re nents (Rs. 34 s" and "boa 14,689 38,488 to be closed. 85,964 1,71,601 cen in budget	lating 5,500) rding - 31 - 1,11: - 1,930 - 1,930
schooling charges. R 30,100 Col. 1Exhibition under "37. Educe to certain compensations paid to pri- partly offset by increased payments under grants" (Rs. 5,400). 5. Equipment for $\{0. 14,500$ schools. R. 500 6. Maintenance of $\{0. 31,900$ hostels. $\{0. 31,900$ hostels. $\{0. 31,900$ col. 1Continuance of a hostel origin 7. Grants-in-aid 0. 91,700 R 3,800 E. Communities eligible for help by the Labour Department- Public Health- 1. Construction and repair of wells, path ways, burial grounds, etc Charged 0. 200 R 200 Authorized 0. 1,57,600 R. 27,000 Col. 1Probable savings for which not realized to the extent anticipated. 2. Grants towards • Thelf the cost of]	<pre></pre>	xpenditure re nents (Rs. 34 s'' and "boa 14,689 38,488 to be closed. 85,964 1,71,601	lating 5,500) rding - 31 - 1,11: - 1,93 - 1,93
schooling charges. R 30,100Col. 1Exhibition under "37. Eductionto certain compensations paid to pripartly offset by increased payments under grants" (Rs. 5,400).5. Equipment for { 0. 14,500 R. 5006. Maintenance of { 0. 31,900 hostels. { R. 7,7006. Maintenance of { 0. 31,900 hostels. { R. 7,7007. Grants-in-aid . 0. 91,700 R 3,800F. Communities eligible for help by the Labour Department- Public Health-1. Construction and repair of wells, path ways, burial grounds, etc Charged . 0. 1,57,600 R. 27,000Col. 1Probable savings for which not realized to the extent anticipated.2. Grants towards acquisition of house- sites for Adi-Dravi.0. 17,300 R 9,600	 1,15,500 cation " of e: vate manager scholarship 15,000 39,600 39,600 ally proposed 87,900 s7,900 n 1,84,600 credit was tal 7,700 	spenditure re nents (Rs. 34 s" and "bos 14,689 38,488 to be closed. 85,964 1,71,601 sen in budget 5,492	lating (,500) rding - 31 - 1,11: - 1,93 - 1,93 - 12,99 were - 2,20

Grant No. XXIII-Miscellaneous Departments-cont.

Major head and sub-head	d.	Final grant or appro- priation.	Actual expenditure.	Excess + . Saving
(1)	and a start of the	(2)	(3)	(4)
47. Miscellaneous Departmen	nts-cont.	RS.	RS.	RS.
. Labour -cont.				
F. Reclamation of Kallars and I				
1. Pay of establishments. O		1,82,000	1 99 054	a station of
R		1,02,000	1,82,054	+ 5
2. Construction and repair $\int O$ of school buildings. $\int R$		3,800	4,078	+ 27
2 Scholanshing ashooling)				
charges and contingen- >		40 700	90.050	
cies.	$-700 \int$	40,700	39,958	- 74
4. Grants-in-aid 0	. 58,000]			
R	-1,300	56,700	55,721	- 97
G. Criminal tribes settlements-				
I. Aziznagar settlement. O		47,600	44,948	- 2,65
R Sill and a settlement O			11,010	- 2,00
2. Siddhapuram settlement O. R.		11,800	11,441	- 35
3. Sitanagram settle- fO				
fnent.	A CANCELER AND A CANC	20,600	19,479	- 1,12
And a state of the				
Col. 1Savings under q	fuarry charges.			
4. Bitragunta settlement. O	, 20,900 כ	18,700	19 596	17
R	-2,200	10,100	18,526	- 17
Col. 1.—Less expenditure ing grants."	e under "mainten	ance allowa	nce" and "b	oard-
5. Chintaladevi settle- O. ment. R		72,000	61,692	- 10,80
Col. 1.—Provision for ne expenditure under "match Col. 4.—Restricted manu chemicals and marketing fac	industry." ufacture in matc			
6. Yanadis settlement O. R.		13,500	13,040'	- 46
7. Payments to Salva-	10.400 2			
tion Army for super- 0. vision of Stuartpuram [R.		17,700	18,611	+ 91
settlement.	1,000			
8. Payments to the Bom-] O.	6 600 2			
bay Government in R		6,500	6,495	1
charge of Donga Dasaris.				
9. General 0.		19 100	9,273	0.00
R.	$-700 \int$	12,100	9,213	- 2,82
Col. 4Fluctuating iten	n.			
Inspector of Factories-	42,200			
A, Pay of officers 0. R.		39,100	38,999	- 10
B. Pay of establishments 0.				1
B. Pay of establishments O. R.		18,300	18,176	- 12
C. Other charges O.	A CONTRACTOR OF	00 000	10.000	-
R.		20,600	18,209	. 2,39
Col. 4Mainly less expe and under certain building w	nditure under tra	velling allo	wance (Rs. 1,	000)
D. Charges recoverable from				
D. Charges recoverance rom				

Grant No. XXIII-Miscellaneous Departments-cont.

Major head and sub-head.	Final grant or appro- priation,	Actual expenditure.	Excess +. Saving
(1)	(2)	(3)	(4)
47. Miscellaneous Departments-cont.	RS.	RS.	RS.
A. Pay of officers O. 36,10	0.7		
R 8,40		27,672	- 2
B. Pay of establishments	12,300	12,252	- 4
C. Other charges O. 13,90 R. 2,50		16,115	- 28
Col. 1.—Mainly special inspection of	boilers.		
. Examinations—			
A. Village officers' special f O. 6,600	07 0.700	0.242	
tests. R. 10	6,700	6,242	- 45
C. Government Examinations by the Commissioner—			
1. Pay of officers and $\int O$. 25,10		23,589	- 51
establishments. $R1,00$ 2. Travelling Allow- O. 21,50	័វ		
ances. R. 1,50		23,131	+ 13
3. Remuneration to 0. 2,30,00	0] 2,22,300	2,21,682	- 61
examiners, superin- $\begin{bmatrix} 0 \\ 2 \\ 3 \end{bmatrix}$, $\begin{bmatrix} 0 \\ 2 \\ 3 \end{bmatrix}$, $\begin{bmatrix} 0 \\$		2,21,002	odl all
4. Other charges 0. 1,31,30		1 40 809	- 39
S. 5,200 R. 4,500		1,40,603	- 35
and the most of the second of the second			
Provincial statistics-Registration of Births	T Standard and	an STE T	In the second
A Begistran General of			
A. Registrar-General of Births, Deaths and $0.$ 2,600		3,078	- 2
Marriages. JR. 500	,,		
B. Compilation of vital $\int 0.$ 9,60		12,644	+ 34
statistics. S. 2,70	0		9119
Col. 1.—Preparation of village statisti 1941.	es in connectio	ii with the Co	usus,
	c		
Administration of Indian Partnership Act o 1932—			
A. Pay of establishments .	. 3,200	3,198	-
and other charges.			
Miscellaneous-			•
Ceded Districts Economic Development Board—			
1. Pay of officers S. 5,000	5,000	5,027	+ 2
Col. 1Appointment of Secretary			
Development Board."			
2. Pay of establish- S. 1,400	1,400	1,401	+
ments. 3. Other charges S 2,700	2,700	2,308	- 39
3. Other charges S 2,700	2,100		
Col. 1Travelling allowance of non	pofficial momb	pers of beard	and

Grant No. XXIII-Miscellaneous Departments-cont.

Major head and	sub-head.	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)	(2)	(3)	(4)	
47. Miscellaneous De	partments—cont.	RS.	RS.	RS.
h. Loss or gain by exchang Other than on stores			· 1	+ 1
Surrenders or withdrawa appropriation— <i>Charged</i>		2,200		- 2,200
appropriation— Charged	R. 2,200	2,200 33,000	 29,984	- 2,200 - 3,016
appropriation— Charged	R. 2,200	33,000 24,16,200	29,984 23,64,077	- 3,016 - 52,123
appropriation— Charged	R. 2,200	33,000	29,984	- 3,016 - 52,123 - 8

Grant No. XXIII-Miscellaneous Departments-cont.

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 appro- priation.	Actual expenditure,	Excess + Saving -
(1)	-	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	(2)	(3)	(4)
50. Civil Works-Works.			RS.	RS.	RS.
. Original Works-Buildings-					
I. Ordinary areas— A. Land Revenue	0.	• 2,000 2	100	Level of a souther	10
B. Excise.	R. O.	- 1,900 f 200 j	100	69	- 31
D. EXCISE	R.	200	400	351	- 19
C. Forest	0. R.	$\begin{array}{c} 2,500 \\ -1,600 \end{array}$	900	899	
D. Registration	0.	50,000)	00.100		
the second se	R.	- 17,900 }	32,100	29,458	- 2,64
E. General Administration 1. Residences of the Go	vernor	- Andrews			
Charged	0.	50,000)	00 700	100000	3 13 4 14
	S. R.	24,800 } 23,300 }	98,100	96,673	- 1,42
2. Other Works-			Same Internet	ALL DON	
Authorized	S. 0.	4,000 1,66,100	4,000	4,007	+
stall - to stall star	S.	100 \$	81,800	79,829	- 1,97
F. Administration of Justi	R.	- 8 4, 400 J			
1. High Court—		and the			
Charged	0. S.	$\left. \begin{array}{c} 3,300\\ 200 \end{array} \right\}$	3,500	3,544	+ 4
2. Excluding High Court	-				a sieito 7
• Authorized	0. R.	$\left. \begin{array}{c} 62,000\\ -20,600 \end{array} \right\}$	41,400	36,778	- 4,62
G. Jails and Convict	0.	2,32,800 1	San India		
Settlements.	R. O.	$-26,400 \begin{cases} 1,33,200 \end{cases}$	2,06,400	1,92,151	- 14,24
H. Police	s.	100 }	1,09,200	1,05,778	- 3,42
T. Salantife Departments	R. 0.	- 24,100	1	A STATE OF THE OWNER	
J. Scientific Departments.	R.	$\left. \begin{array}{c} 5,000\\ -2,400 \end{array} \right\}$	2,600	2,330	- 27
K. Education	0. R.	1,47,000	1,19,800	1,18,953	- 84
L. Medical	0.	- 27,200 ∫ 5,78,500]		all in the	
	S.	400 }	2,95,100	2,70,807	- 24,29
M. Public Health	R. 0.	-2,83,800	6,200	1 909	1 20
	R.	- 3,800	0,200	4,802	- 1,39
N. Agriculture	0. R.	$\left. \begin{array}{c} 27,000 \\ -20,100 \end{array} \right\}$	6,900	6,900	
O. Veterinary	0. P	90,300	33,100	31,867	- 1,283
P. Co-operation	R. O.	→ 57,200 { 4,000 {		A STATE OF THE OWNER OF THE OWNER OF	
	R.	- 3,500 J	500	501	+
Q. Industries	0. S.	$\left. \begin{array}{c} -18,300\\ 200 \end{array} \right\}$	28,700	27,137	- 1,563
	R.	10,200 5	and a	NO SHOTLY	
R. Civil Works	0. R.	$-\frac{74,000}{23,200}$	50,800	49,504	- 1,290
S. Stationery and Print-	0.	69,800 J	75,200	28,406	- 46,79
ing. T. Miscellaneous Depart-	R. 0.	$5,400 \\ 10,000 \\ 1000$			
ments.	R.	- 4,900 5	5,100	4,879	- 221
II. Partially excluded areas- E. General Administra-	- R.	900	900	1,411	+ 511
E. General Administra- tion.	14.	500	1 000	1,111 × 1	• + • • •

Major head and sub-	Final grant or appro- priation,	Actual expenditure.	Excess +, Saving		
. (1)	1.1		(2)	(3)	(4)
50. Civil Works-Wo	rks—co	nt.	RS.	RS.	RS.
. Original Works-Buildings-					
II. Partially excluded areas- F. Administration of Justice.		200	200	168	- 3
H. Police	0. R.	$-\frac{3,800}{2,400}$	1,400	1,349	- 5
K. Education	0. R.	1,300]	400	400	
L. Medical	0.	9,6002	3,200	3,179	- 2
O. Veterinary	R. 0.	-6,400		and the second	
R. Civil Works	R. O.	- 200 f 8,500	1,800	1,825	+ 2
IV. CIVIL WOLKS	R.	- 7,300	1,200	. 1,133	- 6
. Original Works-Communic	ations				
I. Ordinary areas	0.	3,68,800]			
The state of the second	S. R.	100 }	4,18,400	4,04,312	- 14,08
II. Partially excluded areas.	й. О.	49,500 J 15,000 J			
	S. R.	200	16,600	14,436	- 2,16
Out to al Works Wise Pass		1,400)			
. Original Works—Miscellaneo A-1. Air Raid Precautions	R.	4,24,600	4,24,600	3,95,687	- 28,91
works financed partly			-11000	0,00,001	
by the Government of India and partly by the					1.1
Provincial Government.	n				
A-2. Deduct-Transfer to the head 57. Miscel-	R	- 4,24,600 -	- 4,24,600	- 3,95,687	+ 28,91
laneous-J. Expenditure					
on Air Raid Precau- tions measures financed					
partly by the Govern-					
ment of India and partly by the Provincial Government.					
A-3. Air Raids Precau-	S.	100]	+87,300	1 00 000	1 1 00 70
entirely by the Provin-	R.	87,200 5	01,000	1,96,828	+ 1,09,52
cial Government.				The second	
Miscellaneous- Miscellaneous works finan-	0.	10 500 3			
anced by the Provincial	R.	40,500 }	21,000	21,025	+ 20
Government.		J	Contraction of the	Company of	and all
a. Original Works-1	. Ordin	ary areas-A	to T, II.	Partially excl	luded
areas E to R, b. Commun ment of expenditure on in	nportar	at new works.	euaneous-	see detailed s	tate- *
Lump sum deduction for prob					
I. Ordinary areas	0. – R.	1,19,600 1,19,600			
Col. 1Reappropriat	ed fron	n sub-heads in	which sav	ings occurred.	Dear and
• II. Partially excluded areas.	0.	- 1,700 \		CONCEPTION OF THE OWNER	
- 11. 1 artiany excituded areas.	R.	1,700	the second se		

Grant No. XXIV-Civil Works-Works-cont.

Major head and sub	-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)		Ser Constanting	(2)	(3)	(4)
of the state of the state of the state of the	10		A CONTRACTOR	Cra linkar	
50. Civil Works-Wo	orks—c	ont.	RS.	ES.	RS.
d. Repairs-					
I. Ordinary areas-				Standing.	
A. Residences of the Gove					
Charged	0. R.	$\left. \begin{array}{c} 2,14,000 \\ -23,300 \end{array} \right\}$	1,90,700	1,90,128	- 57
GII Demonstra	2.551.5		1. 19 2		
Col. 1Expenditur	e restr	icted to minin	um requiren	nents.	
B. Buildings-					
(i) High Court—	-	0.000			
Charged	0.	8,500	11,400	11.444	+ 45
and a spin of the second state of the	<i>S</i> .	2,900 5	The section of the	The St Los of	
Col. 1Urgent repa	irs.				
(ii) Excluding High Cou	rt-				
Authorized	0.	11,45,000 \	10.01.000		Section 20
	R.	56,000∫	12,01,000	11,92,691	- 8,30
C. Communications	0. P	4,70,000	4,56,000	4,51,940	4,060
D. Miscellaneous	R. 0.	$-14,000 \int$		-Jacobson	
D. miscenancous	R.	- 6,600 6	5,400	5,338	- 65
Col. 1Smaller exp	enditur		ng of sea wa	ter into Coou	m."
II. Partially excluded areas.	0.	2,40,000			
II. I armany excluded areas.	R.	- 41,600	1,98,400	2,03,669	+ 5,269
Col. 1War econom	v.				
wanted to the standard to the	-				
n. Suspense—	0	00 000)			
B. Other suspense accounts.	0. R.	-23,000	3,56,300	2,57,598	- 98,702
Col. 1Purchases			ores from	Canvorg M	attan
Project.	enti u	ansier of st	ores from	Cauvery-Ji	ecour
Col. 4Adjustments	s not m	ade due to lat	e receipt of	materials.	
Lump addition for regrant of la	0.000				
I. Ordinary areas	0.	10,000]			
	R.	- 10,000			TAIL OF TARY
Col. 1Reappropria	ted for	incomplete w	orks of previ	ous year.	
		The state			
Surrenders or withdrawals within grant or appropria-					
tion-					
A			- 4,24,300		+4,24,300
Gross •	R.	4,24,600	4,24,600	44 U.L.	- 4,24,600
Deductions		the second se			
Deductions	77		2 08 800	2 07 NO2	1004
Deductions	Charged		3,07,700	3,05,796	- 1,904
Deductions	uthori	zed—		3,05,796 41,44,418	
Deductions	Gross	zed—	3,07,700 38,66,100 38,66,100		- 1,904 + 2,78,318 - 3,95,687

Grant No. XXIV-Civil Works-Works-cont.

Notes.

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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.	Utiliza- tion, sales, etc.	Deprecia- tion, shortages, etc.	Closing balance.
	(1)		(2)	(3)	(4)	(5)	(6)
			RS.	RS.	RS.	RS.	RS.
1	Small stores	2 1	49,529	16,428	18,877	28	47,052
2	Building materials		1,912	61,518	49,598		13,832
	Timber		22,071	1,16,865	\$3,520	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	1.44	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
			Contraction of the local division of the loc	Contract of Contract of Contract		Concernment of the local division of the loc	The second secon

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

Public Works Workshops and Other Public Works Divisions	Stores	Division	 ::		2,72,182 2,70,134	
					5 49 918	

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 to full the other Public Works Divisions was Rs. 3,37,650. The stock held in all the divisions was within the limit fixed.

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 a	rupees.)		
1 Purchases 2 Workshop suspense 3 Stock		-4,52 -4 4,01	$21,81 \\ 4,97 \\ 6,41$	21,09 4,97 4,98	-3,80 -4 5,44
4 Miscellaneous Public Advances	Works	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 :—

			ulue of plant mery at noement	ue of plant nery at he year.	Value of v duri	vork done	Profit (+) duri	or loss (—)	
Name of v	vorksh	op.	Capital va buildings, and machi the comme of the year	Book val buildings, and mach the end of t	1940-41.	1941-42,	1940-41.	• 1941-42.	
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	
			RS.	RS.	RS.	RS.	RS.	RS.	
Madras Bezwada Dowlaishwa	 ram	··· ···	6,58,937 16,719 58,162	6,39,823 17,683 56,941	2,17,323 69,344 1,13,805	$\substack{1,98,383\\84,651\\1,17,139}$	-36,694 + 1,054 - 980	- 47,464 - 2,610 - 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 chieffy 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.

	Original	Modified		Outlay compared with		
Description of work.	appropria- tion.	appropria- tion.	Expendi- ture.	Original appropria- tion. More +, Less (5)	Modified appropria- tion. More +, Less	
(1)	(2)	(3)	(4)	(5)	(6)	
in he had a feet of	RS.	RS.	RS.	RS.	28.	

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 th tentiary, Madras		80,000	100	113	- 79,887	+	13
Estimate, Rs. 7 balance, Rs. 2,66,74 Col. 3.—Postpo	50; work	in progress.		h 1942,	Rs. 5,25,990;		

(2) Comprehensive drainage

scheme for the Govern-3,700 - 24 ment Mental Hospital ... 85,000 3,676 - 81,324Estimate, 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 110 - 9,890 Gosha Hospital 10,000 500 - 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.

	Ontoinel	Madified		Outlay compared with	
Description of work.	tion. tur	Expendi- ture.	Original appropria- tion. More +, less	Modified appropria- tion. More +, less	
(1)	(2)	(3)	(4)	(5)	(6)
	RS-	RS.	RS.	RS.	RS.

50. Civil Works-Driginal 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.

(a) Estimated to cost douce 110. 1,00,000 -cont.
(4) Remodelling of the Gov- ernment Press, Mint Build- ings
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
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 (COLLECT-
IVELY) 5,59,900 2,43,500 2,23,084 - 3,36,816 - 20,416 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, construc- tion of laboratory and office
Estimate not sanctioned; work not started.
2. Installation of water-borne sewage system in Fort St. George
George
3. Construction of additional cattle-sheds and bleeding rooms in the Serum Insti- tute, Perambur, Madras
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.

		35. 110. 1		Outlay compared with Original Modified appropria- appropria- tion. More +, More +, More +, less -, less -,		
Description of work.	Original appropria- tion.	Modified appropria- tion.	Expendi- ture.			
(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	g mu	nicipal w	vater-		
supply to			Jail,		
Coimbato	re		6	34745	600

Estimate, Rs. 10,915; expenditure to end of March 1942, Rs. 10,834; work completed.

559

6,998

365

- 109

+559

+ 6,998

- 109

+ 365 - 1,135

- 41

- 2

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

> Estimate, Rs. 2,72,000; expenditure to end of March 1942, Rs. 2,62,663; balance, Rs. 9,337; work in progress.

7,000

1,500

- 100

Col. 3.- Execution of additional items of work.

6.2

. .

7. Construction of additional wards in Victoria Caste and Gosha Hospital

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

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

Estimate, Rs. 22,000 ; work not started.

- 100

- 9

Grant No. XXIV-Civil Works-Works-cont.

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

	Original	Modified		Outlay compared with		
Description of work.	appropria- tion.	appropria. tion.	ture.	Original appropria- tion. More +. less	Modified appropria- tion. More +, less	
(1)	(2)	(3)	(4)	(5)	(6)	
	RS.	RS.	RS.	RS.	. RS	
50. Civil Works-Orig	inal Works-	—Buildings	—Authoriz	ed—cont.		
MAJOR WORKS FOR WHICH SI	PECIFIC PROV	ISION WAS	NOT MADE I	N THE BUD	GET—cont	
Construction of a mater-						

III. N

10. nity block in the Govern-1,000 1,002 ment Hospital, Conjeeveram. +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 Muhammadan 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 at Vallipalayam, lines 10,300 10,322 + 10,322 + 22 Negapatam 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 mater-nity 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 Leper 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 16,100 15,867 + 65,965- 35 Electrical + 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.

		100 - 100 - 10	Expendi- ture.	Outlay compared with		
Description of work.	Original appropria- tion.	Modified appropria- tion.		Original appropria- tion.	Modified appropria- tion.	
				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.

Col. 3.-Purchase of a bungalow.

 Provision of a duplicate ice plant and mortuary cooling plant in the Pathology Block of King George Hospital, Vizagapatam

tal, 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.

Col. 3.-Work was sanctioned in the middle of the year.

Col. 6.-Iee plant indented for was not received.

19. Construction of a Factory for the manufacture of shark liver oil at Calicut.

liver oil at Calicut. 12,000 11,171 + 11,171 - 829Estimate not sanctioned; expenditure to end of March 1942, Rs. 11,171;

work in progress. Col. 3.—Work sanctioned in the middle of the year.

IV. MINOR WORKS (COLLEC-

TIVELY) 8,56,200 6,10,000 5,94,400 - 2,61,800 - 15,600 *Col.* 3.—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-Karu-

varakundu 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.

		Original	Modified		Outlay compared with		
Description of work.		appropria- tion.	appropria- tion,	Expendi- ture.	Original appropria- tion, More +, less —,	Modified appropria- tion, More +, less —,	
(1)	- 14	(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 Ramnath-Klari road in 60,000 2,500 2,498 - 57,502Malabar ... - 2 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-Vavitri-Gudalur road from miles 60/5 to 84/8 in

the Nilgiris district .. 30,000 23,000 23,023 - 6,977 + 23 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 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

 District 93,000 2,15,000 2,14,823 + 1,21,823 - 177
 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 (COLLEC-TIVELY) ... 1,07,200 84,400 84,821 - 22,379 + 421 Col. 3.—Postponement of certain works.

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

10 .

Grant No. XXIV-Civil Works-Works-cont.

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

	Original	Modified appropria- tion.	Expendi- ture,	Outlay compared with		
Description of work.	appropria- tion.			Original appropria- tion. More +, less	Modified appropria- tion. 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
 - 7,778 7,778 + 22 Estimate, Rs. 49,000; expenditure to end of March 1942, Rs. 42,301; work completed.

- 7.800

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 Ootaca-

3,000 mund-Gudalur-Mysore road. 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

5,500 5,499 + 5,499road 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 - 1,636Estimate, 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. 4.4

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 ex				Outlay com	
Description of work,	Original appropria- tion,	Modified appropria- tion,	Expendi- ture,	Original appropria- tion, More +, Less -,	Modified appropria- tion, More +, Less
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
Commun	nications -	Authorized-	-cont.		
III. MAJOR WORKS FOR WHICH PI	ROVISION V	AS NOT MA	DE IN TH	E BUDGET-	-cont.
9. Metalling Chintapalli- gudem road from miles			-		
33/3 to 42/0		6,000	5,908	+ 5,908	-92
Estimate, Rs. 51,000 ; c balance, Rs. 45,092 ; work i Col. 3.—New urgent wo	n progress.	to end of	March 1	942, Rs. 5,9	108;
10. Extending the Vizaga- patam-Anantagiri road from mile 64/5 to Araku along the right bank of the Potal river.		1,200	1,16	1 1 100	
Estimate, Rs. 2,57,027;	expenditu		2.0		
work completed.	ospenditu	o to cia of	moren 101	-, 100, 1,07,	auo-;
IV. MINOR WORKS (COLLEC- TIVELY)	39,000	47,500	34,898	-4,102	- 12,602
Col. 3.—Urgent works, Col. 6.—Post-budget de	cision to c	lebit cost	of certain	road work	s to
Defence Department (Rs. 8 materials (Rs. 4,100).	3,000) and	difficulty in	obtaining	iron and	other
	Miscell	aneous,			
II. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET					
(COLLECTIVELY)	40,500	21,000	21,025	- 19,475	+ 25
(COLLECTIVELY) Col. 3.—Postponement heavy raims in another.					
Col. 3.—Postponement heavy raise in another. III. MAJOR WORKS FOR WHICH S	of work in	one case a	nd progres	s hampere	d by
Col. 3.—Postponement heavy raise in another.	of work in	one case a	nd progres	s hampere	d by
Col. 3.—Postponement heavy raims in another. III. MAJOR WORKS FOR WHICH S 1. Providing independent water-supply for emergency fire-fighting from the	of work in	one case a ROVISION W.	and progres	s hampere	d by BUDGET—
Col. 3.—Postponement heavy rains in another. III. MAJOR WORKS FOR WHICH S 1. Providing independent water-supply for emergency fire-fighting from the Cooum river Estimate, Rs. 16,855;	of work in SPECIFIC FI	one case a ROVISION W. 15,800 re to end o	nd progres AS NOT MA 14,158	ts hampere ADE IN THE + 14,15	d by BUDGET
Col. 3.—Postponement heavy rains in another. III. MAJOR WORKS FOR WHICH S 1. Providing independent water-supply for emergency fire-fighting from the Cooum river	of work in SPECIFIC PI expenditu work in pro	one case a ROVISION W. 15,800 re to end o	nd progres AS NOT MA 14,158	ts hampere ADE IN THE + 14,15	d by BUDGET
Col. 3.—Postponement heavy rains in another. III. MAJOR WORKS FOR WHICH S 1. Providing independent water-supply for emergency fire-fighting from the Cooum river Estimate, Rs. 16,855 ; ba'ance, Rs. 2,697 ; Col. 3.—Urgent A.R.P. 2. Construction of shelters	of work in SPECIFIC PI expenditu work in pro	one case a sovision w. 15,800 re to end o ogress.	nd progres AS NOT MA 14,158 f March 1	ss hampere ADE IN THE + 14,15 942, Rs. 14	d by BUDGET— 8 —1,642 ,158;
Col. 3.—Postponement heavy rains in another. III. MAJOR WORKS FOR WHICH S 1. Providing independent water-supply for emergency fire-fighting from the Cooum river	of work in SPECIFIC PI expenditu work in pro works.	one case a sovision w. 15,800 re to end o gress. 75,000	nd progres AS NOT MA 14,158 f March 1) 1,29,86;	ss hampere ADE IN THE + 14,15 942, Rs. 14 3 + 1,29,86	d by BUDGET
Col. 3.—Postponement heavy raims in another. III. MAJOR WORKS FOR WHICH S 1. Providing independent water-supply for emergency fire-fighting from the Cooum river Estimate, Rs. 16,855 ; ba'ance, Rs. 2,697 ; Col. 3.—Urgent A.R.P. 2. Construction of shelters at combined depots Estimate, Rs. 2,10,000 ; balance, Rs. 80,137 ; work	of work in SPECIFIC FI expenditu work in pro works.	one case a covision w. 15,800 re to end o gress. 75,000 re to end of	nd progres AS NOT MA 14,158 f March 1) 1,29,86;	ss hampere ADE IN THE + 14,15 942, Rs. 14 3 + 1,29,86	d by BUDGET
Col. 3.—Postponement heavy raims in another. III. MAJOR WORKS FOR WHICH S 1. Providing independent water-supply for emergency fire-fighting from the Cooum river Estimate, Rs. 16,855 ; balance, Rs. 2,697 ; Col. 3.—Urgent A.R.P. 2. Construction of shelters at combined depots Estimate, Rs. 2,10,000 ;	of work in PECIFIC PI expenditu work in pro works.	one case a covision w. 15,800 re to end o gress. 75,000 re to end of s.	nd progres AS NOT M4 14,158 f March 1 f March 1 0 1,29,86; 7 March 19	ss hampere ADE IN THE + 14,15 942, Rs. 14 3 + 1,29,86	d by BUDGET
Col. 3.—Postponement heavy rains in another. III. MAJOR WORKS FOR WHICH S 1. Providing independent water-supply for emergency fire-fighting from the Cooum river Estimate, Rs. 16,855 ; ba'ance, Rs. 2,697 ; Col. 3.—Urgent A.R.P. 2. Construction of shelters at combined depots Estimate, Rs. 2,10,000 ; balance, Rs. 80,137 ; work Col. 3.—See item 1. Col. 6.—Acceleration of 3. Construction of slit	of work in PECIFIC PI expenditu work in pro works.	one case a covision w. 15,800 re to end o gress. 75,000 re to end of s.	nd progres AS NOT M4 14,158 f March 1 f March 1 0 1,29,86; 7 March 19	ss hampere ADE IN THE + 14,15 942, Rs. 14 3 + 1,29,86	d by BUDGET
Col. 3.—Postponement heavy raims in another. III. MAJOR WORKS FOR WHICH S 1. Providing independent water-supply for emergency fire-fighting from the Cooum river Estimate, Rs. 16,855 ; ba'ance, Rs. 2,697 ; w Col. 3.—Urgent A.R.P. 2. Construction of shelters at combined depots Estimate, Rs. 2,10,000 ; balance, Rs. 80,137 ; work Col. 3.—See item 1. Col. 6.—Acceleration of 3. Construction of shit • trenches in Government	of work in PECIFIC PI expenditu work in pro works.	one case a covision w. 15,800 re to end o gress. 75,000 re to end of s.	AS NOT MA 14,158 f March 1) 1,29,863 March 19 the year.	ss hampere ADE IN THE + 14,15 942, Rs. 14 3 + 1,29,86 42, Rs. 1,29	d by BUDGET
Col. 3.—Postponement heavy raims in another. III. MAJOR WORKS FOR WHICH S 1. Providing independent water-supply for emergency fire-fighting from the Cooum river Estimate, Rs. 16,855 ; balance, Rs. 2,697 ; Col. 3.—Urgent A.R.P. 2. Construction of shelters at combined depots Estimate, Rs. 2,10,000 ; balance, Rs. 80,137 ; work Col. 3.—See item 1. Col. 6.—Acceleration of 3. Construction of slit • trenches in Government and Corporation lands Estimate, Rs. 11,00,000	of work in SPECIFIC FI expenditu work in pro- works. expenditu in progress f works at	one case a covision w. 15,800 re to end o gress. 75,000 re to end of the close of 3,00,0 ture to end	AS NOT MA 14,158 f March 1) 1,29,863 March 19 the year.	ss hampere LDE IN THE + 14,15 942, Rs. 14 3 + 1,29,86 42, Rs. 1,29 1 + 94,98	d by BUDGET
Col. 3.—Postponement heavy rains in another. III. MAJOR WORKS FOR WHICH S I. Providing independent water-supply for emergency fire-fighting from the Cooum river Estimate, Rs. 16,855 ; ba'ance, Rs. 2,697 ; Col. 3.—Urgent A.R.P. 2. Construction of shelters at combined depots Estimate, Rs. 2,10,000 ; balance, Rs. 80,137 ; work Col. 3.—See item 1. Col. 6.—Acceleration of 3. Construction of slit •trenches in Government and Corporation lands 	of work in PECIFIC PI expenditu work in pro works. expenditu in progress f works at 0 ; expendi ork in prog	one case a aovision w. 15,800 re to end o ogress. 75,000 re to end of the close of 3,00,0 ture to end	AS NOT M4 14,158 f March 1) 1,29,863 F March 19 the year. 000 94,98 of March	ss hampere hDE IN THE + 14,15 942, Rs. 14 3 + 1,29,86 42, Rs. 1,29 1 + 94,98 1942, Rs. 9	d by BUDGET
Col. 3.—Postponement heavy rains in another. III. MAJOR WORKS FOR WHICH S 1. Providing independent water-supply for emergency fire-fighting from the Cooum river	of work in PECIFIC PI expenditu work in pro works. expenditu in progress f works at 0 ; expendi ork in prog	one case a aovision w. 15,800 re to end o ogress. 75,000 re to end of the close of 3,00,0 ture to end	AS NOT M4 14,158 f March 1) 1,29,863 F March 19 the year. 000 94,98 of March	ss hampere hDE IN THE + 14,15 942, Rs. 14 3 + 1,29,86 42, Rs. 1,29 1 + 94,98 1942, Rs. 9	d by BUDGET
Col. 3.—Postponement heavy rains in another. III. MAJOR WORKS FOR WHICH S I. Providing independent water-supply for emergency fire-fighting from the Cooum river Estimate, Rs. 16,855 ; ba'ance, Rs. 2,697 ; Col. 3.—Urgent A.R.P. 2. Construction of shelters at combined depots Estimate, Rs. 2,10,000 ; balance, Rs. 80,137 ; work Col. 3.—See item 1. Col. 6.—Acceleration of 3. Construction of slit •trenches in Government and Corporation lands 	of work in PECIFIC PI expenditu work in pro works. expenditu in progress f works at 0 ; expendi ork in prog	one case a aovision w. 15,800 re to end o ogress. 75,000 re to end of the close of 3,00,0 ture to end	AS NOT M4 14,158 f March 1) 1,29,863 F March 19 the year. 000 94,98 of March	ss hampere hDE IN THE + 14,15 942, Rs. 14 3 + 1,29,86 42, Rs. 1,29 1 + 94,98 1942, Rs. 9	d by BUDGET
Col. 3.—Postponement heavy rains in another. III. MAJOR WORKS FOR WHICH S 1. Providing independent water-supply for emergency fire-fighting from the Cooum river	of work in PECIFIC PI expenditu work in pro works. expenditu in progress f works at 0 ; expendi ork in prog	one case a aovision w. 15,800 re to end o ogress. 75,000 re to end of the close of 3,00,0 ture to end	AS NOT M4 14,158 f March 1) 1,29,863 F March 19 the year. 000 94,98 of March	ss hampere hDE IN THE + 14,15 942, Rs. 14 3 + 1,29,86 42, Rs. 1,29 1 + 94,98 1942, Rs. 9	d by BUDGET

Grant No. XXIV-Civil Works-Works-cont.

				Outlay compared with		
Description of work.	Original appropria- tion,	Modified appropria- tion.	Expendi- ture.	Original appropria- tion. More +, less	Modified appropria- tion. More +, less	
(1)	(2)	(3)	(4)	(5)	(6)	
	RS.	RS.	RS.	RS.	RS.	
	Miscellaneo	us-cont.				
I. MAJOR WORKS FOR WHICH SP	ECIFIC PROV	VISION WAS	NOT MAD	E IN THE BUI	GET—con	
4. Providing independent						
water-supply scheme for		10.000	0.771			
High Court Buildings		10,000	2,571	+ 2,571	and the second se	
Estimate, Rs. 17,250; e balance, Rs. 14,679; work in <i>Col.</i> 3.—See item 1. <i>Col.</i> 6.—Difficulties in ol	n progress.		of March	1942, Ks. 2,	571;	
5. Providing independent water-supply for the old						
High Court Buildings		10,000	8,813	and the second s		
Estimate, Rs. 23,500; balance, Rs. 14,687; work i • Col. 3.—See item 1.		e to end c	of March	1942, Rs. 8,	813;	
6. Providing storage tanks in the compound of the Government Museum		5,000	1,588	1 1 598	2.41	
Estimate, Rs. 11,000;			and the second second	+ 1,588		
balance Rs. 9,412; work in Col. 3.—See item 1.		te to end	or march	1042, 145, 1,	900;	
Col. 6.—See item 4.						
7. Providing storage tanks in the compound of the Stanley Hospital		5,900	1,528	+ 1,528	- 3,47	
Estimate, Rs. 12,500; 6			Russeller 11 1 19			
balance, Rs. 10,972; work in Col. 3.—See item 1. Col. 6.—See item 4.	n progress.		1.			
8. Providing storage tanks in the compound of the				a strong (
Government Hospital for Women and Children		5,000	2,128	+2,128	- 2,87	
Estimate, Rs. 15,500; balance, Rs. 13,372; work in	expenditur n progress.		74			
Col. 3.—See item 1. Col. 6.—See item 4.						
9. Protective measures for Government General Hospital Buildings	47.55	10,500	Contraction of		- 10,50	
Estimate not sanctioned; Col. 3.—See item 1. Col. 6.—Allotment of fu	work not a	started.	ate in the	year.	- 10,00	
10. Opening of a camp hospital at Tambaram				(Branning)	A Plant	
for convalescent air-raid casualties	•••	6,500	6,481	+ 6,481	- 1	
Estimate, Rs. 13,570; e balance Rs. 7,089; work in		to end o	a March	1942, Rs. 6,	481;	

Grant XXIV-Civil Works-Works-cont.

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

where the distance of the second	Original	Modified		Outlay compared with		
Description of work.	appropria- tion.		Expendi- ture.	Original appropria- tion. More +,	tion. More +,	
(1)	(2)	(3)	(4)	less (5)	less (6)	
	RS.	RS.	RS.	RS.	RS.	
1. 1 - K. 19 - 1	Miscellaneo	ous—cont.				
III. MAJOR WORKS FOR WHICH SE	PECIFIC PROV	ISION WAS	NOT MADE	IN THE BUD	GET-cont.	
11. Constructing street shelters in Poonamallee		Y				
High Road			285		+ 285	
Estimate, Rs. 18,410; balance, Rs. 18,125; work		to end	of March	1942, Rs. :	285 ;	
12. Constructing incendiary bomb shelters, 20 Nos	·		965	+ 965	+ 965	
Estimate, Rs. 10,700; balance, Rs. 9,735; work in		e to end				
13. Constructing combined depots in Stanley Medical College Hostel			8,992	+ 8,992	+ 8,992	
Estimate not sanctioned work in progress. Col. 6.—Urgent works s		ure to end	of March	5. 55	A CONTRACTOR OF A CONTRACTOR OFTA CONTRACTOR O	
14. Constructing a fire station						
in Wallajah Police Station compound			5,775 .	+ 5,775	+ 5,775	
Estimate not sanctioned work in progress. Col. 6.—See item 13.	d ; expendit	ure to end	of March	1942, Rs. 5,7	75;	
15. Construction• of a fire station in High Court			1,081	+ 4,061	+ 4,061	
Estimate not sanctioned work in progress. Col. 6.—See item 13.	; expendity	re to end				
16. Construction of a fire station in Pudupet Maidan.		9	,674 -	+ 9,674	+ 9,674	
Estimate not sanctioned work in progress. Col. 6.—See item 13.						
17. Constructing a fire station in Government School of Indian Medicine		3	- 867	- 3,8 67	+ 3,867	
Estimate not sanctioned work in progress. Col. 6.—See item, 13.	; expenditu	ire to end	of March	1942, Rs. 3,8	67;	
18. Constructing a fire station in Public Works Work- shops		4	1.436 -	+ 4,436	+ 4,436 •	
Estimate not sanctioned work in progress. Col. 6.—See item 13.			1 9 3 9 9	and the second second		
					•	
					•	

Grant No. XXIV-Civil Works-Works-cont.

Datailad state mont of expenditure important now works.

	Oniginal	Modified		Outlay com	pared with
Description of work.	Original Modified appropria- appropria- tion. tion.		Expendi- ture.	Original appropria- tion. More +, less	Modified appropria- tion. More +, less
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS. *	RS.
	Miscellar	neous—cont.			3.0
MAJOR WORKS FOR WHICH SP	ECIFIC PROV	VISION WAS	NOT MADE	IN THE BUD	GET-cout.
19. Constructing a fire station in the Inspector-General					
of Police lines			1.1	+3,575	
Estimate not sanctioned work in progress. <i>Col.</i> 6.—See item 13. 20. Constructing a fire	l; expendit	•	of March	1942, Rs. 3,	,575 ;
station in the Vepery Police station			3,385	+ 3,385	+ 3,385
Estimate not sanctione work in progress. <i>Col.</i> 6.—See item 13.	d; expendi	iture to end	l of March	1942, Rs. 3,	385 ;
21. Construction of a fire station in Tondiarpet Police					
lines			5,145		+ 5,145
Estimate not sanctione work in progress. <i>Col.</i> 6.—See item 13.	d; expend	iture to end	l of March	1942, Rs. 5,	,145; •
22. Constructing a fire station in the compound of the Salt and Abkari Depart-					
ment			3,018	and the second s	+ 3,018
Estimate not sanctione work in progress. Col. 6.—See item 13.	ed ; expend	iture to end	t of March	1942, Rs. 3	,018;
00 Construction of fun			-		

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

5,270 + 5,270 + 5,270 station 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.

+ 15,960

25. Constructing 22 under-ground reservoirs for A.R.P. purposes in Vizagapatam ... 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.

ш. 1

2

Grant No. XXIV-Civil Works-Works-cont.

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

	Original	Modified	Expendi- ture.	Outlay compared with		
Description of work.	appropria- tion.	appropria- tion.		Original appropria- tion. More +,- less -,-	Modified appropria- tion. 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 (COLLEC-69,100 2,41,686 +2,41,686 +1,72,586 TIVELY) ... 10.0 Col. 3.-See item I 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 BUDGETto 'the 1 Improvemente servants' quarters, Govern-16,538 + 16,538 16.500 ment House, Guindy + 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 527 + 527 500 + 27 House, Madras Estimate Rs. 24,260; expenditure to end of March 1942, Rs. 22,660; work completed.

3 Construction of additional buildings in Government 44,700 44,626 + 44,626 - 74 House, Guindy 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 - 14 -1,800 - 1,814 - 1,814Estimate, 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.

A	Modified appropria- tion.	Expendi- ture.	Outlay compared with		
appropria- tion.			Original appropria- tion. More +, less	Modified appropria- tion. More +, less	
(2)	(3)	(4)	(5)	(6)	
RS.	RS.	RS.	RS.	RS,	
	tion. (2)	appropria- appropria- tion, tion, (2) (3)	appropria- appropria- tion, tion, ture, (2) (3) (4)	Original Modified appropria- tion. tion. Expendi- tion. The formation of t	

Buildings-Charged-cont.

III. MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—cont.
5. Provision of flush-out aurangements to clerks' quarters and bandman's quarters, Government House, Ootacamund ... 6,500 4,802 + 4,802 - 1,698

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
 - ice at Satyamangalam 4,000 4,007 + 4,007 + 7 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 TIVELY)		(COLL		53,300	35,200	35,538	- 17,762	+ 338
Ca	ol. 3Bas	ed on a	ictu	al requireme	ents.)			•
Total	Is $\begin{cases} Char \\ Auth \end{cases}$	ged	•••	<i>53,300</i> 21,32,200	1,05,600	1,04,224 20,33,182	+ 50,924 - 99,018	- 1,376 = 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 :---

			RS.
Original appropriation	 		21.86
Modified appropriation	 	×	21.79
Expenditure	 	1	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.

Major head and sub-head.	Final grant o appro- priation	expenditure.	Excess +, Saving
(1)	(2)	(3)	(4)
50. Civil Works.	RS	RS.	RS.
Establishment—			
A. Chief Engineers—			
1. Pay of officers-			
Charged 0. 97,10		00 1,00,482	, , ,
R. $3,40$		1,00,402	2 - 1
Authorized 0. 13,20 R. 1,20		00 14,238	3 - 16
2. Pay of establishments. O. 1,64,20	NO J		
	00 > 1,65,4	00 1,63,17	5 - 2,22
R. 1,10			,
3. Allowances—			
	002		-
	00 6,3	5,43	9 - 86
Authorized 0. 9,9		700 10,39	6 - 30
	00]		
•4. Contingencies	24,0	23,34	1 - 65
5. Charges recoverable 0 20,00		0.0 9.00	
from Governments, departments and others. R. 11,00	-9,0	-3,32	2 + 5,67
departments and others. [R. 11,00 Cols. 1 and 4.—Less expenditure on		and drainage	ahamas
on account of war conditions.	water suppry	and dramago	senemos
B. Government Architects-			
1. Pay and allowances of $\int 0.$ 11,4		800 6,82	3 + 1
officers. $R 4,6$	00 j		
Col. 1.—Post of consulting Architec	001	the second s	Contraction of the second
	00 } 17	.500 18,12	0 + 65
Col. 1.—Temporary establishments.			
C. Electrical Engineer-	1002		
	$\binom{100}{200}$ 20	,300 20,27	17 - 1
and the second	and the second s		
Col. 1.—Arrears of pay to the Ele	ctrical Engi	neer (General)	due to
revision of scale.			
a D Castall'America O 90	1003		
	4001		A 1/4 / 2
	$\binom{400}{800}$ 31	,200 31,00	62 - 1
R. 1,	,800 5 51	,200 31,00	62 - 1
R. 1, 3. Other charges 0. 15	,800 J J	,200 31,00 4,900 14,7	
R. 1, 3. Other charges 0. 15, R. - - -	,800∫ ** .800⊃		
R. 1, 3. Other charges O. 15 R. – D. Superintending Engineers—	,800 J J		
R. 1, 3. Other charges O. 15 R. – D. Superintending Engineers– 1. Pay of officers–	$ \begin{array}{c} 800 \\ 800 \\ 900 \\ \end{array} $		
R. 1, 3. Other charges 0. 15 R. D. Superintending Engineers- 1. Pay of officers- <i>Charged</i> 0. 1,43,6	$ \left\{ \begin{array}{c} 800 \\ 800 \\ 900 \\ 900 \\ 144 \end{array} $	4,900 14,7	58 — 1
R. 1, 3. Other charges 0. 15 R. D. Superintending Engineers- 1. Pay of officers- <i>Charged</i> 0. 1,43,6 R. 1,8	$\left(\begin{array}{c} 800 \\ 900 \end{array} \right)^{800} \left\{ \begin{array}{c} 0.0 \\ 900 \end{array} \right\} $	4,900 14,7 800 1,43,74	58 – 1 57 – <i>1,0</i>
R. 1, 3. Other charges 0. 15, R. D. Superintending Engineers- 1. Pay of officers- 1. Pay of officers- 0. 1,43,0 R. 0. 1,43,0 R. 0. 24,2 Authorized 0. 24,2	$\left\{ \begin{array}{c} 800 \\ 900 \\ 900 \end{array} \right\} 1, \ 1, 44, \ 200 \\ 23 \end{array}$	4,900 14,7	58 – 1 57 – <i>1,0</i>
R.1,3. Other charges0.15R. $-$ R. $-$ D. Superintending Engineers—1.Pay of officers—1. Pay of officers— $Charged$ 0.1.43,0 $R.$ $I,8$ Authorized0. $24,2$ R. $-1,1$ $R.$ $-1,1$ 2. Pay of establishments0. $1.67.5$	$\left\{\begin{array}{ccc} 800 \\ 800 \\ 900 \end{array}\right\} 1, \\ \left\{\begin{array}{ccc} 800 \\ 900 \\ 8$	4,900 14,7 <i>800 1,43,74</i> 100 23,18	58 - 1 57 - 1,0 88 + 1
R.1,3. Other charges0.15R. $-$ R. $-$ D. Superintending Engineers—1.Pay of officers—1. Pay of officers— $Charged$ 0.1.43,0 $R.$ $I,8$ Authorized0. $24,2$ R. $-1,1$ $R.$ $-1,1$ 2. Pay of establishments0. $1.67.5$	$\left\{\begin{array}{ccc} 800 \\ 800 \\ 900 \end{array}\right\} 1, \\ \left\{\begin{array}{ccc} 800 \\ 900 \\ 8$	4,900 14,7 <i>800 1,43,74</i> 100 23,18	58 - 1 57 - 1,0 88 + 1
R. 1, 3. Other charges . 0. 15, R. - . . 15, R. - D. Superintending Engineers- 1. Pay of officers- . <	$\begin{array}{ccc} 800 & 51 \\ 800 \\ 900 \\ 900 \\ 1 \\ 1 \\ 1 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\$	4,900 14,7 <i>800 1,43,74</i> 100 23,18	58 - 1 57 - 1,0 88 + 1
R. 1, 3. Other charges . 0. 15, R. - . R. - D. Superintending Engineers— 1. Pay of officers— . . 0. 1,43,0 R. Authorized . . 0. 24,2 R. -1,1 . . . 1,67,5 R. -1,5 . . . 3. Allowances— Charged . . 0. 16,5	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	4,900 14,7 800 1,43,74 100 23,18 200 1,65,99	58 - 1 57 - 1,0 88 + 26 - 2
R. 1, 3. Other charges 0. 15, R. - D. Superintending Engineers- 1. Pay of officers- Charged . 0. 1. Pay of officers- Charged . 0. Authorized 0. 24,2 R. -1,1 2. Pay of establishments. 0. 1,67,5 R. -1,5 3. Allowances- Charged . 0. Charged . . 0. 16,5 R. -1,5 3,6	$\left\{ \begin{array}{ccc} 800 \\ 900 \\ 900 \end{array} \right\} 1,44, \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 1,66, \\ 2000 \\ 10, \\ 2000$	4,900 14,7 800 1,43,74 100 23,18 200 1,65,99 900 20,74	58 - 1 57 - 1,0 88 + 26 - 2 57 + 8
R. 1, 3. Other charges 0. 15, R. - D. Superintending Engineers- 1. Pay of officers- Charged . 0. 1. Pay of officers- Charged . 0. Authorized 0. 24,2 R. -1,1 2. Pay of establishments. 0. 1,67,5 R. -1,5 3. Allowances- Charged . 0. Charged . . 0. 16,5 R. -1,5 3,6	$\left\{ \begin{array}{ccc} 800 \\ 900 \\ 900 \end{array} \right\} 1,44, \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 1,66, \\ 2000 \\ 10, \\ 2000$	4,900 14,7 800 1,43,74 100 23,18 200 1,65,99 900 20,74	58 - 1 57 - 1,0 88 + 26 - 2 57 + 8
R. 1, 3. Other charges . 0. 15, R. - . 16, R. D. Superintending Engineers- 1. Pay of officers- . . 0. 1,43,0 R. . . Charged . . 0. 1,43,0 R. .	$\left\{ \begin{array}{ccc} 800 \\ 900 \\ 900 \end{array} \right\} 1,44, \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 200 \\ 1,66, \\ 2000 \\ 10, \\ 2000$	4,900 14,7 800 1,43,74 100 23,18 200 1,65,99 900 20,74	58 - 1 57 - 1,0 88 + 26 - 2 57 + 8
R.1,3. Other charges0.15,R. $-$ R. $-$ D. Superintending Engineers—1. Pay of officers— <i>Charged</i> 0.1,43,0R. $-$ 1,8Authorized0.24,2R. $-$ 1,12. Pay of establishments.0.1,67,5R. $-$ 1,53. Allowances— <i>ChargedCharged</i> 0.16,5 <i>R.</i> $3,0$ <i>Col.</i> 1.—Chiefly inspection of truntravelling allowance (Rs. 800).	$\left\{\begin{array}{ccc} 800 \\ 800 \\ 900 \end{array}\right\}$ 1, $\left\{\begin{array}{ccc} 800 \\ 900 \\ 800$	4,900 14,7 800 1,43,74 100 23,18 200 1,65,92 900 20,74 is. 2,100) and	58 - 1 57 - 1,0 58 + 26 - 2 57 + 8 transfer
R.1,3. Other charges0.15,R. $-$ R. $-$ D. Superintending Engineers—1. Pay of officers—Charged0.1,43,0R. $R.$ 1,88Authorized0.24,2R. $-1,1$ 2. Pay of establishments.0.1,67,7R. $-1,5$ 3. Allowances—ChargedCharged0.16,5R. $3,0$ Col. 1.—Chiefly inspection of truntravelling allowance (Rs. 800).4,5Authorized0.4,5	$\left\{\begin{array}{ccc} 800 \\ 800 \\ 900 \end{array}\right\}$ 1, $\left\{\begin{array}{ccc} 800 \\ 900 \\ 800$	4,900 14,7 800 1,43,74 100 23,18 200 1,65,99 900 20,74	58 - 1 57 - 1,0 58 + 26 - 2 57 + 8 transfer

See also the Audit Report.

Major head and sub-h	lead.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)	-	12 Parties	(2)	(3)	(4)
50. Civil Works-c	cont.		RS,	RS.	RS
. Establishment-cont.					
D. Superintending Engineers-	-cont.				
4. Contingencies	0.	17,300 \	10.000	10.005	
	R.	900 5	18,200	18,387	+ 187
5. Charges recoverable	0.	- 11,200	-		
from Governments	R.	- 500 }	- 11,700	-10,829	+ 871
E. Executive establishments-	1000				
I. Ordinary areas-					
1. Pay of officers-	-	and a second			
Charged	<i>O</i> .	2,44,800	2,01,700	2,00,820	- 880
	R.	- 43,100 5			
Col. 1Fewer office			vice of engi	neers due to t	heir
deputation to Defence D	epartm	19110.		and the second second	
Authorized	0.	6,02,100			•
induction in the	S.	100 >	5,82,200	5,61,534	- 20,666
	R.	- 20,000 j		0,01,001	
2. Pay of establishment					
Permanent	0.	13,60,700	12,88,800	12,83,444	- 5,356
9 Day of establishments	R.	- 71,900 f		1-,00,111	- 0,000
3. Pay of establishments Temporary	0.	3,01,200		11-1-1-1	
•	S.	100 >	3,29,200	3,21,963	- 7,237
	R.	27,900)		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	S & Cartes
4. Allowances—	~	12 0002			
Charged	0, R.	$-\frac{43,000}{17,800}$	25,200	25,196	
C.I. I. Drawne					DII
Col. 1.—Passages (Rs. 11,900).	not a	tvalled of (1	Rs. 5,000).	See also	E.I.1.
(105, 11,500).					
Authorized	1000	3,17,200	3,31,600	3,25,501	- 6.00
- 0 1	R.	14,400 5	0,01,000	0,20,001	- 6,099
5. Contingencies	0. R.	$\left. \begin{array}{c} 1,43,500\\ -\ 6,200 \end{array} \right\}$	1,37,300	1,34,778	- 2,52
6. Charges recoverable	1			and a state of the	
from Governments	10.	- 23,700 }	- 19,300	- 19,540	- 24
and departments.	ſR.	4,400 5	20,000	10,010	
Col. 1Reduction	in wor	rks outlay.			
	CARTAN CON				
II. Partially excluded are	as			and the second s	•
1. Pay of officers		antinas	3,700	3,745	+ 4
2. Pay of establishment		33,400	34,500	33,935	- 56
3. Allowances	. R.	1,100 f 9,500 {			
or the during of the	R.	2,100 }	11,600	10,866	- 73
Col. 1.—Chiefly tran		the second se	llowance		
con re-onicity of a		and dearmoss a	inon arreor		
4 Contingension	0	1 800.7			
4 Contingencies .	. O. R.	1,800 200	2,000	1,779	- 25
5. Charges payable to	0]				
5. Charges payable to Governments, depart	0]0	29,600	24,100	24,425	+ 35

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

Col. 1—Less contribution for supervision of establishments due to decrease in works outlay. $\hfill \bullet$

Major head and su	b-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)		and the states	(2)	- (3)	(4)
50. Civil Works	-cont.		RS.	RS.	RS.
. Establishment-cont.					
F. Medical establishments .G. Establishment for Comm	R.	$\left\{\begin{array}{c} 3,200\\ -100\end{array}\right\}$	3,100	2,999	- 10
1. Pay of officers	0	2,13,800			
	S. R.	100 }	2,17,500	2,16,078	- 1,425
2. Pay of establishmen	t O.	24,400		-	11
of Superintending Eng neers.	R.	700	25,100	24,986	- 11
3. Other Charges	0.	22,500	26,500	25,799	- 70
	R.	4,000 ∫	and a state of the		
Col. 1Increased ex			or additiona	a stall.	
H. 1. Establishment and ot A.R.P. Special division		.Res			
• Charged	R.	13,800	13,800 35,600	12,268	-1,53 +1.87
Authorized	R.	35,600		37,475 shibiting ext	
ture on account of A.R.	P. staff	and Regional (Camouflage	Officer.	
H. 2. Establishment and ot	her Cha	rges—		10 100	
Regional Camouflage Officer.	R.	14,400	14,400	10,448	-3,95
Col. 1.—See " H. 1	. col. 1				
Col. 1.—See "H. 1 Col. 4.—Aerial reco			out to the e	xtent anticij	pated •
Col. 4.—Aerial recon and less tours.	nnaisanc	e not carried c	out to the e	xtent anticij	pated •
Col. 4.—Aerial recon and less tours. H. 3. Deduct—Transfers to Miscellaneous—J. Exper Raid Precautions—Mea partly by the Governme partly by the Provincial O Charged Authorized Col. 1.—Charged an	nnaisance diture isures ent of I Governm R. R. d author	the not carried of head—57. on Air financed india and hent— -13,800 -50,000 rised. Provisi		- 4 2,268 - 4 7,923	$+1,53 \\ +2,07$
Col. 4.—Aerial recon and less tours. H. 3. Deduct—Transfers to Miscellaneous—J. Exper Raid Precautions—Mea partly by the Governme partly by the Provincial O <i>Charged</i>	nnaisand diture isures ent of I Governu <i>R.</i> R. d author ' to " a	the not carried of head—57. on Air financed India and hent— $-13,800$ 50,000 rised. Provisi 57. Miscellanco		- <i>12,268</i> -47,923	$+1,53 \\ +2,07$
Col. 4.—Aerial recon and less tours. H. 3. Deduct—Transfers to Miscellaneous—J. Expen Raid Precautions—Mea partly by the Provincial O Charged Authorized Col. 1.—Charged an under "H. 1 and H. 2" J. Charges payable to or Governments, department	the landiture sures ant of I Governm <i>R.</i> d author ' to " i recover nts and c	the not carried of head—57. on Air financed india and hent— -13,800 50,000 rised. Provisi 57. Miscellaneo cable from others—		- <i>12,268</i> -47,923	+1,53 +2,07
Col. 4.—Aerial recon and less tours. H. 3. Deduct—Transfers to Miscellaneous—J. Expen Raid Precautions—Mea partly by the Provincial O Charged Authorized Col. 1.—Charged an under "H. 1 and H. 2" J. Charges payable to or Governments, department	the landiture sures ant of I Governur R. R. d authou ' to " i ' recover its and o . O.	ee not carried of head—57. on Air financed india and hent— -13,800 50,000 rised. Provisi 57. Miscellaneo cable from others— - 3,09,800]	13,800 50,000 on for trans us."	-42,268 -47,923 fer of expend	+1,53 +2,07 diture
Col. 4.—Aerial recon and less tours. H. 3. Deduct—Transfers to Miscellaneous—J. Exper Raid Precautions—Mer partly by the Governme partly by the Provincial C Charged Authorized Col. 1.—Charged an under "H. 1 and H. 2" J. Charges payable to or Governments, department	the landiture sures ant of I Governm <i>R.</i> d author ' to " i recover nts and c	ee not carried of head—57. on Air financed india and hent— -13,800 50,000 rised. Provisi 57. Miscellaneo cable from others— - 3,09,800]		-42,268 -47,923 fer of expend	+1,53 +2,07 diture
Col. 4.—Aerial recon and less tours. H. 3. Deduct—Transfers to Miscellaneous—J. Exper Raid Precautions—Mer partly by the Governmed partly by the Provincial O <i>Charged</i>	the laditure sures ent of I Governm R. R. d author ' to " i recover its and c. S. R. penditur	the not carried of head—57. on Air financed India and hent— -13,800 50,000 rised. Provisi 57. Miscellaneo rable from others— -3,09,800 84,700 35,300 e on water-sup	13,800 50,000 on for trans us." 1,89,800 oply and dra		+ 1,53 + 2,07 diture - 1,98,90 es due
Col. 4.—Aerial recon and less tours. H. 3. Deduct—Transfers to Miscellaneous—J. Exper Raid Precautions—Mee partly by the Governme partly by the Provincial O <i>Charged</i> Authorized <i>Col.</i> 1.—Charged an under "H. 1 and H. 2" J. Charges payable to or Governments, department I. Ordinary areas <i>Col.</i> 1.—Smaller exp to difficulty in obtainin War. <i>Col.</i> 4.—Larger recon to expectations.	the l aditure sures ent of I Governur R. R. d author ' to " i recover nts and c S. R. penditur ig pipes, overies o	the not carried of head—57. on Air financed India and hent— -13,800 50,000 rised. Provisi 57. Miscellaneo cable from others— -3,09,800 84,700 35,300 e on water-sup etc., and stop	- 13,800 -50,000 on for trans us." - 1,89,800 oply and dra page of cer	- 4 2,268 - 4 7,923 fer of expend - 3 ,88,709 inage scheme tain works d 2., works cor	+1,53 +2,07 diture - 1,98,90 es due tue to
Col. 4.—Aerial recon and less tours. H. 3. Deduct—Transfers to Miscellaneous—J. Exper Raid Precautions—Mee partly by the Governme partly by the Provincial (<i>Charged</i> Authorized <i>Col.</i> 1.—Charged an under "H. 1 and H. 2" J. Charges payable to or Governments, departmen I. Ordinary areas <i>Col.</i> 1.—Smaller exp to difficulty in obtainin War. <i>Col.</i> 4.—Larger reco	the laditure sures ent of I Governm R. R. d author ' to " i recover nts and c S. R. penditur ag pipes, overies o areas.	the not carried of head -57 . on Air financed india and heat $-13,800$ -50,000 rised. Provisi 57. Miscellaneo cable from others $-$ -3,99,800 84,700 35,300 e on water-sup etc., and stop on account of 1	13,800 50,000 on for trans us." 1,89,800 oply and dra page of cer Deposit, etc	- 42,268 -47,923 fer of expend -3,88,709 inage scheme tain works d 2., works cor - 4,063	+ 1,53 + 2,07 diture - 1,98,90 es due tue to atrary
Col. 4.—Aerial recon and less tours. H. 3. Deduct—Transfers to Miscellaneous—J. Exper Raid Precautions—Mee partly by the Governme partly by the Provincial O Charged Authorized Col. 1.—Charged an under "H. 1 and H. 2" J. Charges payable to or Governments, department I. Ordinary areas Col. 1.—Smaller exp to difficulty in obtainin War. Col. 4.—Larger reco to expectations. II. Partially excluded a Col. 4.—Recoveries Poondi Reservoir Scheme	the laditure sures ent of I Governur R. B. d author ' to " i recover its and o S. R. penditur ig pipes, overies o areas. on work	the not carried of head -57 . on Air financed india and heat $-13,800$ -50,000 rised. Provisi 57. Miscellaneo cable from others $-$ -3,99,800 84,700 35,300 e on water-sup etc., and stop on account of 1	13,800 50,000 on for trans us." 1,89,800 oply and dra page of cer Deposit, etc	- 42,268 -47,923 fer of expend -3,88,709 inage scheme tain works d 2., works cor - 4,063	+ 1,53 + 2,07 diture - 1,98,90 es due tue to atrary
Col. 4.—Aerial recon and less tours. H. 3. Deduct—Transfers to Miscellaneous—J. Expen Raid Precautions—Mee partly by the Governme partly by the Provincial O Charged Col. 1.—Charged an under "H. 1 and H. 2 ' J. Charges payable to or Governments, departmen I. Ordinary areas Col. 1.—Smaller exp to difficulty in obtainin War. Col. 4.—Larger reco to expectations. H. Partially excluded a Col. 4.—Recoveriess Poondi Reservoir Scheme 1. Pay of officers— Charged	the l nditure surves ant of I Governm R. R. d authout ' to " i ' recover its and c. S. R. penditur ig pipes, overies o areas. on work <i>R</i> .	ee not carried of head—57. on Air financed India and hent— -13,800 50,000 rised. Provisi 57. Miscellaneo sable from others— -3,09,800 84,700 35,300 e on water-sup otc., and stop on account of 1 as executed due 12,300	13,800 50,000 on for trans us." 1,89,800 oply and dra page of cer Deposit, etc ring the yes 12,300		+ 1,53 + 2,07 diture - 1,98,90 es due lue to ntrary - 4,00
Col. 4.—Aerial recon and less tours. H. 3. Deduct—Transfers to Miscellaneous—J. Exper Raid Precautions—Mee partly by the Governme partly by the Provincial O Charged Authorized Col. 1.—Charged an under "H. 1 and H. 2" J. Charges payable to or Governments, department I. Ordinary areas Col. 1.—Smaller exp to difficulty in obtainin War. Col. 4.—Larger reco to expectations. II. Partially excluded a Col. 4.—Recoveries Poondi Reservoir Scheme 1, Pay of officers—	the l nditure surves ant of I Governm R. R. d authout ' to " i ' recover its and c. S. R. penditur ig pipes, overies o areas. on work <i>R</i> .	ee not carried of head—57. on Air financed India and hent— -13,800 50,000 rised. Provisi 57. Miscellaneo sable from others— -3,09,800 84,700 35,300 e on water-sup otc., and stop on account of 1 as executed due 12,300	13,800 50,000 on for trans us." 1,89,800 oply and dra page of cer Deposit, etc ring the yes 12,300		+1,53 +2,07 diture - 1,98,90 es due lue to ntrary - 4,00
Col. 4.—Aerial recon and less tours. H. 3. Deduct—Transfers to Miscellaneous—J. Expen Raid Precautions—Mee partly by the Governme partly by the Provincial O Charged	the l nditure surves ont of I Governur R. R. d authou ' to " i ' recover its and o . O. S. R. penditur its and o . O. S. R. penditure sources on work	ee not carried of head—57. on Air financed India and hent— -13,800 50,000 rised. Provisi 57. Miscellaneo sable from others— -3,09,800 84,700 35,300 e on water-sup otc., and stop on account of 1 as executed due 12,300	13,800 50,000 on for trans us." 1,89,800 oply and dra page of cer Deposit, etc ring the yes 12,300		+1,53 +2,07 diture - 1,98,90 es due lue to ntrary - 4,00
Col. 4.—Aerial recon and less tours. H. 3. Deduct—Transfers to Miscellaneous—J. Exper Raid Precautions—Mea partly by the Governme partly by the Provincial O Charged Col. 1.—Charged an under "H. 1 and H. 2 ' J. Charges payable to or Governments, departmen I. Ordinary areas Col. 1.—Smaller exp to difficulty in obtainin War. Col. 4.—Larger recon to expectations. H. Partially excluded a Col. 4.—Recoveriess Poondi Reservoir Scheme 1. Pay of officers— Charged Col. 1.—Expenditum in budget.	the l nditure surves ont of I Governur R. R. d authou ' to " i ' recover its and o . O. S. R. penditur its and o . O. S. R. penditure sources on work	ee not carried of head—57. on Air financed India and hent— -13,800 50,000 rised. Provisi 57. Miscellaneo sable from others— -3,09,800 84,700 35,300 e on water-sup otc., and stop on account of 1 as executed due 12,300 ablishment sat	13,800 50,000 on for trans us." 1,89,800 oply and dra page of cer Deposit, etc ring the yes 12,300 actioned too		+1,53 +2,07 diture -1,98,90 es due to atrary -4,00 lusion

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

And the second s			Final		
Major head and sub-h	iead.		grant or appro-	Actual expenditure.	Excess + , Saving - :
(1)			priation. (2)	(3)	(4)
		2.2.10			
50. Civil Works-c	ont.	K. Contraction	RS.	RS. ·	RS.
e. Establishment-cont.			TIAD .		
Poondi Reservoir Scheme-	cont.				
2. Pay of establish- ments.	R.	17,200	17,200	17,294	+ 94
Col. 1See " 1. Char	ged."				
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
Col. 1See " 1. Char	ged."			1.	
and the second sec					
5. Charges recoverable fro Governments, Departme		te-			
	R.	- 12,800	-12,800	- 12,829	-29
Col. 1.—Recovery of Corporation of Madras.	expe	enditure on a	ccount of	the scheme	from
Authorized	R.	-26,100	-26.100	-25,923	+)77
• Col. 1See " Charge					1
and the second s					
j. Charges in England—High India—Ordinary areas—	Comm	issioner for			
A. Leave salaries and deput					
Charged	0. R.	$\left. {49,400\atop -39,000} \right\}$	10,400	11,917	+1,517
Authorized	R.	800	800		- 800
B. Sterling overseas pay-	1	Link - all a			
Charged	0. R.	38,000 -9,000	29,000	27,918	-1,082
C. Allotment of pay of offic	- SC -	-0,000)		1	
Charged	0.	10,800]	0.100	0.000	
And the second state of the second	R.	- 2,400]	8,400	9,202	+ 802
k. Loss or gain by exchange-					
Charged	R.	100	100	149	+ 49
charges			100	110	7 20
f. Tools and plant—					
A. New supplies-				-	
I. Ordinary areas	0,	41,000 \	37,500	94 917	9 109
II. Partially excluded areas	R.	$-3,500 \int 300$	01,000	34,317	- 3,183
11. Farmany exciticed areas	R.	-100	200	148	- 52
B. Repairs and carriage-					
I. Ordinary areas	0.	45,000 \	41.000	40.000	1 000
	R.	- 3,100	41,900	42,233	+ 333
II. Partially excluded areas.	R.	$-\frac{500}{200}$	300	333	• + 33
			1999		•

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

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Major head and	sub-head.			Final grant or appro- priation.	Actual • expenditure, •	Excess +, Saving -,
(1)				(2)	(3)	(4)
50. Civil Wo	rks—cont.			RS.	RS,	RS.
 Tools and Plant —cont. C. Charges payable to or able from Government others— 	recover- nts and			·		
I. Ordinary areas II. Partially excluded	lareas		••	-1,000	-1,396 -12	- 396 - 12
Surrenders or withdrawals priation— <i>Charged</i> —	within gr	ant or ap	pro-			
Gross Deductions	$ \begin{array}{ccc} & R, \\ & R, \\ & R, \\ \end{array} $	75,60 26,60		75,600 26,600		-75,600 -26,600
Authorized— Gross Deductions	R. R.	-25,90 25,90		$-25,900 \\ 25,900$		+25,900 -25,900
ALL ALL ALL	Charge		-	0.10.500		~~~~
	Gros Ded	and the second	** .	6,48,500	5,70,734 - 25,097	-77,760
Totals	Net	A REAL CONTRACTOR OF	•••	6,48,500	5,45,637	-1,02,86
	Gros	s		36,67,200	36,38,704	- 28,49
		uctions		-2,81,000	-5,01,717	-2,20,71
	[Net	••	••	33,86,200	31,36,987	-2,49,21

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

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.			which distri- charges bution is based. pen		Establish charges exc pension liabilit	luding	Tools and plant charges.	
		Grant. A	ctuals.	Grant. A	ctuals.	Grant.	Actuals.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
			1	n lakhs of	runees.			
1	XVII. Irrigation, etc			-	0.000			
	Charged	30.52	29.27	1.76 9.27	$1.68 \\ 9.82$	0.24	0.15	
	Authorized	30.32	28.21	0.21	0.04	0.74	0.10	
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	0.02		•	
4	68. Irrigation, etc.,							
	works—			0.06	- 0.22			
	Charged	- 2.47	- 1.74	0.30	-0.22 -0.23	0.01	- 0.03	
			0.15	2.61	2.70			
	Totals { Charged	0·15 47·29	46.49	13.69	* 13.81	0.40	0.20	
•				-				
5	50. Civil Works-							
	Ordinary areas— Charged	3.08	3.05	2.49	2.29			
	Authorized	32.48	32.64		† 11.85	0-31	0.52	
6	50. Civil Works-							
	Partially excluded areas by establishment							
	in ordinary areas)-							
	Authorized	0.05	0.02	0.01	0-01	••		
- M.	81. Civil Works— Ordinary and partially							
	excluded areas-							
	Charged	7.18	7.10	0·36 6 1·91	0.47		0.03	
	Authorized			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
	Total of Nos. 5 to 7	42.76	42.87	7 18.79	16.24	0.38	0.55	
8	50, Civil Works-	1-1-1-1	1					
0	Partially excluded							
	areas (by establish- ment employed			10				
	in the partially							
	excluded areas)-	. 2.59	2-2	6 0.7	5 0.6	5 0.0	0.01	
a ne	Authorized .					-		
	Total of Nos. 1 to 8 .	. 92.79	9 91.7	77 35-8	4 33.4	0 0.7	9 0.76	
	and the second sec			and the state	and the second second	and the second second	and the second second	

• 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.

Serial number.	Heads of account.	on whic	h distribu- is based.	charge ing pe	Establishment charges exclud- ing pensionary liabilities.		ls and lant arges.
		Grant.	Actuals.	Grant.	Actuals.	Grant.	Actuals .
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			I	n lakhs	of rupees		
9	District board establish- ment, etc., not taken into account for pro- rata purposes.			2.69	2.67		
	Grand total	92.79	91.77	38-53	36.07	0.79	0.76
		144	#		ca	As fore- asted in the oudget.	Actuals.
	1.—Percentage of cost of est t of Irrigation Works (items		nt to the v	vorks ou	tlay	34.36	35.40
	2.—Percentage of cost of esta t of Civil Works (items 5 to '		t to the v	vorks ou	tlay	43.94	37.88
	3.—Percentage of cost of esta t of all Provincial Works (ite			vorks ou	tlay	38.62	36-40

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

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 wo	orks.		1	Vorks out- lay.	Establishment charges.	•	Per- centage.
(1)				(2)	(3)		(4)
				In lakhs	of rupees.		
Irrigation (items 1 to 4)	••			$50.88 \\ 48.88 \\ 46.64$	19-68 18-91 16-51		39 39 35
Civil Works—Ordinary (item 5).	areas -	1939–40 1940–41 1941–42		33-53 30-78 35-69 -	13·46 14·01 14·14		40 46 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.

Major head and sub-head,	Final grant or appro-	Actual expenditure.	Excess +, Saving -	
A	priation.		Saving	
(1)	(2)	(3)	(4)	
50. Civil Works.		RS.	RS.	RS.
. Grants-in-aid-				
A. Grants to local bodies [O. for trunk roads. • [R. B. Grants to district boards]	19,40,000 - 15,000	19,25,000	19,21,457	- 3,54
for important marketing $\begin{cases} 0. \\ R. \end{cases}$	14,80,000 - 20,000	14,60,000	14,60,835	+ 83
C. Miscellaneous grants to local bodies for road main- tenance.	$ \frac{39,000}{7,200}$	31,800	31,899	+ 9
Col. 1.—Post-budget deci Orissa Government for mainte Repairs—Communications."	ision to debit enance of certai	contribution in roads to "	n payable to 50. Civil Wo	the rks—
D. Grants to local bodies for roads and bridges (other than village com- munications).	$12,23,200 \\ 100 \\ - 1,86,100 \end{bmatrix}$	10,37,200	7,52,085	- 2,86,11
Cols. 1 and 4.—Difficulty men, etc., for road surfacing v on account of war.	in obtaining n works and steel	naterials suc for bridge	h as cement, and culvert	bitu- vorks
E. Grants to local bodies for f O.	1,80,000			
village communications. JR.	- 23,400 5	1,56,600	1,40,140	
· · Cols. 1 and 4Chiefly diff	$-23,400 \int$ ficulties in obta	ining steel	for culvert w	orke.
• Cols. 1 and 4.—Chiefly diff delay in acquisition of lands,	$-23,400 \int$ ficulties in obta	ining steel	for culvert w	— 16,46 vorks, es.
· · Cols. 1 and 4Chiefly diff	$-23,400 \int$ ficulties in obta	ining steel	for culvert w	orks, es.
 Cols. 1 and 4,—Chieffy diff delay in acquisition of lands, a F. Grants to local bodies for water-supply and drainage schemes executed by the Public Works Depart. R. 	- 23,400 f ficulties in obta and late approv 19,97,000 - 6,97,600 f	ining steel al of tender 12,99,400	for culvert w s and estimate 12,99,266	vorks, 98. — 13
 Cols. 1 and 4.—Chieffy diff delay in acquisition of lands, a F. Grants to local bodies for water-supply and drainage schemes executed by the Public Works Depart- ment. Col. 1.—Certain schemes x 	- 23,400 f ficulties in obta and late approv 19,97,000 - 6,97,600 f vere not execut 29,35,000 f	ining steel al of tender 12,99,400	for culvert w s and estimate 12,99,266	rorks, 98. — 13 ge of
 Cols. 1 and 4.—Chieffy diff delay in acquisition of lands, a F. Grants to local bodies for water-supply and drainage schemes executed by the Public Works Depart- ment. Col. 1.—Certain schemes v steel and iron. G. Central Road Fund Ac. f O. 	$- 23,400 \int$ ficulties in obta and late approv $- 9,97,000 - 6,97,600 \int$ vere not execut $- 29,35,000 - 13,38,000 \int$ pated in carryin	ining steel cal of tender 12,99,400 ed due main 15,97,000 ng out road a	for culvert w s and estimate 12,99,266 dy to shorta 15,33,316	rorks,
 Cols. 1 and 4.—Chieffy diff delay in acquisition of lands, if F. Grants to local bodies for water-supply and drainage schemes executed by the Public Works Depart- ment. Col, 1.—Cortain schemes v steel and iron, G. Central Road Fund Ac- counts—Communications. { R. Col. 1.—Difficulties anticip account of curtailment of bith H. Contributions to the Pro- vincial Road Fund. { R. 	$-23,400 \int$ ficulties in obta and late approv $19,97,000 \\ -6,97,600 \int$ vere not execut $-29,35,000 \\ -13,38,000 \\ pated in carryinmen supplies o9,32,900 $	ining steel cal of tender 12,99,400 ed due main 15,97,000 ng out road a	for culvert w s and estimate 12,99,266 dy to shorta 15,33,316	rorks,
 Cols. 1 and 4.—Chieffy diff delay in acquisition of lands, if F. Grants to local bodies for water-supply and drainage schemes executed by the Public Works Department. Col. 1.—Cortain schemes visteel and iron. G. Central Road Fund Ac- { O. counts—Communications. { R. Col. 1.—Difficulties anticipaceount of curtailment of bitt H. Contributions to the Pro. { S. 	$-23,400 \int$ ficulties in obta and late approv $19,97,000 \\ -6,97,600 \int$ vere not execut $-29,35,000 \\ -13,38,000 \\ pated in carryinmen supplies o9,32,900 $	ining steel cal of tender 12,99,400 ed due main 15,97,000 ng out road a due to war.	for culvert w s and estimate 12,99,266 dly to shorta 15,33,316 surfacing work 9,33,000	rorks,

See also the Audit Report.

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 Read 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) RS.	During 1941-42. (3) RS.	Total. (4) RS.
Opening balance		4,14,522	
Allotments from Central Road Fund—	The later		
(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 finan- ced 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) Colmbatore—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 Oguvu 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 Kutilangudi).—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 Nathavalsa 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.	gra . ar	inal ant or opro- er ation.	Actual spenditure.	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.				
	$\left\{\begin{array}{c} 5,000\\ 50,100\end{array}\right\}$ 5	5,100	57,164	+ 2,064
Col. 1.—Cost of transformers tran loss on account of depreciation allow	nsferred from ed on transfo	capital (I rmers sold	Rs. 24,300) (Rs. 5,700)	and
	$\left\{ \begin{array}{c} 6,700\\ 1,800 \end{array} \right\}$ 3,3	8,500	3,41,180	+ 2,680
as calculated for transfer to the Depreciation Reserve	$\left. \begin{array}{c} 0,500 \\ 5,200 \end{array} \right\} $ 7,4	5,300	7,45,335	+ 35
from the Depreciation	$\left\{\begin{array}{c} 8,000\\ 2,100\end{array}\right\} - 6$	0,100 -	- 58,987	+ 1,113
. Col. 1See column 1, item below				
from the Depreciation	$\left\{ \begin{array}{c} 8,000\\ 2,100 \end{array} \right\} = 6$	0,100	58,987	- 1,113
Col. 1.—Mainly (i) write-back of equipments (Rs. 12,000), (ii) de (Rs. 7,000) and (iii) write off of origi equipments (Rs. 3,000).—	preciation o	n released	l transform	ners
	$\left\{\begin{array}{c} 0,200\\ 2,100\end{array}\right\}$ 2,90	8,100	2,98,134	+ 34
from the Special Reserve	$\left. \begin{array}{c} 0,000\\ 5,600 \end{array} \right\} - 0$	4,400	- 4,092	+ 308
Col. 1See column 1, item below				
• Extraordinary renewals $\{0, 10\}$ and replacements from $\{$	0,000	4,400	4,092	- 308
the Special Reserve Fund. $R4$	5,600∫	.,	1,002	- 500
Col. 1.—Provision in budget was a based on actuals.	lump sum.	Final app	ropriation v	was
e. Establishments—				
1. Pay of officers-	Children and the			•
	4,000 1,900	5,900	5,982	+ 82
• Authorized 0. 8	1 600)	7,500	79,999	+ 2,499
		•	100	

C

3. Allowances O. $40,400$ R. $1,300$ $41,700$ $41,912$ $+ 21$ 4. Other charges— Charged O. 400			1.12	and a second by	
XLI. Receipts from Electricity Schemes— Working Expenses—cont. ns. ns. <t< th=""><th>Major head and sub-head,</th><th></th><th>grant or appro-</th><th></th><th>Excess +, Saving</th></t<>	Major head and sub-head,		grant or appro-		Excess +, Saving
Working Expenses—cont. I. HYDRO-ELECTRIC SCHEMES—cont. A. PYRARA HYDRO-ELECTRIC SCHEME—cont. S. Establishments—cont. 2. Fay of establishments. 0. 1,59,900 1,67,300 1,68,705 7,140 3. Allowances 0. 0,40400 1,67,300 1,68,705 7,140 3. Allowances 0. 0,40400 1,700 41,912 + 21 4. Other charges— 0. 400 500 614 + 11 Authorized 0. 61,900 77,800 78,859 + 1,05 Col, 1.—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 Cold two or preversable from Governments, departments and R. 59,900 - 19,500 - 19,606 - 10 Col, 1.—Less recoveries due mainly to less capital expenditure on extension schemes on account of war. 5. Col, 1.—Purchase and renewals of more tools and plant for operation and maintenance. Col, 1.—Purchase and renewals of more tools and plant for operation and maintenance. Col, 4.—Chiefy difficulty in obtaining tools (Rs. 2,100) and devolutions of everian tools not anticipated (Rs. 1,600). Deduct—Percentage re- $(0, - 9,800)$ - 6,200 - 6,015	(1)	-	(2)	(3)	(4)
Working Expenses—cont. I. HYDRO-ELECTRIC SCHEMES—cont. A. PYRARA HYDRO-ELECTRIC SCHEME—cont. S. Establishments—cont. 2. Fay of establishments. 0. 1,59,900 1,67,300 1,68,705 7,140 3. Allowances 0. 0,40400 1,67,300 1,68,705 7,140 3. Allowances 0. 0,40400 1,700 41,912 + 21 4. Other charges— 0. 400 500 614 + 11 Authorized 0. 61,900 77,800 78,859 + 1,05 Col, 1.—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 Cold two or preversable from Governments, departments and R. 59,900 - 19,500 - 19,606 - 10 Col, 1.—Less recoveries due mainly to less capital expenditure on extension schemes on account of war. 5. Col, 1.—Purchase and renewals of more tools and plant for operation and maintenance. Col, 1.—Purchase and renewals of more tools and plant for operation and maintenance. Col, 4.—Chiefy difficulty in obtaining tools (Rs. 2,100) and devolutions of everian tools not anticipated (Rs. 1,600). Deduct—Percentage re- $(0, - 9,800)$ - 6,200 - 6,015					
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Col. 1.—See paragraph 1 of the notes. • Charges in England—High Commissioner for India— Leave salaries and deputa- tion® pay— Charged R. 1,800 1,800 1,666 - 13 Sterling overseas pay— Charged O. 2,600 \	2. Other suspense accounts. O.	34,000 $-$	17,70,300 -	-18,23,957	- 53,65
Charges in England—High Commissioner for India— Leave salaries and deputa- tion® pay— Charged R. 1,800 1,800 1,666 - 13 Sterling overseas pay— Charged 0. 2,600 \					
for India- Leave salaries and deputa- tion pay- Charged R. 1,800 1,800 1,666 - 13 Sterling overseas pay- Charged O. 2,600					
tion pay- Charged R. 1,800 1,800 1,666 - 13 Sterling overseas pay- Charged O. 2,600 \	. Charges in England—High Commission for India—	ner			
Charged R. 1,800 1,800 1,666 - 13 Sterling overseas pay- Charged 0. 2,600					
Charged $O.$ 2,600		1,800	1,800	1,666	- 13
n. – 2,000 j	Charged 0.				
		2,000 }			•
		4			

Major head and sub-head.	Final grant or appro- priation.	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 $\dots \dots 0$. 800 R. -400		267	- 13
j. Loss or gain by exchange— Charged Authorized	 	7 1	++
B. METTUR HYDRO-ELECTRIC SCHEME			
a. Works expenditure finan-{0. 15,000 ced from ordinary revenues. R 2,400 Col. 1.—Fewer works carried out.		13,752	+ 1,15
b. Maintenance proper— 1. Maintenance and other { 0. 2,52,000 charges. { R. 8,600		2,53,342	- 7,25
c. Provision for depreciation $\begin{cases} 0. & 1,12,600 \\ 0. & 1,12,600 \\ 0. & 0. \\ $	} 4,76,700	4,76,726	+ ²
Col. 1.—Creation of Depreciation an entire Hydro-Electric System.	d Special Res	erve Funds f	or the
$ \begin{array}{c} Less-Amount to be spent \\ from the Depreciation \\ Reserve Fund. \\ \end{array} \left\{ \begin{array}{c} 0. & -10,000 \\ R. & -30,000 \end{array} \right. \\ \end{array} \right. $	} - 40,000	- 40,513 •	- 51
Col. 1.—See col. 1, item below. Renewals and replacements O. 10,000 from the Depreciation Reserve Fund. R. 30,000	40,000	40,513	+ 5
Col. 1More debits on account of the entire system.	ne creation of	the Fund f	or the
d. Provision for transfer to the {0. Special Reserve Fund. Col. 1,—See "I.B.c."		95,345	+
$ \begin{array}{ccc} Less - \text{Amount to be spent} \begin{cases} \text{O.} & -32,000 \\ \text{from the Special Reserve} \\ \text{Fund.} \end{cases} \\ \begin{array}{c} \text{R.} & -14,700 \\ \end{array} $	> - 46,700	- 50,045	— 3,3
Col. 1.—See col. 1, item below.			
Extraordinary renewals O. 32,000 and replacements from the Special Reserve Fund. R. 14,700	46,700	50,045	+ 3,3
Col. 1.—More debits on account of the entire system.	ne creation of	the Fund for	or the

Major head and su	b-head.	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)	(2)	(3)	(4)	
XLI. Receipts from Elect Working Expens		RS.	RS.	RS,
I. HYDRO-ELECTRIC S	CHEMES-cont.		San I.	
B. METTUR HYDRO-ELECT	RIC SOHEME-cont.			
e. Establishment—				
1. Pay of officers	$\begin{array}{ccc} 0. & 74,100 \\ R. & -4,100 \end{array}$	70,000	69,547	- 453
2. Pay of establishments .	. 0. 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	A state	63,018	
Col. 1Mainly inc	creased cost of static	onery and prin	ting due to wa	ar.
5. Charges payable to o •recoverable from Govern ments, departments an others.	$\int_{-1}^{0} 0 42,000$	} .	5,649	+ 5,549
others.	R. 42,100			1 -1
sion schemes (Rs. 47, Scheme to Municipalit provision for recoveri- ment charges levied or	y from 1st October es from Mettur worl a jobs credited hithe coveries from capit	of manageme 1941 (Rs. 6,600 kshops on acc rto under Revo al works and	nt of Tirupp 0) partly offse count of estal enue (Rs. 12,1	attur bt by blish- 00).
f. Tools and plant	O. 15,000 R. 15,000	} 30,000	27,843	- 2,157
	l tools and plant (R		transfer of ce	ertain
Deduct—Percentage recoveries from Capital Works	${\rm R}_{\rm R}^{-} \begin{cases} 0. & -6,000 \\ -2,200 \end{cases}$	} - 8,200	- 5,984	+ 2,216
Col. 1.—Provision used on constructions	for recoveries in re works.	spect of opera	tion tools and	plant
•	maller receipts from	n workshops	due to lesser	out-
g. Suspense— 2. Other suspense accounts	s. O. $-2,80,000$ R. $-7,92,400$	}-10,72,400	-10,54,852	+ 17,548
Col. 1See paras	raph 1 of the notes.			
Sector States	•			

.

Major head and sub-	head.		Final grant or appro- priation. (2)	Actual expenditure. (3)	Excess +, Saving
VII Dessists from Plaste	lalter C	ahomas	1 21		
XLI. Receipts from Electri Working Expenses			RS,	RS,	RS.
II. THERMO-ELECTRI	te se	HEMES.			
A. VIZAGAPATAM S	CHEMI	e.			
a. Works expenditure financed revenues—	from	ordinary			
1. Works	0. R.	$\left. {}^{1,000}_{-800} \right\}$	200	186	- 1-
2. Expenditure on A.R.P. measures for the Vizaga- patam power station.	R.	23,200	23,200	23,650	+ 45
Col. 1.—Provision for	r worl	as sanctioned af	ter Budget.		
3. Deduct—Amount trans- ferred to 57. Miscella- neous—Expenditure on A.R.P.	R.	- 23,200	— 23,200	- 23,650	- 450
Col. 1.—Subsequent d cellaneous."	lecisio	on to transfer th	e expenditu	ire to " 57.	Mis-
b. Maintenance proper- Maintenance and other charges.	(0. [R.	$1,02,000 \\ 8,000 \}$	1,10,000	1,10,983	+ 983
c. Establishments— 1. Pay of officers	0. R.	9,800 200}	10,000	10,857	+ 857
2. Pay of establishments	0. R.	26,100 - 800	25,300	25,913	+ 613
3. Allowances	0. R.	$5,000 \\ - 600 \}$	4,400	3,987	- 413
4. Other charges	0. R.	$7,400 \\ 4,200 $	11,600	•12,316	+ 710
Col. 1New construct	tion v	works and addit	ional staff.		
others.	R.	$-1,400 \\ 4,600 \}$	3,200	3,593	+ 393
Col. 1See " I.A. e.	5."			1	
Deduct—Amount transfer- red to 57. Miscellaneous— Expenditure on A.R.P.	R.	- 1,200	- 1,200	- 1,192	+ 8
I. Tools and plant	0. R.	500 1,000	1,500	1,614	+ 114
Deduct—Percentage recover- ies from capital works.	R.	- 600	- 600	- 433	+ 167
Expenditure on A.R.P. measures for the Vizaga- patam power station.	R.	200	200	203	• +3
Deduct—Amount transferred • to 57. Miscellaneous— Expenditure on A.R.P.	R.	- 200	- 200	- 203	- 3
	14				

Major head and st	ıb-head.		Final grant or appro- priation. (2)	Actual expenditure. (3)	Excess +. Saving -: (4)
XLI. Receipts from Electr Working Expense		iemes—	RS.	RS.	RS.
II. THERMO-ELECTRIC	SCHEM	ES—cont.			
B. BEZWADA SCH	EME.				
Works expenditure finance from ordinary revenues.	ĮR.	$\left. \begin{smallmatrix} 1,000\\ 2,100 \end{smallmatrix} \right\}$	3,100	2,723	- 37
Col. 1Re-allocat	tion of ce	ertain items of	expenditure	from capital.	
. Maintenance proper— Maintenance and othe charges.	er { 0. R.	$\left. {}^{1,20,000}_{20,000} \right\}$	1,40,000	1,43,712	+ 3,71
Col. 1.—Greater co (Rs. 7,000), higher pri Kistna Cement Works	ce of co	al (Rs. 5,500)	sequent on and purcha	additional use of power	loads from
Establishments—					
1. Pay of officers	· 0. R. . 0.	$\left. \begin{array}{c} 10,000\\ 1,800\\ 23,300 \end{array} \right\}$	11,800	12,190	+ 39
2. Pay of establishments .	S. R.	100	24,300	23,753	- 54
3. Allowances	. O. R.	5,000	5,100	6,054	+ 95
4. Other charges	. 0. R.	9,000 6,000	15,000	15,469	+ 46
Col. 1.—Increase in capital works (Rs. 2,2 (Rs. 3,800).	00) and	ary charges on also in office of	account of expenses an	less recovery d postage ch	from arges
5. Charges payable to or recoverable from Govern ments, departments an others. Col. 1.—See " I.A.e	$d \begin{cases} 0. \\ R. \end{cases}$	$-\frac{20,800}{27,600}\}$	6,800	8,063	+ 1,26
Tools and plant	. O. R.	1,000	1,500	1,070	- 43
Deduct—Percentage recover ies from Capital Works.	r- R.	- 600	- 600	- 529	/ + 7
Suspense	. O. R.	- 2,21,100]	-2,59,100	- 2,44,939	+ 14,16
Col. 1.—See paragra	apri 1 of	the notes.		· ····································	
C. COCANADA SC.	HEME.				
Works expenditure finance from ordinary revenues.	d { 0. { R.	$-\frac{1,000}{1,000}$		326	+ 32

Major head and sub-l	lead,	Final grant or appro- priation.	Actual expenditure.	Excess +. Saving -:
(1)		(2)	(3)	(4)
XLI. Receipts from Electricit Working Expenses—ca		RS.	RS.	RS.
II. THERMO-ELECTRIC SCH	EMES-cont.			
C. COCANADA SCHEME-	-cont.	•		
c. Establishments— 1. Pay of officers	$\begin{array}{c} \text{O.} & 8,700 \\ \text{R.} & -2,900 \end{array}$	5,800	5,982	+ 18
Col. 1A post of Ass		s kept in ab	eyance.	
2. Pay of establishments	$\begin{array}{ccc} 0. & 13,100 \\ R. & -2,100 \end{array}$	11,000	10,888	- 11
Col. 1Late receipt	of sanction for addit	ional staff.		1.1
3. Allowances Col. 1.—See "c.l." a	$\left\{ \begin{array}{cc} 0. & 4,600\\ R. & -2,100 \end{array} \right\}$ nd also general econ	2,500 	2,430	-
4. Other charges	O. 6,900 R. 200}	7,100	7,596	+ 49
5. Charges payable to or recoverable from Govern- ments, departments and others.	R. 2,200	2,200	2,299	+ 9
Col. 1See " I.A.e.5	."			
d. Tools and plant Deduct—Percentage recover- ies from Capital Works.		- 100 - 100	454 — 80	+ 5 + 2
			•	ni the
52. Interest on capital outlay Schemes.	on Electricity			
I. HYDRO-ELECTRIC	SCHEMES.			
a. Pykara Hydro-Electric Schen	ne—			
•Charged	$\begin{array}{ccc} 0. & 13,56,900 \\ R. & 16,300 \end{array} \}$	13,73,200	13,70,977	- 2,22
b. Mettur Hydro-Electric Scher				74,
Charged	$\begin{array}{ccc} O. & 8,93,600 \\ R. & 1,900 \end{array}$	8,95,500	8,81,692	- 13,80
c. Papanasam Hydro-Electric Project—				•
Charged	$\begin{array}{ccc} 0. & 4,50,900 \\ R. & -57,500 \end{array}$	3,93,400	3,59,938	- 33,40
• Col. 1.—Decrease in c	apital outlay due m	ainly to res	trictions on ex	ten-
		a she	1000	

Grant No. XXVII-Electricity-cont.

	ab-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving -:
(1)			(2)	(3)	(4)
52. Interest on capital out Schemes—con		lectricity	RS.	RŞ.	RS.
II. THERMO-ELECTR.	IC SCHE	IMES.			
apatam Thermal Sta	tion-				
	O. R.	} 	97,800	93,621	- 4,175
Thermal Station	$\begin{array}{c} & & O, \\ & & & R, \end{array}$	$\left. \begin{smallmatrix} 1,21,700\\-1,600 \end{smallmatrix} \right\}$	1,20,100	1,23,355	+ 3,25
a Thermal Station	-		1		
	0. R.	32,600 - 5,700	26,900	26,739	- 16
Col. 1.—See "I.c.					
st Godavari Thermal	Station $ R$.	13,200	13,200	7,216	- 5,98
Col. 1Provision				The second second	76.5
• With Electricity S Establishment charges—			14 Th		
1. Pay of officers-	0				
Charged	** Ma.	29,800	00.000	22.222	
		$29,800 \\ -7,400 \}$	22,400	22,363	
Col. 1.—Classifier Electricity, foom 17 contract.	tion as "	Authorized "	of pay of th	ne Chief Eng	ineer,
Col. 1.—Classifier Electricity, foom 17 contract. Authorized	th Decen O. R.	Authorized " nber 1941, un 33,300 31,500}	of pay of the der the terr 64,800	ne Chief Eng ns of his exte 63,463	ineer, ended - 1,33
Col. 1.—Classifier Electricity, form 17 contract.	th Decen O. R.	Authorized " nber 1941, un 33,300 31,500 } ract of Consul	of pay of the der the terr 64,800 ting Engine	e Chief Eng ns of his exte 63,463 er to Govern	ineer, ended - 1,33
Col. 1.—Classifier Electricity, foom 17 contract. Authorized Col. 1.—Extensio	th Decen O. R. on of cont	Authorized " nber 1941, un 33,300 31,500 } ract of Consul	of pay of the der the terr 64,800 ting Engine	e Chief Eng ns of his exte 63,463 er to Govern	ineer, ended — 1,33 ument
Col. 1.—Classifier Electricity, foom 17 contract. Authorized Col. 1.—Extensio and additional post of	th Decen O. R. on of cont of Assista O.	Authorized " aber 1941, und 33,300 31,500 ract of Consul nt Engineer. 61,100	of pay of th for the terr 64,800 ting Engine See also " a.	e Chief Eng ns of his exte 63,463 er to Govern 1. Charged."	ineer, ended - 1,33 ment - 2:
Col. 1.—Classifier Electricity, foom 17 contract. Authorized Col. 1.—Extensio and additional post of 2. Pay of establishments 3. Allowances—	th Decen O. R. on of cont of Assista O. R. O. R.	Authorized " aber 1941, un 33,300 31,500 ract of Consul nt Engineer. 61,100 1,500 - 2,100 d." 10,000	of pay of th der the terr 64,800 ting Engine See also " a 62,600 <i>3,900</i>	ne Chief Eng of his exte 63,463 er to Govern 1. Charged." 62,366	ineer, ended - 1,33 ument - 23 - 6
Col. 1.—Classifies Electricity, foom 17 contract. Authorized Col. 1.—Extension and additional post of 2. Pay of establishments 3. Allowances— Charged Col. 1.—See " a.J Authorized Col. 1.—See " a.	th Decen th Decen O. R. on of cont of Assista O. R. O. R. O. R. O. R. O. R. O. R. O.	Authorized " nber 1941, und 33,300 $31,500$ } ract of Consul- nt Engineer. 61,100 $1,500$ } $-\frac{6,000}{2,100}$ } d." 10,000 $2,700$ } rized."	of pay of th der the terr 64,800 ting Engine See also " a. 62,600 3,900 12,700	ne Chief Eng 63,463 er to Govern 1. Charged." 62,366 3,856 11,359	ended - 1,33 mont - 2: - 4 - 4 - 1,3:
Col. 1.—Classifier Electricity, foom 17 contract. Authorized Col. 1.—Extensio and additional post of 2. Pay of establishments 3. Allowances— Charged Col. 1.—See " a.J Authorized	th Decem th Decem O. R. on of cont of Assista O. R. . O. R. . O. . R. . I. . O. . R. . I. . Author . Tas. . Tas. . Tas. . Tas. . O. . R. . I. . Author . Tas.	Authorized " nber 1941, und 33,300 $31,500$ } ract of Consul nt Engineer. 61,100 $1,500$ } $-2,100$ } d." 10,000 $2,700$ } ized." -1,77,900 $26,200$ }	of pay of the der the tern 64,800 ting Engine See also " a. 62,600 3,900 12,700 1,51,700	ne Chief Eng 63,463 er to Govern 1. Charged." 62,366 3,856 11,359 - 1,50,990	ineer, ended - 1,33 moent - 23 - 6 - 6 - 1,33 + 7

Grant No. XXVII-Electricity-cont.

Grant No. XXVII-Electricity-cont.

Major head and sub-head,	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)	(2)	(3)	(4)
112			
52-A. Other Revenue Expenditure connected with Electricity Schemes-cont.	RS.	RS.	R8.
b. Miscellaneous expenditure (including surveys) 1. Hydro-Electric Survey (O. 9,500 works. R. 6,500	18 000	15,964	1
Col. 1,-Provision for Machkand and	Sileru Hydro-	Electric Schen	nes
	27 C C C C C C C C C C C C C C C C C C C		2
2. Miscellaneous charges O. 12,200 R. 3,600	3 15 SOF	13,333	
		ventionmonte	1
Cols. 1 and 4.—Larger expenditure and prints, etc., did not materialize on account	of stoppage	of some exte	
schemes.	or scoppage		
			1
c. Charges in England-			1
High Commissioner for India— A Leave salaries and [O. 31,200	1		
A. Leave salaries and O. 31,200 deputation pay. R 31,200			-
B. Sterling overseas pay-			
Charged 0. 2,200		1,692	
R 400	J areas	441	-
Authorized R. 400 C Stores O. 1,400			T
C. Stores O. 1,400 R 800	> 600	13	- 58
	5		
d. Loss or gain by exchange other			
than on stores—		- 6	•+
Charged		1	+
Authorized	••		- Ac
53. Capital outlay on Electricity Schemes within the Revenue Account.			
a Amount transferred from (O. 45.00.000	2		
a. Amount transferred from [O. 45,00,000 81-A. Capital outlay on Elec-{S. 8,78,600		75,00,000	
tricity Schemes. [R. 21,21,400		•	
Col. 1,-See paragraph 1 of the notes.			
Surrenders or withdrawals within grant or appropriation—			
Charged R. 44,400	44,400		- 44,40
Authorized— Gross R. 74,800	74,800		- 74.80
Gross R. 74,800 Deductions R 74,800		10	+ 74,80
Deductions		The second	1 10-0
Charged	30,01,200	28,99,991	- 1,01,20
Authorized—			
Totals Gross	82,53,500	81,53,110	- 1,00,39
Deductions Net	-4,27,400 78,26,100	-3,45,014 78,08,096	+ 82,38
			-18.00

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

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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 be consequently made under the sub-heads I.A.g., I.B.g. and H.B.e. XLI, and under the sub-head (a) under '53' of this grant with bonding plus and minus provisions under the sub-heads I.A.d.,

and II.B.d.2 and '*Deduct*—Amount financed from ordinary under 81-A. of Grant XXXV.

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

uthorized.—The percentage of saving in the final grant was 0.2 as ist 1.5 in 1940-41.

Remission of the guaranteed revenue due from an Electric Supply pany.—In paragraph 3 of the notes on page 97 of the Appropriain Accounts for 1938–39, mention was made of the remission of east 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 guarantee 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. Pykara Hydro-Electric System.

(a) (b) (c)		$\begin{array}{c} \ 1,01,556 \\ 17,48,734 \\ 5,92,854 \end{array}$	$\substack{1,37,932\\47,554\\50,24,168}$	36,376 17,96,288 56,17,022	36,376 17,96,288 52,00,549	Nil. Nil. 4,16,473	•
(d)	London Stores	398		200	200	Nil.	
		II. Mettur	Hydro-Elec	tric System			•
(a) (b) (c)	Miscellaneous	-90,050 12,17,533 2,24,769	90,050 Nil. 22,86,272	Nil. 12,17,533 25,11,041	Nil. 12,17,533 22,13,428	Nil. Nil. 2,97,613	•
(d)	Public Works Advances. London Stores	213	Nil.	213	213	• Nil.	

	Particulars.	Opening balance. (2)	Debits, (3)	Total. (4)	Credita. (5)	Closing balance (6)
		III. Ar	ndhra Power	System.		
(a)	Purchases	RS. 1,52,123	RS. 1,52,123	ns. Nil.	вя. Nil.	Rs. Nil.
1.1	Stock	3,72,971		Nil.	Nil.	N
(c)	Miscellaneous Publie Works Advances,	4,51,722	7,13,984	8,65,706	7,38,045	
(d)	London Stores	30	- 30	Nil.	Nil.	

Grant No. XXVII-Electricity-cont.

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

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

Particulars. (1)	•	Pykara System. (2)	Mettur System. (3)	5.
•		RS.	RS.	
(a) Current consumption charges pene recovery.	ding	1,70,161	1,36,332	
(b) Value of machinery, etc., supplied to o sumers.	con-	1,37,978	90,476	18,3
(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 $2\frac{1}{2}$ 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 fands 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 :---

where the time the time in the	Pykava Hydro- Electric Scheme.	Mettur Hydro- Electric Scheme.	Total.
(1)	(2)	(3)	(4)
	RS.	RS.	RS.
Depreciation Reserve Fund-			- Time
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
Special Reserve Fund-			
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

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Grant No. XXVIII-Famine.

See also the Audit Report.

Major head and sub-head.	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)	(2)	(3)	(4)
rd Paula			
54. Famine.	RS.	R8.	RS.
A. Famine Relief.			
a. Salaries and Establishments-	and the second second		
1. Pay of officers 0. 1,5 R1	$\{00\}$ 1,400	1,118	- 28
2. Pay of establishments-	1.		
	00 500	665	+ 16
	$\begin{bmatrix} 00\\00 \end{bmatrix}$ 5,200	4,569	- 63
3. Allowances and honoraria-			
	<i>00 300</i> רוסס	264	- 30
S. 9,9		941	- 12,359
	00]		,
Col. 1.—Famine relief measures in a			
Col. 4.—Supplementary provision pr	coved unnecessar	·y.	
b. Relief works— 1. Communications O. 40,0	000		
8, 11,90	00 } 61,800	96,726	+ 34,920
And the state of the second of the second	00]		
Col. 1.—Relief works in Bellary distr Col. 4.—Funds for larger expenditur	rict.		
	10-	in time.	•
2. Irrigation works 0. 8,00 R 8,00	007		
Col. 1.—No irrigation relief works w			1.5
3. Other works 0. 2,00 R 1,9		48	- 55
e. Gratuitous relief 0. 10,00	000		
8. 19,60		7,254	- 22,346
Col. 1Relief of distress of person	ns affected by	cyclone, floods	or
famine. Col. 4.—Supplementary provision pr	avad unnages	ur.	
	oveu unnecessar	y.	
 d. Miscellaneous— 1. Measures for the protec. [O. 10,00 	00		
1. Measures for the protec- $\begin{cases} 0. & 10,00 \\ R. & -10,00 \end{cases}$			
• Col. 1No need arose for any exper			
2. Other expenditure—			
Charged S. 10,2	00 10,200	7,726	- 2,474
Col. 1Repairs to cyclone damag	es in Laccadive	s and Amini	Divi
islands. Col. 4.—Expenditure could not be gu	aged accurately.		
a set of the set of th			
Authorized 0. 20,00 S. 1,08,60		1,29,965	- 8,635
R. 10,0		x,20,000	•
	in some districts	s.	
Col. 1Repairs to cyclone damages	The optime discriment		
	26.5.1	0.075	0.04
Col. 1.—Repairs to cyclone damages	11,000 2,50,000	8,655 2,40,621	- 2,344 - 9,379

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Grant No. XXVIII—Famine—cont.

Notes.

Administration of the grant—Charged.—The percentage of saving in the final appropriation was $21^{\cdot}3$ as against $99^{\cdot}9$ 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 :--

Balance on 1st April 1941	66,49,884
Receipts during the year-	

RS

Interest on	
investments,	2,29,314
Other receipts	2,482

2,31,796 $\overline{68,81,680}$

68,81,680

Expenditure during the year. Balance of 31st March 1942. 179

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Grant No. XXIX-Pensions.

See also the Audit Report.

	head and sul	b-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, . Saving
the string will be	(1)	n's and	and settle in	(2)	(3)	(4)
william desence	1 2 2 2	a series				
55. Superannuatio	on Allowan	ces and H	Pensions.	RS.	RS.	RS.
a. Superannuation				-21-12-		
Payments to Mad Charged		. O.	5,75,000	0 00 000		
		R.	1,15,000 5	6,90,000	6,99,544	+ 9,54
Col. 11	More retire	ments th	an expected.			
				1 SK		
Authorized				82,50,000	83,29,114	+ 79,11
c. Compassionate A	llowances					
Charged	•• •	. 0.	4,400 }	5,800	4,884	- 91
Authorized		R. . 0.	1,400 5			- 510
	indeal in S	R.	5,300	41,300	41,938	+ 63
• Col. 1	New sanct	ions.				
interpret and						
d. Gratuities						
A. Gratuities-						
Charged		. 0.	5002	100	527	+ 42
Authorized		R. . 0.	- 400 { 30,000 {	100	0~1	1 14
		s.	100 }	26,100	24,783	- 1,31
		R.	- 4,000 J			
006. 1	rewer pays	nentes un	an anticipate	. HEILEN		
B. Compassionat			6000			
Charged		. O. R.	$-\frac{600}{200}$	400	• 100	- 30
	DI. Lands I.	. 0.				
Authorized		-	49,000	53,200	47 393	- 5 80
In Section 22, 1 1		R.	4,200 ∫	53,200	47,393	- 5,80
In Section 22, 1 1		R.		and the second of	47,393	- 5,80
Col. 4.—.	Amounts	R. were not	4,200 ∫	and the second of	47,393	- 5,80
Col. 4.—. e. Donations to Pro	Amounts v	R. were not	4,200 ∫ drawn in son	and the second of	47,393	- 5,80
Col. 4.—. e. Donations to Pro (i) Non-pensional Funds adminis	Amounts ovident Fu ble staff stered by (R. were not nds— paid fr iovernme	$4,200 \int$ drawn in son om Local ent.	and the second of	47,393 980	
Col. 4.—. e. Donations to Pro (i) Non-pensional Funds adminis (ii) Non-pensional	Amounts ovident Fu ble staff stered by (R. were not nds— paid fr iovernme	$4,200 \int$ drawn in son om Local ent.	ne cases.		
Col. 4.—. e. Donations to Pro (i) Non-pensional Funds adminis (ii) Non-pensiona Funds—	Amounts ovident Fu ble staff stered by (R. were not nds— paid fr iovernme	$4,200 \int$ drawn in son om Local ent.	ne cases. 700	980	+ 28
Col. 4.—. e. Donations to Pro (i) Non-pensional Funds adminis (ii) Non-pensional Funds— Charged	Amounts o ovident Fu ble staff stered by C able staff p	R. were not nds— paid fr lovernme aid from . O. R.	4,200 f drawn in son om Local ent. Provincial 5,000 - 600 f	ne cases.		+ 28
Col. 4.—. e. Donations to Pro (i) Non-pensional Funds adminis (ii) Non-pensiona Funds—	Amounts o ovident Fu ble staff stered by C able staff p	R. were not nds— paid fr lovernme aid from . O. R. . O.	4,200 f drawn in son om Local ent. Provincial 5,000 f 30,000 f	ne cases. 700	980	-5,80 + 28 - 15 + 1,73
Col. 4.—. e. Donations to Pro (i) Non-pensional Funds adminis (ii) Non-pensional Funds— Charged Authorized	Amounts o ovident Fu ble staff stered by (able staff p 	R. were not nds— paid fr iovernme aid from . O. R. . O. R.	4,200 f drawn in son om Local ent. Provincial 5,000 - 600 f 30,000 - 5,600 f	ne cases. 700 • 4,400 24,400	980 4,248 26,138	+ 28 - 15 + 1,73
Col. 4.—. e. Donations to Pro (i) Non-pensional Funds adminis (ii) Non-pensional Funds— Charged Authorized Col. 1.—	Amounts o ovident Fu ble staff stered by (able staff p 	R. were not nds— paid fr iovernme aid from . O. R. . O. R.	4,200 f drawn in son om Local ent. Provincial 5,000 - 600 f 30,000 - 5,600 f	ne cases. 700 • 4,400 24,400	980 4,248	+ 28 - 15 + 1,73
Col. 4.—. e. Donations to Pre (i) Non-pensional Funds adminis (ii) Non-pensiona Funds— Charged Authorized Col. 1.— pated.	Amounts o ovident Fu ble staff stered by C able staff p 	R. were not nds— paid fr dovernme aid from . O. R. . O. R. on paya	$4,200 \int$ drawn in son om Local ent. Provincial $5,000 \\ - 600 \int$ $30,000 \\ - 5,600 \int$ able by Gov	ne cases. 700 • 4,400 24,400	980 4,248 26,138	+ 28 - 15 + 1,73
Col. 4.—. e. Donations to Pro (i) Non-pensional Funds adminis (ii) Non-pensional Funds— Charged Authorized Col. 1.— pated. (iii) Government	Amounts of ovident Fu ble staff stered by (able staff p 	R. were not nds— paid from aid from . O. R. . O. R. on paya	4,200 f drawn in son om Local ent. Provincial 5,000 - 600 f 30,000 - 5,600 f where by Gov	ne cases. 700 • 4,400 24,400	980 4,248 26,138	+ 28 - 15 + 1,73
Col. 4.—. e. Donations to Pro (i) Non-pensional Funds adminis (ii) Non-pensiona Funds— Charged Authorized Col. 1.— pated. (iii) Government the Indian C	Amounts o ovident Fu ble staff stered by C able staff p 	R. were not nds— paid from aid from . O. R. . O. R. on paya ttion paya	$4,200 \int$ drawn in son om Local ent. Provincial $5,000 - 600 \int$ $30,000 - 5,600 \int$ able by Gov	ne cases. 700 • 4,400 24,400	980 4,248 26,138	+ 28 - 15 + 1,73
Col. 4.—. e. Donations to Pro (i) Non-pensional Funds adminis (ii) Non-pensiona Funds— Charged Authorized Col. 1.— pated. (iii) Government the Indian C Members) Pro Charged	Amounts o ovident Fu ble staff stered by (able staff p 	R. were not nds— paid from dovernme aid from . O. R. . O. R. on paya ttion paya	$4,200 \int$ drawn in son om Local ent. Provincial $5,000 - 600 \int$ $30,000 - 5,600 \int$ able by Gov	ne cases. 700 • 4,400 24,400	980 4,248 26,138	+ 28 - 15 + 1,73
Col. 4.—. e. Donations to Pro (i) Non-pensional Funds adminis (ii) Non-pensional Funds— Charged Authorized Col. 1.— pated. (iii) Government the Indian (Members) Pro Charged	Amounts o ovident Fu ble staff stered by (able staff p Contribution t contribution Civil Servivident Fur 	R. were not nds— paid fr iovernme aid from . O. R. . O. R. on paya ttion paya ttion paya ttion paya . R.	$4,200 \int$ drawn in son om Local ent. Provincial $5,000 \\ - 600 \int$ $30,000 \\ - 5,600 \int$ ble by Gov rable under n-European - 400	ne cases. 700 4,400 24,400 eenment wa	980 <i>4,248</i> 26,138 s less than a	+ 28 - 15 + 1,73 mtici-
Col. 4.—. e. Donations to Pro (i) Non-pensional Funds adminis (ii) Non-pensiona Funds— Charged Authorized Col. 1.— pated. (iii) Government the Indian C Members) Pro Charged f. Government con	Amounts o ovident Fu ble staff stered by C able staff p 	R. were not nds— paid fr bovernme aid from . O. R. . O. R. on paya tion paya vice (No id Rules- . R. payable	4,200 f drawn in son om Local ent. Provincial 5,000 - 600 f 30,000 - 5,600 f able by Gov rable under n-European - 400 under the	ne cases. 700 4,400 24,400 eenment wa	980 <i>4,248</i> 26,138 s less than a	+ 28 - 15 + 1,73 mtici-
Col. 4.—. e. Donations to Pro (i) Non-pensional Funds adminis (ii) Non-pensional Funds— Charged Authorized Col. 1.— pated. (iii) Government the Indian (Members) Pro Charged	Amounts o ovident Fu ble staff stered by C able staff p 	R. were not nds— paid fr bovernme aid from . O. R. . O. R. on paya tion paya vice (No id Rules- . R. payable	4,200 f drawn in son om Local ent. Provincial 5,000 - 600 f 30,000 - 5,600 f able by Gov rable under n-European - 400 under the	ne cases. 700 4,400 24,400 eenment wa	980 <i>4,248</i> 26,138 s less than a	+ 28 - 15 + 1,73 antici- • + 4

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Major	head and	sub-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
and the second	(1)				(3)	(4)
			Develope		1	
55. Superannuatio	-cont		Pensions	RS.	RS.	RS.
g. Covenanted Civil	Service	Pensions (A	Annuities)-			
Charged				1,10,400	1,05,275	- 5,125
Col. 1.—I	ncrease	in number	r of officers dra	awing annuit	ies in India.	
h. Concession grant		pect of past	contribu-			
tions to annuities Charged	·	R.	1,300	1,300	1,337	+ 37
i. Charges in Englan I. Secretary of St	ate for					
Pensions of Mi civil employn			respect of			
Charged				2,12,000	2,09,713	- 2,287
II. High Commiss A. Superannua (General Pens	tion an	d Retired .	Allowances ivil Service			
Annuities)— Charged		0.	19,20,0002	18,40,000	18 60 506	1 00 500
Authorized		R.	- 80,000 { 1,60,000 {		18,62,526	+ 22,526
Authorizod		R.	- 24,200 5	1,35,800	1,36,973	+ 1,173
			ase in pensions			
•B. Indian Civil Charged	l Servic	e Family I	Pension — 9,600]			
		R.	400 5	10,000	9,619	- 351
C. Compassions Charged				18,800	18,296	- 504
k. Loss or gain by e	exchang	ge-	7,300	7 200	EANE	1 000
	• ••	R.	500	7,300 500	5,475 359	-1,825 - 141
1. Deduct-Pensiona commercial depart			sferred to			
Uharged	1	0. R.	$-\frac{19,900}{1,000}$		- 14,540	+ 4,360
Col. 4	-Decrea	se in estab	lishment char	ges.		
Authorized		0. R.	- 1,56,100 $-$ 2,000 $\}$.	- 1,58,100	- 1,51,955	+ 6,145
55-A. Commutati from ordin			anced		-	•
a. Amount transfer	red from	m "83. Pa	yments of			
commuted value Charged	or pens	0.		12,100	15,903	+ 3,803
of commuted	i value	variation in of pensions	n the net expe		ler "83. Pay	ment
Authorized		O. R.	a fluctuating n - 50,000 \ 14,400 ∫	- 35,600	- 38,975	- 3,375
Col. 1	See " Cl					

Grant No. XXIX-Pensions-cont.

Maje	or head and sul	o-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
101	(1)			(2)	(3)	(4)
	*			RS.	RS.	RS.
Surrenders or with appropriation—	ndrawals wi	thin grant	or			
Charged— Gross	a	R.	77.300	77:300		- 77,300
Deductions			- 1,000	- 1,000		+ 1,000
Authorized-						
Gross		R.	9,400	9,400		- 9,400
Deductions		R.	2,000	2,000		- 2,000
The second	ſ	Charged-		A STREET OF		THE REAL TO
		Gross		29,91,900	29,39,538	- 52,362
	EL CROP	Deductio	ons	-19,900	-14,540	+ 5,360
	Totals 2	Net		29,72,000	29,24,998	- 47,002
		Authorize Gross		\$5,05,800	85,68,703	+ 62,903
	A DI TRANS	Deducti	ons	- 1,56,100	- 1,51,955	+ 4,145
	State State State	Net		83,49,700	84,16,748	+67,048

Grant No. XXIX-Pensions-cont.

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.

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Grant No. XXX-Stationery and Printing.

Major head and sub-head.		Final grant or appro- priation.	Actual expenditure,	Excess + Saving -
(1)	1	(2)	(3)	(4)
56. Stationery and Printing.		RS.	RS.	RS.
I. Stationery.		not the		
Stationery office-		1		
A. Pay of officers-				
	5,800 - 200}	5,600	5,596	• -
Authorized O. R.	_ <u>600</u> }	400	162	- 23
B. Pay of establishments 0. R. –	$24,200 \\ 2,400 $	21,800	23,008	+ 1,20
C. Packing and carriage of O. R. R.	${}^{23,000}_{4,000}$	27,000	26,158	- 84
Col. 1.—More stationery was r outstanding indents of the previou	equired is year a	for printing nd for new	electoral rolls offices.	, for
D. Other charges O. R.	^{24,900} 1,700}	26,600	25,972	- 62
Purchase of Stationery Stores-	1999			
A. Stationery purchased in $\begin{cases} O. & S. \\ S. & 4. \\ R. & R. \end{cases}$	93,400 45,900	13,96,000	11,52,013	- 2,43,98
purchases of stationery, etc., for 1 of more paper in connexion with p and of chiffon cloth for Madras Rec Col. 4.—Failure of mills to suppl B. Deduct—Cost of Stationery supplie	orinting of ord Office ly articles	of electoral ro (Rs. 30,000	olls (Rs. 2,03,).	+ 3,95
Government House. Col. 4.—Stationery was not sup	plied to	the extent a	nticipated.	
	day.			
C. Customs duty on im- O. ported stores.	4,200 7,800	12,000	5,095	- 6,90
C. Customs duty on im- { O. ported stores. { R. Cols. 1 and 4.—English stores in	4,200 7,800 ndented			- 6,90
Cols. 1 and 4.—English stores i D. Deduct—Cost of sta- tionery supplied to the O. —				- 6,90 - 8
Cols. 1 and 4.—English stores in D. Deduct—Cost of sta- tionery supplied to the Secretarial staff of the Governor and the High $\left. \begin{array}{c} O. & -\\ R. & -\\ \end{array} \right.$	ndented	for were not	received.	- 6,90 - 8
Cols. 1 and 4.—English stores i D. Deduct—Cost of sta- tionery supplied to the Secretarial staff of the Governor and the High Court. Col. 1.—See "I.b.E." below. E. Stationery supplied to the Secretarial of the Governor and the High Court—	ndented 5,300 4,400 staff	for were not	received.	- 6,90 - 8
Cols. 1 and 4.—English stores i D. Deduct—Cost of sta- tionery supplied to the Secretarial staff of the Governor and the High Court. Col. 1.—See " I.b.E." below. E. Stationery supplied to the Secretarial of the Governor and the High Court— Charged O.	ndented 5,300 4,400	for were not	received.	- 6,90 - 8 + 8

See also the Audit Report.

Major head and	l sub-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)	and a	-	(2)	(3)	(4)
56. Stationery and I	Printing-c	ont.	RS.	RS.	RS.
I. Stationery	-cont.				
b. Purchase of Stationery	Stores-co	nt.			
F. Deduct-Cost of tionery supplied to Ma Spirit Rationing Off and A.R.P. Officer.	otor	- 11,200	11,200	- 17,060	- 5,86
Col. 1Post-bu	dget decis	ion to exhibi	t recoveries	under a sep	arate
sub-head. Col. 4.—Larger departments.	supplies	of stationery	due to e	xpansion of	the
d. Deduct-Value of station	nery supplie	ed to other			
Governments and payin Paying departments	g departm	ients—	- 15,000	- 7,244	+ 7,75
Col. 4.—Recover	ries could	not be effected			
II. Print		A second			
e. Government Presses, Ma A. General overhead cha					
1. Pay of officers	· · 0. R.	$31,900 \\ 4,200 \}$	36,100	36,153	+ 5
Col. 1Changes	s in leave p	rogrammes.			
2. Pay of establishmen		60,700]	60,600	60,663	+ 6
3. Electric current	R. R.	-100 29,000	30,400	29,964	+_63 - 43
4. Charges payable	to] 0.	$1,400 \\ 18,600 $	1 10 10 m	Hall the start	
Governments, dep ments and others.	SR.	5,600 5	24,200	23,320	- 88
Col. 1Increase			bour.		
5. Other charges	O. R.	63,700 - 5,000 \int	58,700	57,248	÷ 1,45
B. Productive branches-	00- 0 -01	- of the property			
1. Pay of officers			5,500	5,543	+ 4
2. Pay of establishmen	nts. O. R.	5,06,300 - 5,900	5,00,400	5,00,015	- 38
3. Other charges	·· 0. R.	29,000 7,500 {	36,500	35,167	- 1,33
Col. 1Dearnes		THE REAL PROPERTY OF			
CMechanical branch	O. R.	$16,100 \\ - 200 \}$	15,900	16,010	+ 11
D. Type foundry-		Sente 1		a star in	
1. Pay of establishmen	nts. O. R.	$\left. \begin{array}{c} 17,000 \\ -700 \end{array} \right\}$	16,300	16,206	- 9
2. Other charges	0. R.	2,100	2,500	2,541	+ 4
E. Publication branch	0. R.	7,500	6,800	6,857	+ 5
F. Other expenditure-				Style ba	
1. Pay of establishmer	R.	29,700 - 900 \int	28,800	29,134	+ 33
 2. Provision for depresentation tion 	R	1,37,000 - 12,000	1,25,000	1,24,821	- 17

Grant No. XXX-Stationery and Printing-cont.

Major head and sub-head.	Final grant or appro- priation.	Actual expenditure,	Excess +, Saving -:
(1)	(2)	• (3)	(4)
56. Stationery and Printing—cont.	RS.	ns.	RS.
II. Printing-cont.			
. Government Presses, Madras-cont.			
F. Other expenditure-cont.			
3. Renewals and replace- ments from depreciation R . $-6,800$	\$ 43,200	28,322	- 14,878
Col. 1Replacement of plant was po	stponed.		
Col. 4.—Post-budget decision to expurchased from Depreciation Fund une "Charges in England."			
4. Stores purchased in $\begin{cases} 0. & 59,000 \\ India. & R. & 5,500 \end{cases}$	} 64,500	61,161	- 3,339
5. Carriage of gazettes and forms and cost of blocks and maps. B. 25,800	87,800	73,937	- 13,863
Cols. 1 and 4.—Anticipated expenditur for war review, etc., did not materialize.	e on printing r	naps and diag	grams
6. Other charges O. 25,400 R 7,100	} 18,300	17,491	- 809
. Col. 1Teakwood racks not supplied	to the extent	anticipated.	
7. Deduct—Charges 0. – 50,000 R. 6,800	- 43 200	- 00 200	+ 14,878
	J 10,200	- 20,022	T 13,010
Cols. 1 and 4.—See "e. F. 3."			1
G. Deduct—Cost of printing work done for the Secre- tarial staff of the Gov. (R 42,200) ernor and the High Court.)	}- 2,07,900	- 2,07,864	+ 36
Col. 1.—See "e. H." below.	-		1 11 M
H. Printing work done for the Secretarial staff of the Governor and the High Court—			
Charged 0. 1,65,700 S. 42,200	} 2,07,900	2,07,864	- 30
Col. 1Larger printing work done for	High Court.		
J. Deduct—Cost of printing R. — 9,000 work done for A.R.P. Officer and Motor Spirit Rationing Officer.	- 9,000	- 8,042	+ 958
Col. 1.—See "I. b. F."			
. Printing at Private Presses. O. 1,44,000		1,30,775	+ 778
R14,000	Carl State of the second		
R14,000 g. Charges in England—High Commissioner for India—			- and an
. Charges in England—High Commissioner for	antine and		

Grant No. XXX-Stationery and Printing-cont.

Major head	l and sub	-head.		Final grant or appro- priation.	Actual expenditure.	Excess + . Saving -:
The states in	(1)			(2)	(3)	(4)
56. Stationery a	nd Prin	ting_co	nt.	RS.	RS.	Rs.
g. Charges in England-	-High	Commis	sioner for			
India-cont.						
B. Sterling oversea	1 1 1 1 1 1 1 / / / / / / / / / / / / /			0.000	0.000	
Charged Printing—		•••	**	3,000	3,000	••
Authorized	1	R.	3,000	3,000	2,867	13
C. Stores for India		0				
Stationery	• • •		27,400	1 10 000	10 070	07 80
		S. R.	76,000	1,10,800	13,076	- 97,724
Col. 1Increase	in ind	Carlos Constant	7,400)			
Col. 4Liabiliti			rd.			
Printing-	Co curre					
(i) Cost of stores		0.	40,000 1	29,800	91 451	1 1 051
		R.	- 10,200 j	29,800	31,451	+ 1,651
Col. 1Net redu		lue to inc	erease in pr	ices and trans	fer of certain	indents to
the new sub-head (ii).		•			
(ii) Cost of store	es pur-	R.	18,200	18,200	14,335	- 3,865
· chased from						
Depreciation R	eserva					
Fund.						
Col. 1Transfer	of cert	ain inde	nts from the	sub-head (1).		
Col. 4Liabiliti				and a second second second		
Deduct -Amount	trans-	R.	- 18,200	-18,200	- 14,335	+ 3,865
ferred from the		-	0.000			
ciation Fund.	Con Respects					
Cols. 1 and 4Se	e colu	mns 1 ar	d 4 under	C (iii).		
. Loss or gain by excha				- ().		
A. Other than on stor						
Charged			-		8	+ 8
Authorized					6	+ 6
	1000					
B. Stores—		S.	400	400	29	- 371
B. Stores— Stationery			400			
Stationery Printing		s.	200	200	132	- 68
Stationery Printing urrenders or withd	rawals			200	• 132	- 68
Stationery Printing urrenders or withd within grant or appr	rawals			200	• 132	- 68
Stationery Printing urrenders or withd within grant or appr tion—	rawals	8.	200			
Stationery Printing urrenders or withd within grant or appr tion- Gross	rawals opria-	S. R.	200	- 78,200		+ 78,200
Stationery Printing urrenders or withd within grant or appr tion—	rawals	8.	200			
Stationery Printing urrenders or withd within grant or appr tion- Gross	rawals copria- 	S. R. R.	200 - 78,200 78,200	- 78,200 78,200		+ 78,200 - 78,200
Stationery Printing urrenders or withd within grant or appr tion- Gross	rawals copria-	S. R.	200 - 78,200 78,200	- 78,200		+ 78,200
Stationery Printing urrenders or withd within grant or appr tion- Gross	rawals opria-	S. R. R.	200 - 78,200 78,200	- 78,200 78,200		+ 78,200 - 78,200
Stationery Printing urrenders or withd within grant or appr tion- Gross Deductions	rawals opria-	S. R. R.	200 - 78,200 78,200 ed	- 78,200 78,200 2,26,200	• 2,26,256	+ 78,200 - 78,200 + 56

Grant No. XXX-Stationery and Printing-cont.

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 :—

(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 boo	ks	 	 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 (subheads "e. F. 2 and 3" and "g. C.").—The transactions of the fund for the year 1941-42 are shown below :—

			RS.
Opening balance	Э	 	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 machinary 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.

(1) 57. Miscellaneous. a. Expenditure on account of State Prisoners and R. 1,900	riation. (2) RS.	(3)	(4)
a. Expenditure on account 0. 2,500	RS.		
a. Expenditure on account 0. 2,500		RS.	RS.
of State Prisoners and 2. 2,000			
Detenues.	4,400	3,964	- 430
b. Cost of books and periodicals.	200	95	- 10
. Donation for Charitable Purposes-	95 700	05 550	
A. Charitable institutions	$25,700 \\ 13,500$	25,750 13,656	+ 5 + 15
C. Charges on account of European vagrants.	200	383	+ 18
D. Indian cho iltries and (O. 39,600)			
other items controlled by the Education and Public Health Depart-	39,900	36,524	- 3,37
ment. R. 300)	Haller		
E. Madras Vigilance Asso. O. 15,800		ALC: NUMBER OF STREET	
controlled by the Home	16,100	15,048	- 1,055
Department. [R. 300]			
F. Muhammadan Gosha Women's Aid Society			
and other items con-	9,700	9,567	- 13:
G. Compensation in lieu of resumed lands and other items controlled by the Board of Revenue—			
Charged	4,600	5,176	+ 57
Authorized $\dots \dots 0.$ 3,800 R. -200	3,600	• 2,353	- 1,24
I. Irrecoverable Temporary Loans and Advances written off—			
A. Advances to cultivators 0. 7,000 and revenue advances. R. 8,200	15,200	14,244	- 95
Col. 1Recovery of survey charges from a	ryots writte	n off.	
B. Loans to communities eligible for help by the	6,200	6,194	-
Labour department for the purchase of house-	-		
sites. C. Miscellaneous O. 2,000 R1,500 B1,500	500	280	- 22
e. Rents, Rates and Taxes \ldots O. $21,000$ R. $4,000$	25,000	24,428	- 57
Col. 1Mainly revision of taxes.			1.000 /60
f. Contributions— A. Telegraph lines and Postal			
Services— Maintenance O. 9,400 R. 2,600	12,000	11,894	- 10

Major head and sub-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
. (1)	Starter -	(2)	(3)	(4)
57. Miscellaneous-cont.		RS.	RS.	RS.
Contributions-cont.				1000
B. Guarantee for unremune- { 0. rative Railway lines. { R.	77,000 - 41,000	36,000	50,498	+ 14,498
Cols. 1 and 4.—Guarantee in not decrease to the extent antic		lem-Mettur	Dam Railwa	y did
C. Contributions to local $\left\{ \begin{matrix} O,\\ and municipal bodies in\\ aid of general balances. \end{matrix} ight\} R.$	87,500 - 500	87,000	87,000	
D. Contribution to local O. bodies for loss of income from entertainment tax. R. E. Contribution *to local S.	1,67,100 •5,700 }	1,72,800	1,77,473	+ 4,67;
bodies for loss of income { from tolls.	12,49,900	12,50,000	15,72,036	+ 3,22,030
Col. 4.—Grants drawn in the than anticipated.	last two we	eks of March	n 1942 were g	reater
Miscellaneous Compensations.		500	404	- 90
. Miscellaneous and Unforeseen Cha	arges-			
A. Charges in connection O. with the visit of High R. Personages.	$\left. \begin{array}{c} 1,000\\ - 500 \end{array} \right\}$	500	303	- 19
B. Rewards for destruction $\int O$. of wild animals. $\int R$.	3,900	3,000	2,047	- 95
	0003			
C. Miscellaneous charges for the treatment of patients at the Pasteur Institute.	•	200	37	- 16
		200	37	- 16:
the treatment of patients at the Pasteur Institute.	34,400 2,55,400}	200 2,89,800	37	*
the treatment of patients at the Pasteur Institute. D. War Committees— 1. Madras Provincial (O. War Committee and	2,55,400 } ganda (Rs. 1,	2,89,800 ,53,000) and	1,92,703 establishmer	- 97,09
the treatment of patients at the Pasteur Institute. D. War Committees— 1. Madras Provincial War Committee and its Sub-Committees. Col. 1.—Vans for war propa	2,55,400 ganda (Rs. 1, Committees (2,89,800 ,53,000) and (Rs. 1,02,000 da vans n	1,92,703 establishmer 0). ot complied	- 97,09
the treatment of patients at the Pasteur Institute. D. War Committees— 1. Madras Provincial O. War Committee and its Sub-Committees. Col. 1.—Vans for war propa overhead charges of Joint War Col. 4.—(i) Orders for the (Rs. 87,000) and (ii) improve	2,55,400 ganda (Rs. 1, Committees (2,89,800 ,53,000) and (Rs. 1,02,000 da vans n	1,92,703 establishmer 0). ot complied	- 97,09
 the treatment of patients at the Pasteur Institute. D. War Committees— Madras Provincial O. War Committee and tis Sub-Committees. Col. 1.—Vans for war propa overhead charges of Joint War Col. 4.—(i) Orders for the (Rs. 87,000) and (ii) improve (Rs. 10,000). 2. District War Com- O. mittees and their 	2,55,400 ganda (Rs. 1, Committees (ree propagan ments to V 15,000	2,89,800 ,53,000) and (Rs. 1,02,000 da vans n ictory Hou	1,92,703 establishmer 0). ot complied se not com	- 97,09 nt and with pleted
the treatment of patients at the Pasteur Institute. D. War Committees— 1. Madras Provincial { War Committee and { its Sub-Committees. { R. Col. 1.—Vans for war propa overhead charges of Joint War Col. 4.—(i) Orders for the (Rs. 87,000) and (ii) improve (Rs. 10,000). 2. District War Com- mittees and their { R.	2,55,400 ganda (Rs. 1, Committees (ree propagan ments to V 15,000	2,89,800 ,53,000) and (Rs. 1,02,000 da vans n ictory Hou	1,92,703 establishmer 0). ot complied se not com	- 97,09 nt and with pleted

Grant No. XXXI-Miscellaneous-cont.

Major head and sub-head.	Final grant or appro- priation.	Actual expenditure.	Excess + Saving -
(1)	(2)	(3)	(4)
57. Miscellaneous-cont.	RS.	RS.	RS.
. Miscellaneous and unforeseen Charges-cont.			
F. Relief of unemployment S. 100 among weavers. R. 2,64,900		2,31,744	- 33,250
Col. 1.—Payments to distressed weavers centres (Rs. 2,09,400). Col. 4.—Chiefly late opening of relief cen		and weavers'	relief
G. Miscellaneous [O. 2,500]			
{ S. 100 }	1,800	1,263	537
(R. — 800)			
Expenditure on Air Raid Precautions— A. Pay of officers—			
Charged $O.$ 18,600 R. - 18,600			
B. Pay of establishments. $\int O.$ 8,500			
C. Other charges $ R 8,500$		• • •	••
Charged 0. 4,400			
Authorized $R 4,400$			1.4.4
Authorized O. 18,800 R 18,800			
D. Deduct-Contributions recoverable from other Governments, etc			
Charged 0 23,000	R. C.		
R. 23,000 j	7	1.1.1.2.2	Inter states
Authorized \dots $027,300$ R. 27,300			
j. A. to j. D.—Col. 1.—Exhibition of ex under the new sub-heads "j. A. 1" to "j. a paragraph 1 (i) of the hotes.	A. 10" and "	j. B. 1 and 2.	sures ' See
under the new sub-heads "j. A. 1" to "j paragraph 1 (i) of the notes. A. Measures financed partly by the Govern- ment of India and partly by the Provincial Government—	A. 10" and "	A.R.P. mea j. B. 1 and 2.	sures ' See
under the new sub-heads "j. A. 1" to "j paragraph 1 (i) of the notes. A. Measures financed partly by the Govern- ment of India and partly by the Provincial Government— 1. Pay of officers—	A. 10" and "	j. B. 1 and 2. '	' See
under the new sub-heads "j. A. 1" to "j. paragraph 1 (i) of the notes. A. Measures financed partly by the Govern- ment of India and partly by the Provincial Government- 1. Pay of officers- <i>Charged</i> S. 46,900	A. 10" and " 46,900	A.K.P. mea j. B. 1 and 2. ' <i>33,548</i>	' See
under the new sub-heads "j. A. 1" to "j paragraph 1 (i) of the notes. A. Measures financed partly by the Govern- ment of India and partly by the Provincial Government— 1. Pay of officers—	A. 10" and " 46,900	j. B. 1 and 2. '	sures ' See - 13,357
under the new sub-heads "j. A. 1" to "j. paragraph 1 (i) of the notes. A. Measures financed partly by the Govern- ment of India and partly by the Provincial Government— 1. Pay of officers— Charged S. 46,900 Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—Changes in personnel. Authorized R. 15,400	A. 10" and " 46,900 15,400	j. B. 1 and 2. '	" See — 13,351
 under the new sub-heads "j. A. 1" to "j. paragraph 1 (i) of the notes. A. Measures financed partly by the Government of India and partly by the Provincial Government— Pay of officers— Charged S. 46,900 Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—Changes in personnel. 	A. 10" and " 46,900 15,400	j. B. 1 and 2. ' • 33,543	" See — 13,351
 under the new sub-heads "j. A. 1" to "j. paragraph 1 (i) of the notes. A. Measures financed partly by the Government of India and partly by the Provincial Government— Pay of officers— Charged S. 46,900 Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—Changes in personnel. Authorized R. 15,400 Col. 1.—See paragraph 1 (i) of the notes. 	A. 10" and " 46,900 15,400	j. B. 1 and 2. ' • 33,543	' See - 13,353 + 11,724
 under the new sub-heads "j. A. 1" to "j. paragraph 1 (i) of the notes. A. Measures financed partly by the Government of India and partly by the Provincial Government— Pay of officers— Charged S. 46,900 Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—Changes in personnel. Authorized R. 15,400 Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—See "j. A. 1" charged. 2. Pay of establish- R. 83,600 	A. 10" and " 46,900 15,400 83,600	j. B. 1 and 2. ' <i>33,548</i> 27,126	' See - 13,353 + 11,724
 under the new sub-heads "j. A. 1" to "j. paragraph 1 (i) of the notes. A. Measures financed partly by the Government of India and partly by the Provincial Government— Pay of officers— Charged S. 46,900 Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—Changes in personnel. Authorized R. 15,400 Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—See "j. A. 1" charged. Pay of establish- R. 83,600 ments. Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—See paragraph 1 (i) of the notes. Col. 4.—See paragraph 1 (i) of the notes. Col. 4.—See paragraph 1 (i) of the notes. Col. 4.—Smaller staff. Allowances and 	A. 10" and " 46,900 15,400 83,600	j. B. 1 and 2. ' <i>33,548</i> 27,126	' See
 under the new sub-heads "j. A. 1" to "j. paragraph 1 (i) of the notes. A. Measures financed partly by the Government of India and partly by the Provincial Government— Pay of officers— Charged S. 46,900 Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—Changes in personnel. Authorized R. 15,400 Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—See "j. A. 1" charged. Pay of establish- R. 83,600 ments. Col. 1.—See paragraph 1 (i) of the notes. Col. 1.—See paragraph 1 (i) of the notes. 	A. 10" and " 46,900 15,400 83,600	j. B. 1 and 2. ' <i>33,548</i> 27,126	' See - 13,357 + 11,720
 under the new sub-heads "j. A. 1" to "j. paragraph 1 (i) of the hotes. A. Measures financed partly by the Government of India and partly by the Provincial Government— Pay of officers— Charged S. 46,900 Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—Changes in personnel. Authorized R. 15,400 Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—See i" j. A. 1" charged. Pay of establish R. 83,600 ments. Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—See paragraph 1 (i) of the notes. Col. 4.—Smaller staff. Allowances and other charges— Charged S. 9,100 	A. 10" and " 46,900 15,400 83,600	j. B. 1 and 2. ' <i>33,543</i> 27,126 63,351	' See - 13,357 + 11,724 - 20,249
 under the new sub-heads "j. A. 1" to "j. paragraph 1 (i) of the hotes. A. Measures financed partly by the Government of India and partly by the Provincial Government— Pay of officers— Charged S. 46,900 Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—Changes in personnel. Authorized R. 15,400 Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—See "j. A. 1" charged. Pay of establish- R. 83,600 ments. Col. 1.—See paragraph 1 (i) of the notes Col. 4.—Smaller staff. Allowances and other charges— Charged S. 9,100 R. 7,400 Col. 1.—See paragraph 1 (i) of the notes Col. 1.—See paragraph 1 (i) of the notes Charged S. 9,100 R. 7,400 Col. 1.—See paragraph 1 (i) of the notes Col. 1.—See paragraph 1 (i) of the notes Charged S. 9,100 R. 7,400 Col. 1.—See paragraph 1 (i) of the notes Col. 1.—See paragraph 1 (i) of the notes Charged S. 9,100 R. 7,400 R. 7,400 Col. 1.—See paragraph 1 (i) of the notes Col. 1.—See paragraph 1 (i) of the notes Charged S. 9,100 R. 7,400 R. 7,400	A. 10" and " 46,900 15,400 83,600	j. B. 1 and 2. ' <i>33,543</i> 27,126 63,351	' See - 13,357 + 11,720 - 20,249

Grant No. XXXI-Miscellaneous-cont.

Major head and sub-head.	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)	(2)	(8)	(4)
57. Miscellaneous—cont.	RS.	BS,	RS.
• Expenditure on Air Raid Precautions—cont.			
A. Measures financed partly by the Govern- ment of India and partly by the Provincial Government—cont.			
4. Stationery and R . 5,200 Printing.	5,200	19,815	+ 14,615
Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—More indents for stationery contra	ary to expec	tations.	
5. Electrical works R. 3,69,600	3,69,600	2,32,826	- 1,36,774
Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—Slow progress of certain works.			
6. Other miscellaneous R. 10,11,000 items.	10,11,900	6,48,563	- 3,63,337
Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—Chiefly delay in making full pa Madras for slit trenches and slow progress of district.	yment to t evacuation	he Corporati camp works	on of in a
7. Civil works			
Charged S. 13,800 Col. 1.—See paragraph 1 (i) of the notes.	13,800	12,268	- 1,53:
• Authorized {S. 3,99,100 R. 1,63,400	5,62,500	4,57,162	- 1,05,338
Col. 1.—See paragraph 1 (i) of the notes.	ation of the		
Col. 4.—Smaller expenditure on constru- difficulty in obtaining materials and diversio	n of labour t	o military w	ue to orks.
8. Amount transferred R. 600 from 38. Medical.	600	423	- 17
9. Fire Service— Charged • S. 2,600	2,600	2,600	
Col. 1.—See paragraph 1 (i) of the notes.	2,000	2,000	
Authorized R. 2,35,400	2,35,400	1,39,572	- 95,828
- Col. 1See paragraph 1 (i) of the notes.			
Col. 4.—Constitution of the separate Fire year.	Service Dep	artment late	in the
10. Deduct-Recoveries from the Central			
Government— Charged R 7,400	- 7,400	- 7,743	- 31
Government— Charged R. $-7,400$ Col. 1.—See paragraph 1 (i) of the notes.			
Government— Charged R. $-7,400$ Col. 1.—See paragraph 1 (i) of the notes. Authorized R. $-1,80,200$ Col. 1.—See paragraph 1 (i) of the notes.	- 1,80,200	- 3,29,857	- 1,49,65
Government— Charged R7,400 Col. 1.—See paragraph 1 (i) of the notes. Authorized R1,80,200 Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—Largor recoveries from the Centra	- 1,80,200	- 3,29,857	- 1,49,65
Government— Charged R. $-7,400$ Col. 1.—See paragraph 1 (i) of the notes. Authorized R. $-1,80,200$ Col. 1.—See paragraph 1 (i) of the notes.	- 1,80,200	- 3,29,857	- 1,49,65
Government— Charged R7,400 Col. 1.—See paragraph 1 (i) of the notes. Authorized R 1,80,200 Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—Largor recoveries from the Centra Civil Defence measures. B. Measures financed entirely by the Provin-	- 1,80,200	- 3,29,857	— 1,49,657 . and
Government— Charged R7,400 Col. 1.—See paragraph 1 (i) of the notes. Authorized R1,80,200 Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—Largor recoveries from the Centra Civil Defence measures. B. Measures financed entirely by the Provin- cial Government— 1. Publicity campaign. R. 40,300 Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—Fluctuating item.	— 1,80,200 al Governmen 40,300	- 3,29,857 at for A.R.P ` 10,918	. and - 29,38:
Government— Charged R7,400 Col. 1.—See paragraph 1 (i) of the notes. Authorized R1,80,200 Col. 1.—See paragraph 1 (i) of the notes. Col. 4.—Largor recoveries from the Centra Civil Defence measures. B. Measures financed entirely by the Provin- cial Government— 1. Publicity campaign. R. 40,300 Col. 1.—See paragraph 1 (i) of the notes.	— 1,80,200 al Governmer	- 3,29,857	— 1,49,657 . and

Grant No. XXXI-Miscellaneous-cont.

Major head and sub-head.	Fina grant appro priatio	or Actual expenditure	Excess +, Saving
(1)	(2)	(3)	(4)
57. Miscellaneous-cont.	Rs	. RS.	RS.
k. Charges in England—High Commissioner India—	for		
Sterling overseas pay- Charged	400 8,	400 8,41	2 + 12
	200	200 18	0 - 20
Loss or gain by exchange— Charged		1	$\frac{18}{3} + \frac{18}{+3}$
63. Extraordinary charges.		The sells	
A. Charges in India (charges incurred as a dia	reet		
result of the war). A. Expenditure incurred in connexion with enemy	•		
	,000 } 8	,100 20,43	5 + 12,335
Cols. 1 and 4.—Fluctuating item.			
from Governments,		,000 - 7,04	18 - 48
Departments, etc. LR 6 Col. 1Larger recoveries from the	,000 J Central Cove	mmont	•
B. Motor Spirit Rationing	Contrar Gove		
Scheme-			
1. Pay of officers— Charged	9002		and and
$\zeta R.$ 5	Josef	500 11,58 300 36,47	
Charged and Authorized—Col. 1.—	An and a second s	A CONTRACTOR OF	the second s
2. Pay of establish- R. 37	Subject The	,700 32,87	
ments. Col. 1.—See paragraph 1 (ii) of the Col. 4.—Abolition of some Area Ra	notes. tioning Offices	North I	
3. Other charges— Charged R, 2	.200 2.	200 2,87	77 + 677
		,100 51,1	1
 Charged Col. 1 and Authorized Col the notes. 	s. 1 and 4.—S	ee paragraph	
4. Deduct—Recoveries from the Central			
Government— Charged R 7	,800 - 7	,800 .	. + 7,800
Col. 1.—See paragraph 1 (ii) of the Col. 4.—Question of recovery is un	der considerati		
Authorized \dots $R77$ Col. 1.—See paragraph 1 (ii) of the		,800 - 60,27	78 + 17,522
Col. 4Postponement of certain r	ecoveries.		
64. A. Transfers to the ∫ O. 36,00 Revenue Reserve Fund. R 36,00 Col. 1.—Post-budget decision to dis	000 ,000	···	· · · ·
•			

Grant No. XXXI-Miscellaneous-cont.

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Major head and	sub-head.	I'm da	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)	2000		(2)	(3)	(4)
			RS.	RS.	RS.
Surrenders or withdrawals	s within grant	or			
appropriation— Charged—	an and share		A PARTY		
Gross	.: R.	7,800	7,800	Constant of	- 7,80
Deductions	R, -	- 7,800	- 7,800		+ 7,80
Authorized-					
Gross		2,36,700	- 2,36,700	**	+2,36,70
Deductions	R.	2,36,700	2,36,700		- 2,36,70
and the same the	Charged-	and south	N STATE .	Tig Gos	S. IT HERE
	Gross		1,14,300	87,650	- 26,65
	Deductions	1	- 23,009	- 7,743	+ 15,25
Totals	Authorized	_ • • •	91,300	79,907	- 11,39
	Gross		64,27,000	56,13,423	- 8,13,57
	Deduction	IS	- 28,300	- 3,97,183	- 3,68,88
	Net	14	63,98,700	52,16,240	-11,82,46

Grant No. XXXI-Miscellaneous-cont.

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

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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-Lcans 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

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Debt Charges-Charged.

See also the Audit Report.

Major head and sub-head.	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)	(2)	(3)	(4)
22. Interest on Debt and Other Obligations. A. Interest on ordinary debt—Rupee debt—	RS.	RS.	RS.
a. Interest on permanent loans— (i) Madras Government { O. 6,78,56 3 per cent Loan of 1952. R. 1,56	10 3 0,80,000	6,78,310	-1,690
(ii) Madras Government f O. 4,40,00 3 per cent Loan of 1953. R. 10,00		4,46,124	-3,876
(iii) Madras Government JO. 4,44,00 3 per cent Loan of 1959. R 2,00	$\left\{\begin{array}{c} 00\\ 00\\ 00\end{array}\right\}$ 4,42,000	4,41,642	- 358
c. Floating loans 0. 2,50,00 R2,50,00			
Col. 1.—A portion reappropriated to other heads due chiefly to reduction in is means advances taken.	to c (i) and c (ii ssue of treasury b) and balan bills and way	ce to s and
(i) Discount on Treasury R. 18,80 Bills.	70 18,800	18,797	3
Col. 1.—See "A.c." (ii) Interest on other R. 16,50 Floating Loans.	00 16,500	16,186	- 314
Col. 1See "A.c."			
d. Other items- (i) Management of Debt. O. 14,00 R 2,60		. 11,401	÷ 1
Col. 1Mainly reduction in amount	of outstanding t	reasury bills.	
(ii) Miscellaneous O. 2,00 R 1,40	00 600	582	- 18
e. Interest on Loans taken from the Central Government.	32,88,400	32,88,375	- 25
B. Interest on Unfunded Debt— a. Special Loans— Interest on other special f O. 14.30	201	-	
loans. [R. 2,80		11,294	- 5,806
(Rs. 1,400).	00) and repair	s to a cho	oultry
Col. 4.—Claims not preferred.			
b. State Provident Funds— (i) Interest on General [O. 14,90,00 Provident Fund. R. 2,00	005 14,92,000	14,83,159	- 8,841
(ii) Interest on I.C.S. O. 88,00 Provident Fund. R. 1.00	89,000	88,632	- 368
(iii) Interest on I.C.S. (Non- European Members)	14,000	14,125	+ 125
(iv) Interest on Contribu- tory Provident Fund (Madras).		37,328	- 672
C. Interest on other Obligations— Interest on Depreciation Reserve and other Reserve Funds— Interest on Deposits of Depre- ciation Reserve of Govern- ment Commercial Under- takings.	14,800	13,627	- 1,173
· 13A			

Debt Charges-Charged-cont.

Major head and sub-head.	Final grant or appro- priation.	Actual expenditure.	Excess + ; Saving -;	
(1)	(2)	(3)	(4)	
22. Interest on Debt and Other Obligations—	RS.	RS.	RS.	
D. Transfers— Deduct—				
Interest transferred to Commercial Departments—			1	
(i) Irrigation, Navi- 50 88,26,000 gation, etc., works. R. 10,000	- 88,16,000	- 88,11,867	+ 4,13	
(ii) Electricity $\begin{bmatrix} 0. & -29,55,400 \\ schemes. \\ (iii) Commercial \\ \end{bmatrix} \begin{bmatrix} 0. & -29,55,400 \\ R. & 35,300 \\ 0. & -80,000 \\ \end{bmatrix}$	-29,20,100	- 28,63,538	+ 56,56	
undertakings. {R. 8,300 }	-71,700	- 68,556	+ 3,14	
Col. 1Loss Capital Outlay.				
23. Appropriation for Reduction or Avoidance.				
of Debt.				
A. Depreciation Fund—			110	
1. Madras Government 3 per cent Loan of 1952.	3,50,300	3,50,317	+ 1	
2. Madras Government 3 per cent Loan of 1953.	2,27,000	2,26,940	- 6	
3. Madras Government 3 per cent Loan of 1959.	2,25,000	2,25,000		
B. General Sinking Fund $\begin{cases} 0. & 9,66,000 \\ S. & 26,91,200 \\ R. & 1,47,800 \end{cases}$	38,05,000	38,05,000		
Col. 1.—See paragraph 1 of the notes.				
. Other Appropriations— 1. Repayments of Loans taken from the Central Government.	6,41,000	6,40,879	- 12	
urrenders or withdrawals within grant or appropriation—		116-11		
Gross R. 53,600 Deductions R 53,600	53,600 - 53,600	::	-53,60 +53,60	
· Charged—			Towns The	
	,18,74,500	1,17,97,718 -1,17,43,961	- 76,78	
Net	1,18,61,400 - 13,100	-1,17,43,961 53,757	+ 1,17,43 + 40,65	

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 $1\frac{1}{2}$ per cent. of the total nominal value of the loan is set apart annually for the purchase of securities of the loan for cancellation.

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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 cept. 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.

Major head and sub-head,		Final grant or appro-	Actual expenditure.	Excess +. Saving —.	
(1)		priation. (2)	(3)	(4)	
O		(2)	(3)	(1)	
8. Construction of Irrigation, Navig Embankment and Drainage Wo Irrigation Works.		RS.	RS.	RS.	
Productive.					
Works— Charged R.	100	100	50	- 4	
Authorized O. 1,	20,300	100 - 2,47,000	-1,73,637	+ 73,36	
See detailed statement of					
Lump addition for (O	1.0000				
Lump addition for {O, regrant of lapses. {R. – Lump deduction for {O, – probable savings. {R.	1,000	• • • · · · · · · · · · · · · · · · · ·		••	
probable savings. {R.	2,100				
Col. 1.—Re-appropriated	from sub-	heads where say	vings occurred.		
Establishment—					
A. Special establishment— I. Kistna East					
Bank Canal and			in Parts		
Peddalanka Channel Schemes. R.	600	600	429	- 17	
III. Cauvery-Mettur Project R.	8,600	8,600	9,873	+ 1,27	
Col. 1Leave salaries of					
B. Pension charges-					
Charged $\dots \prod_{R=1}^{O} \left\{ \begin{array}{c} O \\ R \end{array} \right\}$	500	400	- 1,675	- 2,07	
Col. 4.—Adjustment mad					
Authorized $\dots \begin{cases} 0 \\ R \end{bmatrix}$	2,200	3,500	-1,215	- 4,71	
Col. 4See " Charged."					
Suspense \dots \dots $\begin{cases} 0. \\ R. \\ -1 \end{cases}$	1,000	01.000	01 010		
				- 4	
Col. 1.—Transfer of surpl			I CONTRACTOR OF THE OWNER		
$\begin{array}{c} \bullet \\ \textbf{Deduct} - \textbf{Recoveries} \\ \textbf{on capital account.} \begin{cases} \textbf{0}. & - \\ \textbf{R}. & - \end{cases}$	5,700	- 48,100	- 15,720	+ 32,38	
Col. 1Larger credits a	nticipated	1 in Cauvery-N	lettur Project	and	
Kistna East Bank Canal exte Col. 4.—(i) Proposal to t Works Stores and adjust cost (Rs. 20,000) and (ii) short rec	by credit	rplus plants, sp t to Project was	not given offec	t to	
sion Scheme (Rs. 12,000).				•	
Charges in England—High Consioner for India—	mmis-				
A. Leave salaries and deputation pay	1	1,200	1,084	- 11	
Loss or gain by exchange.			4	• + 4	
and a president of the second s				P	
		the second s			

See also the Audit Report.

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Major head and sub-head, (1) 68. Construction of Irrigation, Navigation, Embankment and Drainage Works— Irrigation Works—cont.		Fin gran app priat	t or Actual ro- expenditure. ion.	Excess + Saving -
		(2) (3)	(4)
		RS,	RS.	RS.
Unproductive.				
h. Establishment— Special establishment— Improvements to Minor Irrigation Works.			28	+ 28
Surrenders or withdrawals within or appropriation —	grant			
Gross R. 4, Deductions R.	49,500 42,400•	4,49,500 42,400	:	-4,49,500 -42,400
Charged Authorized—		500	- 1,619	- 2,119
Totals Gross Deductions Net		1,21,600 	-15,720	- 3,79,883 - 10,020 - 3,89,903

. Grant No. XXXII-Capital Outlay on Irrigation-cont.

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)
1 Special tools and	RS. 87,86,000	RS. 10,20,000	RS. 12,13,346	Head works.
plant.		Total	2,37,294	Canals.
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.				Outlay compared with		
	Original appropria- tion,	• Modified appropria- tion,	Expendi- ture,	Original appropria- tion, More +, less	Modified appropria- tion, 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-

۰.

1 Excavation of a channel to 8,500 11,200 10,554 + 2,054 - 646 Vemuladivi village.

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 5,500 6,800 6,652 + 1,152 - 148 Losarigutlapadu village.

Estimate, Rs. 1,02,431; expenditure to end of March 1942, Rs. 94,398; balance, Rs. 8,033; work in progress.

3 Improvements to Peddalanka 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 8,000 5,100 4,226 - 3,774 - 874 High Level Channel.

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.

- our, o, _____oray in sanceron of escenarios for cortain works.
- 5 Excavation of the Appa- 5,000 9,000 9,019 + 4,019 + 19 puram Channel.
 - 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.

				Outlay compared with		
Description of work,	Original appropria- tion.	Modified appropria- tion,	Expendi- ture,	Original appropria- tion. More +, less -	Modified appropria- tion. 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 3,100 11,300 11,456 +8,356+156Scheme.

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

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 18,300 14,000 13,798 - 4,502 - 202 Cauvery at Kattalai and High Level Channel.

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.

- -12,500 3,58,700 2,85,450 2,72,950 + 73,250Cauvery-Metter Project. 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 53,600 33,300 33,348 -20,252+ 48 WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET (COLLECTIVELY).

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 .- MAJOB WORKS FOR WHICH PROVISION WAS NOT MADE IN THE BUDGET-

Excavating the Thumuluru 200 181 - 19 . . +181and Duvuluru Channels and the Kallipara New Channel.

3,800

3,798 - 10,002

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 Cols 3.-Delays in land acquisition,

Grant No. XXXII-Capital Outlay on Irrigation-cont.

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

	Original	Modified	Expendi- ture.	Outlay compared with		
Description of work.	appropria- tion.	appropria- tion.		Original appropria- tion. More +, less	Modified appropria- tion. 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 Schen		Bank m 6 abo		•••	100	56	+ 56	- 44
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Totals _ ${Charged \\ Authorized.}$	1,20,300	100 - 2,47,000	$56 \\ -1,73,637$	$+$ $56 \\ -$ 2,93,937 $+$	- 44 73,363
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Important comments.

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

		LAKHS.
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.

Major head and sub-head.		Final grant or appro- priation.	Actual expenditure.	Excess + . Saving
(1)		(2)	(3)	(4)
72. Capital Outlay on Industrial D			RS.	RS.
. Cinchona 0. S.	90,200 31,500	1,21,700	1,17,845	- 3,85
Col. 1.—Chiefly (i) con (Rs. 5,400), (ii) reconstruct (Rs. 6,900), (iii) planting of (Rs. 5,900) and (v) dearnes	ion of suspension perations (Rs. 7,	arters for n bridge ac 200), (iv) co	Assistant Che ross Pykara	river
72-A. Capital Outlay on Civil	Aviation.			
. Works S. R.	100 23,900	24,000	22,353	- 1,64
Col. 1Cost of acquir landing grounds.	ring, constructin	ig and mai	ntaining avi	ation .
Deduct-Capital expenditure R financed from ordinary revenues.	. — 24,000	- 24,000	- 22,353	+ 1,64
Col. 1Provision for a charged to capital.	repayment from	revenue of	f the expend	liture
urrenders or withdrawals R. within grant or appropria- tion.	. 100	100	-	- 10

See also the Appendix.

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.

Major head and sub-head.	Final grant or appro- priation.	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—	1		
A. General Administration— 2. Other Works R. 100 B. Police—	100	120	+ 20
I. Ordinary areas— Charged S. 400	400	438	+ 38
Authorized O. 5,59,900 \	3,96,300	3,94,141	- 2,159
$\begin{array}{cccc} & \text{R.} & - & 1,63,600 \\ \text{II. Partially} & \text{excluded} & \text{O.} & & 7,000 \\ \text{areas.} & \text{R.} & - & 4,700 \\ \text{C. Medical} & \dots & \dots & \text{O.} & 7,42,100 \\ \end{array}$	2,300	• 2,365	+ 65
$R_{\rm H} = 4,22,600$	3,19,500	3,19,068	- 435
A. 2, B. and C.—See detailed statement new works.	of expendit	ture on impor	rtant
$\begin{array}{llllllllllllllllllllllllllllllllllll$			
Col. 1.—Reappropriated from sub-heads	where savin	gs occurred.	
$\begin{array}{llllllllllllllllllllllllllllllllllll$			
Col. 1Reappropriated to incomplete wo	orks of the p	revious year.	
surrenders or withdrawals within grant or appropria- tion. 5,27,000	5,27,000		- 5,27,000
Totals {Charged Authorized	400 12,45,200	• 438 7,15,694	+ 38

See also the Audit Report.

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.

				Outlay cor	npared with
Description of work,	Original appropria- tion,	Modified appropria- tion,	Expendi- ture.	Original appropria- tion. More +, less,	Modified appropria- tion, 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 MADE IN THE BUDGET-	Rs, 1,00,	000 FOR W	HICH SPEC	IFIC PROVIS	SION WAS
(a) Estimated to cost above Rs. 1,0	0,000—				
1. Construction of quarters for four Sub-Inspectors and huts for 15 head con- stables and 91 constables at Baiakamaday	58,600	50,000	50,070	8,530	+ 70
at Rajahmundry. Estimate Rs. 1,15,000; o balance, Rs. 37,263; work in <i>Col.</i> 3.—Postponement o of work and acceptance of s	f payment	to contrac	etors pend		
2. Construction of quarters for the Armed Reserve and Presidency General Reserve and other staff at Masuli- patam.	3,000	100	55	- 2,945	- 45
Estimate, Rs. 1,37,320	(workslip	Rs. 1,37,100); expendi	ture to end	l of
March 1942, Rs. 1,37,063 (in Col. 3.—Certain items in out under a separate estimat	cluded in	arged expen- budget wer	diture); we e decided	ork complet to be carr	ted. ied
3. Construction of building for the Headquarter Hospital, Cocanada.	6,000	20,600	20,654	+ 14,654	+ 54
Electrical Estimate, Rs. 5,79,700 ; c balance, Rs. 57,999 ; work in	1,000 expenditure	200 e to end of l	168 March 1942	— 832 , Rs. 5,21,7	- 32 01;
Col. 3.—Chiefly execution improvements to X-Ray blo	on of som	e sanitary	works and	extensions a	and
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 ; balance, Rs. 10,013 ; work in		e to end of	March 1942	2, Rs. 3,69,9	
5. Construction of buildings for the Stanley Medical College on a new site.	35,000	17,000		- 17,860	+ 140
Estimate, Rs. 1,81,000, c balance, Rs. 30,585; work in Col. 3.—Difficulty and de	1 progress.		aterials.		
6. Remodelling of the General Hospital, Madras.	35,000	6,900		- 30,274	
Estimate, Rs. 39,42,632; balance, Rs. 4,62,304; work <i>Col.</i> 3.—Postponement o steel materials.	in progres f sub-work	s. s and slow j	progress du	e to dearth	ı of 🔹
Col. 6.—Mainly difficulty in design.	in obtaini	ng certain 1	naterials a	nd alterati	ons
	a the first				

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Grant No. XXXIV-Civil Works outside the Revenue Account-cont.

2. Detailed statement of expenditure on important new works-cont.

Description of work.				Outlay compared with		
	Original appropria- tion,	Modified appropria- tion.	Expendi- ture,	Original appropria- tion, More +, less —.	Modified appropria- tion, 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 90,000 1,500 1,501 88,499 + 1 Headquarters Hospital at . Madura.

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.

+1,633

-13

7

Col. 3.—Delay in approval to estimates. Col. 3 (Electrical).—Cost of electrical lift.

8. Construction of an out- 2,50,000 1,07,000 1,08,633 - 1,41,367 patient block, Maternity block, and Children's ward

and extension to the Pathological block in the Vizagapatam Hospital.

Estimate, Rs. 6,78,740; expenditure to end of March 1942, Rs. 5,08,221; balance, Rs. 1,70,519; work in progress.

1.987

-78.213

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.

> 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.

 Construction of a new 1,50,000 1,21,000 1,20,972 - 29,028 - 28 Headquarters Hospital at Trichinopoly.

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

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

11. Construction of new build- 66,700 100 95 - 66,605 - 5 ings for the Headquarters Hospital at Calicut.

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.

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Grant No. XXXIV-Civil	Works o	utside the	Revenu	e Accoun	t—cont.
2. Detailed statement of	expenditu	re on imp	portant n		-cont.
Description of work.	Original appropria- tion.	Modified appropria- tion,	Expendi- ture.	Original appropria- tion, More +, less	Modified appropria- tion. More +, less -,
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
81. Capital Account of Civil Work 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
Col. 3.—Delay in settli (Rs. 26,000), change of site (Rs. 50,000) and other caus	es (Rs. 62,0	culty in ob 000).	otaining cei	tain mater	ials
III. MAJOR WORKS FOR WHICH F	ROVISION V				
1. Extensions and improve- ments to the Secretariat and Council Chamber Buildings.		. 100	120	+ 120	
Estimate, Rs. 2,26,600; work completed.	expenditure	to end of	March 1942	, Rs. 2,26,6	03;
2. Construction of quarters for one Sub-Inspector and huts for 13 constables at Tiru-			21	+ 21	+ 21
kalikundram. Estimate, Rs. 15,600 ; work completed.	expenditure	e to end of	March 194	2, Rs. 11,	015;
3. Constructing quarters for one Sub-Inspector and huts for one head constable and seven constables at Thatta- parai.	••	100	. 104	+ 104	+ 4
Estimate, Rs. 10,400; work completed.	expenditure	e to end of	March 194	2, Rs. 8,5	79;
4. Constructing quarters for one Sub-Inspector, one head constable and six constables at Koyyalagudem.		300	251	+ 251	- 49
Estimate, Rs. 11,540; balance, Rs. 1,492; work i		to end of	March 194	2, Rs. 10,0	•48;
5. Constructing quarters for the District Superintendent of Police, Kurnool.	••	3,800	3,799	+ 3,799	-1
Estimate, Rs. 32,300; work completed. Col. 3.—Purchase of has				100 million (1990)	44;
IV. MINOR WORKS-					
Col. 3 Chiefly revisio	Sector States and Sector States	26,200 estimate fo		+ 14,079 and increa	- 121 as8d
expenditure.					

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Grant No. XXXIV-Civil Works outside the Revenue Account-cont.

2. Detailed statement of expenditure on important new works-cont.

				Outlay compared with		
Description of work,	Original appropria- tion, (2)	Modified appropria- tion, (3)	Expendi- ture.	Original appropria- tion, More +, less	Modified appropria- tion, More +, less -,	
(1)	(2)	(3)	(4)	(5)	(6)	
	RS.	RS.	RS.	RS.	RS.	
1. Capital Account of Civil Works outside the Revenue Account— Charged.			•			
II. MAJOR WORKS FOR WHICH PROV	ISION WAS	NOT MADE	IN THE BU	DGET-		
Construction of quarters for the Armed Reserve and Presidency General Reserve and other staff of Masuli-	~	400	438	+ 438	+ 38	
patam.	18					
See item 2 under I. Author	ized.					
\cdot Totals $\begin{cases} Charged & \dots \\ Authorized & \dots \end{cases}$	13,09,000	400 7,18,200	438 7,15,694	+438 -5,93,306		

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 :—

		IND.
		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.

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II

See also the Audit Re	port.		
Major head and sub-head.	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)	(2)	(8)	(4)
81-A. Capital Outlay on Electricity Schemes.			
and the second	RS.	RS.	RS.
HYDRO-ELECTRIC SCHEMES- A. PYKABA HYDRO-ELECTRIC SCHEME-			
a Works_			
$ \begin{array}{c} \text{1. Pykara Hydro-} \\ \text{Electric Scheme.} \\ \left\{ \begin{array}{c} \text{O.} & 2,54,400 \\ \text{S.} & 200 \\ \text{R.} & -1,30,400 \end{array} \right\} $	1,24,200	1,20,849	- 3,35
Col. 1.—(1) Non-receipt of a transformer postponement of change over of Periyanay Operation (Rs. 14,100), (2) transfer of cost other heads (Rs. 24,000) and (3) postpone Coimbatore (Rs. 15,000) partly offset by im postponement of transfer of 3,000 KV (Rs. 41,200), (ii) payment for cost of certain and (iii) purchase of lorry, etc. (Rs. 5,800).	akkanpalaiy of certain ement of la creased exp VA transfor	am line to 2: structures, et and acquisiti enditure due mers to Ma	E KV c., to on at to (i) adura
2. Additional genera- ting machinery at Pykara. D. 13,600 R 22,800	- 9,200	- 9,076	+ 15
Col. 1.—Chiefly recovery of penalty from (Rs. 58,500) and non-receipt of English store additional expenditure on certain Relay syst tion of certain debits from other heads (Rs.	n contractors s (Rs. 13,00 ems (Rs. 33, 17,300).	for late deli 0) partly offs 600) and rea	et by lloca-
• 3. Distribution of power in the Pykara System. Col. 1.—Mainly increase on new extens			
savings on account of non-receipt of a transf	former (Rs. 1	1,35,000).	et by
 4. Supply of power to Virudhunagar and Rajapalaiyam. 5. Supply of electric (0. 72,300) power to Madura. R 88,100 	- 1,800	- 2,905	- 1,10
power to Madura. $R. = 88,100$	- 15,800	- 16,690	- 89
Col. 1.—Mainly non-receipt of a trans transformer at Coimbatore not released for i (Rs. 38,000) and transfer of cost of certai (Rs. 14,500).	nstallation i	30,000), an n this sub-sta	other ation
6. Supply of power to $\begin{cases} 0. & 100 \\ R. & -6,800 \end{cases}$	- 6,700	- 6,858	- 15
Col. 1.—(i) Credit on account of a rele (Rs. 14,800) and (ii) depreciation charges on ciation fund (Rs. 6,500) setoff by increase o KV lines from "a. 5" (Rs. 14,500).	ased 250 I transformer	KVA transfo s met from d	epre-
7. Supply of electric R. 400 power to Periya- kulam, Theni and Bodinayakkanur.	400	384	- 1 - 1
8. Supply of electric power to Gobichetti- palaiyam, and five R. 2,200	10,200	9,671	51
other villages.			

Major head and sub-head.	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)	(2)	(3)	(4)
-A. Capital Outlay on Electricity Schemes-cont.	RS.	RS.	RS,
HYDRO-ELECTRIC SCHEMES-cont.			
A. PYKARA HYDRO ELECTRIC SCHEME-cont.			
a. Works-cont.			
9. Supply of electric power to Ramnad $R 1,000$	- 900	- 1,179	- 279
10. Supply of power (0. 25,500)	2,50,000	2,50,881	+ 881
to the West Coast. $R. 2,24,500 \int$			
Col. 1.—Land acquisition and additional	materials 10	work.	
11. Construction of transmission lines			
and other works for $B_{\rm B}$ 4.00,000	**	46	
supply of power to intending consumers.			in the second
Col. 1.—Restriction on extension scher	nes due to w	var (Rs. 2.09	.100)
and reappropriation to I.A.a. 3, I.A.b. 3 and	1 I.A.c. 3 (Rs	. 1,90,900).	
b. Establishment-			
1. Pykara Hydro-Elec { 0. 23,600 } tric scheme. { R 31,900 }	- 8,300	- 7,994	+ 306
Col. 1.—Decrease in works outlay.			
2. Additional genera- R. 5,200	5,200	5,276	+ 76
ting machinery at		1000	
Pykara. Col. 1.—Provision for percentage recover	ies on works	outlas	-
3. Distribution of power $\int O$. 40,300		. outray.	
in the Pykara system. R. 1,700	42,000	41,932	- 68
4. Supply of power to R. -200	- 200	- 318	- 118
Rajapalaiyam.	A SALE T		
5. Supply of electric [O. 7,600]	- 1,700	- 1,789	- 89
power to Madura. $\ R 9,300 f$ Col. 1.—See "I.A.b. 1."	A State		- 65
6. Supply of power to R. -700	- 700	- 732	- 32
Kovilpatti.	han a second		- 32
7. Supply of electric	No Children	42	+ 42
kulam, Theni and			
Bodinayakkanur.			
8. Supply of electric o. 900	1.100	1.000	11 II 11
palaiyam and five [R. 200]	1,100	1,032	- 68
other villages. 9. Supply of electric R 100	- 100	- 126	- 26
power to Ramnad		The States	
district.	S. Martine	R. 14. 240	
10 Supply of nower to (0 4.000)	8,300	8,832	+ 532
10. Supply of power to $\begin{cases} 0. & 4,000 \\ \text{West Coast.} & \text{R.} & 4,300 \end{cases}$	The second second second second	materials	and
10. Supply of power to $\begin{cases} 0. & 4,000 \\ \text{West Coast.} & \text{R.} & 4,300 \end{cases}$ Col 1.—Increase in works outlay due t	to additional	marcentario, i	the second s
10. Supply of power to $\left\{ \begin{matrix} 0. & 4,000 \\ \text{West Coast.} & \left\{ R. & 4,300 \right\} \\ Col 1Increase in works outlay due t acquisition, etc. & 0.500 \\ \end{matrix} \right\}$	o additional		• 1
10. Supply of power to $\begin{cases} 0. & 4,000 \\ \text{West Coast.} & \text{R.} & 4,300 \end{cases}$ Col 1.—Increase in works outlay due t	o additional 3,300	3,789	

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

Major head and sub-head.	Final grant or appro- priation,	Actual expenditure.	Excess +, Saving -:
(1)	(2)	(3)	(4)
81-A. Capital Outlay on Electricity Schemes-con	nt. RS.	RS,	R9.
. HYDRO-ELECTRIC SCHEMES-cont.			
A. PYKARA HYDRO-ELECTRIC SCHEME-cont.			
c. Tools and Plant— 1. Pykara Hydro-Elec- { O. 2,200 tric scheme. { R 300		1,808	- 95
2. Additional genera- R. 500 ting machinery at Pykara.	500	494	- (
3. Distribution of power in the Pykara 0. 3,400 system. 600	3 4,000	3,889	- 111
4. Supply of power to • Virudunagar and Rajapalaiyam.		- 29	- 21
5. Supply of electric O. 700 power to Madura. R 900		- 167	+ 33
6. Supply of power to R 100 Kovilpatti.	- 100	69	+ 31
7. Supply of electric power to Periya- kulam, Theni and - Bodinayakkanur.		4	+ 4
 Supply of electric power to Gobichetti- palayam and five other villages. 	100	97	- :
9. Supply of electric power to Ramnad district.	a sile in	- 12	- 1:
10. Supply of p ower to the West Coast.	500	iene orticione.	- 500
d. Suspense— Other suspense accounts. R. 13,81,10 Col. 1.—See paragraph 1 of notes un		and the second se	+ 6,025
e. Deduct—Receipts and Recoveries on Capi			
Account— 1. Pykara Hydro-elec- tric scheme. }R 13,60	0 — 13,60	and the second second	- 27
Col. 1.—Devolution of "spares" from anticipated.	n construction	works not origin	ally
2. Additional genera- ting machinery at ··· Pykara.	i ter	- 638	- 63
3. Supply of electric power to Madura.		316	- 310
4. Supply of electric power to Periya- kulam, Theni and		- 500	- 500
kulam, Theni and Bodinayakkanur.			-

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

Major head and su	ıb-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)	102		(2)	(3)	(4)
1-A. Capital Outlay on Elect	ricity Sch	emes-cont.	RS.	RS.	RS.
HYDRO-ELECTRIC SCH					
B. METTUR HYDRO-ELECT.					
a. Works-					
1. Mettur main scheme Charged	e R.	100	100	29	- 7
	. 0.	74,700 - 1,35,700	- 61,000	- 63,376	- 2,370
Col. 1.—Re-allocat at certain sub-stations materials to other syst	ion of cha to the re	arges on "incre			
2. Erode-Trichinopoly extension.	R.	2,800	2,800	1,489	- 1,311
Col. 1.—Transfer Main Scheme (Rs. 1,80	of part c 00) and p	ost of Stock ayment for tri	Bridge Dan ckle charge	pers from Ma r (Rs. 1,000).	əttur
. midle and Name	ston out	matem			1. 2.
3. Trichinopoly-Negap Charged	R.	100	100	80	- 20
Contraction of the second s	. R.	15,000	15,000	15,588	+ 588
write-back of erection (Rs. 18,900). 4. Extension of supply	to Ranip	et, Kaveri-	ransformer	s, etc., to rev	enue •
pakkam and Conject Charged	everam— . <i>R</i> . . R.	700 36,500	700 36,500	67 <i>3</i> 33,143	- 2
Col. 1See explan		and the second second		and the second	- 3,35' over
of expenditure on cert	ain work	s from 1940-4	l (Rs. 13,60	0).	
5. Extension of supply to Arkonam.	y R.	13,000	13,000	11,712	- 1,28
Col. 1See explan	nation (i)	under I.B.a. 3	6		in the second
	·				
	er m mett				
6. Distribution of powe Charged	R.	600	600	615	+ 1
	0.	600 1,72,700 L	600 43,000	615 10,699	and the second
Charged Authorized	0. R. –	$\left.\begin{array}{c} 600\\ 1,72,700\\ 1,29,700\end{array}\right\}$	43,000	10,699	- 32,30
Charged Authorized Col. 1.—Restriction devolution of material Col. 4.—Sanction of	O. R. – ns on exte	600 1,72,700 1,29,700 nsion schemes orks to stock (43,000 due to war Rs. 1,15,000	10,699 r (Rs. 14,700)).	- 32,30 and
Charged Authorized Col. 1.—Restriction devolution of material	O. R. – ns on exte	600 1,72,700 1,29,700 nsion schemes orks to stock (43,000 due to war Rs. 1,15,000	10,699 r (Rs. 14,700)).	
Charged Authorized Col. 1.—Restriction devolution of material Col. 4.—Sanction of	O. R. — ns on exte ls from we of Govern	600 1,72,700 1,29,700 nsion schemes orks to stock (43,000 due to war Rs. 1,15,000	10,699 r (Rs. 14,700)).	- 32,30) and s not
Charged Authorized Col. 1.—Restriction devolution of material Col. 4.—Sanction of received. 7. Fourth generatin	O. R ns on exte ls from wo of Govern ng∫O. {R nanufactu	600 1,72,700 1,29,700 nsion schemes orks to stock (ment for certe 6,93,000 - 5,00,200 ure and deliver	43,000 due to war Rs. 1,15,000 in extension 1,92,800 ry of turbin	10,699 r (Rs. 14,700)). n schemes wa 1,58,971 es and genera	- 32,301) and s not - 33,829
Charged Authorized Col. 1.—Restriction devolution of material Col. 4.—Sanction of received. 7. Fourth generatin Unit at Mettur. Col. 1.—Delay in r Col. 4.—English st	O. R is on extens from we of Govern ag { O. R nanufactu	600 1,72,700 1,29,700 nsion schemes orks to stock (ment for certe 6,93,000 - 5,00,200 ure and deliver nted for were	43,000 due to wan Rs. 1,15,000 nin extension 1,92,800 ry of turbin not received	10,699 r (Rs. 14,700)). n schemes wa 1,58,971 es and genera d.	- 32,301 and s not - 33,829 tops.
Charged Authorized Col. 1.—Restriction devolution of material Col. 4.—Sanction of received. 7. Fourth generatin Unit at Mettur. Col. 1.—Delay in r	0. R is on extension extension for ext	600 1,72,700 1,29,700 nsion schemes orks to stock (ment for certe 6,93,000 - 5,00,200 ure and deliver	43,000 due to war Rs. 1,15,000 in extension 1,92,800 ry of turbin	10,699 r (Rs. 14,700)). n schemes wa 1,58,971 es and genera	- 32,301) and s not - 33,829

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

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

	Major head and sub-	head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
1 -	(1)		and the second	(2)	(3)	(4)
	-A. Capital Outlay on Electric HYDRO-ELECTRIC SCHE			RS.	RS,	RS.
	B. METTUR HYDRO-ELECTRIC a. Works-cont.	C SCH	IEME—cont.			
	9. Construction of transmission lines and other works for supply of power to intending consumers.	0. R.	- 4,00,000 - 4,00,000}			
	Col. 1.—Curtailment and reappropriation to I					,400)
	10. Extentions to the Superintending Engi- neer's Office buildings.	2	* * - 4,800	` 4, 000	4,036	+ 36
	Col. 1Late starting	g of y	work.			
1. R . *.	 Supply of power to Madras. Establishment— 	R.	1,100	1,100	443	- 657
- 4	1. Mettur main scheme.	O. R.	$\left. {}^{7,900}_{-10,000} \right\}$	- 2,100	- 2,323	- 223
	Col. 1See "I.A.b.1		1723			
	2. Erode-Trichinopoly extension.	R.	300	300	159	- 141
	3. Trichinopoly-Nega-	R.	1,600	1,600 ·	1,666	+ 66
	patam extension. 4. Extension of supply to Ranipet, Kaveri- pakkam and Conjee- veram.	R.	4,100	4,100	3,732	- 368
	Col. 1"See I.A.b.1	0. "		An and a		
	5. Extension of supply to Arkonam.	R.	1,400	1,400	1,250	- 150
	6. Distribution of power in the Mettur system.	(R.	$\left. {\begin{array}{*{20}c} 25,900\\ - 24,700 \end{array} } \right\}$	1,200	- 2,379	- 3,579
	Col. 1.—See "I.A.b.1 Col. 4.—See "I.B.a.6			· · ·		
		R.	-18,800 -17,000	1,800	1,548	- 252
	Col. 1.—See "I.A.b.1 8. Supply of electric power to Pakala and	R.	100	100	- 53	- 153
	9. Extensions to the	K. al	1			
	gineer's Office build-	0. R.	$\left[\begin{array}{c} 1,200\\ -800 \end{array} \right]$	400	431	+ 31
	Madras,	R.	2,200	2,200	2,602	+ 402
	Col. 1Staff for land	d acq				4 .
	11. Pension charges	0. R.	$-\frac{6,900}{5,900}$	1,000 -	752 .	- 248
•	. Col. 1See " I.A.b.1	•"	Phile Life Cont			
	15					1. 1

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() (2) 81-A. Capital Outlay on Electricity Schemes—cont. IS. I. HYDRO-ELECTRIC SCHEMES—cont. B. METTUB HYDRO-ELECTRIC SCHEME - cont. C. Tools and Plant— 1. Mettur main scheme. O. 7000 R. 9000 - 200 Erode-Trichinopoly extension. 2. Trichinopoly-Nega. R. 200 200 patam extension. 3. Extension of supply R. 400 400 to Ranipet, Kaveri- pakkam and Conjee- veram. 4. Extension of supply R. 100 100 to Arkonam. 5. Distribution of power . 1,400 in the Mettur system 6. Supply of electric	(3) RS. 0 - 215	(4) RS.
 I. HYDRO-ELECTRIC SCHEMES—cont. B. METTUR HYDRO-ELECTRIC SCHEME - cont. c. Tools and Plant— Mettur main scheme. Tools and Plant— Mettur main scheme. Trichinopoly. Patam extension. Trichinopoly-Nega. R. 200 20 patam extension. Extension of supply R. 400 40 to Ranipet, Kaveri- pakkam and Conjee- veram. Mettur system Supply of supply R. 100 10 to Arkonam. Distribution of power I.400 in the Mettur system Supply of electric power to Pakala and Turupati. Fourth genera- O. 7,000 20 Col. 1.—Regular work not started for want of turk S. Extensions to the 100 Supply of power to	0 - 215	RS.
 I. HYDRO-ELECTRIC SCHEMES—cont. B. METTUR HYDRO-ELECTRIC SCHEME - cont. c. Tools and Plant— Mettur main scheme. Tools and Plant— Mettur main scheme. Tools and Plant— Mettur main scheme. Tools and Plant— Mettur main scheme. Trichinopoly. R900 20 Erode-Trichinopoly. R900 20 Erode-Trichinopoly. R900 20 Patam extension. Trichinopoly-Nega- R. 200 20 patam extension. Extension of supply R. 400 40 to Ranipet, Kaveri- pakkam and Conjee- veram. Extension of supply R. 100 10 to Arkonam. Distribution of power I.400 in the Mettur system Supply of electric	0 - 215	RS.
 B. METTUR HYDRO-ELECTRIC SCHEME - cont. a. Tools and Plant- Mettur main scheme. Mettur main scheme. Prode-Triebinopoly R900} - 20 Erode-Triebinopoly extension. 2. Trichinopoly-Nega- R. 200 20 patam extension. Trichinopoly-Nega- R. 400 40 to Ranipet, Kaveri. pakkam and Conjee- veram. 4. Extension of supply R. 400 10 to Arkonam. Distribution of power a. 140 to Arkonam. 5. Distribution of power a. 400 to Arkonam. Distribution of power power to Pakala and Triupati. Fourth genera-}0. 7,000 col. 1Regular work not started for want of turth 8. Extensions to the Supply of power to Madras. d. Suspense- London Stores. R. 40,000 40,00 Col. 1Payment for English stores not expected t Col. 4Cost of English stores received was not ad 2. Other * suspense R. 13,07,100 13,07,10 accounts. Col. 1See paragraph 1 of notes under Grant XX C. PAPANASAM HYDRO-THERMAL PROJECT- Works- Papanasam Hydro- {0. 40,19,100} 26,01,00 Col. 1(i) Abaudonment of second circuit fit 	1.7	
 c. Tools and Plant— Mettur main scheme. R900} 20 Erode-Triebinopoly	17	
 Mettur main scheme. O. R900 - 20 R900 - 20 Erode-Trichinopoly extension. Trichinopoly-Nega- patam extension. Trichinopoly-Nega- R. 200 20 patam extension. Extension of supply R. 400 40 to Ranipet, Kaveri- pakkam and Conjee- veram. Extension of supply R. 100 10 to Arkonam. Distribution of power 1,40 in the Mettur system Supply of electric power to Pakala and Tirupati. Fourth genera-O. 7,000 20 Col. 1,-Regular work not started for want of turl S. Extensions to the 100 Superintending Engi- neer's Office buildings Supply of power to Madras. Suspense- London Stores. R. 40,000 40,00 Col. 1,Payment for English stores not expected t Col. 4,Cost of English stores received was not ad Col. 1,See paragraph 1 of notes under Grant XX CPAPANASAM HYDRO-THERMAL PROJECT Works- Papanasam Hydro- O. 40,19,100 Thermal project. {R14,18,100} 26,01,00 Col. 1,(i) Abandonment of second circuit li Supply circuit li 	17	
R. -900 - 20 Erode-Tricbinopoly extension. 2. Trichinopoly-Nega- patam extension. R. 200 20 patam extension. 3. Extension of supply R. 400 40 to Ranipet, Kaveri- pakkam and Conjee- veram. • 400 40 to Ranipet, Kaveri- pakkam and Conjee- veram. • 1,400 10 to Arkonam. 5. Distribution of power 1,400 in the Mettur system 6. Supply of electric 6. Supply of electric 7. Fourth genera- 0. 7,000 20 20 Col. 1.—Regular work not started for want of turb Superintending Engi- neer's Office buildings 100 Supply of power to Madras. d. Suspense— I. London Stores. R. 40,000 40,000 Col. 1.—Payment for English stores received was not ad 2. Other * suspense R. 13,07,100 13,07,10 accounts. Col. 1.—See paragraph 1 of notes under Grant XX C PAPANASAM HYDRO-THERMA	17	
Erode-Trichinopoly extension. 2. Trichinopoly-Nega-R. 200 20 patam extension. 3. Extension of supply R. 400 40 to Ranipet, Kaveri- pakkam and Conjee- veram. 4. Extension of supply R. 100 10 to Arkonam. 5. Distribution of power . 1,40 in the Mettur system 6. Supply of electric power to Pakala and Trupati. 7. Fourth genera- 0. 7,000 20 Col. 1Regular work not started for want of turk 8. Extensions to the 100 Superintending Engi- neer's Office buildings Supply of power to Madras. 4. Suspense- 1. London Stores. R. 40,000 40,00 Col. 1Payment for English stores not expected t Col. 4Cost of English stores received was not ad 2. Other ⁶ suspense R. 13,07,100 13,07,10 accounts. Col. 1See paragraph 1 of notes under Grant XX C. PAPANASAM HYDRO-THERMAL PROJECT a. Works 1. Papanasam Hydro- $\{0. 40,19,100\}$ 26,01,00 Col. 1(i) Abandonment of second circuit fi	15	i - 1.
 patam extension. 3. Extension of supply R. 400 40 to Ranipet, Kaveri- pakkam and Conjee- veram. 4. Extension of supply R. 100 10 to Arkonam. 5. Distribution of power		+ 14
 3. Extension of supply R. 400 40 to Ranipet, Kaveri- pakkam and Conjee- veram. 4. Extension of supply R. 100 10 to Arkonam. 5. Distribution of power . 1,40 in the Mettur system 6. Supply of electric power to Pakala and Tirupati. 7. Fourth genera- 0. 7,000 ting Unit at Mettur. fR 6,800 20 Col. 1,Regular work not started for want of turk 8. Extensions to the 100 Superintending Engi- neer's Office buildings Supply of power to Madras. d. Suspense- 1. London Stores. R. 40,000 40,00 Col. 1Payment for English stores not expected t Col. 4Cost of English stores received was not ad 2. Other * suspense R. 13,07,100 13,07,10 accounts. Col. 1See paragraph 1 of notes under Grant XX C. PAPANASAM HYDRO-THERMAL PROJECT a. Works 1. Papanasam Hydro- (0. 40,19,100 Thermal project. (R14,18,100) 26,01,00 Col. 1(i) Abandonment of second circuit ling 	0 156	i – 4
 4. Extension of supply R. 100 10 to Arkonam. 5. Distribution of power 1,40 in the Mettur system 6. Supply of electric power to Pakala and Tirupati. 7. Fourth genera- 0. 7,000 ting Unit at Mettur. A 6,800 20 Col. 1Regular work not started for want of turk 8. Extensions to the 100 Superintending Engi- neer's Office buildings Supply of power to Madras. d. Suspense- 1. London Stores. R. 40,000 40,00 Col. 1Payment for English stores not expected t Col. 4Cost of English stores received was not ad 2. Other * suspense R. 13,07,100 13,07,10 accounts. Col. 1See paragraph 1 of notes under Grant XX C. PAPANASAM HYDRO-THERMAL PROJECT- a. Works- 1. Papanasam Hydro- (0. 40,19,100 Thermal project. (R14,18,100) 26,01,00 Col. 1(i) Abandonment of second circuit lip 	0 350	- 50
to Arkonam. 5. Distribution of power I,400 in the Mettur system 6. Supply of electric power to Pakala and Tirupati. 7. Fourth genera- O. 7,000 200 ting Unit at Mettur. $\int R6,800$ 200 Col. 1.—Regular work not started for want of turl 8. Extensions to the 1000 Superintending Engi- neer's Office buildings Supply of power to Madras. d. Suspense— 1. London Stores. R. 40,000 40,000 Col. 1.—Payment for English stores not expected t Col. 4.—Cost of English stores received was not ad 2. Other * suspense R. 13,07,100 13,07,100 accounts. Col. 1.—See paragraph 1 of notes under Grant XX C. PAPANASAM HYDRO-THERMAL PROJECT— a. Works— 1. Papanasam Hydro- $\begin{cases} O. 40,19,100 \\ R14,18,100 \end{cases}$ 26,01,000 Col. 1.—(i) Abandonment of second circuit li	0 116	3 + 10
in the Mettur system 6. Supply of electric power to Pakala and Tirupati. 7. Fourth genera- 0. 7,000 20 ting Unit at Mettur. R6,800 20 Col. 1.—Regular work not started for want of turk 8. Extensions to the 100 Superintending Engi- neer's Office buildings Supply of power to Madras. d. Suspense— 1. London Stores. R. 40,000 40,00 Col. 1.—Payment for English stores not expected t Col. 4.—Cost of English stores received was not ad 2. Other * suspense R. 13,67,100 13,07,10 accounts. Col. 1.—See paragraph 1 of notes under Grant XX C. PAPANASAM HYDRO-THERMAL PROJECT— a. Works— 1. Papanasam Hydro- {0. 40,19,100 Thermal project. R14,18,100} 26,01,00 Col. 1.—(i) Abandonment of second circuit li	1.045	
 6. Supply of electric power to Pakala and Tirupati. 7. Fourth genera- O. 7,000 200 ting Unit at Mettur. J R 6,800 200 Col. 1.—Regular work not started for want of turb S. Extensions to the 100 Superintending Engineer's Office buildings Supply of power to	0 1,045	- 35
 7. Fourth genera- 0. 7,000 ting Unit at Mettur. R 6,800 20 Col. 1.—Regular work not started for want of turb S. Extensions to the 100 Superintending Engi- neer's Office buildings Supply of power to Madras. d. Suspense— London Stores. R. 40,000 40,00 Col. 1.—Payment for English stores not expected t Col. 4.—Cost of English stores received was not ad Other * suspense R. 13,07,100 13,07,10 accounts. Col. 1.—See paragraph 1 of notes under Grant XX C. PAPANASAM HYDRO-THERMAL PROJECT— Works— Papanasam Hydro- 0. 40,19,100 Thermal project. R14,18,100 26,01,00 Col. 1.—(i) Abandonment of second circuit lip 	- 4	
 8. Extensions to the 100 Superintending Engi- neer's Office buildings Supply of power to	0	20
Superintending Engi- neer's Office buildings Supply of power to Madras. d. Suspense— 1. London Stores. R. 40,000 40,00 Col. 1.—Payment for English stores not expected t Col. 4.—Cost of English stores received was not ad 2. Other • suspense R. 13,07,100 13,07,10 accounts. Col. 1.—See paragraph 1 of notes under Grant XX C. PAPANASAM HYDRO-THERMAL PROJECT— a. Works— 1. Papanasam Hydro- {O. 40,19,100 Thermal project. {R14,18,100} 26,01,00 Col. 1.—(i) Abandonment of second circuit li	bines and gene	rators.
Supply of power to Madras. Madras. d. Suspense— 1. London Stores. R. 40,000 40,00 Col. 1.—Payment for English stores not expected t Col. 4.—Cost of English stores received was not ad 2. Other • suspense R. 13,67,100 13,07,10 accounts. Col. 1.—See paragraph 1 of notes under Grant XX C. PAPANASAM HYDRO-THERMAL PROJECT— a. Works— 1. Papanasam Hydro- { O. 40,19,100 Thermal project. { R14,18,100 } 26,01,00 Col. 1.—(i) Abandonment of second circuit li	0 41	- 51
 London Stores. R. 40,000 40,00 Col. 1.—Payment for English stores not expected t Col. 4.—Cost of English stores received was not ad 2. Other • suspense R. 13,07,100 13,07,10 accounts. Col. 1.—See paragraph 1 of notes under Grant XX C. PAPANASAM HYDRO-THERMAL PROJECT— a. Works— 1. Papanasam Hydro- {O. 40,19,100 Thermal project. {R14,18,100} 26,01,00 Col. 1.—(i) Abandonment of second circuit li 	. 41	4
 Col. 1.—Payment for English stores not expected t Col. 4.—Cost of English stores received was not ad 2. Other • suspense R. 13,67,100 13,07,10 accounts. Col. 1.—See paragraph 1 of notes under Grant XX C. PAPANASAM HYDRO-THERMAL PROJECT— Works— Papanasam Hydro-{O. 40,19,100 Thermal project. R14,18,100} 26,01,00 Col. 1.—(i) Abandonment of second circuit li 	•	
 Col. 4.—Cost of English stores received was not ad. 2. Other * suspense R. 13,07,100 13,07,10 accounts. Col. 1.—See paragraph 1 of notes under Grant XX C. PAPANASAM HYDRO-THERMAL PROJECT— Works— Papanasam Hydro-{O. 40,19,100 Thermal project. R14,18,100} 26,01,00 Col. 1.—(i) Abandonment of second circuit li 		5 - 50,070
accounts. Col. 1.—See paragraph 1 of notes under Grant XX C. PAPANASAM HYDRO-THERMAL PROJECT— a. Works— 1. Papanasam Hydro- {0. 40,19,100 Thermal project. {0. 40,19,100 R14,18,100} 26,01,00 Col. 1.—(i) Abandonment of second circuit li		
 C. PAPANASAM HYDRO-THERMAL PROJECT— a. Works— Papanasam Hydro- {0. 40,19,100 Thermal project. {R14,18,100} 26,01,00 Col. 1.—(i) Abandonment of second circuit in 	0 14,34,765	5 + 1,27,66
a. Works— 1. Papanasam Hydro- $\{0, 40, 19, 100 \\ \text{Thermal project.} \\ R14, 18, 100 \\ Col. 1(i) Abandonment of second circuit li$	VII.	
a. Works— 1. Papanasam Hydro- $\{0, 40, 19, 100 \\ \text{Thermal project.} \\ R14, 18, 100 \\ Col. 1(i) Abandonment of second circuit li$		
1. Papanasam Hydro- Thermal project. $\begin{cases} O. & 40,19,100 \\ R. & -14,18,100 \end{cases}$ 26,01,00 Col. 1.—(i) Abandonment of second circuit li		
Col. 1(i) Abandonment of second circuit li	0 25,54,499	9 - 46,50
 (Rs. 7,31,100), (ii) delay in arrival of generating an (Rs. 1,97,100), (iii) savings on sub-stations and 11 KV (iv) English stores not received due to war (Rs. 3,10,8 in design of buildings, dams, etc. (Rs. 2,09,700) set of to carry over of certain items of expenditure from 194 	d control equ lines (Rs. 2,2 00) and (v) C	ipment 25,600), Changes cess due
2. Distribution of power $\begin{cases} 0. & 1,53,900 \\ \text{in the Papanasam} \\ \text{system.} \end{cases}$ $\begin{cases} R. & -1,21,700 \end{cases}$ $32,20$	0-41 (Rs. 3,43	8 – 1,96
Col. 1Restrictions on extension schemes on acco	0-41 (Rs. 3,43	

1

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

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

Final Actual expenditure. grant or Excess +, Major head and sub-head. appro-priation. Saving -. (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-0. 22,2007 Charged 21,000 21,071 + 71 R. 1,200 \$ 1,96,500 22,200 Authorized 0. 2,18,700 2,18,281 -419R. Col. 1 .- Special pay for unhealthy localities. 2. Distribution of power { O. in the Papanasam { R. 8.2001 7,700 7,910 + 210- 500 system. 3. Pension charges-0. Charged 2,7007 2.400 2,415 + 15R. - 300 1 0. Authorized 12,000 [12,000] - 30011,700 11,587 - 113 R. c. Tools and Plant-1. Papanasam Hydro-{O. Thermal project. R. 27,300 19,900 20,798 + 898 - 7,400 Col. 1.-Transfer of tools and plant to other systems. 2. Distribution of power (O. 500 in the Papanasam 1,600 1,462 -138system. R. 1,100 d. Suspense-1. London Stores .. R. 4.80,100 4,80,100 1.55.679 -3.24.421Cols. 1 and 4.-See " I.B.d.1." $\left(\begin{array}{c} -44,300\\ -58,700\end{array}\right\}$ - 1,03,000 - 1,08,029 2. Other suspense (O. - 5,029 accounts. IR. Col. 1.-Larger issue of materials from stock to works. e. Deduct-Receipts and Recoveries on Capital Account-1. Papanasam Hydro-Thermal project. $\begin{cases} 0. & -8,700 \\ R. & -5,600 \end{cases}$ - 14,300 - 15,966 - Col. 1.—Recoveries of additional rent and sanitation charges (\mathbb{R} s. 2,600) - 1,666 sale of surplus materials (Rs. 1,300) and centage recoveries (Rs. 1,700). of] 0. 2. Distribution - 14,000 power in the Papa-71 -45,500- 45,571 R. - 31,500 5 nasam system. Col. 1.-Additional extensions. f. Charges in England-High Commissioner for India-1. Leave salary and Deputation pay-Charged 400 400 402 + 2 .. R.2. Sterling overseas pay_ Charged 0. 4.800 4,400 4.398 R. 400 1 g. Loss or gain by exchange-Charged 13 + 13 $\begin{array}{c} \text{Lump} \quad \text{deduction} \quad \text{for} \begin{cases} \text{O}. \\ \text{Probable savings.} \end{cases} \\ \text{R}. \end{array}$ - 3,49,000 3,49,000 ∫ Cpl. 1.-Re-appropriated from sub-heads under which savings occurred. 16

Major head and sub-head,	-12-21	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1).		(2)	(3)	(4)
1-A. Capital Outlay on Electricity Sch	emes—cont.	RS.	RS.	RS.
I. THERMO-ELECTRIC SCHEMES	-			
A. VIZAGAPATAM THERMAL STATION-				
a. Works-	22 2003			
1. Vizagapatam Ther- { O. mal station. { R.	$\left. \begin{array}{c} 33,200 \\ - 25,100 \end{array} \right\}$	8,100	9,960	+ 1,860
Col. 1Delay in obtaining	and the second sec	ment, etc.,	and devoluti	on of
"spares" from works to stock.				
2. Supply of electric			11	+ 11
power to Bobbili 3. Distribution of elec- (O.	100			
tric power in Vizia-	4	700	- 193	- 507
nagram. [R. 4. Distribution of power [O.	600			
4. Distribution of power O. in the Vizagapatam	85,000	57,100	55,978	- 1,122
Thermal area. (R.	- 27,900]			
• Col. 1.—See "I.C.a.2."				
5. Third generating set $\int O$.	1,77,500	10,800	16,573	+ 5,778
	- 1,66,700 5	and the same of	Service and the	
Col. 1.—Plant and machine Col. 4.—Mainly payment for	ry were not re	ceived on a	ot expected	r. to be
Col. 4.—Mainly payment for received before the 31st March	1942.	Hen word h	or expected	
b. Establishment-				
1. Vizagapatam Ther- JO.	1,1002	500	560	•+ 60
mal station. R.	- 600 ſ	000	000	TU
2. Supply of electric power to Bobbili.			1	+ 1
3. Distribution of elec- R.	100	100	659	+ 559
tric power in Vizia-				
nagram. 4. Distribution of power (O.	14,000)			
in the Vizagapatam	· · · · · · · · · · · · · · · · · · ·	5,800	5,076	- 72
area. LR.	- 8,200 J		1	
Col. 1.—See "I.A.b.1."				
5. Third generating set $\int O$.	9,200	2,500	4,127	+ 1,62
at Vizagapatam. R. Col. d.—See "I.A.b.1."	- 6,700 5			
	0003			
6. Pension charges O. R.	-200	700	819	+ 11
c. Tools and plant-	- 200 5		1	
1. Vizagapatam Ther- R.	200	200	273	+ 7
2. Distribution of elec- R.	200	200	390	+ 19
tric power in Vizia-	200	-00		1.0
nagram.				
3. Distribution of power (O.	1,000]	900	573	- 32
in the Vizagapatam { area. R.	- 100	000	0.0	1 and 1 and 1
4. Third generating set f O.	5,000 J	100	66	- 3
at Vizagapatam. 1 R.	- 4,900 \$			
Col. 1Postponement of	erection due	to plant a	ind machine	ry 1106
having been received.			- 1	_
• <i>Deduct</i> —Receipts and • recoveries on Capital				
account-Vizagapatam				
account—Vizagapatam Thermal station.				

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

Major head and sub-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)	Constanting of the	(2)	(3)	(4)
31-A. Capital Outlay on Electricity Sch	nemes—cont.	RS.	RS.	RS.
I. THERMO-ELECTRIC SCHEMES	-cont.			
B. BEZWADA THERMAL STATION-				in the second
a. Works-				
1. Bezwada Thermal $\left\{ \begin{matrix} 0, \\ R. \end{matrix} ight\}$	5,900] 5,900]	11,800	12,264	+ 46
Col. 1.—Cost of land.				
2. Extension to Tenali.			125	+ 12
3. Distribution of power { O. in the Bezwada area. { R.	$\left. \begin{array}{c} 85,000\\ -25,000 \end{array} \right\}$	60,000	60,048	+ 4
Col. 1.—See "I.C.a.2."				
4. Third generating set { O. at Bezwada. { R	6,40,800	74,500	75,531	+ 1,031
Col. 1See " II.A.a.5."	Vi la s			
b. Establishment-				
1. Bezwada Thermal JO.	4002	* 700	728	1 0
station. }R.	300 5	700	140	+ 2
3. Distribution of power $\begin{cases} 0, \\ n \end{cases}$ in the Bezwada area. $\begin{cases} R. \end{cases}$	$\left\{\begin{array}{c} 14,000\\ -7,800\end{array}\right\}$	6,200	6,074	- 12
• Col. 1.—See "I.A.b.1."				
4. Third generating set $\begin{cases} 0. \\ R. \end{cases}$	39,300 - 35,300	4,000	4,646	+ 64
Col. 1See " I.A.b.1."				
5. Pension charges. O. R.	$-\frac{3,400}{2,600}$	800	924	+ 124
Col. 1Smaller establishme	ent charges.			
c. Tools and plant— 1. Bezwada Thermal R.	100	100	187	+ 8'
station. 3. Distribution of power { O. in the Bezwada area. { R.	$\left[\begin{array}{c} 1,000\\ - 600 \end{array} \right]$	400	476	+ 7
4. Third generating set $\left\{ \begin{matrix} 0. \\ R. \end{matrix} ight\}$	-5,000			
Col. 1See "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 R. accounts.	5,92,000	5,92,000	6,39,100	+ 47,100
Col. 1.—See paragraph 1 of	notes under (Grant XXVI	I.	
C. COCAWADA THERMAL STATION-				
a. Works— 1. Cocanada Thermal { O. station. R.	$7,000 \\ 2,900 \}$	9,900	10,498	+ 59
Col. 1.—Mainly carryover 1940-41.		items of	expenditure	from

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

Major head and sub-head.	Final grant o appro- priation	r Actual expenditure.	Excess +, Saving
(1)	(2)	(3)	(4)
A CONTRACT OF A CONTRACT	the theory	una se coltas	and so
31-A. Capital Outlay on Electricity Schemes-	-cont. RS	. The RS.	RS.
I. THERMO-ELECTRIC SCHEMES-cont.	C. TANK		
C. COCANADA THERMAL STATION-cont.			
a. Works-cont.			
2. Distribution of power $\int O.$ 42, in Cocanada area. $\langle R 31, \xi \rangle$	$500 \\ 500 \\ 11,00$	00 9,933	- 1,06'
Col. 1See " I.C.a.2."			
b. Establishment—			
	400 } 6	00 983	+ 38
	$200 \begin{cases} 0 \\ 000 \\ 000 \end{cases}$ 1.1	a paint the second	
• in Cocanada area.	9005 1,1	2,135	+ 1,08
	100 1	00 133	+ 3
c. Tools and Plant—	•	in the second	
1. Cocanada Thermal JO. 1	100 2,1	00 2,353	+ 25
Col. 1.—Based on actuals. Requ Budget.	lirements wer	e under-estima	ted in
2. Distribution of [O.	500]		
power in Cocanada { area. {R :	$300 \int 2$	00 442	+ 24
D. WEST GODAVARI DISTRICT ELECTRIFI-			
CATION SCHEME— a. Works 0. 3,33,	700	• 1	
R 67,			
Col. 1.—Stoppage of further work a Military purposes.	due to engine s	ets being utiliz	ed for
b. Establishment-	1000		
District Electri-	,400 } 26,0	26,29	4 + 29
fication Scheme. $(R20,$			
Col. 1.—Less establishment due m	ainty to stopp	age of work.	
2. Pension charges. R. I, c. Tools and Plant	800 1,8 6,0		
Col. 4.—Tools could not be transfe completed.		and the second states	and the second s
d. Deduct-Receipts and Recoveries		ALIAND A	
on Capital Account Lump deduction for [O 79, probable savings. [R. 79,	$\frac{400}{400}$	- 1,00	8 - 1,00
		nder which s	avings
occurred.			ALC: NO.

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

Major head a	and sub-l	lead.	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)		(2)	(3)	(4)
			RS.	RS.	RS.
81-A. Capital Outlay on	Electri	city Schemes—cont		den .	
Deduct—Amount fin from ordinary reve	anced anues.	$\begin{bmatrix} 0. & -45,00,000 \\ R. & -30,00,000 \end{bmatrix}$	- 75,00,000	- 75,00,000	0
Col. 1See p	aragrar	h 1 of notes under	grant XXVI	п.	
Surrenders or withdra appropriation—	wals w	vithin grant or			
Gross		R. 27,71,400	27,71,400	1	- 27,71,400
Deductions	••	R. 50,700	50,700	••	- 50,700
and the state of		Charged	29,700	29,696	- 4
The state	Totals		-22,700	77,875	- 32,05,833 - 55,170 - 32,61,008

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

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.

Authorised.—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)
and the set of the	I. Pykar	ra Hydro-Elect	ric System.		-
	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	· - 200

-

	Particulars,		Opening balance.	De bits,	Total.	Credits.	Closing balance.	
	(1)		(2)	(8)	(4)	(5)	(6)	
			II. Me	ttur Hydro-E	leetric System.			
			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		
			III. And	thra Power S	System. •			
(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	
			IV. Ce	onstruction B	ranch.			
10)	Purchasos		27 380	5 08 339	4 80 959	5 26 201	- 45 949	

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

		71.00	Jonaci mercon L	1 1010010.		
(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 Works adva		47,327	1,36,069	1,83,396	1,36,571	46,825
(d) London store	s	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.

Miscellaneous Public Works advances.—The balance represents mainly—

(i) cost of materials and tools and plant issued to contractors and subordinates pending their return or recovery of cost as the case may be, and

(ii) current consumption charges billed for to end of March 1942 and recoverable mostly in 1942-43.

London Stores—Systems I and II.—The minus balances represent the value of stores and machinery received and the inspection charges thereon pending final adjustment on receipt of advice of payment.

Systems III and IV.—The plus balances represent the value of stores paid for but not yet received.

4. Pro forma Commercial Accounts.—The following is a summary of the pro forma commercial accounts maintained by the department.—

(a) PYKARA HYDRO-ELECTRIC SYSTEM.

Capital and liabilities. Amount. Property and assets. Amount. (1)(2)(3)(4) RS. RS. Government Capital Fixed Assets 3,23,39,561 2,73,03,351 Stores and Tools and Plant Account 14:00 ... 1,78,898 Sundry creditors on hand 15,18,747 liabilities Other sundry Sundry debtors-Consumpincluding security and RS. deposits from consumers, of tion 3,27,774 5,97,504 employees, etc. current. 25 ... Depreciation Advances to Reserve RS. consumers. 1,37,978 30,51,266 Fund Other items. 86,113 Less Renewals 8,21,595 and replacements from the Depre-ciation Re-19,947 Works in progress serve Fund. 92,575 Securities held at Post 29,58,691 1,84,394 Offices, etc. . . Re-Special Investmentsserve Fund. 12,20,506 Depreciation Reserve Less Extra-Fund .. 29,52,744 ordinary Special Reserve Fund ... 11,65,832 renewals and Cash on hand 8,336 replacements from the Special Reserve Fund. 44,704 11,75,802 Balance from Net Surplus Account 70,66,640 3,90,11,156 3,90,11,156

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

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.

(4) Cr.
RS.
47,95,576 2,18,004
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 ,, Audit fees ,, Depreciation Reserve Fund ,, Special Reserve Fund ,, Net Surplus Account	$13,20,116 \\ 4,614 \\ 7,45,335 \\ 2,98,134 \\ 18,90,643$	By Balance from Revenue Account	42,58,842
	42,58,842	197 20 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	42,58,842

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

	Particulars. (1)	Amount. (2)	Particulars. (3)	Amount. (4)
		RS.		RS.
N	To Balance carried over to Balance Sheet	70,66,640	By Balance from last Balance Sheet, Net Surplus Account , Balance from Net Revenue Account , Write back of deprecia- tion	51,73,782 18,90,643 2,215
		70,66,640		70,66,640
	•.		11-11-11-11-11-11-11-11-11-11-11-11-11-	

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 1,08,846	on hand Sundry debtors—	15,56,684
Depreciation Reserve RS. Fund8,38,050		Consumption RS. of current. 2,51,240	
Less Renewals and replacements from the Depreciation			
Reserve Fund 42,090 Special Reserve	7,95,960	Advances to consumers. 90,476 Other items. 1,71,688	
Fund		Securities held in deposit.	5,13,404 1,08,846
renewals and replacements from the Special		Investments— Depreciation Reserve Fund Investment	204.37
Reserve Fund 50,045	1,89,830	Account	7,87,880
Balance from Net Surplus Account	10,97,101	Investment Account. Cash on hand	1,84,111 7,125
	2,40,14,992		2,40,14,992

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

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

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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.			Cr.
	RS.		RS.
To Interest on Capital	8,43,519 3,593 4,76,726 95,345 2,17,175	By Balance from Revenue Account •	16,36,358
	16,36,358		16,36,358

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

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

(c) ANDHRA POWER SYSTEM.

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

Capital and liabilities.	Amount. (2)	Property and assets. (3)	Amount. (4)
	RS.		RS.
Government Capital Account	65,13,793 88,105	Fixed Assets Stores on hand Sundry debtors—	58,12,795 7,53,929
• Other sundry liabilities including security and other deposits from con- sumers, employees, etc	1,18,821	RS. Consumption of current. 1,42,070 Advances to consumers. 18,323	
• Net Surplus Account	98,681	Other items. 39,663 Works in progress Securities held in Deposit Cash on hand	2,00,056 11,298 • 29,700 11,622
and the state	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. (1)	-	Amount. (2)	Particulars, (3)	Amount. (4)
Dr.				Cr.
		RS.		RS.
To Generation expenses "Management expenses "Special charges "Net Revenue Account		3,04,229 1,50,035 2,096 2,09,601	By sale of power	6,29,298 36,663
		6,65,961		6,65,961

(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 " Audit fees	••	2,20,824 3,032	By Balance from Revenue Account	2,0 9,6 01
· · ·		of the state of	to Net Surplus Account	14,255
	1	2,23,856		2,23,856

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

Amount. (2) RS.	Particulars. (3)	Amount. (4) Rs.
14,255	By Balance from last Balance Sheet	1,12,936
98,681		4,12,500
1,12,936		1,12,936
	(2) Rs, 14,255 98,681	Amount. Particulars. (2) (3) RS. 14,255 By Balance from last Balance Sheet 98,681

Major head and sub-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)	The state	(2)	(3)	(4)
83. Payments of Commuted Value of Pe	nsions.	RS.	RS.	RS.
a Payments of commuted value of pensional statements in India—	0115			
(i) Payments to pensioners—	· .			
Charged ; 0. 1 R.	1,00,000 26,500	1,26,500	1,07,545	- 18,95
Col. 1.—Payments were more Col. 4.—Amount of commutat paid in April 1942.			ner was acti	ally
(ii) Payments to other Governments-	-			
Charged 0. R. –	1,000	÷.		
Authorized 0. 1 • R	,00,000 <u>}</u> - 7,300 ∫	92,700	72,465	- 20,235
Col. 4Payments fell short of	f anticipatio	ons.		
II. Payments in England-				
(i) Par value—			The state	
Charged 0. R	80,000 } 53,800 }	26,200	26,123	- 73
Col. 1.—Fewer applications for	commutati	ons than an	ticipated.	1. D
(ii) Loss or gain by exchange— Charged R.	100	100	45	- 5
b. Deductions—				
(i) Amount financed from ordinary re-	venues-			
Charged $0 1, R. 1, R. 1, R. 1$	75,000 62,900 }	- 12,100	- 15,903	- 3,803
Col. 1.—Reduction in net expe Col. 4.—Fluctuating item.				
	50.000)			in the
Authorized 0. R 1 Col. 1.—See "Charged," col. 1.		35,600	38,975	+ 3,375
the second states and the				
(ii) Amount recovered from other Gover				
Charged 0 R 1,3				
Cols. 1 and 4.—Recoveries from to the extent anticipated.	other Gove	rnments di	d not materia	lise
Authorized $\dots \dots \dots$	50,000 }-	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. .

Major head and sub	-head.	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving
(1)		(2)	(3)	(4)
83. Payments of Commuted	Value of Pensions	RS.	RS.	RS.
Surrenders or withdrawals appropriation— Charged—	within grant or			
Gross	R. 28,200 R 28,200	28,200 - 28,200		- 28,20 + 28,20
(Ch	arged—		Winner Trade	- A State
	Gross	1,81,000	1,33,713	- 47,28
	Deductions	- 1,81,000	- 1,33,713	+ 47,28
	Net			And the second second
	ithorized-			
Totals 2 Au				
	Gross	1,00,100	72,465	- 27,63
		1,00,100 - 1,00,000	72,465 - 72,465	-27,63 + 27,53

Grant No. XXXVI-Commuted Value of Pensions-cont.

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

Major head and st	ub-head.		Final grant or appro- priation.	Actual expenditure.	Excess +, Saving -,
(1)	-		- (2)	(3)	(4)
Advances Repayable.			RS.	RS.	RS.
Deposits and Advances- Advances not bearing inter					
Civil Advances-					
A. Objection book advance	s. O. R.	8,05,000 25,000	8,30,000	*8,22,756	- 7,24
C. Advances to Junior Civ lians.	$i \cdot \begin{cases} 0. \\ R. \end{cases}$	$\left \frac{5,000}{2,000} \right\}$	3,000	3,000	••
Col. 1Smaller de	emands th	han anticipated	d.		
1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		-			
Advances to I.C.S. Probationers.	a-}R.	1,100	1,100	1,190	+ 9
D. Advances for remittand of treasure.	ce∫0. [R.	2,000	5,000	4,614	- 38
Col. 1Trend of		and the second second second	ed heavy r	emittances in	last
-					
Revenue Advances—					
Cost of survey marks-	0	00.000			
Cost of survey marks-	0. R.	90,000 - 33,000}	57,000	56,090	- 91
Cost of survey marks-		- 33,000 5			
Cost of survey marks— A. Collectors Col. 1.—Smaller of marks.	expenditu	- 33,000 5			ndary
Cost of survey marks— A. Collectors Col. 1.—Smaller of marks.	expenditu O. R.	- 33,000 f ire on replace 25,000 - 24,200 f	ement of 800	missing bour	ndary + 1
Cost of survey marks— A. Collectors Col. 1.—Smaller of marks. B. Survey officers	expenditu O. R.	- 33,000 f ire on replace 25,000 - 24,200 f	ement of 800	missing bour	+1
Cost of survey marks— A. Collectors Col. 1.—Smaller of marks. B. Survey officers	expenditu O. R.	- 33,000 f ire on replace 25,000 - 24,200 f	ement of 800	missing bour	ndary + 1
Cost of survey marks— A. Collectors Col. 1.—Smaller of marks. B. Survey officers Col. 1.—Progress	expenditu O. R. of certa	- 33,000 f ire on replace 25,000 - 24,200 f	ement of 800 I not come t	missing bour	ndary + 1
Cost of survey marks— A. Collectors Col. 1.—Smaller of marks. B. Survey officers Col. 1.—Progress Special advances—	O. R. of certa R. udget dec compani nces to 1 lies (Rs. e in a dis	- 33,000 f ire on replace 25,000 - 24,200 f in surveys did 11,700 cision to debi es of Malabar nostels of cen 1,900) and (i trict in an emo	ement of 800 1 not come t 11,700 t advances Special Pertain colleg iii) advance ergency (Rs	missing boun 811 up to anticipa: 6,982 for running a blice to this es and school granted fo 3,800).	ndary + 1 tions. - 4,71 head is for
Cost of survey marks— A. Collectors Col. 1.—Smaller of marks. B. Survey officers Col. 1.—Progress Special advances— A. Advances to hostels Col. 1.— (i) Post-b sanctioned to certain (Rs. 6,000), (ii) adva stocking of food supp feeding of police force Col. 4.—Demands B. Advances for the sett	O. R. of certa R. udget dec compani nees to I lies (Rs. e in a dis did not co le-fO.	- 33,000 f ire on replace 25,000 - 24,200 f in surveys did 11,700 cision to debi es of Malabar nostels of cen 1,900) and (i trict in an emo	ement of 800 1 not come t 11,700 t advances Special Pertain colleg iii) advance ergency (Rs	missing boun 811 up to anticipa: 6,982 for running a blice to this es and school granted fo 3,800).	ndary + 1 tions. - 4,7 mess head is for r the
Cost of survey marks— A. Collectors Col. 1.—Smaller of marks. B. Survey officers Col. 1.—Progress Special advances— A. Advances to hostels Col. 1.— (i) Post-b sanctioned to certain (Rs. 6,000), (ii) adva stocking of food supp feeding of police force Col. 4.—Demands	O. R. of certa R. udget dec compani nces to I lies (Rs. e in a dis did not c lie- { O. R. ac- { O.	- 33,000 f ire on replace 25,000 - 24,200 f in surveys did 11,700 cision to debi es of Malabar instels of cen 1,900) and (intrict in an emi- come up to exp 5,000 f	ement of 800 1 not come t 11,700 t advances Special Po- tain colleg crian colleg crian colleg ergency (Rs pectations.	missing boun 811 up to anticipa: 6,982 for running a olice to this es and school e granted fo . 3,800).	ndary + 1 tions. - 4,71 head is for

See also the Audit Report.

Major head and sub-head.	Final grant or appro- priation.	Actual expenditure.	Excess + , Saving - ,
(1)	(2)	(3)	(4)
Advances Repayable—cont.	RS,	RS.	RS.
Deposits and Advances—Advances not bearing interest—cont.			
c. Special advances—cont. D. Other advances . O. 5.8 S. 9,70,2 R 36,6	00 00 00 00 9,39,400	7,99,279	- 1,40,12
Col. 1.—Chiefly (i) advances to Gov of families (Rs 4,50,000), (ii) advances Madras to meet emergencies (Rs. 4,00,84 loom Weavers' Provincial Co-perative payment of wages (Rs. 68,900) and (iv	ernment servant for organization 00), (iii advance Society for put	ts for evacu of food supj is to Madras H rchase of yarr	ation oly in land- n and

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

Notes.

19,10,000

17,06,963

- 2,03,037

Total ..

Administration of the grant.-There was a saving of 10.6 per cent. in the final grant as against an excess of 0.4 per cent. in the previous year and it occurred chiefly under the sub-heads "b.A.", "b.B." and "c.D." The saving in the modified appropriation was 8.2 per cent. and it occurred mainly under the sub-head "c.D."

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

Major head and sub-head.	Fina grant appro	- Actual - expenditure.	Excess +, Saving -,
(1)	priatic (2)	n. (3)	(4)
	and a line		
Loans and Advances by Provincial Governmen	its. RS	RS.	RS.
Loans to Municipalities, Port Funds, etc.			
Loans to Presidency Corporations, Port T and other Port Funds—	rusts	1	
A. Presidency Corporation (Madras)-			
(ii) Loans for Water- supply and Drainage Schemes and for > other Public Health R 28,4 purposes.	> 15,96,0	00 16,06,982	+ 10,98
Loans to District and other Local I Committees—	Fund		
A. Loans for the construc- tion of Roads, Bridges, Markets and Buildings, Electric Lighting, etc., sanctioned by the Local Administration Depart- ment.		00、 1,08,750	- 1
Col. 1.—Chiefly inability of certain amount originally provided for.	local bodies t	o utilize in ful	Í, the •
B. Loans for Water-sup-] ply and Drainage [0. 44,2	1		
Schemes and for other R 44,20 Public Health purposes.	din se mal.		
Schemes and for other $[R44, 2]$	00Ĵ	age of steeband	··· iron.
Schemes and for other R 44,24 Public Health purposes. R 44,24 Col. 1.—Postponement of schemes o	00Ĵ	age of steehand	 iron.
Schemes and for other R 44,24 Public Health purposes. R 44,24 Col. 1,—Postponement of schemes of Loans to Municipalities— A. Loans for the construc- tion of Roads, Bridges, Markets and Buildings, Electric Lighting, etc., sanctioned by the Local Administration Depart.	00 J		
Schemes and for other R 44,24 Public Health purposes. R 44,24 Col. 1,—Postponement of schemes of Loans to Municipalities— A. Loans for the construc- tion of Roads, Bridges, Markets and Buildings, Electric Lighting, etc., R 1,08,7 sanctioned by the Local	00 J		
Schemes and for other R 44,24 Public Health purposes. R 44,24 Col. 1,—Postponement of schemes of Loans to Municipalities— A. Loans for the construc- tion of Roads, Bridges, Markets and Buildings, Electric Lighting, etc., sanctioned by the Local Administration Depart- ment. Col. 1.—See " b.A." B. Loans for Water-supply and Drainage Schemes and other Public Health pur- R 2,65,8	00]	00 4,81,950	:
Schemes and for other R 44,24 Public Health purposes. R 44,24 Public Health purposes. R 44,24 Col. 1,—Postponement of schemes of Loans to Municipalities— A. Loans for the construc- tion of Roads, Bridges, Markets and Buildings, Electric Lighting, etc., sanctioned by the Local Administration Depart- ment. Col. 1.—See " b.A." B. Loans for Water-supply and Drainage Schemes and 1 0. 10,02,5	00] wing to short 00] 4,62,0 000] 7,36,7 works due t	000 4,61,950 00 7,42,700 0 war condition	
Schemes and for other R 44,24 Public Health purposes. R 44,24 Public Health purposes. R 44,24 Col. 1,—Postponement of schemes of Loans to Municipalities— A. Loans for the construc- tion of Roads, Bridges, Markets and Buildings, Electric Lighting, etc., sanctioned by the Local Administration Depart- ment. Col. 1.—See " b.A." B. Loans for Water-supply and Drainage Schemes and other Public Health pur- poses. Col. 1.—Chiefly slow progress of postponement of a scheme on account of Advances to cultivators—	00] wing to short 00] 4,62,0 000] 7,36,7 works due t	000 4,61,950 00 7,42,700 0 war condition	
Schemes and for other Public Health purposes. Col. 1.—Postponement of schemes of Loans to Municipalities— A. Loans for the construc- tion of Roads, Bridges, Markets and Buildings, Electric Lighting, etc., sanctioned by the Local Administration Depart- ment. Col. 1.—See " b.A." B. Loans for Water-supply and Drainage Schemes and other Public Health pur- poses. Col. 1.—Chiefly slow progress of postponement of a scheme on account of Advances to cultivators— A. 1. Loans under the Land Improvement Loans Act and Agriculturists' Loans (R 13,3)	00]	00 4,61,950 00 7,42,700 0 war conditior iron and steel.	5 + 6,00
Schemes and for other Public Health purposes. Col. 1.—Postponement of schemes of Loans to Municipalities— A. Loans for the construc- tion of Roads, Bridges, Markets and Buildings, Electric Lighting, etc., sanctioned by the Local Administration Depart- ment. Col. 1.—See " b.A." B. Loans for Water-supply and Drainage Schemes and other Public Health pur- poses. Col. 1.—Chiefly slow progress of postponement of a scheme on account of Advances to cultivators— A. 1. Loans under the Land Improvement Loans Act (0. 9,00,0	00]	00 4,61,950 00 7,42,700 o war condition iron and steel.	5 + 6,00

See also the Audit Report.

Authorized—	cont.		The second
- Major head and sub-head,	Final grant or appro- priation.	Actual expenditure.	Excess +, Saving -:
(1)	(2)	(3)	(4)
Loans and Advances by Provincial Governments —cont.	RS.	B5.	RS.
Loans to Municipalities, Port Funds, etccont.			
Advances to cultivators-cont.			
A. 2. Loans under the Agri- culturists' Loans (Madras Amendment) Act, 1935. O. 2,50,000 R1,73,700	} 76,300	43,881	- 32,41
Col. 1.—Applications for loans did not of Col. 4.—Chiefly late receipt of surre officers due to rejection of applications lat completion of enquiries (Rs. 6,000) and up to anticipations (Rs. 8,400).	e in the year	from subord (Rs. 18,000),	non-
B. Loans under the Special Rules for Pumping Instal- lations. 0. 4,500 R 4,300	200	143	- 5
Col. 1.—Smaller demands for loans.			
C. Loans under the Special Rules for Agricultural R. $-4,000$		16,160	+ 16
Col. 1Less demands due to rise in p		oplements.	
Advances under Special $O.$ 40,500 Laws (State aid to R14,000	26,500	26,263	- 23
Col. 1.—See " e.B."			
Miscellaneous Loans and Advances-			
A. Loans to communities eligible for help by the Labour Department. $R. = 16,900$	\$ 44,500	45,104	+ 60
Col. 1.—Smaller demands for loans and		land accusisiti	
where we have the set of the set		sures acquieren	
B. Loans to Co-operative Societies and Land Mort- gage Banks. O. 52,90,500 R 16,06,400	\$ 36,84,100	36,16,815	- 67,28
Col. 1.—Chiefly less demand for sh Central Land Mortgage Bank.	nort-term loa	ns from Ma	dras
C. Loans to Chenchus, Kurumbas and Sholagas.	1,300	143	- 1,15
D. Loans relating to the $\bigcirc 0$. 400 Fisheries Department. $\bigcirc R$. -100	300	236	- 6
F. Advances to Local Bodies [O. 1,00,000 to cover deficits. R. 8,13,100		9,13,020	- 8
Col. 1Actual requirements proved la	rger than anti-	cipated.	1 - S
Loan for the construction S. 100 of Machwa. R. 3,300		had here w	- 3,40
Cols. 1 and 4.—Loan for replacement of disbursed as scrutiny of records was not co	' a machwa lo mplete.	est in cyclone	not
Loan to the Koothali S. 100 estate. R. 26,900	21,000		- 27,90
Cols. 1 and 4.—Loan sanctioned to pa taken possession of by Government was execution of mortgage bond.	y off a decree not paid d	against an es ue to delay in	tate the
A DESCRIPTION OF THE REAL PROPERTY OF THE REAL PROP			
			•

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

Major head and sub-head.	Final grant or appro- priation,	Actual expenditure.	Excess +, Saving
(1)	(2)	(3)	(4)
Loans and Advances by Provincial Governmen —cont.	nts rs.	RS.	RS.
Loans to Government Servants.			
a. Advances for the purchase $\begin{cases} 0. \\ R20, \end{cases}$	000 20,00	0 17,675	- 2,320
Col. 1.—Fewer applications owing t Col. 4.—No advance was drawn tions.	o rationing of p in March 1942	etrol. contrary to ex	pecta-
b. Advances for the purchase $\begin{cases} O. & 5, \\ G. & 2, \\ R. & 2, \end{cases}$	000 300 7,600	6,727	- 873
Col. 1Larger number of applicat	ions.		
9. Passage advances 0. 1. R 1,0	000} ···		
1. Other advances O. 1,0 R. 3	000 } 1,300	840	- 460
Surrenders or withdrawals within grant appropriation.	or		•••
R. 15,32,	,700 15,32,700		-15,32,700
Total, Authorized	1,01,44,500	84,49,895	- 16,94,605

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

Notes.

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

Su	b-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.

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 vear :--

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

se 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.
al.	Quinine Sulpha	de-					
	1939-40 1940-41 1941-42	$3,538 \\ 1,725 \\ 13,287$	$35,672 \\ 22,677 \\ 18,227$	18,750(b) 8,750(b)	38,544 29,636 30,797	$141 \\ 229 \\ 294(d)$	$\begin{array}{c} 1,725 \ (a) \\ 13,287 \\ 9,173 \end{array}$
2.	Quinine Bihydr	rochloride—					
200	1939-40	149	3,552		3,681		20
	1940-41	20	9,350		9,290		80
	1941-42	80	9,691		9,761	1	10
2	Cinchona Febrij	fuge—					-
9.	1939-40	7,426	12,991	1	16,828		5,050 (c)
	1940-41	5,050	6,843	3	11,218	1	678
	1941-42	678	6,307	4	3,339		3,650
4.	Totaquina-						
a	1939-40	4.177	4,051	2	5,947		2,283
	1940-41	2,283	6,236	22	7,375		1,144
	1941-42	1,144	2,450	34	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 Tinnevelly, Tanjore, South Arcot, hingleput 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 Tinnevelly and Ramnad fisheries were worked departmentally, while the others were leased out to private contractors.

The working of the Tinnevelly 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 Tinnevelly 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 $R_{s.}$ 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 fishcurers 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 turn@ver.
(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

The increase in profit as compared with the previous year was due generally to he 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.	Quan produ	Quantity produced.		Total cost of production.		r dose.	Selling price of corresponding dose at	
		1940-41. (2)	1941-42. (3)	1940-41. (4)	1941-42. (5)	1940-41. (6)	1941-42.	the Mukteswar. Institute. (8)	
	In State of the second	DOSES.	DOSES.	RS.	RS.				
	1 Anti-Rinderpest serum.	1,590,050 of 5	1,395,050 of 5	52,674	48,835	6-36 ps.	6-72 ps.	Two annas per dose.	
	2 Hæmorrhagie Sep-	C.C. 298,950 of 5	c.c. 296,950 of 5	6,917	7,681	4'44 ps.	4.97 ps.	Do-	
	3 Blackquarter vaccine.	0.C. 170,050 of 5	c.c. 168,850 of 5	7,878	8,701	8'45 ps.	9·89 ps.	Three annas six pies	
	4 Virus products	c.c. 581,350 of 1 c.c.	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	
12	5 Anti-Hæmorrhagic Septicæmia serum,	10,400 of 15		1,850		2 as 10-15 ps.	••	8'8 pies per dose.	
	6 Anti-Blackquarter serum,	• c.c. 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.

(i.i) 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.

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

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